



2023
Sauk County
Wisconsin

Finance Committee
Proposed Budget

On the Cover:

Orchards are a traditional form of fruit growing and are an important part of Sauk County's landscape. Supporting vegetation provides a suitable habitat for many animal species, and thus has a positive impact on the conservation of biodiversity in our environment. Growing fruit is a vital branch of agricultural production as fruits tend to return a higher gross yield per unit than other agricultural branches production. Specifically, the consumption of fresh fruits and fruit products is increasing with the standard of living. ***Image courtesy of Ski-Hi Fruit Farm, Baraboo, WI. All rights reserved.***

Sauk County 2023 Administrator Budget

Table of Contents

Budget Message		Summary Tables			
5	Transmittal Letter from the Administrator	28	Capital Outlay	24	Property Tax Levy by Function
9	Changes from Requested Budgets	30	Capital Improvement Plan	22	Revenue and Expense Summaries
10	Memo from the Finance Director	26	Fund Balance Anticipated Year End		Sauk County 2023 Administrator Budget
11	Budget Policies and Priorities	27	Fund Balance-Budgeted Use	16	Alphabetical Order
13	Supervisory Amendments to the Budget	25	Full Time Equivalents	20	Expense Order
		32	Outside Agency Summary	18	Levy Use Order

Departments					
34	Accounting	87	Court Commissioner	152	Land Resources & Environment
38	Administrator	91	Debt Service	164	Landfill Remediation
43	Aging & Disability Resource Center	94	District Attorney / Victim Witness	167	Management Information Systems
49	Arts, Humanities & Historic Preservation	99	Dog License Fund	173	Personnel
52	Building Services	101	Drug Seizures Fund	178	Public Health
57	CDBG-ED (Economic Devel Revolving Loans)	103	Emergency Management	198	Register in Probate
59	CDBG-Housing Rehab	196	Environmental Health	202	Register of Deeds
117	Charitable / Penal Fines	107	Extension Education	115	Sales Tax
60	Child Support	115	General Non-Departmental	205	Sheriff
63	Circuit Courts	119	Health Care Center	211	Surveyor
68	Clerk of Courts	125	Highway	215	Treasurer
117	Contingency	131	Human Services	218	Veterans Service
72	Coroner	137	Insurance	195	Women, Infants & Children
75	Corporation Counsel	139	Jail Assessment	222	Workers Compensation
81	County Board	141	Justice, Diversion, & Support		
82	County Clerk / Elections	147	Land Records Modernization		

225	Acronyms	227	Glossary
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2023 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 Administrator for Sauk County, I am presenting the 2023 proposed annual budget to the county board for its consideration.

Sauk County uses its annual budget of \$163,953,129 million and approximately 628 full-time equivalent employees to administer over 350 mandated programs across 27 departments. The local tax levy provides \$34,513,109 of the overall budget, with the remainder coming from state and federal funding and revenues generated from service fees. We currently have reasonable cash reserves to protect the County from any unforeseen consequences.

We are operating in a very restricted financial environment. Both the County Board of Supervisors and department heads have worked diligently to keep expenditures down while increasing revenue sources. Overall, our tax levy has increased by \$3,618,345, largely due to the new bond debt for the construction of Highway facilities in Baraboo and Reedsburg. Under Wisconsin State Statute §66.0602 the debt is not subject to property tax levy limits. We have maintained the second highest bond rating possible.

There were many challenges that we encountered in the development of this budget such as administering unfunded state mandates, liability insurance, workers compensation, property insurance, fuel for vehicles, natural gas increases, and increases from our service providers. Another challenge encountered is maintaining our county roads and bridges with an increase of approximately \$15.00 per ton for asphalt. This increase also limits the amount of county roads we can do per year from 7 miles down 5 ½ miles per year. At this rate, it will take us 53 years to resurface our 308 miles of county roads.

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 2023 budget. Those challenges include:

- As we started the budget, health Insurance was projected at an 8.9% increase (\$889,000 more). We then put out a bids and we ended with a bid through Dean Health for a decrease of -1.6%, equal to -\$143,772 from the 2022 county premium rate.
- 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 2023 wage scale was adjusted by 1% plus merit increases estimated at \$1,259,229. We fully realize that it is easier and less expensive to keep and retain good employees rather than recruit and train new.

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.

The 2023 recommended budget includes some expenditure reductions, revenue increases and use of fund balance while following the State Statutes and State Department of Revenue guidelines. The following chart depicts the 2023 recommended budget figures:

	2023 Budget Recommended	2022 Budget	Dollar Change	Percent Change
Operating Levy	\$34,513,109	\$30,894,764	\$3,618,345	11.71%
Levy Rate	\$3.76	\$3.85	(\$0.09/1000)	(2.30%)
County Operations **	\$163,953,129	\$149,007,263	\$14,945,866	10.03%
Debt Service	\$4,097,893	\$1,028,673	\$3,069,220	298.37%
Equalized Value	\$9,167,018,000	\$8,017,348,500	\$1,149,669,500	14.34%
Revenues **	\$118,515,543	\$107,581,093	\$10,934,450	10.16%

**2022 Includes \$38 million for the Highway facilities construction and \$7.6 million of ARPA funding, 2023 includes an additional \$7 million for Highway facilities construction.

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 1.29% or \$371,828. There were also 2 terminated tax incremental financing districts, which generate an additional \$32,495. Total additional levy capacity is \$404,323. Governments are also allowed to increase levy for new debt and must decrease levy for decreased debt.

The proposed 2023 levy rate is \$3.76/\$1,000 of valuation, versus the current levy rate of \$3.85/\$1,000.

County sales tax revenue for 2023 is projected at \$10,600,000. 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 4.0 Full Time Equivalents (FTE) positions were reviewed and reclassified due to educational/certification requirements. These reclassifications will be implemented with the 2023 budget:

Land Resources & Environment (LRE) – Conservation Tech II (2.0 FTE) Land Use/Sanitation Technician (2.0 FTE)	Tax levy
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Further, 7.84 FTE new positions are being created to meet the evolving needs of departments:

Highway – Highway Operator 3 (.83 FTE)	Tax Levy
Human Services (HS) – Adult Protective Services Supervisor ** (1.0 FTE) Eliminate Social Worker Creating Supervisor** (-1.0 FTE)	Tax Levy
Human Services – Children & Family Services Social Worker (2.0 FTE)	15%Tax levy 85% Waiver/Medicaid
Human Services – Occupational Therapist (1.0 FTE), Physical Therapist (2.0 FTE) Speech/Language Therapist (.77 FTE)	Vendor not available. Brought in house. \$75k Less than contract
Public Health – Community Health Worker (.45 FTE)	Grant
Land Resources and Environment -- Parks Maintenance Technician (.75) Eliminate one seasonal staff (-.30)	Tax Levy
County Clerk – Deputy County Clerk (.34 FTE)	Tax Levy, staff overlap for retirement

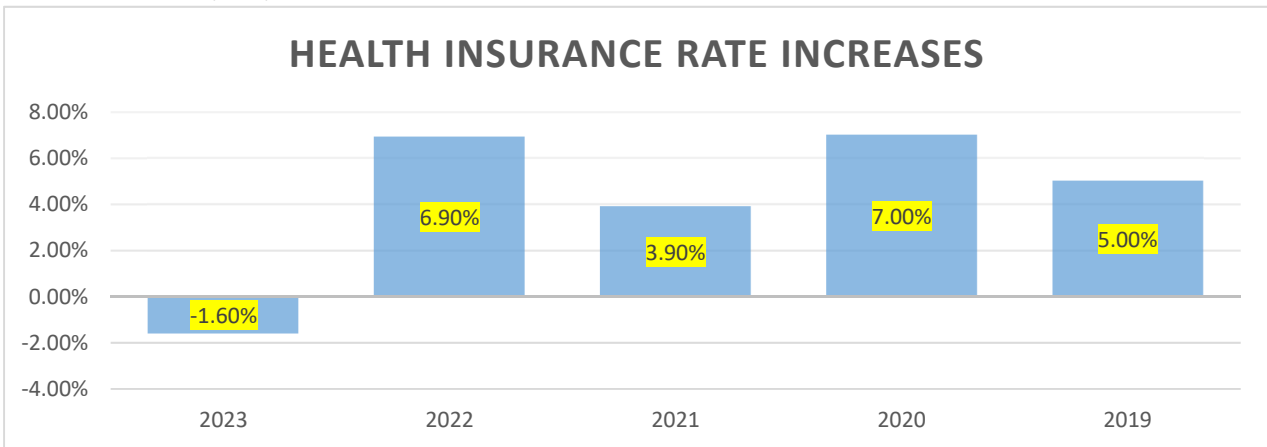
Finally, some positions are slated to be eliminated, reduced or left vacant.

Justice, Diversion & Support (JDS) – Administrative Assistant (JDS & HS Consolidation 1.75 FTE)	Tax levy/Grant
Heath Care Center – Certified Nurse Assistants (19.14 FTE) Licensed Practical Nurse (1.8 FTE) Activity Therapy (.8 FTE) Ward Clerk (3.0 FTE)	Tax Levy
Sheriff Department – Jailors (3.0 FTE)	Tax Levy

Salaries and Fringe Benefits:

Cost of Living Adjustment: The 2023 budget is constructed to include a cost-of-living adjustment of 1.00% to the entire non-represented employee wage scale. Trying to remain 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 reviewed through a Compensation and Classification Study to ensure that we are as close to a competitive market value as possible.

Health Insurance: There will be a -1.6% decrease to health insurance rates reducing the premium from 2022 by -\$143,772 for the new health insurance plan. The 2023 budget includes County contributions to health insurance of \$8,715,145.



Retirement: The Wisconsin Retirement System rates and employee eligibility for the County are determined by the Wisconsin Employee Trust Funds. The 2023 budget includes County contributions to the retirement system of \$3,144,741, with approximately 90% funded by the tax levy.

Classification	2023 Rates		2022 Rates	
	Employer	Employee	Employer	Employee
General	6.80%	6.80%	6.50%	6.50%
Elected	6.80%	6.80%	6.50%	6.50%
Protective	13.22%	6.80%	12.04%	6.50%

Debt Service:

Budgeted debt service payments will change from \$1,028,673 in 2022 to \$4,097,893 in 2023, an increase of \$3,069,220. This increase is due to the bond for the new Highway facilities located in Baraboo and Reedsburg.

Capital Outlay and Capital Projects:

The 2023 budget shows the capital outlay listed throughout the budget. These projects are being funded in the 2023 budget as follows:

Tax Levy	\$998,653
Fund Balances	6,670,102
State and Federal Aid	2,104,618
Debt Issuance	45,000,000
Total	\$54,773,373

Other Miscellaneous Items Included in the 2023 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	20,000
Sauk Prairie Airport, Inc.	4,100
VETS	3,800
Total	\$120,000

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 Lynn Horkan, former Finance Director Kerry Beghin, Accounting Manager Tara Thompson, former Personnel Director Kasey Hazard, Management Information Services (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 Tara Thompson

FINANCE COMMITTEE

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



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To: County Board Members
Date: October 18, 2022
About: 2023 Budget - County Board October Presentation

As you begin your review of the 2023 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 (1.293% for the 2023 budget), plus adjustments for tax incremental financing districts for a total allowed increase of \$404,323. Exemptions for debt service, library aids, bridge aids and special charges are available and have been exercised, providing an increase of \$3,214,022. There is a large increase in the allowable amount due to new debt payments for new Highway facilities of roughly \$3.1 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/2023-budget-process-and-documents>.

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

- Highway General Transportation Aids from Department of Transportation released 10/10/2022 at \$1,652,547 (\$1,588,520 was previously estimated), this change had no tax levy impact.

Sauk County 2023 Budget Guidance

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.

Sauk County 2023 Budget Guidance

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

Approved by the Sauk County Finance Committee 6/02/2022



FINANCE COMMITTEE

TO: Sauk County Board of Supervisors & Department Heads
 FROM: Finance Committee
 DATE: October 18, 2022
 SUBJECT: 2023 Budget – Supervisory Amendments to the Budget

As part of the 2023 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 2023 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 2023 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 2023 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 28, 2022	Supervisors prepare amendments and submit them to the Accounting Office. Amendments are due to the Accounting Office October 28, 2022.
Until November 3, 2022	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 3, 2022	Finance Committee meets to review the proposed amendments. Finance Committee actions are distributed to all County Board members.
November 15, 2022	County Board adopts the 2023 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 28, 2022.

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 2023 Budget Proposed Supervisor Amendment

By Supervisor: _____

Amendment #: _____
(Amendment # assigned by staff)

To amend the 2023 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 2023 Administrator Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2023	Estimated Fund Balance End 2023
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2022 Tax Levy (as amended)	2021 Tax Levy (as amended)	2022 Amended to 2023 Administrator	\$ Change 2022 Administrator		
	ALL FUNDS TOTAL	34,513,109	118,515,543	10,974,151	164,002,803	109,179,756	54,773,373	49,674	164,002,803	30,894,764	32,260,337	3,618,345	0	85,375,471	74,450,994
34	Accounting	773,944	14,039	0	787,983	787,983	0	0	787,983	800,710	754,087	(26,766)	-3.34%	In General Fund Total	
38	Administrator	329,476	570,763	0	900,239	900,239	0	0	900,239	322,477	296,266	6,999	2.17%	In General Fund Total	
43	Aging & Disability Resource Center	505,949	2,173,171	64,580	2,743,700	2,658,300	85,400	0	2,743,700	582,014	624,427	(76,065)	-13.07%	1,508,848	1,444,268
49	Arts, Humanities, Historic Preservation	18,620	8,000	0	26,620	26,620	0	0	26,620	46,905	53,245	(28,285)	-60.30%	In General Fund Total	
52	Building Services	1,827,292	1,381,145	5,227,397	8,435,834	2,433,437	6,002,397	0	8,435,834	1,615,793	1,728,497	211,499	13.09%	In General Fund Total	
59	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	33,139	33,139
117	Charitable / Penal Fines	2,357	0	0	2,357	2,357	0	0	2,357	1,126	660	1,231	109.33%	In General Fund Total	
60	Child Support	164,083	820,406	12,338	996,827	996,827	0	0	996,827	179,452	197,938	(15,369)	-8.56%	In General Fund Total	
63	Circuit Courts	709,853	225,018	0	934,871	934,871	0	0	934,871	723,315	518,192	(13,462)	-1.86%	In General Fund Total	
117	Class & Compensation Implementation	1,500,000	0	0	1,500,000	1,500,000	0	0	1,500,000	0	0	1,500,000	--	In General Fund Total	
68	Clerk of Courts	411,298	993,675	0	1,404,973	1,404,973	0	0	1,404,973	375,120	354,066	36,178	9.64%	In General Fund Total	
117	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
72	Coroner	171,388	39,520	0	210,908	210,908	0	0	210,908	188,526	158,745	(17,138)	-9.09%	In General Fund Total	
75	Corporation Counsel	510,785	248,581	0	759,366	759,366	0	0	759,366	468,071	503,016	42,714	9.13%	In General Fund Total	
81	County Board	194,463	0	0	194,463	194,463	0	0	194,463	205,171	213,948	(10,708)	-5.22%	In General Fund Total	
82	County Clerk / Elections	336,600	121,153	28,157	485,910	485,910	0	0	485,910	375,610	307,771	(39,010)	-10.39%	In General Fund Total	
87	Court Commissioner	198,826	52,956	0	251,782	251,782	0	0	251,782	178,654	188,553	20,172	11.29%	In General Fund Total	
94	District Attorney / Victim Witness	577,287	97,351	0	674,638	674,638	0	0	674,638	575,920	602,930	1,367	0.24%	In General Fund Total	
100	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	0	0
101	Drug Seizures Fund	0	7,100	0	7,100	7,100	0	0	7,100	0	0	0	--	36,826	36,826
103	Emergency Management	108,070	148,384	0	256,454	227,936	28,518	0	256,454	136,945	159,165	(28,875)	-21.09%	In General Fund Total	
196	Environmental Health (to PH)	0	0	0	0	0	0	to PH	0	86,515	76,417	(86,515)	-100.00%	In General Fund Total	
107	Extension Education	389,443	15,413	6,875	411,731	411,731	0	0	411,731	360,646	396,846	28,797	7.98%	In General Fund Total	
115	General Non-Departmental	(12,819,927)	11,921,927	900,000	2,000	2,000	0	0	2,000	(11,669,823)	(11,657,788)	(1,150,104)	-9.86%	52,174,092	43,606,859
119	Health Care Center	810,813	9,601,371	1,278,760	11,690,944	10,751,044	939,900	0	11,690,944	1,114,320	1,198,185	(303,507)	-27.24%	8,716,076	7,437,316
125	Highway	4,576,778	54,367,058	900,000	59,843,836	13,943,836	45,900,000	0	59,843,836	4,582,529	4,651,181	(5,751)	-0.13%	16,007,937	15,107,937
131	Human Services	7,832,028	21,759,736	0	29,591,764	29,591,764	0	0	29,591,764	7,730,457	7,778,105	101,571	1.31%	598,119	598,119
137	Insurance	0	119,974	0	119,974	70,300	0	49,674	119,974	0	0	0	--	442,478	492,152
139	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	0	0
141	Justice, Diversion, & Support	233,000	351,500	0	584,500	584,500	0	0	584,500	318,753	331,369	(85,753)	-26.90%	In General Fund Total	
147	Land Records Modernization	534,652	183,000	76,573	794,225	734,225	60,000	0	794,225	518,600	419,286	16,052	3.10%	328,739	252,166
152	Land Resources & Environment (LRE)	1,702,669	4,318,980	1,564,938	7,586,587	7,150,937	435,650	0	7,586,587	1,448,624	1,554,154	254,045	17.54%	In General Fund Total	
164	Landfill Remediation	0	25,000	87,005	112,005	112,005	0	0	112,005	0	0	0	--	4,687,314	4,600,309
33	Library Board	1,267,935	0	0	1,267,935	1,267,935	0	0	1,267,935	1,226,129	1,214,062	41,806	3.41%	In General Fund Total	
167	Management Information Systems	1,504,469	1,579,427	0	3,083,896	2,519,243	564,653	0	3,083,896	1,500,826	1,512,406	3,643	0.24%	In General Fund Total	
32	Outside Agencies	120,000	0	0	120,000	120,000	0	0	120,000	125,080	186,900	(5,080)	-4.06%	In General Fund Total	

Sauk County 2023 Administrator Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2023	Estimated Fund Balance End 2023
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2022 Tax Levy (as amended)	2021 Tax Levy (as amended)	2022 \$ Change Amended to 2023 Administrator	2021 % Change Amended to 2023 Administrator		
173	Personnel	553,603	64,800	0	618,403	618,403	0	0	618,403	550,983	579,890	2,620	0.48%	In General Fund Total	
33	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	0	0	750	--	In General Fund Total	
178	Public Health (PH)	1,548,567	2,657,464	477,528	4,683,559	4,630,704	52,855	0	4,683,559	1,488,930	1,454,218	59,637	4.01%	In General Fund Total	
198	Register in Probate	184,042	37,000	0	221,042	221,042	0	0	221,042	178,426	172,533	5,616	3.15%	In General Fund Total	
202	Register of Deeds	(334,857)	605,000	0	270,143	270,143	0	0	270,143	(339,448)	(337,626)	4,591	1.35%	In General Fund Total	
205	Sheriff	13,890,397	2,138,662	0	16,029,059	15,725,059	304,000	0	16,029,059	13,725,257	13,426,583	165,140	1.20%	In General Fund Total	
211	Surveyor	73,698	0	0	73,698	73,698	0	0	73,698	75,021	81,047	(1,323)	-1.76%	In General Fund Total	
117	Transfer Sales Tax to Debt Service	0	0	0	0	0	0	0	0	0	1,367,399	0	--	In General Fund Total	
117	Transfer Sales Tax to HCC for Debt Pmt	1,039,846	0	0	1,039,846	1,039,846	0	0	1,039,846	1,028,673	1,062,548	11,173	1.09%	In General Fund Total	
32	Transfer Sales Tax to HWY for Debt Pmt	3,058,047	0	0	3,058,047	3,058,047	0	0	3,058,047	0	0	3,058,047	--	In General Fund Total	
215	Treasurer	(559,519)	926,815	0	367,296	367,296	0	0	367,296	(479,960)	(422,449)	(79,559)	-16.58%	In General Fund Total	
33	Tri-County Airport	47,410	0	0	47,410	47,410	0	0	47,410	51,174	49,412	(3,764)	-7.36%	In General Fund Total	
33	UW-Platteville Baraboo Sauk County	55,000	400,000	0	455,000	55,000	400,000	0	455,000	55,000	60,000	0	0.00%	In General Fund Total	
218	Veterans Service	433,974	12,650	0	446,624	446,624	0	0	446,624	412,243	414,153	21,731	5.27%	In General Fund Total	
33	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	30,000	30,000	0	0.00%	In General Fund Total	
195	Women, Infants & Children (to PH)	0	0	0	0	0	0	to PH	0	0	0	0	--	In General Fund Total	
222	Workers Compensation	0	372,601	0	372,601	372,601	0	0	372,601	0	0	0	--	In General Fund Total	841,903
ALL FUNDS TOTAL		34,513,109	118,515,543	10,974,151	164,002,803	109,179,756	54,773,373	49,674	164,002,803	30,894,764	32,260,337	3,618,345	11.71%	85,375,471	74,450,994
						163,953,129									

	2022 Amended	2023 Administrator	\$ Change	% Change
Equalized Value (without tax incremental districts)	8,017,348,500	9,167,018,000	1,149,669,500	14.34%
Total Levy Rate	\$3.85	\$3.76	-\$0.09	-2.30%
Total Levy Amount	30,894,764	34,513,109	3,618,345	11.71%
Impact of a one penny increase to the mil rate	\$80,173	\$91,670	\$11,497	14.34%
Impact of a one penny increase to the mil rate on an average residential property	\$2.05	\$2.23		
Average residential property value	\$204,600	\$223,400	\$18,800	9.19%
Average County tax on an average residential property	\$788.42	\$841.08	\$52.66	6.68%

Sauk County 2023 Administrator Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2022	2021	\$ Change	% Change	Estimated Fund Balance	Estimated Fund Balance
		Tax Levy	Other Revenue	Use of Fund		Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Tax Levy	Tax Levy	2022 Amended to	2022 Amended to	Beginning	End
				Balance	Total Sources					(as amended)	(as amended)	2023 Administrator	2023 Administrator	2023	2023
	ALL FUNDS TOTAL	34,513,109	118,515,543	10,974,151	164,002,803	109,179,756	54,773,373	49,674	164,002,803	30,894,764	32,260,337	3,618,345	11.71%	85,375,471	74,450,994
205	Sheriff	13,890,397	2,138,662	0	16,029,059	15,725,059	304,000	0	16,029,059	13,725,257	13,426,583	165,140	1.20%	In General Fund Total	
131	Human Services	7,832,028	21,759,736	0	29,591,764	29,591,764	0	0	29,591,764	7,730,457	7,778,105	101,571	1.31%	598,119	598,119
125	Highway	4,576,778	54,367,058	900,000	59,843,836	13,943,836	45,900,000	0	59,843,836	4,582,529	4,651,181	(5,751)	-0.13%	16,007,937	15,107,937
117	Transfer Sales Tax to HWY for Debt Pmt	3,058,047	0	0	3,058,047	3,058,047	0	0	3,058,047	0	0	3,058,047	--	In General Fund Total	
52	Building Services	1,827,292	1,381,145	5,227,397	8,435,834	2,433,437	6,002,397	0	8,435,834	1,615,793	1,728,497	211,499	13.09%	In General Fund Total	
152	Land Resources & Environment (LRE)	1,702,669	4,318,980	1,564,938	7,586,587	7,150,937	435,650	0	7,586,587	1,448,624	1,554,154	254,045	17.54%	In General Fund Total	
167	Management Information Systems	1,504,469	1,579,427	0	3,083,896	2,519,243	564,653	0	3,083,896	1,500,826	1,512,406	3,643	0.24%	In General Fund Total	
178	Public Health (PH)	1,548,567	2,657,464	477,528	4,683,559	4,630,704	52,855	0	4,683,559	1,488,930	1,454,218	59,637	4.01%	In General Fund Total	
117	Class & Compensation Implementation	1,500,000	0	0	1,500,000	1,500,000	0	0	1,500,000	0	0	1,500,000	--	In General Fund Total	
33	Library Board	1,267,935	0	0	1,267,935	1,267,935	0	0	1,267,935	1,226,129	1,214,062	41,806	3.41%	In General Fund Total	
117	Transfer Sales Tax to HCC for Debt Pmt	1,039,846	0	0	1,039,846	1,039,846	0	0	1,039,846	1,028,673	1,062,548	11,173	1.09%	In General Fund Total	
119	Health Care Center	810,813	9,601,371	1,278,760	11,690,944	10,751,044	939,900	0	11,690,944	1,114,320	1,198,185	(303,507)	-27.24%	8,716,076	7,437,316
34	Accounting	773,944	14,039	0	787,983	787,983	0	0	787,983	800,710	754,087	(26,766)	-3.34%	In General Fund Total	
63	Circuit Courts	709,853	225,018	0	934,871	934,871	0	0	934,871	723,315	518,192	(13,462)	-1.86%	In General Fund Total	
94	District Attorney / Victim Witness	577,287	97,351	0	674,638	674,638	0	0	674,638	575,920	602,930	1,367	0.24%	In General Fund Total	
173	Personnel	553,603	64,800	0	618,403	618,403	0	0	618,403	550,983	579,890	2,620	0.48%	In General Fund Total	
147	Land Records Modernization	534,652	183,000	76,573	794,225	734,225	60,000	0	794,225	518,600	419,286	16,052	3.10%	328,739	252,166
75	Corporation Counsel	510,785	248,581	0	759,366	759,366	0	0	759,366	468,071	503,016	42,714	9.13%	In General Fund Total	
43	Aging & Disability Resource Center	505,949	2,173,171	64,580	2,743,700	2,658,300	85,400	0	2,743,700	582,014	624,427	(76,065)	-13.07%	1,508,848	1,444,268
218	Veterans Service	433,974	12,650	0	446,624	446,624	0	0	446,624	412,243	414,153	21,731	5.27%	In General Fund Total	
68	Clerk of Courts	411,298	993,675	0	1,404,973	1,404,973	0	0	1,404,973	375,120	354,066	36,178	9.64%	In General Fund Total	
107	Extension Education	389,443	15,413	6,875	411,731	411,731	0	0	411,731	360,646	396,846	28,797	7.98%	In General Fund Total	
82	County Clerk / Elections	336,600	121,153	28,157	485,910	485,910	0	0	485,910	375,610	307,771	(39,010)	-10.39%	In General Fund Total	
38	Administrator	329,476	570,763	0	900,239	900,239	0	0	900,239	322,477	296,266	6,999	2.17%	In General Fund Total	
141	Justice, Diversion, & Support	233,000	351,500	0	584,500	584,500	0	0	584,500	318,753	331,369	(85,753)	-26.90%	In General Fund Total	
87	Court Commissioner	198,826	52,956	0	251,782	251,782	0	0	251,782	178,654	188,553	20,172	11.29%	In General Fund Total	
81	County Board	194,463	0	0	194,463	194,463	0	0	194,463	205,171	213,948	(10,708)	-5.22%	In General Fund Total	
198	Register in Probate	184,042	37,000	0	221,042	221,042	0	0	221,042	178,426	172,533	5,616	3.15%	In General Fund Total	
72	Coroner	171,388	39,520	0	210,908	210,908	0	0	210,908	188,526	158,745	(17,138)	-9.09%	In General Fund Total	
60	Child Support	164,083	820,406	12,338	996,827	996,827	0	0	996,827	179,452	197,938	(15,369)	-8.56%	In General Fund Total	
32	Outside Agencies	120,000	0	0	120,000	120,000	0	0	120,000	125,080	186,900	(5,080)	-4.06%	In General Fund Total	
103	Emergency Management	108,070	148,384	0	256,454	227,936	28,518	0	256,454	136,945	159,165	(28,875)	-21.09%	In General Fund Total	
196	Environmental Health (to PH)	0	0	0	0	0	0	to PH	0	86,515	76,417	(86,515)	-100.00%	In General Fund Total	
211	Surveyor	73,698	0	0	73,698	73,698	0	0	73,698	75,021	81,047	(1,323)	-1.76%	In General Fund Total	
33	UW-Platteville Baraboo Sauk County	55,000	400,000	0	455,000	55,000	400,000	0	455,000	55,000	60,000	0	0.00%	In General Fund Total	
33	Tri-County Airport	47,410	0	0	47,410	47,410	0	0	47,410	51,174	49,412	(3,764)	-7.36%	In General Fund Total	
33	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	30,000	30,000	0	0.00%	In General Fund Total	
49	Arts, Humanities, Historic Preservation	18,620	8,000	0	26,620	26,620	0	0	26,620	46,905	53,245	(28,285)	-60.30%	In General Fund Total	
117	Charitable / Penal Fines	2,357	0	0	2,357	2,357	0	0	2,357	1,126	660	1,231	109.33%	In General Fund Total	
33	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	0	0	750	--	In General Fund Total	

Sauk County 2023 Administrator Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2022	2021	\$ Change	% Change	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	Tax Levy (as amended)	Tax Levy (as amended)	2022 Amended to 2023 Administrator	2022 Amended to 2023 Administrator	Beginning 2023	End 2023
195	Women, Infants & Child (to PH)	0	0	0	0	0	0	to PH	0	0	0	0	--	In General Fund Total	
222	Workers Compensation	0	372,601	0	372,601	372,601	0	0	372,601	0	0	0	--	841,903	841,903
117	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
164	Landfill Remediation	0	25,000	87,005	112,005	112,005	0	0	112,005	0	0	0	--	4,687,314	4,600,309
139	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	0	0
137	Insurance	0	119,974	0	119,974	70,300	0	49,674	119,974	0	0	0	--	442,478	492,152
100	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	0	0
59	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	33,139	33,139
101	Drug Seizures Fund	0	7,100	0	7,100	7,100	0	0	7,100	0	0	0	--	36,826	36,826
117	Transfer Sales Tax to Debt Service	0	0	0	0	0	0	0	0	1,367,399	0	0	--	In General Fund Total	
202	Register of Deeds	(334,857)	605,000	0	270,143	270,143	0	0	270,143	(339,448)	(337,626)	4,591	1.35%	In General Fund Total	
215	Treasurer	(559,519)	926,815	0	367,296	367,296	0	0	367,296	(479,960)	(422,449)	(79,559)	-16.58%	In General Fund Total	
115	General Non-Departmental	(12,819,927)	11,921,927	900,000	2,000	2,000	0	0	2,000	(11,669,823)	(11,657,788)	(1,150,104)	-9.86%	52,174,092	43,606,859
ALL FUNDS TOTAL		34,513,109	118,515,543	10,974,151	164,002,803	109,179,756	54,773,373	49,674	164,002,803	30,894,764	32,260,337	3,618,345	11.71%	85,375,471	74,450,994
						163,953,129									

	2022 Amended	2023 Administrator	\$ Change	% Change
Equalized Value (without tax incremental districts)	8,017,348,500	9,167,018,000	1,149,669,500	14.34%
Total Levy Rate	\$3.85	\$3.76	-\$0.09	-2.30%
Total Levy Amount	30,894,764	34,513,109	3,618,345	11.71%
Impact of a one penny increase to the mil rate	\$80,173	\$91,670	\$11,497	14.34%
Impact of a one penny increase to the mil rate on an average residential property	\$2.05	\$2.23		
Average residential property value	\$204,600	\$223,400	\$18,800	9.19%
Average County tax on an average residential property	\$788.42	\$841.08	\$52.66	6.68%

Sauk County 2023 Administrator Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2023	Estimated Fund Balance End 2023
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2022 Tax Levy (as amended)	2021 Tax Levy (as amended)	\$ Change 2022 Amended to 2023 Administrator	% Change 2022 Amended to 2023 Administrator		
	ALL FUNDS TOTAL	34,513,109	118,515,543	10,974,151	164,002,803	109,179,756	54,773,373	49,674	164,002,803	30,894,764	32,260,337	3,618,345	11.71%	85,375,471	74,450,994
125	Highway	4,576,778	54,367,058	900,000	59,843,836	13,943,836	45,900,000	0	59,843,836	4,582,529	4,651,181	(5,751)	-0.13%	16,007,937	15,107,937
131	Human Services	7,832,028	21,759,736	0	29,591,764	29,591,764	0	0	29,591,764	7,730,457	7,778,105	101,571	1.31%	598,119	598,119
205	Sheriff	13,890,397	2,138,662	0	16,029,059	15,725,059	304,000	0	16,029,059	13,725,257	13,426,583	165,140	1.20%	In General Fund Total	
119	Health Care Center	810,813	9,601,371	1,278,760	11,690,944	10,751,044	939,900	0	11,690,944	1,114,320	1,198,185	(303,507)	-27.24%	8,716,076	7,437,316
52	Building Services	1,827,292	1,381,145	5,227,397	8,435,834	2,433,437	6,002,397	0	8,435,834	1,615,793	1,728,497	211,499	13.09%	In General Fund Total	
152	Land Resources & Environment (LRE)	1,702,669	4,318,980	1,564,938	7,586,587	7,150,937	435,650	0	7,586,587	1,448,624	1,554,154	254,045	17.54%	In General Fund Total	
178	Public Health (PH)	1,548,567	2,657,464	477,528	4,683,559	4,630,704	52,855	0	4,683,559	1,488,930	1,454,218	59,637	4.01%	In General Fund Total	
167	Management Information Systems	1,504,469	1,579,427	0	3,083,896	2,519,243	564,653	0	3,083,896	1,500,826	1,512,406	3,643	0.24%	In General Fund Total	
117	Transfer Sales Tax to HWY for Debt Pmt	3,058,047	0	0	3,058,047	3,058,047	0	0	3,058,047	0	0	3,058,047	--	0	0
43	Aging & Disability Resource Center	505,949	2,173,171	64,580	2,743,700	2,658,300	85,400	0	2,743,700	582,014	624,427	(76,065)	-13.07%	1,508,848	1,444,268
68	Clerk of Courts	411,298	993,675	0	1,404,973	1,404,973	0	0	1,404,973	375,120	354,066	36,178	9.64%	In General Fund Total	
33	Library Board	1,267,935	0	0	1,267,935	1,267,935	0	0	1,267,935	1,226,129	1,214,062	41,806	3.41%	In General Fund Total	
117	Transfer Sales Tax to HCC for Debt Pmt	1,039,846	0	0	1,039,846	1,039,846	0	0	1,039,846	1,028,673	1,062,548	11,173	1.09%	In General Fund Total	
60	Child Support	164,083	820,406	12,338	996,827	996,827	0	0	996,827	179,452	197,938	(15,369)	-8.56%	In General Fund Total	
63	Circuit Courts	709,853	225,018	0	934,871	934,871	0	0	934,871	723,315	518,192	(13,462)	-1.86%	In General Fund Total	
38	Administrative Coordinator	329,476	570,763	0	900,239	900,239	0	0	900,239	322,477	296,266	6,999	2.17%	In General Fund Total	
147	Land Records Modernization	534,652	183,000	76,573	794,225	734,225	60,000	0	794,225	518,600	419,286	16,052	3.10%	328,739	252,166
34	Accounting	773,944	14,039	0	787,983	787,983	0	0	787,983	800,710	754,087	(26,766)	-3.34%	In General Fund Total	
75	Corporation Counsel	510,785	248,581	0	759,366	759,366	0	0	759,366	468,071	503,016	42,714	9.13%	In General Fund Total	
94	District Attorney / Victim Witness	577,287	97,351	0	674,638	674,638	0	0	674,638	575,920	602,930	1,367	0.24%	In General Fund Total	
173	Personnel	553,603	64,800	0	618,403	618,403	0	0	618,403	550,983	579,890	2,620	0.48%	In General Fund Total	
141	Justice, Diversion, & Support	233,000	351,500	0	584,500	584,500	0	0	584,500	318,753	331,369	(85,753)	-26.90%	In General Fund Total	
82	County Clerk / Elections	336,600	121,153	28,157	485,910	485,910	0	0	485,910	375,610	307,771	(39,010)	-10.39%	In General Fund Total	
33	UW-Platteville Baraboo Sauk County	55,000	400,000	0	455,000	55,000	400,000	0	455,000	55,000	60,000	0	0.00%	In General Fund Total	
218	Veterans Service	433,974	12,650	0	446,624	446,624	0	0	446,624	412,243	414,153	21,731	5.27%	In General Fund Total	
107	Extension Education	389,443	15,413	6,875	411,731	411,731	0	0	411,731	360,646	396,846	28,797	7.98%	In General Fund Total	
222	Workers Compensation	0	372,601	0	372,601	372,601	0	0	372,601	0	0	0	--	841,903	841,903
215	Treasurer	(559,519)	926,815	0	367,296	367,296	0	0	367,296	(479,960)	(422,449)	(79,559)	-16.58%	In General Fund Total	
117	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
202	Register of Deeds	(334,857)	605,000	0	270,143	270,143	0	0	270,143	(339,448)	(337,626)	4,591	1.35%	In General Fund Total	
103	Emergency Management	108,070	148,384	0	256,454	227,936	28,518	0	256,454	136,945	159,165	(28,875)	-21.09%	In General Fund Total	
87	Court Commissioner	198,826	52,956	0	251,782	251,782	0	0	251,782	178,654	188,553	20,172	11.29%	In General Fund Total	
198	Register in Probate	184,042	37,000	0	221,042	221,042	0	0	221,042	178,426	172,533	5,616	3.15%	In General Fund Total	
72	Coroner	171,388	39,520	0	210,908	210,908	0	0	210,908	188,526	158,745	(17,138)	-9.09%	In General Fund Total	
81	County Board	194,463	0	0	194,463	194,463	0	0	194,463	205,171	213,948	(10,708)	-5.22%	In General Fund Total	
32	Outside Agencies	120,000	0	0	120,000	120,000	0	0	120,000	125,080	186,900	(5,080)	-4.06%	In General Fund Total	
164	Landfill Remediation	0	25,000	87,005	112,005	112,005	0	0	112,005	0	0	0	--	4,687,314	4,600,309
139	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	0	0
211	Surveyor	73,698	0	0	73,698	73,698	0	0	73,698	75,021	81,047	(1,323)	-1.76%	In General Fund Total	
137	Insurance	0	119,974	0	119,974	70,300	0	49,674	119,974	0	0	0	--	442,478	492,152
33	Tri-County Airport	47,410	0	0	47,410	47,410	0	0	47,410	51,174	49,412	(3,764)	-7.36%	In General Fund Total	
33	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	30,000	30,000	0	0.00%	In General Fund Total	
49	Arts, Humanities, Historic Preservation	18,620	8,000	0	26,620	26,620	0	0	26,620	46,905	53,245	(28,285)	-60.30%	In General Fund Total	

Sauk County 2023 Administrator Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2023	Estimated Fund Balance End 2023
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2022 Tax Levy (as amended)	2021 Tax Levy (as amended)	\$ Change 2022 Amended to 2023 Administrator	% Change 2022 Amended to 2023 Administrator		
100	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	0	0
59	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	0.00%	33,139	33,139
101	Drug Seizures Fund	0	7,100	0	7,100	7,100	0	0	7,100	0	0	0	--	36,826	36,826
117	Charitable / Penal Fines	2,357	0	0	2,357	2,357	0	0	2,357	1,126	660	1,231	109.33%	In General Fund Total	
115	General Non-Departmental	(12,819,927)	11,921,927	900,000	2,000	2,000	0	0	2,000	(11,669,823)	(11,657,788)	(1,150,104)	-9.86%	52,174,092	43,606,859
33	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	0	0	750	--	In General Fund Total	
117	Class & Compensation Implementation	1,500,000	0	0	1,500,000	1,500,000	0	0	1,500,000	0	0	1,500,000	--	In General Fund Total	
196	Environmental Health (to PH)	0	0	0	0	0	0	to PH	0	86,515	76,417	(86,515)	-100.00%	In General Fund Total	
117	Transfer Sales Tax to Debt Service	0	0	0	0	0	0	0	0	0	1,367,399	0	--	In General Fund Total	
195	Women, Infants & Child (to PH)	0	0	0	0	0	0	to PH	0	0	0	0	--	In General Fund Total	
ALL FUNDS TOTAL		34,513,109	118,515,543	10,974,151	164,002,803	109,179,756	54,773,373	49,674	164,002,803	30,894,764	32,260,337	3,618,345	11.71%	85,375,471	74,450,994
						163,953,129									

	<u>2022 Amended</u>	<u>2023 Administrator</u>	<u>\$ Change</u>	<u>% Change</u>
Equalized Value (without tax incremental districts)	8,017,348,500	9,167,018,000	1,149,669,500	14.34%
Total Levy Rate	\$3.85	\$3.76	-\$0.09	-2.30%
Total Levy Amount	30,894,764	34,513,109	3,618,345	11.71%
Impact of a one penny increase to the mil rate	\$80,173	\$91,670	\$11,497	14.34%
Impact of a one penny increase to the mil rate on an average residential property	\$2.05	\$2.23		
Average residential property value	\$204,600	\$223,400	\$18,800	9.19%
Average County tax on an average residential property	\$788.42	\$841.08	\$52.66	6.68%

REVENUE SUMMARY

	2014	2015	2016	2017	2018	2019	2020	2021	2022		2022 Change from 2021		
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	2022 Est'd Actual	2023 Budget	Amended Budget \$	Amended Budget %
Property Tax	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,789,540	32,307,559	30,894,764	30,894,764	34,513,109	3,618,345	11.71%
Sales Tax	8,000,256	8,483,880	8,764,687	9,172,923	9,383,467	9,460,672	8,890,889	11,636,263	9,482,726	11,000,000	10,600,000	1,117,274	11.78%
Other Taxes	1,081,741	1,038,274	864,559	781,677	782,564	950,879	897,517	934,124	743,195	777,195	743,195	0	0.00%
Grants and Aids	15,092,600	16,686,932	19,706,116	20,788,413	23,198,037	25,077,757	30,738,261	30,607,284	39,006,316	39,710,937	37,094,054	(1,912,262)	-4.90%
Intergovernmental	6,856,581	8,050,984	7,799,672	9,328,064	9,399,637	9,076,657	8,410,572	8,479,465	9,003,831	8,871,021	8,622,221	(381,610)	-4.24%
Licenses & Permits	362,804	436,630	448,179	913,003	968,298	931,951	953,699	978,958	877,939	906,753	885,175	7,236	0.82%
User Fees	8,640,799	8,903,794	8,878,578	9,258,828	9,232,464	9,272,215	7,962,716	8,098,982	9,770,017	7,438,824	9,493,717	(276,300)	-2.83%
Fines & Forfeitures	509,814	488,298	444,222	488,169	506,515	531,738	462,935	560,531	505,100	537,641	516,355	11,255	2.23%
Donations	105,471	117,837	103,676	291,401	608,515	122,134	121,080	176,097	107,250	114,570	93,025	(14,225)	-13.26%
Interest	152,037	200,646	301,354	546,073	1,175,677	1,536,049	672,791	174,452	208,025	275,669	321,694	113,669	54.64%
Rent	343,047	398,678	427,163	481,675	549,625	560,367	734,432	843,655	688,825	766,060	671,600	(17,225)	-2.50%
Bond / Note Proceeds	2,683,009	0	7,392,309	0	0	0	0	0	38,000,000	0	45,000,000	7,000,000	18.42%
Use of Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	15,705,918	Budget Only	10,974,151	(4,731,767)	-30.13%
Transfers from Other Funds	8,272,329	5,569,275	5,062,704	3,883,476	6,006,280	5,419,185	3,595,049	3,608,496	1,164,673	2,293,950	4,233,893	3,069,220	263.53%
Other	436,232	482,810	445,029	300,305	344,000	596,074	581,928	773,823	265,068	273,285	240,614	(24,454)	-9.23%
Total Revenues	81,385,598	80,820,349	90,865,889	86,584,432	93,104,846	94,683,371	95,811,409	99,179,688	156,423,647	103,860,669	164,002,803	7,579,156	4.85%

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>28,854,774</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>30,894,764</i>	<i>34,513,109</i>		
<i>Adjustment for delinquent taxes</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>47,222</i>	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>		
<i>Property tax recognized</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>32,307,559</i>	<i>30,894,764</i>	<i>30,894,764</i>	<i>34,513,109</i>		

TBD - To be determined

The 2022 Budget figures represent the 2022 budget as modified by County Board action through August 2022.

