SAUK COUNTY
Wisconsin
LAND MADE
SINCE 1844

ADOPTED BUDGET

FISCAL YEAR 2026









Sauk County Board of Supervisors
November 2025

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John Deitrich – County Board Vice-Chair

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Sauk County, ranked 25th among Wisconsin's 72 counties by population, embodies the very essence of what makes Wisconsin special — from it's diverse topography and rich history to it's thriving industry and vibrant communities.

Since 1844, Sauk County has been deeply rooted in a profound connection to the land. The people, values, and way of life here are all shaped by the land's enduring influence. The Sauk County Land Made brand, as seen on the cover, captures this enduring spirit, offering a sense of authenticity and identity that reflects our shared commitment. It's a promise to explore how we can live, work, play, and learn while honoring the land and heritage that defines Sauk County's unique quality of life.

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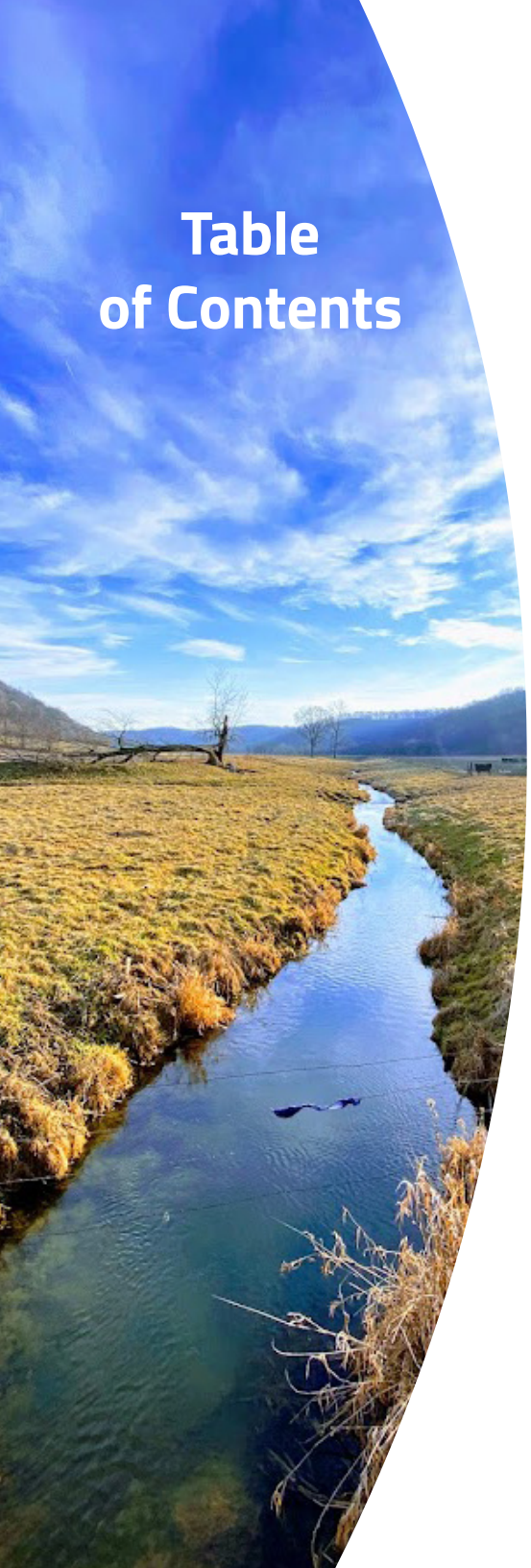


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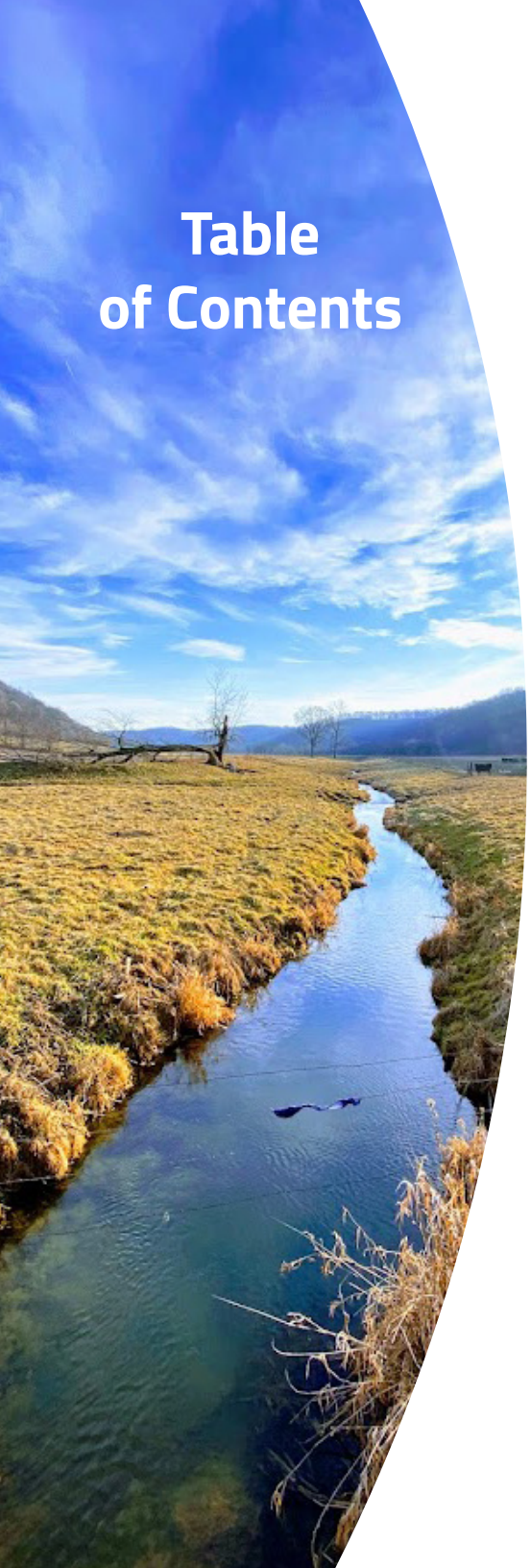


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Administrator's Message



2026 Budget Message from the Administrator

To The Honorable Sauk County Board Of Supervisors:

As the Sauk County Administrator, I am pleased to submit the Fiscal Year 2026 Adopted Budget for Sauk County. The budget is the most important public policy document prepared each year. The budget attempts to not only address the uncertainties that we continue to face as an organization; but reflects the mindful, deliberate, and collaborative work of our team across all 27 departments to make tough choices, which aim to maintain or reduce expenses without jeopardizing our commitment to serving the residents of Sauk County. The budget is submitted to you amid an environment of uncertainty, due to broader economic issues, federal funding limitations or eliminations, and changing state and federal requirements. Prices continue to rise for employee insurance costs, contracted services ranging from building supplies to technology; and for cooperative and service agreements that are needed to provide mandated services. All of those factors have a detrimental effect upon our county budget.

Departments were tasked with bringing in budgets that saw only increases to personnel and insurance costs, while increases to operational items meant a need to find other revenue sources or to examine other line items to make a corresponding reduction. County departments continue to be forced to absorb inflationary cost increases, forgo new or expanded programs and services, and carefully manage expenses.

We continue to examine new ways to conduct business and work collaboratively across departments and through community partnerships, to more efficiently and effectively provide needed services. As the year progresses, the uncertainties already presented, may result in adjustments to either relax financial expectations or adopt more stringent requirements to accommodate the loss of revenue through the elimination of grants or federal budget pass through dollars.

The 2026 Adopted Budget has been prepared in accordance with all applicable Wisconsin State Statutes, Generally Accepted Accounting Principles, the Sauk County Board of Supervisors strategic issues, and Sauk County budget and financial policies.

This letter provides an overview of the budget including revenues, expenditures, and reserves for each department and the County as a whole. Economic conditions and forecasts, debts, and highlights of the budget priorities for all major funds are also provided.

The 2026 *Adopted Budget* totals $146,109,058 in revenue and expenditures; and includes a tax levy of $36,107,620. The following chart depicts the 2026 *Adopted Budget* allocations:

	2026 Budget Adopted	2025 Budget Adopted	Dollar Change	Percent Change
Operating Levy	$ 36,107,620	$ 35,397,692	$ 709,928	2.01%
Levy Rate	$ 3.00	$ 3.18	$ (0.18)	-5.66%
County Operations	$ 146,109,058	$ 146,068,778	$ 40,280	0.03%
Debt Service	$ 4,249,075	$ 4,247,275	$ 1,800	0.04%
Equalized Value	$ 12,055,072,700	$ 11,122,722,800	$ 932,349,900	8.38%
Revenues	$ 88,602,088	$ 94,379,388	$ (5,777,300)	-6.12%

Overall, Sauk County's tax levy increased by $709,928 due to the following:

Increase in Bond Debt Payments - Highway and Health Care Center	$ 1,800
Increase in Library System Mandate	$ 84,820
Increase in Town Bridge Aids	$ 21,349
Increase in State Special Charges (results in increase levy, decrease other State revenues)	$ 1,334
Tax Incremental District (TID) Adjustments	$ -
Increase - Net New Construction, 1.98%	$ 600,625
Allowable tax levy Increase for 2026	**$ 709,928**

Key Changes in the 2026 Budget

The 2026 Adopted Budget includes several notable changes that should be emphasized:

- The budget removes Land Records Modernization from within the Management Information System Department to create a new department.
- The County Surveyor will be removed from the Land Resources and Environment budget to the Land Record Modernization Department's budget.
- Additional state funding for land conservation staff is expected, enhancing program support for state mandated programs.
- The Health Care Center budget does not include levy funding. An in-depth review of staffing levels, operational and contract costs, and revenue sources were realigned.
- Additional general fund balance was included to cover the anticipated costs associated with the operation/maintenance of the UW-Platteville Baraboo Sauk County campus.
- Additional court support aid was provided by the state.

Tax Levy

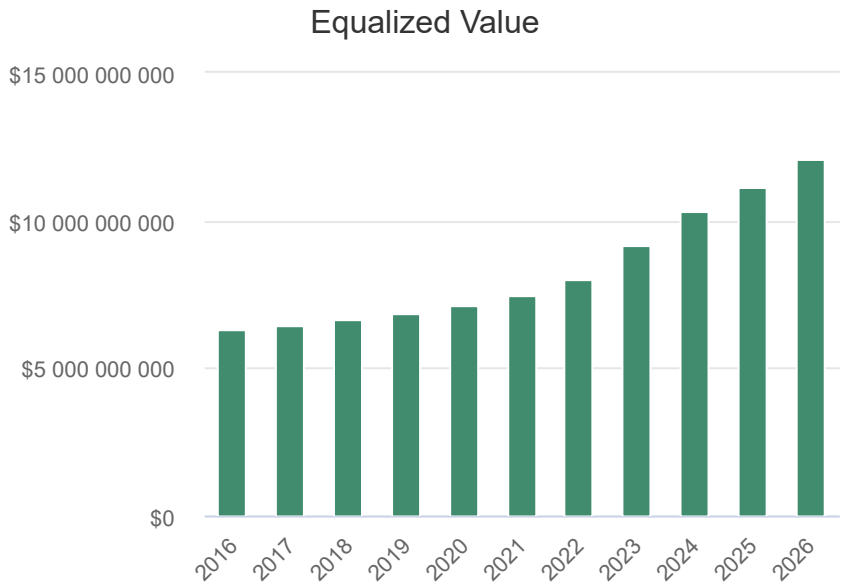
The 2026 *Adopted Budget* includes a tax levy of $36,107,620. There are the **three components that determine the tax levy**:

1. ***Operational Levy*** - The amount for operational costs allowed under the State's Tax Levy limits found in Wisconsin State Statute §66.0602. The operational levy totals **$30,432,879**; which is an increase of $600,625.

   The County operating property tax levy increase is composed of two primary parts under the State's levy limit formula:

   > The levy for operations is allowed to increase by the greater of 0% or the percent increase of County-wide net new construction. Equalized value, due to net new construction, increased by $932,349,900 for a total amount of $12,055,072,700 with a net new construction rate of 1.98%. Personal Property Aid remained unchanged at $348,221.

   > Cities and villages create Tax Incremental Financing Districts (TIDs) as an economic development tool for a specified period. The increase in taxes generated following the establishment of a TID can be used by a municipality during this term for cost of development and are not distributed to other taxing units. There were no TIDs terminated in 2026.



2. ***Limited Tax Levies*** - The amount allowed that is funded by limited tax levies are exempt from levy limits

   > Libraries $**1,325,999** (increase $84,820)

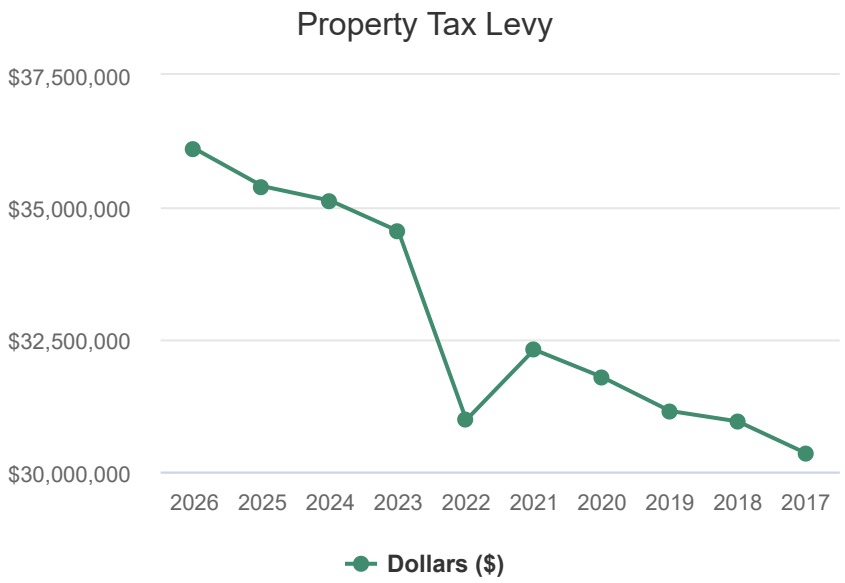
   > County Bridge Aid **$96,089** (increase $21,349)

   > State special charges-charitable and penal **$3,579** (increase $1,334)

   > In 2026, the above limited levy increased by $107,503. Prior to debt service, the total limited tax levy in 2026 *Adopted Budget* is **$31,858,545.**

3. ***Debt Service Levy*** - The amount used to repay borrowed funds, which are exempt from levy limits. The Levy for debt service will increase by $1,800 in 2026 to **$4,249,075**.

The Adopted 2026 levy rate is $3.00 per $1,000 of valuation, versus the 2025 levy rate of $3.18 per $1,000 of valuation. This equates to 5.88% decrease over last year.



Revenues

The 2026 Adopted Budget includes several revenue sources outside of the property tax levy.

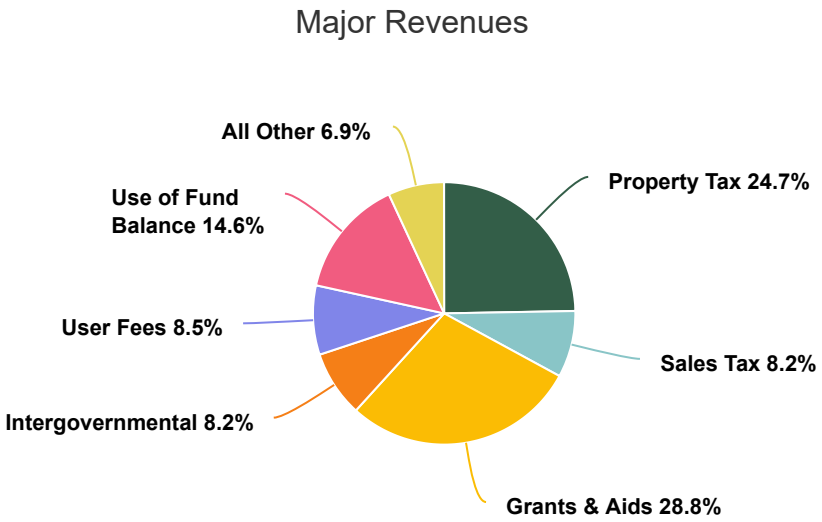
Shared supplemental revenue in the amount of $889,872, which has increased from 2025 by $29,265 is included within the Adopted Budget. Shared supplemental revenue can only be provided for certain services, which fall within the Sheriff's Department ($500,000), Clerk of Courts ($63,175), and the Highway Department ($326,697).

Sales tax revenue has been increased by $500,000. The 2025 revenue amount was $11,500,000; bringing this year's total revenue to $12,000,000. Sales tax revenue has continually increased since 2020 due to economic development initiatives and strategies, which have allowed for continued funding of the County's marketing and tourism program.

Grants and Aids are included within the budget; however, at a decrease of $5,457,780. This decrease can be attributed to the decrease in the availability of American Rescue Plan Act funding and the removal of the Transportation Alternatives Program funding for the Great Sauk State Trail/Walking Iron Bridge. Given that the Village of Sauk City was the grant recipient, funds were not received, nor do they need to be accounted for through the County.

Fund balance is used across the various departments. The total use of fund balance is projected at $21,399,350 with significant allocations for capital improvements and ongoing program implementation. Specific projects funded through fund balance include: vehicle replacement, park upgrades, facility renovations/maintenance/update of building controls, election equipment, technology, UW-Platteville Baraboo Sauk County capital/maintenance/operations, vacancy factor, and continuing programs.

User fees are expected to rise by $674,263. User fees consist of permit and program fees.



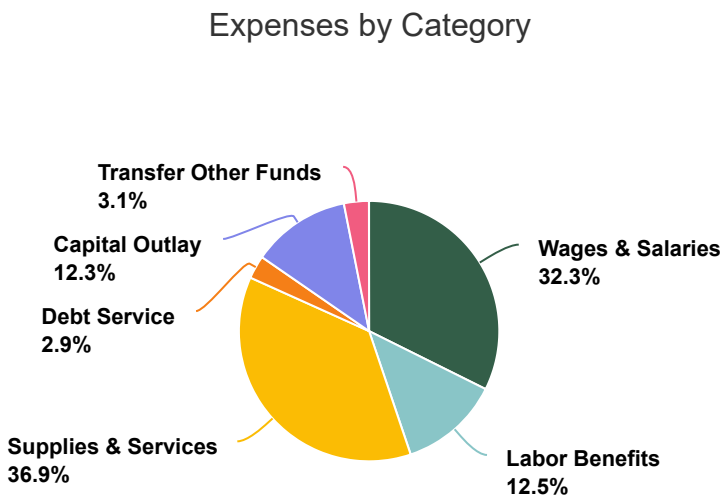
Expenditures

Labor Costs

Major expenses across departments consist of wages and salaries, labor benefits, supplies & services, debt service, capital outlay, and transfer of other funds.

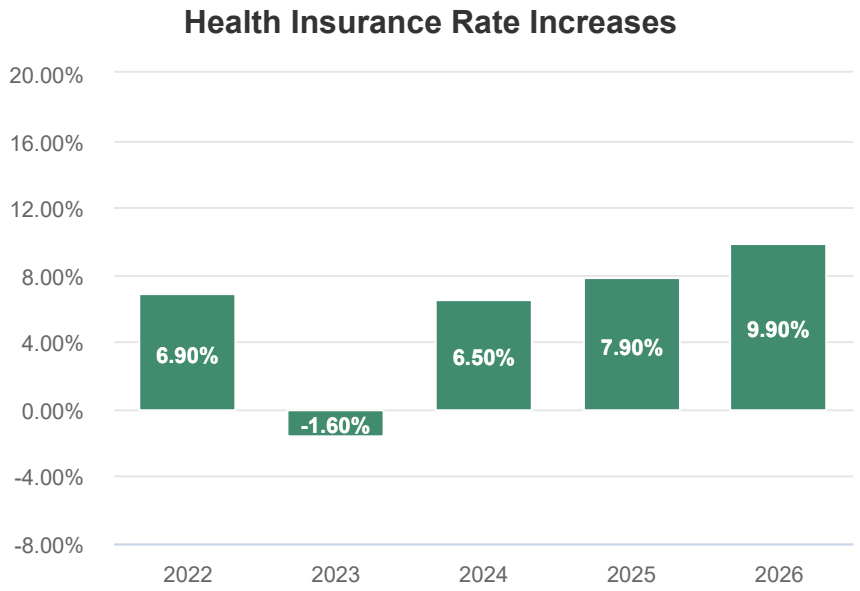
The recommended budget includes a 3% cost-of-living adjustment (COLA) as part of the implementation of the Compensation and Classification study, which was adopted in 2023, in which the goal of keeping Sauk County competitive in the market. The Sheriff's Department contract negotiations were ratified with a 6% increase. Labor costs across all departments (excluding the Health Care Center) will increase by $2,283,765. Health care center labor costs decreased $745,130 due to the "right-sizing" of the staffing to the overall occupancy of the facility, taking into consideration shift needs.

Other benefits to include FICA, retirement, life, and workers compensation increased by $461,956 for employees outside of the Health Care Center and a decrease of $101,420 for Health Care Center employees.



Health insurance costs have increased 9.9%, which equates to $868,675 for all employees outside of the Health Care Center. The Health Care Center health insurance costs increased by $102,050. The 2026 *Adopted Budget* includes total County contributions to health insurance of $10,151,555.

A new health plan was implemented in 2023, in which insurance costs decreased substantially, but have steadily risen every year since based upon the rate caps provided in the original contract.



Vacancy Factor

When we create a budget, the budget assumes that all positions will be filled 100% of the time. However, the likelihood of all positions being filled the entire year, is not possible. The vacancy factor for the county departments, outside of the health care center, remained at $2,000,000; while the factor for the Health Care Center was reduced to $450,000 due to the staffing realignment.

New Positions and Reclassifications

As part of the budget process, departments are able to propose personnel changes, either through the creation of new positions or the reclassification of existing positions to accommodate changes in duties and responsibilities. Due to levy constraints, no new positions were approved through the budget process. The following reclassifications were included within the 2026 *Adopted Budget*, with the corresponding levy impact noted:

	Levy Impact
Aging Disability Resource Center (ADRC): Program Assistant - Transportation	No
Human Services: Human Services Manager (Children Long Term Support)	No
Land Records: Land Information/GIS Director Previously approved by Resolution of the County Board	Yes
Management Information Services (MIS): Systems Analyst (2 positions)	Yes
County Clerk: Deputy County Clerk (Moved from Limited Term Employee (LTE)to Casual)	No
Accounting: Accounting Assistant (Moved from LTE to Casual)	No

Retirement - The Wisconsin Retirement System rates and employee eligibility for the County are determined by the Wisconsin Employee Trust Fund. The 2026 *Adopted Budget* includes County contributions to the retirement system of $4,043,946.

Contribution rates for employee and employer increased from 6.95% to 7.20% for general and elected employees. The contribution rates for protective employee contributions increased from 6.95% to 7.20%, but decreased for the employer from 14.95% to 14.70%.

	2026 Rates		2025 Rates	
Classification	**Employer**	**Employee**	**Employer**	**Employee**
General	7.20%	7.20%	6.95%	6.95%
Elected	7.20%	7.20%	6.95%	6.95%
Protective	14.70%	7.20%	14.95%	6.95%

Debt Service

The County continues to make debt payments towards a general obligation bond for the highway facilities as well as general obligation refunding bonds for the Health Care Center. The general obligation outstanding debt as of January 1, 2026 is $41,645,000. This is 6.44% of the legal debt limit of $647,152,805. Budgeted debt service payments will change from $4,247,275 in 2025 to $4,249,075 in 2026, an increase of $1,800. The debt at the Health Care Center will be paid in full at the end of 2027.

Capital Outlay and Capital Projects

Capital Outlay is an expenditure of $10,000 or greater before any trade-in of the old unit and having a useful life of not less than three years. This may include real property acquisition, construction, equipment, repairs, or updating of existing capital items, which extends the life and value of the item. Capital outlay items are listed within each of the individual department budgets.

To be included on the 10-year Capital Improvement Plan (CIP) projects are major projects undertaken on a non-recurring basis. The cost of the project or purchase must be $25,000 or greater and the useful life should exceed six (6) years. Any project that meets these requirements regardless of the funding source is included in the CIP.

The 2026 *Adopted Budget* lists the capital outlay for each area. The total capital outlay for 2026 is $17,946,720; with a cumulative total Capital Outlay Plan from 2026 to 2031 of $94,502,399. The projects are being funded in 2026 as follows:

Tax Levy	$	109,175
State and Federal Aid		1,589,000
Fund Balance		16,248,545
Total	**$**	**17,946,720**

Other Miscellaneous Items Included in the 2026 *Budget*

As part of the budget process, organizations that have requested County funding in the past are given the opportunity to request funding again. Each request must meet specific requirements to include:

Emphasis is on county-wide impacts, as opposed to impacts to a specific community. Enhancing the unique features of Sauk County and building on our sense of place are priorities.

Sauk County funds are intended to focus on measurable and attainable outcomes of specific projects of your organization. The funds are not meant to provide ongoing support for day-to-day operations.

Demonstrate how your project addresses previously identified priorities by the Sauk County Board.

Leveraging partnerships and funding from outside Sauk County government is important.

Appropriations for non-departmental Outside Agencies:

Agricultural Society (Fair Board)	$	25,000
Baraboo Area Homeless Shelter		25,000
Baraboo Dells Airport		4,100
Central Wisconsin Community Action Council		7,500
Conservation Congress		1,400
Hope House		25,000
Reedsburg Airport		4,100
Sauk County Historical Society		25,000
Sauk Prairie Airport, Inc.		4,100
Total	**$**	**121,200**

I want to personally thank the Finance Director, Lynn Horkan; Finance Manager, Tara Thompson; and the rest of the Accounting Team who played a pivotal role in the 2026 budget process as well as the implementation of our new budget book software. I also want to thank Human Resources Director, Anna Cooke; Management Information Services, Director Steve Pate; Management Information Services, Lewis Lange; Department Heads, and our County team for working together to create a budget that continues to provide the programs and services that will enrich and enhance the lives of our residents in 2026. Lastly, thank you to the Finance, Personnel, and Insurance Committee and all of the other oversight committees for their guidance and review of the Adopted 2026 Budget.

Respectfully Submitted,



Lisa Wilson

Administrator

BUDGET TEAM

Lisa Wilson Lynn Horkan Anna Cooke Tara Thompson Steve Pate

FINANCE, PERSONNEL & INSURANCE COMMITTEE

Lynn Eberl, Chair Gaile Burchill Brandon Lohr Jacob Roxen Terry Spencer Andrea Lombard Tim McCumber Sheila Carver Aaron Evert



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Sauk County
Wisconsin

For the Fiscal Year Beginning

January 01, 2025



Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Sauk County, Wisconsin, for its Annual Budget for the fiscal year beginning January 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Budget Message



Sauk County, Wisconsin

West Square Building
505 Broadway
Baraboo, Wisconsin 53913

www.co.sauk.wi.us

Sauk County formed in 1844 making 2026 the 182nd year of the County's founding. The depth and breadth of services and programs that Sauk County offers has expanded since its inception and county government touches citizens in many ways. County government has a dual role of providing state services at the local level as well as being a unit of local self-government. Counties offer programming and services in General Government Services; Justice and Public Safety; Public Works; Health and Human Services; and Conservation, Development, Recreation, Culture, and Education. Counties serve a diverse constituency, providing services that are integral to and enhance the quality of life for their constituents.

It is in considering this role through a strategic planning process that the Sauk County Board of Supervisors developed the following vision and mission statement:

Sauk County Vision

To develop a **service model** for a **thriving, progressive county government,** founded on **organizational flexibility, inherent capability, and resources.**

Sauk County Mission Statement

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.

The County has determined that for 2026, this overarching mission should guide two specific budget priorities. While many factors, such as mandated activities and stability of a variety of revenue streams, influence the County's budget process, the broad priority statements were developed to drive the decision-making process for the 2026 budget. In terms of the services the County provides and the specific objectives of the 2026 budget process, the Board believes:

Sauk County Budget Priorities

Budget Priority 1
Cross Sectional Analysis of County Operations

Like many similar organizations, Sauk County's organizational structure tends towards the creation of silos due to perceived Departmental and Oversight Committee boundaries. Conscious effort has been put into collaboration between departments, including the adoption of values, mapping overlap, and continued use of functional groups. These functional groups discuss issues that are common across departments. This budget includes the following actions in this regard:

- Programmatic review and prioritization of existing programs includes analysis of outcomes that result from service expansions or reductions, and thorough discussions regarding what programs and services to provide. The enhancement of performance measures continues as a necessary component of this effort.
- The County committee organizational structure haas nine oversight committees for efficiency and consistency across functional and departmental lines.
- Revise County Comprehensive Plan through development of long- and short-range plans to guide growth and development and to promote healthy and sustainable communities.
- Compensation structure with the goals to attract, retain and motivate qualified people to lend their skills and talents to operations and programs of the county.
- The Board continues to invest in and support evidence-based programs that meet the needs of the community, such as the Nurse Family Partnership, Comprehensive Community Services, Criminal Justice Coordinating Council and economic development.

Budget Priority 2
Proactive Relationships to Retain Programmatic and Financial Flexibility

As complexity increases, funding streams change, and the public expects higher customer service, the County's response will be to increase creativity and innovation. The County must continue to reach out to forge new relationships. This will also allow Sauk County to retain programs through flexible financial relationships. This budget seeks to address forging new relationships through:

- The Great Sauk State Trail corridor plan is completed and construction has begun; and grants or other funding sources are being reviewed for the construction of the trail from Goette Road to the 400 Trail in the City of Reedsburg. The County is working with Dane County and the Village of Sauk City for the construction of the WI River Bridge, with project completion estimated for 2026.
- As traditional revenue streams continue to decline or stagnate it is imperative to identify appropriate revenue sources to ensure continuity. The County continues to research the applicability of enhanced revenue streams through the generation of appropriate user fees and use of existing resources.
    - User fee reviews ascertain appropriate levels are in place to sustain operations.
    - The County continues to be cognizant of changes in funding from both the state and federal levels.
    - The County seeks partnerships in the private and public sectors to maximize revenue.
    - The County is investing in increased economic development and growth through branding and support of community initiatives.

- Coordinated Regional and Statewide Activities. The 2026 budget includes resources for continued participation in a variety of organizations such as the Inter-County Coordinating Committee and the Wisconsin Counties Association, in addition to discipline-specific professional organizations. The County must enhance its relationship with its legislative delegation to ensure that its priorities are known as new legislation is considered carefully.
- The Board maintains dialogues with other governmental bodies regarding funding streams and tax policy issues related to Wisconsin county government.
- Intergovernmental agreements. The County continues to explore opportunities with overlapping taxing jurisdictions for shared services and coordination of service efforts.
  - Joint ownership of the UW-Baraboo/Sauk County campus with the City of Baraboo. Due to the changing landscape of higher education and the upcoming campus closure, the partnership is collaboratively exploring the best possible uses for the property.
  - Sauk County's agreement with its Tri-County Airport partners. Sauk and Richland Counties continue to support and develop new funding allocations and responsibilities.

2026 Budget Issues Policy Implementation

Priorities are identified from the broader, countywide planning process, and policies deal more specifically with budget issues. Policies and priorities both serve a distinct function in directing the decision making for the budget.

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.

The intent of this policy is to direct County departments to organize their activities around the needs of their customers so that as resources become more restricted, the most vulnerable are the first served. While this process is certainly not a science and requires careful judgments by managers and staff, it provides necessary guidance as to the intent of the Board of Supervisors.

- Funding for core services has continued. This includes services for safety, highway maintenance, and health and human services.
- Public Health, along with private partners, has developed programming to target at-risk populations with essential care.
- Maintained support of the Criminal Justice Coordinating Council to develop evidence-based programs to reform the criminal justice system.
- Developed and prioritized Opioid settlement funds for abatement purposes. Human Services and Public Health will work with families affected by opioids.
- Preventative programs and services have realized increased participation, positive feedback and improved outcomes like reduced hospitalizations and crime rates..

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.

- Maintain minimal debt load to avoid deferring and amplifying total project costs. Sauk County's debt load on December 31, 2025 is 6.44% of the legal amount allowable.
- Moody's Investor Service noted a Sauk County strength of "strong financial position characterized by healthy operating reserves."

- Judicious use of general fund reserves to fund:
  - Non - or rarely recurring projects: facility renovations/maintenance/upgrade building controls $2,190,000; White Mound Park maintenance/storage building $1,300,000 and park improvements $542,000; energy cost saving measures $1,923,000; communication upgrades $1,084,000, Great Sauk State Trail development $1,750,000; new election equipment $465,000; UW Platteville Baraboo Sauk County campus projects $428,000.
  - Contingency fund $350,000
  - Vacancy and turnover $2,000,000
- General fund reserves are not used to fund ongoing operations. Sauk County maintains sufficient fund balances to meet its long-term and short-term needs. It is essential these reserves be protected and maintained for day-to-day business uses (cash flow), long-term projects (the planning and construction costs of capital projects), and unanticipated emergencies. This policy also reflects a financial policy, in which the County will not offset the cost of operations using fund balance.

Budget Policy 3

Sauk County property tax dollars respond to social needs. 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.

In order to maintain services needed in an economic downturn, careful planning and budgeting needs to occur. This goal has been accomplished by monitoring replacement cycles for equipment and careful planning for large expenditures. Examples of this type of planning are:

- The county is facilitating a strategic planning process utilizing the elements of the comprehensive planning process. Implement planning ideas and concepts that address critical issues.
- Judicious use of fund balance to fund large, non-recurring or rarely recurring expenditures.
- Planning programs, which feed directly into the annual budget cycle: the capital improvement ten-year plan and the five-year capital outlay plan allow for the planned use of resources.
- Continuity of operations planning continues with a complete review by department and committees with specific succession planning done annually.

Budget Policy 4

Sauk County will 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.

The County is an arm of the State government by definition. This ongoing partnership by nature intertwines County and State priorities. In its various forms and functions the State of Wisconsin both directly and indirectly influences county priorities. The relationship with the State is one that requires further discussion, as the relationship is evolving.

There continues to be discussions concerning the partnership between the State and local governments. Unfunded or under-funded State mandates negate local elected officials' ability to develop policy consistent with local needs and desires. Conflicting priorities and decreased funding are a function of the democratic process and the global, national, and state economies. However, if the County Board wishes to retain the ability to focus County resources on County priorities, it cannot supplant state aid with levy dollars for the implementation of State mandates.

The State of Wisconsin continues to have budget challenges. In making revenue projections for various forms of aid, the County utilizes guidance provided by the corresponding State agency. When specific allocations or projections are not available, historic funding patterns are used to es-

timate anticipated funding. While this policy remains a valid response, some discretion is necessary in the case of temporary loss of funding.

> The Board made a decision to invest in a strategic assessment to help predict health care needs of the county regarding continuum of care in Sauk County for the next 5 to 10. The assessment will include the aging, veteran, human services, and public health populations.

> The County continues to provide tax levy funding in multiple health and human services programs more than the minimums required.

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.

Sauk County is careful to remember that the programs the County administers have an impact on other units of government within the County and with our neighboring counties.

> Sauk County provides voter registration services for many municipalities for a fee. The Highway department contracts with other municipalities to provide road maintenance and snowplowing. Other municipalities would have to spend more to obtain the training and equipment necessary to perform these functions, rather than paying the County to provide the service.

> Comprehensive Community Services provides wrap-around care for troubled families.

> Nurse Family Partnership intensively educates and supports first-time mothers through the first two years of their child's life.

> Implementation of energy efficiency projects decrease long-term operating costs.

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.

This policy recognizes the responsibility to the economic and cultural health of the community. It also recognizes that there are real limits to the County's ability to meet that responsibility. The 2026 budget includes support for County economic development and capital projects; funding for library services; and direct and supplemental support for the arts, history and humanities.

> Energy efficiency projects and solar usage should temper ongoing expenditures.

> Maintain minimal debt load to avoid deferring and amplifying total project costs.

> Continued focus on promoting county assets and brand awareness have provided for economic development.

> Support continues for the National Association of Counties award-winning Arts, Humanities & Historic Preservation efforts. Partnership models and strong collaborations have made the program successful.

> Support continues for the Economic Development Director position to help enhance the Sauk County "Brand" and economic growth.

> Enhance and upgrade communication sites and fiber to benefit county-wide emergency services and households.

> County comprehensive and strategic planning impacts long term decision making.

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.

Even with recognition of the current economic climate and levy limits, Sauk County's Five-Year Capital Plan and Ten-Year Capital Improvement Plan are realistic about impending major repairs and expenditures. Fu-

ture projects include projections of ongoing operational costs, cost savings and revenues.

> Highway road, infrastructure and equipment maintenance continues on schedule, and Sauk County has determined that debt issuance for these expenditures will not occur.

> Commitment to maintaining county highways each year utilizing tax levy and not debt issuance.

> Favorable additions to fund balance have been appropriated for high cost and infrequently occurring capital maintenance projects, such as facility renovations and maintenance and park improvements.

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.

> Many Departments maintain memberships in regional organizations that share information and education regarding their areas of expertise.

> The County also maintains memberships in the National Association of Counties, the Wisconsin Counties Association, and the regional Intercounty Coordinating Committee to provide more information sharing.

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.

Program evaluation should be an ongoing endeavor, and there may be times when programs should be changed in the way that they are provided.

> Beginning in 2025, the Sauk County Board decided to move from an elected County Surveyor to that of an appointed County Surveyor position. The funding has been placed with the Land Records Modernization Department budget to oversee a contracted surveyor position.

> Land Resources and Environment offers the Clean Sweep Program for disposal of household and agriculture hazardous waste.

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.

> The outputs and outcomes by department in the budget book show multiple years and highlight issues on the horizon.

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.

> Strategic planning and comprehensive planning processes are being used to determine direction and future programming and long-term financial planning.

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.

> Departments are working to enhance the strategic data collection of outputs and outcomes.

Strategic Issues (SI)

The budget translates the County's strategic issues into funding and operations. The 2026 budget continues to respond to these issues.