EXPENSE SUMMARY

Functional Area	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022	2023	2023 Change from 2022 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Estimated Actual	Budget	\$	%
General Government	6,509,131	6,820,291	7,475,013	7,547,023	8,530,986	8,817,645	9,241,948	8,870,636	10,946,904	9,784,286	11,884,639	937,735	8.57%
Public Works/Transportation	9,217,817	8,922,779	9,051,009	9,333,816	9,902,660	11,906,662	10,789,133	10,617,094	12,040,056	11,038,306	11,069,954	(970,102)	-8.06%
Culture	111,109	67,191	67,477	77,832	153,784	219,299	85,768	54,925	60,995	58,349	26,620	(34,375)	-56.36%
Recreation	348,429	633,694	460,427	1,635,194	1,472,990	680,433	25,000	0	0	0	0	0	--
Education	1,323,324	1,405,734	1,416,264	1,418,888	1,422,033	1,542,587	1,600,763	1,657,973	1,707,489	1,677,813	1,734,666	27,177	1.59%
Justice & Public Safety	16,338,309	16,437,077	16,859,883	17,161,275	17,714,882	18,595,414	18,886,593	19,367,607	20,589,649	19,812,778	20,209,715	(379,934)	-1.85%
Health & Human Services	28,115,218	30,120,369	33,004,148	34,083,521	37,084,303	39,450,956	41,088,317	42,902,145	46,913,327	46,924,549	48,166,320	1,252,993	2.67%
Conservation	1,496,054	1,681,472	1,682,301	1,818,003	1,750,857	1,679,726	2,975,136	2,339,601	7,235,142	2,824,224	7,150,937	(84,205)	-1.16%
Economic Development	458,603	138,281	118,008	360,409	406,396	1,030,653	376,664	443,245	2,088,952	1,633,849	605,119	(1,483,833)	-71.03%
Debt Service	7,130,108	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,077,336	2,034,641	1,028,673	1,119,249	4,097,893	3,069,220	298.37%
Capital Outlay	1,758,744	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	2,768,553	2,338,299	52,579,939	5,742,513	54,773,373	2,193,434	4.17%
Transfer to Other Funds	8,305,333	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	3,595,049	3,608,496	1,164,673	2,293,950	4,233,893	3,069,220	263.53%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	67,848	Budget Only	49,674	(18,174)	-26.79%
Total Gross Expenditures	81,112,179	77,925,857	85,694,608	80,865,353	90,237,577	93,642,221	93,510,260	94,234,662	156,423,647	102,909,866	164,002,803	7,579,156	4.85%

Expenditure Category	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022	2023	2023 Change from 2022 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Estimated Actual	Budget	\$	%
Wages & Salaries	27,647,942	29,521,669	30,454,787	31,189,947	32,587,168	34,335,359	35,274,953	36,073,587	40,141,397	37,466,526	41,633,646	1,492,249	3.72%
Labor Benefits	11,393,077	10,982,993	11,713,154	12,223,996	12,184,237	13,110,922	13,272,403	12,887,527	15,766,398	14,426,293	15,310,918	(455,480)	-2.89%
Supplies & Services	24,876,975	25,722,226	27,966,589	30,022,018	33,667,486	36,477,094	36,521,966	37,292,113	45,674,719	41,861,335	43,903,406	(1,771,313)	-3.88%
Debt Service	7,130,109	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,077,336	2,034,641	1,028,673	1,119,249	4,097,893	3,069,220	298.37%
Capital Outlay	1,758,744	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	2,768,553	2,338,298	52,579,939	5,742,513	54,773,373	2,193,434	4.17%
Transfer to Other Funds	8,305,333	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	3,595,049	3,608,496	1,164,673	2,293,950	4,233,893	3,069,220	263.53%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	67,848	Budget Only	49,674	(18,174)	-26.79%
Total Gross Expenditures	81,112,180	77,925,857	85,694,608	80,865,353	90,237,577	93,642,221	93,510,260	94,234,662	156,423,647	102,909,866	164,002,803	7,579,156	4.85%

* The 2022 Budget figures represent the 2022 budget as modified by County Board action through August 2022.

Property Tax Levy By Function

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023 Change from	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	2022 Amended Budget	2022 Amended Budget
											\$	%
General Government	(1,552,455)	(1,946,585)	(1,850,825)	(2,609,808)	(3,377,533)	(2,877,514)	(3,245,383)	(3,286,093)	(4,804,407)	(1,387,190)	3,417,217	71.13%
Justice & Public Safety	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	15,822,161	140,998	0.90%
Public Works	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	4,654,938	(8,765)	-0.19%
Health & Human Services	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	11,420,414	(298,517)	-2.55%
Culture	63,762	64,762	64,762	68,762	68,762	92,422	69,745	53,245	46,905	18,620	(28,285)	-60.30%
Recreation	158,240	165,582	228,787	229,529	248,861	249,373	0	0	0	0	0	--
Education	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	1,712,378	70,603	4.30%
Development	67,528	72,528	10,000	30,000	50,000	50,000	215,070	180,542	136,070	140,119	4,049	2.98%
Conservation	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	1,697,669	284,045	20.09%
Capital Outlay	509,600	1,024,000	688,500	894,500	1,285,000	736,900	791,670	430,000	397,000	434,000	37,000	9.32%
Debt Service	250,000	0	0	0	0	0	0	0	0	0	0	--
All Funds Total	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,789,540	32,307,559	30,894,764	34,513,109	3,618,345	11.71%

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>28,854,774</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>31,730,876</i>	<i>30,894,764</i>	<i>34,513,109</i>
<i>Adjustment for delinquent taxes</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>47,222</i>	<i>TBD</i>	<i>TBD</i>

<i>Property tax recognized</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>31,778,098</i>	<i>30,894,764</i>	<i>34,513,109</i>
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TBD - To be determined

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023	FTE Change
	Balance	Change	Change	Change	Change	Change	Change	Change	Change	Change	Balance	from 2014 to 2023
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						0.33	4.33	1.25
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	-1.75	4.75	4.75
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	2.75	0.08	2.94	2.29	1.00	2.05	0.50	0.08	-1.42	62.57	10.27
Justice & Public Safety												
Circuit Courts	3.40						-0.01	0.01	-0.15	0.08	3.33	-0.07
Clerk of Court	13.00		-1.00								12.00	-1.00
Coroner	1.00										1.00	0.00
Court Commissioner / Family Court Counseling	2.00										2.00	0.00
District Attorney / Victim Witness	7.80										7.80	0.00
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	147.17	-0.05	2.00	0.52	0.48	0.50	-0.51	-1.00	-0.68	-3.24	145.19	-1.98
Total Justice & Public Safety	178.37	-0.05	0.34	0.93	0.48	1.00	-1.02	-0.99	-0.83	-3.16	175.07	-3.30
Public Works												
Highway	59.00	0.50		3.00	-0.50		1.50	0.50		0.83	64.83	5.83
Total Public Works	59.00	0.50	0.00	3.00	-0.50	0.00	1.50	0.50	0.00	0.83	64.83	5.83
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	0.41	24.72	3.08
Child Support	11.00								0.52		11.52	0.52
Environmental Health (to Public Health)	3.75	0.65	0.17	2.26	0.65	-0.35	0.50	-0.15	-0.10	-7.38	0.00	-3.75
Health Care Center	134.10	8.89	-1.62	-8.16	-0.24	-2.63	-0.70	-4.67	-2.06	-22.04	100.87	-33.23
Home Care (to Health Care Center)	5.90	-5.90									0.00	-5.90
Human Services	97.97	1.98	-0.96	1.30	4.00	6.00	4.00		3.00	5.77	123.06	25.09
Public Health	12.08	0.70	0.83	3.77	0.59	3.06	0.77	0.89	2.65	13.38	38.72	26.64
Veterans' Services	3.00	1.06	-0.06		0.50	0.19	0.31				5.00	2.00
Women, Infants and Children (to Public Health)	4.66	2.50	-1.93	-0.21	-0.90		-0.42	0.12		-3.82	0.00	-4.66
Total Health & Human Services	294.10	4.03	-0.45	1.32	4.39	8.76	4.38	-3.47	4.51	-13.68	303.89	9.79
Conservation, Development, Recreation, Culture & Education												
Extension Education	2.64	0.07						-0.41			2.30	-0.34
Land Resources & Environment (LRE)	13.56	0.63					7.05	-2.09	-0.06	0.46	19.55	5.99
Parks (to LRE)	3.78		1.00			0.29	-5.07				0.00	-3.78
Total Cons, Devel, Rec, Culture & Ed	19.98	0.70	1.00	0.00	0.00	0.29	1.98	-2.50	-0.06	0.46	21.85	1.87
TOTAL COUNTY FTE's - CHANGE	7.76	7.93	0.97	8.19	6.66	11.05	8.89	-5.96	3.70	-16.97		
TOTAL COUNTY FTE's	603.75	611.68	612.65	620.84	627.50	638.55	647.44	641.48	645.18	628.21	628.21	24.46
TOTAL PERSONS EMPLOYED - CHANGE		5	-1	7	9	13	10	-6	-4	-21		
TOTAL PERSONS EMPLOYED	674	679	678	685	694	707	717	711	707	686	686	12

Note: This summary excludes any funding source information.

FUND BALANCES ANTICIPATED AT YEAREND

	Actual Year-End 2019	Actual Year-End 2020	Actual Year-End 2021	Estimated Fund Balance 1/1/2023	2023 Budgeted Revenues	2023 Property Tax Levy	2023 Budgeted Expenditures	Addition to (Use of) Fund Balance	Estimated Fund Balance 12/31/2023
Nonspendable for Prepaid Items	44,553	49,442	51,733	51,733					51,733
Nonspendable for Long-Term Delinquent Taxes Receivable	1,299,339	1,271,291	1,141,852	1,141,852					1,141,852
Nonspendable for Long-Term Loan to Tri-County Airport Receivable	0	0	0	0					0
Nonspendable for Inventories	15,932	18,317	23,504	23,504					23,504
Nonspendable for Interfund Receivable	45,346	123,806	271,909	271,909					271,909
Assigned for Encumbrances	727,024	0	0	0					0
Assigned for Carryforward Funds	3,104,006	2,943,965	4,227,072	1,500,000					1,500,000
Assigned for Future Projects (Highway)			5,000,000	5,000,000					5,000,000
Assigned for Budgeted Use of Fund Balance	7,270,302	8,635,844	7,776,737	8,567,233				-7,317,233	1,250,000
Unassigned (Working Capital)	17,961,377	19,485,555	19,929,479	21,366,187				1,627,675	22,993,862
Unassigned	13,873,529	13,702,645	11,878,916	14,251,674	29,750,629	20,252,889	58,570,751	-2,877,675	11,373,999
Total General Fund	44,341,408	46,230,865	50,301,202	52,174,092	29,750,629	20,252,889	58,570,751	-8,567,233	43,606,859
Aging & Disability Resource Center	939,380	1,043,571	1,426,212	1,508,848	2,173,171	505,949	2,743,700	-64,580	1,444,268
Human Services	2,916,455	2,800,896	2,020,311	598,119	21,759,736	7,832,028	29,591,764	0	598,119
Jail Assessment	0	0	0	0	110,000	0	110,000	0	0
Land Records Modernization	451,845	350,461	395,015	328,739	183,000	534,652	794,225	-76,573	252,166
Landfill Remediation	4,894,989	4,842,429	4,771,799	4,687,314	25,000	0	112,005	-87,005	4,600,309
Drug Seizures	67,018	61,893	44,386	36,826	7,100	0	7,100	0	36,826
CDBG-ED Revolving Loans	0	-2,106	-54,168	0	0	0	0	0	0
CDBG-Revolving Loan Fund Housing Rehabilitation	22,075	24,784	18,040	33,139	20,000	0	20,000	0	33,139
Dog License	-449	-481	1,590	0	25,903	0	25,903	0	0
Total Special Revenue Funds	9,291,313	9,121,447	8,623,185	7,192,985	24,303,910	8,872,629	33,404,697	-228,158	6,964,827
Debt Service	767,287	376,266	0	0	0	0	0	0	0
Health Care Center	6,549,867	7,862,135	9,326,416	8,716,076	9,601,371	810,813	11,690,944	-1,278,760	7,437,316
Highway	15,261,444	14,924,305	15,014,005	16,007,937	54,367,058	4,576,778	59,843,836	-900,000	15,107,937
Total Enterprise Funds	21,811,311	22,786,440	24,340,421	24,724,013	63,968,429	5,387,591	71,534,780	-2,178,760	22,545,253
Insurance	445,267	450,013	442,165	442,478	119,974	0	70,300	49,674	492,152
Workers Compensation	537,604	530,307	733,388	841,903	372,601	0	372,601	0	841,903
Total Internal Service Funds	982,871	980,320	1,175,553	1,284,381	492,575	0	442,901	49,674	1,334,055
GRAND TOTAL - ALL FUNDS	77,194,190	79,495,338	84,440,361	85,375,471	118,515,543	34,513,109	163,953,129	-10,924,477	74,450,994

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		
County Clerk		
Use of fund balance for long time staff retirement and new staff training overlap expense	Non-Recurring/Capital	28,157
		28,157
Building Services		
Use of carryforward for courtroom video arraignment	Non-Recurring/Capital	9,832
Use of fund balance for courtroom video arraignment	Non-Recurring/Capital	50,000
Use of carryforward for energy cost saving measures	Non-Recurring/Capital	449,287
Use of fund balance for energy cost saving measures	Non-Recurring/Capital	225,000
Use of carryforward fund balance for elevator upgrades	Non-Recurring/Capital	110,000
Use of carryforward for tuck-pointing / caulking of facilities	Non-Recurring/Capital	1,959
Use of carryforward for facility renovations and security	Non-Recurring/Capital	2,593,772
Use of carryforward for roof replacement	Non-Recurring/Capital	178,445
Use of fund balance to rebuild the West Square cooling tower	Non-Recurring/Capital	80,000
Use of fund balance to mail machine replacement	Non-Recurring/Capital	14,500
Use of fund balance to refurbish Historic Courthouse clock	Non-Recurring/Capital	175,000
Use of carryforward Law Enforcement Center (LEC) carpet replacement	Non-Recurring/Capital	37,665
Use of carryforward for LEC kitchen equipment replacement	Non-Recurring/Capital	38,040
Use of fund balance for carpet replacement Historic Court House/West Square	Non-Recurring/Capital	50,000
Use of carryforward communications upgrades	Non-Recurring/Capital	495,897
Use of carryforward dispatch & emergency operations center radio console	Non-Recurring/Capital	180,000
Use of carryforward for LEC video camera upgrades	Non-Recurring/Capital	478,000
Use of carryforward for LEC chiller rebuild	Non-Recurring/Capital	60,000
		5,227,397
Public Health		
Use of carryforward Immunization program	Non-Recurring/Capital	75,000
Use of carryforward for Environmental Health (EH) hazards research	Non-Recurring/Capital	10,000
Use of carryforward for EH-Dept. of Agriculture, Trade & Cons Protection (DATCP)	Non-Recurring/Capital	53,468
Use of carryforward for community health improvement programs	Non-Recurring/Capital	65,000
Use of carryforward for Community Care program	Non-Recurring/Capital	30,000
Use of carryforward to purchase van for Seal-A-Smile program	Non-Recurring/Capital	52,855
Use of carryforward for Covid-19 testing, tracing and Immunization	Non-Recurring/Capital	183,705
Use of carryforward for safe kits	Non-Recurring/Capital	7,500
		477,528
Child Support		
Use of fund balance for limited term employee for document scanning project	Non-Recurring/Capital	12,338
		12,338
Land Resources and Environment		
Use of carryforward balance White Mound Park bridge replacement	Non-Recurring/Capital	10,100
Use of fund balance for American with Disabilities Act (ADA) plan implementation	Non-Recurring/Capital	44,350
Use of fund balance White Mound Park master plan implementation	Non-Recurring/Capital	35,500
Use of carryforward for dam maintenance	Non-Recurring/Capital	272,712
Use of carryforward Multi Discharge Variance (MDV) program	Continuing Programs	32,214
Use of carryforward for comprehensive planning	Continuing Programs	105,000
Use of carryforward Great Sauk State Trail development	Continuing Programs	716,380
Use of carryforward for camping and Parks	Continuing Programs	66,169
Use of carryforward Baraboo Range monitoring funds	Continuing Programs	2,503
Use carryforward balance for HCC Farm Management	Non-Recurring/Capital	153,530
Use fund balance for County Farm master plan implementation	Non-Recurring/Capital	75,000
Use carryforward balance for lake management programs	Non-Recurring/Capital	1,480
Use fund balance for lake management programs	Non-Recurring/Capital	50,000
		1,564,938
Extension Education		
Use of carryforward balance for agriculture programs	Non-Recurring/Capital	6,875
		6,875
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		8,567,233

Other Funds		
Aging & Disability Resource Center (ADRC)		
Use of program funds for transportation program van	Non-Recurring/Capital	17,080
Use of fund balance for transition from ADRC region	Non-Recurring/Capital	46,500
Use of carryforward congregate meal program	Continuing Programs	1,000
		64,580
Health Care Center		
Use of fund balance for repairs	Non-Recurring/Capital	143,860
Fund depreciation with fund balance	Non-Recurring/Capital	475,000
Use of fund balance for purchasing new bus	Non-Recurring/Capital	100,000
Use of carryforward for outlay	Non-Recurring/Capital	109,900
Fund vacancy factor with fund balance	Vacancy & Turnover	450,000
		1,278,760
Highway		
Use of fund balance for outlay	Non-Recurring/Capital	900,000
		900,000
Land Records Modernization		
Use of accumulated program funds for monumentation and capital	Continuing Programs	76,573
		76,573
Landfill Remediation		
Use of program funds for long term care	Continuing Programs	87,005
		87,005
Other Funds Total		2,406,918
		Grand Total Use of Fund Balances 10,974,151

	General Fund	Other Funds	Grand Total
Non-Recurring/Capital	6,394,967	1,792,340	8,187,307
Contingency Fund	350,000	0	350,000
Vacancy & Turnover	900,000	450,000	1,350,000
Continuing Programs	922,266	164,578	1,086,844
	8,567,233	2,406,918	10,974,151

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	2022	2023	2024	2025	2026	2027	2022-2027 TOTALS
Accounting	0	0	0	0	0	0	0
Administrator	0	0	0	0	0	0	0
Aging and Disability Resource Center	172,195	85,400	85,000	0	65,000	50,000	457,595
Building Projects Fund	0	0	0	0	0	0	0
Building Services	7,215,476	6,002,397	1,085,145	300,000	655,000	330,000	15,588,018
CDBG-Close Grant	650,127	0	0	0	0	0	650,127
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	35,471	0	0	0	40,000	0	75,471
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	47,412	28,518	131,200	35,000	0	0	242,130
Environmental Health	22,667	0	0	0	0	0	22,667
Extension Education	0	0	0	0	0	0	0
General Accounts	400,000	400,000	45,000	62,500	72,500	0	980,000
Health Care Center	1,680,104	939,900	88,400	35,000	38,400	0	2,781,804
Highway	38,880,000	45,900,000	900,000	900,000	880,000	900,000	88,360,000
Human Services	60,000	0	25,000	0	25,000	0	110,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	58,910	60,000	100,000	80,000	70,000	55,000	423,910
Land Resources & Environment	311,342	435,650	95,000	35,000	35,000	0	911,992
Landfill Remediation	0	0	0	0	0	0	0
MIS	1,491,684	564,653	565,500	740,500	608,500	1,060,500	5,031,337
Personnel	0	0	0	0	0	0	0
Public Health	47,500	52,855	25,000	0	0	30,000	155,355
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	1,507,051	304,000	404,000	379,000	320,000	330,000	3,244,051
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	52,579,939	54,773,373	3,549,245	2,567,000	2,809,400	2,755,500	119,034,457

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 2023 can be found with the departmental budgets.

CAPITAL OUTLAY PLAN - LEVY-FUNDED							2022-2027
	2022	2023	2024	2025	2026	2027	TOTALS
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	86,000	125,000	100,000	75,000	130,000	105,000	621,000
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	30,000	0	0	0	40,000	0	70,000
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	35,000	0	0	70,000
Environmental Health	0	0	0	0	0	0	0
Extension Education	0	0	0	0	0	0	0
General Accounts	0	0	45,000	62,500	72,500	0	180,000
Health Care Center	0	0	6,000	0	0	0	6,000
Highway	0	0	0	0	0	0	0
Human Services	0	0	25,000	0	25,000	0	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	35,000	5,000	35,000	35,000	35,000	0	145,000
Landfill Remediation	0	0	0	0	0	0	0
MIS	573,081	564,653	565,500	740,500	608,500	1,060,500	4,112,734
Personnel	0	0	0	0	0	0	0
Public Health	0	0	25,000	0	0	30,000	55,000
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	246,000	304,000	379,000	379,000	320,000	330,000	1,958,000
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>970,081</u>	<u>998,653</u>	<u>1,215,500</u>	<u>1,327,000</u>	<u>1,231,000</u>	<u>1,525,500</u>	<u>7,267,734</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 2023 to 2032 Capital Improvement Plan

Page	Department - Item	Funding Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2023 to 2032
	Health Care Center												
	Property Improvements - Roofs	HCC Fund Balance	20,000	20,000	20,000	20,000	20,000	40,000					140,000
	Camera Security Monitoring Upgrades	HCC Fund Balance	22,000										22,000
6	Roof Top Unit (RTU) replacement with HEPA filtration upgrade	American Rescue Plan Act (ARPA)	600,000										600,000
	Water Heater Replacement	HCC Fund Balance	35,000										35,000
	Community Room Flooring / Office Flooring	HCC Fund Balance	42,000										42,000
	Grounds Improvements	HCC Fund Balance	40,000										40,000
	Highway												
8	Equipment Replacement	Hwy Fund Balance	900,000	900,000	900,000	900,000	900,000	950,000	950,000	950,000	1,000,000	1,000,000	9,350,000
9	New Highway Shop (\$50,000,000)	Bond Proceeds/General Fund Balance	45,000,000	5,000,000									50,000,000
	County Highway G From STH 58 to Juneau County Line (\$1,000,000 County share)	Tax Levy/Wis Co Hwy Improve	4,000,000										4,000,000
	Man Mound Rd and CTH T Intersection Design	Tax Levy/Wis Co Hwy Improve	40,000										40,000
	CTH C and Stones Pocket Intersection Design	Tax Levy/Wis Co Hwy Improve	40,000										40,000
	CTH T Man Mound Rd to CTH A High Risk Rural Roads	Tax Levy/Wis Co Hwy Improve	70,000										70,000
	County Highway HH from CTH H to Juneau Co Line (3.5)	Tax Levy/Wis Co Hwy Improve	1,750,000										1,750,000
	B-56-909 Bridge Replacemnt CTH W over Seeley Creek (\$250,000 County share)	Tax Levy/Wis Co Hwy Improve	1,000,000										1,000,000
	County Highway WD from CTH K to CTH HH	Tax Levy/Wis Co Hwy Improve		1,200,000									1,200,000
	CTH HH CTH H to Juneau County High Risk Rural Roads	Tax Levy/Wis Co Hwy Improve		61,000									61,000
	County Highway PF/CTH I Village of North Freedom	Tax Levy/Wis Co Hwy Improve		1,400,000									1,400,000
	CTH H from STH 13 to Frontage Rd	Tax Levy/Wis Co Hwy Improve		350,000									350,000
10	P-56-0909 CTH N Bridge Replacment (\$100,000 County share)	Tax Levy/Wis Co Hwy Improve		470,000									470,000
	County Highway G Reconstruction From STH 23 to CTH JJ (3 miles)	Tax Levy/Wis Co Hwy Improve			6,250,000								6,250,000
	B-56-0020 CTH X Bridge Replacement	Tax Levy/Wis Co Hwy Improve			1,000,000								1,000,000
	County Highway O from CTH C to STH 60 (8 miles)	Tax Levy/Wis Co Hwy Improve				2,800,000							2,800,000
	County Highway JJ from CTH G to Richland County	Tax Levy/Wis Co Hwy Improve				1,750,000							1,750,000
	B-56-0595 CTH W Bridge Replacement (\$110,000 County share)	Tax Levy/Wis Co Hwy Improve				550,000							550,000
	CTH DD from CTH W to STH 136	Tax Levy/Wis Co Hwy Improve					700,000						700,000
	CTH Y from CTH G to CTH Q	Tax Levy/Wis Co Hwy Improve					1,575,000						1,575,000
	CTH A from Bunker Rd to USH 12	Tax Levy/Wis Co Hwy Improve					700,000						700,000
	CTH C from CTH PF to USH 12	Tax Levy/Wis Co Hwy Improve					4,000,000						4,000,000
	P-56-0073 CTH HH Bridge Replacement (\$95,000 County share)	Tax Levy/Wis Co Hwy Improve					475,000						475,000
	Road Construction	Tax Levy/Wis Co Hwy Improve						5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000
11	Shop Yard Paving	Hwy Fund Balance			60,000						20,000		80,000
	UW-Platteville Baraboo/Sauk County												
	2023 Fine Arts ADA Bathroom Remodel (\$50,000)												
	2023 Fine Arts Building Theatre Design/Architect (\$35,000)												
	2023 Fine Arts Building Art Class Area Remodel (\$125,000)												
	2023 Fine Arts Building Theatre Sound System (\$25,000)												
	2023 Fine Arts Building concrete floor. Grind or Epoxy (\$80,000)												
	2023 Fine Arts Theatre Electrical and Stage Lighting (\$250,000)												
	2023 Fine Arts Theatre Floor and New Seating (\$50,000)	General Fund Balance	375,000	78,500	75,000	147,500	25,000						701,000
	2023 Fine Arts Theatre Acoustical Ceiling Redo (\$25,000)												
	2023 Umhoeffer Building Replace Fire Panel (\$30,000)												
	2023 Umhoeffer Building replace 80 ton AC unit (\$70,000)												
	2023 Resurface Tennis Courts (\$10,000)												
	2024 Fine Arts Building Mechanicals and Boiler Manifold Redo (\$60,000)												
12	2024 Fine Arts Building Foyer and Entry Remodel (\$25,000)												
	2024 Umhoeffer AC for A241 Classroom (\$12,000)												
	2024 Umhoeffer Building replace 20 ton AC unit (\$25,000)												
	2024 Parking Lot Repair, Sealcoat, Restripe (\$35,000)												
	2025 Lange Building Gymnasium Roof Replacement (\$55,000)												
	2025 Lange Building Replace Fire Control Panel (\$30,000)												
	2025 Arts Building Replace hot water coil in air handler. New AC for Arts area (\$35,000)												
	2025 Arts Building Replace fire control panel (\$30,000)	City of Baraboo	375,000	78,500	75,000	147,500	25,000						701,000
	2026 Parking lot replacement with added lighting (\$145,000)												
	2026 Lange Building Elevator operating system (\$70,000)												
	2026 Umhoeffer Admin area: replace 20 ton AC (\$25,000)												
	2026 Lange Building Gymnasium roof replacement (\$55,000)												
	2027 Maintenance Building New Roof (\$30,000)												
	2027 Umhoeffer Lower Level Carpet and terraced classrooms: 167 and 169 (\$20,000)												

Adopted Sauk County 2023 to 2032 Capital Improvement Plan

Page	Department - Item	Funding Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2023 to 2032
	Management Information Systems (MIS)												
14	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	
	System Server upgrade	Tax Levy			50,000								
	Gateway upgrade	Tax Levy					65,000						
15	9-1-1 Phone System Replacement (replacement about every 7 years, next in 2027)	Tax Levy					250,000						250,000
16	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
	Core Switch Replacement at LEC & HCH Data Center	Tax Levy			125,000		125,000						125,000
17	Virtual Infrastructure - Host server replacements. HCH 2025, 2030. LEC 2027, 2032.	Tax Levy			32,000		32,000			32,000			
	Backup appliance replacement	Tax Levy	55,000					55,000					
	Storage array replacement. HCH 2026, 2031. LEC 2024, 2029.	Tax Levy		75,000		75,000			75,000		75,000		
	Domain Controller Servers. LEC 2024, 2029. HCH 2027, 2032.	Tax Levy		10,000			10,000		10,000			10,000	
County Clerk													
18	Election Equipment Replacement	General Fund Balance						460,000					460,000
Circuit Courts													
19	Fourth Jury Courtroom	Undetermined										2,000,000	2,000,000
Building Services													
20	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	
	Tower Site Remote Monitoring Equipment (2024)	Tax Levy		50,000									
	Upgrade Radio Equipment due to Manufacture end of life	Tax Levy			332,124								1,482,124
	Additional (new) site development at Bug Tussel Tower Sites (2026 and 2028)	Undetermined				300,000		300,000					
21	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
22	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
23	Courtroom Video Arraignment Upgrade	Carryover from 2022	50,000										50,000
24	Fiber Network Locating Upgrade	ARPA	100,000										100,000
25	Building controls from pneumatic to digital (Historic Courthouse, Reedsburg Human Services, Law Enf)	General Fund Balance	225,000		225,000	225,000	225,000	225,000					
	Upgrade building controls at Historic Courthouse	General Fund Balance		1,100,000									2,225,000
26	Refurbish Historic Courthouse Clock	General Fund Balance	175,000										175,000
27	Replace Roofs: LEC/Huber 2024	General Fund Balance		360,000									360,000
28	Elevators - Courthouse Annex and Court Holding	Carryover from 2022	110,000										110,000
28	West Square Cooling Tower Rebuild	Tax Levy	80,000										80,000
30	Carpet Replacement - Law Enforcement Center (Administrative & Jail)	Tax Levy	50,000					70,000					120,000
31	Re-Gasket, Check Bearings on Chillers West Square/Courthouse 2024. Law Enforcement Center 2027.	Tax Levy		190,000				205,000					395,000
32	Remodel and Building Security-Upgrade of building suites, offices, furniture, parking	General Fund Balance		1,500,000		2,400,000							3,900,000
Land Resources & Environment													
33	ADA Transition Plan	General Fund Balance	44,350	44,350	5,750	5,750	11,150	11,150	24,800	24,800	49,475	49,475	271,050
39	County Farm - multiple projects	General Fund Balance	74,000	790,000	0			13,500	70,000				
		Potential Grants, Rent	20,000		16,000			24,500	80,000	75,000	50,000	50,000	1,263,000
40	White Mound County Park - multiple projects	General Fund Balance	35,500	150,000	600,000	95,000	237,500	35,000	15,000				
		Potential Grants					237,500						1,405,500
41	Bluffview County Park - multiple projects	General Fund Balance	5,000	25,000	2,000	50,000	25,000						
		Potential Grants					25,000						132,000
42	GSST Expansion/Corridor Plan - Wye to Reedsburg, WI River Bridge Engineered Plans/Designs & Construction (Est'd \$9,648,000)	General Fund Balance/Stewardship Grant/ARPA											0
CTH-County Highway													
HCH-Historic Courthouse													
LEC-Law Enforcement Center													
<i>Total Expenditure</i>			55,492,850	14,019,350	9,934,874	9,625,750	10,105,150	7,274,150	6,391,800	6,268,800	6,334,475	8,433,475	133,880,674
<i>Portion Funded by Grant Revenues or Fund Balances</i>			48,247,850	10,046,350	1,978,750	4,290,750	1,936,150	2,059,150	1,139,800	1,069,800	1,099,475	1,099,475	72,967,550
<i>Portion Funded in Part by Tax Levy or Undetermined Funding Source</i>			7,245,000	3,973,000	7,956,124	5,335,000	8,169,000	5,215,000	5,252,000	5,199,000	5,235,000	7,334,000	60,913,124

SAUK COUNTY, WISCONSIN

2023 BUDGET - ADMINISTRATOR

"The Community Chest"

	2018 Budgeted Appropriation	2019 Budgeted Appropriation	2020 Budgeted Appropriation	2021 Budgeted Appropriation	2022 Budgeted Appropriation	2023 Request	2023 Administrator	2022 to 2023 Adopted	
								\$	%
Agricultural Society (Fair Board)	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-	0.00%
Bar Buddies	0	10,000	0	0	0	10,000	0	-	--
Baraboo Area Homeless Shelter	0	0	35,000 *	0 *	25,000	66,000	25,000	-	--
Baraboo Dells Airport	4,100	4,100	4,100	8,200	4,100	4,100	4,100	-	0.00%
Baraboo Fireworks Inc	0	0	0	0	0	5,000	0	-	--
Boys & Girls Clubs	20,000	25,000	50,000	25,000	0	0	0	-	--
Central Wisconsin Community Action Council	7,500	7,500	7,500	7,500	7,500	7,500	7,500	-	0.00%
Conservation Congress	1,400	1,400	1,400	0	1,400	1,400	1,400	-	--
Court Appointed Special Advocate (CASA)	50,000	0	0	0	0	0	0	-	--
Friends of the Baraboo River	0	0	25,000 *	28,000 *	0	0	0	-	--
Hope House	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-	0.00%
Hope Through Christ Ministries Warming Shelter / Transitional	5,000	0	0	0	0	0	0	-	--
Kid's Ranch	0	0	15,000 *	10,000 *	0	0	0	-	--
Lake Redstone Protection District (General Fund Balance)	0	0	200,000 *	0 *	0	0	0	-	--
Mid-Continent Railway Museum (General Fund Balance)	77,000 *	125,000 *	0	0	0	0	0	-	--
Mirror Lake Management District (General Fund Balance)	0	10,000 *	0	0	0	0	0	-	--
Reedsburg Airport	4,100	4,100	4,100	4,100	4,100	4,100	4,100	-	0.00%
Reedsburg Area Historical Society	0	0	15,000 *	0 *	0	0	0	-	--
Safe Harbor Homeless Shelter	0	0	6,000 *	0 *	0	0	0	-	--
Sauk County Development Corporation	50,000	50,000	50,000	25,000	0	0	0	-	--
Sauk County Development Corporation Housing Study (General Fund Balance)	25,000 *	0	0	0	0	0	0	-	--
Sauk County Historical Society	15,000	15,000	17,000	20,000	25,000	32,000	20,000	(5,000)	-25.00%
Sauk Prairie Airport, Inc.	4,100	4,100	4,100	4,100	4,100	4,100	4,100	-	0.00%
VETS	0	0	0	5,000	3,880	4,250	3,800	(80)	-1.60%
Wormfarm Institute	0	20,000	0	0	0	0	0	-	--
Total Outside Agencies	<u>\$313,200</u>	<u>\$326,200</u>	<u>\$489,200</u>	<u>\$186,900</u>	<u>\$125,080</u>	<u>\$188,450</u>	<u>\$120,000</u>	<u>(\$5,080)</u>	<u>-2.72%</u>
Total Outside Agencies - Tax Levy Funded	<u>\$211,200</u>	<u>\$191,200</u>	<u>\$193,200</u>	<u>\$186,900</u>	<u>\$125,080</u>	<u>\$188,450</u>	<u>\$120,000</u>	<u>(\$5,080)</u>	<u>-2.72%</u>

SAUK COUNTY, WISCONSIN

2023 BUDGET - ADMINISTRATOR

"The Community Chest"

	2018 Budgeted Appropriation	2019 Budgeted Appropriation	2020 Budgeted Appropriation	2021 Budgeted Appropriation	2022 Budgeted Appropriation	2023 Request	2023 Administrator	2022 to 2023 Adopted	
								\$	%
Tri-County Airport - Operations	16,422	16,422	29,694	49,412	51,174	47,410	47,410	(3,764)	-7.62%
Tri-County Airport - Capital (ARPA 2022)	0	0	0	0	274,101	0	0 *	(274,101)	--
Disabled Parking Enforcement Assistance Council	1,300	1,100	1,100	1,100	0	0	0	-	--
UW-Platteville Baraboo Sauk County - Operating	102,500	102,500	60,000	60,000	55,000	110,000	55,000	-	0.00%
UW-Platteville Baraboo Sauk County - Theater & Arts Renovation (General Fund Balance 2019, ARPA 2022)	0	50,000 *	0	0	400,000	400,000	400,000 *	-	--
Total Ownership	<u>\$120,222</u>	<u>\$170,022</u>	<u>\$90,794</u>	<u>\$110,512</u>	<u>\$780,275</u>	<u>\$557,410</u>	<u>\$502,410</u>	<u>(\$277,865)</u>	<u>-251.43%</u>
Total Ownership - Tax Levy Funded	<u>\$120,222</u>	<u>\$120,022</u>	<u>\$90,794</u>	<u>\$110,512</u>	<u>\$106,174</u>	<u>\$157,410</u>	<u>\$102,410</u>	<u>(\$3,764)</u>	<u>-3.41%</u>
Sauk County Institute of Leadership	4,000	8,000	8,000	8,000	8,000	8,000	8,000	-	0.00%
Library Board (Levy not subject to levy limits)	1,044,698	1,074,904	1,173,754	1,214,062	1,226,129	1,267,935	1,267,935	41,806	3.44%
Pink Lady Rail Transit Commission	1,200	750	750	0	0	750	750	750	--
Wisconsin River Rail Transit	28,000	30,000	30,000	30,000	30,000	30,000	30,000	-	0.00%
Animal Shelter	147,000	201,000	201,000	191,959	125,000	125,000	125,000	-	0.00%
Total Contractual	<u>\$1,224,898</u>	<u>\$1,314,654</u>	<u>\$1,413,504</u>	<u>\$1,444,021</u>	<u>\$1,389,129</u>	<u>\$1,431,685</u>	<u>\$1,431,685</u>	<u>\$42,556</u>	<u>2.95%</u>
Total Contractual - Tax Levy Funded	<u>\$1,224,898</u>	<u>\$1,314,654</u>	<u>\$1,413,504</u>	<u>\$1,444,021</u>	<u>\$1,389,129</u>	<u>\$1,431,685</u>	<u>\$1,431,685</u>	<u>\$42,556</u>	<u>2.95%</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	7/31/2023
More efficient and transparent recording and processing of timekeeping for employees	Timekeeping system implemented	Refinement 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.	3/31/2023
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	12/31/2023
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	12/31/2023
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	12/31/2023

Program Evaluation

Program Title	Program Description	Mandates and References	2023 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	\$39,086		
			Operating Expenses	\$10,100		
			TOTAL EXPENSES	\$49,185		
COUNTY LEVY	\$49,185					

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	\$206,465		
			Operating Expenses	\$132,243		
	TOTAL EXPENSES		\$338,708			
	COUNTY LEVY		\$337,858			
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	\$3,189	0.80	
			Grants	\$10,000		
			TOTAL REVENUES	\$13,189		
			Wages & Benefits	\$86,528		
			Operating Expenses	\$28,356		
	TOTAL EXPENSES		\$114,884			
	COUNTY LEVY		\$101,695			
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	\$84,904		
			Operating Expenses	\$8,666		
			TOTAL EXPENSES	\$93,570		
	COUNTY LEVY		\$93,570			
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	1.00	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	\$114,454		
			Operating Expenses	\$77,182		
	TOTAL EXPENSES		\$191,636			
	COUNTY LEVY		\$191,636			
Totals			TOTAL REVENUES	\$14,039	5.00	
			TOTAL EXPENSES	\$787,983		
			COUNTY LEVY	\$773,944		

Output Measures - How much are we doing?

Description	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
Accounts payable checks – Number issued, and checks as a percent of checks and direct deposits issued	8,578 100%	8,600 100%	8,800 100%	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	223 1%	192 1%	250 1%	250 1%
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	17,615 99%	17,228 99%	18,500 99%	18,500 99%
W2's issued to employees	855	819	850	850

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

Description	What do the results mean?	2020 Actual	2021 Actual	2022 Estimate	2023 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 2020 budget 79 of 81, or 98%	Yes, for 2021 budget 86 of 87, or 99%	Yes, for 2022 budget 79 of 81, or 98%	Yes, for 2023 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 2019 audit	2 Findings for 2020 audit	2 Findings for 2021 audit	0 Findings for 2022 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 2020 financial statements	Yes, for 2021 financial statements	Yes, for 2022 financial statements	Yes, for 2023 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.	No debt issued or refunded in 2020. Maintain Aa1 rating.	No debt issued or refunded in 2021. Maintain Aa1 rating.	Issued debt in 2022. Maintain Aa1 rating.	No debt issued or refunded in 2023. Maintain 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	0, 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 2019 audit	0 for 2020 audit	0 for 2021 audit	0 for 2022 audit

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ACCOUNTING											
<u>Revenues</u>											
Tax Levy	708,695	650,103	754,087	800,710	800,710	773,944	(26,766)	-3.34%	None	0	0
Grants & Aids	0	2,139	0	0	0	10,000	10,000	0.00%			
Intergovernmental	3,784	3,128	2,736	4,243	4,243	4,039	(204)	-4.81%	2023 Total	0	0
Use of Fund Balance	0	0	30,082	150,591	14,913	0	(150,591)	-100.00%			
Total Revenues	712,479	655,370	786,905	955,544	819,866	787,983	(167,561)	-17.54%	2024	0	0
<u>Expenses</u>											
Labor	365,239	326,363	388,609	401,707	387,874	389,157	(12,550)	-3.12%	2025	0	0
Labor Benefits	132,291	114,717	147,825	156,511	148,951	142,279	(14,232)	-9.09%	2026	0	0
Supplies & Services	213,161	210,966	250,471	397,326	283,041	256,547	(140,779)	-35.43%	2027	0	0
Addition to Fund Balance	1,788	3,324	0	0	0	0	0	0.00%			
Total Expenses	712,479	655,370	786,905	955,544	819,866	787,983	(167,561)	-17.54%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: Accounting

Changes and Highlights to the Department's Budget:

Change 1: The County's audit contract has a scheduled increase and possible increase due to staffing changes. Further, as required by audit standards, 2023 is the year for a partial revaluation of the impact of retirees on health insurance costs. This revaluation is anticipated to cost \$4,490 less than in 2022 (to \$510).

Change 2: 2023 will include contracted consulting services for American Rescue Plan Act (ARPA) related to County's design, implementation and administration of County programs funded by ARPA.

Change 3: The implementation of centralized timekeeping and human resources systems was completed in 2022. Ongoing annual maintenance charges for system are included in 2023 budget.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change			Increase in Audit and Actuarial Contracts	ARPA Compliance Contract	Timekeeping System Implemented	
Tax Levy	800,710	(30,876)	4,110	0	0	773,944
Use of Fund Balance or Carryforward Funds	150,591	0			(150,591)	0
All Other Revenues	4,243	(204)		10,000		14,039
Total Funding	955,544	(31,080)	4,110	10,000	(150,591)	787,983
Labor Costs	558,218	(26,782)				531,436
Supplies & Services	397,326	(4,298)	4,110	10,000	(150,591)	256,547
Capital Outlay	0	0				0
Total Expenses	955,544	(31,080)	4,110	10,000	(150,591)	787,983

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.	12/31/23 and beyond Continual evaluation and improvement
Development of county wide strategic plan	1.Revise and update County strategic plan to ensure all department goals and objectives fit under the county wide strategic plan umbrella throughout 2023 and beyond	1. Develop a strategic plan for the county functions, laying out our goals for 2-5-10 years. 2. Ensuring goals and objectives are current.	12/31/23 and beyond Continual evaluation and improvement
Increase value of economic development	1. Collaborate with businesses, associations & municipalities to best serve all industries for enhanced ED growth 2. Increase amount of development funds to Sauk County 3. Increase amount of ED business engagement across the County	1. Develop a strategic plan for current status of County economic development indicators 2. Promote economic development programs from local, State and Federal agencies 3. Collaborate to re-establish an enhanced regional economic development consortium 4. Provide and promote insights from economic development strategic plan to engaged partners 5. Move Great Sauk Trail beyond Badger Army Ammunition Plant grounds	12/31/2023 and beyond
Expand branded community development (placemaking)	1. Enhance and grow "Land Made" Sauk County Brand 2. Provide and promote County products and services to Sauk municipalities 3. Review place plan strategies	1. Direct and engage with marketing firm for enhanced brand awareness and revenue growth across all channels 2. Provide development/marketing support to all County departments 3. Develop a strategy to dynamically communicate County assets and programs to Sauk municipalities	12/31/2023 and beyond

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 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	\$232,280		
			Operating Expenses	\$82,842		
			TOTAL EXPENSES	\$315,122		
COUNTY LEVY	\$240,122					

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	\$445,000		
			TOTAL REVENUES	\$495,763		
			Wages & Benefits	\$134,797		
			Operating Expenses	\$450,320		
			TOTAL EXPENSES	\$585,117		
			COUNTY LEVY	\$89,354		
Totals			TOTAL REVENUES	\$570,763	3.00	
			TOTAL EXPENSES	\$900,239		
			COUNTY LEVY	\$329,476		

Output Measures - How much are we doing?

Description	2021 Actual	2022 Estimate	2023 Budget
Number of Department Head Meetings Held	12	12	12
Dollars leveraged through grant funding	n/a	1:1	1:1
Number of community events and programs sponsored/developed	n/a	6	10
Number of Business support events	n/a	4	10
Number of business startups	n/a	7 Businesses	6 Businesses

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

Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
New Business development contacts, assist existing business development	Results in new or retained jobs and new or retained tax revenue.	n/a	7 Businesses	35 Businesses
Assistance to local businesses with PACE funding	Increase the number of businesses accessing PACE funding for Energy efficiency	n/a	5 Businesses	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	\$300,000	\$600,000
Leverage ARPA funding to attract new business to Sauk County	Through the marketing and communication plan, attract new business to Sauk County	n/a	5 Businesses	2 Businesses

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ADMINISTRATOR											
<u>Revenues</u>											
Tax Levy	261,027	387,061	296,266	322,477	322,477	329,476	6,999	2.17%	None	0	0
Grants & Aids	12,000	16,000	10,000	1,825,000	1,430,000	520,000	(1,305,000)	-71.51%			
User Fees	0	0	0	0	807	0	0	0.00%			
Intergovernmental	1,032	0	0	0	0	0	0	0.00%	2023 Total	0	0
Donations	0	0	58,235	0	0	0	0	0.00%			
Interest	0	19,935	41,434	18,945	21,945	17,649	(1,296)	-6.84%			
Miscellaneous	0	25,255	326,937	31,818	36,818	33,114	1,296	4.07%	2024	0	0
Use of Fund Balance	140,357	120,317	0	183,300	31,484	0	(183,300)	-100.00%	2025	0	0
									2026	0	0
									2027	0	0
Total Revenues	414,416	568,568	732,872	2,381,540	1,843,531	900,239	(1,481,301)	-62.20%			
<u>Expenses</u>											
Labor	234,350	157,565	228,446	262,382	205,277	278,743	16,361	6.24%			
Labor Benefits	73,554	52,445	82,767	98,080	63,648	88,334	(9,746)	-9.94%			
Supplies & Services	106,512	358,558	295,118	2,021,078	1,574,606	533,162	(1,487,916)	-73.62%			
Addition to Fund Balance	0	0	126,541	0	0	0	0	0.00%			
Total Expenses	414,416	568,568	732,872	2,381,540	1,843,531	900,239	(1,481,301)	-62.20%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: Administrator

Changes and Highlights to the Department's Budget:

Change 1 - American Rescue Plan Act (ARPA) funds totaling \$1,815,000 are planned for multiple uses in the 2022 Administrator's budget. Expecting to spend \$1,370,000 in 2022, and the remaining \$445,000 in 2023. An additional \$65,000 of ARPA is being allocated for an economic impact study in 2023.

\$	80,000	Training center
\$	250,000	Broadband
\$	50,000	Branding and marketing. Extension of Belo + Company services begun in 2021 utilizing contingency funds of \$120,000.
\$	15,000	Leadership training
\$	50,000	Countywide strategic planning
\$	65,000	Economic development impact
\$	510,000	Total ARPA funds use in 2023

Change 2 - Assumes economic development funds carried forward from 2021 to 2022 are fully utilized in 2022.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	Change 4	2023 Budget Request
Description of Change			ARPA Projects	Econ Devel Carryforward Used			
Tax Levy	322,477	6,999					329,476
Use of Fund Balance or Carryforward Funds	183,300	0		(183,300)			0
All Other Revenues	1,875,763	0	(1,305,000)				570,763
Total Funding	2,381,540	6,999	(1,305,000)	(183,300)	0	0	900,239
Labor Costs	360,462	6,615					367,077
Supplies & Services	2,021,078	384	(1,305,000)	(183,300)			533,162
Capital Outlay	0	0					0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	2,381,540	6,999	(1,305,000)	(183,300)	0	0	900,239

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 review and enhance services through consumer comments and suggestions.	Review monthly at Staff meeting to determine how best to meet reasonable suggestions.	<ol style="list-style-type: none"> 1. A comment box will be placed in the reception area of our new offices on the second floor. 2. Comments will be reviewed at staff meetings with staff designing new procedures or programs. 	12/31/2023
The ADRC will become an independent stand alone ADRC within Sauk County	The ADRC will begin a transition list in 2022 and review monthly in 2023 with all Social Workers and staff paid out of ADRC budget.	<ol style="list-style-type: none"> 1. The ADRC will have all public materials reflect ADRC of Sauk County. 2. Staff will determine training needs, and if appropriate incorporate other County Social Workers. 3. Staff will prepare monthly billings and staff time for the state, rather than going through a regional ADRC. 	12/31/2022
The ADRC will work to ensure Sauk County becomes a Dementia Friendly County	The number of individuals trained will be reviewed quarterly on reports to the Oversight committee	<ol style="list-style-type: none"> 1. The Dementia Care Specialist will review his annual goals to determine immediate agencies & businesses to train. 2. The DCS will train the Sauk County Board of Supervisors and the Department Heads. 	12/31/2022

Aging & Disability Resource Center

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 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.	\$150	7.47	Number served and satisfaction surveys.
			Grants	\$685,000		
			Use of Fund Balance	\$46,500		
			TOTAL REVENUES	\$731,650		
			Wages & Benefits	\$756,267		
			Operating Expenses	\$52,155		
			TOTAL EXPENSES	\$808,422		
COUNTY LEVY	\$76,772					
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.	\$260,250	5.95	Number of people served and survey results
			Grants	\$269,256		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$529,506		
			Wages & Benefits	\$326,927		
			Operating Expenses	\$194,805		
			TOTAL EXPENSES	\$521,732		
COUNTY LEVY	(\$7,775)					
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.	\$22,000	2.58	Satisfaction survey
			Grants	\$114,162		
			Use of Carryforward	\$1,000		
			TOTAL REVENUES	\$137,162		
			Wages & Benefits	\$138,720		
			Operating Expenses	\$94,348		
			TOTAL EXPENSES	\$233,068		
COUNTY LEVY	\$95,906					
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	3.26	Satisfaction survey
			Grants	\$213,862		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$358,862		
			Wages & Benefits	\$172,354		
			Operating Expenses	\$293,545		
			TOTAL EXPENSES	\$465,899		
COUNTY LEVY	\$107,037					
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	\$61,722		
			TOTAL REVENUES	\$61,722		
			Wages & Benefits	\$61,334		
			Operating Expenses	\$9,516		
			TOTAL EXPENSES	\$70,850		
			COUNTY LEVY	\$9,128		

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.	\$250	2.05	Survey results
			Grants	\$81,809		
			TOTAL REVENUES	\$82,059		
			Wages & Benefits	\$233,373		
			Operating Expenses	\$10,361		
			TOTAL EXPENSES	\$243,734		
COUNTY LEVY	\$161,675					
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	User Fees / Misc.	\$100	2.10	Survey results
			Grants	\$200,000		
			TOTAL REVENUES	\$200,100		
			Wages & Benefits	\$243,464		
			Operating Expenses	\$14,540		
			TOTAL EXPENSES	\$258,004		
COUNTY LEVY	\$57,904					
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	User Fees / Misc.	\$100	0.40	Survey results
			Grants	\$41,335		
			TOTAL REVENUES	\$41,435		
			Wages & Benefits	\$37,003		
			Operating Expenses	\$8,415		
			TOTAL EXPENSES	\$45,418		
COUNTY LEVY	\$3,983					
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.	\$150	0.10	Number of recipients of program and survey results
			Grants	\$9,705		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$9,855		
			Wages & Benefits	\$7,226		
			Operating Expenses	\$3,948		
TOTAL EXPENSES	\$11,174					
COUNTY LEVY	\$1,319					
Outlay	Minibus - Side load lift		Grants	\$68,320		
			Transfer from General Fund	\$0		
			Use of Fund Balance	\$17,080		
			TOTAL REVENUES	\$85,400		
			Operating Expenses	\$85,400		
			TOTAL EXPENSES	\$85,400		
COUNTY LEVY	\$0					
Totals			TOTAL REVENUES	\$2,237,751	24.71	
			TOTAL EXPENSES	\$2,743,700		
			COUNTY LEVY	\$505,949		

Aging & Disability Resource Center

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Add LIFE Today! Newsmagazine - Total Circulation (Mailed/Emailed) will reduce from every other month circulation to quarterly	20,719	12,000	13,000
Disability Benefit Specialist Program - Total Cases Served	634	700	700
Elderly Benefit Specialist Program - Total cases Served	3,726	3,200	3,300
Information & Assistance Program - Total Contacts/unduplicated clients	11,847/3,999	15,000/10,000	13,000/4,000*
National Family Caregiver Support Program - Total Unduplicated Respite Scholarship Recipients / Support Group Participants	29	30	30
Nutrition Programs - Total Congregate Unduplicated Eligible Individuals	47	300	350
Nutrition Programs - Total Home Delivery Unduplicated Eligible Individuals	540	400	450
Nutrition Programs - Total Congregate Meals	119	2,000	4,000
Nutrition Programs - Total Home Delivery Meals	50,409	43,000	45,000
Nutrition Programs - Total Home Delivery Breakfast Meals	12,310	10,000	12,000
Prevention Program - Total Classes Held / Unduplicated Participants	3/22	3/20	3/25
Transportation Programs - Total Miles	218,814	250,000	250,000
Functional Screens completed	249	200	250
Volunteer hours	9,881	9,000	8,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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.	\$1,078,479	\$1,000,000	\$1,500,500
Older Americans Act Unit: Elder Benefit Specialist Program Monetary Impact to Sauk County		\$10,605,196	\$8,000,000	\$9,600,000
Value of Volunteer hours	Value of volunteer hours to Sauk County ADRC	\$253,540	\$240,000	\$250,000
Transportation survey results	Clients are happy with our services and find services help them remain in their own home longer.	98.4%	99.0%	99.0%
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		99.7%	99.0%	99.0%

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
AGING & DISABILITY RESOURCE CENTER											
<u>Revenues</u>											
Tax Levy	581,970	379,109	624,427	582,014	582,014	505,949	(76,065)	-13.07%	Vehicles	85,400	0
Grants & Aids	1,645,031	1,765,694	1,814,253	1,590,971	1,791,310	1,745,171	154,200	9.69%			
User Fees	325,116	275,416	252,972	288,750	318,750	339,500	50,750	17.58%	2023 Total	85,400	0
Intergovernmental	0	0	0	0	0	0	0	0.00%			
Donations	91,509	96,627	96,503	90,250	80,750	88,500	(1,750)	-1.94%			
Interest	90	81	39	0	40	0	0	0.00%	2024	85,000	0
Miscellaneous	77	2,584	5,232	0	0	0	0	0.00%	2025	0	0
Use of Fund Balance	0	0	0	296,600	0	64,580	(232,020)	-78.23%	2026	65,000	0
									2027	50,000	0
Total Revenues	2,643,793	2,519,511	2,793,426	2,848,585	2,772,864	2,743,700	(104,885)	-3.68%			
<u>Expenses</u>											
Labor	1,170,050	1,275,179	1,291,567	1,417,328	1,342,207	1,468,907	51,579	3.64%			
Labor Benefits	386,973	463,305	457,269	550,993	500,374	507,760	(43,233)	-7.85%			
Supplies & Services	731,810	640,496	609,572	708,069	700,444	681,633	(26,436)	-3.73%			
Capital Outlay	102,368	36,340	52,376	172,195	147,203	85,400	(86,795)	-50.41%			
Addition to Fund Balance	252,592	104,191	382,642	0	82,636	0	0	0.00%			
Total Expenses	2,643,793	2,519,511	2,793,426	2,848,585	2,772,864	2,743,700	(104,885)	-3.68%			
Beginning of Year Fund Balance	686,788	939,380	1,043,571		1,426,213	1,508,849					
End of Year Fund Balance	939,380	1,043,571	1,426,213		1,508,849	1,444,269					

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

DEPARTMENT: AGING & DISABILITY RESOURCE CENTER (ADRC)

Changes and Highlights to the Department's Budget:

Change 1: As of January 1, 2023 the ADRC of Sauk County will be a stand alone agency, not part of the ADRC of Eagle Country Regional Office. Due to leaving the Regional ADRC, Sauk County regional revenues will decrease approximately \$70,269, offset by an increase in levy \$23,769 and using \$46,500 from ADRC Fund balance for the cost of wage benefits for ADRC staff.

Change 2: ADRC will use \$1,000 from the carry forward balance to purchase new salad bar for Sauk City Dining Center.

	2022 Revised Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change			ADRC	Nutrition Program		
Tax Levy	582,014	(99,834)	23,769			505,949
Use of Fund Balance or Carryforward Funds	296,600	(279,520)	46,500	1,000		64,580
All Other Revenues	1,969,971	203,200				2,173,171
Total Funding	2,848,585	(176,154)	70,269	1,000	0	2,743,700
Labor Costs	1,968,321	(61,923)	70,269			1,976,667
Supplies & Services	708,069	(27,436)		1,000		681,633
Capital Outlay	172,195	(86,795)				85,400
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	2,848,585	(176,154)	70,269	1,000	0	2,743,700

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
Continue to monitor 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.	2/1/2023
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 through 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	2023 Budget		FTE's	Key Outcome Indicator(s)
Arts and Culture	<p><u>AHHP and Good Idea grant Programs:</u> Administer annual and monthly grant programs.</p> <p><u>Information:</u> Through the use of Sauk County's website provide information relevant to the arts and cultural activities throughout Sauk County.</p>	Chapter 38	Grants	\$8,000	Comm. Per Diem	
			User of Fund Balance	\$0		
			TOTAL REVENUES	\$8,000		
			Wages & Benefits	\$970		
			Operating Expenses	\$25,650		
			TOTAL EXPENSES	\$26,620		
			COUNTY LEVY	\$18,620		
Totals			TOTAL REVENUES	\$8,000	-	
			TOTAL EXPENSES	\$26,620		
			COUNTY LEVY	\$18,620		

Arts, Humanities & Historic Preservation

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Number of Arts, Culture and Historic Preservation (AHHP) grants awarded	11	12	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?	2021 Actual	2022 Estimate	2023 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.	\$33,461 (remaining large grant monies used for GIG)	\$51,000	\$52,600
Dollars awarded through Arts, Culture and Historic Preservation Good Idea Grant (GIG) process	This is the contribution Sauk County has made to the priority arts, culture and historic preservation programs through the Good Idea Grant program.	\$19,232 (increased to \$1,000 per grant)	\$7,600 (GIG amount reduced to original amount of \$500)	\$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%

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Dept: Arts, Humanities & Historic Preservation (AHHP)

Changes and Highlights to the Department's Budget:

Wisconsin Arts Board Re-Granting grant award decreased to \$8,000 (from \$9,090)
Reduced Grant Program Awards to total \$25,000.

	2022 Revised Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change			Wis Arts Board Grant Reduced	Reduced Grant Awards		
Tax Levy	46,905	315		(28,600)		18,620
Use of Fund Balance or Carryforward Funds	5,000	0		(5,000)		0
All Other Revenues	9,090	0	(1,090)			8,000
Total Funding	60,995	315	(1,090)	(33,600)	0	26,620
Labor Costs	970	0				970
Supplies & Services	60,025	315	(1,090)	(33,600)		25,650
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	60,995	315	(1,090)	(33,600)	0	26,620

Issues on the Horizon for the Department:

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.	12/31/2023
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.	12/31/2023
Mail - Maintain cost effective services	Monitoring overall costs of postal services.	Continue to implement any changes that will keep our usage at minimal levels.	12/31/2023
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.	12/31/2023
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.	12/31/2023
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.	12/31/2023
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.	12/31/2023

Program Evaluation

Program Title	Program Description	Mandates and References	2023 Budget	FTE's	Key Outcome Indicator(s)	
Mail	Shipping, receiving and postal duties for the County facilities		User Fees	\$55,545	0.55	
			TOTAL REVENUES	\$55,545		
			Wages & Benefits	\$37,396		
			Operating Expenses	\$18,148		
			TOTAL EXPENSES	\$55,544		
	COUNTY LEVY	(\$1)				
Utilities & Energy Efficiency	Oversight of approximately 425,030 square feet including utilities and energy efficiency measures		Operating Expenses	\$694,686	0.35	
			TOTAL EXPENSES	\$694,686		
			COUNTY LEVY	\$694,686		
Maintenance	Oversight of maintenance and care of all county facilities and properties, including approximately 425,030 square feet of building space		User Fees	\$130,500	10.45	Work orders and Maintenance cost per square foot
			Grants	\$0		
			TOTAL REVENUES	\$130,500		
			Wages & Benefits	\$812,744		
			Operating Expenses	\$518,587		
			TOTAL EXPENSES	\$1,331,331		
COUNTY LEVY	\$1,200,831					
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	\$0		
			Rent	\$544,600		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$545,100		
			Wages & Benefits	\$139,312		
			Operating Expenses	\$212,563		
			TOTAL EXPENSES	\$351,875		
COUNTY LEVY	(\$193,225)					

Building Services

Outlay	Elevator Upgrades (Annex Elevator - Court holding) - Carryforward funds	\$110,000	Grants	\$650,000	12.50
	Tuck pointing / Caulking of Facilities - \$1,959 carryforward and \$30,000 levy	\$31,959	Use of Fund Balance	\$594,500	
	Facility Renovations & Security - Carryforward \$2,593,772	\$2,593,772	Use of Carryforward	\$4,632,897	
	Courtroom Video Arraignment Upgrade - Carryforward \$9,832, \$50,000 new fund balance	\$59,832	TOTAL REVENUES	\$5,877,397	
	Implement Energy Cost Saving Measures - \$449,287 carryforward, \$225,000 general fund balance	\$674,287	Wages & Benefits	\$0	
	Rebuild West Square Cooling Tower - Levy	\$80,000	Operating Expenses	\$6,002,397	
	Refurbish Historic Courthouse Clock - General fund balance	\$175,000	TOTAL EXPENSES	\$6,002,397	
	Communications Upgrades - \$495,897 carryforward and \$50,000 levy	\$545,897	COUNTY LEVY	\$125,000	
	Dispatch Center Radio Console Replacement - \$180,000 carryforward and \$30,000 levy	\$210,000			
	Fiber Locating Post Replacement - American Rescue Plan Act funds	\$100,000			
	Replace roofs on West Square, Courthouse and Human Services - Carryforward funds	\$178,445			
	LEC Carpet Replacement - Carryforward funds	\$37,665			
	LEC Kitchen Equipment Replacement - Carryforward funds	\$38,040			
	LEC Chiller Rebuild	\$60,000			
LEC Video Camera Upgrades - Carryforward funds	\$478,000				
Carpet Replacement - Levy	\$50,000				
Mail Machine replacement - Levy	\$14,500				
Courthouse and West Square Building Office Remodel - American Rescue Plan Act funds	\$550,000				
Vehicle Replacement - Levy	\$50,000				
Totals		TOTAL REVENUES	\$6,608,542		
		TOTAL EXPENSES	\$8,435,834		
		COUNTY LEVY	\$1,827,292		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Work Orders - Facilities in good working order, issues address quickly and efficiently. No issues with compliance.	2076 Work Orders	2200 Work Orders	2200 Work Orders
Number of pieces of mail processed	138,208	140,000	140,000
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, CH/HSR security upgrade, WS VFD upgrade complete, LEC boiler upgrade, LEC Mini-split AC unit upgrades (3)	CH & HSR HVAC controls Engineering, Security/Space Needs office upgrades, WS cooling tower rebuild, Remaining 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.	625 work orders, 5 fiber lease, 11 tower leases, Tactical channel installed	520 work orders, 5 fiber lease, 11 tower leases, New tower built at Tower rd. location, Dept radio inventory &	550 work orders, 5 fiber lease, 11 tower leases, Portable and Mobile radio upgrade

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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	\$4.77	\$4.85	\$4.94
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, Redundant fiber route added through new Highway facility	Minor outages for maintenance on fiber, one fiber lease added and one tower lease added

	2019	2020	2021	2022	Estimated		\$ Change	% Change		Total	Property
	Actual	Actual	Actual	Amended	Year End	2023	from 2022	from 2022	Outlay	Expense	Tax Levy
				Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
					August 2021		2023 Budget	2023 Budget			
BUILDING SERVICES											
<u>Revenues</u>											
Tax Levy	2,165,603	2,026,312	1,728,497	1,615,793	1,615,793	1,827,292	211,499	13.09%	Courtroom Sound & Video Upgrade	59,832	0
Grants & Aids	0	253,862	57,534	814,168	575,000	650,000	(164,168)	-20.16%	Implement Energy Cost Saving	674,287	0
User Fees	6,425	4,058	3,894	5,000	3,000	3,000	(2,000)	-40.00%	Elevator Upgrades	110,000	0
Intergovernmental	42,890	48,912	62,008	52,702	52,702	56,045	3,343	6.34%	Facility Renovations- Space Needs	2,593,772	0
Rent	441,348	734,432	843,655	688,825	766,060	671,600	(17,225)	-2.50%	Tuckpointing & Caulking	16,959	15,000
Miscellaneous	95,748	83,875	971	500	600	500	0	0.00%	Replace Roofs	178,445	0
Use of Fund Balance	159,936	0	622,843	6,481,530	1,590,602	5,227,397	(1,254,133)	-19.35%	Vehicle Replacement	50,000	50,000
									Refurbish Historic Courthouse Clock	175,000	0
									Carpet Replacement	50,000	0
									West Square Cooling Tower Rebuild	80,000	0
Total Revenues	2,911,951	3,151,451	3,319,402	9,658,518	4,603,757	8,435,834	(1,222,684)	-12.66%	CH/WS Office Remodel ARPA	550,000	0
									Mail Machine Replacement	14,500	0
									Communications Upgrades	525,897	30,000
<u>Expenses</u>											
Labor	548,801	577,455	697,921	717,613	717,613	744,418	26,805	3.74%	Dispatch Center - Radio Console	210,000	30,000
Labor Benefits	191,138	209,970	253,188	270,408	270,408	284,035	13,627	5.04%	Fiber vault-locating	100,000	0
Supplies & Services	1,541,095	1,384,312	1,250,784	1,455,021	1,315,736	1,404,984	(50,037)	-3.44%	LEC Carpet Replacement	37,665	0
Capital Outlay	630,917	731,833	1,117,509	7,215,476	2,300,000	6,002,397	(1,213,079)	-16.81%	LEC Kitchen Equipment	38,040	0
Addition to Fund Balance	0	247,881	0	0	0	0	0	0.00%	Camera Upgrades	478,000	0
									LEC Chiller Rebuild	60,000	0
Total Expenses	2,911,951	3,151,451	3,319,402	9,658,518	4,603,757	8,435,834	(1,222,684)	-12.66%			
Beginning of Year Fund Balance									2023 Total	6,002,397	125,000
End of Year Fund Balance									2024	1,085,145	100,000
									2025	300,000	75,000
									2026	655,000	130,000
									2027	330,000	105,000

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Building Services

Changes and Highlights to the Department's Budget:

The 2023 budget includes the following:

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

Change 1 - 2023 Budgeted capital outlay projects equal \$6.0 million, a decrease of \$1.2 million compared to 2022. American Rescue Plan Act (ARPA) funding is \$650,000.

Change 2 - The cost of utilities is increasing by nearly \$95,000, to \$702,000.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	Change 4	2023 Budget Request
Description of Change			Building Services Outlay Change	Utility Costs			
Tax Levy	1,615,793	77,714	39,000	94,785			1,827,292
Use of Fund Balance or Carryforward Funds	6,481,530	(102,054)	(1,152,079)				5,227,397
All Other Revenues	1,561,195	(80,050)	(100,000)				1,381,145
Total Funding	9,658,518	(104,390)	(1,213,079)	94,785	-	-	8,435,834
Labor Costs	985,234	43,219					1,028,453
Supplies & Services	1,457,808	(147,609)		94,785			1,404,984
Capital Outlay	7,215,476	-	(1,213,079)				6,002,397
Transfers to Other Funds	-	-					-
Addition to Fund Balance	-	-					-
Total Expenses	9,658,518	(104,390)	(1,213,079)	94,785	-	-	8,435,834

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-ED (Economic Development) REVOLVING LOANS											
<u>Revenues</u>											
Grants & Aids	0	0	0	650,127	702,233	0	(650,127)	-100.00%	CDBG-Close Projects	0	0
Interest	14,918	0	0	0	0	0	0	0.00%			
Miscellaneous	17,148	0	0	0	0	0	0	0.00%	2023 Total	0	0
Transfer from Other Funds	904,338	0	0	0	0	0	0	0.00%			
Transfer from CDBG-FRSB	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	42,466	2,106	52,062	0	0	0	0	0.00%	2024	0	0
									2025	0	0
Total Revenues	978,870	2,106	52,062	650,127	702,233	0	(650,127)	-100.00%	2026	0	0
									2027	0	0
<u>Expenses</u>											
Supplies & Services	978,870	0	0	0	0	0	0	0.00%			
Capital Outlay	0	2,106	52,062	650,127	648,065	0	(650,127)	-100.00%			
Addition to Fund Balance	0	0	0	0	54,168	0	0	0.00%			
Total Expenses	978,870	2,106	52,062	650,127	702,233	0	(650,127)	-100.00%			
Beginning of Year Fund Balance	42,466	0	(2,106)		(54,168)	0					
End of Year Fund Balance	0	(2,106)	(54,168)		0	0					

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

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	650,127	(650,127)				0
Total Funding	650,127	(650,127)	0	0	0	0
Labor Costs	0	0				0
Supplies & Services	650,127	(650,127)				0
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	650,127	(650,127)	0	0	0	0

Issues on the Horizon for the Department:

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-HOUSING REHABILITATION											
<u>Revenues</u>											
Interest	3	10	15	0	15	0	0.00%	None	0	0	
Miscellaneous	20,969	47,681	65,327	20,000	15,584	20,000	0	0.00%			
Use of Fund Balance	0	0	6,744	0	0	0	0	0.00%	2023 Total	0	0
Total Revenues	20,972	47,691	72,086	20,000	15,599	20,000	0	0.00%			
<u>Expenses</u>											
Supplies & Services	1,783	44,981	72,086	20,000	500	20,000	0	0.00%	2024	0	0
Addition to Fund Balance	19,189	2,710	0	0	15,099	0	0	0.00%	2025	0	0
									2026	0	0
									2027	0	0
Total Expenses	20,972	47,691	72,086	20,000	15,599	20,000	0	0.00%			
Beginning of Year Fund Balance	2,886	22,075	24,784		18,039	33,138					
End of Year Fund Balance	22,075	24,784	18,039		33,138	33,138					

**SAUK COUNTY, WISCONSIN
2023 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.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 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.	Exceeded 90% and maximized incentive money	90% Paternity establishment rate	Ongoing
	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	2023 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	\$810,376	11.52	Paternity establishment Court order establishment Collection of current support Collection of arrears
			User Fees	\$10,030		
			Use of Fund Balance	\$12,338		
			TOTAL REVENUES	\$832,744		
			Wages & Benefits	\$746,735		
			Operating Expenses	\$250,092		
			TOTAL EXPENSES	\$996,827		
	COUNTY LEVY	\$164,083				
Totals			TOTAL REVENUES	\$832,744	11.52	
			TOTAL EXPENSES	\$996,827		
			COUNTY LEVY	\$164,083		

Output Measures - How much are we doing?

Description	2021 Actual	2022 Estimate	2023 Budget
Number of active IV-D cases	3,289	3,332	3,310
Total Collections for IV-D Cases for Sauk County	\$10,164,657	N/A	N/A

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

Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Paternity Establishment Rate (compared to prior year)	The agency exceeded the benchmarks set by the State (90%)	107.58%	104.09%	105.84%
Court Order Establishment Rate	The agency exceeded the benchmarks set by the State (80%)	94.34%	92.70%	93.52%
Collection of Current Support	The agency exceeded the benchmarks set by the State (80%)	81.17%	81.20%	81.00%
Collection of Arrears (past due payments)	The agency exceeded the benchmarks set by the State (80%)	84.22%	80.00%	80.00%

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CHILD SUPPORT											
<u>Revenues</u>											
Tax Levy	189,303	186,576	197,938	179,452	179,452	164,083	(15,369)	-8.56%	None	0	0
Grants & Aids	779,981	799,261	783,757	855,210	878,092	810,376	(44,834)	-5.24%			
User Fees	17,557	21,389	20,042	10,030	14,030	10,030	0	0.00%	2023 Total	0	0
Use of Fund Balance	0	0	0	12,852	0	12,338	(514)	-4.00%			
Total Revenues	986,840	1,007,226	1,001,737	1,057,544	1,071,574	996,827	(60,717)	-5.74%	2024	0	0
									2025	0	0
									2026	0	0
									2027	0	0
<u>Expenses</u>											
Labor	499,624	516,664	513,287	562,594	552,944	558,825	(3,769)	-0.67%			
Labor Benefits	213,628	231,834	213,313	242,178	210,235	187,910	(54,268)	-22.41%			
Supplies & Services	221,495	215,698	242,558	252,772	249,573	250,092	(2,680)	-1.06%			
Addition to Fund Balance	52,093	43,029	32,579	0	58,822	0	0	0.00%			
Total Expenses	986,840	1,007,225	1,001,737	1,057,544	1,071,574	996,827	(60,717)	-5.74%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

For 2023, there is no expected change in the 66% federal match on agency expenses.

Change 1: Staff turnover has reduced labor costs, which also reduces federal reimbursement and tax levy.

Change 2: Medical support liability reimbursement is no longer eligible for federal funding.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change			Staff Turnover	Medical Support Liability Reimb		
Tax Levy	179,452	(8,449)	(12,920)	6,000		164,083
Use of Fund Balance or Carryforward Funds	12,852	(514)				12,338
All Other Revenues	865,240	(13,754)	(25,080)	(6,000)		820,406
Total Funding	1,057,544	(22,717)	(38,000)	0	0	996,827
Labor Costs	804,772	(20,037)	(38,000)			746,735
Supplies & Services	252,772	(2,680)				250,092
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	1,057,544	(22,717)	(38,000)	0	0	996,827

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

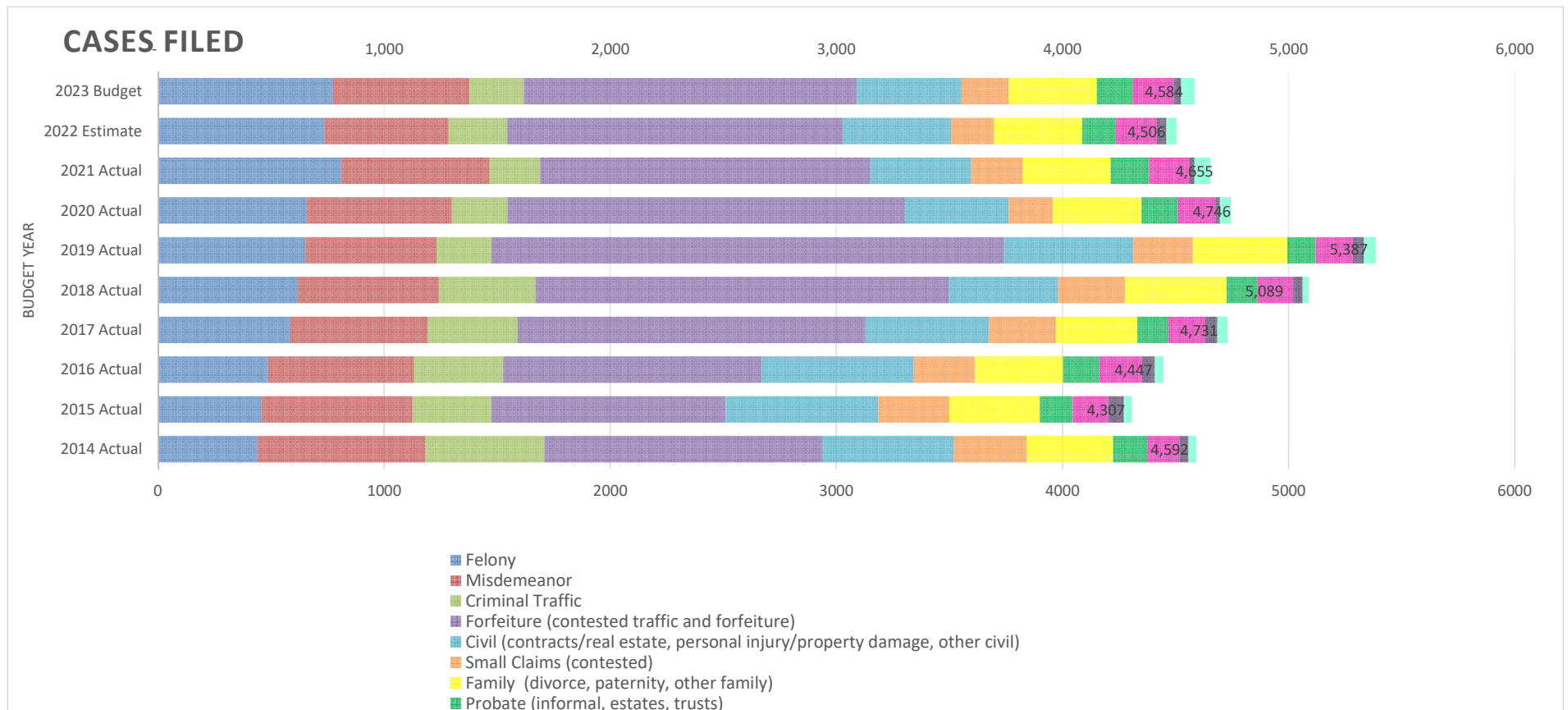
Program Evaluation

Program Title	Program Description	Mandates and References	2023 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	\$225,018	3.33	Cases are disposed within state guidelines
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$225,018		
			Wages & Benefits	\$250,228		
			Operating Expenses	\$684,643		
			TOTAL EXPENSES	\$934,871		
			COUNTY LEVY	\$709,853		
Totals			TOTAL REVENUES	\$225,018	3.33	
			TOTAL EXPENSES	\$934,871		
			COUNTY LEVY	\$709,853		

Circuit Courts

Output Measures - How much are we doing?

Description	2021 Actual	2022 Estimate	2023 Budget
Number of cases filed, by category:			
Felony	811	738	775
Misdemeanor	656	548	602
Criminal Traffic	224	260	242
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	1,459	1,484	1,472
Civil (contracts/real estate, personal injury/property damage, other civil)	447	478	463
Small Claims	228	190	209
Family (divorce, paternity, other family)	389	390	390
Probate (informal, estates, trusts)	169	148	159
Probate (commitments, guardianships, adoptions, other)	180	182	181
Juvenile (delinquency, other)	21	42	32
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	71	46	59
Total Cases Filed	4,655	4,506	4,584



Circuit Courts

Key Outcome Indicators / Selected Results - How well are we doing?				
Description				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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.	\$ 23,873	\$ 60,800	\$ 44,000
Number of Jury Trials / Number of Trial Days		7 / 17	20 / 43	12 / 20

Jury History Costs						
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
2021	7	17	16,160	5,985	1,728	23,873
6 months 2022	11	32	26,400	10,460	4,824	41,684

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CIRCUIT COURTS											
<u>Revenues</u>											
Tax Levy	469,957	455,635	518,192	723,315	723,315	709,853	(13,462)	-1.86%	None	0	0
Grants & Aids	219,634	219,902	221,035	222,058	223,537	225,018	2,960	1.33%			
Use of Fund Balance	0	0	0	10,000	0	0	(10,000)	-100.00%	2023 Total	0	0
Total Revenues	689,591	675,537	739,227	955,373	946,852	934,871	(20,502)	-2.15%			
<u>Expenses</u>											
Labor	146,434	138,283	153,378	170,369	165,442	179,101	8,732	5.13%	2024	0	0
Labor Benefits	67,020	72,608	63,169	70,452	70,452	71,127	675	0.96%	2025	0	0
Supplies & Services	435,043	427,353	458,015	714,552	640,983	684,643	(29,909)	-4.19%	2026	0	0
Addition to Fund Balance	41,095	37,293	64,665	0	69,975	0	0	0.00%	2027	0	0
Total Expenses	689,591	675,537	739,227	955,373	946,852	934,871	(20,502)	-2.15%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: Circuit Courts

Changes and Highlights to the Department's Budget:

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	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change						
Tax Levy	723,315	(13,462)				709,853
Use of Fund Balance or Carryforward Funds	10,000	(10,000)				0
All Other Revenues	222,058	2,960				225,018
Total Funding	955,373	(20,502)	0	0	0	934,871
Labor Costs	240,821	9,407				250,228
Supplies & Services	714,552	(29,909)				684,643
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	955,373	(20,502)	0	0	0	934,871

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	2023 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	\$227,135	7.95	New cases filed and cases disposed
			Grants	\$28,000		
			TOTAL REVENUES	\$255,135		
			Wages & Benefits	\$631,466		
			Operating Expenses	\$113,507		
			TOTAL EXPENSES	\$744,973		
			COUNTY LEVY	\$489,838		
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	\$640,540	4.05	Debts assessed in year Accounts turned over to private collection agencies Accounts turned over to State Debt Collection
			Grants	\$98,000		
			TOTAL REVENUES	\$738,540		
			Wages & Benefits	\$315,000		
			Operating Expenses	\$345,000		
			TOTAL EXPENSES	\$660,000		
			COUNTY LEVY	(\$78,540)		
Totals			TOTAL REVENUES	\$993,675	12.00	
			TOTAL EXPENSES	\$1,404,973		
			COUNTY LEVY	\$411,298		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
New cases filed	14,271	15,000	16,000
Total Receipts	\$3,659,366	\$3,800,000	\$3,900,000
Collections via Tax Intercept (DOR) and State Debt Collection (SDC)	\$851,241	\$802,000	\$850,000
Collections via private collection agencies (Stark and CMC)	\$194,561	\$215,000	\$220,000
Clerk of Courts Restitution Collections for Victims	\$210,583	\$160,000	\$160,000
Clerk of Court Revenue	\$875,459	\$815,000	\$850,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Debts assessed in individual year	Indicates a need for collection enforcement	\$4,248,993	\$3,200,000	\$3,500,000
Accounts turned over to private collection agencies	Efforts to collect unpaid court obligations	3,733	17,000	1,000
Accounts turned over to State Debt Collection	Efforts to collect unpaid court obligations	3,918	2,000	3,000

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CLERK OF COURTS											
<u>Revenues</u>											
Tax Levy	339,268	349,813	354,066	375,120	375,120	411,298	36,178	9.64%	None	0	0
Grants & Aids	95,649	122,462	115,647	115,000	134,348	126,000	11,000	9.57%			
Licenses & Permits	100	20	20	40	40	40	0	0.00%	2023 Total	0	0
Fees, Fines & Forfeitures	305,170	270,896	338,577	300,000	303,000	300,000	0	0.00%			
User Fees	370,868	328,495	356,663	389,870	382,625	392,335	2,465	0.63%			
Intergovernmental	23,170	17,880	16,792	20,300	17,100	20,300	0	0.00%	2024	0	0
Miscellaneous	133,775	133,188	165,187	155,000	150,000	155,000	0	0.00%	2025	0	0
Use of Fund Balance	0	25,817	0	0	4,723	0	0	0.00%	2026	0	0
									2027	0	0
Total Revenues	1,268,001	1,248,571	1,346,952	1,355,330	1,366,956	1,404,973	49,643	3.66%			
<u>Expenses</u>											
Labor	574,636	594,775	611,483	632,799	632,799	659,630	26,831	4.24%			
Labor Benefits	244,005	258,653	268,418	284,209	284,209	286,836	2,627	0.92%			
Supplies & Services	415,337	395,143	434,664	438,322	449,948	458,507	20,185	4.61%			
Addition to Fund Balance	34,023	0	32,387	0	0	0	0	0.00%			
Total Expenses	1,268,001	1,248,571	1,346,952	1,355,330	1,366,956	1,404,973	49,643	3.66%			
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 an increase in GAL court appointments, we saw an increase in the GAL State reimbursement.

Higher interpreter demands for family and criminal cases has resulted in an increase to travel and service expense. The higher demand also results in an increase of State interpreter reimbursement.

Increased contested family matters has resulted in a rise in GAL expenses.

Court appointed attorney allowed for a reduction on the budget.

	2022 Revised Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change			Interpreter Services	GAL Services	Court Appointed Attorney	
Tax Levy	379,843	26,455	11,000	(1,000)	(5,000)	411,298
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	987,113	(4,438)	3,000	8,000		993,675
Total Funding	1,366,956	22,017	14,000	7,000	(5,000)	1,404,973
Labor Costs	917,008	29,458				946,466
Supplies & Services	449,948	(7,441)	14,000	7,000	(5,000)	458,507
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	1,366,956	22,017	14,000	7,000	(5,000)	1,404,973

Issues on the Horizon for the Department:

Due to continued court activity, the Courts could see an increase in expenses for statutory expert witness fees, mandated interpreter expenses, court appointments and court-ordered Guardian ad Litem (GAL).

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	2023 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	\$39,520	1.00	
			Grants	\$0		
			TOTAL REVENUES	\$39,520		
			Wages & Benefits	\$130,898		
			Operating Expenses	\$80,010		
			TOTAL EXPENSES	\$210,908		
			COUNTY LEVY	\$171,388		
Outlay			User Fees / Misc	\$0		
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$39,520	1.00	
			TOTAL EXPENSES	\$210,908		
			COUNTY LEVY	\$171,388		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Coroner cases - cremation and death investigations	1,108	1,000	1,000
Number of autopsies	22	26	26
Number of toxicologies	51	52	52
Number of cremation permits	444	400	400
Number of signed death certificates (signed by County Coroner)	218	250	250
Natural Deaths (signed by County Coroner or Medical Doctor)	585	500	500
Accidents	51	80	80
Suicide	21	12	12
Homicide	2	2	2
Undetermined	0	0	0

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Signature of Death Certificates, after investigation completed	Timely death certificates allow families to proceed	2 days	2 days	2 days

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CORONER											
<u>Revenues</u>											
Tax Levy	175,604	158,202	158,745	188,526	188,526	171,388	(17,138)	-9.09%			
Grants & Aids	0	0	0	5,471	5,471	0	(5,471)	-100.00%	None	0	0
Licenses & Permits	34,625	47,000	41,625	34,000	38,000	39,520	5,520	16.24%			
Use of Fund Balance	2,176	0	0	0	0	0	0	0.00%	2023 Total	0	0
Total Revenues	212,405	205,202	200,370	227,997	231,997	210,908	(17,089)	-7.50%			
<u>Expenses</u>											
Labor	84,226	84,652	85,338	86,261	82,011	97,749	11,488	13.32%	2024	0	0
Labor Benefits	28,565	29,993	30,942	32,160	31,860	33,149	989	3.08%	2025	0	0
Supplies & Services	75,035	74,033	70,250	74,105	72,438	80,010	5,905	7.97%	2026	40,000	40,000
Capital Outlay	24,580	0	0	35,471	30,000	0	(35,471)	-100.00%	2027	0	0
Addition to Fund Balance	0	16,524	13,840	0	15,688	0	0	0.00%			
Total Expenses	212,405	205,202	200,370	227,997	231,997	210,908	(17,089)	-7.50%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: Coroner

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.

Budget includes increasing cremation fee rate from \$125 to \$130. 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 rates for Deputies and add on-call pre-diem, \$7,003.

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,

	2022 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change			Interment/ Cremation	Per Diem/On-call for Deputies		
Tax Levy	188,526	(18,621)	(5,520)	7,003		171,388
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	39,471	(5,471)	5,520			39,520
Total Funding	227,997	(24,092)	0	7,003	0	210,908
Labor Costs	118,421	5,474		7,003		130,898
Supplies & Services	74,105	5,905				80,010
Capital Outlay	35,471	(35,471)				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	227,997	(24,092)	0	7,003	0	210,908

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	12/31/2023
Support the DHS with proactive legal support	DHS needs being met including all filing dates	Provide needed support to DHS for CHIP's/TPR, APS, & Chapter 51 cases	12/31/2023
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	12/31/2023
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)	12/31/2023

Corporation Counsel

Program Evaluation

Program Title	Program Description	Mandates and References	2023 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	\$0	1.57	Attorneys and staff provide consistently reliable, timely and helpful legal assistance or law related service for all units of Sauk County government.
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$211,735		
			Operating Expenses	\$18,375		
			TOTAL EXPENSES	\$230,110		
			COUNTY LEVY	\$230,110		
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	Other Revenues	\$122,035	3.43	Assigned attorney and staff actively works to meet SCDHS needs and address SCDHS issues with clear advice, open communication, accessibility and professionalism.
			TOTAL REVENUES	\$122,035		
			Wages & Benefits	\$362,567		
			Operating Expenses	\$40,143		
			TOTAL EXPENSES	\$402,710		
			COUNTY LEVY	\$280,675		
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	\$126,544	1.00	Child Support Agency improves its metrics due to proactive legal support.
			TOTAL REVENUES	\$126,544		
			Wages & Benefits	\$125,944		
			Operating Expenses	\$600		
			TOTAL EXPENSES	\$126,544		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$248,579	6.00	
			TOTAL EXPENSES	\$759,364		
			COUNTY LEVY	\$510,785		

Output Measures - How much are we doing?