General Government

1. Branding, County and community economic development
2. Broadband expansion
3. Maintenance and care of all county facilities and properties
4. Dedicated to high ideals of honor and integrity in relationships

Conservation, Development, Recreation, Culture, and Education

5. Protect and enhance natural resources
6. Comprehensive Plan Update
7. Great Sauk State Trail completion and master plan
8. Develop long and short-range plans to guide growth/development for sustainable communities
9. Comprehensive Outdoor Recreation Plan
10. Create events and programs for the education of the county and its citizens

Health and Human Services

11. Commitment to vulnerable populations
12. Peer learning groups
13. Enhance and support optimal well-being for all people of Sauk County
14. Medical assisted treatment program and opioid abatement
15. Comprehensive community services

Public Works

16. Improve safety of fleet and reduce employee injuries/accidents
17. Tri County Airport
18. Improve highways/road maintenance
19. Wi-Fi access (broadband)
20. Great Sauk State Trail (bridge)

Justice & Public Safety

21. Coroner's office and budget
22. Emergency response and preparedness
23. Security for County buildings / employees
24. Diversion programs / alternatives to incarceration
25. Criminal justice coordinating release planning and re-entry

Outside Issues

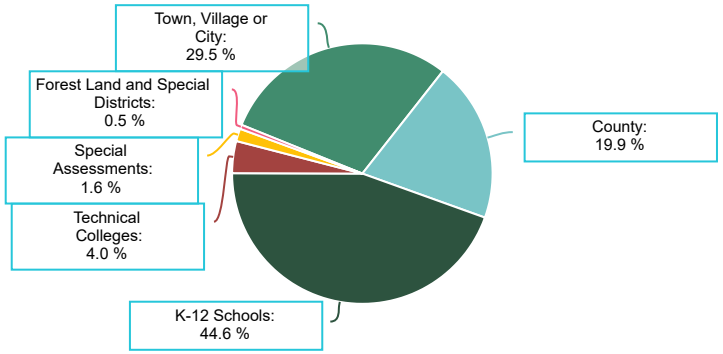
26. Affordable/low-income housing
27. Workforce development
28. Transportation
29. Communication -- into and with the community
30. Homelessness

2026 Budget Highlights, with Strategic Issue Response

- General Government
  - Career Development Program Training Center $69,000. (SI 27)
  - Facilities renovations and security capital expenditures of $2,748,000 are in the Building Services budget. (SI 3, 23)
  - Building Services budget includes $1,923,000 for energy saving measures. (SI 4)
  - Communication upgrades, $1,084,000. (SI 2, 3, 22)
- Conservation, Development, Recreation, Culture and Education
  - University of Wisconsin Platteville/Baraboo/Sauk County improvements and maintenance $587,000. (SI 3, 8)
  - Provide residents with opportunities to recycle agricultural plastics and properly dispose of household hazardous waste and electronics. $57,000. (SI 5)
  - Great State Sauk Trail extension, $1,250,000 (SI 7)
  - Park updates, $462,000; and construction of new park maintenance & storage building, $1,300,000 (SI 5, 9)
  - Economic Development initiatives, $588,000. (SI 1, 26, 27)
- Health and Human Services
  - Aging Disability Resource Center (ADRC) increase in contracted services for meal programs $60,000. (SI 11)
  - Opioid settlement funding opioid abatement services in Public Health and Human Service programs, $137,000. (SI 14)
- Public Works
  - Highway equipment purchases, $1,390,000 (SI 16)
  - Contribute support to Tri-County Airport, $71,000. (SI 17)
  - Construction completion of collaborative Great Sauk State Trail Wisconsin River Bridge, $1,000,000 (SI 4, 5, 7, 9, 20)
- Justice & Public Safety
  - Continued funding for Justice, Diversion & Support programming. (SI 25)
  - Emergency Management portable radio upgrades with Wisconsin Interoperable System for Communications (WISCOM), $12,000 (SI 22)
- Outside Issues
  - Sauk County is funding 9 outside agency requests for a total of $121,200. (SI 4, 26, 30)

These highlights demonstrate Sauk County's commitment to positioning itself well for the future, while keeping an eye toward the overall burden of taxes on its citizens and businesses.

Total Sauk County Property Tax Bill by Taxing District Total average tax bill on a property of $328,800: $4,913.74



Environmental Analysis

The mission, strategic objectives, and budget policies must all be considered within the context of those demographic and economic trends, which form the environment within which this budget was developed. The following statements summarize that environment:

Location

Sauk County is comprised of 538,432 acres, (a total of 830.9 square miles), including 22 towns, 14 villages, and 3 cities and is located in South Central Wisconsin, approximately 40 miles northwest of Madison and 100 miles northwest of Milwaukee. In addition, Sauk County is less than 250 miles from the Chicago and Minneapolis- St. Paul metropolitan areas. There are 300 miles of state highways, 298 miles of County trunk highways, and 1,100 miles of town, village and city roads. Interstate Highway 90/94 runs diagonally through the County and provides easy access to many major Midwestern cities.



The geographic profile comparing Sauk County to the State of Wisconsin shows that Sauk County is less densely populated than other regions of the state.

	Sauk County	Wisconsin
Land area in square miles	831	54,167
Persons per square mile, (2022)	80.0	109.5

History

The American Indian population in Sauk County dates back thousands of years prior to European American settlers, with evidence suggesting that early inhabitants of Wisconsin date back 10,000 years ago. Sauk, Ho-Chunk, and earlier Native Americans lived in this area. Sauk County has effigy grounds that have survived from this time, including a National Historic Landmark at Man Mound County Park.

In the spring of 1838, three men staked out claims at the present site of Sauk City. By 1840, settlements were established at what are now Prairie du Sac and Baraboo. Sauk County formed in 1840 and surveyed between 1840 and 1845.

In the years 1840 through 1860, Sauk County was in a pioneering phase. The population increased from a few hundred residents to almost 19,000 during that 20-year period. Principal activities included wheat farming and the raising of hops. The 1860's and 1870's saw another economic boom stimulated by the expansion of railroads through the County. Villages and cities were chartered, and the number of farms in the county peaked at 3,886. By the turn of the century, the county population had exceeded 33,000 and the production of dairy products and row crops became more predominant in agriculture.

Population growth slowed during the early part of the twentieth century. Industrial development and tourism stimulated growth again in the decade immediately following World War II and most recently during the last 25 years.

Demography

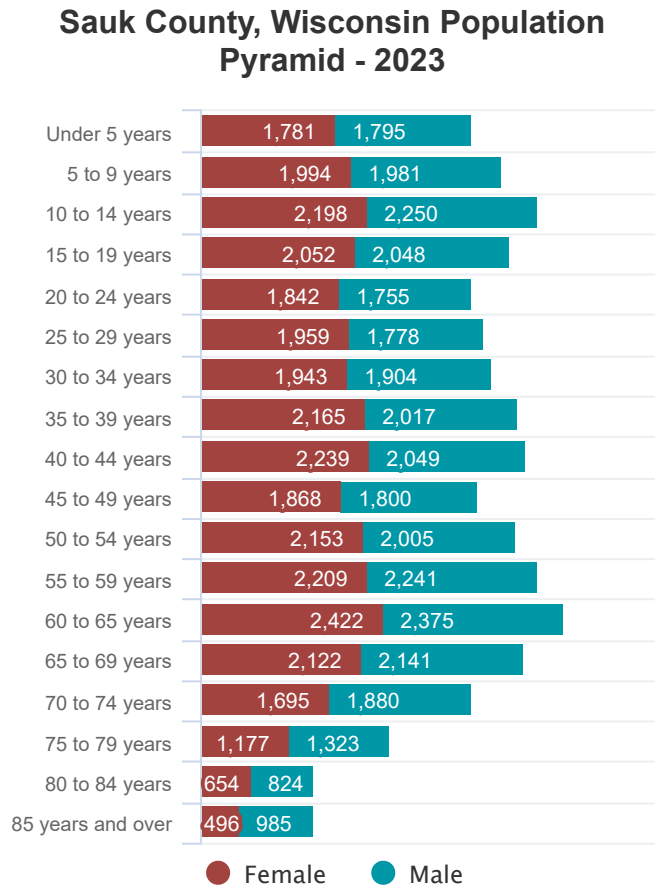
Sauk County's 2025 estimated population is 66,486 people. Since 2020, the population has increased by 1.1%. This rate of growth is more than that of the state, ranking Sauk County as 25th among the 72 counties. The median age of County residents is 42.2 years (also higher than the state's median age of 40.5).

The population is not diverse. The largest minority groups are Hispanic/Latino (7.6%), American Indian (1.8%) and African American (1.6%). There are 27,425 family households in the County with an average family size of 2.37 persons, slightly under the state average at 2.40.

As a premier travel destination, the transient population of Sauk County is large. The Wisconsin Dells / Lake Delton area alone accounts for an additional 75,000+ visitors daily. Devil's Lake State Park in Baraboo is the most visited state park in Wisconsin with over 3 million visitors per year. This, coupled with importing workers to staff the tourism related industries, significantly increases overall population figures.

There are 32,132 housing units in the County. Seasonal or recreational housing units comprise 11.9% of the available housing. Homeowners occupy 73.1% of the dwellings, a higher rate than that of the state (67.9%) as a whole.

The county's percentage of residents who have a high school diploma, as well as bachelor's or graduate degrees, (92.2%) is equivalent to the state (93.1%). A smaller percentage of individuals (9.4%) fall below the federal poverty standards than the state of Wisconsin (10.3%).



Gender Ratio	Median Age	Median Income	Education
Females – 50.1%	42.2	$79,541	27.3% - Bachelor's +
Males – 49.9%	**65 Years +**	**Poverty Rate**	**Veterans**
	21.00%	8.60%	5.40%

The population of the County has grown at a rate that generally mirrors both the state and the nation. The rate of net in-migration is strong, due in part to a comparatively strong local economy, affordable housing and in part to an improved transportation corridor to Madison. These factors will increase the demand for additional housing units, particularly in the low to moderate affordability range. The increasing number of people will also increase the demand for a wide variety of public services in areas like education, health care and law enforcement. Source: US Census Bureau 2024, USAFacts.org.

	Sauk County	Wisconsin
Population Profile (3)		
Population, percent change from 2020	1.10%	1.10%
Population, 2024 estimate	66,486	5,960,975
White persons, 2023 (3)	94.40%	86.10%
Hispanic or Latino	7.60%	8.40%
American Indian	1.80%	1.20%
Black or African American	1.60%	6.70%
Asian	0.70%	3.50%
Other	1.50%	2.40%
Less than 18 years old, 2023 (3)	26.50%	20.80%
18 - 64 years old	57.90%	60.50%
Persons 65 and older	21.00%	19.60%
Highest Educational Attainment - 2023 (3)		
Bachelor's degree or higher	26.50%	32.80%
High school graduates (includes bachelors or higher)	93.40%	93.40%
Geographic Profile (1)		
Land area in square miles	831	54,167
Persons per square mile, 2020	79.1	108.8
Housing		
Housing units, 2024 (3)	32,132	2,821,094
Home ownership rate, 2019-2023 (3)	73.10%	67.90%
Households, 2019-2023 (3)	27,425	2,446,028
Projected persons per Household, 2019-2023 (3)	2.37	2.35
Median value of homes, 2013-2023 (3)	$ 242,400	$ 247,400
Median gross rent, 2019- 2023 (3)	$ 970	$ 1,045
Earnings		
Median household income, 2019-2023 (3)	$ 77,648	$ 75,670
Per capita total personal income, 2019-2023 (3)	$ 39,770	$ 42,019
Persons in poverty (3)	9.40%	10.30%
Unemployment Rate - Not seasonally adjusted (5)		
November, 2025	2.40%	3.10%

	Sauk County	Wisconsin
Occupational Profile, 2023 (2)		
Manufacturing	15.40%	16.20%
Trade, transportation, utilities	15.01%	19.30%
Professional, financial, information	16.49%	16.70%
Education, health	19.93%	22.40%
Leisure, hospitality	25.20%	10.10%
All other	7.97%	15.30%
Largest Employers (6)		
Kalahari Development LLC	1,868	
Wilderness Lodge	1,425	
Flambeau	1,154	
Sauk County	669	
Reedsburg Area Medical Center	653	
Lands' End	606	
Grede Foundries, Inc	584	
Sysco Food Services of Baraboo	530	
Baraboo School District	505	
Noah's Ark Family Park	441	
Walmart (Baraboo, WI)	425	

Sauk County Equalized Land Values - 2025 (7)	$ Value	% of Value
Residential	8,243,582,000	60.95%
Agricultural	82,858,500	4.71%
Manufacturing / Commercial	3,691,361,900	41.70%
Forest / Undeveloped / Other	761,654,000	8.10%

(1) - Source: Wisconsin Department of Admin, ttps://doa.wi.gov/Pages/LocalGovtsGrants/Population_Estimates
(2) - Source: Wis. Dept. of Workforce Development, Office of Economic Advisors, Census of Employment & Wages (QCEW)
(3) - Source: United States Census Bureau
(4) - Source: South Central Wisconsin Multiple Listing Service (*South Central WI-Columbia, Dane, Dodge, Green, Rock and Sauk Counties)
(5) - Source: Job Center of Wisconsin
(6) - Source: Primary Research by Sauk County.
(7) - Source: Wis. Dept. of Revenue, https://www.revenue.wi.gov/Pages/SLF/EqualizedValue.aspx
(8) - Source: U.S. Bureau of Economic Analysis-Regional Economic Accounts

Economy

Although heavily influenced by the tourism (leisure and hospitality) industry, Sauk County has maintained a robust and diversified economy. Estimates from the Wisconsin Department of Workforce Development for 2024 indicate that the leisure and hospitality sector accounts for approximately 25.2% of the total employment in the County (15.6% of local wages), followed by education and health services at 19.9%, professional, financial and information at 16.5%, manufacturing at 15.4%, and trade, transportation and utilities at 15.0%.

When looked at in terms of average wages, construction ($74,649) pulls ahead of other sectors, closely followed by professional and business services ($72,431) and financial activities ($70,384).

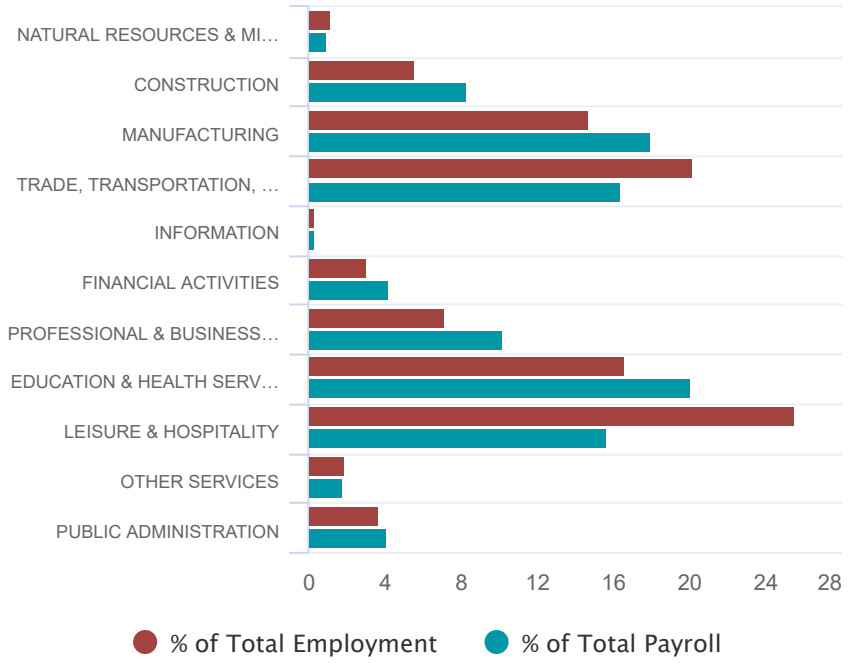
Unemployment rates for November 2025 were at 2.4% in Sauk County, compared to 3.1% for the State of Wisconsin. Sauk County typically has lower rates of unemployment than both the state and nation and tends to recover more quickly after recessions.

Per capita income for the County was $41,246, as compared to the state at $43,373. Median household income in Sauk County is $79,541, more than the state at $77,485. Families in Sauk County average a median income of $83,707, while married couple families show $116,759 and nonfamily households at a median of $45,584.

2024 Sauk County Employment & Wage Distribution by Industry

	Avg. Annual Employment		Total Payroll
NATURAL RESOURCES & MINING	425	$	17,980,475
CONSTRUCTION	2,034	$	151,836,066
MANUFACTURING	5,361	$	329,379,840
TRADE, TRANSPORTATION, UTILITIES	7,383	$	300,237,078
INFORMATION	114	$	4,829,724
FINANCIAL ACTIVITIES	1,106	$	77,844,704
PROFESSIONAL & BUSINESS SERVICES	2,593	$	187,813,583
EDUCATION & HEALTH SERVICES	6,071	$	367,945,097
LEISURE & HOSPITALITY	9,325	$	286,566,575
OTHER SERVICES	709	$	32,038,292
PUBLIC ADMINISTRATION	1,357	$	74,662,140
ALL INDUSTRIES	**36,478**	**$**	**1,831,133,574**

Source: Wis. Dept. of Workforce Development, Quarterly Census of Employment & Wages



Governmental Structure

Sauk County is one of 72 units of county government in the State of Wisconsin and is a municipal corporation existing pursuant to the authority of Chapter 59 of the Wisconsin Statutes. The County is governed by a 31-member County Board whose total membership is elected every two years. There are 9 standing committees and over 40 special committees, boards and commissions. Many of the committees, boards and commissions also have citizen members.

The Sauk County Board of Supervisors is a legislative body that makes policy determinations regarding the mission of the County; the services and programs the County provides (the range of services currently provided includes programs that foster economic opportunity, public safety, transportation, health, recreation, education and environmental protection); resource allocation; levying property taxes, and approving borrowings adequate to fund capital expenditures. Individual Board members contribute to policy making through information gathering and analysis, constituent contacts, public hearings, public debate and voting on policy issues.

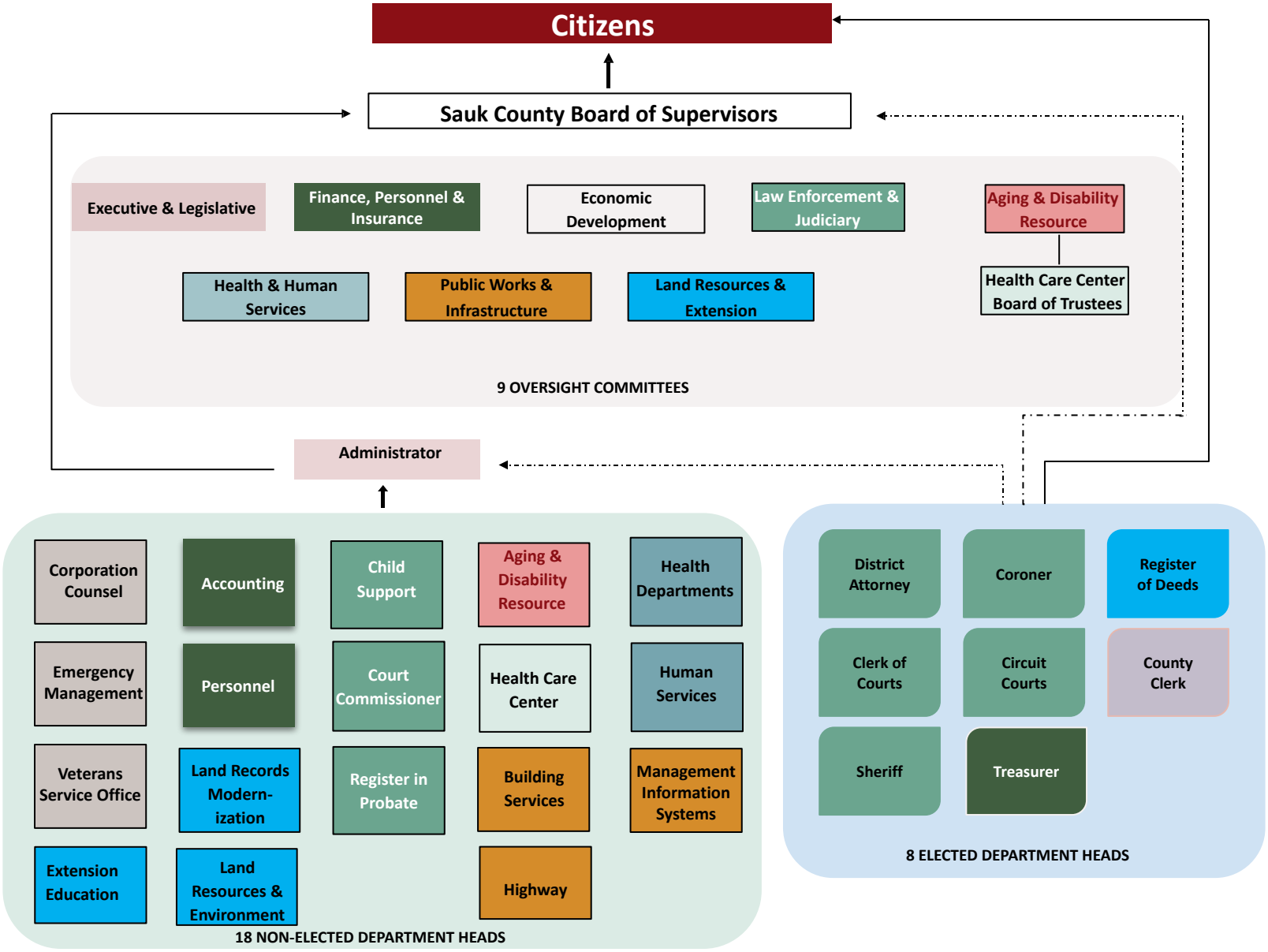
The membership of the County Board elects a Chairperson, whose duties include representing the County Board, presiding over and conducting the County Board sessions, and naming committee membership.

The County Board further appoints an Administrator as an employee of the County to supervise and manage the daily operations of County government, and act as chief administrative officer of the County. This was a newly created position starting in mid-2020 and was previously an Administrative Coordinator. The Administrator's duties include ensuring that all County ordinances and state and federal laws are observed and enforced and representing the County Board's will. The Administrator also appoints and supervises 18 department heads. In addition to the 18 departments with appointed department heads, there are 9 departments supervised by elected officials or state employees.

Oversight committees provide policy direction and programmatic oversight to departments. Daily operations and administrative management are performed by professional departmental managers, both elected and appointed. The following organizational chart shows the relational nature of Sauk County government. Cross-functionality is added in functional work groups comprised of County Departments, which address issues that impact multiple departments. The chart shows the relationship between oversight committees of the County Board and the departments that they oversee.

Sauk County Organizational Structure

Note: Colors designate oversight responsibility.
Some departments have dual reporting.



Factors Affecting Budget Implementation

The 2026 Sauk County Budget maintains the quality and quantity of services provided historically. Along with budget priorities, policies and environmental conditions, other related factors shape the budget. They include financial management policies, non-fiscal policies, and plans and ordinances.

Financial Management Policies

The Sauk County financial policies provide a framework on which the budget is developed, the policies guide our day-to-day operations and provide the County with financial integrity. The financial policies assist the County Board and Administrator in the financial management of the County and provide continuity as County Board and staff members change. The policies most pertinent to the budget process are summarized below:

Budget Development and Monitoring Policies:

Wisconsin Statutory Requirements - Sauk County shall comply with all applicable Wisconsin Statutes, including Wis. Stat. § 65.90, Municipal Budgets, which requires the County to annually formulate a budget and hold public hearings. This statute also requires the listing of all existing indebtedness, all anticipated revenue from all sources, and all proposed appropriations for each department, activity, and reserve account during the ensuing year. The budget shall also show actual revenues and expenditures for the preceding year, actual revenues and expenditures for the first six months of the current year, and estimated revenues and expenditures for the balance of the current year. Finally, the budget shall show by fund all anticipated unexpended or unappropriated balances and surpluses.

Sauk County Compliance? Yes

Property Tax Dollar Levy Limit - Wisconsin counties are subject to dollar levy limits under Wis. Stats. § 66.0602. Counties may not increase their levy by a percentage equal to the greater of 1) 2025 net new construction divided by 2025 equalized value (1.98 percent for Sauk County) or 2) zero percent. This limit may be adjusted by transfers or consolidations of services between the county and other units of government, specific debt service changes, or referendum. The penalties for exceeding this limit are reductions in state shared revenues and transportation aids.

Sauk County Compliance? Yes

Balanced Budget - A balanced budget shall be adopted and maintained throughout the entirety of the budget year. A balanced budget is defined as a financial plan in which operating (ongoing) expenditures or expenses do not exceed operating (ongoing) revenues over the long term. This means that fund balance may temporarily fund operating expenditures or expenses *only if* there is the *certainty* that subsequently received revenues will replenish the fund balance. It is extremely rare that fund balances will fund operations. (Financial Policy 2-96, Annual Budget Process, last updated May 2022)

Sauk County Compliance? Yes

Any increase in expenditures or expenses, decrease in revenues, or combination of the two that would result in a budget imbalance may require budget revision. Budget revisions are accomplished by the full County Board. (Financial Policy 15-95, Appropriations, last updated May 2011)

Sauk County Compliance? Yes

Each budget shall be prepared in accordance with Generally Accepted Accounting Principles (GAAP).

Sauk County Compliance? Yes

Use of / Addition to Fund Balance. A fund balance policy governs the use of fund balance and protects the interests of the County. This policy prevents the arbitrary application of unassigned funds to offset the tax levies of various funds. The policy further specifies that twenty-five percent of the total expenditures budgeted in the General, special revenue, and fiduciary funds shall be considered separate from General Fund balance. A similar consideration of retained earnings shall be made in each proprietary fund. This allows for the maintenance of the highest possible

bond rating while providing for sufficient cash flows for County operations under normal conditions and most unusual conditions without reliance on short-term borrowing. (Financial Policy 5-94, Fund Balance / Retained Earnings and Contingent Funds Policy, last updated June 2020)

Sauk County Compliance? Yes

All unspent appropriations shall lapse to fund balance at the end of each budget year. To avoid taxing citizens more than once for the same purpose, re-appropriation of lapsed funds may be allowed by specific County Board action if a) the funds support a project that spans more than one year, b) the funds arise from a source that designates their use to a specific purpose, and c) the funds support a project that was not completed in the year budgeted but the original purpose still needs to be accomplished in the next year. (Financial Policy 3-96, Carryforward Funds, last updated June 2010)

Sauk County Compliance? Yes

Revenue - Revenue streams outside the property tax levy and fund balances will be pursued to the greatest extent possible. The acceptance of outside funding that obligates the County to additional expense, either cash or efforts, will be scrutinized. Further, discretionary user fees will be reviewed on an annual basis to determine a) if the fee is still needed, b) if the fee is carrying out the public policy for which it was created, c) if the fee is comparable to other municipalities in the County or to other counties in the state, and d) if there are any services that are being provided without charge for which we should be charging a fee. The County will seek to diversify its revenues so as not to limit the dependence on one or only a few sources. (Financial Policy 1-06, Revenues and Accounts Receivable, last updated March 2006)

Sauk County Compliance? Yes

Debt and Capital Acquisitions Policies:

Debt Requirements - Sauk County shall comply with all statutory debt requirements, currently Chapter 67 of the Wisconsin Statutes. Wis. Stat. § 67.03(l)(a) requires that the County's aggregate debt not exceed five percent of the value of the taxable property in the County as equalized for state purposes. Sauk County is currently utilizing only 6.44 percent of this maximum. Further, the County shall issue debt only to the extent that the project funded by this debt fulfills a public purpose. Debt shall not be issued to fund ongoing, operational expenses. Debt shall only be issued to the extent that the County is able to fund principal and interest repayments within County levy limitations. The duration of debt should not exceed the life of the asset for which the debt was issued. Bond proceeds shall be invested in County-approved designated depositories and shall strive to earn the maximum interest possible on these invested funds. Notwithstanding, all Internal Revenue Service arbitrage rules shall be followed.

A variety of debt instruments shall be allowed, including sale of bonds in the open market, notes or commercial paper issued by local financial institutions, both capital and operating leases, bond anticipation notes, and lines or letters of credit. The County's tax- exempt status shall be used to the extent allowable. A variety of methods of sale shall be considered and the most advantageous to the County shall be used. These methods may include competitive sale, negotiated sale or private placement. The County shall strive to maintain the highest credit rating possible. When proven cost- effective, credit enhancement in the form of letters of credit, bond insurance or surety bonds may be used. All ongoing disclosure requirements shall be honored.

Existing debt may be refunded only if the present value of the refunding instruments' payments demonstrates a savings to the County of at least 2.5 percent. Debt should not be refunded solely for the purpose of improving the County's cash flows.

Sauk County Compliance? Yes

Capital outlay - Capital outlay shall be defined as expenditure of $10,000 or greater for an item having a useful life of not less than three years. This includes real property and equipment acquisition or construction. The funding source does not have any bearing on whether an expenditure is for a capital asset. Major repairs or additions to existing assets may be capitalized if these expenditures increase the useful life of the asset, increase the output of the asset or enhance the quality of the output. A group of items whose value in aggregate is less than $250,000 (General Fund) or $75,000 (Enterprise Fund) but whose individual values are less than $10,000 shall not be capitalized. (Financial Policy 2-96, An-

nual Budget Process, last updated July 2024 Financial Policy 1-96, Capitalized/Fixed Asset Accounting, last updated April 2024)

Sauk County Compliance? Yes

Capital improvements - A capital improvement is defined as expenditure of $25,000 or greater for an item having a useful life of not less than seven years. A capital improvement plan (CIP) is developed and updated every year with anticipated capital improvement projects over the successive ten years. A Committee consisting of County Board members reviews all projects, as developed by department managers and their oversight committees. Projects are prioritized based on need, initial cost, future annual costs, economic impacts, social impacts and relationship to Countywide goals. This CIP is then incorporated into the County' s budget. (Financial Policy 1-96, Capitalized / Fixed Asset Accounting, last updated April 2024; Financial Policy 2-96, Annual Budget Process, last updated July 2024)

Sauk County Compliance? Yes

Overall Financial Management Policies:

Accounting practices - Sauk County shall establish and maintain a high standard of accounting practices. All accounting practices will conform to Generally Accepted Accounting Practices as promulgated by the Governmental Accounting Standards Board. The basis of budgeting and financial reporting for each fund is included in the Tables and Charts section of this budget. The County shall comply with all State and Federal laws and regulations. Once accepted by the appropriate oversight body, all grant requirements will be adhered to and any instances of noncompliance will be rectified as soon as possible. (Financial Policy 7-95, Accounting Practices, last updated April 1995)

Sauk County Compliance? Yes

Audit - An annual independent audit of the County's financial records by a competent certified public accountant shall be performed. The audit shall meet the requirements of the federal Single Audit Act of 1984, related Office of Management and Budget Circulars, and subsequent amendments and guidance. Internal controls will be maintained to provide reasonable, but not absolute, assurance regarding safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management. (Financial Policy 8-95, Independent Audit, last updated April 1995)

Sauk County Compliance? Yes

Investments - Sauk County shall invest its funds under the "prudent person rule." The objective of these investments, in order of importance, shall be a) preservation of principal, b) liquidity of investments, and c) rate of return. Only investments outlined in Wis. Stats. § 66.0603 will be entered into, and the County will diversify its portfolio by investing in a variety of instruments. Invested funds must be insured or collateralized to their full value. Derivatives shall not be used, and the County will not leverage its investments (borrow monies for the purpose of investing). (Financial Policy 10-95, Investments, last updated December 2006)
Sauk County Compliance? Yes

Fiscal Notes - All Sauk County resolutions and ordinances will have a fiscal note attached that shall contain a) the amount of receipt or disbursement, even if County funds are not being utilized, b) from (to) whom the funds are being received (paid), c) the titles of general ledger accounts being used, d) a description of timing of receipts or payments, and e) an indication of whether or not funds are included in the budget. (Financial Policy 14-95, Fiscal Notes, last updated September 1995)

Sauk County Compliance? Yes

Cash Handling - Sauk County departments shall use responsible cash handling procedures that keep County funds secure. Cash received by County departments shall be deposited with the Treasurer not less than weekly, preferably daily; remote offices shall be subject to the same rule with deposits going to an authorized bank instead of the Treasurer. Cash shall be kept in a secure place, pre-numbered receipts shall be used, and a journal of receipts kept. Change funds should be reconciled daily to the receipts journal. Change funds should not be commingled with petty cash funds. Petty cash funds shall be kept in a secure place and

reconciled at least monthly. Each bank account's custodian shall safeguard all checks or other information containing account data, record all transactions, and perform a monthly reconciliation. Whenever possible, the duties of cash handling and reconciliation should be segregated and performed by separate staff. (Financial Policy 2-94, Petty Cash, last updated January 1997; 5-95, Miscellaneous Bank Accounts, last updated January 1997; and 3- 97, Cash Handling, last updated December 2009)

Sauk County Compliance? Yes

Purchasing - Sauk County shall have a standard manner by which to purchase items for county use. Purchases and contracts for less than $10,000 require at least three documented price quotes (informal, written or verbal, responses by vendors). Purchases and contracts over $10,000 require bids/proposals (formal, written documentation from vendors in response to a County's request for specific information), and approval by the County Board. Purchases and contracts over $25,000 have the same requirements as those over $10,000, and additionally must be included in the capital improvement plan. Full life cycle cost comparisons,

including maintenance, insurance and present value calculations are required. (Financial Policy 4-94, Purchasing Policy, last updated July 2024)

Sauk County Compliance? Yes

Additional Non-Fiscal Policies, Plans and Ordinances

Sauk County has set forward a wide variety of planning documents, analyses, policies, and ordinances, which are intended to guide and direct the County Board's actions and appropriations. These planning processes occur on a variety of timelines, some annually, and some as infrequently as every ten years. Regardless of when reviewed, they all inform the annual budget process, and often the annual budget informs these processes, as well. Taken in total, this body of work establishes the operational priorities of the County. Administrative staff and the Finance Committee made specific recommendations relative to the appropriate funding at the departmental and/or programmatic level. The following table identifies the significant impacts of these funding recommendations on ongoing projects and priorities:

Additional Non-Fiscal Policies, Plans and Ordinances

Plan / Policy	Function	Impacts in 2026 and Beyond
County Strategic Plan	Previously developed biennial strategic goals are reviewed and updated in odd-numbered years, midway through the two-year term of office for County Board members.	Operationalized through goals and objectives in the existing budget. The review of strategic issues that are incorporated into the current 2026 budget are detailed in the Budget Message 2026 Budget Highlights, with Strategic Issue Response section. In 2026 and beyond, through cooperation with the County Board, County Administrator, Staff and community stake holders the county will adopt a strategic plan building on the comprehensive plan to narrow the focus to the most important issues for the five next years.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	**Function**	**Impacts in 2026 and Beyond**
Personnel Ordinance (Chapter 13, Sauk County Code of Ordinances)	Sauk County has codified its personnel policies into ordinance form with an accompanying Employee Policies & Procedures handbook. These establish the policies and procedures used in the administration of the human resources functions for non-represented employees and for represented employees when collective bargaining agreements are silent.	The budget wage and benefit projections are based on the requirements and guidance in the Personnel Ordinance and Policies & Procedures handbook.
Capital Improvement Plan	Forecast major expenditures more than $25,000. This is updated annually.	The Capital Improvement Projects Plan anticipates various ongoing activities required to maintain a healthy infrastructure, road and building maintenance are priorities.
Succession Planning / Continuity Planning	Forecasting future need in skill sets and capabilities for essential county operations. Development of strategy to address increased competition for workforce talent.	Creates an operational plan for continuity of operations as transition and change occur. Succession planning offers opportunities for talent development. Includes details on areas where restructuring can occur as warranted, by keying on essential tasks within programmatic areas. This is tied to five-year plans that anticipate revenues and expenditures to maintain ongoing levels of service.
Land Records Modernization Plan	The Land Records Modernization Plan is a requirement by the State of Wisconsin to retain certain fees from the recording of documents by Sauk County. This plan defines our activities related to land records improvement. These improvements typically include the digitization of hard copy information and the provision of information to the public via online resources. State Statute requires plan updates submitted to the State every three years.	Ongoing projects include remonumentation of section corners for which approved GPS Coordinates have not been collected, further improvements to the online Geographical Information System (GIS), and the addition of web-based applications to automate various land information and management functions.
Land and Water Conservation Plan	The functions of this plan are to identify the County's priorities in the preservation of its soil and water resources, to identify appropriate remedial measures, and to allocate necessary resources.	Cross-plan coordination will ensure that the conservation plan is consistent with the Comprehensive Outdoor Recreation Plan and the Comprehensive County plan. It is anticipated this will allow for maximization of resources.
Community Long Term Support Plan	This plan addresses the palette of services available to individuals maintained in the community as an alternative to long term institutional care.	Minor impacts directed at a limited number of extremely high-cost cases. These impacts may, however, increase the County's risk that individuals will require higher cost residential treatment.
Public Health Community Health Assessment	This plan is completed every three years. It identifies significant community health issues beyond those mandated by law and establishes priorities necessary to direct the allocation of resources.	From the 2025 Community Health Assessment the three priorities were: housing, mental health and drug prevention/harm reduction for which action groups were formed. The action groups are now working on tangible goals to be accomplished by 2028.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	**Function**	**Impacts in 2026 and Beyond**
Economic Development	This plan identifies strategies that will promote cooperation, collaboration, and the preservation and utilization of the County's assets as an opportunity to distinguish it as a unique place.	The Economic Development Committee with the County Administrator and Economic Development Director coordinate and implement the goals and strategies laid out in the plan.
Highway Improvement Plan	This plan is a subset of the Capital Improvements Plan regarding highway construction and reconstruction projects.	2026 projects include: CTH WD from CTH K to D & W Rd, CTH Q from CTHG to Vernon County Line, CTH W Commerce to STH 136, B-56-26 CTH W over Skillet Creek Bridge.
Management Information Systems Plan	The Management Information Systems (MIS) Plan governs the development and maintenance of both the hardware associated with the County's computer systems, and the software which operates on them. The intent of the plan is to support the continuous improvement and timely update of county systems.	All desktop computers are replaced on a rolling four-year basis, resulting in the replacement of approximately 150 units per year. Servers and network infrastructure are replaced under the MIS Capital Improvements plan, which provides annual funding over a ten-year period.
Sauk County Aging Plan	This plan governs the interaction of state and federal programs directed specifically at older Americans.	The County Aging Plan speaks directly to services offered at the county level for the aging. Objectives of the plan include supporting those with dementia, food insecurity, improving health aging, advocate, and support caregivers.
Emergency Management / SARA Planning	This set of planning materials governs the County's disaster preparedness.	The County will continue to use other public and private entities to respond to the release of hazardous materials into the environment.
Continuity of Operations Plan / Continuity of Government	This plan outlines procedures if primary County facilities become unusable and dictates action needed for emergency response.	These intertwined plans help assure resiliency during change, both planned and unplanned.
Solid Waste Long Range Usage Plan	The Long-Range Usage plan delineates the future plan for the usage of the closed Solid Waste site.	The County will continue ongoing environmental monitoring and establish a plan to minimize potential future tax levy impact.
Comprehensive Outdoor Recreational Plan	The recreation plan iterates county services and associated projects, as well as incorporates recreational activities across the county (such as bike trails and the National Parks Ice Age trail) and identifies recreational assets regardless of ownership. It is updated every five years.	The plan investigates the development of additional recreational opportunities on county owned property The adopted plan makes many recommendations that need to be implemented over time, including purchasing land.
Comprehensive Plan	Informs goals and objectives regarding stakeholder views on and about county government and partnership opportunities. By Wisconsin Statute, it should be updated every 10 years.	The comprehensive plan provides a base of information for the development of yearly goals and objectives in departmental areas. The plan is also utilized as a resource when researching public policy decisions. An updated plan will be adopted in 2026.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	**Function**	**Impacts in 2026 and Beyond**
Great Sauk State Trail Cooperative Plan	This plan establishes and articulates a consistent vision for how the Great Sauk State Trail will be used and what message the trail conveys relative to the area's history, geology, and ecology.	2019 was the first full year that Tier 1 and 2 of the trail was open to the public. Planning and construction of the trail will continue beyond 2025 with connections to Devil's Lake State Park, Dane County Walking Iron Trail and ultimately the 400 Trail in the City of Reedsburg.
Baraboo River Corridor Plan	This plan is a partnership between the Village of North Freedom, Village of West Baraboo, City of Baraboo, and Sauk County. This plan will lay the groundwork for future planning efforts and improvements to the Baraboo River Corridor.	Some improvements to the Baraboo River have been made and exploration of funding implementation continues.