Description	2021 Actual	2022 Estimate	2023 Budget
Legal Inquiries & Opinions	1350	1000	1000
Document Reviews	385	250	500
Claim Reviews	6	50	50
Resolution/Contract/Policy/Rule Reviews	187	100	200
Enforcement/Litigation Reviews/Conferences/Actions	68	100	100
Guardianship/Protective Placement Reviews/Actions	124	130	130
Civil Commitment Actions	167	100	100
TPR/CHIPS Reviews/Actions	192	125	125
Paternity Child Support	559	650	650

Corporation Counsel

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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.	100%	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.	100%	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.	100%	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%

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CORPORATION COUNSEL											
<u>Revenues</u>											
Tax Levy	451,267	499,370	503,016	468,071	468,071	510,785	42,714	9.13%	None	0	0
Grants & Aids	0	10,129	0	0	0	0	0	0.00%			
Intergovernmental	229,921	279,518	241,860	251,654	251,654	248,581	(3,073)	-1.22%	2023 Total	0	0
Use of Fund Balance	0	333,530	235,849	136,700	137,199	0	(136,700)	-100.00%			
Total Revenues	681,188	1,122,547	980,725	856,425	856,924	759,366	(97,059)	-11.33%	2024	0	0
									2025	0	0
									2026	0	0
									2027	0	0
<u>Expenses</u>											
Labor	498,966	311,766	359,902	509,004	518,977	519,553	10,549	2.07%			
Labor Benefits	146,711	121,071	123,957	179,380	173,156	180,693	1,313	0.73%			
Supplies & Services	28,761	689,710	496,866	168,041	164,791	59,120	(108,921)	-64.82%			
Addition to Fund Balance	6,750	0	0	0	0	0	0	0.00%			
Total Expenses	681,188	1,122,547	980,725	856,425	856,924	759,366	(97,059)	-11.33%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: Corporation Counsel

Changes and Highlights to the Department's Budget:

The budget is set for four (4) full time staff attorneys with no amounts set for recruitment. We will be bringing all cases back "in-house" as matters with outside counsel are closed.

	2022 Revised Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change			Contract for Corporation Counsel			
Tax Levy	468,071	42,714	0			510,785
Use of Fund Balance or Carryforward Funds	136,700	0	(136,700)			0
All Other Revenues	251,654	(3,073)				248,581
Total Funding	856,425	39,641	(136,700)	0	0	759,366
Labor Costs	688,384	11,862	0			700,246
Supplies & Services	168,041	27,779	(136,700)			59,120
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	856,425	39,641	(136,700)	0	0	759,366

Issues on the Horizon for the Department:

None

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY BOARD											
<u>Revenues</u>											
Tax Levy	160,260	189,583	213,948	205,171	205,171	194,463	(10,708)	-5.22%	None	0	0
Use of Fund Balance	70,735	0	0	7,500	0	0	(7,500)	-100.00%			
	<hr/>										
Total Revenues	230,995	189,583	213,948	212,671	205,171	194,463	(18,208)	-8.56%	2023 Total	0	0
<hr/>											
<u>Expenses</u>											
Labor	83,160	103,705	111,385	126,570	102,923	119,400	(7,170)	-5.66%	2024	0	0
Labor Benefits	6,440	8,146	8,868	9,912	8,105	9,353	(559)	-5.64%	2025	0	0
Supplies & Services	124,174	74,719	59,368	76,189	65,291	65,710	(10,479)	-13.75%	2026	0	0
Capital Outlay	17,221	0	0	0	0	0	0	0.00%	2027	0	0
Addition to Fund Balance	0	3,013	34,327	0	28,852	0	0	0.00%			
	<hr/>										
Total Expenses	230,995	189,583	213,948	212,671	205,171	194,463	(18,208)	-8.56%			
<hr/>											
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: County Board

Changes and Highlights to the Department's Budget:

The Wisconsin Counties Association (WCA) conference is budgeted to be in Wisconsin Dells in 2022 and 2023. 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 remain low.

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

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	2023 Budget Request
Description of Change					
Tax Levy	205,171	(10,708)			194,463
Use of Fund Balance or Carryforward Funds	7,500	0	(7,500)		0
All Other Revenues	0	0			0
Total Funding	212,671	(10,708)	(7,500)	0	194,463
Labor Costs	136,482	(7,729)			128,753
Supplies & Services	76,189	(2,979)	(7,500)		65,710
Capital Outlay	0	0			0
Transfers to Other Funds	0	0			0
Addition to Fund Balance	0	0			0
Total Expenses	212,671	(10,708)	(7,500)	0	194,463

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. 	12/31/2023
Cross Training Staff	Ability to have staff perform all office responsibilities	Cross Train all staff	12/31/2023

County Clerk

Program Evaluation

Program Title	Program Description	Mandates and References	2023 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 \$9,525 Use of Carryforward \$4,062 TOTAL REVENUES \$13,587 Wages & Benefits \$73,969 Operating Expenses \$15,403 TOTAL EXPENSES \$89,372 COUNTY LEVY \$75,785		0.93	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 \$6,774 TOTAL REVENUES \$6,774 Wages & Benefits \$72,845 Operating Expenses \$15,403 TOTAL EXPENSES \$88,248 COUNTY LEVY \$81,474		0.84	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 \$87,628 Use of Fund Balance \$14,611 TOTAL REVENUES \$102,239 Wages & Benefits \$191,350 Operating Expenses \$75,614 TOTAL EXPENSES \$266,964 COUNTY LEVY \$164,725		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 Use of Fund Balance \$2,709 TOTAL REVENUES \$26,709 Wages & Benefits \$40,324 Operating Expenses \$1,000 TOTAL EXPENSES \$41,324 COUNTY LEVY \$14,615		0.56	1) Passport Corrections
Totals			TOTAL REVENUES \$149,309 TOTAL EXPENSES \$485,908 COUNTY LEVY \$336,599		4.33	

County Clerk

Output Measures - How much are we doing?				
Description	2021 Estimate	2022 Estimate	2023 Budget	
Marriage Licenses Issued	300	300	300	
Passport Applications	800	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	2	2	4	
Domestic Partnership Agreements Issued	Discontinued	Discontinued	Discontinued	
Termination of Domestic Partnerships Issued	0	0	0	
Number of WisVote Reliers	23	23	23	
February 18, 2020 Spring Primary Election				
April 7, 2020 Spring Election & Presidential Preference				
August 11, 2020 Partisan Primary Election				
November 3, 2020 General Election				
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		
April 5, 2022 Spring Election		25% Voter Turnout		
August 9, 2022 Partisan Primary Election		22% Voter Turnout		
November 8, 2022 General Election		60% Voter Turnout		
February 21, 2023 Spring Primary Election			7% Voter Turnout	
April 4, 2023 Spring Election			21% Voter Turnout	
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Estimate	2022 Estimate	2023 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 2021 Election = 10 mistakes	Spring 2022 Election = 10 mistakes; Fall 2022 Elections = 10 mistakes	Spring 2023 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 - 7	Corrections - 7	Corrections - 7

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY CLERK / ELECTIONS											
<u>Revenues</u>											
Tax Levy	222,446	300,514	307,771	375,610	375,610	336,600	(39,010)	-10.39%	None	0	0
Grants & Aids	8,754	10,000	21,220	0	0	0	0	0.00%			
Licenses & Permits	16,010	14,220	15,395	10,500	9,500	9,500	(1,000)	-9.52%		0	0
User Fees	44,549	21,137	33,377	24,025	24,028	24,025	0	0.00%	2023 Total		
Intergovernmental	83,826	98,738	86,952	105,049	87,628	87,628	(17,421)	-16.58%			
Use of Fund Balance	0	0	0	0	21,323	28,157	28,157	0.00%			
Total Revenues	375,586	444,609	464,715	515,184	518,089	485,910	(29,274)	-5.68%	2024	0	0
									2025	0	0
									2026	0	0
									2027	0	0
<u>Expenses</u>											
Labor	187,098	200,527	216,475	234,981	234,581	256,616	21,635	9.21%			
Labor Benefits	76,248	85,883	104,777	112,760	112,760	121,873	9,113	8.08%			
Supplies & Services	66,160	148,899	106,712	167,443	170,748	107,421	(60,022)	-35.85%			
Capital Outlay	0	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	46,080	9,300	36,751	0	0	0	0	0.00%			
Total Expenses	375,586	444,609	464,715	515,184	518,089	485,910	(29,274)	-5.68%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: COUNTY CLERK

Changes and Highlights to the Department's Budget:

Change 1: 2023 will be a 2 Year Election Cycle. 2022 was a 4 Year Election Cycle. This decreases expenses as well as revenues and levy.

Change 2: A staff member will be retiring in 2024. Someone will be hired to train part way through the year 2023, staff allocated to both elections and County Clerk tasks.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2			2023 Budget Request
Description of Change			4 Elections in 2022 to 2 Elections in 2023	Replacement hired part way through 2023-Elections	Replacement hired part way through 2023-Co Clerk		
Tax Levy	375,610	11,785	(50,795)				336,600
Use of Fund Balance or Carryforward Funds	0	0	0	14,610	13,547		28,157
All Other Revenues	139,574	(15,611)	(2,810)				121,153
Total Funding	515,184	(3,826)	(53,605)	14,610	13,547		485,910
Labor Costs	347,741	(11,501)	14,091	14,610	13,547		378,488
Supplies & Services	167,443	7,675	(67,696)				107,422
Capital Outlay	0	0					0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	515,184	(3,826)	(53,605)	14,610	13,547		485,910

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.	12/31/2022 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.	12/31/2022 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.	12/31/2022 and Ongoing
Establish a Pro Se Family Law Clinic	Review data on use of clinic, meeting staff and volunteers	Provide forms, interpreters, procedural assistance to pro se litigants, and basic legal assistance through attorney volunteers, and provide information and resources online on website	12/31/2022 and Ongoing

Court Commissioner / Family Court Counseling

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 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.	\$35,556	1.98	
			Grants	\$0		
			Use of Fund Balance	0		
			TOTAL REVENUES	\$35,556		
			Wages & Benefits	\$226,371		
			Operating Expenses	\$8,011		
			TOTAL EXPENSES	\$234,382		
COUNTY LEVY	\$198,826					
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.	\$15,000	0.02	Referrals completed
			Grants	\$2,400		
			Use of Fund Balance	0		
			Use of Carryforward Funds	0		
			TOTAL REVENUES	\$17,400		
			Wages & Benefits	\$2,834		
			Operating Expenses	\$14,566		
TOTAL EXPENSES	\$17,400					
COUNTY LEVY	\$0					
Totals			TOTAL REVENUES	\$52,956	2.00	
			TOTAL EXPENSES	\$251,782		
			COUNTY LEVY	\$198,826		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
"Family law" cases			
Temporary (initial) hearings	211	340	340
Final divorce hearings	153	148	150
Child support-related hearings	390	390	390
"Civil Law" cases			
Domestic abuse hearings	62	62	65
Small claims initial appearances	0	0	0
"Watts" reviews	69	64	65
Other cases			
Criminal case appearances	1,231	988	1,000
Traffic / forfeitures initial appearances	311	420	450
Mediation referrals made	141	90	125

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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%

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COURT COMMISSIONER/FAMILY COURT COUNSELING SERVICE											
<u>Revenues</u>											
Tax Levy	178,907	183,745	188,553	178,654	178,654	198,826	20,172	11.29%	None	0	0
Grants & Aids	0	0	0	0	2,400	2,400	2,400	0.00%			
User Fees	16,010	13,995	16,186	14,500	10,200	15,000	500	3.45%	2023 Total	0	0
Intergovernmental	27,739	25,935	25,946	28,588	28,588	35,556	6,968	24.37%			
Use of Fund Balance	16,020	19,218	50,873	0	21,312	0	0	0.00%			
Total Revenues	238,675	242,893	281,558	221,742	241,154	251,782	30,040	13.55%	2024	0	0
									2025	0	0
									2026	0	0
									2027	0	0
<u>Expenses</u>											
Labor	163,132	167,011	208,680	160,495	160,015	166,090	5,595	3.49%			
Labor Benefits	56,367	59,638	54,632	42,527	62,452	63,115	20,588	48.41%			
Supplies & Services	19,176	16,244	18,246	18,720	18,687	22,577	3,857	20.60%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	238,675	242,893	281,558	221,742	241,154	251,782	30,040	13.55%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: Court Commissioner / Family Court Counseling

Changes and Highlights to the Department's Budget:

Change 1: Although unbudgeted in 2022, a Wisconsin Law Foundation (the charitable arm of the Wisconsin State Bar) grant of \$2,400 has been received to enhance pro se family law processing. It will be used for development of videos and documents to assist the public in navigating the family system without the need for paid representation. It is anticipated this grant will be received again in 2023.

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.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2024 Budget Request
Description of Change			Wis Law Foundation Grant			
Tax Levy	178,654	20,172				198,826
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	43,088	7,468	2,400			52,956
Total Funding	221,742	27,640	2,400	0	0	251,782
Labor Costs	203,022	26,183				229,205
Supplies & Services	18,720	1,457	2,400			22,577
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	221,742	27,640	2,400	0	0	251,782

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 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	55,338	11,032	1,133	0	0	0	0	0.00%			
Transfer from other Funds	1,531,592	1,460,721	1,484,695	0	0	0	0	0.00%	2023 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	275,945	391,022	376,266	0	0	0	0	0.00%	2024	0	0
									2025	0	0
									2026	0	0
									2027	0	0
Total Revenues	1,862,875	1,862,775	1,862,094	0	0	0	0	0.00%			
<u>Expenses</u>											
Principal Redemption	1,755,000	1,790,000	1,825,000	0	0	0	0	0.00%			
Interest Payments	107,875	72,775	37,094	0	0	0	0	0.00%			
Escrow Payments	0	0	0	0	0	0	0	0.00%			
Debt Issuance Costs	0	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	1,862,875	1,862,775	1,862,094	0	0	0	0	0.00%			
Beginning of Year Fund Balance	1,043,232	767,287	376,266	0	0	0					
End of Year Fund Balance	767,287	376,266	0	0	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
Highway (Enterprise Fund)				
2023	1,765,000	2,026,666	3,791,666	43,235,000
2024	1,835,000	1,298,500	3,133,500	41,400,000
2025	1,890,000	1,242,625	3,132,625	39,510,000
2026	1,950,000	1,185,025	3,135,025	37,560,000
2027	2,010,000	1,125,625	3,135,625	35,550,000
2028-2032	11,000,000	4,672,175	15,672,175	24,550,000
2033-2037	12,790,000	2,884,738	15,674,738	11,760,000
2038-2041	11,760,000	772,669	12,532,669	0

Year of Payment	Principal	Interest	Total Payments	Year-End Outstanding Principal
Health Care Center (Enterprise Fund)				
2023	935,000	153,850	1,088,850	5,085,000
2024	995,000	124,500	1,119,500	4,150,000
2025	1,020,000	94,650	1,114,650	3,155,000
2026	1,050,000	64,050	1,114,050	2,135,000
2027	1,085,000	32,550	1,117,550	1,085,000
2028-2032	0	0	0	0
2033-2037	0	0	0	0
2038-2041	0	0	0	0

Year of Payment	Principal	Interest	Total Payments	Year-End Outstanding Principal
Total				
2023	2,700,000	2,180,516	4,880,516	48,320,000
2024	2,830,000	1,423,000	4,253,000	45,550,000
2025	2,910,000	1,337,275	4,247,275	42,665,000
2026	3,000,000	1,249,075	4,249,075	39,695,000
2027	3,095,000	1,158,175	4,253,175	36,635,000
2028-2032	11,000,000	4,672,175	15,672,175	24,550,000
2033-2037	12,790,000	2,884,738	15,674,738	11,760,000
2038-2041	11,760,000	772,669	12,532,669	0

The Highway budget includes repayment of \$45,000,000 of general obligation bonds issued April 5, 2022 for construction and equipping of replacement Highway facilities.

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.

Both Highway and Health Care Center are accounted for as enterprise funds, so debt issuance and repayment is recorded in those funds, not the Debt Service fund.

Future Debt Plans

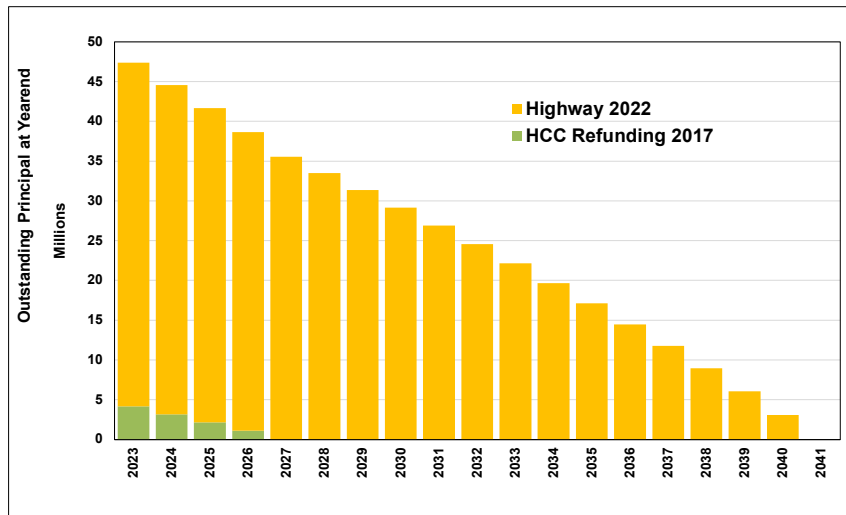
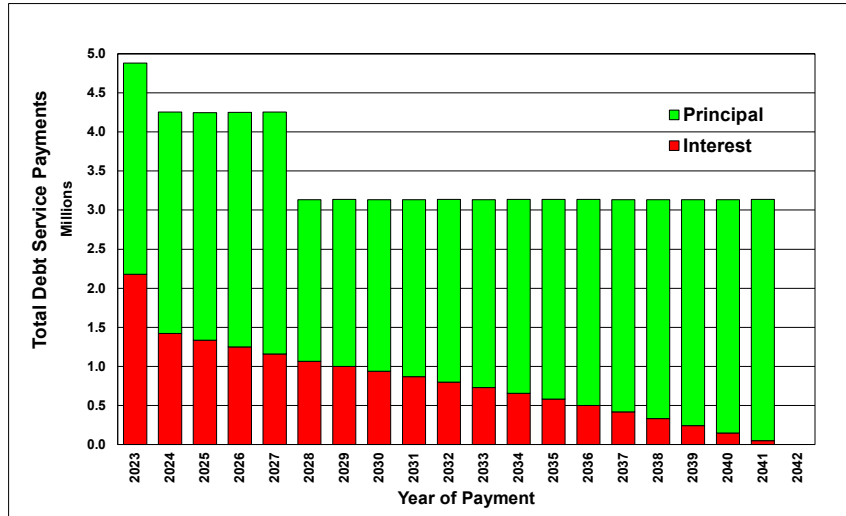
At this time, there are no specific projects planned that would require issuance of debt. Consult the Capital Improvement Plan for possible future projects needing funding.

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>\$9,884,832,100</u>
5% Debt Limitation	100.00%	\$494,241,605
Outstanding General Obligation Debt at 1/1/2023	10.13%	<u>\$50,085,000</u>
Remaining Debt Margin	89.87%	<u>\$444,156,605</u>



GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE

Issue Type:	General Obligation Refunding Bonds				General Obligation Refunding Bonds				General Obligation Bonds			
Purpose:	Refunding of July 6, 2007 Skilled Nursing Facility \$4,925,000				Refunding of October 13, 2009 Skilled Nursing Facility \$4,965,000				Highway Department Facility \$45,000,000			
Dated:	April 20, 2017				July 30, 2019				April 5, 2022			
Original Issue \$:	\$5,080,000				\$2,665,000				\$45,000,000			
Moody's Rating:	Aa1				Aa1				Aa1			
Principal Due:	October 1				October 1				April 1			
Interest Due:	April 1 and October 1				April 1 and October 1				April 1 and October 1			
Callable:	October 1, 2025 at par				Noncallable				April 1, 2031 at par			
CUSIP:	804328				804328				804328			
Paying Agent:	Associated Bank				Associated Bank				Associated Bank			
Budgeted Fund:	Health Care Center				Health Care Center				Highway			
Year of Payment	Principal	Interest		Total	Principal	Interest		Total	Principal	Interest		Total
2017		67,598		67,598				0				0
2018	25,000	151,150	2.000% *	176,150				0				0
2019	25,000	150,650	2.000% *	175,650				0				0
2020	25,000	150,150	2.000% *	175,150	795,000	154,308	5.000% **	949,308				0
2021	25,000	149,650	2.000% *	174,650	865,000	92,200	5.000% **	957,200				0
2022	25,000	149,150	2.000% *	174,150	875,000	48,950	5.000% **	923,950				0
2023	805,000	148,650	3.000% **	953,650	130,000	5,200	4.000% *	135,200	1,765,000	2,026,666	3.000% *	3,791,666
2024	995,000	124,500	3.000% **	1,119,500				0	1,835,000	1,298,500	3.000% *	3,133,500
2025	1,020,000	94,650	3.000% **	1,114,650				0	1,890,000	1,242,625	3.000% *	3,132,625
2026	1,050,000	64,050	3.000% **	1,114,050				0	1,950,000	1,185,025	3.000% *	3,135,025
2027	1,085,000	32,550	3.000% **	1,117,550				0	2,010,000	1,125,625	3.000% *	3,135,625
2028									2,070,000	1,064,425	3.000% *	3,134,425
2029									2,135,000	1,001,350	3.000% *	3,136,350
2030									2,195,000	936,400	3.000% *	3,131,400
2031									2,265,000	869,500	3.000% *	3,134,500
2032									2,335,000	800,500	3.000% *	3,135,500
2033									2,405,000	729,400	3.000% *	3,134,400
2034									2,480,000	656,125	3.000% *	3,136,125
2035									2,555,000	580,600	3.000% *	3,135,600
2036									2,635,000	501,103	3.125%	3,136,103
2037									2,715,000	417,509	3.125%	3,132,509
2038									2,800,000	331,338	3.125%	3,131,338
2039									2,890,000	242,431	3.125%	3,132,431
2040									2,985,000	148,769	3.250% **	3,133,769
2041									3,085,000	50,131	3.250% **	3,135,131
Totals	5,080,000	1,282,748	Average 2.990%	6,362,748	2,665,000	300,658	Average 4.911%	2,965,658	45,000,000	15,208,022	Average 3.101%	60,208,022

* 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	2023 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	\$77,351	1.90	Attorneys are State Expense
			TOTAL REVENUES	\$77,351		
			Wages & Benefits	\$166,281		
			Operating Expenses	\$9,037		
			TOTAL EXPENSES	\$175,318		
		COUNTY LEVY	\$97,967			
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	\$25,817		
			Operating Expenses	\$3,451		
			TOTAL EXPENSES	\$29,268		
		COUNTY LEVY	\$29,268			

District Attorney

Adult Prosecution / Restitution	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.	Wisconsin Statutes Chapters 48, 938 - 980, Wisconsin Constitution Article VI Section 4	5.60	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Revenues</td><td style="text-align: right;">\$20,000</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;">\$20,000</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$438,992</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$31,060</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$470,052</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$450,052</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$97,351</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$674,638</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$577,287</td></tr> </table>	Revenues	\$20,000	Use of Fund Balance	\$0	TOTAL REVENUES	\$20,000	Wages & Benefits	\$438,992	Operating Expenses	\$31,060	TOTAL EXPENSES	\$470,052	COUNTY LEVY	\$450,052	TOTAL REVENUES	\$97,351	TOTAL EXPENSES	\$674,638	COUNTY LEVY	\$577,287	Number of Cases Restitution Dollars Collected Attorneys are State Expense
Revenues	\$20,000																								
Use of Fund Balance	\$0																								
TOTAL REVENUES	\$20,000																								
Wages & Benefits	\$438,992																								
Operating Expenses	\$31,060																								
TOTAL EXPENSES	\$470,052																								
COUNTY LEVY	\$450,052																								
TOTAL REVENUES	\$97,351																								
TOTAL EXPENSES	\$674,638																								
COUNTY LEVY	\$577,287																								
Totals/Additional Comments (Staffing Needs)	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.		7.80																						

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023
All Cases Received	2,857	2,726	2,792
Adult Felony Referrals	893	828	861
Adult Felony Filed	811	738	775
Adult Misdemeanor Filed	656	548	602
Criminal Traffic Filed	224	260	242
Juvenile Delinquent	21	40	31
Civil Traffic/Forfeiture Cases	866	702	784
Initial Contact Letters to Victims	1,431	1,124	1,278
No Prosecution Notification to Victims	106	64	85

Key Outcome Indicators / Selected Results - How well are we doing?	
Description	What do the results mean?
Closed Cases	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.

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DISTRICT ATTORNEY / VICTIM WITNESS											
<u>Revenues</u>											
Tax Levy	500,259	526,640	602,930	575,920	575,920	577,287	1,367	0.24%	None	0	0
Grants & Aids	183,746	213,580	154,951	74,290	72,725	77,351	3,061	4.12%			
User Fees	31,316	24,263	23,185	21,000	10,106	20,000	(1,000)	-4.76%	2023 Total	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Revenues	715,321	764,483	781,066	671,210	658,751	674,638	3,428	0.51%	2024	0	0
<u>Expenses</u>											
Labor	379,340	398,949	408,696	416,596	416,689	428,843	12,247	2.94%	2025	0	0
Labor Benefits	169,549	181,031	198,344	219,841	219,841	202,247	(17,594)	-8.00%	2026	0	0
Supplies & Services	149,851	179,566	131,062	34,773	22,221	43,548	8,775	25.24%	2027	0	0
Addition to Fund Balance	16,580	4,937	42,964	0	0	0	0	0.00%			
Total Expenses	715,321	764,483	781,066	671,210	658,751	674,638	3,428	0.51%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

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 was \$450,000. This grant award was stretched to September 30, 2021, thanks to some unexpected savings over the previous year. The office applied for two more federal grants in 2021; however, we received neither.

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 executive branch followed the legislative intent of the budget and allocated the position to Sauk County. On October 11, 2021, we hired a new Assistant District Attorney (ADA) and filled this position. The addition of this position offset the loss of our grant position, and allowed us to remain staffed at 6 Attorneys. The position was sought with assistance from the Board and others, and because of the State support, we did not seek to use the county funding that was provided for a prosecutor position for the 2nd half of 2021. We similarly did not ask for the county to continue providing that for 2022.

As has been seen in Sauk County, Wisconsin, and nationwide, crime—especially violent and felonious crime—is on the rise. In the last year, our office prosecuted a 1st degree intentional homicide, multiple attempted homicides, a Len Bias (drug overdose) homicide, a drive-by shooting, and multiple OWI (drunk driving) homicides. These are in addition to the standard slate of serious cases we handle each year. 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, the 2020 and 2021 prosecutorial need was 7.5 and 8.84 attorneys respectively. Under the State's newest workload analysis (released 8/3/2022), which uses a 3-year average of the most recent caseloads, the Sauk County District Attorney's Office's prosecutorial need is 7.8 attorneys. The felony caseloads have continued to exponentially increase. There was a 160% increase between 2010-2021, with a 22.9% increase year-over-year in 2020-21.

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 and 22.9% (660 to 811) from 2020 to 2021. Misdemeanor cases increased 10.9% (579 to 642) from 2019 to 2020 and 2.2% (642 to 656) from 2020 to 2021. Taking the number of felony cases filed as of 8/4/22 to estimate the year-end totals, we are on track for a 764 felonies in 2022. If these projections come to fruition, it would be a slight decrease in felony filings from a high in 2021 but still significantly higher than all of the previous 10 years. However, it is important to note that in August of 2021, we were projecting to file 761 by the end of 2021 – a 50-case underestimation.

In addition to being understaffed in attorneys, we are also seriously understaffed in County-funded support staff. With an increase in crime, and an increase in State-funded Attorneys (received from the State with the County's support), comes an increased need for secretarial staff. The office is currently staffed with a number of attorneys sufficient to handle our 1998 caseload (when felony cases were 40% what they are today), with the same amount of legal secretaries. The last addition of legal secretary staff to the office was 1997. Further, Victim Witness (VW) staff, which is a joint state/county expense, are currently 40% lower than levels in 2004-09. At a minimum and in the short term, the office needs to add 1.0 FTE legal secretary and increase our 0.8 FTE VW staff member to 1.0 FTE. Without sufficient staffing, our office struggles to complete the tasks the law mandates (preparing discovery for defendants; aiding the staff attorneys in their work; interacting with and assisting victims of crime to exercise the rights granted to them by statute and 2020's Marsy's Law). Absent appropriate funding from the County, and despite the best efforts of law enforcement and this office, prosecutions of crimes and compliance with both defendant's and victim's rights may be in jeopardy. As caseloads increase, so does the acuteness of our staffing needs.

Given Sauk County's unique location as a tourist destination with a close proximity to Madison, and as a stop on 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, staffing shortcomings (prosecutorial, secretarial, and victim witness alike) 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.

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: District Attorney

Changes and Highlights to the Department's Budget:

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change						
Tax Levy	575,920	1,367				577,287
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	95,290	2,061				97,351
Total Funding	671,210	3,428				674,638
Labor Costs	636,437	(5,347)				631,090
Supplies & Services	34,773	8,775				43,548
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	671,210	3,428				674,638

Issues on the Horizon for the Department:

For over a decade, 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 in 2019. This three-year felony caseload increase, by itself, necessitates the addition of a prosecutor. Similarly, 660 felonies were filed in 2020 and 811 were filed in 2021, a 151-case increase year-over-year. Staffing needs will remain acute so long as this trend continues.

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DOG LICENSE FUND											
<u>Revenues</u>											
Licenses & Permits	26,112	25,499	26,874	24,000	25,904	25,903	1,903	7.93%	None	0	0
Use of Fund Balance	0	32	0	0	1,590	0	0	0.00%			
	<hr/>										
Total Revenues	26,112	25,531	26,874	24,000	27,494	25,903	1,903	7.93%	2023 Total	0	0
<hr/>											
<u>Expenses</u>											
Supplies & Services	23,232	25,531	24,802	21,806	27,494	25,903	4,097	18.79%	2024	0	0
Addition to Fund Balance	2,879	0	2,072	2,194	0	0	(2,194)	-100.00%	2025	0	0
	<hr/>										
Total Expenses	26,112	25,531	26,874	24,000	27,494	25,903	1,903	7.93%	2026	0	0
	<hr/>										
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Beginning of Year Fund Balance	(3,329)	(450)	(482)		1,590	0			2027	0	0
End of Year Fund Balance	(450)	(482)	1,590		0	0					

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: DOG LICENSE

Changes and Highlights to the Department's Budget:

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	2022 Revised Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 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	1,903				25,903
Total Funding	24,000	1,903	0	0	0	25,903
Labor Costs	0	0				0
Supplies & Services	21,806	4,097				25,903
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	2,194	(2,194)				0
Total Expenses	24,000	1,903	0	0	0	25,903

Issues on the Horizon for the Department:

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	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DRUG SEIZURES											
<u>Revenues</u>											
Grants & Aids	2,096	817	1,320	2,000	2,000	2,000	0	0.00%			
Fees, Fines & Forfeitures	7,734	3,063	1,817	4,500	1,500	5,060	560	12.44%	None	0	0
Interest	76	65	37	80	40	40	(40)	-50.00%			
Use of Fund Balance	0	5,124	17,507	4,520	7,560	0	(4,520)	-100.00%	2023 Total	0	0
Total Revenues	9,906	9,069	20,681	11,100	11,100	7,100	(4,000)	-36.04%			
<u>Expenses</u>											
Supplies & Services	4,698	9,069	20,681	11,100	11,100	7,100	(4,000)	-36.04%	2024	0	0
Addition to Fund Balance	5,208	0	0	0	0	0	0	0.00%	2025	0	0
									2026	0	0
									2027	0	0
Total Expenses	9,906	9,069	20,681	11,100	11,100	7,100	(4,000)	-36.04%			
Beginning of Year Fund Balance	61,811	67,018	61,893		44,385	36,825					
End of Year Fund Balance	67,018	61,893	44,385		36,825	36,825					

Changes and Highlights to the Department's Budget:

No changes anticipated for the 2023 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 2023. Purchases from these funds cannot be used to supplant the regular budget.

	2022 Revised Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	4,520	(4,520)				0
All Other Revenues	6,580	520				7,100
Total Funding	11,100	(4,000)	0	0	0	7,100
Labor Costs	0	0				0
Supplies & Services	11,100	(4,000)				7,100
Capital Outlay	0	0				0
Transfer to Debt Service	0	0				0
Total Expenses	11,100	(4,000)	0	0	0	7,100

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

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	12/31/2023
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	12/31/2023
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	12/31/2023
Continue with tabletop, functional, and full scale Exercise	Exercise reports completed. Follow 4 year training plan.	Continue with the 4 year exercise plan	12/31/2023
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	12/31/2023
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	12/31/2023
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 Grants	12/31/2023
Conduct a flood study to determine how future heavy rains will impact Sauk County.	Anticipating completing grant in Fall of 2022	Monitor grant process through FEMA and the state	12/31/2023
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.	12/31/2023

Emergency Management

Program Evaluation					
Program Title	Program Description	Mandates and References	2023 Budget	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	\$66,770	1.25 Information sharing with residents is effective. Loss of life remains at zero.
			Other Revenues	\$33,097	
			TOTAL REVENUES	\$99,867	
			Wages & Benefits	\$144,705	
			Operating Expenses	\$19,244	
			TOTAL EXPENSES	\$163,949	
			COUNTY LEVY	\$64,082	
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	0.50 Response effectiveness based on casualties and complaints
			TOTAL REVENUES	\$20,000	
			Wages & Benefits	\$48,235	
			Operating Expenses	\$14,253	
			TOTAL EXPENSES	\$62,488	
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	\$1,500	
			TOTAL EXPENSES	\$1,500	
Outlay	Radio and Communications Equipment	28,518	Grants	\$28,518	- Response effectiveness based on casualties and complaints
			TOTAL REVENUES	\$28,518	
			Wages & Benefits	\$0	
			Operating Expenses	\$28,518	
			TOTAL EXPENSES	\$28,518	
Totals			TOTAL REVENUES	\$148,385	1.75
			TOTAL EXPENSES	\$256,455	
			COUNTY LEVY	\$108,070	

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 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 2 *AED/Stop the bleed 0 *Severe Weather Training 2 *Public Awareness 0 *Talks/appearances 12 *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	*NIIMS/ICS training 10 *Family Reunification 5 *Severe Weather Training 4 *Public Awareness 10 *Talks/appearances 50 *Active Threat training 40 *Flood preparedness 5 *Command Post Training 4
Exercises	31 tabletops, 7 functional	16 Tabletops, 4 functional, 2 full-scale	16 tabletops, 2 functional, 2 full scale

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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 incidents have minimal casualties, including schools	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

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EMERGENCY MANAGEMENT											
<u>Revenues</u>											
Tax Levy	145,720	188,224	159,165	136,945	136,945	108,070	(28,875)	-21.09%			
Grants & Aids	92,472	52,360	82,739	160,182	190,041	115,288	(44,894)	-28.03%	Replace Vehicle	28,518	0
User Fees	350	337	216	200	200	200	0	0.00%			
Intergovernmental	3,514	2,584	0	2,700	2,600	32,896	30,196	1118.37%	2023 Total	28,518	0
Donations	246	0	0	0	0	0	0	0.00%			
Use of Fund Balance	58,766	20,924	65,503	1,000	0	0	(1,000)	-100.00%			
Total Revenues	301,068	264,429	307,623	301,027	329,786	256,454	(44,573)	-14.81%			
<u>Expenses</u>											
Labor	195,927	155,268	138,431	140,697	138,740	132,887	(7,810)	-5.55%			
Labor Benefits	58,940	59,054	60,490	61,898	50,733	60,053	(1,845)	-2.98%			
Supplies & Services	46,202	50,107	108,702	51,020	36,485	34,996	(16,024)	-31.41%			
Capital Outlay	0	0	0	47,412	47,412	28,518	(18,894)	-39.85%			
Addition to Fund Balance	0	0	0	0	56,416	0	0	0.00%			
Total Expenses	301,068	264,429	307,623	301,027	329,786	256,454	(44,573)	-14.81%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: Emergency Management

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 due to the pandemic, the work is scheduled to be completed in late Fall of 2022. This change reflects the decrease in revenue and expense from 2021 to 2022.

Change 2: The 2022 budget includes use of American Rescue Plan Act revenues for radio and communications equipment replacements totaling \$47,412. 2023 is second year of a three-year replacement plan. The 2023 budget includes use of American Rescue Plan Act revenues for radio and communications equipment replacements totaling \$28,518.

Change 3: To continue support of emergency preparedness programs, training and exercises currently established in the Village of Lake Delton, the Lake Delton Emergency Management Contract will pay 25% of the Emergency Management Director's salary to Sauk County on a yearly basis.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3		2023 Budget Request
Description of Change			2080 Flood Study	Radio Replacement	Lake Delton Intergovernmental Contract		
Tax Levy	136,945	(28,875)			(30,197)		108,070
Use of Fund Balance or Carryforward Funds	1,000	0	(1,000)				0
All Other Revenues	163,082	32,197	(28,000)	(18,894)	30,197		148,385
Total Funding	301,027	3,322	(29,000)	(18,894)	0	0	256,455
Labor Costs	202,595	(9,655)					192,940
Supplies & Services	51,020	12,977	(29,000)				34,997
Capital Outlay	47,412	0		(18,894)			28,518
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	301,027	3,322	(29,000)	(18,894)	0	0	256,455

Issues on the Horizon for the Department:

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

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 - 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.	6/30/2023
		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.	12/31/2023
		Offer educational programming and training in agriculture related topics according to needs assessment results and emerging issues.	12/31/2023
		Respond to emerging issues affecting agriculture industry including droughts, floods, pest management and animal/plant diseases.	12/31/2023
		Ag Educator with Human Development & Relationships Educator to provide agriculture professionals and farmers with farm stress mental health programming and farm stress resources.	12/31/2023
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.	12/31/2023
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.	12/31/2023
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.	6/1/2023
	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.	12/31/2023
	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.	12/31/2023
	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.	12/31/2023
	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.	12/31/2023
	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.	2/1/2023

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.	12/31/2023
	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.	12/31/2023
	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.	9/1/2023
	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.	12/31/2023
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.	12/31/2023
	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.	12/31/2023
	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.	6/1/2023
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.	12/31/2023
	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.	12/31/2023
	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.	10/1/2023
	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.	12/31/2023

Extension Education

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 BUDGET		FTE's	Key Outcome Indicator(s)
Agriculture	Advise and educate farmers to 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.	800	0.20	Number of participants completing certification
			Grants	682		
			Use of Carry forward	6,875		
			TOTAL REVENUES	8,357		
			Wages & Benefits	14,034		
			Operating Expenses	32,827		
			TOTAL EXPENSES	46,861		
COUNTY LEVY	38,504					
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	0.90	Number of volunteers and leaders trained
			Grants	683		
			TOTAL REVENUES	1,483		
			Wages & Benefits	49,940		
			Operating Expenses	57,687		
			TOTAL EXPENSES	107,627		
			COUNTY LEVY	106,144		
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	0.40	Dollar value of education programs offered
			Grants	683		
			TOTAL REVENUES	1,483		
			Wages & Benefits	28,067		
			Operating Expenses	76,491		
			TOTAL EXPENSES	104,558		
			COUNTY LEVY	103,075		
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	0.40	
			Grants	683		
			TOTAL REVENUES	9,483		
			Wages & Benefits	28,067		
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	0.20	Number of volunteers and hours volunteered. Hours of outreach to Sauk County residents.
			Grants	682		
			TOTAL REVENUES	1,482		
			Wages & Benefits	14,034		
			Operating Expenses	28,149		
			TOTAL EXPENSES	42,183		
COUNTY LEVY	40,701					

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.	-	0.20	Administration of grants
			Grants	-		
			TOTAL REVENUES	-		
			Wages & Benefits	14,034		
			Operating Expenses	-		
			TOTAL EXPENSES	14,034		
	COUNTY LEVY 14,034					
Totals			TOTAL REVENUES	22,288	2.30	
			TOTAL EXPENSES	411,731		
			COUNTY LEVY	389,443		

Output Measures - How much are we doing?

Description	2021 Actual	2022 Budget	2023 Budget
Number of direct contacts through attending agricultural educational programming/trainings, general agricultural questions received and answered in the office.	450	387	400
Number of participants who attended Pesticide Applicator training to become state certified.	80	95	125
Number of local stakeholders that actively participate in the Sauk County Institute of Leadership each year.	150	85	95
Number of nonprofit organizations and local government participants (duplicated) involved in planning programs with the Community Development Educator. (best estimate)	326	150	150
Number of households that participated in the Sauk County well water testing program.	155	135	150
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)	980 unduplicated contacts; 3600 duplicated contacts	1200 unduplicated contacts; 3500 duplicated contacts	1250 unduplicated contacts; 3550 duplicated contacts
Number of indirect client contacts made by the Sauk County FoodWise Program (reached indirectly via newsletter).	1300 unduplicated	1200 unduplicated contacts	1250 unduplicated
Number of client contacts made by the Sauk County 4-H program (best estimate).	5,500	5,000	6,000
Number of adults who served as certified Sauk County 4-H Volunteers.	139	115	125
Number of youth enrolled as members of Sauk County 4-H Clubs.	487	394	400
Number of participants engaged in parenting education.	185	192	230
Number of participants engaged in financial education.	25	28	50

Extension Education

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

Description	What do the results mean?	2021 Actual	2022 Actual	2023 Budget
Percent of participants that gained knowledge through agricultural educational programming and resources. Topics based on countywide needs assessment results and emerging	Participants were able to utilize and gain knowledge to effectively make informed decisions.	95%	92%	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.	\$30,000	\$40,000	\$50,000
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	\$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	\$50,000
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.	\$251,659	\$208,207	\$244,417

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EXTENSION EDUCATION (UW)											
<u>Revenues</u>											
Tax Levy	390,790	404,523	396,846	360,646	360,646	389,443	28,797	7.98%	None	0	0
Grants & Aids	3,413	6,461	3,413	46,339	46,339	3,413	(42,926)	-92.63%			
User Fees	21,856	20,811	15,164	12,500	12,000	12,000	(500)	-4.00%	2023 Total	0	0
Use of Fund Balance	0	0	0	6,875	0	6,875	0	0.00%			
Total Revenues	416,059	431,795	415,423	426,360	418,985	411,731	(14,629)	-3.43%	2024	0	0
<u>Expenses</u>											
Labor	115,411	105,808	100,753	107,747	107,747	112,647	4,900	4.55%	2025	0	0
Labor Benefits	32,728	32,329	27,713	34,837	34,837	35,529	692	1.99%	2026	0	0
Supplies & Services	241,911	257,068	253,086	283,776	257,137	263,555	(20,221)	-7.13%	2027	0	0
Addition to Fund Balance	26,009	36,590	33,871	0	19,264	0	0	0.00%			
Total Expenses	416,059	431,795	415,423	426,360	418,985	411,731	(14,629)	-3.43%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2022 Budgeted Ownership and Outside Agency Requests are in General Non-Departmental

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: Extension Education

Changes and Highlights to the Department's Budget:

1. Educator contract fees reduced \$16,501 due to full-time equivalent change.
2. 2022 One time research grant not available in 2023.
3. Maps will be part of Economic Development resulting in a decrease of \$4,000 in print costs.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	Change 4	2023 Budget Request
Description of Change			Educator FTE/Contract decrease	2022 Research Grant ended	Map printing moving to Economic		
Tax Levy	360,646	6,372	(16,501)	42,926	(4,000)		389,443
Use of Fund Balance or Carry forward Funds	6,875	0					6,875
All Other Revenues	58,839	(500)		(42,926)			15,413
Total Funding	426,360	5,872	(16,501)	0	(4,000)	0	411,731
Labor Costs	142,584	5,592					148,176
Supplies & Services	283,776	280	(16,501)		(4,000)		263,555
Capital Outlay	0	0					0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	426,360	5,872	(16,501)	0	(4,000)	0	411,731

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	2019	2020	2021	2022	2022	2022	2022	\$ Change	
Department	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	
				Actual	Adopted Budget	Budget		Amended to	
								2023	
General Fund 10 General Non-Departmental 999									
412100 Sales Tax Discount	(131)	(143)	(121)	(70)	(130)	(130)	(130)	(130)	0
Retailer's Discount retained on taxable sales made by the County.									
412200 County Sales Tax Revenues	(9,460,672)	(8,890,889)	(11,636,263)	(3,738,795)	(9,482,726)	(9,482,726)	(11,000,000)	(10,600,000)	(400,000)
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	(758,160)	(780,329)	(780,865)	0	(771,752)	(771,752)	(771,752)	(771,752)	0
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	(95,745)	(95,745)	(95,745)	0	(95,744)	(95,744)	(95,861)	(95,744)	(117)
Payment from the State to offset the taxable value lost when business computers were exempted from personal property tax.									
422151 Personal Property Aid	(266,019)	(215,541)	(165,062)	(215,541)	(215,540)	(215,540)	(215,540)	(215,540)	0
Payment from the State to offset the taxable value lost for machinery, tools, and patterns exempted from personal property tax (new in 2019).									
422152 Personal Property Aid - Tax Incremental Financing District Adjustments	-	-	-	(23,241)	(23,241)	(23,241)	(23,241)	(11,659)	(11,582)
Adjustments for exempted from personal property tax related to TID districts (new in 2022).									
424120 Indirect Cost Reimbursement	(142,665)	(181,206)	(231,515)	(77,464)	(147,690)	(147,690)	(147,690)	(192,102)	44,412
Reimbursement from certain Federal and State programs for the cost of central services provided by County departments.									
424299 American Rescue Plan Act (ARPA)	-	-	-	0	(674,101)	(674,101)	(274,101)	(400,000)	125,899
Federal funds to assist with COVID-19 recovery.									
481420 Interest on Loan Payments	(28,153)	-	-	0	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.		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	To Admin Coordinator in 2020	To Admin Coordinator in 2020

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	2019	2020	2021	2022	2022	2022	2022	2022	\$ Change
Department	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
General Fund 10				Actual	Adopted Budget	Budget			Amended to
General Non-Departmental 999									2023
481500 Principal Loan Payments	(34,210)	-	-	0	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	To Admin Coordinator in 2020	To Admin Coordinator in 2020
482100 Rent of County Buildings	(119,019)	-	-	0	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	To Building Services in 2020	To Building Services in 2020
483600 Sale of County Owned Property	(7,937)	(5,581)	(30,065)	0	(7,000)	(7,000)	(7,000)	(7,000)	0
Proceeds from sale of surplus property.									
484110 Miscellaneous Revenues	(3,031)	(6,748)	(12,725)	(275)	(2,000)	(2,000)	(2,000)	(2,000)	0
Miscellaneous revenues.									
492200 Transfer from Special Revenue Funds	(1,127,521)	(982,076)	(1,055,379)	(124,800)	(5,000)	(5,000)	(125,368)	(5,000)	0
2019-2023 - Transfer of Human Services excess fund balance and interfund investment income.									
492600 Transfer from Enterprise Funds	(67,493)	(15,305)	(2,225)	(3,171)	(15,000)	(15,000)	(15,000)	(15,000)	0
Transfer of interfund investment income.									
492700 Transfer from Highway Fund	(193,099)	(47,136)	(3,649)	(4,177)	(6,000)	(6,000)	(6,000)	(6,000)	0
Transfer of interfund investment income.									
493100 General Fund Applied	0	0	0	0	(1,250,000)	(1,250,000)	0	(1,250,000)	0
Use of General Fund balance to fund selected non-recurring projects. A budget only account; no actual revenues are received. Vacancy factor: \$525,000 2019; \$300,000 2020; \$900,000 2021-2023. Contingency fund of \$350,000 in 2019-2020, \$430,000 2021. \$350,000 2022-2023. First time outside agencies \$56,000 2020.									
493200 Continuing Appropriations from Prior Year	0	0	0	0	0	(49,412)	0	0	(49,412)
Re-appropriation of previously budgeted funds that were unspent due to projects not being completed in the year in which they were first budgeted. A budget only account; no actual revenues are received. 2022: Tri-County Airport appropriation									
TOTAL GENERAL REVENUES	(12,303,855)	(11,220,699)	(14,013,615)	(4,187,533)	(12,695,924)	(12,745,336)	(12,683,683)	(13,571,927)	(290,800)

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 Department	General Fund 10 General Non-Departmental 999	2019 Actual	2020 Actual	2021 Actual	2022 6 Months Actual	2022 Originally Adopted Budget	2022 Amended Budget	2022 Estimated	2023	\$ Change 2022 Amended to 2023
GENERAL EXPENSES										
10999148-519000	Class and Compensation Implementation	-	-	-	0	0	0	-	1,500,000	1,500,000
Classification and compensation analysis implementaion										
10999148-524000	Miscellaneous Expenses	3	3,017	6,592	5,046	2,000	2,000	2,000	2,000	0
Miscellaneous expenses.										
10999148-524700	Charitable and Penal Charges	253	174	660	1,126	1,126	1,126	1,126	2,357	1,231
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.										
10999148-526100	Outside Agencies	0	0	186,105	121,200	125,080	125,080	125,000	120,000	(5,080)
"Community Chest" of outside agencies										
10999190-526100	Contingency Expense	0	0	0	0	350,000	350,000	0	350,000	0
10999190-526101	Transfer Contingency to Depts	0	0	0	0	0	0	0	0	0
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.										
10999683-526100	ATC Environmental Impact Fee Projects	44,251	238,425	-	0	0	0	0	0	0
Badger Coulee transmission line environmental impact fee projects.										
10999900-592000	Transfer to Special Revenue Funds	904,338	56,000	-	0	0	0	0	0	0
2019 - CDBG ED Loan Close program payment to State, 2020 - Human Services first-time outside agencies										
10999900-595000	Transfer to Debt Service Fund	1,396,456	1,361,089	1,381,218	0	0	0	0	0	0
Transfer of sales tax proceeds to fund debt service.										
10999900-596000	Transfer to Enterprise Funds	1,141,440	1,033,810	1,062,548	514,337	1,028,673	1,028,673	1,028,673	1,039,846	11,173
Transfer of sales tax proceeds to fund Health Care Center debt service.										
	Transfer to Health Care Center for capital items:									
	2019 - Grounds equipment, HVAC, Certified Public Expenditure Medicaid program	453,701	-	-	0	0	0	0	0	0
10999900-597000	Transfer to Internal Service Funds	-	-	-	330,192	0	0	990,576	3,058,047	3,058,047
Transfer of sales tax proceeds to fund Highway debt service.										
TOTAL GENERAL EXPENSES		3,940,443	2,692,516	2,637,122	971,901	1,506,879	1,506,879	2,147,375	6,072,250	4,565,371

Sauk County Sales Tax

<u>Payment</u>								<u>% Change</u>	<u>Cumulative</u>
<u>Month</u>	<u>Sales Month</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>from Prior</u>	<u>% Change</u>
								<u>Year</u>	<u>from Prior</u>
									<u>Year</u>
March	January	601,459	583,943	572,392	595,656	613,343	770,903	25.69%	25.69%
April	February	576,910	454,734	554,971	679,216	874,520	899,016	2.80%	12.24%
May	March	708,391	849,721	806,945	544,024	920,724	891,882	-3.13%	6.36%
June	April	792,838	732,946	671,737	517,762	955,540	1,176,994	23.18%	11.14%
July	May	705,028	690,120	800,087	787,082	1,013,299	923,294	-8.88%	6.50%
August	June	930,001	1,151,529	1,172,155	891,529	1,146,590	1,224,783	6.82%	6.57%
September	July	1,092,529	1,025,166	881,359	931,365	1,530,432	1,524,487	-0.39%	5.06%
October	August	907,831	900,579	1,088,730	1,054,110	998,997		-100.00%	-7.97%
November	September	840,633	950,737	889,289	684,237	913,085		-100.00%	-17.34%
December	October	689,892	588,679	584,826	783,685	977,483		-100.00%	-25.47%
January	November	545,827	691,162	752,038	686,268	732,450		-100.00%	-30.58%
February	December	781,584	764,150	686,142	735,956	959,802		-100.00%	-36.31%
Total Collections		9,172,923	9,383,467	9,460,672	8,890,889	11,636,263	7,411,359	-36.31%	
Budget		8,020,000	8,775,658	8,775,658	9,889,000	9,157,074	9,482,726	3.56%	
% of Budget		114.38%	106.93%	107.81%	89.91%	127.07%	78.16%		
Under/(Over) Budget		-1,152,923	-607,809	-685,014	998,111	-2,479,189	2,071,367		
% Difference from Prior Year		4.45%	2.24%	3.04%	-6.41%	23.59%	-57.01%		
\$ Difference from Prior Year		408,236	210,544	287,749	-569,782	2,745,374	-4,224,904		

<u>Seasonal Adjustment</u>	<u>Amount</u>	<u>Cumulative Amount</u>	<u>Cumulative Seasonal</u>
<u>(Average of</u>	<u>(Below)/Above</u>	<u>(Below)/Above</u>	<u>Adjustment</u>
<u>2017 to 2021)</u>	<u>Seasonal</u>	<u>Projected Based on</u>	
<u>Average</u>	<u>Average</u>	<u>Seasonal Average</u>	
6.11%	579,539	191,364	6.11%
6.47%	613,443	285,573	12.58%
7.89%	748,122	143,761	20.47%
7.56%	717,066	459,928	28.03%
8.23%	780,512	142,782	36.26%
10.90%	1,033,712	191,071	47.16%
11.25%	1,066,734	457,753	58.41%
10.20%	966,991	0	68.61%
8.81%	835,670	0	77.42%
7.47%	708,030	0	84.89%
7.02%	665,676	0	91.91%
8.09%	767,232	0	100.00%
100.00%	9,482,726	1,872,232	9,482,726

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.

Payment

<u>Month</u>	<u>Sales Month</u>							
Lake Delton - Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
May	Jan-Mar	1,417,582	1,463,332	1,472,097	998,746	1,649,251	1,808,413	9.65%
August	Apr-June	1,797,778	1,677,118	1,761,041	870,535	2,161,353	2,351,137	8.78%
November	July-Sept	2,416,411	2,555,982	2,456,060	1,912,390	2,933,257		-100.00%
February	Oct-Dec	1,246,578	1,103,062	1,257,274	995,556	1,497,859		-100.00%
Total Premier Resort Tax		6,878,349	6,799,495	6,946,472	4,777,226	8,241,720	4,159,550	-49.53%
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	286,410	339,294	409,503	243,426	462,627	461,087	-0.33%
August	Apr-June	592,032	614,697	643,554	395,263	825,103	859,568	4.18%
November	July-Sept	820,291	837,076	833,011	692,615	1,013,325		-100.00%
February	Oct-Dec	326,618	249,382	317,064	297,463	426,174		-100.00%
Total Premier Resort Tax		2,025,350	2,040,448	2,203,132	1,628,767	2,727,229	1,320,655	-51.58%

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			
Core Values			
Diversity			
Evidence Based Practices			
Holistic, Resident-Centered Care			
Honesty, integrity, and fairness			
Safe & cooperative work environments			
Partnerships with educational systems, community organizations and government			
Wise use of technology & resources entrusted to us			
Financial stewardship			
Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continue our strong presence in the community to maintain visibility of the Sauk County Health Care Center.	Question added to admission assessment form indicating how resident chose our facility.	Continue to hold 4 public relations events per year; at least 1 per quarter. The HCC management staff will review and add appropriate ways to enhance visibility through newspaper, community event involvement and radio.	ongoing
Improve staffing efficiencies throughout the facility.	Departments will remain within their budgeted dollars while improving options for internal advancement and overall employee satisfaction. Employee turnover rate will decrease by 2%	To improve staffing efficiencies by revising and redefining team members' roles and responsibilities throughout the facility. Continue to review current staffing systems and continue to research and recommend best practice staffing models. The staffing model recommendations shall take the following into consideration: Occupancy, resident centered high quality care, resident acuity, overtime reduction, and decreased employee turnover.	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	ongoing

Health Care Center

Program Evaluation						
Program Title	Program Description	Mandates and References	2023	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	(\$25,000)	3.00	Accounts Receivable Aging
			Grants	\$1,000,000		
			Sales Tax from Gen'l Fund for Debt Service	\$1,039,846		
			Other Revenues & Bed Tax	(\$148,025)		
			Use of Retained Earnings	\$925,000		
			TOTAL REVENUES	\$2,791,821		
			Wages & Benefits	\$244,458		
			Operating Expenses	\$693,459		
			Debt Service	\$1,039,846		
			TOTAL EXPENSES	\$1,977,763		
			COUNTY LEVY	(\$814,058)		
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	Wages & Benefits	\$74,578	1.00	Employee turnover rate Facility overtime hours
			Operating Expenses	\$4,800		
			TOTAL EXPENSES	\$79,378		
			COUNTY LEVY	\$79,378		
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	\$7,052,350	60.28	Rehospitalization rate; quality metric measurements; annual survey outcomes
			TOTAL REVENUES	\$7,052,350		
			Wages & Benefits	\$4,629,050		
			Operating Expenses	\$596,000		
			TOTAL EXPENSES	\$5,225,050		
			COUNTY LEVY	(\$1,827,300)		
Occupational Therapy	Enhances the lives of residents by keeping them at their highest functional level by providing skilled therapy and restorative care.		Wages & Benefits	\$86,384	1.00	% of short term residents who improve function prior to discharge
			Operating Expenses	\$115,550		
			TOTAL EXPENSES	\$201,934		
			COUNTY LEVY	\$201,934		
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	\$1,750	3.00	% of short term residents who improve function prior to discharge
			TOTAL REVENUES	\$1,750		
			Wages & Benefits	\$258,530		
			Operating Expenses	\$10,350		
			TOTAL EXPENSES	\$268,880		
			COUNTY LEVY	\$267,130		
Medical Doctor	Physician monitoring	Wis Admin Code DHS 132	Wages & Benefits	\$0	-	
			Operating Expenses	\$12,100		
			TOTAL EXPENSES	\$12,100		
			COUNTY LEVY	\$12,100		
Medical Records	Medical records/privacy documentation	Wis Admin Code DHS 132	Wages & Benefits	\$138,855	1.80	Remain compliant with HIPPA
			Operating Expenses	\$1,050		
			TOTAL EXPENSES	\$139,905		
			COUNTY LEVY	\$139,905		
Social Work	Responsible for discharge planning and resource referrals, psychosocial assistance, and aiding residents with transitional placement issues.	Wis Admin Code DHS 132	Wages & Benefits	\$95,916	1.00	Successful discharges to community
			Operating Expenses	\$1,150		
			TOTAL EXPENSES	\$97,066		
			COUNTY LEVY	\$97,066		
Dietary	Prepare and distribute nutritious, good tasting meals while adhering to physician ordered diets.	Wis Admin Code DHS 132	User Fees / Misc	\$80,300	12.95	Reduce and stay below state wide average of survey citations
			TOTAL REVENUES	\$80,300		
			Wages & Benefits	\$785,875		
			Operating Expenses	\$395,250		
			TOTAL EXPENSES	\$1,181,125		
			COUNTY LEVY	\$1,100,825		
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	\$301,869		
			Operating Expenses	\$300,057		
			TOTAL EXPENSES	\$601,926		
			COUNTY LEVY	\$601,776		
Environmental Services	Maintain housekeeping tasks for facility and residents. Launder clothes and linens for facility and residents.		Wages & Benefits	\$650,776	11.34	
			Operating Expenses	\$60,750		
			TOTAL EXPENSES	\$711,526		
			COUNTY LEVY	\$711,526		

Health Care Center

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	\$225,431			
			Operating Expenses	\$11,500			
			TOTAL EXPENSES	\$236,931			
			COUNTY LEVY	\$236,931			
Home Care	Service discontinued at the end of 2016. Some expenditures remaining for computer system access.		Use of Retained Earnings	\$13,860	-		
			TOTAL REVENUES	\$13,860			
			Wages & Benefits	\$0			
			Operating Expenses	\$17,460			
			TOTAL EXPENSES	\$17,460			
			COUNTY LEVY	\$3,600			
Outlay	Fully Body Stands	CF	\$15,000	Carryforward	\$339,900	-	
	Nursing Equipment	CF	\$9,000	Other Revenues	\$600,000		
	MIS Upgrades	CF	\$75,000	Use of Retained Earnings	0		
	Occupational/Physical Therapy Equipment	CF	\$8,000	TOTAL REVENUES	\$939,900		
	Dining Chairs	CF	\$6,000	Wages & Benefits	\$0		
	New Bus	CF	\$100,000	Operating Expenses	\$939,900		
	Fire Door Replacement	CF	\$10,000	TOTAL EXPENSES	\$939,900		
	Office Equipment	CF	\$6,000	COUNTY LEVY	\$0		
	Water Heater Replacement (set aside)	CF	\$35,000				
	Hallway Re-decorating	CF	\$5,500				
	Roof Replacement	CF	\$20,000				
	Roof Top Unit Replacements- Grant funde	GR	\$600,000				
	Environmental Services Equipment	CF	\$16,000				
	Kitchen Equipment	CF	\$10,000				
	Dishwasher	CF	\$9,400				
	Lawn Mower	CF	\$15,000				
	Totals				TOTAL REVENUES		
			TOTAL EXPENSES	\$11,690,944			
			COUNTY LEVY	\$810,813			

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Re-certification survey below state and national average	1 citation	Deficiency free survey	Deficiency free survey
Average daily census as a % of licensed beds	69%	65%	75%
Complaint surveys	1	1	0
Reduce number of life safety code citations	5	4	3
Resident days served	20,000	19,440	22,680
Number of meals prepared for congregate and home delivery	49,421	16,042	20,000

Health Care Center

Key Outcome Indicators / Selected Results - How well are we doing?				
Description		2021 Actual	2022 Estimate	2023 Budget
Rehospitalization rate	Lower hospitalization rates make SNFs more attractive to ACOs to ensure referrals for services continue.	19.2% State average is 20.9% National average 22.2%	8.4%	<10% (State Average is 20.7% & State is 22.7%)
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 Medicare as a payer source	Increased number of residents served will show continued need for skilled nursing care.	7%	5%	10%
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%	75.0%
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%
Successful discharges to community	Discharge planning that is successful leads to less readmissions to ER/Hospital reducing overall burden to healthcare and county systems	53.8 State average is 52.9% National average is 52.9% Improvement efforts have increase with nursing and social services initiating discharge phone calls and setting up MD appointments prior to discharge to help minimize	53.8%	> 52% (National Average is 52%)
Occupancy	Increased number of residents served will show continued need for skilled nursing care.	ADC: 56	ADC: 52	ADC: 63
Employee turnover rate	Employees are engaged and satisfied in their work for the county	43.3%	40.0%	35.0%
Health Inspection Results	State inspectors conduct yearly health and safety inspections of nursing homes for compliance with Medicare and Medicaid regulations. A nursing home may also be inspected based on a complaint submitted by a resident (or other individual) or based on a facility's self reported incident. Nursing homes are also inspected with infection control and prevention standards.	1 Citation	<1 Citation	<State and National Average
Staffing Rating	Higher staffing levels help indicate the quality of care nursing home residents get. A higher staffing rating means, there are more nursing staff and less turnover	Not measured	RN: 1 hour & 22 min; Nurse Aide: 2 hours and 16 min.	> State and National Average
% of short term residents who improve function prior to discharge	Successful rehabilitation services are being provided at the HCC	88.5% State average is 75.3% National average is 70.5%	82.0%	> State & National Average

	2019	2020	2021	2022	Estimated		\$ Change	% Change		Total	Property
	Actual	Actual	Actual	Amended	Year End	2023	from 2022	from 2022	Outlay	Expense	Tax Levy
				Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
					August 2021		2023 Budget	2023 Budget			
HEALTH CARE CENTER											
<u>Revenues</u>											
Tax Levy	1,386,614	1,543,829	1,198,185	1,114,320	1,114,320	810,813	(303,507)	-27.24%	Full Body/Stand Lift Scale	15,000	0
Grants & Aids	1,252,803	1,831,575	1,283,563	1,400,000	800,000	1,600,000	200,000	14.29%	Nursing Equipment	9,000	0
User Fees	6,543,780	5,455,658	5,407,612	7,310,320	4,833,659	6,864,620	(445,700)	-6.10%	MIS Upgrades	75,000	0
Intergovernmental	184,278	158,034	160,618	195,000	55,000	80,000	(115,000)	-58.97%	OT/PT Equipment	8,000	0
Donations	11,508	8,805	8,025	2,500	1,000	1,000	(1,500)	-60.00%	Dining Room Chair Replacement	6,000	0
Interest	67,497	15,308	2,230	15,000	15,005	15,005	5	0.03%	Bus	100,000	0
Miscellaneous	66,950	(2,868)	640	1,150	750	900	(250)	-21.74%	Fire Door replacements	10,000	0
Transfer from other Funds	1,595,141	1,033,810	1,062,548	1,028,673	1,028,673	1,039,846	11,173	1.09%	Office Equipment	6,000	0
Use of Fund Balance	0	0	0	2,060,104	610,340	1,278,760	(781,344)	-37.93%	Water Heater Replacement	35,000	0
									Hallway Redecorating	5,500	0
Total Revenues	11,108,572	10,044,151	9,123,421	13,127,067	8,458,747	11,690,944	(1,436,123)	-10.94%	Roof Replacement (set-aside)	20,000	0
									RTU Replacements (set-aside)	600,000	0
<u>Expenses</u>											
Labor	4,928,642	4,644,083	4,225,070	5,765,101	4,590,193	5,294,847	(470,254)	-8.16%	ESS Equipment Replacement	16,000	0
Labor Benefits	2,389,974	1,973,328	1,458,157	2,441,125	1,884,714	2,196,875	(244,250)	-10.01%	Kitchen Equipment	10,000	0
Supplies & Services	2,136,999	1,874,350	1,791,784	2,197,064	1,840,167	2,204,476	7,412	0.34%	Dishwasher	9,400	0
Principal Redemption	0	0	0	900,000	0	935,000	35,000	3.89%	Lawn Mower	15,000	0
Interest Payments	347,566	214,561	172,547	128,673	128,673	104,846	(23,827)	-18.52%			
Capital Outlay	19,311	10,256	9,358	1,680,104	0	939,900	(740,204)	-44.06%	2023 Total	939,900	0
Transfer to General Fund	67,493	15,305	2,224	15,000	15,000	15,000	0	0.00%			
Addition to Fund Balance	1,218,586	1,312,268	1,464,281	0	0	0	0	0.00%			
Total Expenses	11,108,572	10,044,151	9,123,421	13,127,067	8,458,747	11,690,944	(1,436,123)	-10.94%	2024	88,400	6,000
									2025	35,000	0
									2026	38,400	0
									2027	0	0
Beginning of Year Fund Balance	5,331,282	6,549,868	7,862,136		9,326,417	8,716,077					
End of Year Fund Balance	6,549,868	7,862,136	9,326,417		8,716,077	7,437,317					

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:

Staff Vacancies: Staffing and projected census were reviewed to determine how many positions are needed. Staffing levels were adjusted: Certified Nursing Assistants (**CNA**): 11.0 full time equivalent (FTE) positions were left vacant, with 10.0 FTE remaining, 18.0 part time (PT) were left vacant, with 22.0 PT/Casual remaining; Licensed Practical Nurses (**LPN**): 4.0 PT were left vacant, with 1.0 FTE remaining; Health Unit Coordinator (**HUC**) was decreased to .8 FTE from 2.0 FTE; **Activities**: 1.0 PT position was left vacant with 3.0 FTE remaining; **Hospitality Aides**: 3.0 FTE and 3.0 PT were left vacant, with 2.0 FTE and 2.0 PT remaining.

2023 includes and increase of \$165,000 in necessary use of contracted services for nursing operations.

Budgeted revenue was based on 2023 census goals considering opening up the closed unit. 2023 goal is to maintain a census total of 71: 10 Medicare, 7 Private Pay, 54 Medicaid; Private pay rates were increased by 4% with a rate of: \$337.00 per day. Overall 2023 budgeted revenues were decreased compared to 2022. However, staffing and expenses have been adjusted to meet the census estimate.

Outlay: 2023 budgeted outlay was decreased compared to 2022 in anticipation of a lean year with only necessary purchases/projects.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	Change 4	2023 Budget Request
Description of Change			Staff Vacancies	Outlay			
Tax Levy	1,114,320	283,695	(587,202)				810,813
Use of Fund Balance or Carryforward Funds	2,060,104	(41,140)		(740,204)			1,278,760
All Other Revenues	8,923,970	(362,445)					8,561,525
Transfer from General Fund	1,028,673	11,173					1,039,846
Total Funding	13,127,067	(108,717)	(587,202)	(740,204)	0	0	11,690,944
Labor Costs	8,206,226	37,698	(752,202)				7,491,722
Supplies & Services	2,197,064	(157,588)	165,000				2,204,476
Capital Outlay	1,680,104	0		(740,204)			939,900
Transfers to Other Funds	15,000	0					15,000
Debt Service	1,028,673	11,173					1,039,846
Total Expenses	13,127,067	(108,717)	(587,202)	(740,204)	0	0	11,690,944

Issues on the Horizon for the Department:

Looking into 2023, health care continues to experience fallout from the pandemic. Staffing challenges across all departments are the worst long-term care has ever seen related to work/life balance, COVID requirements, competition with staffing agencies and acute care. Additionally, census is consistently lower across facilities affecting revenue. We anticipate seeing Medicaid rates increase based on the changes among all long-term care facilities relating to higher costs to care for residents and lower revenue trends.

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.	12/31/2023
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.	12/31/2023
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.	5/31/2023
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.	12/31/2023
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.	8/31/2023
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.	10/1/2023
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.	12/31/2023
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.	12/31/2023

Highway

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 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	\$2,426		
			Operating Expenses	\$79,108		
			TOTAL EXPENSES	\$81,534		
COUNTY LEVY	\$81,534					
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	24.12	Maintenance \$ per centerline mile Fleet efficiency PASER score
			Grants	\$513,721		
			Vacancy Factor	\$0		
			TOTAL REVENUES	\$519,721		
			Wages & Benefits	\$2,089,252		
			Operating Expenses	\$559,763		
			Transfer to General Fund	\$6,000		
			TOTAL EXPENSES	\$2,655,015		
COUNTY LEVY	\$2,135,294					
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.	Wis Stat §83.06	Intergovernmental	\$0	5.87	Cost of snow removal per centerline mile of road
			Grants	\$442,229		
			TOTAL REVENUES	\$442,229		
			Wages & Benefits	\$507,923		
			Operating Expenses	\$837,552		
			TOTAL EXPENSES	\$1,345,475		
COUNTY LEVY	\$903,246					
CTH Construction	County highway rehabilitation and reconstruction projects.	Wis Stat §83.04	Intergovernmental	\$0	1.86	Construction dollars per centerline mile of county roads Fleet efficiency
			Grants	\$632,683		
			TOTAL REVENUES	\$632,683		
			Wages & Benefits	\$160,925		
			Operating Expenses	\$1,765,565		
			TOTAL EXPENSES	\$1,926,490		
COUNTY LEVY	\$1,293,807					
CTH Bridge	County bridge rehabilitation and reconstruction projects.	Wis Stat §83.065	User Fees / Misc	\$0	0.64	
			Grants	\$301,228		
			TOTAL REVENUES	\$301,228		
			Wages & Benefits	\$55,111		
			Operating Expenses	\$409,014		
			TOTAL EXPENSES	\$464,125		
COUNTY LEVY	\$162,897					

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	\$2,689,735	23.06	
			Grants	\$0		
			TOTAL REVENUES	\$2,689,735		
			Wages & Benefits	\$2,014,478		
			Operating Expenses	\$675,257		
			TOTAL EXPENSES	\$2,689,735		
			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	\$257,201	1.81	
			Grants	\$0		
			TOTAL REVENUES	\$257,201		
			Wages & Benefits	\$157,790		
			Operating Expenses	\$99,411		
			TOTAL EXPENSES	\$257,201		
			COUNTY LEVY	\$0		
STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	Wis Stat §83.07	Intergovernmental	\$134,095	0.16	
			Grants	\$0		
			TOTAL REVENUES	\$134,095		
			Wages & Benefits	\$13,778		
			Operating Expenses	\$120,317		
			TOTAL EXPENSES	\$134,095		
			COUNTY LEVY	\$0		
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.	Wis Stat §83.035	Intergovernmental	\$1,188,769	5.78	
			Grants	\$0		
			TOTAL REVENUES	\$1,188,769		
			Wages & Benefits	\$498,757		
			Operating Expenses	\$690,012		
			TOTAL EXPENSES	\$1,188,769		
			COUNTY LEVY	\$0		
County Department	Services provided to other Sauk County Departments.		Intergovernmental	\$123,350	1.28	
			Grants	\$0		
			TOTAL REVENUES	\$123,350		
			Wages & Benefits	\$110,708		
			Operating Expenses	\$12,642		
			TOTAL EXPENSES	\$123,350		
			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	\$19,289		
			Operating Expenses	\$711		
			TOTAL EXPENSES	\$20,000		
			COUNTY LEVY	\$0		
Outlay	Highway Buildings/Shops 2 Tri-Axle Trucks 2 Tri-Axle Truck Accessory Packages Tracked Skidsteer Loaders 5 Loaders 1 Excavator 1 Dozer 4 Quad Axle Patrol Trucks (Automatic) Stainless Steel Vbox Spreaders Patch Wagon		\$45,000,000	User Fees / Misc	\$0	-
			\$260,000	Use of Fund Balance	\$45,900,000	
			\$350,000	TOTAL REVENUES	\$45,900,000	
			\$40,000	Wages & Benefits	\$0	
			\$60,000	Operating Expenses	\$45,900,000	
			\$30,000	TOTAL EXPENSES	\$45,900,000	
			\$15,000	COUNTY LEVY	\$0	
			\$80,000			
			\$15,000			
			\$50,000			
Bond			Sales Tax from Gen'l Fund for Debt Service	\$3,058,047		
			TOTAL REVENUES	\$3,058,047		
			Debt Service	\$0		
			TOTAL EXPENSES	\$3,058,047		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$55,267,058	64.83	
			TOTAL EXPENSES	\$59,843,836		
			COUNTY LEVY	\$4,576,778		

Highway

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Total centerline miles completed of roadway resurfacing/pavement replacement/reconstruction (Defined by WisDOT FDM 3-5-2) .	34.20	31.00	18.00
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	618 miles	618 miles	618 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.	308.86	308.86	308.86
Tons of sand used for winter maintenance on County Highways.	5,746 tons	6,500 tons	6,500 tons
Tons of salt used for winter maintenance on County Highways.	2,570 tons	3,300 tons	3,600 tons
Number of winter / snow events.	25.00	27.00	28.00
Full-time equivalents funded by other entities.	26.00	26.00	26.00
Diesel fuel used annually.	123,511.00	127,082.00	127,082.00
Sauk County Highway Department administrative costs as a percentage of total highway maintenance costs.	5.76%	6.00%	6.00%
Statewide average administrative costs as a percentage of total highway maintenance costs (71 counties)	4.21%	4.53%	4.42%

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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.	11.07%	10.03%	5.80%
Fleet efficiency: equipment revenues generated less operating costs	>\$0 means equipment has been used productively, decreasing reliance on property taxes	-\$209,726	\$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	80.74%	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)	41 miles	41 miles	41 miles
Maintenance dollars per centerline mile of county roads	Cost per mile for Maintenance to maintain existing level of service.	\$8,776	\$8,137	\$7,962
(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.	\$5,047	\$6,475	\$5,504
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%	60.00%	69.00%
Cost of snow removal per centerline mile of county roads	Cost per mile for snow removal to keep existing Level of Service.	\$3,435.40	\$3,561.48	\$3,919.09

	2019	2020	2021	2022	Estimated	2023	\$ Change	% Change		Total	Property
	Actual	Actual	Actual	Amended	Year End	Budget	from 2022	from 2022	Outlay	Expense	Tax Levy
				Budget	Actual as of		Amended to	Amended to		Amount	Impact
					August 2021		2023 Budget	2023 Budget			
HIGHWAY											
<u>Revenues</u>											
Tax Levy	4,221,207	3,768,101	4,651,181	4,582,529	4,582,529	4,576,778	(5,751)	-0.13%	Highway Building/Shop	45,000,000	0
Grants & Aids	1,635,500	2,655,686	1,815,690	2,634,042	2,620,900	1,846,702	(787,340)	-29.89%	2 Tri-Axle Trucks	260,000	0
User Fees	104,956	58,132	133,883	50,000	53,014	50,000	0	0.00%	2 Tri-Axle Truck Accessory Packages	350,000	0
Intergovernmental	4,648,687	3,873,517	3,993,137	4,257,829	4,257,829	4,406,309	148,480	3.49%	Tracked Skidsteer Loaders	40,000	0
Interest	193,099	47,136	3,649	6,000	6,000	6,000	0	0.00%	5 Loaders	60,000	0
Miscellaneous	28,310	0	5,000	0	3,794	0	0	0.00%	1 Excavator	30,000	0
Transfer from Other Funds	0	0	0	0	990,576	3,058,047	3,058,047	0.00%	1 Dozer	15,000	0
Bond Proceeds	0	0	0	38,000,000	0	45,000,000	7,000,000	18.42%	4 Quad Axle Trucks (Automatic)	80,000	0
Use of Fund Balance	1,114,664	337,139	0	880,000	0	900,000	20,000	2.27%	Stainless Steel Box Spreaders	15,000	0
									Patch Wagon	50,000	0
Total Revenues	11,946,423	10,739,711	10,602,540	50,410,400	12,514,642	59,843,836	9,433,436	18.71%			0
<u>Expenses</u>											
Labor	3,191,605	3,341,860	3,536,521	3,832,646	3,833,331	3,984,852	152,206	3.97%	2023 Total	45,900,000	0
Labor Benefits	1,466,234	1,380,176	1,150,552	1,638,369	1,638,397	1,645,587	7,218	0.44%			
Supplies & Services	7,095,485	5,970,539	5,822,118	6,053,385	5,052,406	5,249,350	(804,035)	-13.28%			
Capital Outlay	0	0	0	38,880,000	0	45,900,000	7,020,000	18.06%	2024	900,000	0
Principal Redemption	0	0	0	0	0	1,765,000	1,765,000	0.00%	2025	900,000	0
Interest Payments	0	0	0	0	990,576	1,293,047	1,293,047	0.00%	2026	880,000	0
Transfer to General Fund	193,099	47,136	3,649	6,000	6,000	6,000	0	0.00%	2027	900,000	0
Addition to Fund Balance	0	0	89,700	0	993,932	0	0	0.00%			
Total Expenses	11,946,423	10,739,711	10,602,540	50,410,400	12,514,642	59,843,836	9,433,436	18.71%			
Beginning of Year Fund Balance	16,376,108	15,261,444	14,924,305		15,014,005	16,007,937					
End of Year Fund Balance	15,261,444	14,924,305	15,014,005		16,007,937	15,107,937					

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 increased this year by \$30,329 from \$51,205 to \$81,534. This special purpose levy is exempt from levy limits.

Change 2: CHIP/MLS funds in 2023 will be reduced due to project timelines and available funding. 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 the new Baraboo & Reedsburg Highway Shops funded through Bond Proceeds (General Obligation Debt). Funding increased by \$7,000,000 from \$38,000,000 to \$45,000,000.

Change 4: Construction of the new Baraboo & Reedsburg Highway Facilities - Debt Service and Sales Tax Revenue for Bond Debt. Project was budgeted \$38,000,000 in 2022. Project current estimated cost is \$50,000,000. The County bonded \$45,000,000 for the project and assigned \$5,000,000 General Fund Balance to complete the project in 2024.

	2022 Revised Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	Change 4	2023 Budget Request
Description of Change			Bridge Aid Funding	Additional CHIP/MLS Funding Matched with Tax Levy	Baraboo & Reedsburg Highway Shops	Debt Service for New Highway Facilities	
Tax Levy	4,582,529	(36,080)	30,329				4,576,778
Use of Fund Balance or Carryforward Funds	880,000	20,000					900,000
Sales Tax Revenue for Debt	0	0				3,058,047	3,058,047
All Other Revenues	44,947,871	166,985		(805,845)	7,000,000	7,000,000	51,309,011
Total Funding	50,410,400	150,905	30,329	(805,845)	7,000,000	10,058,047	59,843,836
Labor Costs	5,471,014	159,424					5,630,438
Supplies & Services	6,053,386	(28,519)	30,329	(805,845)			5,249,351
Capital Outlay	38,880,000	20,000			7,000,000	7,000,000	45,900,000
Debt - Interest Expense	0	0				1,335,932	1,335,932
Debt- Principal Redemption	0	0				1,765,000	1,765,000
Debt - Premium Amort	0	0				(42,885)	(42,885)
Transfers to Other Funds	6,000	0					6,000
Addition to Fund Balance	0	0					0
Total Expenses	50,410,400	150,905	30,329	(805,845)	7,000,000	10,058,047	59,843,836

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 2023 within budgeted tax levy through Manager's monthly monitoring of revenues and expenditures	Ongoing
Manage Out of Home Placements	Regularly review out of home placements for level of care and try to maintain consumers in the community where possible.	Perform regular review on out of home placements to make sure the least restrictive placement that meets the needs of the consumer is occurring.	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 Statues	Crisis diversion from hospitalization of 70% of cases	Maintain consistent crisis standards and coverage	Ongoing
Increase billable hours across billable programs	Billable hours will increase which in turn will increase revenue. Hours will be monitored through Productivity Reports.	Human Services will review their billable programs and look for opportunities to increase billable hours which in turn would increase revenues. This will be monitored through program review. Keeping positions filled with trained staff will be key to increasing the billable hours..	Ongoing

Human Services

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
MENTAL HEALTH AND RECOVERY SERVICES (MHR)	Provides mental health and substance abuse counseling.	Wis Stats 51 Admin Code Department of Health Services Chapters 34, 36, 75	User Fees/Other Revenues	\$491,500	12.37	Substance Use: Number of Medically Assisted Treatment and Substance Use consumers vs the number of residential placements.
			Grants	\$521,351		
			Transfer from General Fund	\$0		
			TOTAL REVENUES	\$1,012,851		
			Wages & Benefits	\$1,179,552		
			Operating Expenses	\$1,594,267		
			TOTAL EXPENSES	\$2,773,819		
COUNTY LEVY	\$1,760,969					
CRISIS	Provides emergency services to mental health and alcohol and other drug abuse (AODA) area	Wis Stats 51	User Fees/Other Revenues	\$678,856	11.48	Crisis: number of Crisis face to face contacts vs number of cases diverted from hospitalization.
			Grants	\$566,925		
			TOTAL REVENUES	\$1,245,781		
			Wages & Benefits	\$1,107,561		
			Operating Expenses	\$563,856		
			TOTAL EXPENSES	\$1,671,417		
			COUNTY LEVY	\$425,637		
INTEGRATED SERVICES PROGRAM	Recovery based community, mental health and substance abuse services		User Fees/Other Revenues	\$12,103,137	13.63	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	\$12,170,678		
			Wages & Benefits	\$1,351,623		
			Operating Expenses	\$11,025,787		
			TOTAL EXPENSES	\$12,377,410		
			COUNTY LEVY	\$206,732		
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	\$1,000	14.87	
			Grants	\$956,626		
			TOTAL REVENUES	\$957,626		
			Wages & Benefits	\$1,117,627		
			Operating Expenses	\$86,784		
			TOTAL EXPENSES	\$1,204,411		
			COUNTY LEVY	\$246,785		
BIRTH-TO-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51	User Fees/Other Revenues	\$181,000	9.15	
			Grants	\$200,989		
			TOTAL REVENUES	\$381,989		
			Wages & Benefits	\$879,208		
			Operating Expenses	\$78,670		
			TOTAL EXPENSES	\$957,878		
			COUNTY LEVY	\$575,889		
CHILDREN LONG TERM SUPPORT (CLTS)	Provides care management and support services for disabled children and their families.	46/51	User Fees/Other Revenues	\$1,595,322	9.40	Children's Long Term Support: Number of open cases vs the Institutional placement rate.
			Grants	\$116,625		
			TOTAL REVENUES	\$1,711,947		
			Wages & Benefits	\$879,282		
			Operating Expenses	\$1,183,934		
			TOTAL EXPENSES	\$2,063,216		
			COUNTY LEVY	\$351,269		

Human Services

COMMUNITY SUPPORT PROGRAM (CSP)	Community based services for individuals with severe to persistent mental illness	51	User Fees/Other Revenues	\$857,300	17.79	Community Support Program: Number of cases in CSP vs the Institutional placement rate/CBRF placement rate.
			Grants	\$624,151		
			TOTAL REVENUES	\$1,481,451		
			Wages & Benefits	\$1,706,535		
			Operating Expenses	\$888,840		
			TOTAL EXPENSES	\$2,595,375		
COUNTY LEVY	\$1,113,924					
ADULT PROTECTIVE SERVICES (APS)	Provides adult protective services and care management and support services for vulnerable adults.	51/55	User Fees/Other Revenues	\$22,500	6.42	Adult Protective Services: Number of program referrals vs the Institutional placement rate.
			Grants	\$207,630		
			TOTAL REVENUES	\$230,130		
			Wages & Benefits	\$654,251		
			Operating Expenses	\$119,782		
			TOTAL EXPENSES	\$774,033		
COUNTY LEVY	\$543,903					
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	\$104,500	21.17	Child Protective Services: Number of cases screened in vs out of home care rate.
			Grants	\$1,477,484		
			Transfer from General Fund	\$0		
			TOTAL REVENUES	\$1,581,984		
			Wages & Benefits	\$1,966,871		
			Operating Expenses	\$1,488,072		
TOTAL EXPENSES	\$3,454,943					
COUNTY LEVY	\$1,872,959					
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	\$2,000	6.78	Youth Justice: Number of admissions vs the out of home care placements.
			Grants	\$983,300		
			Transfer from General Fund	\$0		
			TOTAL REVENUES	\$985,300		
			Wages & Benefits	\$638,183		
			Operating Expenses	\$570,230		
TOTAL EXPENSES	\$1,208,413					
COUNTY LEVY	\$223,113					
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	\$21,759,736	123.06	
			TOTAL EXPENSES	\$29,591,764		
			COUNTY LEVY	\$7,832,028		
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	\$119,998	1.00	
			Capital Outlay	\$0		
			TOTAL EXPENSES	\$119,998		
			COUNTY LEVY	\$119,998		
Total with Other Department Expenses			TOTAL REVENUES	\$21,759,736	124.06	
			TOTAL EXPENSES	\$29,711,762		
			COUNTY LEVY	\$7,952,026		

Human Services

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Mental Health and Recovery Services - # of call intakes	510	535	535
Mental Health and Recovery Service - # of admissions	312	330	330
Mental Health and Recovery Services - # of open cases	430	440	440
Integrated Services Program - # of open cases as of 12/31	321	330	330
Crisis Intervention - number of crisis contacts	1043	1100	1100
MAT Grant Admissions	86	90	90
Youth Justice Clients - # of referrals received	141	150	150
CPS clients - total screened in and screened out	1189	1200	1200
Adult Protective Services - # of referrals	309	320	320
Children's Long Term Support & Birth-to-three Clients Admissions	239	260	300
Community Support - # of open cases as of 12/31	116	120	120
Average Economic Support Caseload	8225	8154	8225

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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 = 234 Out of home care rate = 95	Cases screened in = 240. Out of home care rate = 100	Cases screened in = 250 Out of home care rate = 100
Adult Protective Services (APS): Number of program referrals 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.	309 referrals Institutional placement rate = 3	320 Admissions. Institutional placements = 4	320 Admissions Institutional placements = 4
Youth Justice: Number of admissions vs the number of out of home care placements.	The more cases admitted 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.	# of admissions = 45 Out of home care placements = 3	# of admissions = 45 Out of home care placements = 3	# of admissions = 45 Out of home care placements = 3
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 = 116 CBRF = 17 Institutional placements = 4	CSP cases = 120 CBRF = 11 Institutional placements = 5	CSP cases = 120 CBRF = 11 Institutional placements = 5
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 = 170 Institutional placement rate = 5	Open Cases = 225 Institutional placement rate = 7	Open Cases = 274 Institutional placement rate = 8
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 = 10 CCS enrolled adults = 149 Institutional/CBRF rate = 6	CCS enrolled children = 150 Institutional placement rate = 10 CCS enrolled adults = 150 Institutional/CBRF rate = 7	CCS enrolled children = 150 Institutional placement rate = 10 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 = 57 Residential placements = 18	Cases = 60 Residential placements = 20	Cases = 65 Residential placements = 22
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 = 679 Cases diverted from hospitalization = 518	Face to Face Contacts = 700 Cases diverted from hospitalization = 532	Face to Face Contacts = 725 Cases diverted from hospitalization = 551

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HUMAN SERVICES											
<u>Revenues</u>											
Tax Levy	7,983,506	7,700,648	7,778,105	7,730,457	7,730,457	7,832,028	101,571	1.31%	None	0	0
Grants & Aids	15,572,567	16,950,115	18,964,652	18,198,864	20,451,931	21,279,236	3,080,372	16.93%			
Fees, Fines & Forfeitures	72,995	58,014	74,783	71,000	75,000	75,000	4,000	5.63%	2023 Total	0	0
User Fees	363,617	296,438	431,195	312,094	392,301	398,400	86,306	27.65%			
Donations	18,246	15,148	10,334	14,000	14,000	0	(14,000)	-100.00%			
Interest	107,476	34,160	2,551	5,000	5,000	5,000	0	0.00%	2024	25,000	25,000
Miscellaneous	37,975	13,747	45,163	2,100	2,100	2,100	0	0.00%	2025	0	0
Transfer from Other Funds	0	56,000	0	0	0	0	0	0.00%	2026	25,000	25,000
Use of Fund Balance	0	115,559	780,584	238,265	1,422,192	0	(238,265)	-100.00%	2027	0	0
Total Revenues	24,156,382	25,239,829	28,087,367	26,571,780	30,092,981	29,591,764	3,019,984	11.37%			
<u>Expenses</u>											
Labor	6,629,216	7,017,521	7,448,875	7,865,283	7,762,985	8,517,772	652,489	8.30%			
Labor Benefits	2,320,229	2,465,090	2,627,118	2,943,327	2,798,588	2,962,922	19,595	0.67%			
Supplies & Services	14,065,412	14,775,142	16,955,995	15,698,170	19,406,040	18,106,070	2,407,900	15.34%			
Capital Outlay	0	0	0	60,000	0	0	(60,000)	-100.00%			
Transfer to General Fund	1,127,521	982,076	1,055,379	5,000	125,368	5,000	0	0.00%			
Addition to Fund Balance	14,004	0	0	0	0	0	0	0.00%			
Total Expenses	24,156,382	25,239,829	28,087,367	26,571,780	30,092,981	29,591,764	3,019,984	11.37%			
Beginning of Year Fund Balance	2,902,452	2,916,456	2,800,896		2,020,311	598,119					
End of Year Fund Balance	2,916,456	2,800,896	2,020,311		598,119	598,119					

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: Human Services

Changes and Highlights to the Department's Budget:

Change 1 New Position Requests: APS Supervisor - \$119,759 (if approved, Social Work position will be eliminated: \$115,252 for a net cost of \$4,507), Social Workers (2) - \$202,342 (15% County Levy = \$30,351 and 85% Medicaid Waiver = \$171,991), Speech Therapist (2) = \$205,316, Occupational Therapist (1) = \$104,609, Physical Therapist (30 hrs/wk) = \$90,127 (funding is 74% County Levy = \$296,046 and 26% Medicaid/Private Insurance = \$104,016. Current budgeted B3 contract ending = \$370,000. Revenue is not new to budget thus a net cost of \$30,052)

Change 2 Increase Community Care Institution line due to increased high cost placements = \$105,000

Change 3 Increase Institutional placement budget due to number of placements = \$60,786

Change 4 Increase Foster Care Budget due to increased costs = \$11,772

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	Change 4	2023 Budget Request
Description of Change			New Position Requests	Increase CCI budget	Increase Institutional budget	Increase Foster Care budget	
Tax Levy	7,730,457	(140,897)	64,910	105,000	60,786	11,772	7,832,028
Use of Fund Balance or Carryforward Funds	238,265	(238,265)					0
All Other Revenues	18,603,058	2,984,687	171,991			0	21,759,736
Total Funding	26,571,780	2,605,525	236,901	105,000	60,786	11,772	29,591,764
Labor Costs	10,808,610	89,689	582,395				11,480,694
Supplies & Services	15,758,170	2,515,836	(345,494)	105,000	60,786	11,772	18,106,070
Capital Outlay	0	0					0
Transfers to Other Funds	5,000	0					5,000
Addition to Fund Balance	0	0					0
Total Expenses	26,571,780	2,605,525	236,901	105,000	60,786	11,772	29,591,764

Costs Reflected in Other Department Budgets*	
Building Services	Total with Other Department Expenses
119,998	7,952,026
	0
119,998	21,759,736
119,998	29,711,762
65,339	11,546,033
54,659	18,160,729
	0
	5,000
	0
119,998	29,711,762

Issues on the Horizon for the Department:

Rising need for out of home placements, especially for children, coupled with a shortage of beds and often no funding mechanism.
 Human Services has outgrown its space in Baraboo and will be challenged with growing programs or implementing new ones unless alternate space is identified.
 The pandemic unwinding that is slated to begin October 2022 is likely to have significant ramifications for consumers who will lose higher benefits during a difficult economy.
 Elimination of the CLTS waitlist, growth of the CCS programs and more people seeking Mental Health and Substance Use services means the need for more social work and therapist staff coupled with provider shortages and difficulties in recruitment.
 Increase in aging population particularly elderly with complex needs.
 Continued high utilization of substances has increased demand for Substance Use services and has led to increased need for Child Protection involvement.