Budget Summary



2026 Budget Process

Development of a budget for an organization with as many distinct facets as Sauk County is a highly interactive process between multiple stakeholders. The budget is far more than just numbers on a page. It is the primary method by which the County Board sets policy, implements long-term plans and directs the operations of its government. With such broad reaching and crucial purposes, it is vital that adequate time is given to gather input from the various stakeholders, thoroughly examine the ramifications of changes, and thoughtfully assure that the good of the whole is being maintained.

The following graph shows the complex and interactive relationship between these stakeholders.

Primary Stakeholders in Budget Development

Public (P): The electorate in need of services.

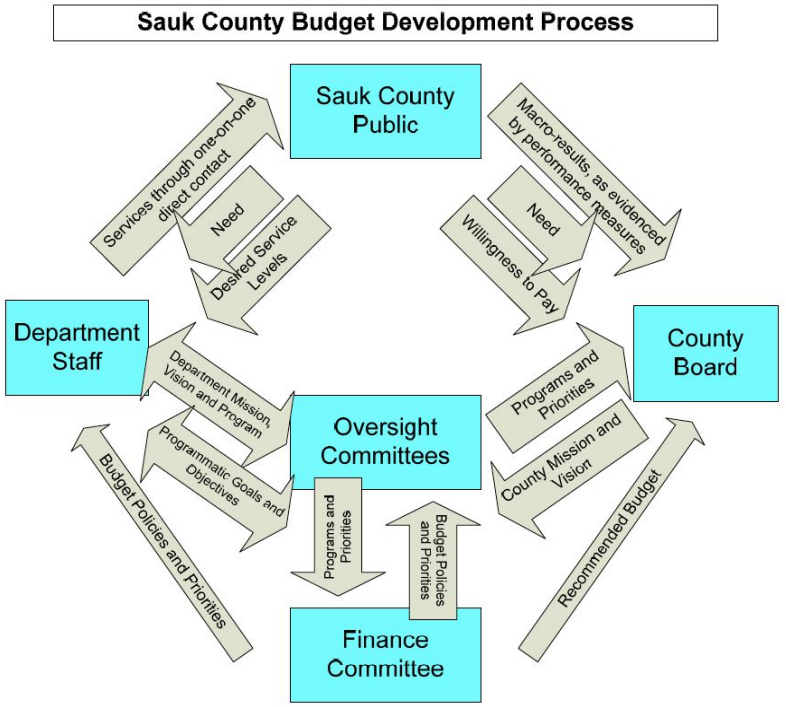
County Board (CB): The 31-member body corporate, which adopts the budget and sets the property tax levy.

Oversight Committees (OS): Committees of the County Board tasked with conducting more in-depth review of alternatives in program priorities and service provision.

Finance Committee (Fin): Committee making a budget recommendation to the County Board.

Administrator (A): Develops a framework to manage the budget process and makes a balanced budget recommendation to the Finance Committee, balancing available resources to conflicting priorities.

Department Heads (DH): Professionals with detailed knowledge of mandate requirements and capacity to provide given programs.



This "busy" chart highlights the interactive nature of the budget development process. Budget development is by no means linear.

Theoretical budget development translates into a number of specific actions taken by the primary stakeholders. A summary budget calendar shows that a single year's budget development is a yearlong endeavor. Although the budget is in effect for only one year, it is built on prior history and sets the stage for multiple upcoming years. The process starts with a review of previous year outcomes and performance measures through the annual report. Then, current knowledge is applied to develop the budget year's plans and amounts. Whenever uncertainties are encountered, the guidance is to forecast using the most logical and likely outcome while remaining conservative. No decisions are made without consideration of sustainability into the future.

Summary Budget Development Calendar

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Annual report of prior year results compiled		DH										
Finance, Personnel & Insurance Committee review of budget policies & priorities, timeline			Fin									
County Board Mid-Term Assessment to develop and prioritize strategic issues for upcoming two years (held in odd-numbered years)				CB								
Oversight committee and departmental program review; development of mission, vision, goals, objectives, performance measures					OS, DH							
Capital improvement projects developed						DH						
Departmental and Administrator budget development						A, DH						
Capital improvements team reviews and ranks major projects for upcoming ten-year period							OS					
Technical administrative review of budget submissions								DH				
Administrator review of budget submissions									A			
Finance, Personnel & Insurance Committee proposed budget presented to County Board and public										Fin		
Proposed amendments to Finance, Personnel & Insurance Committee recommendation reviewed										Fin		
Public hearing on proposed budget											CB	
Budget adoption											CB	
Information gathering about public need	P, CB											
Budget monitoring	OS, DH											

A-Administrator CB-County Board DH-Department Heads Fin-Finance Committee OS-Oversight Committees P-Public

Budget development begins with articulation and prioritization of Countywide and departmental goals and objectives, accomplished through County Board and committee strategic planning meetings and public forums. The process itself interweaves decisions and discussions between The Administrator, departmental staff, and committees of the Board. Specifics of resource need (personnel levels, equipment, etc.) are initially drafted by department managers based on their detailed knowledge of day-to-day operations and funding sources. Elected officials prepare budget drafts and follow the same process as all other department heads. These budgets are presented to the Administrator, whose role is to deliberate and ultimately provide a balanced County-wide budget to the Finance, Personnel and Insurance Committee. The Administrator and Finance, Personnel and Insurance Committee are tasked with balancing "the big picture" of available funds with all requests and forward a budget recommendation to the full County Board in October. The County Board has one month to review the forwarded recommendation, and the final budget must be adopted in November. There is no requirement that all requests are funded.

Amendments after Adoption

Every effort is made to abide by the budget adopted in November; however, new situations can arise that merit amendments. The Sauk County budget process is governed by Wis. Stat. §65.90, as well as the Rules of the Sauk County Board of Supervisors, which states that any expenditure change which deviates from the original purpose of the adopted appropriations constitutes a "budget change" and must be approved by a two-thirds vote of the entire County Board. Each proposed change is considered on a case-by- case basis as the need arises.

This amendment process includes transfers requested from the Contingency Fund, as well as additional funds requested to supplement budgeted funds as the result of additional revenues received. A resolution is required to modify the budget.

State law also allows county boards to delegate specific budgetary fund transfer authority powers to its Finance, Personnel and Insurance Committee. The Sauk County Finance, Personnel and Insurance Committee is empowered to authorize transfers between budgeted items within an individual office, agency, or department. However, the Finance, Personnel and Insurance Committee defers exercising this authority through the Rules of the Board.

Budgetary Level of Control

Ultimately, the budgetary level of control is the net of revenues and expenses by department. Undue focus on specific line items creates an environment that stifles ingenuity. Focus on specific line items also encourages over-budgeting in each line to guard against potential punishment if that line's budget is exceeded. Monitoring within categories (such as labor or supplies and services) is considered, but department managers have latitude to alter expenditures that would affect category total budgets.

2026 Summary Data

Much of the annual Sauk County budget presentation is directed at department specific detail. This level of detail is intended to provide relatively concise guidance to individual departments and functions in terms of the resources available to fulfill the visions they set forth. It is also appropriate to look at summary data across the entire spectrum of County services to identify trends and impacts, which may not be easily identifiable at the more detailed level.

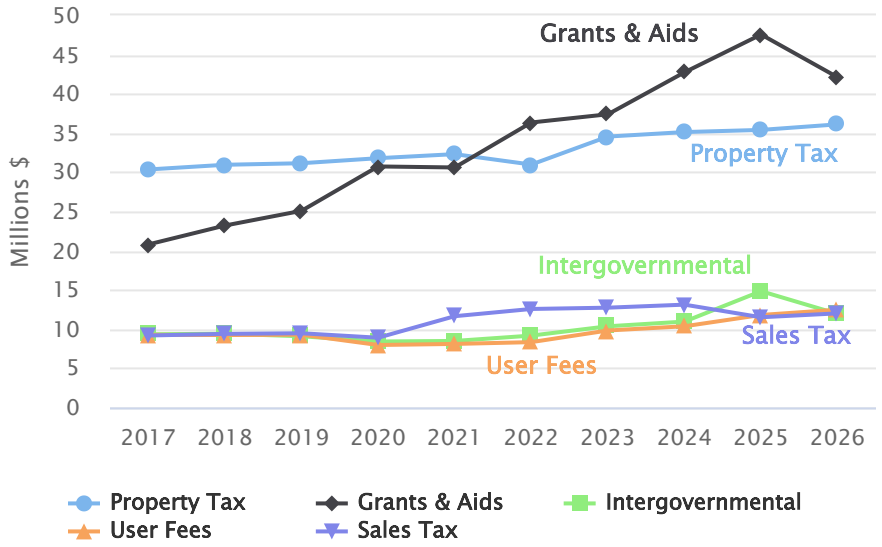
2026 Adopted Budget by Fund Type

	General	Special Revenue	Enterprise	Internal Service	Total Adopted Budget
Revenues					
Tax Levy	$ 19,803,773	$ 11,972,081	$ 4,331,766	$ -	$ 36,107,620
Sales Tax	12,000,000	-	-	-	12,000,000
Other Taxes	855,265	-	-	-	855,265
Grants and Aids	8,606,417	31,064,621	2,437,498	-	42,108,536
Licenses & Permits	1,008,065	25,903	-	-	1,033,968
Fines & Forfeitures	366,750	211,500	-	-	578,250
User Fees	1,783,934	941,441	9,742,549	-	12,467,924
Intergovernmental	4,920,410	-	6,433,303	569,972	11,923,685
Donations	8,000	93,700	-	-	101,700
Interest	1,629,213	106,540	225,000	25,000	1,985,753
Rent	776,510	-	-	-	776,510
Miscellaneous	204,115	32,740	-	-	236,855
Transfers from Other Funds	341,500	-	4,192,142	-	4,533,642
Use of Fund Balance	17,480,117	432,955	3,486,278	-	21,399,350
Total Revenues	**69,784,069**	**44,881,481**	**30,848,536**	**594,972**	**146,109,058**
Expenses					
Wages & Salaries	24,574,377	13,092,939	9,598,843	-	47,266,159
Labor Benefits	9,773,510	4,682,412	3,788,448	-	18,244,370
Supplies & Services	15,143,938	26,989,630	11,196,685	594,972	53,925,225
Principal Redemption	-	-	3,000,000	-	3,000,000
Interest Payments	-	-	1,192,142	-	1,192,142
Capital Outlay	16,099,302	-	1,847,418	-	17,946,720
Transfer to General Fund	4,192,942	116,500	225,000	-	4,534,442
Total Expenses	**69,784,069**	**44,881,481**	**30,848,536**	**594,972**	**146,109,058**
Net Change in Fund Balances	**(17,480,117)**	**(432,955)**	**(3,486,278)**	**-**	**(21,399,350)**
Estimated Beginning of Year Fund Balance	**56,840,187**	**7,539,065**	**33,680,584**	**1,008,464**	**99,068,300**
Estimated End of Year Fund Balance	**$ 39,360,070**	**$ 7,106,110**	**$ 30,194,306**	**$ 1,008,464**	**$ 77,668,950**

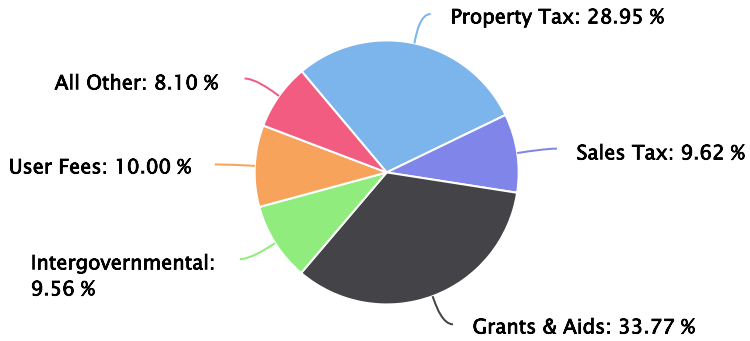
Revenues

Revenue streams outside the property tax levy and fund balances are pursued to the greatest extent possible. The acceptance of outside funding that obligates the County to additional expenses, either cash or efforts, is scrutinized. The County seeks to diversify its revenues so as not to limit the dependence on one or only a few sources.

Revenue Trends by Category 2017–2026



Relative Size of Major Revenues 2026 Budget



The Revenue Trends chart shows by category how countywide major revenue sources have changed over time and provides a pictorial view of the revenue relationships. Of greatest note is the relationship between grants and aids, when excluding one-time grants and aids, and property tax levels. 2022-2026 included increased grant funds related to one-time grants from the American Recovery Plan Act (ARPA).

All Other includes: Miscellaneous Revenues, Licenses and Permits, Fines and Forfeitures, Interest, Rent, Other Taxes and Donations. Categories not included are: Transfers, Bond/Note/Lease Proceeds, and Use of Fund Balance. These revenues are not included because they are erratic by nature.

Estimated Revenue Assumptions

Several factors are considered when making the revenue estimates included in the budget. The general assumptions follow, but every revenue line is scrutinized as the budget is drafted.

1. **Legislative Action:** Monitoring the state legislature is a key factor in considering the amount of assistance the State of Wisconsin will provide local governments.
2. **Department Manager Discussions:** Discussions with department heads during the budget process provide vital information to the expectation of revenue streams related directly to their areas of expertise.
3. **Historical Review:** A review of previous years' revenue to assist in the prediction of trends or cyclical flows of revenue streams are considered in making revenue projections.
4. **Economic Trends:** The local economic condition is considered when making projections.
5. **External Sources:** Information from surrounding communities, financial advisors, key vendors and other reliable third parties are considered in making revenue projections.
6. **New Revenue Sources:** Research and analysis of new and existing cost and fee structures for continued feasibility is employed.



Overview of Major Revenues

Introduction

Revenue estimation is a key component in constructing the annual budget, as well as considering the future budget beyond the one- year timeframe. The overall approach is to make realistic, yet conservative projections based on the best information available at the time. The approach is to consider total fund revenues as a "basket" of individual revenues, each with its own history of predictability, stability, or volatility. The actual collection of individual revenue sources is expected to vary from the estimate.

The methods used are a combination of trend analyses, statistical techniques, forecasting from outside experts, and common sense. Where appropriate, computer models have been developed and information is tracked to provide updated projections.

Although Sauk County is very stable, macroeconomic trends such as inflation, unemployment, and the real estate market do affect the County's financial condition. Other independent variables such as weather, and the business community's workforce also affect collections. Special attention is focused on the major revenue sources, which comprise the County's budget.

Fund (In expenditure magnitude order)	Property Tax	Sales Tax	Grants & Aids	Intergov-ernmental	User Fees	Use of Fund Balance & Transfers	All Other
General	$$$$$$$$	$$$$$$	$$$$	$$	$	$$$$$$$	$$
Human Services	$$$$$		$$$$$$$$		$	$	$
Highway	$$		$	$$$	$	$	$
Health Care Center					$$$$	$$$	$
ADRC	$		$		$	$	$
Land Records	$		$		$	$	
Workers Compensation				$			
Landfill Remediation						$	$
Jail Assessment							$
Insurance				$			$
Dog License							$
CDBG-Housing Rehab			$				$
Drug Seizures			$				$

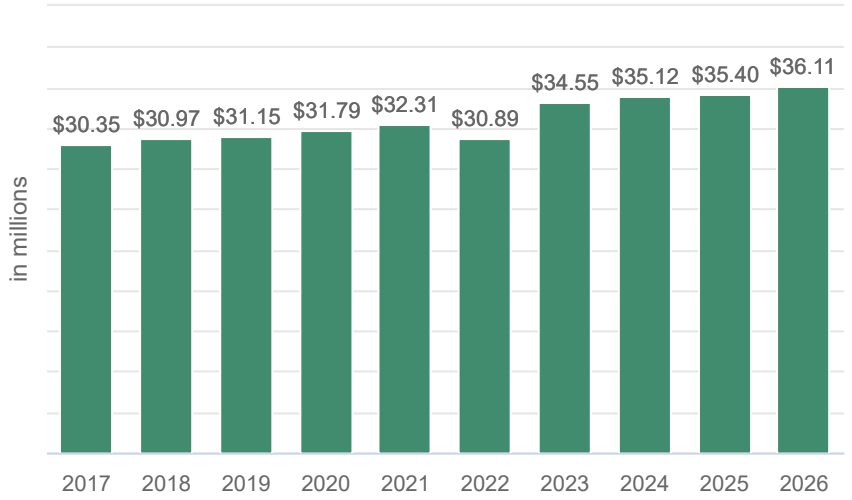
Magnitude of Revenues by Fund (in millions)	
$	$0 to $2.5
$$	$2.5 to $5.0
$$$	$5.0 to $7.5
$$$$	$7.5 to $10.0
$$$$$	$10.0 to $12.5
$$$$$$	$12.5 to $15.0
$$$$$$$	$15.0 to $17.5
$$$$$$$$	$17.5 to $20.0

Property Tax Levy

Description	A levy on real property owners within Sauk County based on equalized valuation. The property tax dollars include general purpose levy dollars, as well as special purpose levies such as bridge and library aids that may not be levied equally over all municipalities. Exemptions from the levy may apply to eligible governmental and not-for-profit entities. The property tax levy is the revenue source most under the control of the Board of Supervisors. In its simplest form, the amount of the levy is determined by estimating the amount of anticipated cost of providing services and subtracting the anticipated revenues from other sources.
Authorizations	Wis. Stats. §65.90 - Municipal budgets. Wis. Stats. §66.0602 - Local levy limits. Wis. Stats. §74.47(1) - Interest on delinquent taxes of 1.0 percent per month. Sauk County Code of Ordinances §30.05 - Penalty on delinquent taxes of 0.5 percent per month.
Source	Real and certain personal property owners in Sauk County.
Use	Generally expendable at the County's discretion. Special purpose levies for bridge aid, libraries, and veterans' service may only be used for those specific purposes.
Payment	Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the County, taxes are collected for and remitted to the State and municipal governments, the local school districts and technical colleges. The first half installment is due by January 31 and is paid to the municipal (town, village, or city) treasurers. These treasurers retain their municipalities' share and remit the remainder to the county for further distribution. All property taxes after January 31 are paid to the County, with the second and final installment due July 31. Tax collections become the responsibility of the County, and all other taxing jurisdictions receive the full amount of their taxation. The County may charge interest and penalty totaling 1.5% per month. After three years delinquency, the County may acquire ownership of properties.
Expiration	None. Wis. Stats. §59.605, the tax levy rate limit, was eliminated with 2013 Act 20, the 2013-2015 State budget.
History	

(2025 and 2026 are budgeted numbers)

Year	Amount	Amount Over/(Under) Levy Limit
2017	30,350,425	-
2018	30,969,018	(43,526)
2019	31,147,693	-
2020	31,789,540	-
2021	32,307,559	(9,278)
2022	30,894,764	-
2023	34,548,383	-
2024	35,124,280	-
2025	35,397,692	-
2026	36,107,620	-



Assumptions & Future Expectations	2005 was the first year that property taxes exceeded grants and aids as a revenue source, a trend that has continued each year since, except for elevated one-time grant funding in 2021-2026 due to COVID-19 pandemic response American Rescue Plan Act one-time funds. Levy limits imposed at the State level are expected to continue indefinitely.

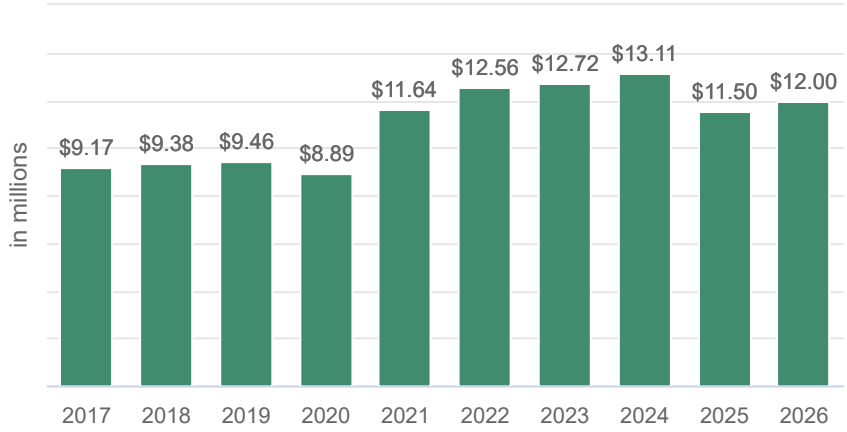
Sales Tax

Description	County option sales tax of 0.5% "piggy-backed" on the Wisconsin sales tax of 5.0%. Enacted by Sauk County April 1, 1992.
Authorizations	Wis. Stats. Chapter 77, Subchapter V. Sauk County Code of Ordinances §43.04.
Source	Purchases (as defined by the State of Wisconsin) within Sauk County. Exemptions from the tax may apply to eligible governmental and not-for-profit entities.
Use	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.
Payment	The State of Wisconsin collects and administers the sales tax on the County's behalf. After retaining an administration fee of 1.75%, the State forwards the County's portion of sales tax collections monthly.
Expiration	None.

History

(2025 and 2026 are budgeted numbers)

Year	Amount
2017	9,172,923
2018	9,383,467
2019	9,460,672
2020	8,890,889
2021	11,163,663
2022	12,558,823
2023	12,723,457
2024	13,109,544
2025	11,500,000
2026	12,000,000



Assumptions & Future Expectations	With its strong tourism base in the Wisconsin Dells and Lake Delton vacation area, Sauk County maintains large sales tax collections considering it is primarily rural. 2020 sales tax collections dropped sharply in response to suppressed tourism and spending due to the COVID-19 pandemic. Due to this line item's potential volatility and general economic conditions, the County based the 2025 estimate conservatively low using the work of Forward Analytics, the research arm of the Wisconsin Counties Association. The 2026 estimate remains conservative, however, it has increased from 2025 since the collections are strong.

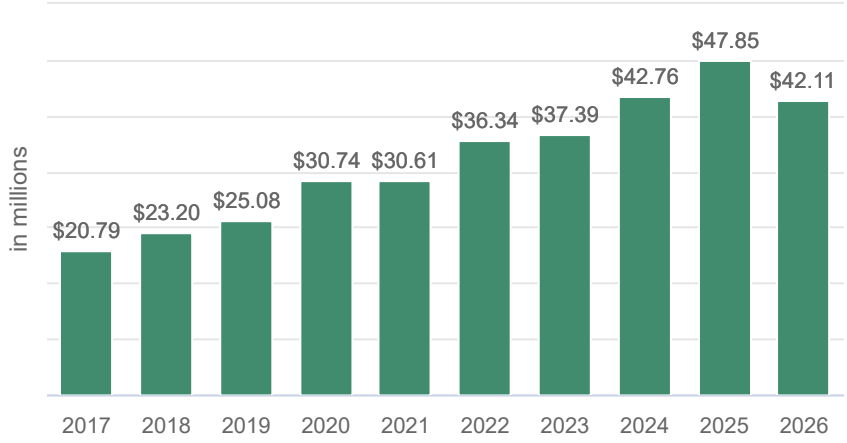
Grants & Aids

Description	Dollars received from the State, Federal or other local governments, whether from aid formulas or applied for programs. Rarely, private grantors extend funds as well.
Authorizations	Multiple variations by agency and type of grant.
Source	There are around 50 Federal programs and around 75 State programs. Many State programs are in tandem with Federal programs, and nearly all Federal programs are administered by the State.
Use	Nearly all grants and aids are segregated for the provision of specific services, with the largest receipts funding public health, child support, human services, and highway activities. Shared revenues of $838,361 from the State are discretionary grants and aids.
Payment	Varies by grant. Most grants are received after expenditure has been made and reports have been filed. Some provide for an advance of funds early in the year which are taken back late in the year. A very few grants are received in equal monthly or quarterly installments.
Expiration	None.

History

(2025 and 2026 are budgeted numbers)

Year	Amount
2017	20,788,413
2018	23,198,037
2019	25,077,757
2020	30,738,261
2021	30,607,284
2022	36,343,700
2023	37,389,685
2024	42,758,064
2025	47,852,884
2026	42,108,536



Assumptions & Future Expectations

Each grant is examined based on its particular set of facts and assumptions considering pending changes from the Federal and State levels. Emphasis is placed on reviewing the degree to which the service provided is mandated and the amount of matching funds or grant timeline.

The continued erosion of grant and aids funding relative to rising expenditures puts pressure on local governments to maintain essential services, particularly with property tax levy limits. Beginning in 2024 a new supplemental shared revenue was allocated to the county, for 2026 this allocation is $889,872, an increase of $29,265 over 2025 allocation. 2025 grants and aids were elevated due to the one-time budgeted transportation grant to construct of the Great Sauk State Trail River bridge. The transportation grant was awarded to the Village of Sauk City who is in partnership with the county for the bridge construction project.

Intergovernmental

Description	Charges between Sauk County departments for services, and in some cases between the County and other governments. With the exception of the Highway, Workers Compensation and Insurance Funds, the County does not extensively use internal service funds. A number of administrative or overhead costs are, however, "charged back" to operating departments.
Authorizations	Payments from various Federal, State and other governmental agencies.
Source	The five largest are charges for Highway maintenance and repairs; Management Information System (MIS) operation, maintenance and replacement of the components of the County's computer network; court security provided by the Sheriff's Department to the Courthouse; and self¬insured workers compensation charges based on State insurance rates.
Use	By allocating expenses between departments, the user departments are often able to claim additional costs against grants, gaining more funds for the County.
Payment	Most charges are calculated by the Accounting Department and charged via the payroll system or through journal entries.
Expiration	None.

History

(2025 and 2026 are budgeted numbers)

Year	Amount
2017	9,328,065
2018	9,399,637
2019	9,076,657
2020	8,410,572
2021	8,479,465
2022	9,162,034
2023	10,349,602
2024	10,950,388
2025	14,825,994
2026	11,923,685



Assumptions & Future Expectations

Highway charges are based on scheduled highway projects and projected costs for materials. MIS charges are based on review of specific equipment or programming projects detailed by department remain near $2.0 million. Court security charges are based on the actual costs of staff assigned to those tasks of $788,000. Sauk County is self-insured for workers' compensation, and there have been favorable losses allowing for low, stable rates charged to departments. County jail rental revenues are increased in 2026 by $38,690 to $1,099,855 due to trends. Funding from municipal and county partners for the Wisconsin River Bike/Pedestrian bridge in 2026 dereased by $4.6 million from 2025 as the project will be completed in 2026. The remaining intergovernmental charges are based on historical averages.

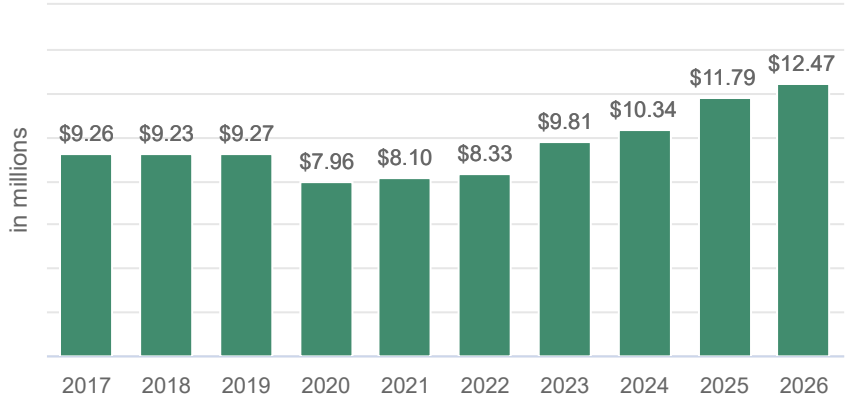
User Fees

Description	This category represents a wide range of sources, typically payments received for direct service provision.
Authorizations	Some, such as fees received by the Register of Deeds, are set by state statute and changes reflect the anticipation of changes in volume of activity. Others, such as outpatient services provided by the Human Services Department and charges for care at the County's nursing home, have no direct statutory limit, but are in reality limited by the Medicaid and Medicare reimbursement rates.
Source	Three-quarters of the revenues in this category come from fees charged at the County's nursing home.
Use	User fees offset the costs of providing specific services.
Payment	Fees are generally collected at the time a service is provided.
Expiration	None.

History

(2025 and 2026 are budgeted numbers)

Year	Amount
2017	9,258,827
2018	9,232,464
2019	9,272,215
2020	7,962,716
2021	8,098,982
2022	8,328,548
2023	9,493,717
2024	10,337,616
2025	11,793,661
2026	12,467,923



Assumptions & Future Expectations

Projections are based on expectations of patients served at the nursing home, as well as the type of services they receive and their payer source. Clerk of Courts fee projections are based on past trends, considering increased use of municipal courts, which decrease the County's fee collections. Register of Deeds filing fees are based on past trends as well, while considering economic conditions. Finally, Sheriff's Department fees for civil process are based on historical service use, while fees projected from charges for electronic monitoring remain relatively static given that the program has reached maximum capacity without adding more staff for monitoring.

Discretionary user fees are reviewed on an annual basis to determine a) if the fee is still needed, b) if the fee is carrying out the public policy for which it was created, c) if the fee is comparable to other municipalities in the County or to other counties in the state, and d) if there are any services that are being provided without charge for which we should be charging a fee. Reliance on user fees is expected to continue, if not increase slightly as grants and aids decrease.

In 2020, the nursing home limited admissions to protect existing patients and staff from the COVID-19 pandemic and are still limiting admissions due to the healthcare staffing shortage. Beginning in 2024, budgets include an increased Medicaid rate.

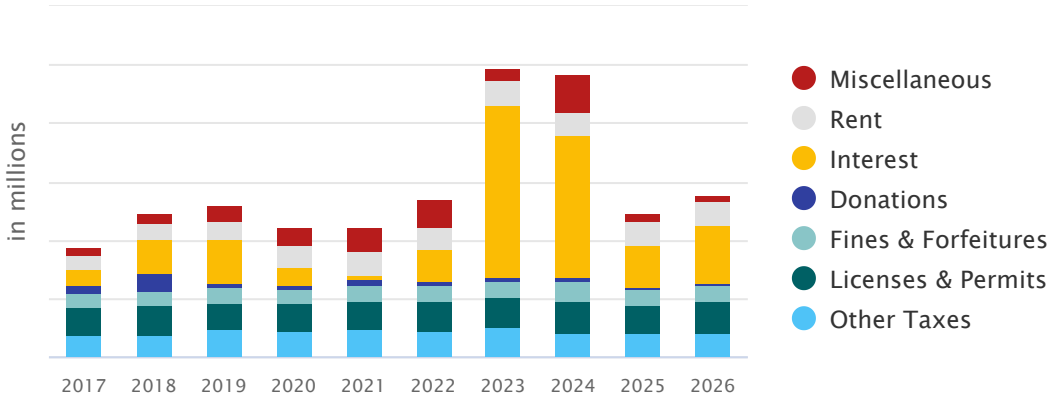
All Other

Description	This category represents a wide range of sources, including Other Taxes, Licenses & Permits, Fines & Forfeitures, Donations, Interest, Rent, and Miscellaneous. It excludes Transfers Between Funds and Uses of Fund Balance.
Authorizations	Other taxes, licenses and permits, and fines and forfeitures are generally authorized by multiple Wisconsin statutes and the Sauk County Code of Ordinances.
Source (Primary listed)	Other taxes: Interest and penalties on delinquent property taxes and real estate transfer taxes. Licenses & Permits: Land Resources & Environment land use and sanitary permits; and Environmental Health retail food inspections. Fines & Forfeitures: Clerk of Courts fines for traffic and other violations. Donations: ADRC home delivered and congregate meal programs and health department services. Interest: Interest earned on around $65 million of invested funds. Also, interest repayment on revolving loan fund loans. Rent: Revenues from communication tower and fiber optic contracts. Miscellaneous: Principal repayment on de-federalized Community Development Block Grants. Interest on delinquent fines.
Use	Offsets the costs of overall County management and statutory obligations.
Payment	Varies by category.
Expiration	None.

History

(2025 and 2026 are budgeted numbers)

Year	Amount
2017	3,802,301
2018	4,935,194
2019	5,229,192
2020	4,424,382
2021	4,441,639
2022	5,422,505
2023	9,880,555
2024	9,679,409
2025	4,903,289
2026	5,568,301



Assumptions & Future Expectations	The economy plays a major role in many of the revenues in this category. Interest on invested cash was low for many years, rebounded in 2018-2019, with drastic interest rate drops in 2020-2022. Interest rates rebounded again in 2023 and are holding steady. Other taxes have declined as collections of delinquent property taxes have remained strong. Rent remains steady through use of the County's fiber optic network communications towers. Conservative estimates were used for the 2025 and 2026 budgets.

Transfers from Other Funds - It is both appropriate and necessary to transfer from one fund type to another based on the purposes of both the donor and recipient fund. Projections in this category are for specific, known events.

Donor Fund	Recipient Fund	Purpose		Amount
Health Care Center	General Fund	Recognition of interfund interest	$	75,000
Highway	General Fund	Recognition of interfund interest	$	150,000
Human Services	General Fund	Recognition of interfund interest	$	6,500
Jail Assessment	General Fund	Transfer of assessments to be used for jail improvements	$	110,000
General Fund	Health Care Center	Transfer of sales tax for payment of existing debt service	$	1,114,127
General Fund	Highway	Transfer of sales tax for payment of existing debt service	$	3,078,015
		Total	**$**	**4,533,642**

Bond/Note Proceeds – Debt is issued to fund major capital projects for which outside funding or accumulated fund balances are not adequate to fund the project. Further, Sauk County refinances existing debt to take advantage of favorable, lower interest rates when possible. In 2022 debt was issued for replacement of the main highway facilities. In 2027 Health Care Center debt will be paid in full.

Use of Fund Balance – Sauk County maintains balances necessary for the County's business purposes 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 received in one year to be expended in the next to complete the purpose for which funds were received.

2026 fund balance use detail can be found in the Tables and Charts section of this book.

Projected uses of fund balance are **never for operations**.