*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.

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
INSURANCE FUND											
<u>Revenues</u>											
Intergovernmental	49,225	54,733	49,986	133,454	57,835	116,974	(16,480)	-12.35%	None	0	0
Interest	10,879	5,818	1,416	2,000	2,624	3,000	1,000	50.00%			
Miscellaneous	15,535	8,265	8,403	0	0	0	0	0.00%	2023 Total	0	0
Use of Fund Balance	5,508	0	7,848	0	0	0	0	0.00%			
Total Revenues	81,147	68,816	67,653	135,454	60,459	119,974	(15,480)	-11.43%	2024	0	0
<u>Expenses</u>											
Supplies & Services	81,147	64,069	67,653	69,800	60,146	70,300	500	0.72%	2025	0	0
Addition to Fund Balance	0	4,747	0	65,654	313	49,674	(15,980)	-24.34%	2026	0	0
Total Expenses	81,147	68,816	67,653	135,454	60,459	119,974	(15,480)	-11.43%	2027	0	0
Beginning of Year Fund Balance	450,775	445,267	450,014		442,166	442,479					
End of Year Fund Balance	445,267	450,014	442,166		442,479	492,153					

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: Insurance Fund

Changes and Highlights to the Department's Budget:

Decrease in charges to departments to keep the estimated 2022 year end fund balance at its minimum of \$500,000, as well as meet 2023 expenses. Estimated premiums have increased for liability insurance. Interest earned on invested funds is expected to slowly increase.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	2023 Budget Request
Description of Change					
Tax Levy	0	0			0
Use of Fund Balance or Carryforward Funds	0	0			0
All Other Revenues	135,454	(15,480)			119,974
Total Funding	135,454	(15,480)	0	0	119,974
Labor Costs	0	0			0
Supplies & Services	69,800	500			70,300
Capital Outlay	0	0			0
Transfers to Other Funds	0	0			0
Addition to Fund Balance	65,654	(15,980)			49,674
Total Expenses	135,454	(15,480)	0	0	119,974

Issues on the Horizon for the Department:

Beginning Balance 01-01-2022 balance = \$442,165. Estimated ending balance on 12-31-2022 = \$434,326. Minimum required balance for the Self Insurance Fund is \$500,000.

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
JAIL ASSESSMENT											
<u>Revenues</u>											
Fees, Fines & Forfeitures	118,574	99,632	103,478	110,000	128,333	110,000	0	0.00%	None	0	0
Use of Fund Balance	16,562	0	0	0	0	0	0	0.00%			
	<hr/>										
Total Revenues	135,136	99,632	103,478	110,000	128,333	110,000	0	0.00%	2023 Total	0	0
	<hr/>										
<u>Expenses</u>											
Transfer to General Fund	0	0	0	110,000	128,333	110,000	0	0.00%	2024	0	0
Transfer to Debt Service	135,136	99,632	103,478	0	0	0	0	0.00%	2025	0	0
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%	2026	0	0
	<hr/>										
Total Expenses	135,136	99,632	103,478	110,000	128,333	110,000	0	0.00%	2027	0	0
	<hr/>										
Beginning of Year Fund Balance	16,561	0	0		0	0					
End of Year Fund Balance	0	0	0		0	0					

**SAUK COUNTY, WISCONSIN
2023 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".

	2022 Revised Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change						
Tax Levy						0
Use of Fund Balance or Carryforward Funds						0
All Other Revenues	110,000	10,000				110,000
Total Funding	110,000	10,000	0	0	0	110,000
Labor Costs						0
Supplies & Services						0
Capital Outlay						0
Transfer to General Fund	110,000	10,000				110,000
Total Expenses	110,000	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. Beginning in 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 - 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 - Comprehensive Outdoor Recreation Plan

Conservation, Development, Recreation, Culture, and Education - Solar Sauk County / more solar initiatives

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

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

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. 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;">12/31/2023</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;">12/31/2023</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	2023 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	0.65	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	\$59,684		
			Operating Expenses	\$9,314		
			TOTAL EXPENSES	\$68,998		
COUNTY LEVY	\$68,998					
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	2.25	1. Enroll 30 individuals in Adult Treatment Court for 2023. 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	\$150,000		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$154,000		
			Wages & Benefits	\$197,254		
			Operating Expenses	\$101,806		
			TOTAL EXPENSES	\$299,060		
COUNTY LEVY	\$145,060					
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 2023. 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	\$125,000		
			TOTAL REVENUES	\$125,000		
			Wages & Benefits	\$79,251		
			Operating Expenses	\$47,244		
			TOTAL EXPENSES	\$126,495		
			COUNTY LEVY	\$1,495		
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	\$50,228		
			Operating Expenses	\$24,209		
			TOTAL EXPENSES	\$74,437		
COUNTY LEVY	\$3,437					

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.	\$0	0.10	1. Enroll 60 justice-involved individuals into the DSA Program
		Grants	\$1,500		
		Use of Carryforward	\$0		
		TOTAL REVENUES	\$1,500		
		Wages & Benefits	\$8,966		
		Operating Expenses	\$1,959		
		TOTAL EXPENSES	\$10,925		
		COUNTY LEVY	\$9,425		
Totals		TOTAL REVENUES	\$351,500	4.75	
		TOTAL EXPENSES	\$579,915		
		COUNTY LEVY	\$228,415		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimated	2023 Budget
Community Outreach events for JDS Programs	11	10	15
Highest Treatment Court Participant Enrollment	15	14	30
Adult Treatment Court Graduates	9	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	100%	100%	100%
Percentage of enrolled SUDS participants who complete program and are diverted from justice system.	74%	80%	80%
Highest number of participants in SUDS - Pre-booking Diversion Program	22	24	30
Number of people referred to SUDS	102	156	75
Number of individuals enrolled in SUDS	59	60	50
Number of individuals provided GED/HSED tutoring	17	15	20
Number of GED/HSED certificates obtained	1	1	10

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimated	2023 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.	4%	2%	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)	8%	11%	<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.	11%	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	36%	40%	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	11%	15%	60%
CJCC meetings - Obtain quorum for 9/12 monthly meetings	To demonstrate member commitment and avoid unnecessary delays in committee action	58%	100%	100%

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
JUSTICE, DIVERSION, & SUPPORT											
<u>Revenues</u>											
Tax Levy	397,461	395,494	331,369	318,753	318,753	233,000	(85,753)	-26.90%	None	0	0
Grants & Aids	159,906	353,006	265,870	410,246	312,740	346,000	(64,246)	-15.66%			
User Fees	6,950	2,964	5,608	8,500	8,000	5,500	(3,000)	-35.29%	2023 Total	0	0
Use of Fund Balance	0	0	0	51,709	0	0	(51,709)	-100.00%			
Total Revenues	564,317	751,464	602,847	789,208	639,493	584,500	(204,708)	-25.94%	2024	0	0
<u>Expenses</u>											
Labor	302,145	329,546	298,537	424,916	306,918	295,692	(129,224)	-30.41%	2025	0	0
Labor Benefits	82,848	110,816	89,470	134,501	100,626	99,692	(34,809)	-25.88%	2026	0	0
Supplies & Services	178,538	170,444	143,036	229,791	148,787	189,116	(40,675)	-17.70%	2027	0	0
Addition to Fund Balance	786	140,658	71,804	0	83,162	0	0	0.00%			
Total Expenses	564,317	751,464	602,847	789,208	639,493	584,500	(204,708)	-25.94%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: Justice, Diversion, & Support (JDS)

Changes and Highlights to the Department's Budget:

Change 1: Diversion Supervision Agreement (DSA) Program not budgeted for 2023. However grant application had been submitted to support individuals convicted of criminal offenses by assisting with financial and other barriers that come with supporting individuals with addiction.

Change 2: As of January 1, 2023 JDS will consolidate with Human Services recognizing some efficiencies in staffing and reporting.

	2022 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change			DSA Prog	HS/JDS Consolidation		
Tax Levy	318,753	6,450	(22,607)	(69,596)		233,000
Use of Fund Balance or Carryforward Funds	51,709	(51,709)				0
All Other Revenues	418,746	574	(67,820)			351,500
Total Funding	789,208	(44,685)	(90,427)	(69,596)	0	584,500
Labor Costs	559,417	(4,011)	(90,427)	(69,596)		395,383
Supplies & Services	229,791	(40,674)				189,117
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	789,208	(44,685)	(90,427)	(69,596)	0	584,500

Issues on the Horizon for the Department:

Pre-booking diversion grant has been extended until the end of August next year. There may be a gap during September where we may have no funding for the program.
Lack of physical space to grow as programs.

Land Records Modernization

Department Vision - Where the department would ideally like to be

The Department fulfills the statutory requirements of Wisconsin Statute 70.09 with regard to tax parcel maps and related information. Through the Land Records Modernization program, the department forwards the goals set forth in the Land Records Modernization Plan, improving the creation of, and access to, Sauk County's land information resources 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 the Department is to maintain base tax parcel maps and information related to, and derived from, these maps for Sauk County. Land Information provides for the creation and maintenance of tax parcel data in compliance with Wisconsin Statute 70.09. Under State Statute 59.72, Sauk County retains funds for the Land Records Modernization program for the purpose of improving the availability of Sauk County's land information to other agencies and 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
Improved Integration of Land Information Systems with existing County systems	ALRS	Streamline workflows for parcel creation and maintenance within ALRS and the GIS	Ongoing
	All section corners and centers updated with current coordinates from tie sheets	Complete Remonumentation of Section Corners countywide, including Center of Section Acquisition as deemed necessary, prioritizing section corners first.	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
		Field Collection Applications	Ongoing
		Surveyor Application	7/31/2023
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
		Create ETL's (extract, translate, load) for NENA compliance.	12/31/2023
		Work with Sheriffs Department to validate MSAG database to GIS data	7/31/2023
		Assist Sheriffs Department in validating ALI(Automatic Location Information) database. Geocode ALI address against GIS data to ensure all addresses can be located	7/31/2023
Upgrade Software	Utilizing the latest ESRI Technology	Upgrade ArcGIS Server to utilize the latest enhancements Transition to ArcGIS Pro	12/31/2023
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	\$72,000	0.90	Land Records Council meets
			Grants	\$51,000		
			Use of Fund Balance	\$76,573		
			TOTAL REVENUES	\$199,573		
			Wages & Benefits	\$57,880		
			Operating Expenses	\$141,692		
			TOTAL EXPENSES	\$199,572		
COUNTY LEVY	(\$1)					
GIS / RPL (Land Information)	Maintenance of tax parcel maps and related duties as set forth in s. 70.09 (2). Provide Land Records Information to the public and other government agencies.	Wis Stats 70.09	TOTAL REVENUES	\$0	5.60	Avg turn around time for parcel edits (# of working days)
			Wages & Benefits	\$503,246		
			Operating Expenses	\$31,407		
			TOTAL EXPENSES	\$534,653		
COUNTY LEVY	\$534,653					
Outlay	High Res LiDar Acquisition Remonumentation	\$20,000 \$40,000	User Fees / Misc	\$60,000		Remonumentation backlog
			Grants	\$0		
			TOTAL REVENUES	\$60,000		
			Operating Expenses	\$60,000		
			TOTAL EXPENSES	\$60,000		
COUNTY LEVY	\$0					
Totals			TOTAL REVENUES	\$259,573	6.50	
			TOTAL EXPENSES	\$794,225		
			COUNTY LEVY	\$534,652		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Number of Property Listing document processed	5614	5,000	5,000
Number of parcel edits completed annually	392	400	400
Hours spent on parcel edits	790	700	1,000
Number of times Land Records Council meets	3	3	3
GIS Requests for Service	291	175	200
GIS Project Hours	2,600	2,000	2,500
Land Records Modernization Project Hours	12 requests - 216 hours	25 requests - 250 hours	25 / 250

Key Outcome Indicators - How well are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Remonumentation corners moved	37	50	50
Remonumentation corners acquired (Strategic Initiative Grant)	50	100	100
Avg turn around time for parcel edits (# of working days)	11.5	5	5
Land Records Council met, meeting requirement of Wisconsin Statute	Yes	Yes	Yes

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RECORDS MODERNIZATION											
<u>Revenues</u>											
Tax Levy	217,762	251,126	419,286	518,600	518,600	534,652	16,052	3.10%	Survey Remonumentation Projects	40,000	0
Grants & Aids	51,000	90,128	95,128	51,000	81,000	51,000	0	0.00%	Hi Density LiDAR	20,000	0
User Fees	131,248	157,632	146,089	132,000	132,000	132,000	0	0.00%			
Intergovernmental	0	0	0	0	0	0	0	0.00%	2023 Total	60,000	0
Use of Fund Balance	56,508	101,383	0	85,228	66,276	76,573	(8,655)	-10.16%			
Total Revenues	456,518	600,269	660,503	786,828	797,876	794,225	7,397	0.94%	2024	100,000	0
									2025	80,000	0
									2026	70,000	0
									2027	55,000	0
<u>Expenses</u>											
Labor	240,287	218,406	304,846	404,430	404,430	415,871	11,441	2.83%			
Labor Benefits	86,365	84,043	103,650	143,876	143,876	145,255	1,379	0.96%			
Supplies & Services	98,312	53,356	68,403	179,612	190,660	173,099	(6,513)	-3.63%			
Capital Outlay	31,554	244,464	139,050	58,910	58,910	60,000	1,090	1.85%			
Addition to Fund Balance	0	0	44,554	0	0	0	0	0.00%			
Total Expenses	456,518	600,269	660,503	786,828	797,876	794,225	7,397	0.94%			
Beginning of Year Fund Balance	508,353	451,845	350,461		395,014	328,738					
End of Year Fund Balance	451,845	350,461	395,014		328,738	252,165					

SAUK COUNTY, WISCONSIN
2023 Budget
HIGHLIGHTS

Department: Land Records Modernization

Changes and Highlights to the Department's Budget:

No significant changes

	2022 Revised Budget		Cost to Continue Operations in 2022	2023 Budget Request
Description of Change				
Tax Levy	518,600	-	16,053	534,653
Use of Fund Balance	85,228		(8,655)	76,573
All Other Revenues	183,000	-	-	183,000
Total Funding	786,828	-	7,398	794,226
Labor Costs	548,306	-	12,820	561,126
Supplies & Services	179,612	-	(6,512)	173,100
Capital Outlay	58,910	-	1,090	60,000
Total Expenses	786,828	-	7,398	794,226

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 will provide dedicated leadership that is inclusive, innovative, and holistic to create collaborative solutions, build trust, and encourage stewardship of the natural resources of Sauk County.

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

The Land Resources and Environment Department protects, enhances, and supports Sauk County's natural, cultural, and historic resources through innovative approaches, public education, and collaboration with community partners.

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) .	12/31/2023
		Complete updates to Chapter 7 Zoning Ordinance.	1/31/2023
		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.	12/31/2024
		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	12/31/2025
		Implement the White Mound Park Master Plan	Thru 2042
		Implementation of the Sauk County Comprehensive Outdoor Recreation Plan.	12/31/2025
Develop Hemlock Park Master Plan.	12/31/2023		

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.	Implement Chapter 26.	Continuous
		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.	12/31/2023
	Management and mitigation of threats to agricultural and natural resources in the County.	Implement parks and recreation programming and events.	Continuous
		Update and implement Chapter 10 County Parks, to include a Special Events policy.	Continuous
	Educate County youth and adults on the importance of maintaining our County's natural resources.	Continue Nitrogen Use Efficiency Program in collaboration with Discovery Farms.	12/31/2023
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.	Thru 2042
		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.	12/31/2023
		Create promotional and marketing materials to encourage park usage and highlight historic, environmental and cultural significance.	12/31/2023
	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 or similar type of program to inform Sauk County residents of upcoming events, programs changes, ordinance amendments, planning processes, etc.	6/30/2023
	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.	12/31/2023
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 as well as other property master plans.	6/30/2023
		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.	Continuous
		Create a department policy and procedure manual.	6/30/2022
		Review department programs and operations to determine level of service requirements and potential future changes.	Continuous
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.	12/31/2023
	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 Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$30,300 \$0 \$105,000 \$135,300 \$193,283 \$150,649 \$343,932 \$208,632	2.12 Create and support initiatives 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.
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 Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$6,000 \$0 \$0 \$6,000 \$83,654 \$18,585 \$102,239 \$96,239	0.87 Properties in compliance with County ordinances. Increased property values due to property maintenance enforcement.
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	User Fees / Misc Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$173,500 \$0 \$0 \$173,500 \$86,639 \$9,155 \$95,794 (\$77,706)	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.
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 Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$13,100 \$0 \$13,100 \$55,258 \$16,037 \$71,295 \$58,195	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.

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.
				Grants	\$0		
				TOTAL REVENUES	\$8,000		
				Wages & Benefits	\$3,836		
				Operating Expenses	\$10,054		
				TOTAL EXPENSES	\$13,890		
COUNTY LEVY	\$5,890	Coordinate final information with appropriate departments and outside agencies.					
User Fees / Misc	\$33,500						
Grants	\$0						
TOTAL REVENUES	\$33,500						
Wages & Benefits	\$51,429						
Operating Expenses	\$4,231						
TOTAL EXPENSES	\$55,660						
COUNTY LEVY	\$22,160	0.02	Verify annual compliance with easements purchased through this program.				
User Fees / Misc	\$0						
Grants	\$0						
Use of Carryforward	\$2,503						
TOTAL REVENUES	\$2,503						
Wages & Benefits	\$1,503						
Operating Expenses	\$1,000						
TOTAL EXPENSES	\$2,503						
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.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$6,000		
				Wages & Benefits	\$39,034		
				Operating Expenses	\$10,359		
TOTAL EXPENSES	\$49,393						
COUNTY LEVY	\$43,393	Provide for processes and policies that ensure a fair, effective, and efficient hearing.					
User Fees / Misc	\$7,000						
Grants	\$12,500						
Use of Carryforward	\$0						
TOTAL REVENUES	\$19,500						
Wages & Benefits	\$31,836						
Operating Expenses	\$60,984						
TOTAL EXPENSES	\$92,820						
COUNTY LEVY	\$73,320	0.37	Inspection of dams on an annual basis for minor maintenance issues to ensure the dams are operating adequately and safely.				
User Fees / Misc	\$0						
Grants	\$258,451						
Use of Carryforward	\$272,712						
TOTAL REVENUES	\$531,163						
Wages & Benefits	\$39,280						
Operating Expenses	\$572,879						
TOTAL EXPENSES	\$612,159						
COUNTY LEVY	\$80,996						
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	\$18,000	1.79	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	\$35,629		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$53,629		
				Wages & Benefits	\$166,929		
				Operating Expenses	\$101,262		
TOTAL EXPENSES	\$268,191						
COUNTY LEVY	\$214,562						

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 ATCP 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	\$150,605		
				Operating Expenses	\$11,923		
				TOTAL EXPENSES	\$162,528		
COUNTY LEVY	\$66,239						
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 ATCP 50, NR 151	User Fees / Misc	\$7,500	1.46	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	\$88,217		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$95,717		
				Wages & Benefits	\$140,563		
				Operating Expenses	\$104,710		
				TOTAL EXPENSES	\$245,273		
COUNTY LEVY	\$149,556						
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	0.09	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	\$32,214		
				TOTAL REVENUES	\$55,165		
				Wages & Benefits	\$8,826		
				Operating Expenses	\$55,165		
				TOTAL EXPENSES	\$63,991		
COUNTY LEVY	\$8,826						
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 ATCP 50, NR 151	User Fees / Misc	\$2,250	0.73	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	\$74,561		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$76,811		
				Wages & Benefits	\$74,419		
				Operating Expenses	\$105,846		
				TOTAL EXPENSES	\$180,265		
COUNTY LEVY	\$103,454						
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 ATCP 50, NR 151	User Fees / Misc	\$0	0.40	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	\$41,180		
				Operating Expenses	\$13,357		
				TOTAL EXPENSES	\$54,537		
COUNTY LEVY	\$54,537						
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	\$0	0.16	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	\$0		
				Wages & Benefits	\$16,049		
				Operating Expenses	\$2,409		
				TOTAL EXPENSES	\$18,458		
COUNTY LEVY	\$18,458						
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	\$3,358		
				Operating Expenses	\$13,800		
				TOTAL EXPENSES	\$17,158		
COUNTY LEVY	\$3,358						

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	0.15	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	\$228,530		
				TOTAL REVENUES	\$279,501		
				Wages & Benefits	\$15,785		
				Operating Expenses	\$269,661		
				TOTAL EXPENSES	\$285,446		
				COUNTY LEVY	\$5,945		
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 ATCP 50, NR 151	User Fees / Misc	\$0	0.14	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	\$14,512		
				Operating Expenses	\$1,811		
				TOTAL EXPENSES	\$16,323		
				COUNTY LEVY	\$12,009		
23	Regional Conservation Partnership Program	The Regional Conservation Partnership Program (RCPP) 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	1.04	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	\$23,808		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$23,808		
				Wages & Benefits	\$88,168		
				Operating Expenses	\$33,180		
				TOTAL EXPENSES	\$121,348		
				COUNTY LEVY	\$97,540		
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	0.04	Implementation of collaborative efforts to support snowmobile organizations in Sauk County.
				Grants	\$104,650		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$104,650		
				Wages & Benefits	\$3,491		
				Operating Expenses	\$104,650		
				TOTAL EXPENSES	\$108,141		
				COUNTY LEVY	\$3,491		
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	0.03	Implementation of collaborative efforts to support ATV organizations in Sauk County.
				Grants	\$24,819		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$24,819		
				Wages & Benefits	\$2,634		
				Operating Expenses	\$24,819		
				TOTAL EXPENSES	\$27,453		
				COUNTY LEVY	\$2,634		
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; ATCP 79	User Fees / Misc	\$70,500	1.37	Improved and compliant campsites with access to park amenities and activities.
				Grants	\$0		
				Use of Carryforward	\$6,086		
				TOTAL REVENUES	\$76,586		
				Wages & Benefits	\$101,948		
				Operating Expenses	\$31,509		
				TOTAL EXPENSES	\$133,457		
				COUNTY LEVY	\$56,871		

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	3.70	Available and enhanced facilities where the public can enjoy the County's natural resources and open spaces.	
				Grants	\$0			
				Use of Carryforward	\$60,083			
				TOTAL REVENUES	\$189,583			
				Wages & Benefits	\$288,197			
				Operating Expenses	\$170,612			
				TOTAL EXPENSES	\$458,809			
COUNTY LEVY	\$269,226							
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.		Grants	\$650,000	0.22	Increased Secchi Depth Readings to ensure clear water.	
				Use of Carryforward	\$51,480			
				TOTAL REVENUES	\$701,480			
				Wages & Benefits	\$15,964			
				Operating Expenses	\$742,300			
TOTAL EXPENSES	\$758,264							
COUNTY LEVY	\$56,784							
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)	Grants	\$2,245	0.02	Implementation of a project that meets one of the category requirements for the funds.	
				Use of Carryforward	\$0			
				TOTAL REVENUES	\$2,245			
				Wages & Benefits	\$1,756			
				Operating Expenses	\$4,490			
TOTAL EXPENSES	\$6,246							
COUNTY LEVY	\$4,001							
30	Great Sauk State Trail	Development, management, and maintenance of multi-use recreational trails.		User Fees / Misc	\$8,000	0.60	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 Iron Trail.	
				Grants	\$2,000,000			
				Use of Carryforward	\$716,380			
				TOTAL REVENUES	\$2,724,380			
				Wages & Benefits	\$55,058			
				Operating Expenses	\$2,728,380			
				TOTAL EXPENSES	\$2,783,438			
COUNTY LEVY	\$59,058							
Outlay		ADA Transition Plan Implementation White Mound County Park Master Plan Implementation White Mound Bridge Replacement Bluffview County Park Master Plan Implementation Equestrian Campground Restoration Hemlock Park Upgrades		\$44,350	User Fees / Misc	\$0	-	Implementation and completion of specific projects identified on the capital outlay document.
				\$35,500	Grants	\$340,700		
				\$10,100	Use of Carryforward	\$89,950		
				\$5,000	TOTAL REVENUES	\$430,650		
				\$290,700	Wages & Benefits	\$0		
				\$50,000	Operating Expenses	\$435,650		
				TOTAL EXPENSES	\$435,650			
COUNTY LEVY	\$5,000							
Totals				TOTAL REVENUES	\$5,883,918	19.55		
				TOTAL EXPENSES	\$7,586,587			
				COUNTY LEVY	\$1,702,669			

Land Resources & Environment

Output Measures - How much are we doing?					
	Description	2021 Actual	2022 Estimate	2023 Budget	
Conservation	Assist land owners and operators with nutrient management and conservation plans. (Acres installed)	12,327.4 acres	5500 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)	67 practices installed	100 practices installed	100 practices installed	
	CREP Buffer strip program - Linear Feet in program	9,022 linear feet	6000 linear feet	6000 linear feet	
	Agricultural Plastics Programs and participants	7 events / 81 participants 18.98 tons collected	12 events / 125 participants 25 tons collected	12 events / 125 participants 25 tons collected	
	Vouchers Distributed for Dane County HHW	n/a	30 vouchers	30 vouchers	
	Creation and implementation of grazing plans. Acres converted.	574.9 acres	500 acres	500 acres	
	Programs and Participants at Clean Sweep Events	1 program / 453 participants	1 program / 600 participants	1 program / 600 participants	
	Ordinance Rewrites and Revisions	n/a	0 rewrite / 1 revision	0 rewrites / 0 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.	127 FPP 20 LWRM 28 Chapter 26	60 FPP 20 LWRM 15 Chapter 26	60 FPP 20 LWRM 15 Chapter 26	
	Planning and Zoning	Subdivision Plats and Certified Survey Maps (CSMs) approved	2 plats / 102 CSM	2 plats / 80 CSM	1 plat / 80 CSM
Number of county plans completed		0	4 - ADA, White Mound, County Farm, Dept Strategic	1 - Hemlock Park	
Board of Adjustment (BOA) Inspections		8	30	30	
Shoreland Zoning Inspections		9	50	50	
Code Enforcement Complaint/Follow up Inspections		112	90	90	
Non Metallic Mining Reclamation Program - Total Sites/Total Acres		36 sites / 2,415 acres	36 sites / 2,415 acres	36 sites / 2,500 acres	
Non Metallic Mining - Site Inspections		40 inspections	30 inspections	30 inspections	
Non Metallic Mining - Blast Reports		16 reports	15 reports	15 reports	
Ordinance Rewrites and Revisions		0 rewrites / 0 revisions	0 rewrites / 1 revision	2 rewrites / 0 revisions	
Planned Rural Development (PRD) (Lots, agricultural acres converted, and acres protected)		10 Lots 358 participating acres 39.18 PRD lot acres	10 Lots 400 participating acres 35 PRD lot acres	10 Lots 400 participating acres 35 PRD lot acres	
Conditional Use Permit (CUP) (Land Use)		25 CUP	15 CUP	15 CUP	
Conditional Use Permit (Exclusive Agricultural (EA) Zoning Dwelling)		4 CUP	2 CUP	2 CUP	
Land Use / Sanitary Permits Issued		413 Land Use 200 Sanitary	400 Land Use 150 Sanitary	400 Land Use 150 Sanitary	
Code Enforcement Citations		52 citations	50	50	
Wisconsin Fund Grant Awards / Grant Amount		0 / \$0	3 / \$12,000	3 / \$12,000	
Septic System Maintenance Verifications		5,732	4,500	4500	
Soil Test / Septic Closing On-site Inspections		0 Soils On-Site 127 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	26	20	20
		Online camping reservations	1127	950	950
	Direct camping reservations	735	600	600	
	Camping revenue	\$84,093	\$70,000	\$70,000	
	Entrance fee revenue	\$129,986	\$115,000	\$115,000	
	Parks/Properties maintained	15	15	15	
	Boat landings maintained	6	6	6	
	Acres of land maintained	2,017	2,017	2,017	
	Volunteers	0	0	0	
	Number of volunteer hours	0 hours	0 hours	0 hours	
	Prairie Smoke Terrace reservations	57	50	50	
	Other shelter reservations	34	20	20	
	Annual passes given to Sauk County Veterans	344	300	300	
	Paddle sport rental revenue	\$5,305	\$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	n/a	15	15	
	Dams - Staff time for dam inspections/repairs	235	250 hours	250 hours	
	Emergency Action Plans updated	2	1	1	
	Emergency Action Plan meetings	0	1	1	
	Number of GSST trail users	122,203	70,000	70,000	
	GSST Revenue generated - Trail passes	\$10,864	\$8,000	\$8,000	
	GSST staff time (hours)	342	575	575	
	GSST expenses (maintenance, etc.)	\$3,307	\$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?	2021 Actual	2022 Estimate	2023 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.	9 landowners	12 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.	5 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.	3,406 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.	12,327.4 acres	6,000 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.	155 on-site visits	100 on-site visits	100 on-site visits
	Installed conservation practices	Tons of soil saved, amount of phosphorus reduced, and gallons of water infiltrated.	6,663 tons of soil / 6,122 lbs phosphorus reduction / 2,723,574 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.	n/a	30 vouchers	30 vouchers
	Ag Plastics Collection	Participation in recycling efforts for agriculture plastics means less is discarded inappropriately or ending up in a landfill	18.98 tons collected	24 tons collected	24 tons collected
	Clean Sweep Events - Waste Collection	Collection of waste and other items protects the natural resources of the County.	25,105 lbs waste 30,007 lbs electronics	80,000 lbs waste 60,000 lbs electronics	80,000 lbs waste 60,000 lbs electronics
	Parks and Recreation	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.	79 non-reporting 5 failing	100 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.	n/a	15 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.	1 applicant	Program cancelled	Program cancelled
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.	32 plans / 15 acres reclaimed	36 plans / 10 acres reclaimed	36 plans / 0 acres reclaimed
Civic Engagement - # events / # participants		Ensure that a broad segment of the County is participating and planning for the future	26 events/ 263 participants	29 events / 300 participants	1 event / 50 participants
Plan Implementation - # projects or programs initiated		Implementation of plans ensure that the County is meeting identified goals and objectives.	11 projects	68 projects	50 projects
Parks and Recreation	Acres of land acquired for park and recreation activities	Expansion of the County park system in accordance with approved plans.	5 acres	0 acres	0 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.	2 events - 225 participants	4 events / 800 participants	7 events / 350 participants
	Lineal feet of trails developed or improved.	Expansion of the County trail system in accordance with approved plans or authorized projects.	3.5 miles	0 feet	0 feet
	Dam compliance with the State of Wisconsin DNR	Safety for county residents and visitors	Yes	Yes	Yes

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RESOURCES & ENVIRONMENT											
<u>Revenues</u>											
Tax Levy	1,128,574	1,358,964	1,554,154	1,448,624	1,448,624	1,702,669	254,045	17.54%	White Mound Bridge Replacement	10,100	0
Grants & Aids	305,345	487,523	532,600	3,690,251	3,581,201	3,751,722	61,471	1.67%	Horse Camp Electric/Restrooms	290,700	0
Licenses & Permits	272,997	345,853	344,998	271,300	269,150	272,300	1,000	0.37%	Hemlock Park Upgrades	50,000	0
Fees, Fines & Forfeitures	11,072	17,238	11,647	6,500	9,000	7,250	750	11.54%	ADA Transition Plan Implementation	44,350	0
User Fees	55,633	272,726	260,260	256,757	261,657	257,257	500	0.19%	White Mound Park Master Plan	35,500	0
Intergovernmental	89,582	129,234	122,866	167,562	167,561	30,451	(137,111)	-81.83%	Bluffview Community Park Signage	5,000	5,000
Donations	500	500	0	500	0	0	(500)	-100.00%			
Miscellaneous	512	669	25,445	2,500	0	0	(2,500)	-100.00%	2023 Total	435,650	5,000
Use of Fund Balance	0	345,560	0	1,702,490	0	1,564,938	(137,552)	-8.08%			
Total Revenues	1,864,215	2,958,267	2,851,970	7,546,484	5,737,193	7,586,587	40,103	0.53%	2024	95,000	35,000
									2025	35,000	35,000
									2026	35,000	35,000
									2027	0	0
<u>Expenses</u>											
Labor	874,746	1,116,882	1,148,130	1,227,289	1,235,345	1,314,394	87,105	7.10%			
Labor Benefits	262,965	343,299	362,211	416,267	427,085	460,801	44,534	10.70%			
Supplies & Services	497,764	1,276,529	829,261	5,591,586	1,161,794	5,375,742	(215,844)	-3.86%			
Capital Outlay	0	221,557	83,384	311,342	100,000	435,650	124,308	39.93%			
Addition to Fund Balance	228,740	0	428,984	0	2,812,969	0	0	0.00%			
Total Expenses	1,864,215	2,958,267	2,851,970	7,546,484	5,737,193	7,586,587	40,103	0.53%			
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

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PARKS											
<u>Revenues</u>											
Tax Levy	303,373	0	0	0	0	0	0	0.00%	None	0	0
Grants & Aids	51,133	0	0	0	0	0	0	0.00%			
Licenses & Permits	10,381	0	0	0	0	0	0	0.00%	2023 Total	0	0
User Fees	151,842	0	0	0	0	0	0	0.00%			
Intergovernmental	39,913	0	0	0	0	0	0	0.00%			
Donations	125	0	0	0	0	0	0	0.00%	2024	0	0
Miscellaneous	1,075	0	0	0	0	0	0	0.00%	2025	0	0
Use of Fund Balance	265,339	0	0	0	0	0	0	0.00%	2026	0	0
									2027	0	0
Total Revenues	823,180	0	0	0	0	0	0	0.00%			
<u>Expenses</u>											
Labor	229,646	0	0	0	0	0	0	0.00%			
Labor Benefits	55,684	0	0	0	0	0	0	0.00%			
Supplies & Services	370,103	0	0	0	0	0	0	0.00%			
Capital Outlay	167,747	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	823,180	0	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:

- 2023 Budget Outlook:** The 2023 Budget considers: increased staffing costs, increased dam repair and/or replacement expenses, capital outlay items, and decreases or increases in anticipated grant and revenue amounts when compared to prior years.
- 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. Additional repairs were realized in 2022 for the Delton Dam, which added to the total cost for the facility. Repair costs have been included for both projects, with the projects at both dams 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 had stalled. But, new guidance provided in 2022 by the DNR resulted in our ineligibility for use of the DNR Municipal Dam Grant for this project. Construction is expected in 2023.
- Change 2 - Implementation of Master Plans:** Planning and parks staff worked to create and the County Board adopted a number of master plans for the department in 2022, to include: ADA Audit and Transition Plan, White Mound County Park Master Plan, Sauk County Farm Master Plan, and Bluffview County Park Master Plan. Implementation guidance is provided for in each of the plans. The 2023 budget has funding available for implementation of these plans.
- 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, and ultimately the 400 Trail in the City of Reedsburg. Carry forward funds are included in the budget for any projects associated with the trail's construction. To create a corridor plan for the remaining segments, an RFP will be issued 2022, which will initiate an overall corridor planning process to assist the County in working with local communities to identify future trail and associated amenity locations. The County is also undergoing an RFP process with Dane County for the design and engineering of the WI River Bridge.
- Change 4 - Discontinuation of WI Fund:** The Wisconsin Fund has assisted low income individuals meeting certain requirements with funding to replace failing septic systems. The program has helped many individuals throughout the County since the programs inception. However, the program was discontinued at the state level. No additional applications can be accepted after 2022. The department will continue try to find other resources that may be available to assist these households.
- Change 5 - Use of County Farm Revenue:** In previous years, the Department has limited the amount of County Farm revenue used to cover operating expenses to \$15,000. However, with implementation of the Sauk County Farm Master Plan, additional funds in the amount of \$24,000 will be used as operating funds to establish additional pasture area as well as to implement other components of the master plan. The use of these funds towards operating costs does reduce the amount of revenue from the lease being used towards wages/salaries of department staff for oversight of the property.
- Change 6 - Parks Staffing Changes:** Reduction in parks seasonal staff by one position at \$9,173. Funding will be put towards the proposed new full-time Maintenance Technician position that has been included in the 2023 budget. In addition, policies are being proposed, which would create on-call pay for existing staff as well as premium pay for seasonal staff to provide an incentive for working nights, weekends, and holidays.
- Change 7 - Baraboo Range:** Monitoring of the Baraboo Range Protection Program (BRPP) easements will continue in 2023. This program will use \$2,533 of the \$101,789 carryforward in 2022. The monitoring of the BRPP easements is required indefinitely.

Description of Change	2022 Amended LRE Budget	All Other Operations Cost to Continue Operations in 2023	Changes from Prior Year							2023 Budget Request	Change from 2022 to 2023 Budget
			Dam Maintenance Change 1	Implementation of Master Plans Change 2	Great Sauk State Trail Construction Change 3	Discontinuation of WI Fund Change 4	Use of County Farm Revenue Change 5	Parks Staffing Changes Change 6	Baraboo Range Monitoring Use Not Anticipated Change 7		
Tax Levy	1,448,624	105,136	46,549	5,000	11,539	0	21,823	63,998	0	1,702,669	254,045
Use of Fund Balance or Carryforward Funds	1,702,490	(687,130)	232,712	211,780	(23,255)	0	228,530	0	(100,189)	1,564,938	(137,552)
All Other Revenues	4,395,370	(262,310)	(46,177)	252,597	0	(20,500)	0	0	0	4,318,980	(76,390)
Total Funding	7,546,484	(844,304)	233,084	469,377	(11,716)	(20,500)	250,353	63,998	(100,189)	7,586,587	40,103
Labor Costs	1,643,556	51,993	6,545	0	11,539	0	(2,497)	63,998	61	1,775,195	131,639
Supplies & Services	5,591,586	(551,228)	226,539	0	(23,255)	(20,500)	252,850	0	(100,250)	5,375,742	(215,844)
Capital Outlay	311,342	(345,069)	0	469,377	0	0	0	0	0	435,650	124,308
Total Expenses	7,546,484	(844,304)	233,084	469,377	(11,716)	(20,500)	250,353	63,998	(100,189)	7,586,587	40,103

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 2023.
- Ordinance Updates:** Continue work on outdated county ordinances with approximate completion in 2023, which include Chapter 7 Zoning and Chapter 22 Land Division and Subdivision Regulations.
- Sauk County Well Water Monitoring Program:** The County will be entering the fourth 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
- RCPP Continuation:** During 2023, we will continue implementation of our last year of 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
- 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 2023. 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.
- Chapter 26 Implementation:** With amendments to Chapter 26: Agricultural Performance Standards and Manure Management, the department will continue to work with landowners to implement the provisions of the ordinance, particularly as it relates to nutrient management planning and manure storage facilities.
- Hemlock Park Master Plan:** With the required updates to the Hemlock Dam, the County has identified that a master planning process for Hemlock Park is 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. Additional ARPA funds were provided for implementation of future park projects. Staff intends to kick-off the planning process in late 2022, with plan adoption in 2023.

Landfill Remediation

Department Vision - Where the department would ideally like to be
Manage and maintain the resources and responsibilities for the long-term care, restoration and management of the areas degraded by former landfill operations.

Department Mission - Major reasons for the department's existence and purpose in County government
Assure facilities and grounds are properly maintained, that appropriate testing and management continues, maintain the methane management system in good working order and manage expensed to minimize potential future impact of the long term care of the site on the tax levy.

Elements of Countywide Mission Fulfilled
Promote safe community Stewardship of natural resources

Specific Strategic Issues Addressed
Protect air, water, land

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain compliance with required Federal and State monitoring.	No notices of noncompliance are received	Monitor site, monitor flare operations, completion of required testing and filing of reports.	12/31/2023
Provide adequate funding for perpetual care of the landfill sites.	Need for tax levy is minimal or none	Complete and maintain detailed interest earned on investments and expenditure projections.	12/31/2023
Assure that residents in the area of the former landfill operations have a safe drinking water supply.	Water samples from neighboring wells are within safe limits	Request delisting from the Environmental Protection Agency National Priority List, the "Superfund" list.	3/31/2023

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 Budget	FTE's	Key Outcome Indicator(s)	
Old Landfill	Maintenance of the landfill site closed in 1983. Includes methane gas extraction, care of the landfill cover to prevent erosion, and groundwater testing.	Wis Stats 289 Admin Code NR 520	Misc./Interest	\$10,000	-	
			Use of Fund Balance	\$31,260		
			Grants	\$0		
			TOTAL REVENUES	\$41,260		
			Wages & Benefits	\$0		
			Operating Expenses	\$41,260		
			TOTAL EXPENSES	\$41,260		
COUNTY LEVY	\$0					
New Landfill	Maintenance of the landfill site closed in 2005. Includes methane gas extraction, leachate (water) extraction and treatment, care of the landfill cover to prevent erosion, and groundwater testing.	Wis Stats 289 Admin Code NR 520	Misc./Interest	\$15,000	-	
			Use of Fund Balance	\$55,745		
			Grants	\$0		
			TOTAL REVENUES	\$70,745		
			Wages & Benefits	\$0		
			Operating Expenses	\$70,745		
			TOTAL EXPENSES	\$70,745		
COUNTY LEVY	\$0					
Totals			TOTAL REVENUES	\$112,005	-	
			TOTAL EXPENSES	\$112,005		
			COUNTY LEVY	\$0		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Gallons of leachate removed from landfill	182,534	186,240	220,000
Methane management system running at peak performance with minimal down time	Flare monitored remotely, runtime approximately 85%	Flare monitored remotely, runtime approximately 80%	Flare monitored remotely, runtime approximately 80%
Annual Inspections are completed by DNR and staff	No violations or issues	No violations or issues	No violations or issues

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Leachate volume remains consistent with facility history as well as weather conditions	Low leachate levels indicate the landfill cap remains in safe condition	Levels appear to be consistent with all conditions	Levels appear to be consistent with all conditions	Levels appear to be consistent with all conditions
Methane system running	Methane levels are safe since the methane is being processed correctly	85% Runtime	85% Runtime	85% Runtime
Positive Inspection report - issues with cover are addressed	Landfill is safe	Positive Report	Anticipate Positive report	Anticipate Positive report

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LANDFILL REMEDIATION FUND											
<u>Revenues</u>											
Interest	116,108	43,998	7,273	25,000	25,000	25,000	0	0.00%	None	0	0
Use of Fund Balance	0	52,560	70,631	85,969	84,485	87,005	1,036	1.21%			
Total Revenues	116,108	96,558	77,904	110,969	109,485	112,005	1,036	0.93%	2023 Total	0	0
<u>Expenses</u>											
Supplies & Services	93,866	96,558	77,904	110,969	109,485	112,005	1,036	0.93%	2024	0	0
Addition to Fund Balance	22,241	0	0	0	0	0	0	0.00%	2025	0	0
Total Expenses	116,108	96,558	77,904	110,969	109,485	112,005	1,036	0.93%	2026	0	0
									2027	0	0
Beginning of Year Fund Balance	4,872,748	4,894,989	4,842,429		4,771,798	4,687,313					
End of Year Fund Balance	4,894,989	4,842,429	4,771,798		4,687,313	4,600,308					

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, 2021, these investments are:

1. Settlements from certain parties who contributed waste to the first landfill and from Sauk County's previous liability insurance company: \$3,176,499.
2. Funds held by the Wisconsin Department of Natural Resources for long-term care of the second landfill: \$1,776,897.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	2023 Budget Request
Description of Change					
Tax Levy	0	0			0
Use of Fund Balance or Carryforward Funds	85,969	1,036			87,005
All Other Revenues	25,000	0			25,000
Total Funding	110,969	1,036	0	0	112,005
Labor Costs	0	0			0
Supplies & Services	110,969	1,036			112,005
Capital Outlay	0	0			0
Transfers to Other Funds	0	0			0
Addition to Fund Balance	0	0			0
Total Expenses	110,969	1,036	0	0	112,005

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 April of 2022, and as of December 31, 2021 was estimated at \$1,821,126. 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, 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	Objectives - Specific achievements	Completion
<u>Sustainability</u>			
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.	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 equipment 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	Ongoing
<u>Utilization</u>			
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.	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 resources 	Ongoing
	Improved internal collaboration	Improve utilization of MS Teams	December-23

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>Risk prone percentage</p> <p>System Security incidents Reported and followed up on.</p> <p>Reductions in medium and high risk exposures identified in periodic Security Risk Assessments and annual audit</p> <p>Continuity between policy and system settings</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>Risk prone percentage lower than industry average per InfoSec Dashboard statistics</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 • Maintain end user policies <p>Document all incidents through the Incident Reporting Process</p> <ul style="list-style-type: none"> • Items identified addressed in a timely fashion • Assessment performed bi annually or less <ul style="list-style-type: none"> • Improve desktop deployment strategy • Revise: Policy, Standards, Replacement Cycles • Development of a written systems DR plan 	<p>Ongoing</p> <p>Ongoing</p> <p>As Required</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>Requests fulfilled to requesting departments and outside agency specifications</p>	<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>Departmental Requests</p>	<p>Ongoing</p> <p>As Required</p>

Program Evaluation

Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
Technical Support	Majority of MIS department work in this program. Encompasses all helpdesk activities, hardware replacement and upgrade, software upgrades and system administration.		Other Revenues	\$1,053,456	4.06	Average hours per help call Project closed / projects in queue
			TOTAL REVENUES	\$1,053,456		
			Wages & Benefits	\$407,676		
			Operating Expenses	\$1,307,029		
			TOTAL EXPENSES	\$1,714,705		
			COUNTY LEVY	\$661,248		

Management Information Systems

Research and Development	Work with County departments/agencies to 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.	Work with County departments/agencies to evaluate new technology and implement the solution 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	\$5,700	2.24	
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$5,700		
			Wages & Benefits	\$251,445		
			Operating Expenses	\$24,206		
			TOTAL EXPENSES	\$275,651		
COUNTY LEVY	\$269,951					
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	\$72,922		
			Operating Expenses	\$11,775		
			TOTAL EXPENSES	\$84,697		
COUNTY LEVY	\$84,697					
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		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$95,128		
			Operating Expenses	\$42,337		
			TOTAL EXPENSES	\$137,465		
COUNTY LEVY	\$137,465					
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	\$21,522		
			Operating Expenses	\$856		
			TOTAL EXPENSES	\$22,378		
COUNTY LEVY	\$2,378					
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.		TOTAL REVENUES	\$0	0.44	Downtime in hours Enhanced functions utilized
			Wages & Benefits	\$42,044		
			Operating Expenses	\$242,302		
			TOTAL EXPENSES	\$284,346		
			COUNTY LEVY	\$284,346		

Management Information Systems

Outlay	Purchase technology items and products for County technology.	Other Revenues	\$500,271	8.50	
		TOTAL REVENUES	\$500,271		
		Operating Expenses	\$564,653		
		TOTAL EXPENSES	\$564,653		
		COUNTY LEVY	\$64,382		
Totals			TOTAL REVENUES	\$1,579,427	8.50
			TOTAL EXPENSES	\$3,083,896	
			COUNTY LEVY	\$1,504,468	

Output Measures - How much are we doing?

Description	2021 Actual	2022 Estimate	2023 Budget
Service Request Volume	10,049	9,900	10,500
Service Request Hours	6,541	7,000	7,500
Projects Opened	1,993	1,800	1,800
Projects Closed	2,222	1,800	1,800
Project Hours Total	1,844	2,000	2,000
External Support Hours	267	360	350
Planned System Downtime Hours	29	70	70
Consulting Expenditures	53,038	150,000	140,000
Total Information Technology Expenditure	1,741,677	2,500,000	3,000,000
Number of Trainings Provided by MIS Staff	7	18	18
Security Incidents Reported	20	16	25

Key Outcome Indicators - How well are we doing?

Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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. Preventing such outages is the first priority of our maintenance programs.	1.30	0.00	<3 hrs
Non-Critical Unplanned Downtime (in hours)		2.00	5.00	<10 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	0.64 (38 minutes)	0.66 (40 minutes)	0.60 (36 minutes)
Project Closed / Projects in Queue	This is a measure of capacity vs workload and serves as a partial indicator of effectiveness	95.00%	70.00%	50.00%
Items Identified in Risk Assessment Addressed		NA	3	5
Users to complete annual training	Percentage of employees that completed the annual security awareness training	67.00%	70.00%	90.00%
Risk Prone Percentage	Percentage of employees that exhibit risk prone behavior based upon periodic assessments by KnowBe4	14.00%	10.00%	<13%

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact		
MANAGEMENT INFORMATION SYSTEMS													
<u>Revenues</u>													
Tax Levy	1,454,203	1,656,099	1,512,406	1,500,826	1,500,826	1,504,469	3,643	0.24%	Replacement PCs	251,936	251,936		
Grants & Aids	0	76,123	134,011	0	0	0	0	0.00%	New PC's	25,687	25,687		
User Fees	17,294	21,408	17,543	0	0	0	0	0.00%	Replacement Printers	29,430	29,430		
Intergovernmental	1,592,211	1,599,854	1,424,286	1,793,476	1,788,476	1,579,427	(214,049)	-11.93%	Replacement Copiers	33,000	33,000		
Use of Fund Balance	0	11,385	0	562,557	67,557	0	(562,557)	-100.00%	New Printers	6,400	6,400		
									New Copiers	6,600	6,600		
									Phone Equipment	5,000	5,000		
Total Revenues	3,063,708	3,364,869	3,088,246	3,856,859	3,356,859	3,083,896	(772,963)	-20.04%	Replacement Hardware	45,000	45,000		
									New Hardware	13,500	13,500		
<u>Expenses</u>													
Labor	677,934	692,226	659,457	679,374	679,374	678,782	(592)	-0.09%	Network/Infrastructure	90,600	90,600		
Labor Benefits	193,564	204,575	194,591	199,787	199,787	211,956	12,169	6.09%	Software Upgrades	2,500	2,500		
Supplies & Services	1,342,602	1,439,654	1,216,450	1,486,014	1,566,764	1,628,505	142,491	9.59%	Avatar System	30,000	30,000		
Capital Outlay	680,433	1,028,414	578,889	1,491,684	910,934	564,653	(927,031)	-62.15%	Phone System	25,000	25,000		
Addition to Fund Balance	169,175	0	438,859	0	0	0	0	0.00%					
Total Expenses	3,063,708	3,364,869	3,088,246	3,856,859	3,356,859	3,083,896	(772,963)	-20.04%	2023 Total	564,653	564,653		
Beginning of Year Fund Balance											Included in General Fund Total		
End of Year Fund Balance											2024	565,500	565,500
											2025	740,500	740,500
											2026	608,500	608,500
											2027	1,060,500	1,060,500

Changes and Highlights to the Department's Budget:

No significant changes

Description of Change	<u>2022</u>			<u>2023</u>		
	Amended Budget	Less CF Funding	Operational Budget	Projected Health Insurance Increase	2023 Cost to Continue Operations	Budget Request
Tax Levy	1,500,826		1,500,826	10,316	(6,673)	1,504,469
Use of Fund Balance or Carryforward Funds	12,500	(550,057)	(537,557)		537,557	0
Replacement Fund	126,602		126,602		10,613	137,215
All Other Revenues	2,216,931	(368,546)	1,848,385		(406,173)	1,442,212
Total Funding	3,856,859	(918,603)	2,938,256	10,316	135,324	3,083,896
Labor Costs	879,161		879,161	10,316	1,261	890,738
Unemployment Comp	0		0		0	0
Supplies & Services	1,486,014		1,486,014		142,491	1,628,505
Capital Outlay	1,491,684	(918,603)	573,081		(8,428)	564,653
Total Expenses	3,856,859	(918,603)	2,938,256	10,316	135,324	3,083,896

Issues on the Horizon for the Department:

The greatest challenge with regard to the County's 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

Cross Sectional Analysis of County Operations

Proactive Relationships to Retain Programmatic and Financial Flexibility

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Settlement of WPPA (Sheriff's Department) collective bargaining agreement prior to contract expiration.	Collective bargaining agreement settled before January 2024.	Review of economic conditions and operational needs. Successful completion of negotiations. Union ratification. Board approval. Signed contract. Prep for implementation.	December 2023
Overhaul of Classification and Compensation System.	New classification and compensation system implemented and appeals process conducted.	Assist contractor on organizational review, market analysis, and position review. Review and approve plan with board approval. Implement plan. Conduct appeals process. Train on new system. Update job descriptions.	October 2023
Healthier employees and future lower health insurance premiums.	Successful completion of Phase 1 of the Sauk County Wellness Plan and review of additional insured on county health plan.	50% enrollment in insurance provider's health portal. 30% of employees complete an online health assessment. Quarterly campaigns. Plan in place for biometric communication in 2024.	December 2023
Management of complex employment laws related to human resources.	5 or more managers attend each training session held. Liability claims related to employment are kept to 5 or fewer.	Conduct Manager's Toolkit training session twice. Implement Annual Refresher manager training. Responsive to manager concerns. HR staff attend at least 1 training related to employment law.	December 2023
Effective human resources programs that engage employees and make Sauk County an employer of choice.	Turnover below 20%. Retention at 80% or above.	Development of Parenthood FAQ. Development and implementation of Leadership Toolkit training session. Completion of metrics to determine effectiveness. Employee appreciation gifts. Years of	December 2023
Leverage approaches to talent acquisition.	Candidate drop off reduced by 5%. 95% of offers accepted. 90% of offers to first choice accepted.	Review of occupational health pre-employment process. Revitalize Personnel front entry-way. Review of interview questions. Implementation of social media recruitment and branding.	October 2023
Maintain a safe and productive workforce.	Fewer workers compensation claims. Reduced workers compensation incident rate.	Implementation of 6 departmental safety committees and continued quarterly meetings of the leadership safety committee. All mandated safety trainings conducted. One "fun" safety training conducted.	December 2023
Minimize Sauk County's risk exposure.	Fewer claims overall. Claims reporting not delayed beyond 24 hours on average.	Review of respirator process and procedures. Review of property in the open. Occupational health provider review.	October 2023
Develop and maximize human resources related technology.	Implementation and utilization of effective timekeeping and human resources information system.	Implementation of electronic I-9. Begin planning for greater conversion to electronic HR processes.	December 2023
Review of SCCO Chapter 13 and Policy Document(s).	Additional Personnel Ordinance, Employee Handbook Policy Document, and Safety Manual updated in 2023.	Review of ordinance and employee handbook. Update if necessary. Four safety policies updated and implemented.	December 2023

Personnel Department

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 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	0.75	Employment Liability Claims at 5 claims or below
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$64,509		
			Operating Expenses	\$21,350		
			TOTAL EXPENSES	\$85,859		
			COUNTY LEVY	\$85,859		
Labor Relations	Collective bargaining, contract interpretation, contract preparation, labor/management relations, grievance meditation/arbitration, conflict dispute/resolution	Wis Stats 111	TOTAL REVENUES	\$0	0.15	Average Contract Settlement
			Wages & Benefits	\$16,402		
			Operating Expenses	\$18,745		
			TOTAL EXPENSES	\$35,147		
			COUNTY LEVY	\$35,147		
Recruitment and Retention	On-line application system, employment advertising, interviews, testing, selection, union position postings, shift bids, exit interviews, stay interviews	Wis Stats 103	Wages & Benefits	\$86,946	1.15	Retention rate at 80% or above.
			Operating Expenses	\$4,745		
			TOTAL EXPENSES	\$91,691		
			COUNTY LEVY	\$91,691		
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	\$60,000	0.40	Completion, implementation and maintenance of classification and compensation analysis.
			TOTAL REVENUES	\$60,000		
			Wages & Benefits	\$39,480		
			Operating Expenses	\$64,245		
			TOTAL EXPENSES	\$103,725		
			COUNTY LEVY	\$43,725		
Benefits Administration	ACA implementation, Family Medical Leave Act (FMLA), COBRA, HIPAA, Deferred Compensation, HIPAA Investigation, 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	\$4,800	1.25	Low health insurance percentage increase over prior year and variety of options for voluntary benefits.
			TOTAL REVENUES	\$4,800		
			Wages & Benefits	\$118,006		
			Operating Expenses	\$47,245		
			TOTAL EXPENSES	\$165,251		
			COUNTY LEVY	\$160,451		
Risk Management and Safety	Coordinate all aspects of Workers Compensation program, risk management, liability, safety and other related training.	Wis Stats 101, 102, 343	Use of Carryforward	\$0	1.30	Reduced risk, liability and maintain lower modification rating for Workers Compensation.
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$114,826		
			Operating Expenses	\$21,905		
			TOTAL EXPENSES	\$136,731		
			COUNTY LEVY	\$136,731		
Totals			TOTAL REVENUES	\$64,800	5.00	
			TOTAL EXPENSES	\$618,404		
			COUNTY LEVY	\$553,604		

Personnel Department

Output Measures - How much are we doing?				
Description	2021 Actual	2022 Estimate	2023 Budget	
Benefits Administration - Leave of Absence Coordination	409 FMLA applications 147 COBRA notices	450 FMLA applications 150 COBRA docs	425 FMLA applications 140 COBRA docs	
Benefits Administration - New Employee Benefits Orientation	123	130	125	
Classification and Compensation - General Administration	469 performance appraisals 15 internal promotions 4 reclass vacant positions 6.52 new positions created 12 reclass budget process 0 project position created 23 LTE created 1 positions eliminated	500 performance appraisals 10 internal promotions 5 reclass vacant positions 11 new positions created 0 reclass budget process 0 project position created 18 LTE created 1 positions eliminated	500 performance appraisals 10 internal promotions 5 reclass vacant positions 8 new positions created 0 reclass budget process 0 project position created 10 LTE created 0 positions eliminated	
Employee Assistance Program	17 EE Helpline calls 1 Supervisory call 46 online visits 2.2% utilization rate	20 EE Helpline calls 4 Supervisory call 50 online visits 2.4% utilization rate	25 EE Helpline calls 10 Supervisory call 75 online visits 2.5% utilization rate	
Employee Onboarding Program (Admin, EM, HR, MIS, Safety)	7	12	12	
Employee Retention and Turnover	19% Turnover 82% Retention	19% Turnover 81% Retention	18% Turnover 82% Retention	
Health Insurance Participants (Employees)	497	500	500	
Labor Relations	1 contract negotiation 0 grievance arbitration hearings 1 side letter ongoing	1 contract negotiation 0 grievance arbitration hearings 1 side letter merged into	1 contract negotiation 0 grievance arbitration hearings 0 side letter	
Recruitment and Selection - (All Departments)	182 recruitments 1,481 applicants 13 postings	175 recruitments 1,500 applicants 20 postings	150 recruitments 1,600 applicants 10 postings	
Training Programs	5 management sessions 0 leadership sessions 10 Safety Trainings 5 General EE Trainings	15 management sessions 0 leadership sessions 10 Safety Trainings 4 General EE Trainings	10 management sessions 2 leadership sessions 2 Annual Management Refresher 15 Safety Trainings 5 General EE Trainings	
Wellness Fair for Employees	149 attendees 22 vendors	155 attendees 19 vendors	160 attendees 20 vendors	
Workers Compensation	5.57 WC Incident Rate 1.48 Lost workday cases	5.50 WC Incident Rate 2.0 Lost workday cases	5.00 WC Incident Rate 1.5 Lost workday cases	
Property/Liability Claims Management	8 Liability Claims 3 Employment Liability Claims 13 Property Claims	10 Liability Claims 2 Employment Liability Claims 15 Property Claims	8 Liability Claims 1 Employment Liability Claims 10 Property Claims	
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Benefits Administration - Health Insurance Percentage Increase Over Prior Year	Lower overall health insurance premiums results in reductions for employee and employer share of health insurance.	3.90%	6.90%	TBD
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%	10.00%	30.00%
Labor Relations (Average Contract Settlement - Sheriff's Department)	Internal parity between all departments while maintaining competitiveness for talent acquisition purposes.	1.75%	3.00%	2.17%
Employment Liability Claims at 5 claims or below	Departments are successfully navigating employment concerns prior to litigation	100.00%	100.00%	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.	82.00%	81.00%	82.00%

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PERSONNEL											
<u>Revenues</u>											
Tax Levy	574,504	709,215	579,890	550,983	550,983	553,603	2,620	0.48%	None	0	0
Grants & Aids	0	0	0	80,000	20,000	60,000	(20,000)	-25.00%			
User Fees	1,471	1,745	753	1,000	800	800	(200)	-20.00%	2023 Total	0	0
Intergovernmental	1,600	0	0	0	0	0	0	0.00%			
Miscellaneous	4,064	7,302	6,163	3,000	4,109	4,000	1,000	33.33%			
Use of Fund Balance	0	0	0	94,213	10,181	0	(94,213)	-100.00%	2024	0	0
									2025	0	0
Total Revenues	581,639	718,262	586,806	729,196	586,073	618,403	(110,793)	-15.19%	2026	0	0
									2027	0	0
<u>Expenses</u>											
Labor	341,381	329,968	306,275	344,848	335,223	342,889	(1,959)	-0.57%			
Labor Benefits	99,994	90,352	92,410	97,694	77,855	97,280	(414)	-0.42%			
Supplies & Services	98,960	86,986	85,625	286,654	172,995	178,234	(108,420)	-37.82%			
Addition to Fund Balance	41,304	210,956	102,496	0	0	0	0	0.00%			
Total Expenses	581,639	718,262	586,806	729,196	586,073	618,403	(110,793)	-15.19%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

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.

Change 1: The 2022 budget included \$80,000 of American Rescue Plan Act (ARPA) funds for a classification and compensation analysis of all positions within Sauk County. This analysis began in 2022 (estimated to spend \$20,000) and will not be completed until 2023 (\$60,000).

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change			Classification and Compensation Analysis			
Tax Levy	550,983	2,620				553,603
Use of Fund Balance or Carryforward Funds	94,213	(94,213)				0
All Other Revenues	84,000	800	(20,000)			64,800
Total Funding	729,196	(90,793)	(20,000)	0	0	618,403
Labor Costs	442,542	(2,373)				440,169
Supplies & Services	286,654	(88,420)	(20,000)			178,234
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	729,196	(90,793)	(20,000)	0	0	618,403

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
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 - 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
Support an engaged, well-trained, and strategically-focused public health workforce	1. # of new people that intern/volunteer with PHSC, 2. Outreach to colleges about non-traditional paths to Public Health, 3. Number of students attending career day presentations at local high schools to learn about careers in public health	Encourage individuals with diverse backgrounds and experiences to volunteer with or intern for Public Health positions	12/31/2023
	1. # of wellness/work life balance resources/activity (e.g. Weekly Wellness Wednesday), 2. Staff retention rate, 3. # of staff recognitions	Create an environment that encourages staff retention	12/31/2023
	1. Train 100% of new staff in required ICS training within 6 months of hire, 2. 100% of staff have completed required annual trainings 3. All staff report participation in at least one training related to core competencies	Provide training to assure a prepared and capable PH workforce	12/31/2023
	1. meetings with all budget supervisors conducted quarterly, 2. Budget reports sent to all budget supervisors monthly	Assure all programs are managing budgets to maximize program potential to deliver goals and objectives.	12/31/2023
Increase awareness of services provided by Public Health Sauk County	1. # of one-on-one (education) outreach activities to increase NFP referrals, 2. # of WIC outreach activities, 3. # of one-on-one (education) outreach activities to increase PNCC referrals	Increase outreach efforts to referral partners	12/31/2023
	1. Total website visits on Health website pages, 2. # of social media page impressions, 3. On Demand TV Advertising Video impressions	Assess digital media outreach visitor insights monthly to determine the reach of outreach efforts	12/31/2023
	1. # of CHIP related presentations provided (in person or virtual), 2. # of press releases and newsletters (or newsletter articles), 3. # of materials translated to Spanish or other languages as needed	Continue to provide relevant health information in an accessible manner to all who live, learn work and play in Sauk County	12/31/2023
Provide services to improve the health of Sauk County residents	1. # of children vaccinated through VFC, 2. # of vaccine clinics hosted, 3. # vouchers for medical and dental needs	Improve Health of Sauk County Residents Across the Lifespan-(ex: Immunizations, Screenings, Dental/Medical Vouchers)	12/31/2023
	1. # of Narcan units distributed, 2. # of response team visits to clients about substance use, 3. # of efforts toward policy and systems changes to promote health	Provide prevention and harm reduction services to reduce substance misuse and related harms	12/31/2023
	1. perform tick drags monthly during tick season, 2. Number of pool/water attraction inspections completed, 3. number of radon kits sold, 4. # of education encounters during routine food establishment inspections	Refine programs that support healthy environments through education, data collection and quality improvement.	12/31/2023
	1. NFP retention rate by pregnancy, 2. NFP retention rate by infancy, 3. NFP retention rate by toddlerhood, 4. % of WIC voucher \$\$ redeemed at Farmer's Markets, 5. % of WIC moms who initiated breastfeeding are still breastfeeding at six months	Improve Health of Pregnant Women and Children Age 0-5	12/31/2023
Engage the community in coalitions and other Public Health activities	1. # of new policy recommendations made by coalitions and review teams, 2. Attendance at Community Coalition/Committee Meetings will reflect the participation of individuals with lived experience relevant to the health policy changes discussed	Involve the community in Policy/Systems Changes, Health Equity	12/31/2023
	1. # of community partners actively participating in CHIP-related coalitions, 2. Strategic action taken on all three CHIP priority areas, 3. # of coalition/committee meetings held related to CHIP Priorities	Contribute towards the implementation of the CHIP in collaboration with partners	12/31/2023

Public Health

Program Evaluation							
Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)	
1	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. 140	Fees / Medicaid	\$ -	0.93	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.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 65,000		
				TOTAL REVENUES	\$ 65,000		
				Wages & Benefits	\$ 102,857		
				Operating Expenses	\$ 68,238		
				TOTAL EXPENSES	\$ 171,095		
COUNTY LEVY	\$ 106,095						
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 & Wis. Stat. 252	Fees / Medicaid	\$ -	1.24	100% of reportable communicable disease cases are tracked, assessed for investigation needs, and prevention activities are designed if data support the need.
				Grants / Donations	\$ 5,300		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 5,300		
				Wages & Benefits	\$ 132,208		
				Operating Expenses	\$ 10,170		
				TOTAL EXPENSES	\$ 142,378		
COUNTY LEVY	\$ 137,078						
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	Fees / Medicaid	\$ 500	0.18	100% of TB cases are tracked and educated and connected to testing and treatment if appropriate.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 500		
				Wages & Benefits	\$ 20,187		
				Operating Expenses	\$ 4,804		
				TOTAL EXPENSES	\$ 24,991		
COUNTY LEVY	\$ 24,491						
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	Fees / Medicaid	\$ -	0.12	Maintain at least 50% of the COVID-19 monthly page hits.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 12,977		
				Operating Expenses	\$ 5,000		
				TOTAL EXPENSES	\$ 17,977		
COUNTY LEVY	\$ 17,977						

Public Health

5	Immunization	A fundamental role of public health is to assure residents receive appropriate immunizations so as to reduce preventable disease. County data is evaluated and used to develop initiatives to increase immunization rates in Sauk County.	DHS Ch. 144.08	Fees / Medicaid	\$ 500	1.01	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%.
				Grants / Donations	\$ 18,808		
				Carryforward / Fund Balance	\$ 75,000		
				TOTAL REVENUES	\$ 94,308		
				Wages & Benefits	\$ 107,888		
				Operating Expenses	\$ 28,798		
				TOTAL EXPENSES	\$ 136,686		
				COUNTY LEVY	\$ 42,378		
6	PNCC	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 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.	DHS Ch. 253.07	Fees / Medicaid	\$ 75,000	0.91	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.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 75,000		
				Wages & Benefits	\$ 98,310		
				Operating Expenses	\$ 14,258		
				TOTAL EXPENSES	\$ 112,568		
				COUNTY LEVY	\$ 37,568		
7	Nurse Family Partnership	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. 253.07	Fees / Medicaid	\$ -	6.15	NFP - Maintain preterm and low birth rate 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. Serve 90 families.
				Grants / Donations	\$ 509,197		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 509,197		
				Wages & Benefits	\$ 655,610		
				Operating Expenses	\$ 80,608		
				TOTAL EXPENSES	\$ 736,218		
				COUNTY LEVY	\$ 227,021		

Public Health

8	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	Fees / Medicaid	\$ -	0.10	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 / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 11,175		
				Operating Expenses	\$ -		
				TOTAL EXPENSES	\$ 11,175		
COUNTY LEVY	\$ 11,175						
9	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 and is aimed to reduce unintentional childhood injuries through a multifaceted strategy of public awareness, education, public policy advocacy, and community action in the areas of child passenger safety, home safety, water safety, and safe sleep.	DHS Ch. 253	Fees / Medicaid	\$ -	0.06	A strategic plan will be developed to prioritize issue areas and interventions based on data and community input.
				Grants / Donations	\$ 500		
				Carryforward / Fund Balance	\$ 7,500		
				TOTAL REVENUES	\$ 8,000		
				Wages & Benefits	\$ 6,626		
				Operating Expenses	\$ 7,975		
				TOTAL EXPENSES	\$ 14,601		
COUNTY LEVY	\$ 6,601						
10	Rural Safety Days	Yearly event held for 3rd and/or 4th graders to help introduce and educate them on several topics. Some topics that have been discussed included but is not limited to chemicals, insects, electricity, water, internet, bullying, gun safety and control, small animals, farm equipment, large animals, seat belts, ATV/UTV's, and Fire..		Fees / Medicaid	\$ -	0.09	98% of Sauk County 3rd graders in participating schools will attend the Rural Safety Day Event.
				Grants / Donations	\$ 3,025		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 3,025		
				Wages & Benefits	\$ 9,833		
				Operating Expenses	\$ 3,025		
				TOTAL EXPENSES	\$ 12,858		
COUNTY LEVY	\$ 9,833						
11	INTAKE / Community Care	The community care program provides services for urgent health and dental care for those with no health/dental insurance.		Fees / Medicaid	\$ -	0.36	Provide at least 60 total vouchers for high-risk clients in need of medical or dental care.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 30,000		
				TOTAL REVENUES	\$ 30,000		
				Wages & Benefits	\$ 38,821		
				Operating Expenses	\$ 31,996		
				TOTAL EXPENSES	\$ 70,817		
COUNTY LEVY	\$ 40,817						

Public Health

12	Maternal Child Health Grant (MCH)	The (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	Fees / Medicaid	\$ -	0.71	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 / Donations	\$ 25,570		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 25,570		
				Wages & Benefits	\$ 78,176		
				Operating Expenses	\$ 15,174		
				TOTAL EXPENSES	\$ 93,350		
COUNTY LEVY	\$ 67,780						
13	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.	Wis. Stat. 255	Fees / Medicaid	\$ -	0.50	Connect 10 clients with Badger care.
				Grants / Donations	\$ 28,670		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 28,670		
				Wages & Benefits	\$ 53,863		
				Operating Expenses	\$ 13,980		
				TOTAL EXPENSES	\$ 67,843		
COUNTY LEVY	\$ 39,173						
14	PHEP BIO T	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).	DHS Ch. 251.05	Fees / Medicaid	\$ -	0.44	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 / Donations	\$ 55,316		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 55,316		
				Wages & Benefits	\$ 46,761		
				Operating Expenses	\$ 8,554		
				TOTAL EXPENSES	\$ 55,315		
COUNTY LEVY	\$ (1)						
15	PHHS Prevention	The PHHS Block Grant Program allows states, territories, and tribes to— Address emerging health issues and gaps Decrease premature death and disabilities by focusing on the leading preventable risk factors Work to achieve health equity and eliminate health disparities by addressing the social determinants of health Support local programs to achieve healthy communities Establish data and surveillance systems to monitor the health status of targeted populations	Wis. Stat 250.03 DHS Ch. 251.05	Fees / Medicaid	\$ -	0.06	Host 10 meetings each of the mental health action team and housing action team; implement activities for these two priorities in 100% of the months of the year.
				Grants / Donations	\$ 8,284		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 8,284		
				Wages & Benefits	\$ 6,414		
				Operating Expenses	\$ 1,870		
				TOTAL EXPENSES	\$ 8,284		
COUNTY LEVY	\$ -						

Public Health

16	Immunization Covid Supp 4	The purpose of this supplemental guidance, is to fund strategies that ensure greater equity and access to COVID-19 vaccine by those disproportionately affected by COVID.		Fees / Medicaid	\$ -	0.02	Varied communication strategies to increase vaccination.
				Grants / Donations	\$ 70,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 70,000		
				Wages & Benefits	\$ 1,755		
				Operating Expenses	\$ 68,245		
				TOTAL EXPENSES	\$ 70,000		
COUNTY LEVY	\$ -						
17	ARPA Covid	To provide resources to meet and address emergent public health needs, including measures to counter the spread of COVID-19, provisions of care to those impacted by the virus, and programs or services that address disparities in public health that have been exacerbated by the pandemic.		Fees / Medicaid	\$ -	3.50	100% notification to positive cases
				Grants / Donations	\$ 272,239		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 272,239		
				Wages & Benefits	\$ 247,101		
				Operating Expenses	\$ 25,138		
				TOTAL EXPENSES	\$ 272,239		
COUNTY LEVY	\$ -						
18	Public Health (PH) Workforce	To establish, expand, train, and sustain the public health workforce to support jurisdictional COVID-19 prevention, preparedness, response, and recovery initiatives, including school-based health programs. Agencies are to use available funding to recruit, hire and train personnel.		Fees / Medicaid	\$ -	0.16	100% of staff reporting that they completed training
				Grants / Donations	\$ 57,343		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 57,343		
				Wages & Benefits	\$ 10,483		
				Operating Expenses	\$ 46,860		
				TOTAL EXPENSES	\$ 57,343		
COUNTY LEVY	\$ -						
19	Dental-Other	To support the Dental Seal-A-Smile program and its 1800+ students, this program is aimed at writing for additional grants and supplies that are either grant specific and cannot be combined with the other Seal-A-Smile funding sources or are for programmatic supplies that may not be allowable under the Seal-A-Smile dental program.		Fees / Medicaid	\$ -	0.02	Sufficient additional funding will be received to support giving oral hygiene supplies to 100% of children we see. Additionally, as funding allows, a summer education program will be developed and ready for implementation Summer 2023.
				Grants / Donations	\$ 5,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 5,000		
				Wages & Benefits	\$ 1,841		
				Operating Expenses	\$ 5,000		
				TOTAL EXPENSES	\$ 6,841		
COUNTY LEVY	\$ 1,841						
20	Dental Seal-A-Smile	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 2022-23 we will service 15 schools throughout Sauk County.		Fees / Medicaid	\$ 63,000	2.02	1. Average of 3 sealants will be applied to 750 students in Sauk County schools. 2. 100% of children with urgent dental needs will be connected with a dentist and receive care.
				Grants / Donations	\$ 40,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 103,000		
				Wages & Benefits	\$ 140,991		
				Operating Expenses	\$ 47,800		
				TOTAL EXPENSES	\$ 188,791		
COUNTY LEVY	\$ 85,791						

Public Health

21	State Opioid Response (SOR)	To assist recipients with the funds necessary to fill gaps and enhance prevention services in the community based on drug take-back events and medication disposal; prescription drug deactivation units; prescription drug lock boxes/bags; community education; and public awareness campaign materials. (We chose 100-lock boxes and 8-community education events)	DHS 75	Fees / Medicaid	\$ -		Provide 600 lock boxes or deactivation units to community members; host at least 1 educational event for parents and/or youth
				Grants / Donations	\$ 5,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 5,000		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 5,000		
				TOTAL EXPENSES	\$ 5,000		
COUNTY LEVY	\$ -						
22	Overdose Data To Action (OD2A)	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.	DHS 75	Fees / Medicaid	\$ -	0.11	Decrease Sauk County's overdose death rate by 10% (baseline 15 accidental overdose deaths to Sauk Co residents in 2021).
				Grants / Donations	\$ 102,966		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 102,966		
				Wages & Benefits	\$ 10,562		
				Operating Expenses	\$ 92,404		
				TOTAL EXPENSES	\$ 102,966		
COUNTY LEVY	\$ -						
23	Overdose Fatality Review (OFR) AKA Overdose Death Review (ODR)	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.	DHS 75	Fees / Medicaid	\$ -	0.32	Decrease Sauk County's overdose death rate by 10% (baseline 15 accidental overdose deaths to Sauk Co residents in 2021)
				Grants / Donations	\$ 46,500		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 46,500		
				Wages & Benefits	\$ 29,678		
				Operating Expenses	\$ 16,822		
				TOTAL EXPENSES	\$ 46,500		
COUNTY LEVY	\$ -						
24	Drug Free Communities Grant	Expanding access to evidence-based treatment, particularly medication for opioid use disorder. Advancing racial equity in our approach to drug policy. Enhancing evidence-based harm reduction efforts. Supporting evidence-based prevention efforts to reduce youth substance use. Reducing the supply of illicit substances. Advancing recovery-ready workplaces and expanding the addiction workforce. Expanding access to recovery support services	DHS 75	Fees / Medicaid	\$ -	1.00	By September 29, 2026, reduce past 30-day use of alcohol by 10% among Sauk County youth ages 12-18, as measured by the OYRBS. By September 29, 2026, reduce past 30-day use of tobacco by 10% among Sauk County youth ages 12-18, as measured by the OYRBS.
				Grants / Donations	\$ 125,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 125,000		
				Wages & Benefits	\$ 98,101		
				Operating Expenses	\$ 26,899		
				TOTAL EXPENSES	\$ 125,000		
COUNTY LEVY	\$ -						

Public Health

25	Drug Free Communities - MATCHING	MATCH TO Expanding access to evidence-based treatment, particularly medication for opioid use disorder. Advancing racial equity in our approach to drug policy. Enhancing evidence-based harm reduction efforts. Supporting evidence-based prevention efforts to reduce youth substance use. Reducing the supply of illicit substances. Advancing recovery-ready workplaces and expanding the addiction workforce. Expanding access to recovery support services	DHS 75	Fees / Medicaid	\$ -	0.13	Raise 100% of matching funds required.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 13,200		
				Operating Expenses	\$ 5,860		
				TOTAL EXPENSES	\$ 19,060		
COUNTY LEVY	\$ 19,060						
26	Health Resources & Services Administration Rural Comm. Opioid Response Program (HRSA RCORP)	Grant Purpose/Activities: To improve health outcomes and achieve health equality by providing education and community-based prevention programs, increasing access to naloxone, providing year-round drug take-back programs, increasing and supporting school and community-based programs, increasing screening and brief intervention, reducing barriers to treatment, and recruiting, training, and mentoring interdisciplinary teams.	DHS 75	Fees / Medicaid	\$ -	1.17	Disseminate an average of 30 Narcan units per month
				Grants / Donations	\$ 126,594		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 126,594		
				Wages & Benefits	\$ 103,551		
				Operating Expenses	\$ 23,043		
				TOTAL EXPENSES	\$ 126,594		
27	Qualitative Data for Capacity Building and Alignment	To engage with community members or organizations representing underserved communities in an authentic way to understand the impact of COVID-19, and collectively search for ideas and strategies to address barriers to health improvement. Furthermore, the grant looks to build qualitative data and community input, seeking capacity and sustainability across the Wisconsin Public Health system. The grant also aims to align decision making processes that will support and improve health outcomes for communities experiencing the disproportionate impact of health inequities.		Fees / Medicaid	\$ -	-	
				Grants / Donations	\$ 20,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 20,000		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 20,000		
				TOTAL EXPENSES	\$ 20,000		
COUNTY LEVY	\$ -						
28	Covid Testing, Immunization, and Tracing	This program is used to track the various contractors who carry out Covid-19 testing services on behalf of Sauk County Public Health and any associated revenues from the reimbursement of testing services. Additionally, these funds may be used to combat and carryout other various Covid-19, testing, immunization, and tracing initiatives.		Fees / Medicaid	\$ -	-	
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 183,705		
				TOTAL REVENUES	\$ 183,705		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ -		
				TOTAL EXPENSES	\$ -		
COUNTY LEVY	\$ (183,705)						

Public Health

29	Substance Abuse Prevention - Sub Recipient for Human Services	To prevent the dangerous use of alcohol, tobacco, prescription drugs, and other substances, the Health Department facilitates the Sauk County Partnership for Prevention, a coalition that meets monthly. The Health Department also collaborates closely with the South Central Alliance for Tobacco Prevention (SCATP), a multijurisdictional effort of Sauk, Adams and Juneau Counties. SCATP conducts the Wisconsin WINS Tobacco Compliance Check program in partnership with local law enforcement, and provides technical assistance on tobacco-related policy and systems changes, with a focus on health equity.	DHS 75	Fees / Medicaid	\$ -	-	By September 29, 2026, reduce past 30-day use of alcohol by 10% among Sauk County youth ages 12-18, as measured by the OYRBS. By September 29, 2026, reduce past 30-day use of tobacco by 10% among Sauk County youth ages 12-18, as measured by the OYRBS.
				Grants / Donations	\$ 10,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 10,000		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 10,000		
				TOTAL EXPENSES	\$ 10,000		
				COUNTY LEVY	\$ -		
30	Public Health Emergency Preparedness	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. Tuberculosis (TB) testing is also completed upon hire of all county health care workers. Annual review of symptoms are completed per the new TB policy. Assure required employees are fitted for N-95 masks.	Wis. Stat 250.03 DHS Ch. 251.05 OSHA BBP (29 CFR 1910.1030)	Fees / Medicaid	\$ -	0.65	Every health department employee and contracted staff meet OSHA Blood Borne Pathogens standards, are properly fitted for N-95 masks, are evaluated yearly for TB and complete mandatory Sauk Co. trainings, PHEP ICS trainings, and safety trainings. 38 employees completed requirements.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 64,330		
				Operating Expenses	\$ -		
				TOTAL EXPENSES	\$ 64,330		
				COUNTY LEVY	\$ 64,330		
31	PH Operations	The purpose of the PH Operations is to collect and track all operational activities that are 1) not allowed to be charged to a grant , 2) are for the benefit of every program/project, 3) covers all non-productive time not allowable through grant functions and 4) encompasses the public health's ability to better serve the community through activities such as trainings, leadership meetings, strategic planning, quality improvement, etc. This will allow for the general account to be utilized as a pass through for required breakdown distributions.		Fees / Medicaid	\$ -	6.19	
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 627,031		
				Operating Expenses	\$ 91,027		
				TOTAL EXPENSES	\$ 718,058		
				COUNTY LEVY	\$ 718,058		
32	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.	253.13 and 254.158	Fees / Medicaid	\$ -	0.18	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 / Donations	\$ 7,330		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 7,330		
				Wages & Benefits	\$ 18,150		
				Operating Expenses	\$ 2,550		
				TOTAL EXPENSES	\$ 20,700		
				COUNTY LEVY	\$ 13,370		

Public Health

33	WIC Total	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 Reg 7CFR Part 246	Fees / Medicaid	\$ 12,872	3.02	97% of WIC caseload will be maintained
				Grants / Donations	\$ 319,139		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 332,011		
				Wages & Benefits	\$ 296,398		
				Operating Expenses	\$ 35,613		
				TOTAL EXPENSES	\$ 332,011		
COUNTY LEVY	\$ -						
34	WIC SNAP	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.		Fees / Medicaid	\$ -	0.25	Greater than 95% of enrolled families report at least one positive health change
				Grants / Donations	\$ 33,610		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 33,610		
				Wages & Benefits	\$ 27,967		
				Operating Expenses	\$ 5,643		
				TOTAL EXPENSES	\$ 33,610		
COUNTY LEVY	\$ -						
36	WIC PEER	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	Fees / Medicaid	\$ -	0.08	Improve breast feeding rates at six (6) months to 55%.
				Grants / Donations	\$ 23,800		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 23,800		
				Wages & Benefits	\$ 8,944		
				Operating Expenses	\$ 14,856		
				TOTAL EXPENSES	\$ 23,800		
COUNTY LEVY	\$ -						
37	WIC FARMERS MARKET	To provide WIC participants with checks to purchase locally-grown fresh fruits, vegetables and herbs at farmers markets; to provide participants with nutrition education and the resources to encourage the consumption of fresh fruits, vegetables and herbs. and increase the awareness and utilization of farmers markets		Fees / Medicaid	\$ -	0.04	Improve Farmers Market redemption rates to at least 48% of all checks issues
				Grants / Donations	\$ 3,889		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 3,889		
				Wages & Benefits	\$ 3,404		
				Operating Expenses	\$ 485		
				TOTAL EXPENSES	\$ 3,889		
COUNTY LEVY	\$ -						