Fund	Nonrecurring Capital Outlay	Contingency Fund	Vacancy & Turnover	Continuing Programs	Totals
General	$ 14,619,611	$ 350,000	$ 2,000,000	$ 510,506	**$ 17,480,117**
Highway	2,040,000				**$ 2,040,000**
Health Care Center	996,278		450,000		**$ 1,446,278**
Aging & Disability Resource Center				150,000	**$ 150,000**
Human Services				162,868	**$ 162,868**
Landfill Remediation				16,525	**$ 16,525**
Land Records Modernization				103,562	**$ 103,562**
Total	**$ 17,655,889**	**$ 350,000**	**$ 2,450,000**	**$ 943,461**	**$ 21,399,350**

Revenues by Fund

Fund	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Budget	2026 Change from 2025 Amended Budget $	2026 Change from 2025 Amended Budget %
General Fund								
General (Major Fund)	$ 46,517,184	$ 48,232,444	$ 56,568,576	$ 58,285,497	$ 61,391,863	$ 51,962,451	$ (9,429,412)	(15.36%)
Special Revenue Funds								
Aging & Disability Resource Center	$ 2,793,425	$ 2,790,299	$ 2,767,483	$ 3,391,686	$ 3,439,114	$ 3,335,989	$ (103,125)	(3.00%)
CDBG-Housing Rehabilitation	65,342	15,607	14,696	23	20,000	20,000	-	-%
CDBG-Economic Devel Revolving L	-	607,763	84,732	-	-	-	-	-%
Dog License	26,874	24,431	23,358	22,271	25,903	25,903	-	-%
Drug Seizures	3,174	876	30,386	144,907	13,840	13,040	(800)	(5.78%)
Human Services (Major Fund)	27,306,782	30,339,422	33,518,362	37,233,802	38,889,917	39,907,331	1,017,414	2.62%
Jail Assessment	103,478	97,110	99,246	104,415	110,000	110,000	-	-%
Land Records Modernization	660,502	722,515	708,198	720,087	1,021,488	936,263	(85,225)	(8.34%)
Landfill Remediation	7,273	62,149	237,874	265,174	118,925	100,000	(18,925)	(15.91%)
Subtotal Special Revenue Funds	$ 30,966,850	$ 34,660,172	$ 37,484,335	$ 41,882,365	$ 43,639,187	$ 44,448,526	$ 809,339	1.85%
Debt Service Fund								
Debt Service (Major Fund)	$ 1,485,828	-	-	-	-	-	$ -	-%
Proprietary Funds								
Health Care Center	$ 9,123,421	$ 9,623,832	$ 12,034,690	$ 10,613,281	$ 14,223,862	$ 9,776,617	$ (4,447,245)	(31.27%)
Highway	10,602,539	12,169,497	13,172,013	20,334,956	15,531,207	13,393,499	(2,137,708)	(13.76%)
Subtotal Enterprise Funds	$ 19,725,960	$ 21,793,329	$ 25,206,703	$ 30,948,237	$ 29,755,069	$ 23,170,116	$ (6,584,953)	(22.13%)
Internal Service Funds								
Insurance	$ 59,805	$ 74,295	$ 83,451	$ 67,017	$ 93,487	$ 80,500	$ (12,987)	(13.89%)
Workers Compensation	424,061	408,862	226,744	379,655	496,418	514,472	18,054	3.64%
Subtotal Internal Service Funds	$ 483,866	$ 483,157	$ 310,195	$ 446,672	$ 589,905	$ 594,972	$ 5,067	0.86%
Total Revenues	$ 99,179,688	$ 105,169,102	$ 119,569,809	$ 131,562,771	$ 135,376,024	$ 120,176,065	$ (15,199,959)	(11.23%)

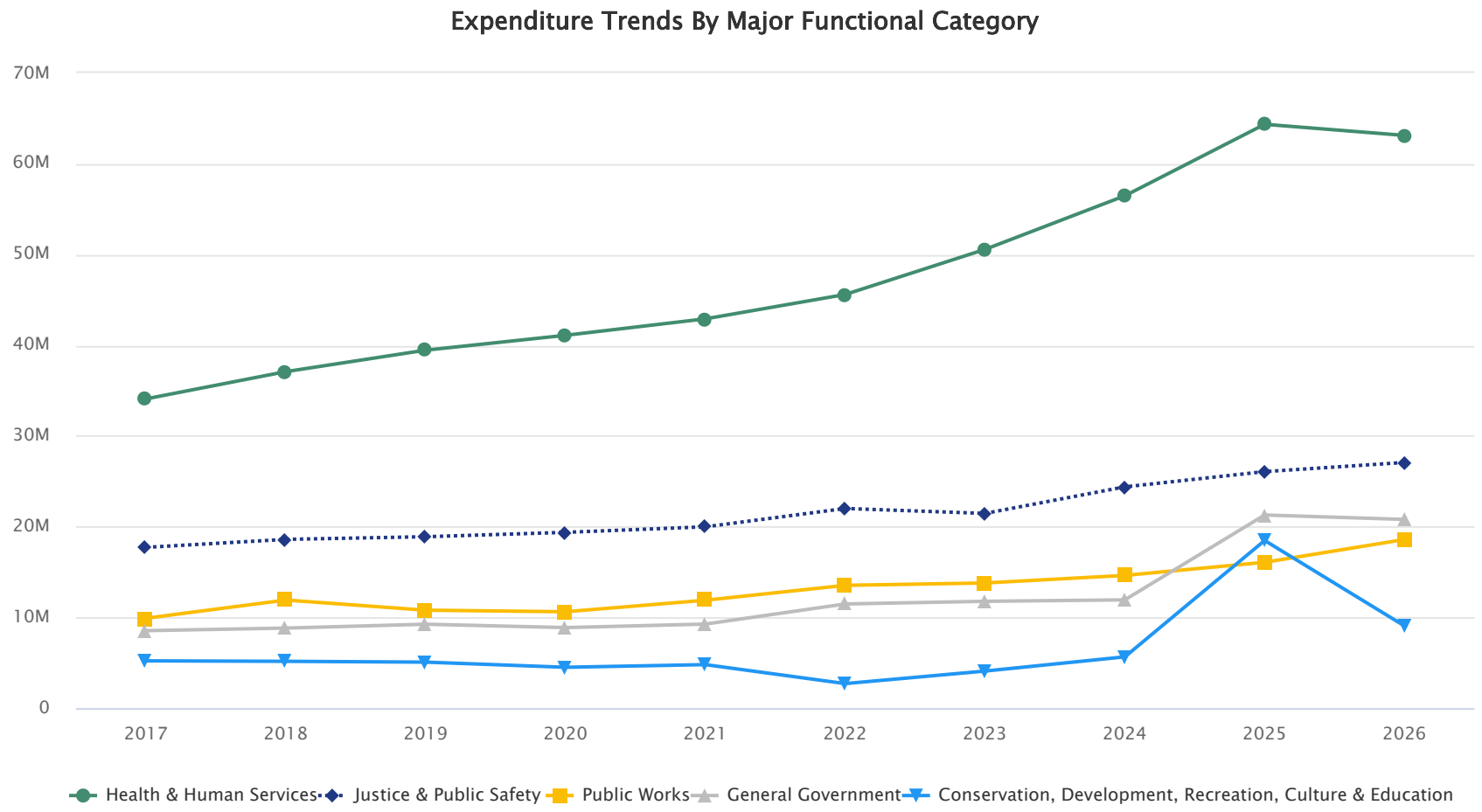
Excludes budgeted use of fund balances and retained earnings.

Expenses by Fund

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Expenses							
General Fund	45,608,411	48,905,280	59,395,482	79,340,337	69,784,069	(9,556,268)	-12.04%
Special Revenue Funds							
Land Records Modernization	669,227	716,855	769,482	1,021,488	1,039,825	18,337	1.80%
Drug Seizures Fund	11,578	33,326	36,611	13,840	13,040	(800)	-5.78%
Jail Assessment	97,110	110,000	110,000	110,000	110,000	-	0.00%
Landfill Remediation	80,800	102,303	103,360	118,925	116,525	(2,400)	-2.02%
Aging & Disability Resource Center	2,711,365	2,794,487	3,239,363	3,334,714	3,485,989	151,275	4.54%
Dog License Fund	26,565	24,040	21,544	25,903	25,903	-	0.00%
Human Services	29,713,510	34,001,071	37,621,746	38,889,917	40,070,199	1,180,282	3.03%
CDBG-ED (Economic Devel Revolving Loans)	638,242	85	-	-	-	-	0.00%
CDBG-Housing Rehabilitation	1,030	23,619	3,687	20,000	20,000	-	0.00%
Total Special Revenue Funds	**33,949,427**	**37,805,786**	**41,905,793**	**43,534,787**	**44,881,481**	**1,346,694**	**3.09%**
Proprietary Funds							
Highway	13,046,615	13,198,522	14,075,928	15,531,207	18,511,514	2,980,307	19.19%
Health Care Center	7,287,767	8,392,279	9,303,846	14,223,862	12,337,022	(1,886,840)	-13.27%
Total Proprietary Funds	**20,334,382**	**21,590,801**	**23,379,774**	**29,755,069**	**30,848,536**	**1,093,467**	**3.67%**
Internal Service Funds							
Insurance	60,166	65,065	84,875	75,000	80,500	5,500	7.33%
Workers Compensation	188,641	606,488	356,063	496,418	514,472	18,054	3.64%
Total Internal Service Funds	**248,807**	**671,553**	**440,938**	**571,418**	**594,972**	**23,554**	**4.12%**
Total Expenses	**100,141,027**	**108,973,420**	**125,121,987**	**153,201,611**	**146,109,058**	**(7,092,553)**	**-4.63%**

Expenses

Expenses tend to be far more predictable than revenues. Expenses are also more controllable than revenues. Many expenses also follow the existence of grants and aid revenues. The most useful analysis of changes in expenditure patterns over time is by functional grouping of ongoing expenditures. While function-specific and department-specific data are presented in the more detailed section of the budget, changes in expenditures over time are helpful in isolating expenditure patterns. (Functional detail and detailed descriptions are included on the division tabs by functional area). The data for 2017 to 2024 represent actual expenditures, and 2025 and 2026 represent budgeted expenditures. Tabular summaries of each expenditure function and category are included in the Tables and Charts section at the rear of this budget document.



Gross Expenditures by Functional Area

Health and human services continue to lead the expenditures made by the County. Increased programs such as Comprehensive Community Services, Nurse Family Partnership and substance abuse and mental health services grants have resulted in increased costs (and related revenues) in this area significantly. Starting in 2020, expenditures are also increased sharply for COVID-19 response. For 2023, the Justice, Diversion, & Support department was combined with Human Services to combine resources to help individuals change the direction of their lives.

Justice and public safety expenditures have moderate increases over the last ten years, averaging an increase of about 3.928% per year over the last ten years.

Public works expenditures had shown a decrease in recent years due to decreases in state and federal funding. A flood event in Sauk County also generated large expenditures in 2018 and 2019. The County remains committed to not deferring maintenance on its roads. Debt was issued in 2022 for construction of new Highway facilities completed in 2024. Debt payments began in April of 2023.

General government expenditures are highly comprised of wages and benefits. The 2023 classification and compensation study implemented in 2024 generated large increases in this functional area.

Conservation, development, recreation, culture and education expenditures have steadily increased. Greater emphasis has focused on developing Sauk County as a superior place to work, live and play, not just a tourist destination. Funding for parks and recreation trails has increased, as well as staff to help coordinate community development. The 2024 through 2026 budgets included a partnership with other local governments to construct a recreational bridge for pedestrians, bicycles and snowmobiles to join two trails.

Debt is only issued for specific major capital projects. Care is taken in the structure of the repayment schedules and taxation to keep annual principal, and interest totals stable to aid in a level tax. Outstanding bond issues relate to construction of the law enforcement center (repayment complete in 2021) and construction of the Health Care Center (repayment complete in 2027). The 2023 budget included 2022 debt issuance of $45 million to construct and equip new Highway facilities. Debt is not issued for routine capital expenditures or highway maintenance.

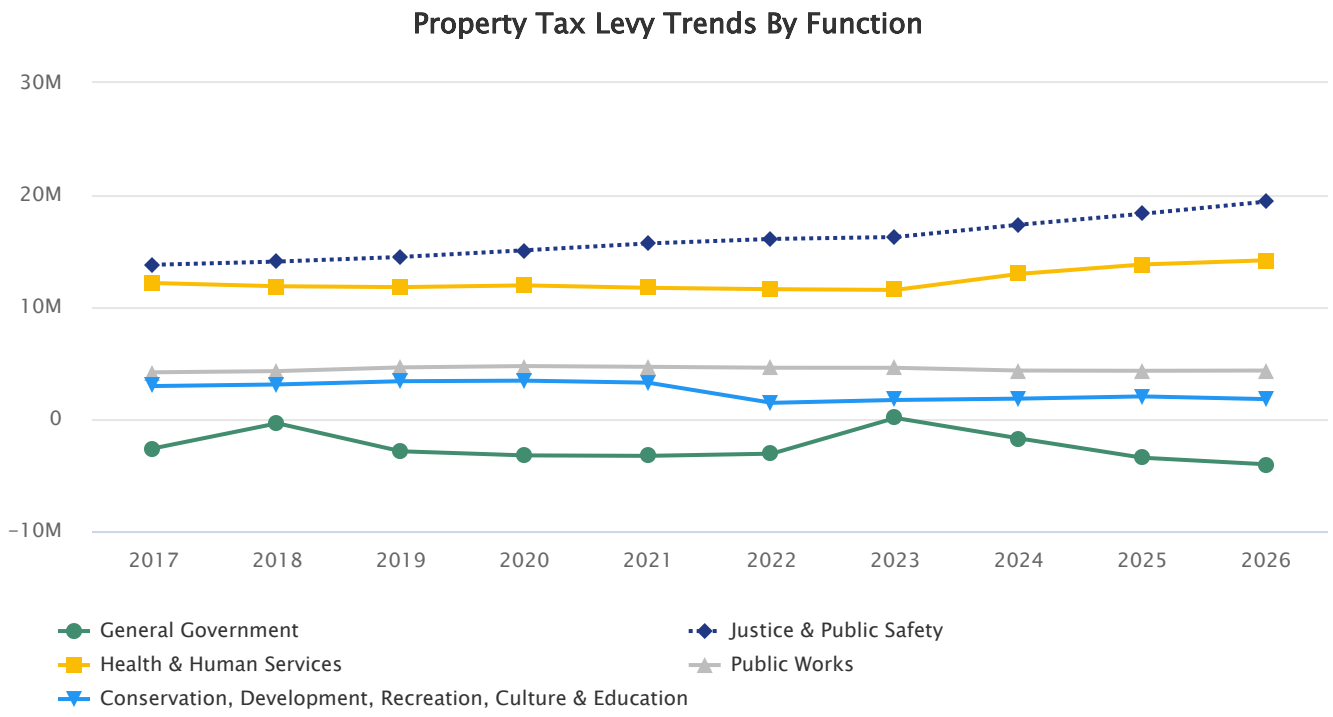
Capital outlay expenditures include routine replacements such as computers and vehicles, as well as large projects such as facility maintenance and repairs, building security or carpet replacement. Emphasis is placed on analysis of future operating costs related to capital acquisitions.

Expenditures of Property Tax Levy by Functional Area

Expenditures by function should be considered concurrently with property tax levy by function. Although considerably more is spent on health and human services, more property tax levy is allocated to justice and public safety. Also note that the general government function contains significant revenues that are not directly related to other functions, such as the approximately $12.0 million in sales tax collections. This forces the general government function to have a net reduction of the property tax levy.

Further, comparing the property tax levy as a percentage of expenditures by function indicates the County's willingness to support those functions and programs. The impact of the loss of Federal and State funding becomes more apparent in the following chart.

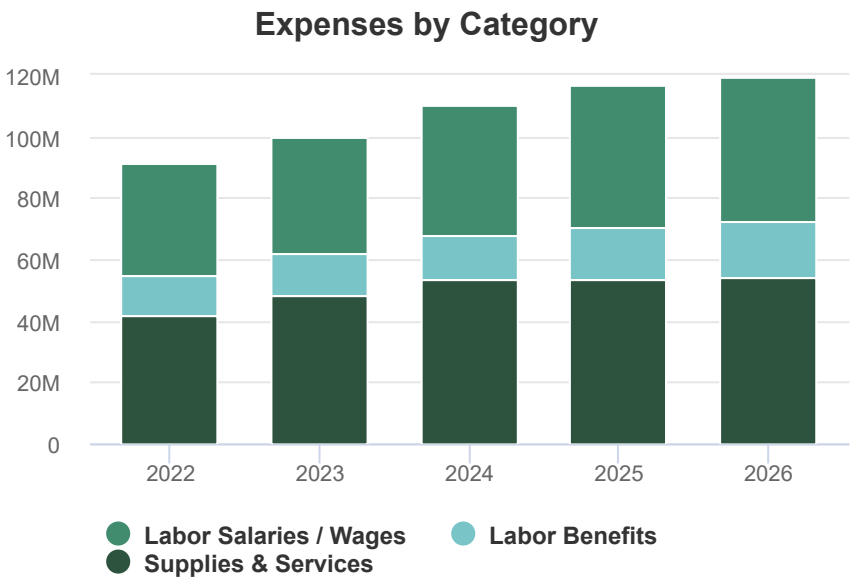
Property Tax Levy as a Percentage of Expenditures	2017	2026
Health & Human Services	33.87%	23.23%
Justice & Public Safety	78.39%	75.87%
Public Works	44.83%	31.42%
General Government	-34.58%	-45.52%
Conservation, Development, Recreation, Culture & Education	54.35%	52.52%

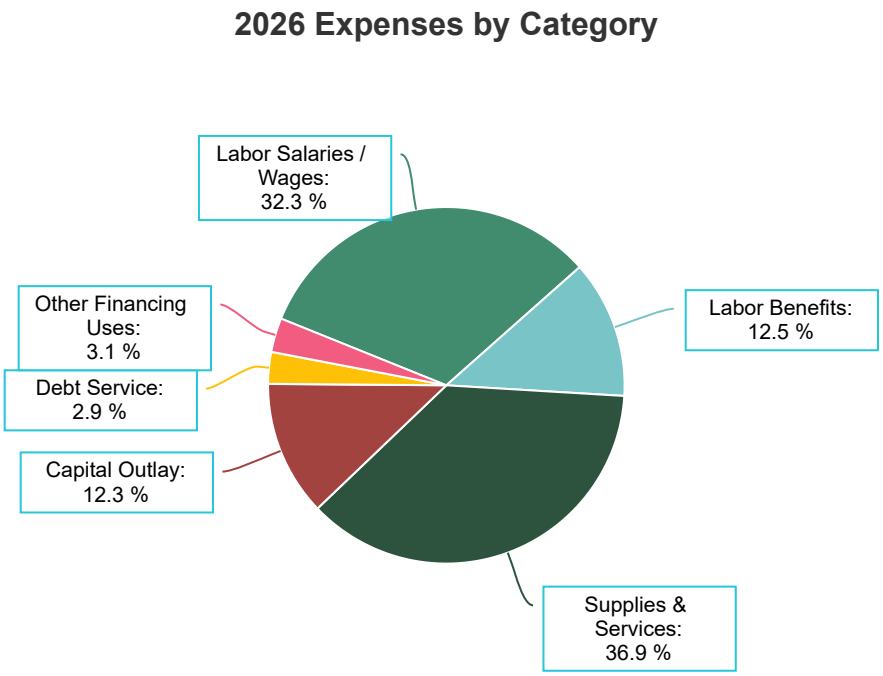


Expenditures by Category

It is also prudent to review expenditures by categorical uses. The following bar graph on the left shows the change over time for costs associated with labor salaries / wages, labor benefits, and supplies and services. The corresponding pie chart highlights for 2026 how expenses are allocated.

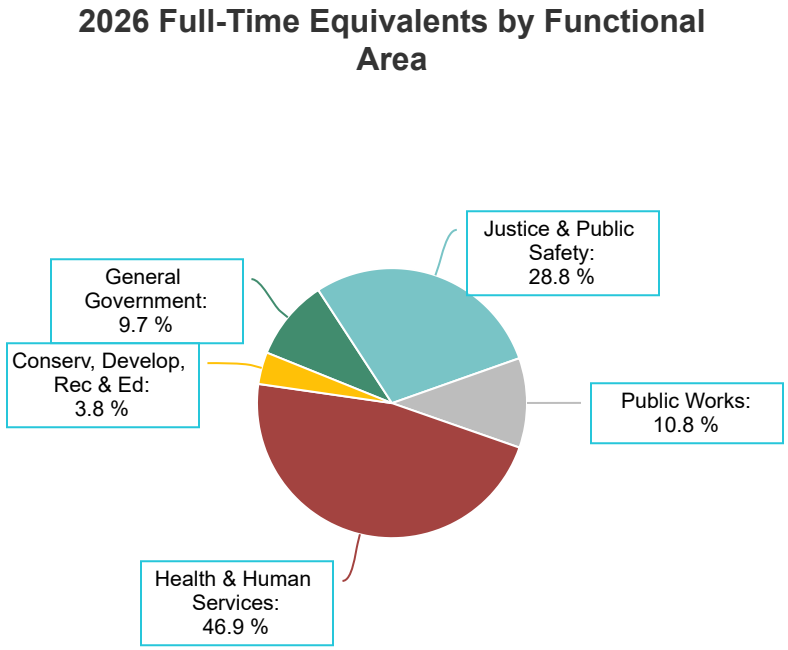
Detailed expenditure information by category, function, and department, including trend charts is included on the division tabs for each functional area.

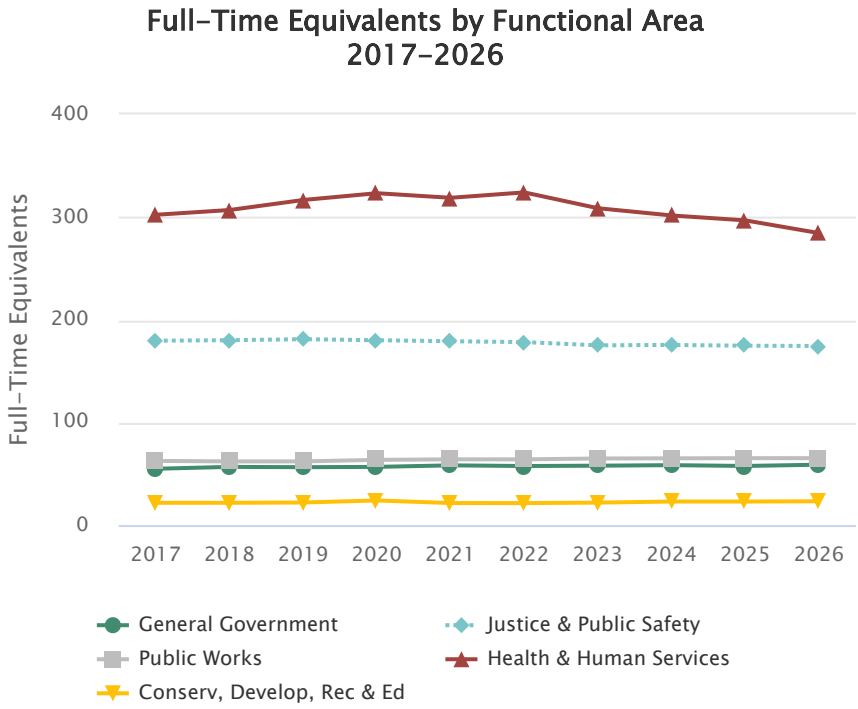




Labor and Personnel

As with most governments, Sauk County's biggest investment is in its staff. The labor and benefits portion of the expense pie comprises 45.8% of the total expenses for 605.98 full-time equivalents (FTE's) in 2026. Most employees serve in health and human services functions, with justice and public safety being the next largest area. Since personnel is the largest expenditure of the County, projections of future staffing needs and their funding sources are extremely important. Since many positions rely on state funding, future projections are difficult as the state and federal government make changes to county funding.





Departments continue to react to outside funding changes and explore implementation of technological and workflow efficiencies. 2026 sees a decrease in staff of 11.10 FTE's due to re-aligning Health Care Center staffing for budgeted census.

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

	2017 Balance	2018 Change	2019 Change	2020 Change	2021 Change	2022 Change	2023 Change	2024 Change	2025 Change	2026 Change	2026 Balance	FTE Change from 2017 to 2026
General Government												
Accounting	4.50	0.50	0.00	0.00	0.00	0.00	0.00	0.19	-0.09	0.08	5.18	0.68
Administrator	1.50	1.30	0.20	0.00	0.00	0.00	0.00	0.10	0.00	0.00	3.10	1.60
Building Services	9.50	0.00	0.50	-0.50	3.00	0.00	0.00	1.50	0.00	1.00	15.00	5.50
Corporation Counsel	6.29	0.21	0.00	0.50	-1.50	0.50	0.00	-1.00	0.00	0.00	5.00	-1.29
County Clerk / Elections	4.00	0.00	0.00	0.00	0.00	0.00	0.33	-0.25	-0.08	0.22	4.22	0.22
Justice, Diversion, & Support (to Human Services)	3.25	0.25	1.00	2.25	-1.00	0.75	-6.50	0.00	0.00	0.00	0.00	-3.25
Land Records Modernization	4.00	-0.01	0.00	-0.50	0.00	3.01	0.00	-0.02	0.00	0.02	6.50	2.50
Management Information Systems	10.37	0.00	-1.00	0.00	0.00	-0.87	0.00	0.00	0.25	0.00	8.75	-1.62
Personnel	5.16	-0.16	0.00	0.30	0.00	-0.30	0.00	0.00	0.13	-0.08	5.05	-0.11
Register of Deeds	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00
Surveyor	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.00	0.00	0.00	-1.00
Treasurer	5.50	0.00	0.00	0.50	0.00	-3.00	0.00	0.00	0.00	0.00	3.00	-2.50
Total General Government	**58.07**	**2.09**	**0.70**	**2.55**	**0.50**	**0.09**	**-6.17**	**0.52**	**-0.79**	**1.24**	**58.80**	**0.73**
Justice & Public Safety												
Circuit Courts	3.40	0.00	0.00	-0.01	0.01	-0.15	0.08	-0.01	0.00	0.00	3.32	-0.08
Clerk of Court	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.00	0.00	11.00	-1.00
Coroner	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
Court Commissioner / Family Court Counseling	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00
District Attorney / Victim Witness	7.80	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.25	-0.25	8.00	0.20
Emergency Management	1.75	0.00	0.50	-0.50	0.00	0.00	0.00	0.00	0.00	0.00	1.75	0.00
Register in Probate	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00
Sheriff's Department	149.64	0.48	0.50	-0.51	-1.00	-0.68	-3.24	0.19	0.00	0.00	145.38	-4.26
Total Justice & Public Safety	**179.59**	**0.48**	**1.00**	**-1.02**	**-0.99**	**-0.83**	**-3.16**	**0.38**	**-0.75**	**-0.25**	**174.45**	**-5.14**
Public Works												
Highway	62.50	-0.50	0.00	1.50	0.50	0.00	0.83	0.17	0.15	0.00	65.15	2.65
Total Public Works	**62.50**	**-0.50**	**0.00**	**1.50**	**0.50**	**0.00**	**0.83**	**0.17**	**0.15**	**0.00**	**65.15**	**2.65**
Health & Human Services												
Aging & Disability Resource Center	21.27	-0.21	2.49	-0.08	0.34	0.50	0.41	0.53	-0.63	2.24	26.86	5.59
Child Support	11.00	0.00	0.00	0.00	0.00	0.52	0.00	0.00	-0.52	0.00	11.00	0.00
Environmental Health (to Public Health)	6.83	0.65	-0.35	0.50	-0.15	-0.10	-7.38	0.00	0.00	0.00	0.00	-6.83
Health Care Center	133.21	-0.24	-2.63	-0.70	-4.67	-2.06	-22.04	-7.42	-2.40	-14.37	76.68	-56.53
Human Services	100.29	4.00	6.00	4.00	0.00	3.00	10.52	-0.92	0.65	-0.25	127.29	27.00
Public Health	17.38	0.59	3.06	0.77	0.89	2.65	13.38	0.26	-1.90	0.00	37.08	19.70

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

	2017 Balance	2018 Change	2019 Change	2020 Change	2021 Change	2022 Change	2023 Change	2024 Change	2025 Change	2026 Change	2026 Balance	FTE Change from 2017 to 2026
Veterans' Services	4.00	0.50	0.19	0.31	0.00	0.00	0.00	0.50	0.00	0.00	5.50	1.50
Women, Infants and Children (to Public Health)	5.02	-0.90	0.00	-0.42	0.12	0.00	-3.82	0.00	0.00	0.00	0.00	-5.02
Total Health & Human Services	**299.00**	**4.39**	**8.76**	**4.38**	**-3.47**	**4.51**	**-8.93**	**-7.05**	**-4.80**	**-12.38**	**284.41**	**-14.59**
Conservation, Development, Recreation, Culture & Education												
Extension Education	2.71	0.00	0.00	0.00	-0.41	0.00	0.00	-0.12	0.00	0.00	2.18	-0.53
Land Resources & Environment	18.97	0.00	0.29	1.98	-2.09	-0.06	0.46	1.19	-0.04	0.29	20.99	2.02
Total Cons, Devel, Rec, Culture & Ed	**21.68**	**0.00**	**0.29**	**1.98**	**-2.50**	**-0.06**	**0.46**	**1.07**	**-0.04**	**0.29**	**23.17**	**1.49**
TOTAL COUNTY FTE's - CHANGE		6.46	10.75	9.39	-5.96	3.71	-16.97	-4.91	-6.23	-11.10		
TOTAL COUNTY FTE's	620.84	627.30	638.05	647.44	641.48	645.19	628.22	623.31	617.08	605.98	605.98	-14.86
TOTAL PERSONS EMPLOYED - CHANGE		9	14	9	-2	-3	-26	-14	6	-19		
TOTAL PERSONS EMPLOYED	685	694	708	717	715	712	686	672	678	659	659	-26.00

2026 Changes to Budgeted Positions

Functional Area	Department	Position	Change in FTE's	Reason
General Government	Accounting	One month Staff overlap for Finance Director retirement and transiton	0.08	One month Staff overlap for Finance Director retirement and transiton
General Government	Building Services	Campus Custodian/Maintenance	1.00	Campus transition staff for maintenance
General Government	County Clerk / Elections	Deputy County Clerk-Casual	0.22	Casual employee to help with office coverage as needed
General Government	Land Records Mondernization	User Support Tech LTE	0.02	Minimal staff allocation adjustment
General Government	Personnel	Human Resources Business Partner	-0.08	Allocate HR to Health Care Center for personnel support
Justice & Public Safety	District Attorney / Victim Witness	Legal Assistant	-0.25	2025 included staff overlap of .25 FTE for a planned retirment
Health & Human Services	Aging & Disability Resource Center (ADRC)	ADRC Deputy Director Disability Benefit Specialist Dementia Care Specialist/ILS Diver(s) LTE Meal Site Coordinator(s)	-1.00 1.00 -0.17 1.76 0.65	Reclassification of staff and needed hours to better meet program needs. Independent Living/Demintia program grant ended. (Total increase 2.24)
Health & Human Services	Health Care Center	Certified Nursing Assistant Licensed Practical Nurse Registered Nurse Medical Records Dietary Maintenance Environmental Services/Housekeeping	-10.75 0.10 1.30 -0.50 -0.45 -0.75 -3.32	Re-align staff to meet the 2026 budgeted census. (Total decrease 14.37)
Health & Human Services	Human Services	Various	-0.25	Realign staff to better meet the needs of the department..
Conservation, Development, Recreation, Culture & Education	Land Resources & Environment (LRE)	LRE Intern(s)	0.29	Realign staff to better meet the needs of the department.
		Total Change in Full-Time Equivalents	**11.10**	

Employee Representation: County employees are represented by one bargaining unit in addition to the non-represented employees and elected officials. The Service Employees International Union (SEIU) unit did not recertify itself during 2021, and those employees have become part of the non-represented exempt staff. The Sauk County Personnel Ordinance Chapter 13 and the Employee Handbook govern their terms of employment. The Wisconsin Professional Police Association (WPPA) retains full bargaining rights.

Union / Employee Group	Group Represented	2026 Number of Full-Time Equivalents	Contract Expiration	Known Wage Adjustments 2026	2027	2028	2029
Wisconsin Professional Police Association (WPPA) Local #241	Sauk County Sheriff's Department Sworn Employees: Jailors, Patrol, Electronic Monitoring, Court Security, Detectives	92.00	December 31, 2026	6.00%			
Non-Represented - Exempt	Exempt from Overtime	173.29	Not Applicable	3.00%			
Non-Represented - Hourly	Not Exempt from Overtime	334.69	Not Applicable	3.00%			
Elected - Law Enforcement & Judiciary focus	Clerk of Courts, Coroner, Sheriff	3.00	Term of office 2023 through 2026	1.50%			
Elected - General Administration focus	County Clerk, Register of Deeds, Treasurer	3.00	Term of office 2025 through 2028	3.00%	3.00%	3.00%	

Employee Benefits: Further, employee benefits continue to be a large portion of staff costs. The County seeks ways to minimize this cost by actively negotiating rates and coverage with health insurance companies. Beginning in 2008, workers compensation became self-insured (with the inclusion of stop-loss policies) resulting in significant cost savings. The implementation of the class and compensation market study resulting in increased wages for recruitment and retention took place in 2024. Additionally, the 2026 budget includes an increase to the cost of health insurance premiums by 9.9%.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Wages & Salaries	$ 35,274,953	$ 36,073,587	$ 36,877,633	$ 37,400,185	$ 42,142,652	$ 45,623,597	$ 47,266,056
Benefits	$ 13,272,403	$ 12,887,527	$ 12,816,458	$ 14,126,520	$ 14,569,587	$ 16,891,184	$ 18,245,513
Total Personnel Costs	$ 48,547,356	$ 48,961,114	$ 49,694,091	$ 51,526,705	$ 56,712,239	$ 62,514,781	$ 65,511,569
Benefits as a % of Total Personnel Costs	27.34%	26.32%	25.79%	27.42%	25.69%	27.02%	27.85%

Health insurance: Health insurance plan design is reconsidered, and health insurance providers are bid frequently. The following table lists the percentage change in health insurance premium costs to Sauk County over the last few years.

	2020	2021	2022	2023	2024	2025	2026
Sauk County Health Insurance Premium Rate Changes	7.00%	3.90%	6.90%	-1.60%	6.50%	7.90%	9.90%

Vacancy Factor: Sauk County budgets in every department as if every position is filled for the entirety of the year. This allows departments adequate expenditure authority for the best-case scenario of no vacancy or turnover. This, of course, is not the case. There is always some level of vacancy and turnover. The percentage of unspent wages and benefits over the last few years has been calculated (generally around 4.0%-6.0%). This percentage is applied to the upcoming year's wage and benefit budget, and that dollar amount of expenditure is funded by fund balance, not tax levy. The vacancy factor was not adjusted in 2026 except for the Health Care Center was decreased from $1.1 mil to $450,000.

	2020	2021	2022	2023	2024	2025	2026
Vacancy Factor Tax Levy Reduction	$825,000	$1,300,000	$1,350,000	$1,350,000	$1,350,000	$3,100,000	$2,450,000

Changes in Fund Balance and Retained Earnings

Some funds' balances are anticipated to undergo significant changes during 2026. The following table summarizes the anticipated changes to total fund balances, inclusive of restrictions, commitments and assignments. Details of uses of fund balance can be found in the Tables and Charts section at the rear of this budget document.

2026 Estimated Beginning and Ending Fund Balances

Fund	January 1 Fund Balance	December 31 Fund Balance	Dollar Change	Percent Change	Detail of Fund Balances Changing More Than 10 %
Aging & Disability Resource Center (ADRC)	$ 1,350,625	$ 1,200,625	(150,000)	(11.11%)	
CDBG-Revolving Loan Fun Housing Rehabilitation	23,061	23,061	-	-%	
Dog License	(497)	(497)	-	-%	
Drug Seizures	220,188	220,188	-	-%	
General (Major fund)	56,840,187	39,360,070	(17,480,117)	(30.75%)	Uses of fund balance appropriated to fund non-recurring capital projects: $14,619,611. Offsets the tax levy in an amount approximating the wages/ benefits unspent due to vacancy and turnover of $2,000,000 and contingency fund of $350,000.
Health Care Center	10,573,322	9,127,044	(1,446,278)	(13.68%)	Regular capital updates acquisitions and depreciation are funded by Health Care Center fund balance $907,418. Vacancy and turnover of $450,000.
Highway	23,107,262	21,067,262	(2,040,000)	(8.83%)	
Human Services (Major fund)	556,486	393,618	(162,868)	(29.27%)	Use of opioid fund balance for child protective services position to aid families with opioid abatement services.
Insurance	499,999	499,999	-	-%	
Jail Assessment	(21,808)	(21,808)	-	-%	
Land Records Modernization	415,046	311,484	(103,562)	(24.95%)	Use of accumulated program funds for remonumentation and LiDar projects.
Landfill Remediation	4,995,965	4,979,440	(16,525)	(0.33%)	
Workers Compensation	508,464	508,464	-	-%	
Totals	$ 99,068,300	$ 77,668,950	$ (21,399,350)	(21.60%)	

Fund balance (also called retained earnings for proprietary funds) is defined as the difference between fund assets and fund liabilities of governmental and similar trust funds. Fund balances are comprised of the following components:

Category	Description
Nonspendable	Amounts cannot be spent because they are a) not in spendable form or b) legally or contractually required to be maintained intact.
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.
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.
Assigned	Amounts constrained by the government's intent to be used for specific purposes that are neither restricted nor committed.
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.

Conclusion

The 2026 budget **preserves necessary services and complies with state-imposed levy limitations. Significant planning and program review** was undertaken to ensure that the resource needs for 2026 and beyond are met. It is anticipated that county services will continue to provide for the health, safety, and wellbeing of constituents who expect and demand a responsive and responsible government. As the County continues to grow and develop, the County is well poised to meet future demand. The 2026 budget through its prudent use of resources, **allows for program sustainability** for years to come.

A $146.11 million budget is complex by its very nature. As such, this document is weighty, and yet cannot be all-inclusive. It is intended to provide a reasonably sophisticated user with a general picture of Sauk County's plans for 2026 and beyond, based on the best information available at the time of adoption. No blanket assumptions have been used to develop the numbers, such as 'increase all expenses by x percent'. All services that the County provides have been reviewed in detail for their appropriateness within the constraints of funding and congruence with County goals by staff, oversight bodies, and the full County Board. Some services have been cut or scaled back. Other services have had greater emphasis placed on them.

This budget represents compromises - compromises that are necessary to maintain appropriate levels of service with declining revenue streams.

Capital Projects



Capital Projects

Sauk County annually prepares a capital outlay plan that spans five years. Items included in this plan are capital acquisitions with a cost expected to be $10,000 or greater and a useful life exceeding three years. This plan allows the County to find commonalities to take advantage of volume pricing and plan for funding needs. The detailed list of items is found on each department's summary information. Totals for the County follow with one table of total anticipated expenditures, and another table with the property tax levy needed for these expenditures. If property tax levy is the funding source, it is budgeted in that responsible department.

Further, Sauk County annually prepares a capital improvements plan for the upcoming 10 years. Items included in this plan are capital acquisitions with a cost expected to be $25,000 or greater and a useful life exceeding six years. This plan is described in more detail on the following pages.

Highlights for 2026 and the future...	Strategic Issue (SI) Addressed / Link to Planning Processes	Funding Source	2026	2027	2028	2029	2030
Energy cost saving measures	SI #3 Maintenance and Care of County Facilities and Properties	General fund balance	$ 2,997,969	$ 375,000	$ 225,000	$ 225,000	$ 225,000
Maintenance and remodel and Building and Security-Upgrade of building suites, offices, furniture, parking, roofs, tuckpointing	SI #3 Maintenance and Care of County Facilities	General fund balance, Carryover unspent funding	$ 2,750,000	$ 250,000	$ 250,000	$ 250,000	$ 0
Communications infrastructure upgrades and fiber optics network expansion	SI #2 Broadband expansion	General fund balance, grants & tax levy	$ 1,124,104	$ 700,000	$ 400,000	$ 50,000	$ 50,000
Parks Improvements: White Mound Master Plan Implementation ADA Transition Plan GSST Expansion and Wisconsin River Bridge County Farm Projects	SI #5 Protect and Enhance Natural Resources, #10 Comprehensive Outdoor Recreation Plan, #20 GSST bridge	General fund balance, grants & tax levy	$ 5,062,000	$ 4,290,000	$ 9,434,500	$ 4,326,500	$ 181,500
UW-Platteville Baraboo/Sauk County - Maintenance/ Custodial Staffing	SI# 3 Maintenance and Care of County Facilities and Properties	General Fund Balance & rental revenue	$ 587,387	$ 191,000	$ 224,500	$ 134,000	$ 138,000
Health Care Center: Capital Projects	SI# 11 Commitment to vulnerable Populations	Health Care Center Fund Balance	$ 281,000	$ 450,000	$ 355,000	$ 32,500	$ 0
County Highway roads - Equipment Replacement	SI #18 Improve highways/ road maintenance	Highway retained earnings	$ 1,390,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,300,000
County Highway roads - 5 to 10 miles per year	SI #18 Improve highways/ road maintenance	Tax Levy & Highway retained earnings	$ 870,000	$ 4,075,000	$ 30,000	$ 0	$ 50,000

CAPITAL PROJECTS

Ten-Year Capital Improvement Plan (CIP)

A Capital Improvement Plan (CIP) is a working blueprint for building and sustaining physical infrastructure. The purpose is to identify capital improvement projects, forecast funding sources, and prioritize improvements. The CIP links capital expenditures to other long-range plans, such as the comprehensive plan or hazard mitigation plan, and connects community goals to priorities for public spending.

Capital projects are defined as major projects undertaken on a non-recurring basis. The cost of the CIP project or purchase must be $25,000 or greater and the useful life should exceed six years. All County purchases, regardless of funding source, that meet the above criteria are to be included in the CIP. These projects include major improvements or repairs to existing structures, construction of new facilities, and purchases of large equipment. The CIP will include projects forecast for the next ten years.

The Capital Improvement Plan Review Process

Requests are compiled by the department responsible for completion of the project. The project must be described in detail, including an analysis of need, alternatives considered, ongoing operating expenditures, previous pertinent actions and authorizations, total project budget and funding sources, and the timing of projected cash inflows and outflows.

A Capital Improvement Committee consisting of County Board Supervisors from the Finance, Personnel & Insurance (2), Public Works & Infrastructure (2), and Executive & Legislative (1) Committees reviews the projects.

The Committee prioritizes the projects based on a number of factors, including:

> *Relationship to County-wide Strategic Issues and Priorities* - Does the project forward the goals accepted for our County?

> *Need* - Is a public need being satisfied? Does the project provide either a benefit directly to the public or improve staff's ability to provide services to the public?

> *Initial Costs* - Will the initial capital costs reduce future costs, such as a rehabilitation project that averts a more expensive, subsequent

> *Replacement* - What funding sources are available? Is there a greater cost in deferring or eliminating the project?

> *Future Annual Budgetary Impacts* - Will future operating costs be lessened or contained by completion of this project? Will future costs increase more than the benefit received by pursuing the project? Will future revenue streams be created or affected by the project?

> *"Soft" Economic Impacts* - What other impacts will be made on the community, such as a change in tax base, property values, job creation or loss, community aesthetics, and neighborhood stabilization and revitalization.

> *Impact to Other County Operations* - Will additional initial or ongoing support be required from other departments?

> *Social Equities* - Who will be affected by the project? Are specific social goals related to target groups being attained? Is there equity between who is paying for the project versus who is benefiting from the project?

All projects, whether newly presented or existing in the CIP, are reviewed each year. The relevance of the projects is examined, and cost and funding estimates are updated.

The CIP Committee makes a recommendation that attempts to evenly distribute workloads and cash flows over the ten-year period. This recommendation is forwarded to the Administrator, Finance and Oversight Committees for incorporation into the budget presented to the full County Board.

As with all budgeted items, capital appropriations for projects in the CIP are made on an annual basis. Unspent appropriations lapse at the end of the fiscal year; however, they can be re-budgeted until the project is complete. Operating appropriations related to capital projects lapse at the end of the fiscal year.

CAPITAL OUTLAY PLAN - FIVE-YEAR

	2026	2027	2028	2029	2030	2031	2026-2031 TOTALS
BUILDING SERVICES	8,928,496	2,801,379	1,125,000	615,000	335,000	1,835,000	15,639,875
CORONER	45,000	-	-	-	-	-	45,000
COUNTY CLERK	464,725	-	-	-	-	-	464,725
GENERAL	92,500	133,000	161,500	65,000	63,000	1,445,000	1,960,000
HEALTH CARE CENTER	457,418	450,000	355,000	32,500	-	-	1,294,918
HIGHWAY	6,660,000	15,245,000	9,850,000	6,320,000	7,120,000	6,570,000	51,765,000
LAND RESOURCES & ENVIROMENT	5,153,250	4,805,000	9,434,500	4,326,500	181,500	1,174,800	25,075,550
MANAGEMENT INFORMATION SYSTEMS	250,000	590,000	150,000	115,000	175,000	290,000	1,570,000
SHERIFF	577,200	567,500	645,500	635,000	635,000	635,000	3,695,200
COUNTY GRAND TOTAL	**22,628,589**	**24,591,879**	**21,721,500**	**12,109,000**	**8,509,500**	**11,949,800**	**101,510,268**

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 $10,000 including any additional costs that are necessary to make the items ready for use, and whose useful lives are not less than three years.

Detail of each department's outlay for 2026 can be found with the departmental budgets.

CAPITAL OUTLAY PLAN - LEVY-FUNDED

	2026	2027	2028	2029	2030	2031	2026-2031 TOTALS
BUILDING SERVICES	80,000	110,000	110,000	110,000	110,000	110,000	630,000
GENERAL	4,175	4,175	-	-	-	-	8,350
LAND RESOURCES & ENVIROMENT	-	-	1,000,000	1,000,000	-	-	2,000,000
MANAGEMENT INFORMATION SYSTEMS	25,000	115,000	90,000	90,000	25,000	40,000	385,000
COUNTY GRAND TOTAL	**109,175**	**229,175**	**1,200,000**	**1,200,000**	**135,000**	**150,000**	**3,023,350**

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
2026 to 2035
Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
BUILDING SERVICES											
Communication Center/Radio Console Replacement											
Communications System Replacements	30,000	330,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	600,000
Total Expenditure Budget	**30,000**	**330,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**600,000**
Continuing Approp Prior Year	-	300,000	-	-	-	-	-	-	-	-	300,000
Tax Levy	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Total Revenue Budget	**30,000**	**330,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**600,000**
Communications/Infrastructure Upgrades											
Add tower site to Wards Corners	-	-	350,000	-	-	-	-	-	-	-	350,000
Comm/Infras replacements/upgrades	654,604	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	1,104,604
Lavalle & Reedsburg Generators	50,000	-	-	-	-	-	-	-	-	-	50,000
Radio channel added at 10 sites	-	350,000	-	-	-	-	-	-	-	-	350,000
Radio Infrastructure Replacements	419,500	-	-	-	-	-	-	-	-	-	419,500
Tower site battery plant and UPS	-	300,000	-	-	-	-	-	-	-	-	300,000
Total Expenditure Budget	**1,124,104**	**700,000**	**400,000**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**2,574,104**
Continuing Approp Prior Year	946,728	300,000	-	-	-	-	-	-	-	-	1,246,728
Fund Balance	137,376	350,000	350,000	-	-	-	-	-	-	-	837,376
Tax Levy	40,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	490,000
Total Revenue Budget	**1,124,104**	**700,000**	**400,000**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**2,574,104**
Elevators: Annex & Court Holding											
Replace hydraulic cylinder assembly	176,580	-	-	-	-	-	-	-	-	-	176,580
Total Expenditure Budget	**176,580**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**176,580**
Continuing Approp Prior Year	176,580	-	-	-	-	-	-	-	-	-	176,580
Total Revenue Budget	**176,580**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**176,580**
Energy/Cost Saving Measures											
Air units w/cooling coils in F-pod	-	150,000	-	-	-	-	-	-	-	-	150,000
Digital controls at Reedsburg Human Serv	-	-	-	-	-	1,500,000	-	-	-	-	1,500,000
Digital controls in Courthouse	1,077,356	-	-	-	-	-	-	-	-	-	1,077,356
Energy/cost saving measures	1,920,613	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	3,945,613
Total Expenditure Budget	**2,997,969**	**375,000**	**225,000**	**225,000**	**225,000**	**1,725,000**	**225,000**	**225,000**	**225,000**	**225,000**	**6,672,969**
Continuing Approp Prior Year	2,772,969	-	-	-	-	-	-	-	-	-	2,772,969

Adopted Sauk County
2026 to 2035
Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Fund Balance	225,000	375,000	225,000	225,000	225,000	1,725,000	225,000	225,000	225,000	225,000	3,900,000
Total Revenue Budget	**2,997,969**	**375,000**	**225,000**	**225,000**	**225,000**	**1,725,000**	**225,000**	**225,000**	**225,000**	**225,000**	**6,672,969**
Facilities Carpet/Floor Replacement											
CH Offices, LEC Admin and WSB Floors	80,000	-	-	-	-	-	-	-	50,000	-	130,000
RHS & WSB Carpet Replacement	-	47,800	-	-	-	-	-	-	-	50,000	97,800
Total Expenditure Budget	**80,000**	**47,800**	**-**	**-**	**-**	**-**	**-**	**-**	**50,000**	**50,000**	**227,800**
Continuing Approp Prior Year	80,000	47,800	-	-	-	-	-	-	-	-	127,800
Fund Balance	-	-	-	-	-	-	-	-	50,000	50,000	100,000
Total Revenue Budget	**80,000**	**47,800**	**-**	**-**	**-**	**-**	**-**	**-**	**50,000**	**50,000**	**227,800**
Leased Facility Design Work											
Leased Facility Design Work	-	-	-	30,000	-	-	-	-	-	-	30,000
Total Expenditure Budget	**-**	**-**	**-**	**30,000**	**-**	**-**	**-**	**-**	**-**	**-**	**30,000**
Continuing Approp Prior Year	-	-	-	30,000	-	-	-	-	-	-	30,000
Total Revenue Budget	**-**	**-**	**-**	**30,000**	**-**	**-**	**-**	**-**	**-**	**-**	**30,000**
LEC Generator Replacement											
Install Generator at LEC	500,000	-	-	-	-	-	-	-	-	-	500,000
Total Expenditure Budget	**500,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**500,000**
Fund Balance	500,000	-	-	-	-	-	-	-	-	-	500,000
Total Revenue Budget	**500,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**500,000**
Pavement Replacement											
Pavement and curb replacement at RHS	-	66,000	-	-	-	-	-	-	-	-	66,000
Repave Huber circle and LEC Annex	-	-	190,000	-	-	-	-	-	-	-	190,000
Total Expenditure Budget	**-**	**66,000**	**190,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**256,000**
Fund Balance	-	66,000	190,000	-	-	-	-	-	-	-	256,000
Total Revenue Budget	**-**	**66,000**	**190,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**256,000**
Re-gasket/check bearings on chiller units											
LEC North Chiller Rebuild	-	-	-	-	-	-	150,000	-	-	-	150,000
LEC South & WS #1 Chiller Rebuild	-	225,000	-	-	-	-	-	-	-	-	225,000
West Square Chiller Replacement	-	-	-	-	-	-	-	1,500,000	-	-	1,500,000
Total Expenditure Budget	**-**	**225,000**	**-**	**-**	**-**	**-**	**150,000**	**1,500,000**	**-**	**-**	**1,875,000**
Continuing Approp Prior Year	-	92,857	-	-	-	-	-	-	-	-	92,857

Adopted Sauk County
2026 to 2035
Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Fund Balance	-	132,143	-	-	-	-	150,000	1,500,000	-	-	1,782,143
Total Revenue Budget	**-**	**225,000**	**-**	**-**	**-**	**-**	**150,000**	**1,500,000**	**-**	**-**	**1,875,000**
Remodel and Security Improvements											
Remodel and security improvements	2,750,000	250,000	250,000	250,000	-	-	-	-	-	-	3,500,000
Total Expenditure Budget	**2,750,000**	**250,000**	**250,000**	**250,000**	**-**	**-**	**-**	**-**	**-**	**-**	**3,500,000**
Continuing Approp Prior Year	2,500,000	-	-	-	-	-	-	-	-	-	2,500,000
Fund Balance	250,000	250,000	250,000	250,000	-	-	-	-	-	-	1,000,000
Total Revenue Budget	**2,750,000**	**250,000**	**250,000**	**250,000**	**-**	**-**	**-**	**-**	**-**	**-**	**3,500,000**
Replace Roofs											
Replace LEC Section C & D (24,136 SQ FT)	1,111,768	-	-	-	-	-	-	-	-	-	1,111,768
Replace LEC Section D (23,563 SQ FT)	-	777,579	-	-	-	-	-	-	-	-	777,579
Total Expenditure Budget	**1,111,768**	**777,579**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,889,347**
Continuing Approp Prior Year	1,111,768	-	-	-	-	-	-	-	-	-	1,111,768
Fund Balance	-	777,579	-	-	-	-	-	-	-	-	777,579
Total Revenue Budget	**1,111,768**	**777,579**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,889,347**
Tuckpointing/Caulking of Facilities											
Tuckpointing/Caulking of Facilities	71,590	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	341,590
Total Expenditure Budget	**71,590**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**341,590**
Continuing Approp Prior Year	61,590	-	-	-	-	-	-	-	-	-	61,590
Tax Levy	10,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	280,000
Total Revenue Budget	**71,590**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**341,590**
CIRCUIT COURTS											
Fourth Jury Courtroom											
Design and Construction	-	-	-	-	-	-	-	-	-	2,000,000	2,000,000
Total Expenditure Budget	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,000,000**	**2,000,000**
Unassigned	-	-	-	-	-	-	-	-	-	2,000,000	2,000,000
Total Revenue Budget	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,000,000**	**2,000,000**
COUNTY CLERK											
Election Equpment											
Election Equipment	464,725	-	-	-	-	-	-	-	-	-	464,725
Total Expenditure Budget	**464,725**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**464,725**
Fund Balance	464,725	-	-	-	-	-	-	-	-	-	464,725

Adopted Sauk County
2026 to 2035
Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Total Revenue Budget	**464,725**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**464,725**
GENERAL											
Tri-County Airport - Airport Master Plan											
Master Plan	167,000	167,000	-	-	-	-	-	-	-	-	334,000
Total Expenditure Budget	**167,000**	**167,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**334,000**
Tax Levy	4,175	4,175	-	-	-	-	-	-	-	-	8,350
WisDot Funding	162,825	162,825	-	-	-	-	-	-	-	-	325,650
Total Revenue Budget	**167,000**	**167,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**334,000**
UW-Platteville - Baraboo/Sauk County Campus											
20 ton AC unit for Unhoeffer Bldg	12,500	-	-	-	-	-	-	-	-	-	12,500
AC Unit for Umhoeffer A241 Classroom	-	15,000	-	-	-	-	-	-	-	-	15,000
Cameras	-	-	15,000	-	-	-	-	-	-	-	15,000
Card Access - start with exterior doors	25,000	-	-	-	-	-	-	-	-	-	25,000
Carpet Replacement	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	175,000
Fine Arts ADA bathroom remodel	-	-	-	-	-	27,500	-	-	-	-	27,500
Fine Arts bldg art class area remodel	-	-	-	-	-	-	68,750	-	-	-	68,750
Fine Arts bldg concrete floor	-	-	-	-	-	-	-	44,000	-	-	44,000
Fine Arts bldg foyer/entry remodel	-	-	-	-	-	-	-	13,750	-	-	13,750
Fine Arts mechanicals/boiler manifold	-	-	-	-	33,000	-	-	-	-	-	33,000
Fine Arts theatre acoustical ceiling	-	-	-	-	-	-	-	-	13,750	-	13,750
Fine Arts theatre elec. & stage lighting	-	-	-	-	-	137,500	-	-	-	-	137,500
Fine arts theatre floor and new seating	-	-	-	-	-	-	-	-	27,500	-	27,500
Lange bldg elevator operating system	-	-	-	35,000	-	-	-	-	-	-	35,000
Lange Bldg gym roof replacement	-	55,000	-	-	-	-	-	-	-	-	55,000
Lange Bldg roof and penthouse replace	-	-	71,500	-	-	-	-	-	-	-	71,500
New roof - Maintenance Bldg	25,000	-	-	-	-	-	-	-	-	-	25,000
Parking lot repair	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	125,000
Replace fire control panel - Arts Bldg	-	16,500	-	-	-	-	-	-	-	-	16,500
Replace fire control panel - Umhoeffer	-	16,500	-	-	-	-	-	-	-	-	16,500
Replace hot water coil & new AC for Arts	-	-	35,000	-	-	-	-	-	-	-	35,000
Resurface tennis courts	-	-	10,000	-	-	-	-	-	-	-	10,000
Upgrade building controls	-	-	-	-	-	1,250,000	-	-	-	-	1,250,000

Adopted Sauk County
2026 to 2035
Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Total Expenditure Budget	**92,500**	**133,000**	**161,500**	**65,000**	**63,000**	**1,445,000**	**98,750**	**87,750**	**71,250**	**30,000**	**2,247,750**
Fund Balance	92,500	133,000	161,500	65,000	63,000	1,445,000	98,750	87,750	71,250	30,000	2,247,750
Total Revenue Budget	**92,500**	**133,000**	**161,500**	**65,000**	**63,000**	**1,445,000**	**98,750**	**87,750**	**71,250**	**30,000**	**2,247,750**
HCC - MAINTENANCE											
Health Care Center (HCC) Property Improvement											
Boiler	-	-	200,000	-	-	-	-	-	-	-	200,000
Camera security upgrades	-	-	30,000	-	-	-	-	-	-	-	30,000
Flooring-community room & offices	-	-	-	32,500	-	-	-	-	-	-	32,500
Kitchen steamers	25,000	-	-	-	-	-	-	-	-	-	25,000
Parking lot re-surface	45,000	-	-	-	-	-	-	-	-	-	45,000
Re-paint external facility	161,000	-	-	-	-	-	-	-	-	-	161,000
Replace roof	-	-	100,000	-	-	-	-	-	-	-	100,000
Roof Top Unit 5 (RTU) replacement	-	400,000	-	-	-	-	-	-	-	-	400,000
Water heater replacements	50,000	50,000	25,000	-	-	-	-	-	-	-	125,000
Total Expenditure Budget	**281,000**	**450,000**	**355,000**	**32,500**	**-**	**-**	**-**	**-**	**-**	**-**	**1,118,500**
HCC Fund Balance	281,000	450,000	355,000	32,500	-	-	-	-	-	-	1,118,500
Total Revenue Budget	**281,000**	**450,000**	**355,000**	**32,500**	**-**	**-**	**-**	**-**	**-**	**-**	**1,118,500**
HIGHWAY											
Equipment Replacement											
Equipment Replacement	1,390,000	1,250,000	1,250,000	1,250,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	14,140,000
Total Expenditure Budget	**1,390,000**	**1,250,000**	**1,250,000**	**1,250,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**14,140,000**
Fund Balance	1,390,000	1,250,000	1,250,000	1,250,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	14,140,000
Total Revenue Budget	**1,390,000**	**1,250,000**	**1,250,000**	**1,250,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**14,140,000**
Highway Bridge Projects											
B-56-245 CTH X over Baraboo River	-	1,425,000	-	-	-	-	-	-	-	-	1,425,000
B-56-246 CTH W over Skillet Creek Bridge	770,000	-	-	-	-	-	-	-	-	-	770,000
B-56-247 CTH HH over Dell Creek	-	600,000	-	-	-	-	-	-	-	-	600,000
B-56-255 CTH PF over Baraboo River	-	2,030,000	-	-	-	-	-	-	-	-	2,030,000
Design Funding	100,000	20,000	30,000	-	50,000	-	50,000	-	50,000	-	300,000
Total Expenditure Budget	**870,000**	**4,075,000**	**30,000**	**-**	**50,000**	**-**	**50,000**	**-**	**50,000**	**-**	**5,125,000**
Tax Levy	260,000	680,000	30,000	-	50,000	-	50,000	-	50,000	-	1,120,000
WisDot Funding	610,000	3,395,000	-	-	-	-	-	-	-	-	4,005,000

Adopted Sauk County
2026 to 2035
Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Total Revenue Budget	**870,000**	**4,075,000**	**30,000**	**-**	**50,000**	**-**	**50,000**	**-**	**50,000**	**-**	**5,125,000**
Highway Facilities											
New 4000 Ton Spring Green Salt Shed	800,000	-	-	-	-	-	-	-	-	-	800,000
Salt Shed Maintenance	100,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	280,000
Upgrades to Facilities	200,000	-	-	-	-	-	-	-	-	-	200,000
Yard Maintenance/Paving	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Total Expenditure Budget	**1,150,000**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**1,780,000**
Highway Fund Balance	650,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	1,280,000
WisDot Funding	500,000	-	-	-	-	-	-	-	-	-	500,000
Total Revenue Budget	**1,150,000**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**1,780,000**
Road Projects											
CTH C from CTH PF to USH 12	-	-	-	5,000,000	-	-	-	-	-	-	5,000,000
CTH G from CTH JJ to CTH B	-	-	6,500,000	-	-	-	-	-	-	-	6,500,000
CTH G from STH 23 to CTH JJ	-	6,500,000	-	-	-	-	-	-	-	-	6,500,000
CTH JJ from CTH G to Richland Co Line	-	-	2,000,000	-	-	-	-	-	-	-	2,000,000
CTH O from CTH C to STH 60	-	-	-	-	3,000,000	-	-	-	-	-	3,000,000
CTH PF/CTH I Village of North Freedom	-	1,500,000	-	-	-	-	-	-	-	-	1,500,000
CTH Q from CTH G to Vernon County Line	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
CTH W Commerce to STH 136	500,000	-	-	-	-	-	-	-	-	-	500,000
CTH WD from CTH K to D &W Rd	1,650,000	-	-	-	-	-	-	-	-	-	1,650,000
CTH WD from D&W Rd to CTH HH	-	1,850,000	-	-	-	-	-	-	-	-	1,850,000
CTH Y from CTH G to CTH Q	-	-	-	-	2,500,000	-	-	-	-	-	2,500,000
Design Funding	100,000	-	-	-	-	-	-	-	-	-	100,000
Future road construction projects	-	-	-	-	-	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000
Total Expenditure Budget	**3,250,000**	**9,850,000**	**8,500,000**	**5,000,000**	**5,500,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**57,100,000**
Tax Levy	2,185,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	20,185,000
Transportation - BIA	825,000	929,000	-	-	-	-	-	-	-	-	1,754,000
Unassigned	-	1,721,000	6,500,000	3,000,000	3,500,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	29,721,000
WisDot Funding	240,000	5,200,000	-	-	-	-	-	-	-	-	5,440,000
Total Revenue Budget	**3,250,000**	**9,850,000**	**8,500,000**	**5,000,000**	**5,500,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**57,100,000**
LAND RESOURCES & ENVIRONMENT											
ADA Transition Plan Implementation											
Implement ADA Transition Plan	42,000	40,000	11,500	11,500	11,500	24,800	24,800	49,475	49,475	-	265,050
Total Expenditure Budget	**42,000**	**40,000**	**11,500**	**11,500**	**11,500**	**24,800**	**24,800**	**49,475**	**49,475**	**-**	**265,050**

Adopted Sauk County
2026 to 2035
Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Continuing Approp Prior Year	42,000	40,000	-	-	-	-	-	-	-	-	82,000
Fund Balance	-	-	11,500	11,500	11,500	24,800	24,800	49,475	49,475	-	183,050
Total Revenue Budget	**42,000**	**40,000**	**11,500**	**11,500**	**11,500**	**24,800**	**24,800**	**49,475**	**49,475**	**-**	**265,050**
Bluffview County Park Master Plan Implementation											
Parking Lot	-	30,000	-	-	-	-	-	-	-	-	30,000
Total Expenditure Budget	**-**	**30,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**30,000**
Fund Balance	-	30,000	-	-	-	-	-	-	-	-	30,000
Total Revenue Budget	**-**	**30,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**30,000**
GSST Master Plan Implementation											
Construction of GSST extension	1,000,000	2,750,000	3,750,000	3,750,000	-	-	-	-	-	-	11,250,000
Construct WI River bridge	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
Engineer extension of GSST corridor	1,250,000	1,250,000	1,000,000	-	-	-	-	-	-	-	3,500,000
Total Expenditure Budget	**3,250,000**	**4,000,000**	**4,750,000**	**3,750,000**	**-**	**-**	**-**	**-**	**-**	**-**	**15,750,000**
Fund Balance	1,750,000	1,000,000	1,000,000	1,000,000	-	-	-	-	-	-	4,750,000
Planning Grant	-	500,000	1,000,000	500,000	-	-	-	-	-	-	2,000,000
Snowmobile Trails Capital	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
Stewardship Grant	500,000	1,000,000	-	-	-	-	-	-	-	-	1,500,000
Tax Levy	-	-	1,000,000	1,000,000	-	-	-	-	-	-	2,000,000
WisDot Funding	-	1,500,000	1,750,000	1,250,000	-	-	-	-	-	-	4,500,000
Total Revenue Budget	**3,250,000**	**4,000,000**	**4,750,000**	**3,750,000**	**-**	**-**	**-**	**-**	**-**	**-**	**15,750,000**
Hemlock County Park Master Plan Implementation											
Construct boardwalk and bridge	-	-	-	500,000	-	-	-	-	-	-	500,000
Construct shelter, playground, restrooms	-	-	-	-	-	1,000,000	-	-	-	-	1,000,000
Dredge lake	-	75,000	-	-	-	-	-	-	-	-	75,000
Install ADA fishing pier	175,000	-	-	-	-	-	-	-	-	-	175,000
Plans for shelter, playground, restrooms	-	-	-	-	100,000	-	-	-	-	-	100,000
Plans/specs for boardwalk and bridge	-	-	50,000	-	-	-	-	-	-	-	50,000
Renovate boat launch	-	50,000	-	-	-	-	-	-	-	-	50,000
Total Expenditure Budget	**175,000**	**125,000**	**50,000**	**500,000**	**100,000**	**1,000,000**	**-**	**-**	**-**	**-**	**1,950,000**
Fund Balance	175,000	62,500	50,000	250,000	100,000	500,000	-	-	-	-	1,137,500
Stewardship Grant	-	62,500	-	250,000	-	500,000	-	-	-	-	812,500

Adopted Sauk County
2026 to 2035
Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Total Revenue Budget	**175,000**	**125,000**	**50,000**	**500,000**	**100,000**	**1,000,000**	**-**	**-**	**-**	**-**	**1,950,000**
Lake Redstone County Park											
Dam Outlet Pipe Repairs	-	50,000	-	-	-	-	-	-	-	-	50,000
North Landing Improvements	-	25,000	-	-	-	-	-	-	-	-	25,000
Total Expenditure Budget	**-**	**75,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**75,000**
Co Conservation Aid	-	12,500	-	-	-	-	-	-	-	-	12,500
Continuing Approp Prior Year	-	50,000	-	-	-	-	-	-	-	-	50,000
Fund Balance	-	12,500	-	-	-	-	-	-	-	-	12,500
Total Revenue Budget	**-**	**75,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**75,000**
Park System Signage											
Replace/Install Park Signage	20,000	20,000	20,000	-	-	-	-	-	-	-	60,000
Total Expenditure Budget	**20,000**	**20,000**	**20,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**60,000**
Continuing Approp Prior Year	20,000	-	-	-	-	-	-	-	-	-	20,000
Fund Balance	-	20,000	20,000	-	-	-	-	-	-	-	40,000
Total Revenue Budget	**20,000**	**20,000**	**20,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**60,000**
Sauk County Farm Master Plan Implementation											
Construction of Education Center	-	-	4,000,000	-	-	-	-	-	-	-	4,000,000
Engineered Plans for Education Center	-	400,000	-	-	-	-	-	-	-	-	400,000
Expand Community Gardens	-	-	-	-	-	-	-	5,000	-	-	5,000
Firehouse Improvements	50,000	-	-	-	-	-	-	-	-	-	50,000
Interpretive Southern Trail	-	-	-	-	-	-	-	-	15,000	-	15,000
Memorial Garden	-	-	-	-	-	-	31,000	-	-	-	31,000
Outdoor Classroom	-	-	-	-	-	150,000	-	-	-	-	150,000
Outdoor Classroom Engineering Plans	-	-	-	-	25,000	-	-	-	-	-	25,000
Pasture Expansion	-	-	13,000	-	-	-	-	-	-	-	13,000
Prairie Planting	-	-	-	15,000	-	-	-	-	-	-	15,000
Shelter and Porta-John Enclosue	100,000	-	-	-	-	-	-	-	-	-	100,000
Site Prep - Grading/Parking Lot Construc	50,000	-	-	-	-	-	-	-	-	-	50,000
Story Walk/Interpretive History Walk	-	-	-	-	30,000	-	-	-	-	-	30,000
Total Expenditure Budget	**200,000**	**400,000**	**4,013,000**	**15,000**	**55,000**	**150,000**	**31,000**	**5,000**	**15,000**	**-**	**4,884,000**
Continuing Approp Prior Year	110,000	-	-	-	-	-	-	-	-	-	110,000
County Farm Revenues	-	-	6,500	-	-	-	-	-	-	-	6,500
Education Grants	-	-	-	15,000	30,000	-	-	-	-	-	45,000

Adopted Sauk County
2026 to 2035
Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Fund Balance	90,000	400,000	4,000,000	-	25,000	150,000	31,000	-	15,000	-	4,711,000
Land/Water Resource Mgmt	-	-	6,500	-	-	-	-	-	-	-	6,500
Planning Grant	-	-	-	-	-	-	-	5,000	-	-	5,000
Total Revenue Budget	**200,000**	**400,000**	**4,013,000**	**15,000**	**55,000**	**150,000**	**31,000**	**5,000**	**15,000**	**-**	**4,884,000**
Summer Oaks boat landing improvements											
Parking lot crack filling, sealing	-	10,000	-	-	-	-	-	-	-	-	10,000
Replacement of the boat ramp	-	-	115,000	-	-	-	-	-	-	-	115,000
Replacement of the pier	75,000	-	-	-	-	-	-	-	-	-	75,000
Total Expenditure Budget	**75,000**	**10,000**	**115,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**200,000**
Fund Balance	75,000	10,000	57,500	-	-	-	-	-	-	-	142,500
Stewardship Grant	-	-	57,500	-	-	-	-	-	-	-	57,500
Total Revenue Budget	**75,000**	**10,000**	**115,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**200,000**
White Mound County Park Master Plan Implementation											
Additional Rustic Campsites	-	-	-	-	15,000	-	-	-	-	-	15,000
All-terrain Handicapped Wheelchair	-	25,000	-	-	-	-	-	-	-	-	25,000
Construction of Lake Trail and Boardwalk	-	-	475,000	-	-	-	-	-	-	-	475,000
New Park Maintenance & Storage Building	1,300,000	-	-	-	-	-	-	-	-	-	1,300,000
Plans/Specs for Lake Trail and Boardwalk	-	80,000	-	-	-	-	-	-	-	-	80,000
Replace/Upgrade 2nd Foot Bridge	-	-	-	50,000	-	-	-	-	-	-	50,000
Total Expenditure Budget	**1,300,000**	**105,000**	**475,000**	**50,000**	**15,000**	**-**	**-**	**-**	**-**	**-**	**1,945,000**
Continuing Approp Prior Year	1,060,000	-	-	-	-	-	-	-	-	-	1,060,000
Fund Balance	240,000	105,000	237,500	50,000	15,000	-	-	-	-	-	647,500
Stewardship Grant	-	-	237,500	-	-	-	-	-	-	-	237,500
Total Revenue Budget	**1,300,000**	**105,000**	**475,000**	**50,000**	**15,000**	**-**	**-**	**-**	**-**	**-**	**1,945,000**
MANAGEMENT INFORMATION SYSTEMS											
911 System Upgrades											
911 System Upgrades	-	300,000	-	-	-	-	-	350,000	-	-	650,000
Backup Dispatch Improvements	85,000	-	-	-	-	-	-	-	-	-	85,000
Total Expenditure Budget	**85,000**	**300,000**	**-**	**-**	**-**	**-**	**-**	**350,000**	**-**	**-**	**735,000**

Adopted Sauk County
2026 to 2035
Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
E911 Communications Grant	76,500	270,000	-	-	-	-	-	315,000	-	-	661,500
Fund Balance	8,500	30,000	-	-	-	-	-	35,000	-	-	73,500
Total Revenue Budget	**85,000**	**300,000**	**-**	**-**	**-**	**-**	**-**	**350,000**	**-**	**-**	**735,000**
MIS Virtual Infrastructure											
Domain Controller Replacement - SaukCo	-	-	-	-	10,000	-	-	-	-	10,000	20,000
Domain Controller Replacement - SaukWin	-	-	-	-	10,000	-	-	-	-	10,000	20,000
Host Server Replacement - HCH	-	-	30,000	-	-	-	-	-	30,000	-	60,000
Host Server Replacement - Highway	-	-	-	-	-	40,000	-	-	-	-	40,000
Host Server Replacement - LEC	40,000	-	-	-	-	-	40,000	-	-	-	80,000
Storage Array Replacement - HCH	-	150,000	-	-	-	-	-	150,000	-	-	300,000
Storage Array Replacement - Highway	-	-	-	-	-	150,000	-	-	-	-	150,000
Storage Array Replacement - LEC	-	-	-	-	100,000	-	-	-	-	100,000	200,000
Total Expenditure Budget	**40,000**	**150,000**	**30,000**	**-**	**120,000**	**190,000**	**40,000**	**150,000**	**30,000**	**120,000**	**870,000**
Fund Balance	40,000	150,000	30,000	-	120,000	190,000	40,000	150,000	30,000	120,000	870,000
Total Revenue Budget	**40,000**	**150,000**	**30,000**	**-**	**120,000**	**190,000**	**40,000**	**150,000**	**30,000**	**120,000**	**870,000**
Network Infrastructure Maintenance											
Core Switch Upgrades - HCH	75,000	75,000	-	-	-	-	-	85,000	85,000	-	320,000
Core Switch Upgrades - Highway	-	-	-	-	-	-	90,000	90,000	-	-	180,000
Core Switch Upgrades - LEC	-	-	65,000	65,000	-	-	-	-	65,000	65,000	260,000
Firewall Upgrades - HCH PA460	-	15,000	-	-	-	-	15,000	-	-	-	30,000
Firewall Upgrades - LEC PA820	15,000	-	-	-	-	15,000	-	-	-	-	30,000
Network Switch upgrades	10,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	235,000
Total Expenditure Budget	**100,000**	**115,000**	**90,000**	**90,000**	**25,000**	**40,000**	**130,000**	**200,000**	**175,000**	**90,000**	**1,055,000**
Fund Balance	75,000	-	-	-	-	-	-	-	-	-	75,000
Tax Levy	25,000	115,000	90,000	90,000	25,000	40,000	130,000	200,000	175,000	90,000	980,000
Total Revenue Budget	**100,000**	**115,000**	**90,000**	**90,000**	**25,000**	**40,000**	**130,000**	**200,000**	**175,000**	**90,000**	**1,055,000**
Phone System Maintenance											
Annual Hardware Uprades	25,000	25,000	5,000	25,000	5,000	5,000	25,000	5,000	25,000	5,000	150,000
Core System Upgrade (HCH / LEC)	-	-	-	-	-	55,000	-	-	-	60,000	115,000
Node Upgrades (Hwy / HSR)	-	-	25,000	-	25,000	-	-	25,000	-	25,000	100,000
Total Expenditure Budget	**25,000**	**25,000**	**30,000**	**25,000**	**30,000**	**60,000**	**25,000**	**30,000**	**25,000**	**90,000**	**365,000**
Fund Balance	25,000	25,000	30,000	25,000	30,000	60,000	25,000	30,000	25,000	90,000	365,000

Adopted Sauk County
2026 to 2035
Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Total Revenue Budget	**25,000**	**25,000**	**30,000**	**25,000**	**30,000**	**60,000**	**25,000**	**30,000**	**25,000**	**90,000**	**365,000**
SHERIFF											
Mobile & Portable Radio Equipment Replacement											
Mobile & Portable Radio Equipment	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,300,000	130,000	2,430,000
Total Expenditure Budget	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**1,300,000**	**130,000**	**2,430,000**
Continuing Approp Prior Year	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Fund Balance	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	300,000	130,000	1,430,000
Total Revenue Budget	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**1,300,000**	**130,000**	**2,430,000**
Total Expenditure	**21,944,236**	**24,316,379**	**21,201,000**	**11,599,000**	**7,999,500**	**11,439,800**	**7,579,550**	**9,402,225**	**8,670,725**	**9,415,000**	**133,567,415**
Funded by Grant Revenues or Fund Balances	**19,390,061**	**19,686,204**	**11,471,000**	**5,399,000**	**2,314,500**	**6,289,800**	**2,289,550**	**4,092,225**	**3,335,725**	**2,215,000**	**76,483,065**
Funded in Part by Tax Levy or Undetermined Funding Source	**2,554,175**	**4,630,175**	**9,730,000**	**6,200,000**	**5,685,000**	**5,150,000**	**5,290,000**	**5,310,000**	**5,335,000**	**7,200,000**	**57,084,350**

Sauk County Capital Improvement Project

PROJECT:	Pavement Replacement	**DEPARTMENT:**	017 - BUILDING SERVICES	**MANAGER:**	Ian Crammond
PROJECT DESCRIPTION:	Replace existing pavement of the Huber circle at the Law Enforcement Center as well as the Annex Building. Paving and curb replacement at the Reedsburg Human Services Building.				
ANALYSIS OF NEED:	Deterioration of the asphalt and concrete are in need of repair. Repaving the parking lots and replacing the curbs will improve safety and functionality, enhance building aesthetics and is more economical in the long run than addressing frequent, escalating repairs.				
LOCATION:	Law Enforcement Center, Annex, Reedsburg Human Services				

URGENCY				OTHER INFO	
	Mandatory in year proposed		Optional - Saves money		Maintenance
x	Mandatory within 5 years		Optional - Improves service level		New Facility or Service
		x	Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
				x Security in buildings and for employees	

ALTERNATIVES CONSIDERED:	None
IMPACT TO OTHER COUNTY DEPTS:	Law Enforcement Center, Coroner's Office, Reedsburg Human Services
ONGOING REVENUES & EXPENSES:	Normal maintenance
PREVIOUS ACTIONS:	None

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Pavement and curb replacement at RHS	$ -	$ 66,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 66,000
Repave Huber circle and LEC Annex	$ -	$ -	$ 190,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 190,000
Total Expenditures	**$ -**	**$ 66,000**	**$ 190,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 256,000**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Fund Balance	$ -	$ 66,000	$ 190,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 256,000
Total Revenues	**$ -**	**$ 66,000**	**$ 190,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 256,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ -	$ 66,000	$ 190,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 256,000
REVENUE BUDGET	$ -	$ 66,000	$ 190,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 256,000

Sauk County Capital Improvement Project

PROJECT:	Energy/Cost Saving Measures	**DEPARTMENT:**	017 - BUILDING SERVICES	**MANAGER:**	Ian Crammond
PROJECT DESCRIPTION:	Implement cost saving measures within the Courthouse (CH), West Square Building (WSB), Law Enforcement Center (LEC), and Reedsburg Human Services Building (RHS) by investing in upgrades and modifications to the facilities and infrastructure.				
ANALYSIS OF NEED:	Energy efficiency upgrades can significantly reduce operational costs and maintenance expenses over time. The engineering for the digital controls project in the Courthouse has been started in 2025. The pneumatic controls at RHS are projected to be upgraded to digital controls by 2031. The F-pod at the LEC is in need of air units with cooling coils in 2026.				
LOCATION:	Courthouse, West Square Building, Law Enforcement Center, Reedsburg Human Services				

URGENCY		OTHER INFO	
	Mandatory in year proposed	x	Maintenance
	Mandatory within 5 years		New Facility or Service
x	Optional - Saves money	x	Replacement
x	Optional - Improves service level		
	Optional - Reduces overall risk		

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x Energy savings / lower carbon footprint					

ALTERNATIVES CONSIDERED:	None
IMPACT TO OTHER COUNTY DEPTS:	All County Departments
ONGOING REVENUES & EXPENSES:	Ongoing maintenance/upkeep
PREVIOUS ACTIONS:	Replacement of pneumatic controls to digital controls in the West Square Building in 2017 and upgraded lighting throughout all buildings

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Digital controls in Courthouse	$ 1,077,356	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,077,356
Air units w/cooling coils in F-pod	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,000
Digital controls at Reedsburg Human Serv	$ -	$ -	$ -	$ -	$ -	$ 1,500,000	$ -	$ -	$ -	$ -	$ 1,500,000
Energy/cost saving measures	$ 1,920,613	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 3,945,613
Total Expenditures	**$ 2,997,969**	**$ 375,000**	**$ 225,000**	**$ 225,000**	**$ 225,000**	**$ 1,725,000**	**$ 225,000**	**$ 225,000**	**$ 225,000**	**$ 225,000**	**$ 6,672,969**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Continuing Approp Prior Year	$ 2,772,969	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,772,969
Fund Balance	$ 225,000	$ 375,000	$ 225,000	$ 225,000	$ 225,000	$ 1,725,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 3,900,000
Total Revenues	**$ 2,997,969**	**$ 375,000**	**$ 225,000**	**$ 225,000**	**$ 225,000**	**$ 1,725,000**	**$ 225,000**	**$ 225,000**	**$ 225,000**	**$ 225,000**	**$ 6,672,969**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 2,997,969	$ 375,000	$ 225,000	$ 225,000	$ 225,000	$ 1,725,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 6,672,969
REVENUE BUDGET	$ 2,997,969	$ 375,000	$ 225,000	$ 225,000	$ 225,000	$ 1,725,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 6,672,969

Sauk County Capital Improvement Project

PROJECT:	Leased Facility Design Work	**DEPARTMENT:**	017 - BUILDING SERVICES	**MANAGER:**	Ian Crammond
PROJECT DESCRIPTION:	Funds set aside for design fees, permits and related costs directly related to increasing the value/extending the life of our leased facilities.				
ANALYSIS OF NEED:	As a leased facility, if the need arises for improvements to the facility, an assessment of the condition of the facility would need to be completed to identify specific design-related projects				
LOCATION:	Humane Society				

URGENCY				OTHER INFO	
	Mandatory in year proposed		Optional - Saves money	x	Maintenance
	Mandatory within 5 years	x	Optional - Improves service level		New Facility or Service
			Optional - Reduces overall risk		Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x Cooperation					

ALTERNATIVES CONSIDERED:	None
IMPACT TO OTHER COUNTY DEPTS:	None
ONGOING REVENUES & EXPENSES:	Regular maintenance by staff
PREVIOUS ACTIONS:	None

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Leased Facility Design Work	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,000
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 30,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,000**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Continuing Approp Prior Year	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,000
Total Revenues	**$ -**	**$ -**	**$ -**	**$ 30,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,000
REVENUE BUDGET	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,000

Sauk County Capital Improvement Project

PROJECT:	Communications/Infrastructure Upgrades	**DEPARTMENT:**	017 - BUILDING SERVICES	**MANAGER:**	Ian Crammond
PROJECT DESCRIPTION:	Continual equipment and infrastructure upgrades and improvements essential for the communication system to function properly.				
ANALYSIS OF NEED:	From 2003 through 2007 the entire County wide Communications Infrastructure was upgraded. Upgrades included the addition of 148 miles of fiber optic cable and 5 new towers, 4 of which were new sites. Since 2007 an additional 36.5 miles of fiber has been added along with a number of smaller fiber equipment at the Highway Department, Parks, Landfill/Training Center. Tower and fiber equipment need to be serviced and upgraded regularly to function properly.				
LOCATION:	County Wide				

URGENCY				OTHER INFO	
	Mandatory in year proposed		Optional - Saves money	x	Maintenance
x	Mandatory within 5 years	x	Optional - Improves service level	x	New Facility or Service
		x	Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x Cooperation				x Emergency response/ preparedness	
				x Security in buildings and for employees	

ALTERNATIVES CONSIDERED:	None
IMPACT TO OTHER COUNTY DEPTS:	This is an infrastructure system improvement that will benefit all users (Fire, EMS, Law Enforcement) and should not have an adverse effect on those users.
ONGOING REVENUES & EXPENSES:	All systems are maintained by Building Services staff and is maintained by a technical support agreement on fiber node equipment.
PREVIOUS ACTIONS:	See analysis of need.