Public Health

39	EH 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	Fees / Medicaid	\$ 950	0.06	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 / Donations	\$ 6,252		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 7,202		
				Wages & Benefits	\$ 5,687		
				Operating Expenses	\$ 1,515		
				TOTAL EXPENSES	\$ 7,202		
COUNTY LEVY	\$ -						
40	EH DATCP	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	Fees / Medicaid	\$ 535,915	6.00	1. Timely completion of 100% of licensed food establishment inspections
			Wis. Admin ATCP 73	Grants / Donations	\$ -		
			Wis. Admin ATCP 75	Carryforward / Fund Balance	\$ 53,468		
			Wis. Admin ATCP 76	TOTAL REVENUES	\$ 589,383		
			Wis. Admin ATCP 78	Wages & Benefits	\$ 554,821		
			Wis. Admin ATCP	Operating Expenses	\$ 34,562		
				TOTAL EXPENSES	\$ 589,383		
	COUNTY LEVY	\$ -					
41	EH DNR	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	Fees / Medicaid	\$ 34,854	0.36	Sample and test 100% of TNC wells to reduce rates of disease caused by unsafe drinking water.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 34,854		
				Wages & Benefits	\$ 31,673		
				Operating Expenses	\$ 9,357		
				TOTAL EXPENSES	\$ 41,030		
COUNTY LEVY	\$ 6,176						
42	EH TATTOO	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. DSFS 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	Fees / Medicaid	\$ 4,542	0.04	100% of body art establishments will be inspected annually.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 4,542		
				Wages & Benefits	\$ 4,174		
				Operating Expenses	\$ 368		
				TOTAL EXPENSES	\$ 4,542		
COUNTY LEVY	\$ -						

Public Health

43	EH HEALTH HAZARDS	<p>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.</p> <p>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.</p> <p>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.</p>	Wis. Stat 254.59 Sauk Co. Ord. Ch. 28 DHS Ch.145.17 & Wis. Stat. 252.11 Wis. Stat 254 Wis. Stat 252 Wis. Admin ATCP 76	Fees / Medicaid	\$ -	0.38	5% reduction in Lyme's Disease cases County approval of requirement of water management plan for 100% of commercial lodging facilities Reduce Lyme's Disease cases in Sauk County by 5%		
				Grants / Donations	\$ -				
				Carryforward / Fund Balance	\$ 10,000				
				TOTAL REVENUES	\$ 10,000				
				Wages & Benefits	\$ 36,819				
				Operating Expenses	\$ 10,939				
				TOTAL EXPENSES	\$ 47,758				
				COUNTY LEVY	\$ 37,758				
44	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 and education 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	Fees / Medicaid	\$ -	0.16	10% reduction in damaged/missing screen violations in campground and rec-ed campground establishments		
				Grants / Donations	\$ -				
				Carryforward / Fund Balance	\$ -				
				TOTAL REVENUES	\$ -				
				Wages & Benefits	\$ 16,204				
				Operating Expenses	\$ 1,700				
TOTAL EXPENSES	\$ 17,904								
COUNTY LEVY	\$ 17,904								
Outlay	Outlay	Seal-A-Smile Van		Fees / Medicaid	\$ -	-	Included the specialized Seal-A-Smile Van in carryover since not anticipated until 2023		
				Grants / Donations	\$ -				
				Carryforward / Fund Balance	\$ 52,855				
				TOTAL REVENUES	\$ 52,855				
				Wages & Benefits	\$ -				
				Operating Expenses	\$ 52,855				
				TOTAL EXPENSES	\$ 52,855				
COUNTY LEVY	\$ -								
Totals		These totals should match on the Program Costs Tab as well as the Munis Help Tab.		TOTAL REVENUES	\$ 3,134,993	38.72			
				TOTAL EXPENSES	\$ 4,683,562				
				COUNTY LEVY	\$ 1,548,569				

Public Health

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimated	2023 Estimated
Communicable Disease Follow Up	535	6495 (6269 COVID)	5,000
Medical/Dental Vouchers Written	48	29	60
Immunizations Provided (includes COVID)	659 (274 non-Covid, 7,797 COVID administered in 2021)	159	500
Tobacco Compliance Checks Made to Establishments	Cancelled due to COVID	Cancelled due to COVID	60
Number of Narcan units disseminated	129	200	750
Number of overdose survivors receiving a home visit attempt from Response Teams	103	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	104	TBD
Percent of accidental child fatalities reviewed by the Child Death Review Team	100%	100%	100%
Percent of children in MCH program who receive Resource Nurse screenings to identify risks	100%	100%	100%
Number of children (0-5) screened for elevated blood lead levels	79	Cancelled due to COVID	400
Number of residents connected to health services through MA MATCH/FPOS	10	4	50
Number of CHA/CHIP meetings facilitated: Steering Committee, Data Council, Healthy Sauk 2030, Community Events	12	24	36
WIC Caseload of Clients (average/month)	1,132	1,190	1,200
Fit Families Grant enrollees	50	53	53
Worksite Wellness Activities	1	3	4
Number of food service establishments inspected	1,237	1,300	1,300
Number of radon kits distributed	145	124	136
Number of tick drags completed	n/a	24	24
Number of pool/water attractions inspected	n/a	390	390
Number of Risk Control Plans Implemented during routine food establishment inspections	n/a	15	36
Number of car seats distributed to eligible families	53 (43 distributed, 10 fitted)	55	60

Public Health

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimated	2023 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%
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	162.0	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.	The longer a family stays in the program the greater potential benefit. Note: NFP Retention Rate by Pregnancy	82%	90%	TBD based on 2021 data
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%
WIC Enrollment: Increase enrollment during the first trimester of pregnant participants.	Enrollment and access to services in the first trimester improves the maternal and infant health.	46.0%	50.0%	55.0%
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%

Public Health

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%
Dental: % of children with urgent dental needs referred and connected with dental services	Connecting children with dental services early improves long term health outcomes	NA	92%	100%
PH Workforce: Staff retention rate	Quality and consistency of services is improved when staff retention is high.	88%	95%	95%
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%
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%
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%	100%
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	124	136

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PUBLIC HEALTH											
<u>Revenues</u>											
Tax Levy	1,162,065	1,270,121	1,454,218	1,488,930	1,488,930	1,548,567	59,637	4.01%	Vehicle (Dental Van)	52,855	0
Grants & Aids	1,066,909	2,675,963	2,280,593	1,771,956	1,773,916	2,026,532	254,576	14.37%			
Licenses & Permits	0	0	0	0	0	537,912	537,912	0.00%			
Fees, Fines & Forfeitures	0	0	0	0	0	2,545	2,545	0.00%			
User Fees	120,702	140,667	90,884	85,500	67,270	76,950	(8,550)	-10.00%	2023 Total	52,855	0
Intergovernmental	2,620	9,095	16,412	0	20,000	10,000	10,000	0.00%			
Donations	0	0	3,000	0	18,820	3,525	3,525	0.00%			
Use of Fund Balance	0	0	0	690,957	110,638	477,528	(213,429)	-30.89%	2024	25,000	25,000
									2025	0	0
									2026	0	0
									2027	30,000	30,000
Total Revenues	2,352,297	4,095,846	3,845,107	4,037,343	3,479,574	4,683,559	646,216	16.01%			
<u>Expenses</u>											
Labor	1,361,040	1,947,491	1,986,303	2,117,417	1,948,728	2,711,800	594,383	28.07%			
Labor Benefits	453,509	582,653	630,465	783,286	786,151	1,022,771	239,485	30.57%			
Supplies & Services	439,178	919,398	845,435	1,089,140	744,695	896,133	(193,007)	-17.72%			
Capital Outlay	0	0	0	47,500	0	52,855	5,355	11.27%			
Addition to Fund Balance	98,570	646,304	382,904	0	0	0	0	0.00%			
Total Expenses	2,352,297	4,095,846	3,845,107	4,037,343	3,479,574	4,683,559	646,216	16.01%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance	Environmental Health Combined into Public Health in 2023 Women, Infants & Children Combined into Public Health in 2023										

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WOMEN, INFANTS & CHILDREN											
<u>Revenues</u>											
Grants & Aids	364,322	379,100	387,896	384,313	394,238	0	(384,313)	-100.00%	None	0	0
User Fees	5,908	1,574	0	625	0	0	(625)	-100.00%			
Intergovernmental	10,140	6,812	7,425	9,240	10,670	0	(9,240)	-100.00%	2023 Total	0	0
Use of Fund Balance	0	6,144	1,633	19,342	1,054	0	(19,342)	-100.00%			
Total Revenues	380,370	393,630	396,954	413,520	405,962	0	(413,520)	-100.00%	2024	0	0
<u>Expenses</u>											
Labor	230,811	226,726	240,833	255,713	256,697	0	(255,713)	-100.00%	2025	0	0
Labor Benefits	106,043	104,258	92,511	105,752	105,752	0	(105,752)	-100.00%	2026	0	0
Supplies & Services	43,517	62,646	63,610	52,055	43,513	0	(52,055)	-100.00%	2027	0	0
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	380,370	393,630	396,954	413,520	405,962	0	(413,520)	-100.00%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance	Women, Infants & Children Combined into Public Health in 2023										

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ENVIRONMENTAL HEALTH											
<u>Revenues</u>											
Tax Levy	47,903	75,435	76,417	86,515	86,515	0	(86,515)	-100.00%	None	0	0
Grants & Aids	44,396	40,477	40,840	50,010	41,106	0	(50,010)	-100.00%			
Licenses & Permits	571,727	521,107	550,046	538,099	564,159	0	(538,099)	-100.00%	2023 Total	0	0
Fees, Fines & Forfeitures	0	0	2,685	1,600	2,300	0	(1,600)	-100.00%			
User Fees	1,161	1,094	535	1,500	0	0	(1,500)	-100.00%			
Miscellaneous	9,914	4,792	10,600	0	30	0	0	0.00%	2024	0	0
Use of Fund Balance	0	0	0	614,832	0	0	(614,832)	-100.00%	2025	0	0
									2026	0	0
									2027	0	0
Total Revenues	675,100	642,905	681,123	1,292,556	694,110	0	(1,292,556)	-100.00%			
<u>Expenses</u>											
Labor	384,417	367,103	384,333	881,562	410,170	0	(881,562)	-100.00%			
Labor Benefits	130,469	127,624	132,260	313,034	145,865	0	(313,034)	-100.00%			
Supplies & Services	36,281	38,055	36,867	75,293	59,012	0	(75,293)	-100.00%			
Capital Outlay	0	0	0	22,667	0	0	(22,667)	-100.00%			
Addition to Fund Balance	123,933	110,123	127,663	0	79,063	0	0	0.00%			
Total Expenses	675,100	642,905	681,123	1,292,556	694,110	0	(1,292,556)	-100.00%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance	Environmental Health Combined into Public Health in 2023										

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: Public Health (PH)

Changes and Highlights to the Department's Budget:

Combined Environmental Health (EH), Public Health (PH), and Women, Infants & Children (WIC) budgets due to multiple projects overlapping.

1. Public Health - Technician (focusing on Dental) changed from .75 Full Time Equivalent (FTE) to 1.00 FTE
2. New Community Health Worker position, grant funded. 45 FTE
3. Public Health - Included the specialized Seal-A-Smile Van in carryover since not anticipated until 2023

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change			PH Tech Increase	NEW Comm Health Worker	Seal-A-Smile Van	
Tax Levy	1,575,445	(40,832)	13,957			1,548,570
Use of Fund Balance or Carryforward Funds	1,325,131	(900,458)			52,855	477,528
All Other Revenues	2,842,843	(211,290)		25,911		2,657,464
Total Funding	5,743,419	(1,152,580)	13,957	25,911	52,855	4,683,562

Labor Costs	4,456,764	(762,061)	13,957	25,911		3,734,571
Supplies & Services	1,216,293	(320,157)				896,136
Capital Outlay	70,362	(70,362)			52,855	52,855
Transfers to Other Funds	-	-				-
Addition to Fund Balance	-	-				-
Total Expenses	5,743,419	(1,152,580)	13,957	25,911	52,855	4,683,562

Issues on the Horizon for the Department:

EH -will be conducting a time study to see if the rates we charge are appropriate including the implementation of a new software. The results of this study will determine new rates for operators (those that own establishments). This may lead to an increase or decrease in revenues.

EH - Expanding Vector surveillance will increase (Traps, Tick testing, Tick\Lyme's disease mapping/epidemiology)

WIC - The rising staff wages and health insurance cost to be funded only with existing grant dollars.

WIC - 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.

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.	12/31/2023
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.	12/31/2023
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.	12/31/2023

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 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	\$37,000	1.35	Time to closure Notices sent compared to responses received
			TOTAL REVENUES	\$37,000		
			Wages & Benefits	\$114,948		
			Operating Expenses	\$10,176		
			TOTAL EXPENSES	\$125,124		
COUNTY LEVY	\$88,124					
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	\$58,618		
			Operating Expenses	\$37,300		
			TOTAL EXPENSES	\$95,918		
COUNTY LEVY	\$95,918					
Totals			TOTAL REVENUES	\$37,000	2.00	
			TOTAL EXPENSES	\$221,042		
			COUNTY LEVY	\$184,042		

Register in Probate / Juvenile Clerk of Court

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Probate cases filed / Wills for filing only	261	254	260
Juvenile / Adult Guardianships / Protective Placements filed	80	80	80
Juvenile / Adult Mental Commitments filed	137	130	125
Children in Need of Protection and Services (CHIPS) filed	55	38	40
Termination of Parental Rights / Adoption filed	34/1 (Adult)	22/2 (Adult)	30/2 (Adult)
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	16/0	33/5	30/3
Juvenile Injunctions filed	5	12	8
Pro se filings	125	130	125
Attorney filings	369	482	500
Electronic filings	369	482	500
Paper filings	125	130	125

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Formal Probate proceedings	Length of time from filing to closure.	68% = 12 mo closure	65% = 12 mo closure	70% = 12 month closure
Informal Probate proceedings	Length of time from filing to closure.	70% = 12 mo closure	75% = 12 mo closure	70% = 12 month closure
Ancillary Probate proceedings	Length of time from filing to closure.	80% = 6 mo closure	80% = 6 month closure	80% = 6 month closure
Probate Notices Sent compared to Notice Responses Received	Percentage of responses to notices mailed.	75%	75%	80%
Juvenile Delinquencies and JIPS	Length of time from filing to case disposition	85%= 60 days	80% = 60 days	80% = 60 days
CHIPS	Length of time from filing to case disposition.	75% = 60 days	75% = 60 days	70% = 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.

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
REGISTER IN PROBATE											
<u>Revenues</u>											
Tax Levy	154,613	157,486	172,533	178,426	178,426	184,042	5,616	3.15%	None	0	0
Grants & Aids	0	542	0	0	0	0	0	0.00%			
User Fees	44,737	47,824	51,015	28,500	34,500	37,000	8,500	29.82%	2023 Total	0	0
Use of Fund Balance	0	0	0	0	4,114	0	0	0.00%			
Total Revenues	199,350	205,852	223,548	206,926	217,040	221,042	14,116	6.82%			
<u>Expenses</u>											
Labor	120,270	125,006	129,029	132,158	139,072	127,896	(4,262)	-3.22%	2024	0	0
Labor Benefits	29,984	31,778	32,973	34,258	31,405	45,670	11,412	33.31%	2025	0	0
Supplies & Services	24,252	37,264	40,798	40,510	46,563	47,476	6,966	17.20%	2026	0	0
Addition to Fund Balance	24,843	11,804	20,748	0	0	0	0	0.00%	2027	0	0
Total Expenses	199,350	205,852	223,548	206,926	217,040	221,042	14,116	6.82%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Complicated Children in Need of Protection and Services (CHIPS) cases with larger sibling groups has resulted in increased legal expenses for the Juvenile Clerk of Court budget. It is anticipated that this will be a continuing trend for this case type resulting in an increased legal services line item. An increase of \$6,000 for 2023 is requested to accommodate this situation. A reduction in legal service cost for adults relative to contested Protective Placement reviews may offset a portion of the increase.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Requested
Description of Change			CHIPS Increase			
Tax Levy	178,426	(384)	6,000			184,042
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	28,500	8,500				37,000
Total Funding	206,926	8,116	6,000	0	0	221,042
Labor Costs	166,416	7,150				173,566
Supplies & Services	40,510	966	6,000			47,476
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	206,926	8,116	6,000	0	0	221,042

Issues on the Horizon for the Department:

An increase in contested probate proceedings has resulted in the delayed filings of inventories and filing fees which ultimately impacts the revenue line item for the department. Efforts to promote timely filings by issuance of overdue notices and Orders to Show Cause Hearings as required may facilitate filings and maintain the projected revenue for the calendar year. An increased use of Corporate Guardians for adult guardianship cases has promoted the timely filing of filing fees and legal reimbursements during calendar year 2021 and to date for calendar year 2022. It is anticipated that this will continue in the future.

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	2023 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.	\$555,000	2.75	Timeliness of recording Counter Service (public customer) Staff Service (Title companies, funeral directors, attorneys)
			Grants	\$0		
			TOTAL REVENUES	\$555,000		
			Wages & Benefits	\$226,629		
			Operating Expenses	\$22,966		
			TOTAL EXPENSES	\$249,595		
COUNTY LEVY	(\$305,405)					
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.	\$50,000	0.25	
			Grants	\$0		
			TOTAL REVENUES	\$50,000		
			Wages & Benefits	\$18,878		
			Operating Expenses	\$1,670		
			TOTAL EXPENSES	\$20,548		
COUNTY LEVY	(\$29,452)					
Totals			TOTAL REVENUES	\$605,000	3.00	
			TOTAL EXPENSES	\$270,143		
			COUNTY LEVY	(\$334,857)		

Output Measures - How much are we doing?

Description	2021 Actual	2022 Estimate	2023 Budget
Documents recorded	18,286	16,800	16,000
Legacy documents entered into computerized index	0	10,000	15,000
Vital records filed	2,023	2,100	2,300
Copies of vital records issued	12,683	11,300	11,000

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

Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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.	45	30	30
LandShark revenue	Business partners, as well as, the public are frequently viewing the records kept by the Register of Deeds.	\$77,000	\$70,000	\$65,000

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
REGISTER OF DEEDS											
<u>Revenues</u>											
Tax Levy	(319,818)	(303,469)	(337,626)	(339,448)	(339,448)	(334,857)	4,591	1.35%	None	0	0
Other Taxes	250,602	297,037	354,357	250,000	284,000	250,000	0	0.00%			
User Fees	371,005	419,315	413,639	355,000	355,000	355,000	0	0.00%	2023 Total	0	0
Total Revenues	301,789	412,883	430,370	265,552	299,552	270,143	4,591	1.73%			
<u>Expenses</u>											
Labor	143,143	144,499	158,782	161,074	161,074	163,149	2,075	1.29%	2024	0	0
Labor Benefits	69,991	73,878	78,138	82,543	82,543	82,358	(185)	-0.22%	2025	0	0
Supplies & Services	14,480	16,307	18,491	21,935	22,135	24,636	2,701	12.31%	2026	0	0
Addition to Fund Balance	74,175	178,199	174,959	0	33,800	0	0	0.00%	2027	0	0
Total Expenses	301,789	412,883	430,370	265,552	299,552	270,143	4,591	1.73%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: Register of Deeds

Changes and Highlights to the Department's Budget:

The number of documents recorded in 2022 will most likely be 10% - 11% below 2021 levels. This would equate to a reduction in revenue of approximately \$33,000. However, the price of real estate increased greatly in 2022, resulting in an increase in transfer fees, which are based upon the sale price of a piece of real estate, not upon the volume of documents recorded. It is still possible that 2022 revenues will exceed those of 2021. As economic conditions remain a concern, interest rates increase and real estate inventory becomes greater, it is more than likely that prices and/or real estate activity will shrink in 2023. Revenue projections reflect that prediction.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change						
Tax Levy	(339,448)	4,591				(334,857)
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	605,000	0				605,000
Total Funding	265,552	4,591	0	0		270,143
Labor Costs	243,617	1,890				245,507
Supplies & Services	21,935	2,701				24,636
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	265,552	4,591	0	0		270,143

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
Implementation of Squad and Body Cameras for Patrol and Jail Deputies.	All Deputies with cameras	Provide improved transparency and reduce liability throughout the County as well as evidential value.	12/31/2024
Implementation of FLOCK cameras throughout the County.	Installation of cameras and software.	To improve investigative capabilities and to aid in crime prevention.	12/31/2024
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	2023 Budget	FTE's	Key Outcome Indicator(s)	
Field Services	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.	Wis. Stats. 59.27 Common Law Duties	User Fees / Misc	\$154,550	42.00	Warrant Served / Warrants Issued Violent crime arrests to occurrences (murder, manslaughter, rape, robbery and aggravated assault)
			Grants	\$135,000		
			TOTAL REVENUES	\$289,550		
			Wages & Benefits	\$4,477,774		
			Operating Expenses	\$593,419		
			TOTAL EXPENSES	\$5,071,193		
			COUNTY LEVY	\$4,781,643		
Jail	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	Wis. Stats. 59.27 Wis. Admin. Code DOC 348/350	User Fees / Misc	\$1,173,329	71.00	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	\$1,183,329		
			Wages & Benefits	\$6,169,209		
			Operating Expenses	\$956,760		
			TOTAL EXPENSES	\$7,125,969		
COUNTY LEVY	\$5,942,640					
Court Security	Courthouse Security for 4 courtrooms and building offices.	Wis. Stats. 59.27	User Fees / Misc	\$621,303	6.00	
			Grants	\$0		
			TOTAL REVENUES	\$621,303		
			Wages & Benefits	\$615,164		
			Operating Expenses	\$5,500		
			TOTAL EXPENSES	\$620,664		
COUNTY LEVY	(\$639)					
Dispatch	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.	Federal Communications Commission	User Fees / Misc	\$0	14.19	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$1,187,336		
			Operating Expenses	\$23,853		
			TOTAL EXPENSES	\$1,211,189		
COUNTY LEVY	\$1,211,189					

Sheriff's Department

Administration & Support	Fleet & Equipment Management - Maintaining and purchasing all Department vehicles and special equipment. Recruit\Test\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	\$41,480	10.00	
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$41,480		
			Wages & Benefits	\$1,003,825		
			Operating Expenses	\$435,566		
TOTAL EXPENSES	\$1,439,391					
COUNTY LEVY	\$1,397,911					
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	\$1,000	-	
			Grants	\$0		
			TOTAL REVENUES	\$1,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$30,900		
			TOTAL EXPENSES	\$30,900		
COUNTY LEVY	\$29,900					
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	\$2,000	2.00	
			Grants	\$0		
			TOTAL REVENUES	\$2,000		
			Wages & Benefits	\$91,553		
			Operating Expenses	\$9,200		
			TOTAL EXPENSES	\$100,753		
COUNTY LEVY	\$98,753					
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	\$248,000	Use of Fund Balance	\$0	-	
	Field Services Unmarked Squad	\$27,000	Grants	\$0		
	Admin Unmarked	\$29,000	TOTAL REVENUES	\$0		
			Operating Expenses	\$304,000		
			TOTAL EXPENSES	\$304,000		
			COUNTY LEVY	\$304,000		
Sheriff Totals			TOTAL REVENUES	\$2,138,662	145.19	
			TOTAL EXPENSES	16,029,061		
			COUNTY LEVY	\$13,890,399		

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	\$107,976	2.00	
			Operating Expenses	\$560,935		
			Debt Service*	\$0		
			Capital Outlay	\$613,705		
			TOTAL EXPENSES	\$1,282,616		
			COUNTY LEVY	\$1,282,616		
Total with Other Department Expenses			TOTAL REVENUES	\$2,138,662	147.19	
			TOTAL EXPENSES	\$17,311,677		
			COUNTY LEVY	\$15,173,015		

Output Measures - How much are we doing?

Description	2021 Actual	2022 Estimate	2023 Budget
Field Services Division calls for Service	14,500	15,000	15,000
Calls for Service Received by Dispatch	74,382	76,000	76,000
Traffic Accidents	1,205	1,200	1,200
Civil Process	1,670	1,800	1,800
Bookings	2,879	2,900	2,900
Community Service hours by Inmates	NA	NA	NA

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

Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Warrant Served/Warrants Issued	The Deputies have been actively trying to check addresses for warrants	340/700=48%	400/800=50%	400/800=50%
Inmate Programs	Inmates are participating in the programs provided	*No data due to Covid	*No data due to Covid	25/50=50%

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
SHERIFF											
<u>Revenues</u>											
Tax Levy	12,650,905	12,954,197	13,426,583	13,725,257	13,725,257	13,890,397	165,140	1.20%	Squad Car Replacements - 8	248,000	248,000
Grants & Aids	264,551	488,066	353,489	2,047,700	2,053,174	205,500	(1,842,200)	-89.96%	Unmarked Squad	27,000	27,000
Fees, Fines & Forfeitures	8,344	8,103	12,124	8,000	7,508	8,500	500	6.25%	Squad Replacement	29,000	29,000
User Fees	499,648	351,702	391,886	449,846	512,127	485,350	35,504	7.89%			
Intergovernmental	1,432,801	1,460,215	1,581,837	1,349,292	1,452,186	1,312,312	(36,980)	-2.74%	2023 Total	304,000	304,000
Miscellaneous	77,187	31,779	38,888	17,000	27,500	17,000	0	0.00%			
Transfer from Other Funds	0	0	0	110,000	128,333	110,000	0	0.00%	2024	404,000	379,000
Use of Fund Balance	16,101	54,563	0	0	0	0	0	0.00%	2025	379,000	379,000
									2026	320,000	320,000
									2027	330,000	330,000
Total Revenues	14,949,537	15,348,625	15,804,807	17,707,095	17,906,085	16,029,059	(1,678,036)	-9.48%			
<u>Expenses</u>											
Labor	8,853,345	9,002,388	9,178,503	9,563,127	9,083,991	9,619,668	56,541	0.59%			
Labor Benefits	3,309,450	3,536,481	3,615,158	3,936,135	3,630,325	3,925,193	(10,942)	-0.28%			
Supplies & Services	2,371,651	2,316,174	2,318,805	2,700,782	2,791,284	2,180,198	(520,584)	-19.28%			
Capital Outlay	415,090	493,582	305,670	1,507,051	1,499,989	304,000	(1,203,051)	-79.83%			
Addition to Fund Balance	0	0	386,671	0	900,496	0	0	0.00%			
Total Expenses	14,949,537	15,348,625	15,804,807	17,707,095	17,906,085	16,029,059	(1,678,036)	-9.48%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: SHERIFF

Changes and Highlights to the Department's Budget:

Change 1

2022 included upgrade of radio equipment funded (\$1,302,855) and in-car and body cameras (\$427,500) by American Rescue Plan Act (ARPA) funds.

Change 2

2022 included a Safer Communities grant used for a license plate reader of \$82,335 and a Wis Department of Justice grant for a vehicle of \$34,230.

Change 3

Recruitment continues to be difficult to fill vacant positions which has increased overtime and order ins for staffing. Based on vacant positions we are removing funding for three open positions from the budget on a temporary basis. Due to decrease in staffing we may need to increase electronic monitoring program due to vacant positions.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget
Description of Change			2022 ARPA Funds	2022 Grants	Vacant positions	
Tax Levy	13,725,257	415,140			(250,000)	13,890,397
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	3,981,838	3,744	(1,730,355)	(116,565)		2,138,662
Total Funding	17,707,095	418,884	(1,730,355)	(116,565)	(250,000)	16,029,059
Labor Costs	13,499,262	298,698			(253,100)	13,544,860
Supplies & Services	2,700,782	62,186	(503,534)	(82,335)	3,100	2,180,199
Capital Outlay	1,507,051	58,000	(1,226,821)	(34,230)		304,000
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				
Total Expenses	17,707,095	418,884	(1,730,355)	(116,565)	(250,000)	16,029,059

Costs Reflected in Other Department Budgets*		
Debt Service**	Building Services	Total with Other Department Expenses
0	668,911	14,559,308
	613,705	613,705
0	1,282,616	17,311,675
	107,976	13,652,836
0	560,935	2,741,134
	613,705	917,705
		0
0	1,282,616	17,311,675

*The Sheriff's Department budget reflects activities over which the Sheriff has responsibility. Building and debt service costs related to the Law Enforcement Center are recorded in other County budgets.

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 lost 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.	12/31/2026
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	2023 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	\$55,541		
			Operating Expenses	\$18,157		
			TOTAL EXPENSES	\$73,698		
COUNTY LEVY	\$73,698					
Totals			TOTAL REVENUES	\$0	1.00	
			TOTAL EXPENSES	\$73,698		
			COUNTY LEVY	\$73,698		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Corner Remonumentation	20	15	15
Corner Maintenance	133	200	200
G.P.S. Coordinates on corners	133	200	200
Review of Plats of Survey	234	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?	2021 Actual	2022 Estimate	2023 Budget
Document Scans Section Corner Tie Sheets and Section Summaries	Documents hyperlinked to GIS map to facilitate on-line research	139	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	139	200	200

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
SURVEYOR											
<u>Revenues</u>											
Tax Levy	81,026	79,141	81,047	75,021	75,021	73,698	(1,323)	-1.76%	None	0	0
Intergovernmental	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	0	0	0	23,355	0	0	0.00%			
	<hr/>										
Total Revenues	81,026	79,141	81,047	75,021	98,376	73,698	(1,323)	-1.76%	2023 Total	0	0
	<hr/>										
<u>Expenses</u>											
Labor	41,629	48,662	45,103	50,860	63,860	51,001	141	0.28%	2024	0	0
Labor Benefits	3,740	4,443	4,193	4,679	5,684	4,540	(139)	-2.97%	2025	0	0
Supplies & Services	12,594	14,084	19,343	19,482	28,832	18,157	(1,325)	-6.80%	2026	0	0
Addition to Fund Balance	23,063	11,952	12,408	0	0	0	0	0.00%	2027	0	0
	<hr/>										
Total Expenses	81,026	79,141	81,047	75,021	98,376	73,698	(1,323)	-1.76%			
	<hr/>										
Beginning of Year Fund Balance											Included in General Fund Total
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: SURVEYOR

Changes and Highlights to the Department's Budget:

Wisconsin Statutes require that the County Surveyor maintain reproducible paper copies of all surveys that have ever been done in the County. Sauk County survey records have been continually expanding and have completely filled our available filing system, which was custom built, and we have no way to expand it at this time. Certified Survey Maps have always been double filed in the survey records as well as in the Register of Deeds records. As a method of freeing up space in the overflowing survey records, the Surveyor is in the process of removing the C.S.M. copies from those files. This is a very time consuming process, entailing carefully sorting through tens of thousands of documents. It is not a process where any allowance can be made for mistakes. The Section Corner Tie Sheet records were in a similar state of overflow, but have been effectively reduced by removing all but the most recent records for every Corner. Those previous versions will be archived separately, properly organized, but in a much more condensed methodology. They will still be accessible, but somewhat less easily. Surveyors' research should not be negatively impacted, because these records are also accessible through the "Tie Sheet Finder" internet application in digital form.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change						
Tax Levy	75,021	(1,323)				73,698
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	0	0				0
Total Funding	75,021	(1,323)	0	0	0	73,698
Labor Costs	55,539	2				55,541
Supplies & Services	19,482	(1,325)				18,157
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	75,021	(1,323)	0	0	0	73,698

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. 2023 will be an ongoing continuation of the process of making space in the survey records, which is a substantial undertaking in and of itself.

Treasurer

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.	12/31/2023

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 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	\$926,815	3.00	Average rate of investments Percentage of current year taxes delinquent as of September 1
			TOTAL REVENUES	\$926,815		
			Wages & Benefits	\$247,271		
			Operating Expenses	\$120,025		
			TOTAL EXPENSES	\$367,296		
			COUNTY LEVY	(\$559,519)		
Totals			TOTAL REVENUES	\$926,815	3.00	
			TOTAL EXPENSES	\$367,296		
			COUNTY LEVY	(\$559,519)		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Acres of Ag Use Converted / \$ Amount (City Share)	41 acres / \$17,250 Cty Share	30 / \$9,000	20 / \$8,000
Address Changes Processed	809	750	775
Lottery Credit Letters Sent	83	100	100
Tax Receipts Processed	10,090	11,000	11,000
County Department Receipts Processed	6,578	7,000	7,000
Payroll Checks/Advices Processed	17,403	17,800	17,400
Accounts Payable Checks Processed	8,606	9,000	9,000
Tax Certificates Issued for Delinquent Taxes (Current Year)	839	1,300	1,000
Amount Due for Tax Certificates Issued for Delinquent Taxes (Current Year)	\$1,041,375	\$1,800,000	\$1,200,000
Certified Mailings Sent to Owners/Interested Parties for Tax Foreclosure	70	154	150
Properties Taken by Tax Foreclosure	15	25	25

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Weighted average rate of investments	The higher the rate, the more interest income earned	0.11%	0.85%	0.90%
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	0.38%	1.35%	1.00%
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

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
TREASURER											
<u>Revenues</u>											
Tax Levy	(747,246)	(313,026)	(422,449)	(479,960)	(479,960)	(559,519)	(79,559)	-16.58%	None	0	0
Other Taxes	700,146	600,337	579,645	493,065	493,065	493,065	0	0.00%			
Grants & Aids	127,377	126,426	126,161	125,000	125,000	125,000	0	0.00%	2023 Total	0	0
Fees, Fines & Forfeitures	7,848	5,989	15,421	3,500	11,000	8,000	4,500	128.57%			
User Fees	15,184	17,189	13,654	10,500	10,750	12,750	2,250	21.43%			
Intergovernmental	155,773	90,936	31,027	33,000	49,701	37,000	4,000	12.12%	2024	0	0
Interest	942,411	495,248	114,676	136,000	200,000	250,000	114,000	83.82%	2025	0	0
Miscellaneous	44,689	220,078	39,802	25,000	25,000	1,000	(24,000)	-96.00%	2026	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%	2027	0	0
Total Revenues	1,246,182	1,243,177	497,937	346,105	434,556	367,296	21,191	6.12%			
<u>Expenses</u>											
Labor	295,188	318,616	221,018	180,599	180,666	185,544	4,945	2.74%			
Labor Benefits	107,341	112,774	59,401	53,351	53,351	61,727	8,376	15.70%			
Supplies & Services	110,103	135,494	129,826	112,155	122,427	120,025	7,870	7.02%			
Addition to Fund Balance	733,551	676,293	87,692	0	78,112	0	0	0.00%			
Total Expenses	1,246,182	1,243,177	497,937	346,105	434,556	367,296	21,191	6.12%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2023 BUDGET
HIGHLIGHTS**

Department: Treasurer

Changes and Highlights to the Department's Budget:

1. **Gain on Sale of Tax Deeds** - Due to Senate Bill 829 passing into law in March 2022, the net sale proceeds distribution has been amended. In the past, the County retained any net sale proceeds and this was considered revenue that would help offset any losses we may have incurred in other sales. Now, the net sale proceeds will be distributed amongst the lienholders and the former owner. This only applies to properties that were foreclosed upon after the bill was passed.
2. **Interest on Investments** - During 2022 investment interest rates have been steadily increasing. This should reflect in more interest income into 2023. Cautious but positive increase.
3. **Ag Use Conversion Charge** - 2022 is another good year for Ag Use Conversion Revenue. However, with the current real estate market starting to trend to a slower pace this will mean fewer acres of land being converted from Agricultural use to Residential/Commercial Use in 2023.

	2022 Revised Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change			Gain on Sale of Tax Deeds	Interest on Investments	Ag Use Conversion Charge	
Tax Levy	(479,960)	10,941	19,000	(114,000)	4,500	(559,519)
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	826,065	10,250	(19,000)	114,000	(4,500)	926,815
Total Funding	346,105	21,191	0	0	0	367,296
Labor Costs	233,950	13,321	0			247,271
Supplies & Services	112,155	7,870				120,025
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	346,105	21,191	0	0	0	367,296

Issues on the Horizon for the Department:

Continue monitoring interest rate trends. Look into developing a Request for Proposal for investment advisory services.

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
We will continue 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.	12/31/2023
Continue with 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.	12/31/2023

Veterans Service Office

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 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	4.50	95% of the people our office assists will say they were well served.
			Grants	\$12,650		
			TOTAL REVENUES	\$12,650		
			Wages & Benefits	\$356,168		
			Operating Expenses	\$25,595		
			TOTAL EXPENSES	\$381,764		
COUNTY LEVY	\$369,114					
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	0.50	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	\$31,032		
			Operating Expenses	\$30,228		
			TOTAL EXPENSES	\$61,260		
COUNTY LEVY	\$61,260					
Care of Graves	Continue to disperse flag holders for veteran graves.	Wisconsin Statute 45.85	Use of Fund Balance	\$0	-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$3,600		
			TOTAL EXPENSES	\$3,600		
COUNTY LEVY	\$3,600					
Totals			TOTAL REVENUES	\$12,650	5.00	
			TOTAL EXPENSES	\$446,623		
			COUNTY LEVY	\$433,973		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimated	2023 Budget
Number of Federal Applications for Veterans Benefits Processed	3,541	3,900	4,500
Homeless veterans assisted annually	65	65	65
Number of Veteran Contacts	24,363	24,000	30,000
Monetary Impact to Sauk County from Federal Sources - actual dollars and benefit value	46,541,000	47,000,000	49,000,000
Property tax refund to Sauk County Veterans from state	764,684	600,000	750,000
Number of Veterans who Received Relief and Subsequent Services	26	120	80
Number of times remote services offered	1	6	4
Number of veterans retired-disabled contacts/appointments	5 out of 14	10 out of 30	n/a
Number of veteran benefits presentations for public awareness of benefits	6	6	4

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimated	2023 Budget
95% of the people our office assists will say they were well served.	Veterans and their families are receiving the benefits they earned and are eligible for.	n/a	n/a	95%
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	80

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
VETERANS SERVICE											
<u>Revenues</u>											
Tax Levy	345,371	383,598	414,153	412,243	412,243	433,974	21,731	5.27%	None	0	0
Grants & Aids	11,500	11,500	11,500	12,650	12,650	12,650	0	0.00%			
Use of Fund Balance	0	0	12,549	24,372	8,115	0	(24,372)	-100.00%	2023 Total	0	0
Total Revenues	356,871	395,098	438,202	449,265	433,008	446,624	(2,641)	-0.59%			
<u>Expenses</u>											
Labor	241,972	288,673	284,771	305,157	305,157	313,450	8,293	2.72%	2024	0	0
Labor Benefits	58,259	66,056	68,373	72,098	72,021	73,751	1,653	2.29%	2025	0	0
Supplies & Services	47,175	38,414	85,058	72,010	55,830	59,423	(12,587)	-17.48%	2026	0	0
Addition to Fund Balance	9,465	1,955	0	0	0	0	0	0.00%	2027	0	0
Total Expenses	356,871	395,098	438,202	449,265	433,008	446,624	(2,641)	-0.59%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

2023 will require additional dollars for travel due to the higher price in fuel.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 Budget Request
Description of Change			Perpetual Care of Veterans' Graves	Increase Veterans Service Aid		
Tax Levy	412,243	13,731	0	8,000		433,974
Use of Fund Balance or Carryforward Funds	24,372	0	(12,000)	(12,372)		0
All Other Revenues	12,650	0				12,650
Total Funding	449,265	13,731	(12,000)	(4,372)	0	446,624
Labor Costs	377,178	10,022				387,200
Supplies & Services	72,087	3,709	(12,000)	(4,372)		59,424
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	449,265	13,731	(12,000)	(4,372)	0	446,624

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 PACT Act is the largest bill ever passed regarding veterans benefits & presumptive conditions. This will add significant workload for staff. The PACT Act is a comprehensive bill to address the health impacts of those who served overseas and were exposed to toxic hazards, such as burn pits, radiation, and Agent Orange. It offers expanded VA health care eligibility for many veterans who were not previously covered by VA care.
- * Homelessness – Our numbers remain high. Mental health continues to be a core reason. Trying to get these vet's connected to mental health services is a significant challenge when services are not available locally.
- * 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. We still have a need for somebody that can diagnose and assist veterans with VA paperwork. We have filled some of the gap with the help of a local, non-profit that is paying for Mental Health assessments for our veterans that can not afford the cost.
- * We dealt with 65 homeless/at-risk of homeless veterans in 2021. The vast majority of the financial assistance they received was Federal grant dollars that may not be available in 2023. 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.

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WORKERS' COMPENSATION											
<u>Revenues</u>											
Intergovernmental	311,286	370,239	424,061	452,052	419,558	372,601	(79,451)	-17.58%	None	0	0
Miscellaneous	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	33,938	7,296	0	0	0	0	0	0.00%	2023 Total	0	0
Total Revenues	345,224	377,535	424,061	452,052	419,558	372,601	(79,451)	-17.58%			
<u>Expenses</u>											
Supplies & Services	345,224	377,535	220,979	452,052	311,043	372,601	(79,451)	-17.58%	2024	0	0
Addition to Fund Balance	0	0	203,082	0	108,515	0	0	0.00%	2025	0	0
									2026	0	0
									2027	0	0
Total Expenses	345,224	377,535	424,061	452,052	419,558	372,601	(79,451)	-17.58%			
Beginning of Year Fund Balance	571,541	537,603	530,307		733,389	841,904					
End of Year Fund Balance	537,603	530,307	733,389		841,904	841,904					

**SAUK COUNTY, WISCONSIN
2023 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 2023 decreased slightly but are still relatively stable. So long as the County maintains an adequate balance, the rates can remain low in future years.

	2022 Amended Budget	Cost to Continue Operations in 2023	Change 1	Change 2	Change 3	2023 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	(49,826)				372,601
Total Funding	422,427	(49,826)	0	0	0	372,601
Labor Costs	0	0				0
Supplies & Services	422,427	(49,826)				372,601
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	422,427	(49,826)	0	0	0	372,601

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.

ACRONYMS

- A -

ACFR	Annual Consolidated Financial Report
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 -

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

ACRONYMS

- J -		- S -	
JDS	Justice, Diversion, & Support	SARA	Superfund Amendment and Reauthorization Act
		SCIL	Sauk County Institute of Leadership https://saukcountyinstituteofleadership.org/
- L -		SCPP	Sauk County Preservation Program
LEC	Law Enforcement Center	SNF	Skilled Nursing Facility
LOMA	Letter of Map Amendments	SNS	Strategic National Stockpile
LPN	Licensed Practical Nurse	ST	Speech Therapy
LTE	Limited Term Employee	SWOT	Strengths, Weaknesses, Opportunities, Threats
- M -		- T -	
MA	Medical Assistance or Medicaid	TBD	To Be Determined
MATC	Madison Area Technical College https://madisoncollege.edu/	TDD	Telecommunications Device for the Deaf
MCO	Managed Care Organization	TID	Tax Incremental District
MDS	Minimum Data Set	TIF	Tax Incremental Financing
MIRG	Management Intensive Rotational Grazing	TPR	Termination of Parental Rights
MIS	Management Information Systems	TRIAD	Combined Law Enforcement Agency for the Reduction of Crime
MOA	Memorandum of Agreement	TRM	Targeted Runoff Management
MOU	Memorandum of Understanding	TTY	Text Telephone
- N -		- U -	
NA	Not Applicable	UCC	Uniform Commercial Code
NFP	Nurse Family Partnership	USDA	United States Department of Agriculture https://www.usda.gov/
NH	Nursing Home	USDVA	United States Department of Veterans Affairs https://www.va.gov/
NRCS	Natural Resources Conservation Service https://www.nrcs.usda.gov/wps/portal/nrcs/site/national/home/	UW	University of Wisconsin
- O -		UWEX	University of Wisconsin-Extension
OMB	Office of Management and Budget (United States) https://www.whitehouse.gov/omb/	- V -	
OT	Occupational Therapy	VIMS	Veterans Information Messaging System
- P -		- W -	
P&Z	Planning and Zoning	WILA	Wisconsin Land Information Association
PGW	Persian Gulf War	WIC	Women, Infants and Children
PLSS	Public Land Survey System	WISDNR	Wisconsin Department of Natural Resources
PT	Physical Therapy or Part-Time	WISDOT	Wisconsin Department of Transportation
PUD	Planned Unit Development	WNEP	Wisconsin Nutrition Education Program
- R -		WPPA	Wisconsin Professional Police Association https://wppa.com/
RCAC	Residential Care Apartment Complex	WRS	Wisconsin Retirement System
RCPP	Regional Conservation Partnership Program	- Y -	
RLF	Revolving Loan Fund	YEPS	Youth Environmental Projects of Sauk County
RN	Registered Nurse	YODA	Youth Opportunity Day

GLOSSARY

(As these terms apply to Sauk County)

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.

ACFR

Annual Comprehensive Financial Report.

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.

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.)

AODA

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

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.

GLOSSARY

(As these terms apply to Sauk County)

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.

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.

GLOSSARY

(As these terms apply to Sauk County)

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.

GLOSSARY

(As these terms apply to Sauk County)

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.

GLOSSARY

(As these terms apply to Sauk County)

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.

GLOSSARY

(As these terms apply to Sauk County)

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 when its revenues, expenditures/expenses, assets or liabilities are at least 10% of the total for their fund category (governmental or enterprise) and 5% of the aggregate of all governmental and enterprise funds in total.

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.

GLOSSARY

(As these terms apply to Sauk County)

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.

GLOSSARY

(As these terms apply to Sauk County)

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 x \$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.