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Comm/Infras replacements/upgrades	$ 654,604	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 1,104,604
Radio Infrastructure Replacements	$ 419,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 419,500
Tower site battery plant and UPS	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300,000
Radio channel added at 10 sites	$ -	$ 350,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 350,000
Add tower site to Wards Corners	$ -	$ -	$ 350,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 350,000
Lavalle & Reedsburg Generators	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000
Total Expenditures	**$ 1,124,104**	**$ 700,000**	**$ 400,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 2,574,104**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Continuing Approp Prior Year	$ 946,728	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,246,728
Tax Levy	$ 40,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 490,000
Fund Balance	$ 137,376	$ 350,000	$ 350,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 837,376
Total Revenues	**$ 1,124,104**	**$ 700,000**	**$ 400,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 2,574,104**

Sauk County Capital Improvement Project

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 1,124,104	$ 700,000	$ 400,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 2,574,104
REVENUE BUDGET	$ 1,124,104	$ 700,000	$ 400,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 2,574,104

Sauk County Capital Improvement Project

PROJECT:	Communication Center/Radio Console Replacement	**DEPARTMENT:**	017 - BUILDING SERVICES	**MANAGER:**	Ian Crammond

PROJECT DESCRIPTION: Replace the radio consoles at both the Law Enforcement Center and the Emergency Operation Center (EOC). This is the main radio system utilized for communications with all Fire, EMS, Law Enforcement, Highway and other public service agencies. Additionally the equipment is utilized for paging Fire and EMS. This will annualize budget dollars for future replacements of this equipment as well.

ANALYSIS OF NEED: The radio console equipment is operating 24 hours a day, 7 days a week, 365 days a year. This equipment is utilized for paging and radio communications with all emergency response agencies. Existing equipment was installed in 2003 and was replaced in 2015. Life expectancy is 10-12 years.

LOCATION: Law Enforcement Center and EOC at the Courthouse

URGENCY		OTHER INFO	
	Mandatory in year proposed		Maintenance
	Mandatory within 5 years		New Facility or Service
	Optional - Saves money	x	Replacement
	Optional - Improves service level		
x	Optional - Reduces overall risk		

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x Cooperation				x Emergency response/ preparedness	x Communication into/with community
				x Security in buildings and for employees	

ALTERNATIVES CONSIDERED: None

IMPACT TO OTHER COUNTY DEPTS: Sheriff's Department, Highway Department, Emergency Management, MIS

ONGOING REVENUES & EXPENSES: All of these systems are maintained by Building Services Staff.

PREVIOUS ACTIONS: Several upgrades/replacements have taken place over the last 30 years.

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Communications System Replacements	$ 30,000	$ 330,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 600,000
Total Expenditures	**$ 30,000**	**$ 330,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 600,000**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Tax Levy	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 300,000
Continuing Approp Prior Year	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300,000
Total Revenues	**$ 30,000**	**$ 330,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 600,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 30,000	$ 330,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 600,000
REVENUE BUDGET	$ 30,000	$ 330,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 600,000

Sauk County Capital Improvement Project

PROJECT:	Elevators: Annex & Court Holding	**DEPARTMENT:**	017 - BUILDING SERVICES	**MANAGER:**	Ian Crammond
PROJECT DESCRIPTION:	Replacement of the single-bottom underground hydraulic cylinder assembly on the Annex Elevator and Court Holding Elevator				
ANALYSIS OF NEED:	The elevators in the Courthouse Annex are the original equipment installed in 1963. The elevator maintenance contractor has identified the replacement of the jack for both elevators as a critical item that should be replaced. The elevator would be completely disabled if this would fail, making it very difficult to access the various floors in the Courthouse Annex and Court Holding.				
LOCATION:	Historic Courthouse				

URGENCY		OTHER INFO	
	Mandatory in year proposed		Maintenance
	Mandatory within 5 years		New Facility or Service
	Optional - Saves money	x	Replacement
	Optional - Improves service level		
x	Optional - Reduces overall risk		

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
				x Security in buildings and for employees	

ALTERNATIVES CONSIDERED:	None
IMPACT TO OTHER COUNTY DEPTS:	None
ONGOING REVENUES & EXPENSES:	Our elevator maintenance contractor inspects all elevators on a monthly basis
PREVIOUS ACTIONS:	None

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Replace hydraulic cylinder assembly	$ 176,580	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 176,580
Total Expenditures	**$ 176,580**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 176,580**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Continuing Approp Prior Year	$ 176,580	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 176,580
Total Revenues	**$ 176,580**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 176,580**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 176,580	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 176,580
REVENUE BUDGET	$ 176,580	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 176,580

Sauk County Capital Improvement Project

PROJECT:	Facilities Carpet/Floor Replacement	**DEPARTMENT:**	017 - BUILDING SERVICES	**MANAGER:**	Ian Crammond
PROJECT DESCRIPTION:	The Courthouse, West Square, Law Enforcement Center, and Reedsburg Human Services Buildings are in need of routine carpet replacement.				
ANALYSIS OF NEED:	Rotating the carpet replacement in Sauk County Facilities significantly enhances the property's useful life and contributes to a safer, more functional environment. Numerous areas are starting to show wear even with regular cleaning and maintenance of the surfaces, especially in high traffic areas. Life expectancy is 8-10 years for a commercial carpet.				
LOCATION:	Historic Courthouse, West Square Building, Law Enforcement Center, and Reedsburg Human Services				

URGENCY		**OTHER INFO**	
	Mandatory in year proposed		Optional - Saves money	x	Maintenance
x	Mandatory within 5 years		Optional - Improves service level		New Facility or Service
		x	Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x Energy savings / lower carbon footprint					

ALTERNATIVES CONSIDERED:	None
IMPACT TO OTHER COUNTY DEPTS:	Departments in Courthouse, LEC, Reedsburg Human Services, and West Square Facilities
ONGOING REVENUES & EXPENSES:	Regular maintenance and bi-annual carpet extraction
PREVIOUS ACTIONS:	None

DESCRIPTION OF EXPENSE	**AMOUNT**										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
CH Offices, LEC Admin and WSB Floors	$ 80,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ -	$ 130,000
RHS & WSB Carpet Replacement	$ -	$ 47,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ 97,800
Total Expenditures	**$ 80,000**	**$ 47,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ 50,000**	**$ 227,800**

DESCRIPTION OF REVENUE	**AMOUNT**										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Continuing Approp Prior Year	$ 80,000	$ 47,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 127,800
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ 50,000	$ 100,000
Total Revenues	**$ 80,000**	**$ 47,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ 50,000**	**$ 227,800**

CAPITAL BUDGET SUMMARY											
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
EXPENDITURE BUDGET	$ 80,000	$ 47,800	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ 50,000	$ 227,800
REVENUE BUDGET	$ 80,000	$ 47,800	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ 50,000	$ 227,800

Sauk County Capital Improvement Project

PROJECT:	LEC Generator Replacement	**DEPARTMENT:**	017 - BUILDING SERVICES	**MANAGER:**	Ian Crammond
PROJECT DESCRIPTION:	Replace 600 KW (1600 AMP main breaker) Generator at LEC				
ANALYSIS OF NEED:	There has been a leak in the current generator at the LEC and no contractors have been willing to bid out fixing the oil leak. A new generator is needed while the current one is still running so the building can still operate while installing the new one. The current generator is enclosed in the building and the new generator would be installed outside.				
LOCATION:	Law Enforcement Center				

URGENCY			OTHER INFO	
x	Mandatory in year proposed	Optional - Saves money	x	Maintenance
	Mandatory within 5 years	Optional - Improves service level		New Facility or Service
		Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
				x Emergency response/ preparedness	
				x Security in buildings and for employees	

ALTERNATIVES CONSIDERED:	None
IMPACT TO OTHER COUNTY DEPTS:	Sheriff's Department
ONGOING REVENUES & EXPENSES:	General maintenance by Building Services
PREVIOUS ACTIONS:	None

DESCRIPTION OF EXPENSE	AMOUNT										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Install Generator at LEC	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000
Total Expenditures	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**

DESCRIPTION OF REVENUE	AMOUNT										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Fund Balance	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000
Total Revenues	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**

CAPITAL BUDGET SUMMARY											
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
EXPENDITURE BUDGET	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000
REVENUE BUDGET	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000

Sauk County Capital Improvement Project

PROJECT:	**Re**-gasket/check bearings on chiller units	**DEPARTMENT:**	017 - BUILDING SERVICES	**MANAGER:**	Ian Crammond
PROJECT DESCRIPTION:	Complete tear down on chillers at the West Square Building & Law Enforcement Center. Replacement of gaskets and check bearings.				
ANALYSIS OF NEED:	Regular maintenance that is recommended every 7 - 10 years of operation, presently scheduled for 8 years. Failure to complete regular maintenance could result in catastrophic failure of the chillers which would require a full replacement of the chiller which would be a significantly higher cost. Chiller replacement for the West Square chillers is going to be needed in 2033 or 2034. An estimated replacement cost is $750,000 per chiller.				
LOCATION:	West Square Building and Law Enforcement Center				

URGENCY		OTHER INFO	
	Mandatory in year proposed		Optional - Saves money	x	Maintenance
	Mandatory within 5 years	x	Optional - Improves service level		New Facility or Service
			Optional - Reduces overall risk		Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x Energy savings / lower carbon footprint					

ALTERNATIVES CONSIDERED:	None
IMPACT TO OTHER COUNTY DEPTS:	Sheriff's Department Staff, Courthouse Staff, and West Square Building Staff
ONGOING REVENUES & EXPENSES:	Day to day maintenance completed by Building Services Staff; Maintain annual agreements for service with qualified contractor.
PREVIOUS ACTIONS:	WS Chiller #1 was completed in 2019, Chiller #2 in 2024; LEC North Chiller was done in 2024, South Chiller in 2018.

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
LEC South & WS #1 Chiller Rebuild	$ -	$ 225,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 225,000
West Square Chiller Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500,000	$ -	$ -	$ 1,500,000
LEC North Chiller Rebuild	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ -	$ -	$ 150,000
Total Expenditures	**$ -**	**$ 225,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 1,500,000**	**$ -**	**$ -**	**$ 1,875,000**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Continuing Approp Prior Year	$ -	$ 92,857	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 92,857
Fund Balance	$ -	$ 132,143	$ -	$ -	$ -	$ -	$ 150,000	$ 1,500,000	$ -	$ -	$ 1,782,143
Total Revenues	**$ -**	**$ 225,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 1,500,000**	**$ -**	**$ -**	**$ 1,875,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ -	$ 225,000	$ -	$ -	$ -	$ -	$ 150,000	$ 1,500,000	$ -	$ -	$ 1,875,000
REVENUE BUDGET	$ -	$ 225,000	$ -	$ -	$ -	$ -	$ 150,000	$ 1,500,000	$ -	$ -	$ 1,875,000

Sauk County Capital Improvement Project

PROJECT:	Remodel and Security Improvements	**DEPARTMENT:**	017 - BUILDING SERVICES	**MANAGER:**	Ian Crammond
PROJECT DESCRIPTION:	Design and remodel areas identified in the updated 2025 Space Needs Assessment. Identify security needs in Sauk County Buildings. Update bathrooms in facilities.				
ANALYSIS OF NEED:	There have been many changes in department functions, operations, and services since the 2019 space needs study. Utilizing the existing space efficiently and planning for future needs is essential.				
LOCATION:	Courthouse, West Square, and Reedsburg Human Services				

URGENCY				OTHER INFO	
	Mandatory in year proposed		Optional - Saves money	x	Maintenance
x	Mandatory within 5 years	x	Optional - Improves service level		New Facility or Service
			Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government		Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety		Outside Issues
x	Cooperation				x	Security in buildings and for employees	
x	Energy savings / lower carbon footprint						

ALTERNATIVES CONSIDERED:	None
IMPACT TO OTHER COUNTY DEPTS:	All Sauk County Departments
ONGOING REVENUES & EXPENSES:	Remodeling of other areas are not covered with current budgeted dollars
PREVIOUS ACTIONS:	2019 Strang Inc. Space Needs Assessment was completed and the front entrance to the Courthouse was remodeled to include a secure entrance

DESCRIPTION OF EXPENSE	AMOUNT										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Remodel and security improvements	$ 2,750,000	$ 250,000	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,500,000
Total Expenditures	**$ 2,750,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,500,000**

DESCRIPTION OF REVENUE	AMOUNT										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Continuing Approp Prior Year	$ 2,500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,500,000
Fund Balance	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Total Revenues	**$ 2,750,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,500,000**

CAPITAL BUDGET SUMMARY											
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
EXPENDITURE BUDGET	$ 2,750,000	$ 250,000	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,500,000
REVENUE BUDGET	$ 2,750,000	$ 250,000	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,500,000

Sauk County Capital Improvement Project

PROJECT:	Replace Roofs	**DEPARTMENT:**	017 - BUILDING SERVICES	**MANAGER:**	Ian Crammond
PROJECT DESCRIPTION:	Replace rubber roofs on facilities.				
ANALYSIS OF NEED:	Life expectancy of the rubber roofs is estimated at 20 +/-.				
LOCATION:	West Square, Courthouse, Reedsburg Human Services, Law Enforcement Center				

URGENCY				OTHER INFO	
	Mandatory in year proposed		Optional - Saves money		Maintenance
x	Mandatory within 5 years		Optional - Improves service level		New Facility or Service
		x	Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x Energy savings / lower carbon footprint					

ALTERNATIVES CONSIDERED:	None
IMPACT TO OTHER COUNTY DEPTS:	All Departments.
ONGOING REVENUES & EXPENSES:	Once replaced, the roofs are for the most part maintenance free.
PREVIOUS ACTIONS:	Replacement at RHS (2017), Portion of roof at LEC (2018), Courthouse Annex roof (2019), WSB (2021), Section F and part of C at LEC (2024)

DESCRIPTION OF EXPENSE	AMOUNT										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Replace LEC Section C & D (24,136 SQ FT)	$ 1,111,768	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1,111,768
Replace LEC Section D (23,563 SQ FT)	$ -	$ 777,579	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	777,579
Total Expenditures	**$ 1,111,768**	**$ 777,579**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**1,889,347**

DESCRIPTION OF REVENUE	AMOUNT										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Continuing Approp Prior Year	$ 1,111,768	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1,111,768
Fund Balance	$ -	$ 777,579	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	777,579
Total Revenues	**$ 1,111,768**	**$ 777,579**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**1,889,347**

CAPITAL BUDGET SUMMARY											
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
EXPENDITURE BUDGET	$ 1,111,768	$ 777,579	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1,889,347
REVENUE BUDGET	$ 1,111,768	$ 777,579	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1,889,347

Sauk County Capital Improvement Project

PROJECT:	Tuckpointing/Caulking of Facilities	**DEPARTMENT:**	017 - BUILDING SERVICES	**MANAGER:**	Ian Crammond
PROJECT DESCRIPTION:	Ongoing maintenance, repairs, and inspections of joints and caulking of facility concrete panels, stones, and windows				
ANALYSIS OF NEED:	To assure the structural integrity and appearance of the facilities by preventing water and air infiltration which could cause significant damage				
LOCATION:	Historic Courthouse, West Square Building, Law Enforcement Center, Reedsburg Human Services				

URGENCY		OTHER INFO	
	Mandatory in year proposed	x	Maintenance
	Mandatory within 5 years		New Facility or Service
x	Optional - Saves money		Replacement
	Optional - Improves service level		
x	Optional - Reduces overall risk		

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x Energy savings / lower carbon footprint					

ALTERNATIVES CONSIDERED:	None
IMPACT TO OTHER COUNTY DEPTS:	West Square Building Staff, Sheriff's Department Staff
ONGOING REVENUES & EXPENSES:	General maintenance by Building Services
PREVIOUS ACTIONS:	RFB is currently out for the East side of the LEC and the East and West side of the WSB

DESCRIPTION OF EXPENSE	AMOUNT										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Tuckpointing/Caulking of Facilities	$ 71,590	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 341,590
Total Expenditures	**$ 71,590**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 341,590**

DESCRIPTION OF REVENUE	AMOUNT										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Continuing Approp Prior Year	$ 61,590	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 61,590
Tax Levy	$ 10,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 280,000
Total Revenues	**$ 71,590**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 341,590**

CAPITAL BUDGET SUMMARY											
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
EXPENDITURE BUDGET	$ 71,590	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 341,590
REVENUE BUDGET	$ 71,590	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 341,590

Sauk County Capital Improvement Project

PROJECT:	Fourth Jury Courtroom	**DEPARTMENT:**	004 - CIRCUIT COURTS	**MANAGER:**	Judge Michael Screnock
PROJECT DESCRIPTION:	Fourth courtroom with chambers, conference room, jury room and support staff area.				
ANALYSIS OF NEED:	In the event the state legistature created a fourth circuit court branch, a fully functional courtroom will be needed. We do not anticipate this would occure within the next 5 years.				
LOCATION:	Old Jail Area				

URGENCY		OTHER INFO	
Mandatory in year proposed	Optional - Saves money		Maintenance
Mandatory within 5 years	x Optional - Improves service level	x	New Facility or Service
	Optional - Reduces overall risk		Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
				x Criminal Justice Coord release plans / re-entry	

ALTERNATIVES CONSIDERED:	Construction of the fourth courtroom at the Law Enforcement Center is an alternative to consider.
IMPACT TO OTHER COUNTY DEPTS:	There would be increased staffing in other departments such as the Clerk of Court, Court Security and DA's Office.
ONGOING REVENUES & EXPENSES:	A slight revenue increase in court support grant may occur. Potential expenses could be $250,000. This would include an increase in postage, telephone, office supplies and jury costs for an additional branch. It also includes costs for an additional Judicial Assistant, court security officer as well as bailiffs.
PREVIOUS ACTIONS:	None.

DESCRIPTION OF EXPENSE	**AMOUNT**										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Design and Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000,000	$ 2,000,000
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,000,000**	**$ 2,000,000**

DESCRIPTION OF REVENUE	**AMOUNT**										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000,000	$ 2,000,000
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,000,000**	**$ 2,000,000**

CAPITAL BUDGET SUMMARY											
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
EXPENDITURE BUDGET	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000,000	$ 2,000,000
REVENUE BUDGET	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000,000	$ 2,000,000

Sauk County Capital Improvement Project

PROJECT:	Election Equpment	**DEPARTMENT:**	010 - COUNTY CLERK	**MANAGER:**	Rebecca Evert
PROJECT DESCRIPTION:	Replacement of election equipment utilized by the County and all 39 Municipalities.				
ANALYSIS OF NEED:	In 2016, the County purchased election equipment for the County, as well as one unit for each Municipality. By centrally purchasing equipment, all election units in the County are the same model and program, which helps ensure elections run smoothly. As an incentive for all Municipalities to utilize the County's chosen equipment, the County purchased one unit for each Municipality. Municipalities could then access the volume pricing to purchase additional units for themselves.				
LOCATION:	County Clerk and 39 municipalities				

	URGENCY		**OTHER INFO**
x	Mandatory in year proposed	Optional - Saves money	Maintenance
	Mandatory within 5 years	Optional - Improves service level	New Facility or Service
		Optional - Reduces overall risk	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

	General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x	Cooperation					

ALTERNATIVES CONSIDERED:	Municipalities are still required to have handicap accessible equipment that is programmed.
IMPACT TO OTHER COUNTY DEPTS:	None
ONGOING REVENUES & EXPENSES:	Maintenance agreement for the County's portion of the system is about $10,000 per year currently. System upgrades may be needed periodically in addition to annual maintenance.
PREVIOUS ACTIONS:	Resolution 30-2025 Authorizing Purchase of a New Electronic Voting System and Voting Equipment approved May 20, 2025 County Board Meeting.

DESCRIPTION OF EXPENSE	**AMOUNT**										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Election Equipment	$ 464,725	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 464,725
Total Expenditures	**$ 464,725**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 464,725**

DESCRIPTION OF REVENUE	**AMOUNT**										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Fund Balance	$ 464,725	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 464,725
Total Revenues	**$ 464,725**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 464,725**

CAPITAL BUDGET SUMMARY											
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
EXPENDITURE BUDGET	$ 464,725	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 464,725
REVENUE BUDGET	$ 464,725	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 464,725

Sauk County Capital Improvement Project

PROJECT:	Health Care Center (HCC) Property Improvement	**DEPARTMENT:**	093 - HCC - MAINTENANCE	**MANAGER:**	Kerri Menke
PROJECT DESCRIPTION:	Replacement fo aging equipment and building components at the HCC facility				
ANALYSIS OF NEED:					
LOCATION:	Sauk County Health Care Center, Reedsburg				

URGENCY			OTHER INFO	
	Mandatory in year proposed	Optional - Saves money	x	Maintenance
x	Mandatory within 5 years	Optional - Improves service level		New Facility or Service
		Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
		x Health Care Center			

ALTERNATIVES CONSIDERED:	Not replacing but increasing HCC budget for anticipated costly repairs to equipment that is vital to operations at the facility.
IMPACT TO OTHER COUNTY DEPTS:	None
ONGOING REVENUES & EXPENSES:	Once replaced, only require routine maintenance costs which would be incorporated into the HCC operational budget.
PREVIOUS ACTIONS:	

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Replace roof	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000
Camera security upgrades	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,000
Roof Top Unit 5 (RTU) replacement	$ -	$ 400,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 400,000
Water heater replacements	$ 50,000	$ 50,000	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 125,000
Parking lot re-surface	$ 45,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 45,000
Kitchen steamers	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000
Flooring-community room & offices	$ -	$ -	$ -	$ 32,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,500
Re-paint external facility	$ 161,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 161,000
Boiler	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 200,000
Total Expenditures	**$ 281,000**	**$ 450,000**	**$ 355,000**	**$ 32,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,118,500**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
HCC Fund Balance	$ 281,000	$ 450,000	$ 355,000	$ 32,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,118,500
Total Revenues	**$ 281,000**	**$ 450,000**	**$ 355,000**	**$ 32,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,118,500**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 281,000	$ 450,000	$ 355,000	$ 32,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,118,500
REVENUE BUDGET	$ 281,000	$ 450,000	$ 355,000	$ 32,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,118,500

Sauk County Capital Improvement Project

PROJECT:	Highway Bridge Projects	**DEPARTMENT:**	030 - HIGHWAY	**MANAGER:**	Patrick Gavinski
PROJECT DESCRIPTION:	Maintenance and Replacement of County Bridges.				
ANALYSIS OF NEED:	Ongoing repair and replacement of existing bridges to extend useful life.				
LOCATION:	Various locations throughout Sauk County.				

URGENCY			OTHER INFO		
	Mandatory in year proposed		Optional - Saves money		Maintenance
x	Mandatory within 5 years		Optional - Improves service level		New Facility or Service
			Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
			x Improve highways / road maintenance		x Transportation

ALTERNATIVES CONSIDERED:	If work is not completed, maintenance costs will continue to increase and bridge conditions will continue to deteriorate.
IMPACT TO OTHER COUNTY DEPTS:	Bridge conditions affect every department. As conditions worsen, travel in the county will cost more for Sauk County and its employees. Poor bridges lengthen travel time and increase wear on vehicles.
ONGOING REVENUES & EXPENSES:	Because project costs reflect ongoing necessary maintenance, delaying these projects to subsequent years will increase maintenance costs above the increases already realized for fuel and construction products.
PREVIOUS ACTIONS:	Significant increases in the cost of fuel, asphalt, and salt have reduced the funding available for equipment outlay and highway and bridge maintenance projects. Continued reductions will result in problems with obsolete equipment and deteriorating road and bridge conditions.

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
B-56-246 CTH W - Skillet Creek Bridge	$ 770,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 770,000
Design Funding	$ 100,000	$ 20,000	$ 30,000	$ -	$ 50,000	$ -	$ 50,000	$ -	$ 50,000	$ -	$ 300,000
B-56-247 CTH HH - Dell Creek	$ -	$ 600,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 600,000
B-56-245 CTH X - Baraboo River	$ -	$ 1,425,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,425,000
B-56-255 CTH PF - Baraboo River	$ -	$ 2,030,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,030,000
Total Expenditures	**$ 870,000**	**$ 4,075,000**	**$ 30,000**	**$ -**	**$ 50,000**	**$ -**	**$ 50,000**	**$ -**	**$ 50,000**	**$ -**	**$ 5,125,000**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Tax Levy	$ 260,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 260,000
WisDot Funding	$ 610,000	$ 3,395,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,005,000
Fund Balance	$ -	$ 680,000	$ 30,000	$ -	$ 50,000	$ -	$ 50,000	$ -	$ 50,000	$ -	$ 860,000
Total Revenues	**$ 870,000**	**$ 4,075,000**	**$ 30,000**	**$ -**	**$ 50,000**	**$ -**	**$ 50,000**	**$ -**	**$ 50,000**	**$ -**	**$ 5,125,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 870,000	$ 4,075,000	$ 30,000	$ -	$ 50,000	$ -	$ 50,000	$ -	$ 50,000	$ -	$ 5,125,000
REVENUE BUDGET	$ 870,000	$ 4,075,000	$ 30,000	$ -	$ 50,000	$ -	$ 50,000	$ -	$ 50,000	$ -	$ 5,125,000

Sauk County Capital Improvement Project

PROJECT:	Equipment Replacement	**DEPARTMENT:**	030 - HIGHWAY	**MANAGER:**	Patrick Gavinski
PROJECT DESCRIPTION:	Annual replacement of highway equipment, including patrol trucks, plows and wings, salt spreaders, tandem trucks, pickup trucks, dump trucks, loaders, construction equipment, tractors and mowers.				
ANALYSIS OF NEED:	Annual replacement of highway equipment. Replacement is accomplished on a rotational basis. The actual replacement decisions are based on the condition of each piece of equipment at the end of their projected useful lives. By replacing equipment, operating costs are reduced and deparment efficiency is increased.				
LOCATION:					

URGENCY			OTHER INFO	
x	Mandatory in year proposed	Optional - Saves money		Maintenance
	Mandatory within 5 years	Optional - Improves service level		New Facility or Service
		Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
			x Improve highways / road maintenance		x Transportation

ALTERNATIVES CONSIDERED:	Continue to repair and maintain aging equipment.
IMPACT TO OTHER COUNTY DEPTS:	As our fleet ages we will be forced to spend more on fleet maintenance and less on construction and maintenance ultimately affecting everyone in Sauk County with poor road conditions and slower response to winter weather.
ONGOING REVENUES & EXPENSES:	As our fleet ages our expenses will exceed our revenues on equipment rates.
PREVIOUS ACTIONS:	We continually assess our fleet to ensure that we are maximizing our revenues.

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Equipment Replacement	$ 1,390,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 14,140,000
Total Expenditures	**$ 1,390,000**	**$ 1,250,000**	**$ 1,250,000**	**$ 1,250,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 14,140,000**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Fund Balance	$ 1,390,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 14,140,000
Total Revenues	**$ 1,390,000**	**$ 1,250,000**	**$ 1,250,000**	**$ 1,250,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 14,140,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 1,390,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 14,140,000
REVENUE BUDGET	$ 1,390,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 14,140,000

Sauk County Capital Improvement Project

PROJECT:	Highway Facilities	**DEPARTMENT:**	030 - HIGHWAY	**MANAGER:**	Patrick Gavinski
PROJECT DESCRIPTION:	Ongoing maintenance of Buildings and Grounds including security upgrades, yard paving and salt shed maintenance is needed to maintain our facilities.				
ANALYSIS OF NEED:	Includes all ongoing maintenance of Buildings and grounds including security upgrades to outlying shops, maintenace of existing shops, yard paving, salt shed maintenance and construction. .				
LOCATION:	Baraboo, Reedsburg, Prairie du Sac, Spring Green, LaValle, Lake Delton, Wards Corners				

URGENCY		OTHER INFO	
	Mandatory in year proposed	x	Maintenance
	Mandatory within 5 years		New Facility or Service
x	Optional - Saves money		Optional - Improves service level
	Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x Energy savings / lower carbon footprint			x Highway building		x Transportation
			x Improve highways / road maintenance		

ALTERNATIVES CONSIDERED:	Do Nothing. This will result in aging facilities that will require more maintenance and ultimately hinder road construction and maintenance.
IMPACT TO OTHER COUNTY DEPTS:	None.
ONGOING REVENUES & EXPENSES:	Older equipment and facilities are less efficient to operate and maintain. Far more detailed operational reviews will take place once a site and project scope are defined.
PREVIOUS ACTIONS:	Construction of new Baraboo and Reedsburg Facilities.

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Upgrades to Facilities	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 200,000
New 4000 Ton Spring Green Salt Shed	$ 800,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 800,000
Salt Shed Maintenance	$ 100,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 280,000
Yard Maintenance/Paving	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 500,000
Total Expenditures	**$ 1,150,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 1,780,000**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Highway Fund Balance	$ 650,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 1,280,000
WisDot Funding	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000
Total Revenues	**$ 1,150,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 1,780,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 1,150,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 1,780,000
REVENUE BUDGET	$ 1,150,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 1,780,000

Sauk County Capital Improvement Project

PROJECT:	Road Projects	**DEPARTMENT:**	030 - HIGHWAY	**MANAGER:**	Patrick Gavinski
PROJECT DESCRIPTION:	Resurfacing and Reconstruction on County Highways.				
ANALYSIS OF NEED:	Ongoing repair and maintenance of existing roadways to extend useful life.				
LOCATION:	Various locations throughout Sauk County.				

URGENCY			OTHER INFO		
	Mandatory in year proposed		Optional - Saves money		Maintenance
x	Mandatory within 5 years		Optional - Improves service level		New Facility or Service
			Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
			x Improve highways / road maintenance		x Transportation

ALTERNATIVES CONSIDERED:	If work is not completed, maintenance costs will continue to increase and pavement conditions will continue to deteriorate.
IMPACT TO OTHER COUNTY DEPTS:	Road conditions affect every department. As conditions worsen, travel in the county will cost more for Sauk County and its employees. Poor Roads lengthen travel time and increase wear on vehicles.
ONGOING REVENUES & EXPENSES:	Because project costs reflect ongoing necessary maintenance, delaying these projects to subsequent years will increase maintenance costs above the increases already realized for fuel and asphalt products.
PREVIOUS ACTIONS:	Significant increases in the cost of fuel, asphalt, and salt have reduced the funding available for equipment outlay and highway maintenance projects. Continued reductions will result in problems with obsolete equipment and deteriorating road conditions.

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
CTH WD from CTH K to D &W Rd	$ 1,650,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,650,000
CTH Q from CTH G to Vernon County Line	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Design Funding	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000
CTH W Commerce to STH 136	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000
CTH G from STH 23 to CTH JJ	$ -	$ 6,500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,500,000
CTH JJ from CTH G to Richland Co Line	$ -	$ -	$ 2,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
CTH PF/CTH I Village of North Freedom	$ -	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
CTH WD from D&W Rd to CTH HH	$ -	$ 1,850,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,850,000
CTH G from CTH JJ to CTH B	$ -	$ -	$ 6,500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,500,000
CTH C from CTH PF to USH 12	$ -	$ -	$ -	$ 5,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000,000
CTH Y from CTH G to CTH Q	$ -	$ -	$ -	$ -	$ 2,500,000	$ -	$ -	$ -	$ -	$ -	$ 2,500,000
CTH O from CTH C to STH 60	$ -	$ -	$ -	$ -	$ 3,000,000	$ -	$ -	$ -	$ -	$ -	$ 3,000,000
Future road construction projects	$ -	$ -	$ -	$ -	$ -	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 25,000,000
Total Expenditures	**$ 3,250,000**	**$ 9,850,000**	**$ 8,500,000**	**$ 5,000,000**	**$ 5,500,000**	**$ 5,000,000**	**$ 5,000,000**	**$ 5,000,000**	**$ 5,000,000**	**$ 5,000,000**	**$ 57,100,000**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

Sauk County Capital Improvement Project

Tax Levy	$ 2,185,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,185,000
WisDot Funding	$ 240,000	$ 5,200,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,440,000
Highway Fund Balance	$ -	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 18,000,000
Unassigned	$ -	$ 1,721,000	$ 6,500,000	$ 3,000,000	$ 3,500,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 29,721,000
Transportation - BIA	$ 825,000	$ 929,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,754,000
Total Revenues	**$ 3,250,000**	**$ 9,850,000**	**$ 8,500,000**	**$ 5,000,000**	**$ 5,500,000**	**$ 5,000,000**	**$ 5,000,000**	**$ 5,000,000**	**$ 5,000,000**	**$ 5,000,000**	**$ 5,000,000**	**$ 57,100,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 3,250,000	$ 9,850,000	$ 8,500,000	$ 5,000,000	$ 5,500,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 57,100,000
REVENUE BUDGET	$ 3,250,000	$ 9,850,000	$ 8,500,000	$ 5,000,000	$ 5,500,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 57,100,000

Sauk County Capital Improvement Project

PROJECT:	ADA Transition Plan Implementation	**DEPARTMENT:**	064 - LAND RESOURCES & ENVIRONMENT	**MANAGER:**	Tim Kabat
PROJECT DESCRIPTION:	In 2022, the Sauk County Board of Supervisors adopted the ADA Audit and Transition Plan prepared for Sauk County park properties. The plan identified a number of projects that are to occur over the next 10-plus years.				
ANALYSIS OF NEED:	As a public entity, we are required to meet the standards of the Americans with Disabilities Act. Within the ADA Transition Plan, projects were prioritiized based on need and impact.				
LOCATION:	Sauk County park properties				

URGENCY			OTHER INFO	
	Mandatory in year proposed	Optional - Saves money	x	Maintenance
x	Mandatory within 5 years	Optional - Improves service level		New Facility or Service
		Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x Economic Development	x Comprehensive Outdoor Recreation Plan				

ALTERNATIVES CONSIDERED:	Alternatives were considered as part of the review process to develop the ADA Transition Plan. Where alternatives are available, they have been noted within the plan and cost estimates provided.
IMPACT TO OTHER COUNTY DEPTS:	Public Health and the Aging Disability Resource Center are impacted, as improved accessibility to parks provides more spaces to promote mental health and healthy active lifestyles.
ONGOING REVENUES & EXPENSES:	Upgrades to the parks to meet ADA requirements will be ongoing through the implementation of the ADA Transition Plan. Once the plan is implemented, expenses for future maintenance will be diminished. General maintenance of park amenities will fall under the department's general park maintenance budget. For new facilities, staff will ensure that ADA standards are met and incorporated into the project's cost.
PREVIOUS ACTIONS:	The Sauk County Board of Supervisors adopted Resolution 14-2022 for the ADA Transition Plan on February 15, 2022. Other approvals for funding to implement various projects have been included in past budgets.

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Implement ADA Transition Plan	$ 42,000	$ 40,000	$ 11,500	$ 11,500	$ 11,500	$ 24,800	$ 24,800	$ 49,475	$ 49,475	$ -	$ 265,050
Total Expenditures	**$ 42,000**	**$ 40,000**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ 24,800**	**$ 24,800**	**$ 49,475**	**$ 49,475**	**$ -**	**$ 265,050**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Continuing Approp Prior Year	$ 42,000	$ 40,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 82,000
Fund Balance	$ -	$ -	$ 11,500	$ 11,500	$ 11,500	$ 24,800	$ 24,800	$ 49,475	$ 49,475	$ -	$ 183,050
Total Revenues	**$ 42,000**	**$ 40,000**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ 24,800**	**$ 24,800**	**$ 49,475**	**$ 49,475**	**$ -**	**$ 265,050**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 42,000	$ 40,000	$ 11,500	$ 11,500	$ 11,500	$ 24,800	$ 24,800	$ 49,475	$ 49,475	$ -	$ 265,050
REVENUE BUDGET	$ 42,000	$ 40,000	$ 11,500	$ 11,500	$ 11,500	$ 24,800	$ 24,800	$ 49,475	$ 49,475	$ -	$ 265,050

Sauk County Capital Improvement Project

PROJECT:	Bluffview County Park Master Plan Implementation	**DEPARTMENT:**	064 - LAND RESOURCES & ENVIRONMENT	**MANAGER:**	Tim Kabat

PROJECT DESCRIPTION: Sauk County adopted the Bluffview County Park Master Plan in 2022. The creation of this unique park was made possible through the use of CDBG-CLOSE Funds as well as some ARPA Funds. While the funds were unable to pay for the complete vision for the park, a majority of the park amenities were able to be constructed in 2022. However, there were identified items such as a parking lot, bridge replacement, signage, additional shade structures, and community gardens that were proposed for the park. In order to accommodate a community building, which was requested by the community, land acquisition was also noted as a future opportunity for this park.

ANALYSIS OF NEED: The Bluffview Community is a low-income ethnically diverse community located in Sumpter, WI. The creation of the community park offers a space for the residents of this community to use for recreational and community purposes.

LOCATION: Bluffview County Park - Town of Sumpter

URGENCY		OTHER INFO	
	Mandatory in year proposed		Maintenance
	Mandatory within 5 years	x	New Facility or Service
	Optional - Saves money		Replacement
x	Optional - Improves service level		
	Optional - Reduces overall risk		

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services	Public Works	Justice & Public Safety	Outside Issues	
x	Cooperation	x	Comprehensive Outdoor Recreation Plan				x	Affordable/low income housing
x	Economic Development						x	Communication into/with community

ALTERNATIVES CONSIDERED: An alternative would be not to expand the park and/or include the future items that were identified in the master plan.

IMPACT TO OTHER COUNTY DEPTS: Public Health is impacted, as they encourage physical activity and mental health.

ONGOING REVENUES & EXPENSES: The park maintenance is required. Maintenance funding would come from levy dollars within the department's park maintenance and operations line items. With the addition of another park to the system, additional funds may be necessary to accommodate maintenance items in Bluffview County Park. The additional facilities proposed within the plan will also cost the County additional dollars to implement the plan. The department will seek out grant opportunities to assist with funding the additional park amenities. Depending upon the grant, funding could be up to a 50/50 match.

PREVIOUS ACTIONS: Resolution 15-2022 was adopted on February 15, 2022 by the Sauk County Board. Other approvals for additional funding to assist with the initial construction of the project have also occurred through the Economic Development Committee and County Board in the 2022 Budget.

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Parking Lot	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,000
Total Expenditures	**$ -**	**$ 30,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,000**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Fund Balance	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,000
Total Revenues	**$ -**	**$ 30,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,000
REVENUE BUDGET	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,000

Sauk County Capital Improvement Project

PROJECT:	GSST Master Plan Implementation	**DEPARTMENT:**	064 - LAND RESOURCES & ENVIRONMENT	**MANAGER:**	Tim Kabat
PROJECT DESCRIPTION:	Completion of the bridge across the Wisconsin River linking the GSST and the Walking Iron Trail, and engineering and construction of the GSST corridor from Goette Road to the 400 State Trail.				
ANALYSIS OF NEED:	Sauk County continues implementation of the GSST corridor plan. On-going construction of the Wisconsin River bridge will connect Dane and Sauk counties and plans for the trail extension are in progress from the current trail terminus at Goette Road to connect to the 400 State Trail in Reedsburg.				
LOCATION:	Wisconsin River at Sauk City, Goette Road terminus to 400 State Trail in Reedsburg.				

URGENCY		OTHER INFO	
	Mandatory in year proposed		Maintenance
	Mandatory within 5 years	x	New Facility or Service
x	Optional - Improves service level		Replacement
	Optional - Saves money		
	Optional - Reduces overall risk		

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services	Public Works		Justice & Public Safety	Outside Issues	
x	Cooperation	x	Comprehensive Outdoor Recreation Plan		x	Great Sauk State Trail		x	Transportation
x	Economic Development	x	Great Sauk State Trail completion						

ALTERNATIVES CONSIDERED:	Alternatives to the bridge project are not applicable, as it is currently under construction with a completion date in 2026. The GSST corridor plan has been approved by the Sauk County Board of Supervisors and planning for the trail extension is underway. The route may be modified slightly depending upon on-the-ground conditions; however, the route will follow either the preferred and alternative options as described in the corridor plan.
IMPACT TO OTHER COUNTY DEPTS:	Completion of the bridge connecting Dane and Sauk Counties and the GSST corridor will encourage economic development throughout Sauk County and the State of Wisconsin due to visitors to the trail.
ONGOING REVENUES & EXPENSES:	The bridge and trail will continue to take in funds for trail passes, as well as require regular maintenance. There will be expenses for reconstruction and repairs as the bridge and trail ages.
PREVIOUS ACTIONS:	Resolution 59-2024 was adopted on July 16, 2024 by the Sauk County Board of Supervisors. Other approvals for additional funding to assist aspects of the project have been included in previous budget approvals. Approvals have also occurred by the Land Resources and Extension and Finance, Personnel, and Insurance committees to accept grant funds.

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Construct WI River bridge	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Engineer extension of GSST corridor	$ 1,250,000	$ 1,250,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,500,000
Construction of GSST extension	$ 1,000,000	$ 2,750,000	$ 3,750,000	$ 3,750,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,250,000
Total Expenditures	**$ 3,250,000**	**$ 4,000,000**	**$ 4,750,000**	**$ 3,750,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,750,000**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Continuing Approp Prior Year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balance	$ 1,750,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,750,000
WisDot Funding	$ -	$ 1,500,000	$ 1,750,000	$ 1,250,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,500,000
Snowmobile Trails Capital	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Stewardship Grant	$ 500,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Planning Grant	$ -	$ 500,000	$ 1,000,000	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000,000

Sauk County Capital Improvement Project

Tax Levy	$ -	$ -	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
Total Revenues	**$ 3,250,000**	**$ 4,000,000**	**$ 4,750,000**	**$ 3,750,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,750,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 3,250,000	$ 4,000,000	$ 4,750,000	$ 3,750,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,750,000
REVENUE BUDGET	$ 3,250,000	$ 4,000,000	$ 4,750,000	$ 3,750,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,750,000

Sauk County Capital Improvement Project

PROJECT:	Hemlock County Park Master Plan Implementation	**DEPARTMENT:**	064 - LAND RESOURCES & ENVIRONMENT	**MANAGER:**	Tim Kabat
PROJECT DESCRIPTION:	The County Board of Supervisors will be reviewing a master plan for Hemlock County Park during the summer of 2025. The plan calls for improvements and facilities to be constructed and renovated throughout a 20-year time period. These items have been prioritized within the plan based upon need.				
ANALYSIS OF NEED:	Hemlock County Park is a beautiful resource developed in conjunction with the Hemlock County dam. The dam was rebuilt in 2024 after extensive public involvement. The master plan and proposed amenities are the next steps in the park's development.				
LOCATION:	E3601 N. Dutch Hollow Road, LaValle, WI 53941				

URGENCY		OTHER INFO	
	Mandatory in year proposed		Maintenance
	Mandatory within 5 years	x	New Facility or Service
x	Optional - Improves service level	x	Replacement
	Optional - Saves money		
	Optional - Reduces overall risk		

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x	Economic Development	x	Comprehensive Outdoor Recreation Plan				
x	Cooperation	x	Protect air, water, land				

ALTERNATIVES CONSIDERED:	Alternatives are to not replace and expand facilities in the park or continue maintenance operations. However, given the rebuild of the dam and the park's popularity, these are not viable options.
IMPACT TO OTHER COUNTY DEPTS:	Public Health is impacted, as the park provides a space to promote mental health and healthy active lifestyles.
ONGOING REVENUES & EXPENSES:	Improvements and maintenance are required for the park. Currently, no park entrance fee is required.
PREVIOUS ACTIONS:	The Sauk County Board of Supervisors will be considering the Hemlock County Park Master Plan in the summer of 2025. Other approvals for funding to rebuild the dam have been included in previous budgets.

DESCRIPTION OF EXPENSE	AMOUNT										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Install ADA fishing pier	$ 175,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175,000
Renovate boat launch	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000
Dredge lake	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 75,000
Plans/specs for boardwalk and bridge	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000
Construct boardwalk and bridge	$ -	$ -	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000
Plans for shelter, playground, restrooms	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ 100,000
Construct shelter, playground, restrooms	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
Total Expenditures	**$ 175,000**	**$ 125,000**	**$ 50,000**	**$ 500,000**	**$ 100,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,950,000**

DESCRIPTION OF REVENUE	AMOUNT										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Fund Balance	$ 175,000	$ 62,500	$ 50,000	$ 250,000	$ 100,000	$ 500,000	$ -	$ -	$ -	$ -	$ 1,137,500
Stewardship Grant	$ -	$ 62,500	$ -	$ 250,000	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 812,500
Total Revenues	**$ 175,000**	**$ 125,000**	**$ 50,000**	**$ 500,000**	**$ 100,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,950,000**

Sauk County Capital Improvement Project

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 175,000	$ 125,000	$ 50,000	$ 500,000	$ 100,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,950,000
REVENUE BUDGET	$ 175,000	$ 125,000	$ 50,000	$ 500,000	$ 100,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,950,000

Sauk County Capital Improvement Project

PROJECT:	Lake Redstone County Park	**DEPARTMENT:**	064 - LAND RESOURCES & ENVIRONMENT	**MANAGER:**	Tim Kabat

PROJECT DESCRIPTION: Lake Redstone County Park is located on the south end of Lake Redstone. At approximately 30 acres, this park has a large parking lot that provides access to a playground, beach and waterfall. There are two pumps to get water from and opportunities to hike along the unmarked hiking trail. Bathrooms are provided and an entrance fee is required. The North Landing on Lake Redstone as well as the Douglas Landing on the Baraboo River are managed as satellite properties.

ANALYSIS OF NEED: Lake Redstone County Park is a popular fishing spot and offers the only public beach on Lake Redstone. A property master plan is scheduled for the near future; however, park improvements and additional amenities are currently needed in the park.

LOCATION: Lake Redstone, Town of LaValle

URGENCY		OTHER INFO	
	Mandatory in year proposed		Maintenance
	Mandatory within 5 years		New Facility or Service
x	Optional - Improves service level	x	Replacement
x	Optional - Reduces overall risk		

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x Economic Development	x Comprehensive Outdoor Recreation Plan				x Communication into/with community

ALTERNATIVES CONSIDERED: Alternatives are to not improve facilities in the park or continue maintenance operations for the park. However, given the park's important location on a popular lake in Sauk County, this is not a viable option.

IMPACT TO OTHER COUNTY DEPTS: Public Health is impacted, as this provides as space to promote mental health and healthy active lifestyles.

ONGOING REVENUES & EXPENSES: Park maintenance is required. Maintenance funding comes from levy dollars within the department's park maintenance line item. Some revenue come from entrance fees.

PREVIOUS ACTIONS: The County adopted Resolution 66-2024 an update to the Comprehensive Outdoor Recreation Plan 2025-2029 in August 2024.

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
North Landing Improvements	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000
Dam Outlet Pipe Repairs	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000
Total Expenditures	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Fund Balance	$ -	$ 12,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,500
Continuing Approp Prior Year	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000
Co Conservation Aid	$ -	$ 12,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,500
Total Revenues	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 75,000
REVENUE BUDGET	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 75,000

Sauk County Capital Improvement Project

PROJECT:	Park System Signage	**DEPARTMENT:**	064 - LAND RESOURCES & ENVIRONMENT	**MANAGER:**	Tim Kabat

PROJECT DESCRIPTION: With the adoption of the Comprehensive Outdoor Recreation Plan, and subsequent adoption of the various park master plans, in order to brand/market a County Park System there is a need for consistent signage across each of the properties. This would include not only entrance signs, but wayfinding/kiosks within our County parks.

ANALYSIS OF NEED: The Parks and Recreation Service area continues to brand and market the Sauk County Park System. As we begin implementing additional property master plans, it will become increasingly important to further establish a brand for the park system; and this includes consistent signage and wayfinding opportunities throughout the parks.

LOCATION: Sauk County Parks

URGENCY		OTHER INFO	
	Mandatory in year proposed		Maintenance
	Mandatory within 5 years	x	New Facility or Service
x	Optional - Improves service level	x	Replacement
	Optional - Saves money		
	Optional - Reduces overall risk		

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x Economic Development	x Comprehensive Outdoor Recreation Plan				x Communication into/with community

ALTERNATIVES CONSIDERED: The only alternative is to leave the signs as they currently stand. However, some signs are aging and in need of replacement. We also have a few properties that have no signs; and should be signed accordingly.

IMPACT TO OTHER COUNTY DEPTS: N/A

ONGOING REVENUES & EXPENSES: The branding of our park system will help bring awareness to the properties that we own and maintain for recreational purposes. This would spur more interest and spending within Sauk County. The Department will need to maintain the signage as it ages.

PREVIOUS ACTIONS: The County adopted Resolution 66-2024 an update to the Comprehensive Outdoor Recreation Plan 2025-2029 in August 2024.

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Replace/Install Park Signage	$ 20,000	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,000
Total Expenditures	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,000**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Fund Balance	$ -	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,000
Continuing Approp Prior Year	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000
Total Revenues	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 20,000	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,000
REVENUE BUDGET	$ 20,000	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,000

Sauk County Capital Improvement Project

PROJECT:	Sauk County Farm Master Plan Implementation	**DEPARTMENT:**	064 - LAND RESOURCES & ENVIRONMENT	**MANAGER:**	Tim Kabat
PROJECT DESCRIPTION:	The County adopted the Sauk County Farm Master Plan in 2022, which outlines various projects and improvements for the property. The Department envisions the County Farm as an important agricultural resource for the residents of Sauk County. The implementation of the plan will allow for interested individuals to meet at the property to learn about farming and soil health.				
ANALYSIS OF NEED:	The County Farm is envisioned as an important educational resource for Sauk County residents and visitors. Implementation of the master plan will further enhance the property as a demonstration and research site, as well as a facility to encourage collaborative partnerships with local schools, agricultural producers, conservation groups, non-profit groups, and other public agencies.				
LOCATION:	Three miles south of the City of Reedsburg with the main entrance located near State Road 154 and County Road CH.				

URGENCY		**OTHER INFO**	
	Mandatory in year proposed		Maintenance
	Mandatory within 5 years	x	New Facility or Service
x	Optional - Improves service level		Replacement
	Optional - Reduces overall risk		

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services	Public Works	Justice & Public Safety	Outside Issues	
x	Economic Development	x	Comprehensive Outdoor Recreation Plan				x	Communication into/with community
x	Cooperation	x	Protect air, water, land					

ALTERNATIVES CONSIDERED:	Alternatives could be to minimally maintain the property or sell the property. However, both options were not considered viable given the long-standing history of the property being used for community educational and demonstration purposes. This is a special property that provides unique opportunities for the County, particularly in engaging and educating residents and visitors on the importance of agriculture and soil health.
IMPACT TO OTHER COUNTY DEPTS:	There may be positive impacts for UWEX through their FFA program, master gardeners, etc. Public Health is impacted, as this provides as space to promote mental health and healthy active lifestyles. And the Highway Department may assist with various projects and requests.
ONGOING REVENUES & EXPENSES:	Maintenance of the property and operational costs can be funded through the County Farm building/property line item. Land leases, in-kind contributions by outside agencies, potential renting of facilities/spaces once constructed will all contribute to the revenues.
PREVIOUS ACTIONS:	Resolution 35-2022 was adopted on March 15, 2022 by the Sauk County Board. Other approvals for additional funding to assist certain aspects of the project have been included in past budget approvals. Approvals have also been granted by the LRE and Finance, Personnel, & Insurance Committee to accept grant funds that are tied to particular projects on the County Farm.

DESCRIPTION OF EXPENSE	**AMOUNT**										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Shelter and Porta-John Enclosue	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000
Site Prep - Grading/Parking Lot Construc	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000
Engineered Plans for Education Center	$ -	$ 400,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 400,000
Construction of Education Center	$ -	$ -	$ 4,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,000,000
Pasture Expansion	$ -	$ -	$ 13,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,000
Story Walk/Interpretive History Walk	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ 30,000
Prairie Planting	$ -	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000
Outdoor Classroom Engineering Plans	$ -	$ -	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ 25,000
Outdoor Classroom	$ -	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Memorial Garden	$ -	$ -	$ -	$ -	$ -	$ -	$ 31,000	$ -	$ -	$ -	$ 31,000

Sauk County Capital Improvement Project

Expand Community Gardens	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ -	$ -	$ 5,000
Interpretive Southern Trail	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ 15,000
Firehouse Improvements	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000
Total Expenditures	**$ 200,000**	**$ 400,000**	**$ 4,013,000**	**$ 15,000**	**$ 55,000**	**$ 150,000**	**$ 31,000**	**$ 5,000**	**$ 15,000**	**$ -**	**$ 4,884,000**

DESCRIPTION OF REVENUE	AMOUNT										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Continuing Approp Prior Year	$ 110,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 110,000
Fund Balance	$ 90,000	$ 400,000	$ 4,000,000	$ -	$ 25,000	$ 150,000	$ 31,000	$ -	$ 15,000	$ -	$ 4,711,000
Planning Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ -	$ -	$ 5,000
Education Grants	$ -	$ -	$ -	$ 15,000	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ 45,000
Land/Water Resource Mgmt	$ -	$ -	$ 6,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,500
County Farm Revenues	$ -	$ -	$ 6,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,500
Total Revenues	**$ 200,000**	**$ 400,000**	**$ 4,013,000**	**$ 15,000**	**$ 55,000**	**$ 150,000**	**$ 31,000**	**$ 5,000**	**$ 15,000**	**$ -**	**$ 4,884,000**

CAPITAL BUDGET SUMMARY											
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
EXPENDITURE BUDGET	$ 200,000	$ 400,000	$ 4,013,000	$ 15,000	$ 55,000	$ 150,000	$ 31,000	$ 5,000	$ 15,000	$ -	$ 4,884,000
REVENUE BUDGET	$ 200,000	$ 400,000	$ 4,013,000	$ 15,000	$ 55,000	$ 150,000	$ 31,000	$ 5,000	$ 15,000	$ -	$ 4,884,000

Sauk County Capital Improvement Project

PROJECT:	Summer Oaks Boat Landing Improvements	**DEPARTMENT:**	064 - LAND RESOURCES & ENVIRONMENT	**MANAGER:**	Tim Kabat
PROJECT DESCRIPTION:	The County owns the Summer Oaks boat landing, which provides access to Lake Wisconsin in the Town of Merrimac. There is a pier located at the landing to assist boaters; however, the pier has structural issues and needs to be replaced. The parking area is in need of crack filling and resurfacing and the boat ramp is in need of replacement.				
ANALYSIS OF NEED:	This landing provides boat access for County residents to Lake Wisconsin. It also serves as a park-and-ride area for snowmobilers utilizing the trail.				
LOCATION:	E12614 Kilpatrick Point Drive, Merrimac, WI				

URGENCY		OTHER INFO	
	Mandatory in year proposed		Maintenance
	Mandatory within 5 years		New Facility or Service
x	Optional - Improves service level	x	Replacement
x	Optional - Reduces overall risk		

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x	Economic Development	x	Comprehensive Outdoor Recreation Plan				
x	Cooperation						

ALTERNATIVES CONSIDERED:	The alternatives would be to continue repairing the existing pier and/or to leave the parking area and ramp as is. Options also include only paving portions of the access and parking area and leaving other areas in gravel parking.
IMPACT TO OTHER COUNTY DEPTS:	Highway Department if they are able to assist with the construction activities at the parking lot and landing.
ONGOING REVENUES & EXPENSES:	Existing facilities require regular upkeep and maintenance, which typically are included in the department's park maintenance account. Significant replacement projects require funding through the capital improvement budget. There is an entrance fee to use the facility to help offset County expense.
PREVIOUS ACTIONS:	Summer Oaks boat landing is included within the 2025-2029 Sauk County Comprehensive Outdoor Recreation Plan, which was adopted in 2024. However, there have been no specific previous actions taken for this property.

DESCRIPTION OF EXPENSE	AMOUNT										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Replacement of the pier	$ 75,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 75,000
Parking lot crack filling, sealing	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000
Replacement of the boat ramp	$ -	$ -	$ 115,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 115,000
Total Expenditures	**$ 75,000**	**$ 10,000**	**$ 115,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

DESCRIPTION OF REVENUE	AMOUNT										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Fund Balance	$ 75,000	$ 10,000	$ 57,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 142,500
Stewardship Grant	$ -	$ -	$ 57,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 57,500
Total Revenues	**$ 75,000**	**$ 10,000**	**$ 115,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

CAPITAL BUDGET SUMMARY											
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
EXPENDITURE BUDGET	$ 75,000	$ 10,000	$ 115,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 200,000
REVENUE BUDGET	$ 75,000	$ 10,000	$ 115,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 200,000

Sauk County Capital Improvement Project

PROJECT:	White Mound County Park Master Plan Implementation	**DEPARTMENT:**	064 - LAND RESOURCES & ENVIRONMENT	**MANAGER:**	Tim Kabat
PROJECT DESCRIPTION:	The County adopted a master plan for White Mound County Park in 2022. The plan calls for improvements and facilities to be constructed and renovated throughout a 20-year time period. These items have been prioritized within the plan based upon need. The plan also considers potential land acquisition for future expansion.				
ANALYSIS OF NEED:	White Mound County Park is the largest in the Sauk County park system and provides for a wide variety of amenities.				
LOCATION:	S7995 White Mound Drive, Hillpoint, WI				

URGENCY		OTHER INFO	
	Mandatory in year proposed		Optional - Saves money	x	Maintenance
	Mandatory within 5 years	x	Optional - Improves service level	x	New Facility or Service
			Optional - Reduces overall risk		Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x	Economic Development	x	Protect air, water, land				
x	Cooperation	x	Comprehensive Outdoor Recreation Plan				

ALTERNATIVES CONSIDERED:	Alternatives are to not expand facilities in the park or continue maintenance operations. However, given the park's increasing popularity, these alternatives are not viable options.
IMPACT TO OTHER COUNTY DEPTS:	The Highway Department does assist for projects/requests. Public Health is also impacted, as this provides a space to promote mental health and healthy active lifestyles.
ONGOING REVENUES & EXPENSES:	Improvements and maintenance are required for the park. Revenues come from the increasing number of individuals using the campgrounds, beach area, the Prairie Smoke Terrace, equipment rentals, and entrance passes.
PREVIOUS ACTIONS:	Resolution 33-2022 adopted the White Mound County Park Master Plan on March 15, 2022. Other approvals for funding to assist aspects of the park have been included in past budgets.

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Plans/Specs for Lake Trail and Boardwalk	$ -	$ 80,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 80,000
All-terrain Handicapped Wheelchair	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000
Construction of Lake Trail and Boardwalk	$ -	$ -	$ 475,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 475,000
Replace/Upgrade 2nd Foot Bridge	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000
Additional Rustic Campsites	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ 15,000
Future Land Acquisition-TBD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
New Park Maintenance & Storage Building	$ 1,300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,300,000
Total Expenditures	**$ 1,300,000**	**$ 105,000**	**$ 475,000**	**$ 50,000**	**$ 15,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,945,000**

DESCRIPTION OF REVENUE — **AMOUNT**

Sauk County Capital Improvement Project

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Fund Balance	$ 240,000	$ 105,000	$ 237,500	$ 50,000	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ 647,500
Continuing Approp Prior Year	$ 1,060,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,060,000
Stewardship Grant	$ -	$ -	$ 237,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 237,500
Total Revenues	**$ 1,300,000**	**$ 105,000**	**$ 475,000**	**$ 50,000**	**$ 15,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,945,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 1,300,000	$ 105,000	$ 475,000	$ 50,000	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ 1,945,000
REVENUE BUDGET	$ 1,300,000	$ 105,000	$ 475,000	$ 50,000	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ 1,945,000

Sauk County Capital Improvement Project

PROJECT:	911 System Upgrades	**DEPARTMENT:**	025 - MANAGEMENT INFORMATION SYSTEMS	**MANAGER:**	Steve Pate
PROJECT DESCRIPTION:	Required upgrades to Sheriff's Dept Dispatch due to system EOL				
ANALYSIS OF NEED:					
LOCATION:	Law Enforcement Center & Backup PSAP				

URGENCY			OTHER INFO	
x	Mandatory in year proposed		x	Maintenance
	Mandatory within 5 years			New Facility or Service
		x Optional - Reduces overall risk	x	Replacement
		Optional - Improves service level		
		Optional - Saves money		

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
				x Emergency response/ preparedness	

ALTERNATIVES CONSIDERED:	With regard to the system upgrade at end of life (EOL), there isn't an alternative. Regarding the improvements to the backup dispatch center for redundancy, this is a matter of risk reduction. Currently, in the event of a 911 system failure at the main dispatch, the backup dispatch center would also be non-operational. The proposed upgrades would remedy this situation, creating a stand-alone secondary 911 answering point. This upgrade would be contingent upon receiving a PSAP grant to provide the majority of the funding.
IMPACT TO OTHER COUNTY DEPTS:	System impacts public safety
ONGOING REVENUES & EXPENSES:	
PREVIOUS ACTIONS:	

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
911 System Upgrades	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ 350,000	$ -	$ -	$ 650,000
Backup Dispatch Improvements	$ 85,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 85,000
Total Expenditures	**$ 85,000**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 350,000**	**$ -**	**$ -**	**$ 735,000**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Fund Balance	$ 8,500	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ 35,000	$ -	$ -	$ 73,500
E911 Communications Grant	$ 76,500	$ 270,000	$ -	$ -	$ -	$ -	$ -	$ 315,000	$ -	$ -	$ 661,500
Total Revenues	**$ 85,000**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 350,000**	**$ -**	**$ -**	**$ 735,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 85,000	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ 350,000	$ -	$ -	$ 735,000
REVENUE BUDGET	$ 85,000	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ 350,000	$ -	$ -	$ 735,000

Sauk County Capital Improvement Project

PROJECT:	Network Infrastructure Maintenance	**DEPARTMENT:**	025 - MANAGEMENT INFORMATION SYSTEMS	**MANAGER:**	Steve Pate
PROJECT DESCRIPTION:					
ANALYSIS OF NEED:	Network switching and routing hardware exists throughout Sauk County facilities and constitutes the backbone of the computer network communications. These devices have a finite lifespan and must be periodically replaced.				
LOCATION:	All County Facilities				

URGENCY		OTHER INFO	
	Mandatory in year proposed		Optional - Saves money	x	Maintenance
	Mandatory within 5 years	x	Optional - Improves service level		New Facility or Service
		x	Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues

ALTERNATIVES CONSIDERED:	None - the only alternative is not to do this maintenance
IMPACT TO OTHER COUNTY DEPTS:	All County Departments rely on the MIS network infrastructure. Maintaining appropriate equipment replacement schedules improves system efficiency and reliability.
ONGOING REVENUES & EXPENSES:	Large component replacements are divided over two years (core switches).
PREVIOUS ACTIONS:	

DESCRIPTION OF EXPENSE	AMOUNT										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Network Switch upgrades	$ 10,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 235,000
Firewall Upgrades - HCH PA460	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ 30,000
Firewall Upgrades - LEC PA820	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 30,000
Core Switch Upgrades - Highway	$ -	$ -	$ -	$ -	$ -	$ -	$ 90,000	$ 90,000	$ -	$ -	$ 180,000
Core Switch Upgrades - LEC	$ -	$ -	$ 65,000	$ 65,000	$ -	$ -	$ -	$ -	$ 65,000	$ 65,000	$ 260,000
Core Switch Upgrades - HCH	$ 75,000	$ 75,000	$ -	$ -	$ -	$ -	$ -	$ 85,000	$ 85,000	$ -	$ 320,000
Total Expenditures	**$ 100,000**	**$ 115,000**	**$ 90,000**	**$ 90,000**	**$ 25,000**	**$ 40,000**	**$ 130,000**	**$ 200,000**	**$ 175,000**	**$ 90,000**	**$ 1,055,000**

DESCRIPTION OF REVENUE	AMOUNT										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Tax Levy	$ 25,000	$ 115,000	$ 90,000	$ 90,000	$ 25,000	$ 40,000	$ 130,000	$ 200,000	$ 175,000	$ 90,000	$ 980,000
Fund Balance	$ 75,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 75,000
Total Revenues	**$ 100,000**	**$ 115,000**	**$ 90,000**	**$ 90,000**	**$ 25,000**	**$ 40,000**	**$ 130,000**	**$ 200,000**	**$ 175,000**	**$ 90,000**	**$ 1,055,000**

CAPITAL BUDGET SUMMARY											
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
EXPENDITURE BUDGET	$ 100,000	$ 115,000	$ 90,000	$ 90,000	$ 25,000	$ 40,000	$ 130,000	$ 200,000	$ 175,000	$ 90,000	$ 1,055,000
REVENUE BUDGET	$ 100,000	$ 115,000	$ 90,000	$ 90,000	$ 25,000	$ 40,000	$ 130,000	$ 200,000	$ 175,000	$ 90,000	$ 1,055,000

Sauk County Capital Improvement Project

PROJECT:	Phone System Maintenance	**DEPARTMENT:**	025 - MANAGEMENT INFORMATION SYSTEMS	**MANAGER:**	Steve Pate
PROJECT DESCRIPTION:	Ongoing improvement/ enhancement/ maintenance of Sauk County's enterprise phone system.				
ANALYSIS OF NEED:	Money is budgeted anually to complete any necessary upgrades. This equipment is operating 24 hours a day, 7 days a week, 365 days a year. System integrates into the computer network and must be maintained to a level that ensures compatability.				
LOCATION:					

URGENCY		OTHER INFO	
	Mandatory in year proposed		Optional - Saves money
	Mandatory within 5 years	x	Optional - Improves service level
x	Optional - Reduces overall risk		

x	Maintenance
	New Facility or Service
	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
		x Comprehensive community services		x Emergency response/ preparedness	

ALTERNATIVES CONSIDERED:	N/A
IMPACT TO OTHER COUNTY DEPTS:	Impact is to Public Safety - system is central to communications throughout Sauk County government.
ONGOING REVENUES & EXPENSES:	This system is under a maintenance agreement with the vendor. Current annual support cost is $48,000
PREVIOUS ACTIONS:	System upgrade in 2020, connection upgrade in 2024.

DESCRIPTION OF EXPENSE	AMOUNT										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Annual Hardware Uprades	$ 25,000	$ 25,000	$ 5,000	$ 25,000	$ 5,000	$ 5,000	$ 25,000	$ 5,000	$ 25,000	$ 5,000	$ 150,000
Core System Upgrade (HCH / LEC)	$ -	$ -	$ -	$ -	$ -	$ 55,000	$ -	$ -	$ -	$ 60,000	$ 115,000
Node Upgrades (Hwy / HSR)	$ -	$ -	$ 25,000	$ -	$ 25,000	$ -	$ -	$ 25,000	$ -	$ 25,000	$ 100,000
Total Expenditures	**$ 25,000**	**$ 25,000**	**$ 30,000**	**$ 25,000**	**$ 30,000**	**$ 60,000**	**$ 25,000**	**$ 30,000**	**$ 25,000**	**$ 90,000**	**$ 365,000**

DESCRIPTION OF REVENUE	AMOUNT										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Fund Balance	$ 25,000	$ 25,000	$ 30,000	$ 25,000	$ 30,000	$ 60,000	$ 25,000	$ 30,000	$ 25,000	$ 90,000	$ 365,000
Total Revnues	**$ 25,000**	**$ 25,000**	**$ 30,000**	**$ 25,000**	**$ 30,000**	**$ 60,000**	**$ 25,000**	**$ 30,000**	**$ 25,000**	**$ 90,000**	**$ 365,000**

CAPITAL BUDGET SUMMARY											
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
EXPENDITURE BUDGET	$ 25,000	$ 25,000	$ 30,000	$ 25,000	$ 30,000	$ 60,000	$ 25,000	$ 30,000	$ 25,000	$ 90,000	$ 365,000
REVENUE BUDGET	$ 25,000	$ 25,000	$ 30,000	$ 25,000	$ 30,000	$ 60,000	$ 25,000	$ 30,000	$ 25,000	$ 90,000	$ 365,000

Sauk County Capital Improvement Project

PROJECT:	MIS Virtual Infrastructure	**DEPARTMENT:**	025 - MANAGEMENT INFORMATION SYSTEMS	**MANAGER:**	Steve Pate
PROJECT DESCRIPTION:	Replacment schedule for host servers and storage arrays				
ANALYSIS OF NEED:					
LOCATION:	All MIS Data Centers				

URGENCY		OTHER INFO	
	Mandatory in year proposed		Optional - Saves money	x	Maintenance
	Mandatory within 5 years	x	Optional - Improves service level		New Facility or Service
		x	Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
x Cooperation					

ALTERNATIVES CONSIDERED:	None
IMPACT TO OTHER COUNTY DEPTS:	All departments utilize and depend upon this infrastructure.
ONGOING REVENUES & EXPENSES:	
PREVIOUS ACTIONS:	

DESCRIPTION OF EXPENSE — **AMOUNT**

EXPENDITURES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Storage Array Replacement - HWY	$ -	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Storage Array Replacement - HCH	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ -	$ 300,000
Storage Array Replacement - LEC	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000	$ 200,000
Host Server Replacement - HWY	$ -	$ -	$ -	$ -	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
Host Server Replacement - HCH	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ 60,000
Host Server Replacement - LEC	$ 40,000	$ -	$ -	$ -	$ -	$ -	$ 40,000	$ -	$ -	$ -	$ 80,000
Domain Controller Replacement - SaukWin	$ -	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000	$ 20,000
Domain Controller Replacement - SaukCo	$ -	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000	$ 20,000
Total Expenditures	**$ 40,000**	**$ 150,000**	**$ 30,000**	**$ -**	**$ 120,000**	**$ 190,000**	**$ 40,000**	**$ 150,000**	**$ 30,000**	**$ 120,000**	**$ 870,000**

DESCRIPTION OF REVENUE — **AMOUNT**

REVENUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Fund Balance	$ 40,000	$ 150,000	$ 30,000	$ -	$ 120,000	$ 190,000	$ 40,000	$ 150,000	$ 30,000	$ 120,000	$ 870,000
Total Revenues	**$ 40,000**	**$ 150,000**	**$ 30,000**	**$ -**	**$ 120,000**	**$ 190,000**	**$ 40,000**	**$ 150,000**	**$ 30,000**	**$ 120,000**	**$ 870,000**

CAPITAL BUDGET SUMMARY

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
EXPENDITURE BUDGET	$ 40,000	$ 150,000	$ 30,000	$ -	$ 120,000	$ 190,000	$ 40,000	$ 150,000	$ 30,000	$ 120,000	$ 870,000
REVENUE BUDGET	$ 40,000	$ 150,000	$ 30,000	$ -	$ 120,000	$ 190,000	$ 40,000	$ 150,000	$ 30,000	$ 120,000	$ 870,000

Sauk County Capital Improvement Project

PROJECT:	Mobile & Portable Radio Equipment Replacement	**DEPARTMENT:**	020 - SHERIFF	**MANAGER:**	Richard Meister
PROJECT DESCRIPTION:	Replace of mobile & portable radio equipment on a 6-10 year rotation for the Sheriff's Office				
ANALYSIS OF NEED:	Radio equipment is operated 24 hours a day 7 days a week 365 days a year				
LOCATION:	Sheriff's Office, Patrol				

URGENCY			OTHER INFO	
x	Mandatory in year proposed			Maintenance
	Mandatory within 5 years			New Facility or Service
			x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
				x Emergency response/ preparedness	
				x Security in buildings and for employees	

ALTERNATIVES CONSIDERED:	None
IMPACT TO OTHER COUNTY DEPTS:	Radios are used & worn on daily basis for the safety of the entire County.
ONGOING REVENUES & EXPENSES:	None
PREVIOUS ACTIONS:	In 2022-2023, replaced radio equipment that was previously purchased 15-20 years prior and at the end of its life cycle with the use of ARPA funds.

DESCRIPTION OF EXPENSE	AMOUNT										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Mobile & Portable Radio Equipment	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 1,300,000	$ 130,000	$ 2,430,000
Total Expenditures	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 1,300,000**	**$ 130,000**	**$ 2,430,000**

DESCRIPTION OF REVENUE	AMOUNT										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Continuing Approp Prior Year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	$ -	$ 1,000,000
Fund Balance	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 300,000	$ 130,000	$ 1,430,000
Total Revenues	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 1,300,000**	**$ 130,000**	**$ 2,430,000**

CAPITAL BUDGET SUMMARY											
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
EXPENDITURE BUDGET	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 1,300,000	$ 130,000	$ 2,430,000
REVENUE BUDGET	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 1,300,000	$ 130,000	$ 2,430,000

Sauk County Capital Improvement Project

PROJECT:	**Tri**-County Airport - Airport Master Plan	**DEPARTMENT:**	999 - GENERAL	**MANAGER:**	Marc Higgs
PROJECT DESCRIPTION:	Airport Master Plan				
ANALYSIS OF NEED:	Required by the F.A.A. and needed for future planning.				
LOCATION:	Tri-County Airport , E2525 County Hwy JJ, Spring Green				

URGENCY			OTHER INFO	
x	Mandatory in year proposed	Optional - Saves money	x	Maintenance
	Mandatory within 5 years	Optional - Improves service level		New Facility or Service
		Optional - Reduces overall risk		Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government		Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works		Justice & Public Safety	Outside Issues
x	Economic Development			x	Tri-County Airport		
x	Energy savings / lower carbon footprint						

ALTERNATIVES CONSIDERED:	None.
IMPACT TO OTHER COUNTY DEPTS:	The airport generates sales tax revenue.
ONGOING REVENUES & EXPENSES:	
PREVIOUS ACTIONS:	Design for rehab was started in 2025. The Terminal building is 50 years old and has endured 3 major flood events, with minor remodeling. The siding and roof are past due for replacement and the washrooms are not ADA compliant. Construction is expected in 2026.

DESCRIPTION OF EXPENSE	AMOUNT										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Master Plan	$ 167,000	$ 167,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 334,000
Terminal Building Rehab Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Terminal Building Rehab	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 167,000**	**$ 167,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 334,000**

DESCRIPTION OF REVENUE	AMOUNT										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
WisDot Funding	$ 162,825	$ 162,825	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 325,650
Tax Levy	$ 4,175	$ 4,175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,350
Total Revenues	**$ 167,000**	**$ 167,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 334,000**

CAPITAL BUDGET SUMMARY											
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
EXPENDITURE BUDGET	$ 167,000	$ 167,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 334,000
REVENUE BUDGET	$ 167,000	$ 167,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 334,000

Sauk County Capital Improvement Project

PROJECT:	**UW**-Platteville - Baraboo/Sauk County Campus	**DEPARTMENT:**	999 - GENERAL	**MANAGER:**	Ian Crammond
PROJECT DESCRIPTION:	Renovation, repair, and upgrades to the Fine Arts building. Repairs and replacements to other campus buildings and parking lot as required. Add county network and switch, cameras and card access.				
ANALYSIS OF NEED:					
LOCATION:	UW-Platteville - Baraboo/Sauk County Campus				

URGENCY			OTHER INFO	
	Mandatory in year proposed	x	Optional - Saves money	x	Maintenance
x	Mandatory within 5 years	x	Optional - Improves service level		New Facility or Service
		x	Optional - Reduces overall risk	x	Replacement

STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):

General Government		Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety		Outside Issues	
x	Economic Development				x	Security in buildings and for employees	x	Workforce development
x	Cooperation						x	Communication into/with community

ALTERNATIVES CONSIDERED:	None
IMPACT TO OTHER COUNTY DEPTS:	None
ONGOING REVENUES & EXPENSES:	Maintenance by Building Services Staff
PREVIOUS ACTIONS:	

DESCRIPTION OF EXPENSE	AMOUNT										
EXPENDITURES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
AC Unit for Umhoeffer A241 Classroom	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000
20 ton AC unit for Unhoeffer Bldg	$ 12,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,500
Card Access - start with exterior doors	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000
Parking lot repair	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 125,000
Carpet Replacement	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 175,000
New roof - Maintenance Bldg	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000
Replace fire control panel - Arts Bldg	$ -	$ 16,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,500
Replace fire control panel - Umhoeffer	$ -	$ 16,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,500
Fine Arts ADA bathroom remodel	$ -	$ -	$ -	$ -	$ -	$ 27,500	$ -	$ -	$ -	$ -	$ 27,500
Fine Arts theatre elec. & stage lighting	$ -	$ -	$ -	$ -	$ -	$ 137,500	$ -	$ -	$ -	$ -	$ 137,500
Lange Bldg gym roof replacement	$ -	$ 55,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 55,000
Replace hot water coil & new AC for Arts	$ -	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,000
Cameras	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000
Lange Bldg roof and penthouse replace	$ -	$ -	$ 71,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 71,500

Sauk County Capital Improvement Project

Resurface tennis courts	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000
Lange bldg elevator operating system	$ -	$ -	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,000
Fine Arts mechanicals/boiler manifold	$ -	$ -	$ -	$ -	$ 33,000	$ -	$ -	$ -	$ -	$ -	$ 33,000
Upgrade building controls	$ -	$ -	$ -	$ -	$ -	$ 1,250,000	$ -	$ -	$ -	$ -	$ 1,250,000
Fine Arts bldg art class area remodel	$ -	$ -	$ -	$ -	$ -	$ -	$ 68,750	$ -	$ -	$ -	$ 68,750
Fine Arts bldg concrete floor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 44,000	$ -	$ -	$ 44,000
Fine Arts bldg foyer/entry remodel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,750	$ -	$ -	$ 13,750
Fine arts theatre floor and new seating	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 27,500	$ -	$ 27,500
Fine Arts theatre acoustical ceiling	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,750	$ -	$ 13,750
Total Expenditures	**$ 92,500**	**$ 133,000**	**$ 161,500**	**$ 65,000**	**$ 63,000**	**$ 1,445,000**	**$ 98,750**	**$ 87,750**	**$ 71,250**	**$ 30,000**	**$ 2,247,750**

DESCRIPTION OF REVENUE	**AMOUNT**										
REVENUES	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
Fund Balance	$ 92,500	$ 133,000	$ 161,500	$ 65,000	$ 63,000	$ 1,445,000	$ 98,750	$ 87,750	$ 71,250	$ 30,000	$ 2,247,750
Total Revenues	**$ 92,500**	**$ 133,000**	**$ 161,500**	**$ 65,000**	**$ 63,000**	**$ 1,445,000**	**$ 98,750**	**$ 87,750**	**$ 71,250**	**$ 30,000**	**$ 2,247,750**

CAPITAL BUDGET SUMMARY											
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**TOTAL**
EXPENDITURE BUDGET	$ 92,500	$ 133,000	$ 161,500	$ 65,000	$ 63,000	$ 1,445,000	$ 98,750	$ 87,750	$ 71,250	$ 30,000	$ 2,247,750
REVENUE BUDGET	$ 92,500	$ 133,000	$ 161,500	$ 65,000	$ 63,000	$ 1,445,000	$ 98,750	$ 87,750	$ 71,250	$ 30,000	$ 2,247,750



Debt Service

Debt Service

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs. Any debt service payments financed by proprietary funds are reported in those funds, not here in the debt service fund.

CUSIP #: Committee on Uniform Securities Identification Procedures number. A universally accepted industry standard for securities identification and descriptions. Sauk County's issuer base number CUSIP is 804328.

Sauk County initiated a one-half percent sales tax in 1992. Pursuant to Section 30.04(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."

Sauk County shall comply with all statutory debt requirements, currently Chapter 67 of the Wisconsin Statutes. Subsection 67.03(1)(a) requires that the County's aggregate debt not exceed five percent of the value of the taxable property in the County as equalized for state purposes. Sauk County is currently utilizing well below this maximum. Further, the County shall issue debt only to the extent that the project funded by this debt fulfills a public purpose. Debt shall never be issued to fund ongoing, operational expenses. Debt shall only be issued to the extent that the County is able to fund principal and interest repayments within County levy limitations. The duration of debt should not exceed the life of the assets for which the debt was issued. Bond proceeds shall be invested in County- approved designated depositories and shall strive to earn the maximum interest possible on these invested funds. Notwithstanding, all Internal Revenue Service arbitrage rules shall be followed.

A variety of debt instruments shall be allowed, including sale of bonds or notes in the open market, notes or commercial paper issued by local financial institutions, both capital and operating leases, bond anticipation notes, and lines or letters of credit. The County's tax-exempt status shall be used to the extent allowable. A variety of methods of sale shall be considered and the most advantageous to the County shall be used. These methods may include competitive sale, negotiated sale or private placement. The County shall strive to maintain the highest credit rating possible. When proven cost-effective, credit enhancement in the form of letters of credit, bond insurance or surety bonds may be used. All ongoing disclosure requirements shall be honored.

Goals considered in development of financing plans include maximization of investment earnings, issuance of bank qualified debt to minimize interest costs, maintaining or improving the County's bond rating, and maintenance of flexibility and fluidity. Existing debt may be refunded only if the present value of the refunding instruments' payments demonstrates a savings to the County. Debt shall not be refunded solely for the purpose of improving the County's cash flows.

Investor services, such as Moody's and Standard & Poor's, do detailed in-depth analysis of an issuer's ability to remain a going concern and make bond payments. Based on this analysis, the service provides a rating for each issue. A rating can be enhanced with bond insurance; however, no outstanding bond issues have used bond insurance.

The rating system is similar for each investor service. Moody's, for example, provides ratings of Aaa, Aa, A, Baa, Ba, B, Caa, Ca and C, with Aaa being the highest rating. Each of these rating categories can be further modified with a 1, 2 or 3 to denote higher (1) or lower (3) rankings within that category. In August of 2001, Sauk County was successful in obtaining an increase in its rating from Moody's A1 to Aa3. These ratings were confirmed in 2002, 2004, 2005, 2007 and again in 2009. Moody's recalibrated its rating scale for governmental units in April 2010, and Sauk County's rating was

changed favorably to Aa2. The Aa2 rating was affirmed later in 2010. Sauk County's rating was upgraded to Aa1in conjunction with a 2014 refunding to achieve lower interest rates on existing debt, and affirmed in 2016, 2017, 2019 and 2022.

Significant Changes in the Debt Service Function for 2026

- Debt service repayment starting in 2008 for the Health Care Center building project is recorded in the Health Care Center enterprise fund, not these general debt service accounts.
- Debt service was incurred for Highway facilities and equipment starting in 2023. Those debt repayments will be recorded in the Highway enterprise fund.
- The final debt service on Sauk County's Law Enforcement Center was paid in 2021.

GENERAL OBLIGATION DEBT SCHEDULE
Highway and Health Care Center Funds Combined

Year of Payment	Principal	Interest	Total Payments	Year-End Outstanding Ptincipal
Highway (Enterprise Fund)				
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	2,070,000	1,064,425	3,134,425	33,480,000
2029	2,135,000	1,001,350	3,136,350	31,345,000
2030	2,195,000	936,400	3,131,400	29,150,000
2031-2035	12,040,000	3,636,125	15,676,125	17,110,000
2036-2040	14,025,000	1,641,150	15,666,150	3,085,000
2041-2045	3,085,000	50,131	3,135,131	0
Health Care Center (Enterprise Fund)				
2026	1,050,000	64,050	1,114,050	1,085,000
2027	1,085,000	32,550	1,117,550	0
2028	0	0	0	0
2029	0	0	0	0
2030	0	0	0	0
2031-2035	0	0	0	0
2036-2040	0	0	0	0
2041-2045	0	0	0	0
Total				
2026	3,000,000	1,249,075	4,249,075	38,645,000
2027	3,095,000	1,158,175	4,253,175	35,550,000
2028	2,070,000	1,064,425	3,134,425	33,480,000
2029	2,135,000	1,001,350	3,136,350	31,345,000
2030	2,195,000	936,400	3,131,400	29,150,000
2031-2035	12,040,000	3,636,125	15,676,125	17,110,000
2036-2040	14,025,000	1,641,150	15,666,150	3,085,000
2041-2045	3,085,000	50,131	3,135,131	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 $2,265,000 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.

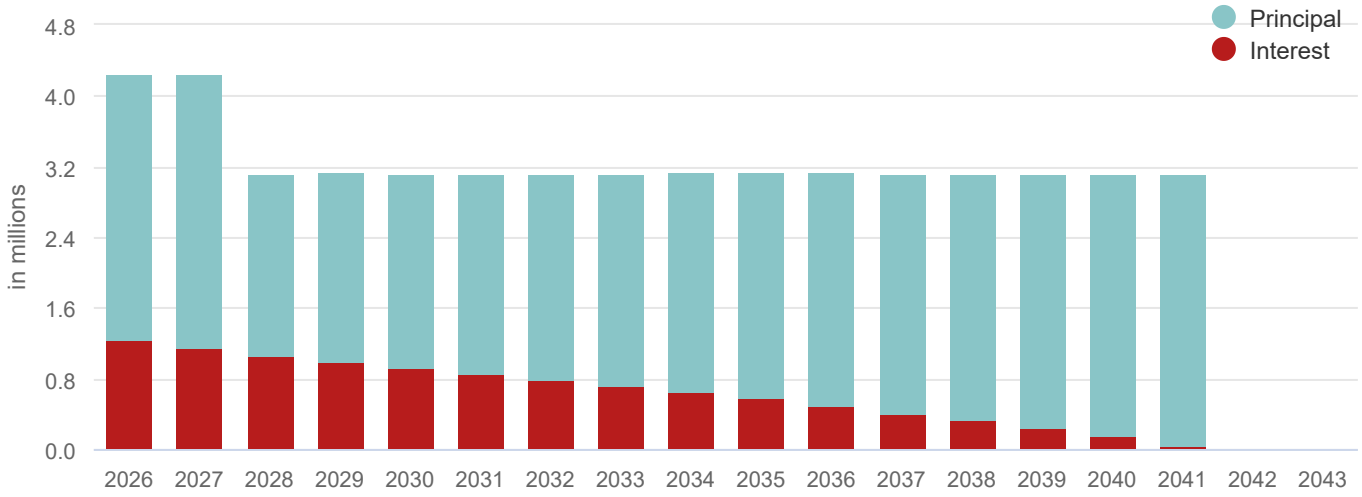
Whenever interest rates are such that opportunities arise to refinance debt and obtain savings, these opportunities will be explored. Further, opportunities to extinguish debt using reserves will be considered.

Legal Debt Limits

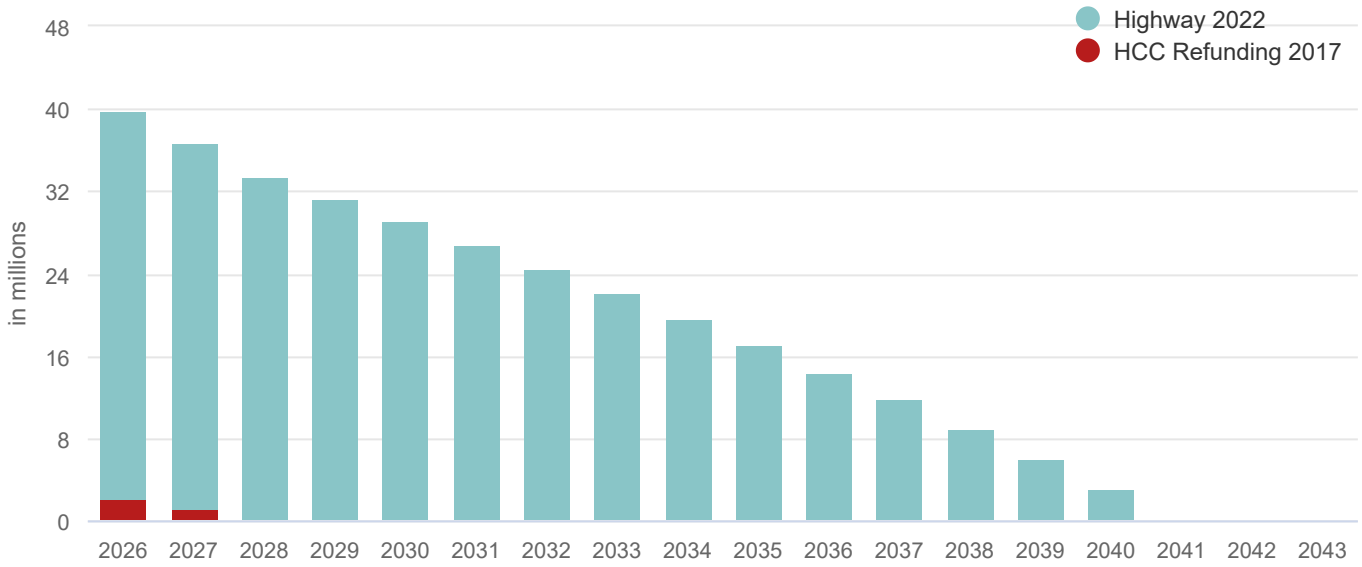
Section 67.03(1) of the Wisconsin Statutes restricts county general obligation debt to "5% of the value of the taxable property located (within the county) as equalized for state purposes." Values equalized for state purposes include tax incremental financing district increments, and do not necessarily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

2025 County Equalization Report as issued by the Wisconsin Department of Revenue		$ 12,943,056,100
5% Debt Limitation	100.00%	$ 647,152,805
Outstanding General Obligation Debt at 1/1/2026	6.44%	$ 41,645,000
Remaining Debt Margin	93.56%	$ 605,507,805

Total Debt Service Payments



Outstanding Principal at Yearend



General Obligation Debt Schedule By Issue

Issue Type:	General Obligation Refunding Bonds				General Obligation Refunding Bonds				General Obligation Bonds			
	Refunding of July 6, 2007 Skilled Nursing Facility				Refunding of October 13, 2009 Skilled Nursing Facility				Highway Department Facility			
Purpose:	$4,925,000				$4,965,000				$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**	**Rate**	**Total**	**Principal**	**Interest**	**Rate**	**Total**	**Principal**	**Interest**	**Rate**	**Total**
2017		67,598		67,598								
2018	25,000	151,150	2.000% *	176,150								
2019	25,000	150,650	2.000% *	175,650								
2020	25,000	150,150	2.000% *	175,150	795,000	154,308	5.000% **	949,308				
2021	25,000	149,650	2.000% *	174,650	865,000	92,200	5.000% **	957,200				
2022	25,000	149,150	2.000% *	174,150	875,000	48,950	5.000% **	923,950				
2023	805,000	148,650	3.000% **	953,650	130,000	5,200	4.000% *	135,200	1,765,000	2,026,666	3.000% *	3,791,666
2024	995,000	124,500	3.000% **	1,119,500					1,835,000	1,298,500	3.000% *	3,133,500
2025	1,020,000	94,650	3.000% **	1,114,650					1,890,000	1,242,625	3.000% *	3,132,625
2026	**1,050,000**	**64,050**	**3.000% ****	**1,114,050**					**1,950,000**	**1,185,025**	**3.000% ***	**3,135,025**
2027	1,085,000	32,550	3.000% **	1,117,550					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
			Average				**Average**				**Average**	
Totals	**5,080,000**	**1,282,748**	**2.990%**	**6,362,748**	**2,665,000**	**300,658**	**4.911%**	**2,965,658**	**45,000,000**	**15,208,022**	**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



General Government

General Government

This function includes revenues received and expenditures incurred to carry out the statutory duties of running the County.

FUNCTIONAL AREA MISSION STATEMENT

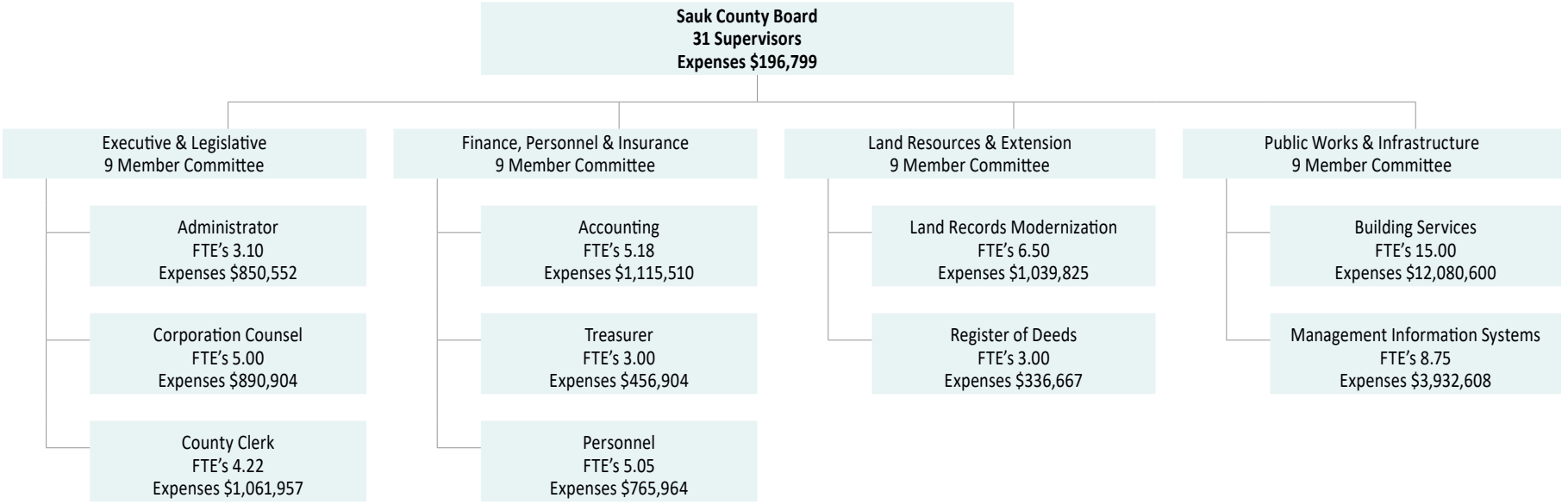
To support the mission of the departments comprising county government through the facilitation of a collaborative environment.

FUNCTIONAL AREA VISION STATEMENT

An environment of cooperation, collaboration, and creativity in which all departments participate in the management of county government operations, to enhance government efficiency and responsiveness.

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

Fiscally Responsible / Essential Services



Significant Changes in the General Government Function for 2026

> 2026 sales tax revenue projections are increased by $500,000 to $12,000,000. This is a cautious estimate based on continued strong sales tax earnings.

> Continued branding and marketing efforts to support and grow the County's economic and community development initiatives are funded through sales tax revenues in 2026 of $558,320.

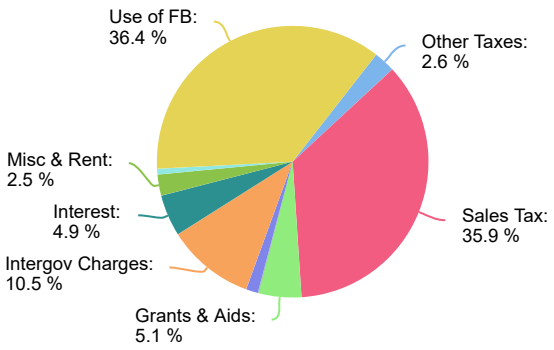
> Interest on invested funds is expected to increase $500,000 to $1,615,637 due to increasing interest rates. Conversely, interest and penalty collected on delinquent taxes is expected to remain steady at $425,000.

> Four elections are anticipated in 2026, increasing County Clerk expenditures and tax levy by $67,000.

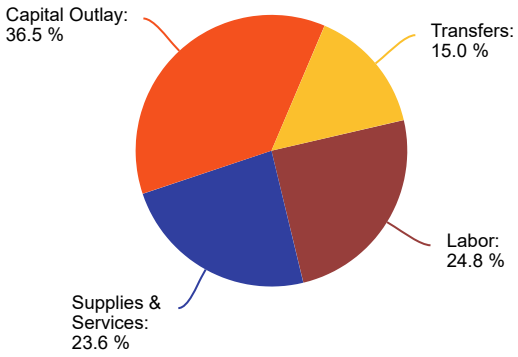
> Rental income is expected to decrease in 2026 by $95,000, due to decommissioning of equipment on two tower sites.

> General Fund balance has been allocated for capital projects of $15,062,460 (park improvements, energy cost saving measures, building maintenance, and highway projects); vacancy factor of $2,000,000; and contingency fund of $350,000.

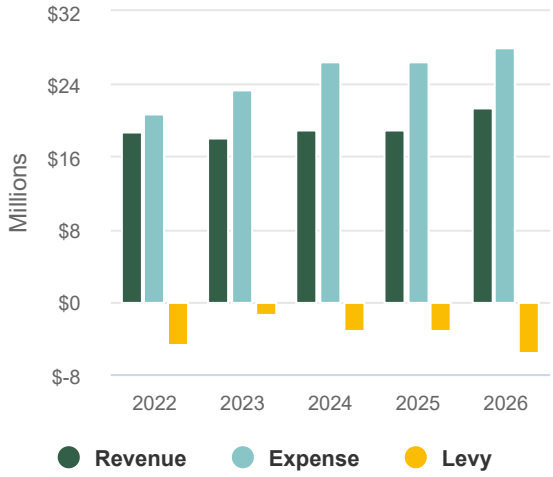
2026 Revenues by Category



2026 Expenses by Category



Revenue, Expense and 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
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 - 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 and maintains adequate internal control over financial reporting.	Number of audit findings issued	Number of new and recurring audit findings is less than three.	7/31/2026
Long term Financial Planning related to County Strategic Plan for 2027 budget	Budget based on adopted strategic plan	Long term financial planning coordination with county stragegic planning enable fiscal preparedness multiple years into the future.	12/31/2028
Implement budget software interface to streamline processes for budget preparation and presentation.	Award received	The budget document represents the results of critical analysis of internal and external factors, as well as the County's goals and mission. The budget document receives the Government Finance Officers Association Distinguished Budget Presentation Award.	12/31/2026
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.	12/31/2026
Provide more comprehensive historical financial and community information	Award received	The Annual Comprehensive Financial Report receives the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.	12/31/2026

Accounting Department

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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.	Wis Stats 59.61, 59.22(3), 59.52(10), 59.61	Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)
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	Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)
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	
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 Stas 65.90	Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings
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	New audit findings reported in the management letter prepared by the County's external auditors Quantity of auditor-generated adjustments to financial statements

Program Evaluation

	Finance	Accounting Services	Reporting	Budget	Audit	Totals
Revenues						
Tax Levy	(54,256)	(412,829)	(128,882)	(192,718)	(228,209)	(1,016,894)
Intergovernmental	-	(1,000)	(2,965)	-	-	(3,965)
Use of Fund Balance	(14,198)	(9,465)	(14,198)	(28,395)	(28,395)	(94,651)
Total Revenues	$ (68,454)	$ (423,294)	$ (146,045)	$ (221,113)	$ (256,604)	$ (1,115,510)
Expenses						
Wages & Benefits	51,786	277,043	120,460	144,384	157,943	751,616
Operating Expenses	16,636	146,267	25,589	76,735	98,667	363,894
Total Expenses	$ 68,422	$ 423,310	$ 146,049	$ 221,119	$ 256,610	$ 1,115,510
Net (Revenue) / Expense	$ (32)	$ 16	$ 4	$ 6	$ 6	$ -
FTE's	0.26	2.31	0.81	0.82	0.97	5.18

Accounting Department

Output Measures - How much are we doing?

Description	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
Accounts payable checks – Number issued, and checks as a percent of checks and direct deposits issued	9,893 100%	9,893 100%	10,000 90%	12,200 85%
Accounts payable direct deposits – Number issued, and direct deposits as a percent of checks and direct deposits issued	0 0%	0 0%	1,000 10%	1,830 15%
Payroll checks - Number issued, and checks as a percent of checks and direct deposits issued	210 1%	210 1%	210 1%	210 1%
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	17,199 99%	17,199 99%	17,200 99%	17,200 99%
W2's issued to employees	851	851	875	865

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

Description	What do the results mean?	2023 Actual	2024 Actual	2025 Estimate	2026 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 2024 budget 74 of 75, or 98%	Yes, for 2024 budget 74 of 75, or 98%	Yes, for 2025 budget 58 of 69, or 84%	Yes, for 2025 budget 58 of 69, or 84%
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.	1 Findings for 2023 audit	1 Findings for 2023 audit	1 Findings for 2024 audit	1 Findings for 2024 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.	TBD, for 2024 financial statements	TBD, for 2024 financial statements	TBD, for 2025 financial statements	TBD, for 2026 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.	Maintain Aa1 rating.	Maintain Aa1 rating.	Maintain Aa1 rating.	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.	1 for 2024 audit	1 for 2024 audit	0 for 2025 audit	0 for 2026 audit

Accounting Department

Oversight Committee: Finance, Personnel & Insurance

Finance Director
1.08 FTE

Finance Manager
1.00 FTE

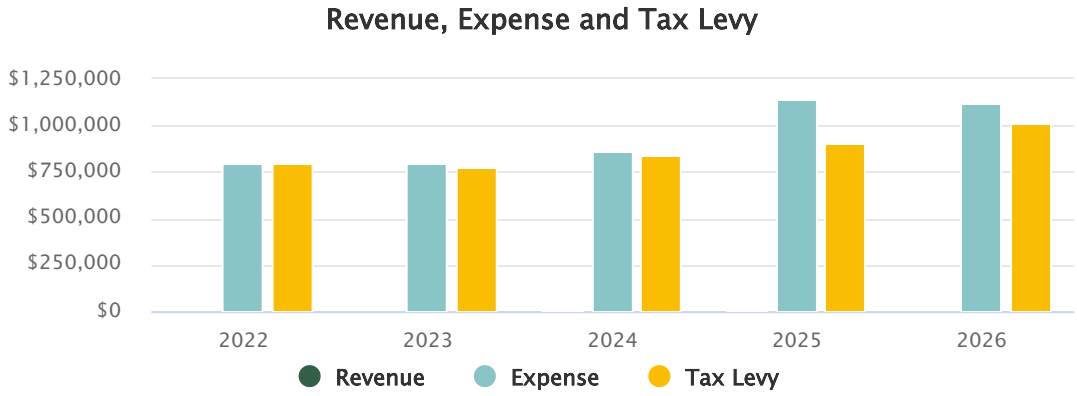
Senior Accountant	Accounting Supervisor
1.00 FTE	1.00 FTE
Accountant Casual	**Payroll/Accounting Specialist**
0.10 FTE	1.00 FTE

	2022	2023	2024	2025	2026
FTE Change	0.00	0.00	0.19	-0.09	0.08
FTE Balance	5.00	5.00	5.19	5.10	5.18

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	800,710	773,944	840,216	910,004	910,004	1,016,894	106,890	11.75%
Grants and Aids	-	399	9,617	2,669	-	-	(2,669)	-100.00%
Intergovernmental	2,984	3,196	4,080	3,772	3,772	3,965	193	5.12%
Use of Fund Balance	-	22,462	12,974	226,588	223,637	94,651	(131,937)	-58.23%
Total Revenues	**803,694**	**800,001**	**866,887**	**1,143,033**	**1,137,413**	**1,115,510**	**(27,523)**	**-2.41%**
Expenses								
Wages & Salaries	394,850	386,499	440,365	478,878	477,038	542,280	63,402	13.24%
Labor Benefits	139,416	136,445	153,587	166,454	166,453	209,336	42,882	25.76%
Supplies & Services	265,721	274,336	272,935	497,701	493,922	363,894	(133,807)	-26.89%
Capital Outlay	-	2,721	-	-	-	-	-	0.00%
Addition to Fund Balance	3,707	-	-	-	-	-	-	0.00%
Total Expenses	**803,694**	**800,001**	**866,887**	**1,143,033**	**1,137,413**	**1,115,510**	**(27,523)**	**-2.41%**

2026 Highlights & Issues on the Horizon

The Accounting Department focuses on strengthening accountability, increasing transparency, and enhancing understandability. With that, the Governmental Accounting Standards Board continues to promulgate numerous new or revised standards in accounting. Financial Policies will continue to be reviewed and amended to meet the needs of the County while still maintaining required safeguards and controls.



Tighter economic times as well as the GASB and SAS requirements noted above, have placed more of a burden on the County's administrative staff, including Accounting. This additional effort is coupled with an expectation that accounting staffing and overhead has not increased.

Budgeting software purchased in the prior year is helping to streamline processes for budget preparation. The tool will build budget templates, collaborate and customize budget with departments, import and merge data to create narrative text, charts for a comprehensive budget book. One time implementation was funded through general fund balance.

Accounting Department

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10007 - ACCOUNTING REVENUE									
411100 - GENERAL PROPERTY TAXES	(800,710)	(773,944)	(840,216)	(455,002)	(910,004)	(910,004)	(910,004)	(1,016,894)	106,890
424299 - AMERICAN RESCUE PLAN ACT	-	(399)	(9,617)	-	-	(2,669)	-	-	(2,669)
451100 - ADMINISTRATIVE FEES	(1,026)	(1,020)	(1,482)	(603)	(1,000)	(1,000)	(1,000)	(1,000)	-
474610 - CSA CONTRACT	(1,958)	(2,176)	(2,598)	(1,184)	(2,772)	(2,772)	(2,772)	(2,965)	193
493010 - FUND BALANCE APPLIED	-	-	-	-	(75,000)	(75,000)	-	(94,651)	19,651
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	-	(151,588)	-	-	(151,588)
Total 10007 - ACCOUNTING REVENUE	**(803,694)**	**(777,539)**	**(853,913)**	**(456,789)**	**(988,776)**	**(1,143,033)**	**(913,776)**	**(1,115,510)**	**(27,523)**
Total Revenues	**(803,694)**	**(777,539)**	**(853,913)**	**(456,789)**	**(988,776)**	**(1,143,033)**	**(913,776)**	**(1,115,510)**	**(27,523)**
Expenses									
10007150 - ACCOUNTING									
511100 - SALARIES PERMANENT REGULAR	393,558	383,783	437,790	216,110	463,385	474,903	474,903	538,461	63,558
511200 - SALARIES-PERMANENT-OVERTIME	517	1,861	1,640	575	2,900	2,900	1,200	3,084	184
511900 - LONGEVITY-FULL TIME	775	855	935	-	1,075	1,075	935	735	(340)
514100 - FICA & MEDICARE TAX	28,469	27,329	31,288	15,425	35,753	35,753	35,752	41,485	5,732
514200 - RETIREMENT-COUNTY SHARE	25,568	25,627	30,214	14,903	32,021	32,021	32,021	34,745	2,724
514400 - HEALTH INSURANCE COUNTY SHARE	84,928	83,171	91,635	49,116	98,227	98,227	98,227	132,568	34,341
514500 - LIFE INSURANCE COUNTY SHARE	175	159	166	78	173	173	173	241	68
514600 - WORKERS COMPENSATION	276	159	284	130	280	280	280	297	17
520900 - CONTRACTED SERVICES	68,372	96,217	85,885	45,355	92,105	94,774	91,725	95,535	761
531100 - POSTAGE AND BOX RENT	651	542	640	586	850	850	800	850	-
531200 - OFFICE SUPPLIES AND EXPENSE	3,706	7,397	2,966	1,350	5,300	7,437	4,000	8,000	563
531300 - PHOTO COPIES	327	287	520	133	400	400	-	-	(400)
531500 - FORMS AND PRINTING	958	826	610	535	1,000	1,000	1,000	1,000	-
531800 - MIS DEPARTMENT CHARGEBACKS	189,463	167,079	181,021	280,680	252,427	387,317	392,317	252,427	(134,890)
532200 - SUBSCRIPTIONS	287	-	-	-	300	300	300	300	-
532400 - MEMBERSHIP DUES	670	670	670	670	680	680	680	680	-
532500 - SEMINARS AND REGISTRATIONS	405	907	300	95	750	3,793	2,000	3,952	159
532600 - ADVERTISING	218	-	-	207	250	250	250	250	-
533200 - MILEAGE	211	231	323	49	400	400	350	400	-
533500 - MEALS AND LODGING	453	180	-	-	500	500	500	500	-
581900 - CAPITAL OUTLAY	-	2,721	-	-	-	-	-	-	-
Total 10007150 - ACCOUNTING	**799,987**	**800,001**	**866,887**	**625,997**	**988,776**	**1,143,033**	**1,137,413**	**1,115,510**	**(27,523)**
Total Expenses	**799,987**	**800,001**	**866,887**	**625,997**	**988,776**	**1,143,033**	**1,137,413**	**1,115,510**	**(27,523)**
-ADDITION TO / USE OF FUND BALANCE	**(3,707)**	**22,462**	**12,974**	**169,208**	**-**	**-**	**223,637**	**-**	

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 - Branding, County, and Community Economic Development
General Government - Broadband Expansion
General Government - Dedicated to high ideals of honor and integrity in relationships
Conservation, Development, Recreation, Culture, and Education - Develop Comprehensive and Strategic Plan
Conservation, Development, Recreation, Culture, and Education - Create events and programs for the education of the county and its citizens
Outside Issues - Affordable/low income housing
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
Implement strategies for improving communications interdepartmentally, between the board and departments, and between the County and its constituency.	1. Develop a county-wide communication plan. 2. Evaluate progress made on updating County-wide policies and procedures and ensure there is a process to communicate with the County Board and team members. 3. Ensure timely programmatic reviews that leads to measurable outcomes. 4. Update the County website to include concise and pertinent information for the public.	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 county 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.	Continual evaluation and improvement

Administrator

Long Range Planning Efforts	Various plans and policies are created, adopted, and implement which set a clear path forward for the effective and efficient use of county resources.	1. Create succession plans for departments, which identify individuals to advance into key roles. Enhance internship and mentor opportunities. Establish academies for first line managers to further develop skills. Offer opportunities for hand--on experiences or rotational assignments. 2. Complete the Comprehensive Plan process utlizing a systems-thinking approach, which ties into the strategic plan. 3. Create a Long-Term Financial Plan, which includes updated financial policies and budget process. 4. Central purchasing. 5. Complete space needs study update for County-owned buildings.	Continual evaluation and improvement
County Board and Department Education	More engaged and informed county board members at committee/County Board meetings.	1. Create and utilize a Committee of the Whole structure when tackling large-scale, county-wide issues. 2. Create educational opportunities for County Board to learn about department services, programs, and processes. 3. Create educational opportunities for departments to learn about other departments.	Continual evaluation and improvement
Implement county wide strategic plan	Peformance metrics identified as part of the plan are tracked and updated accordingly.	1. Create a dashboard to show successful implementation of strategies and goals. 2. Coordinate strategies and goals into performance evaluations. 3. Schedule regular check-ins with departments to verify implementation success and/or issues.	Continual evaluation and improvement
Community Development	Repurposing underutlized property and/or receiving grant funds for the provision of eligible services or programs.	1. Completed plan outlining the future use(s) for the Campus property in Baraboo. 2. Awarding of Innovation Grant for collaboration and cooperation with another entity in the provision of an eligible service or duty that will realize cost savings.	December 2026
Increase value of economic development	1. Adopted “Invest Sauk: Driving Innovation, Building a Resilient Economy, and Empowering Business Growth goal implementation. 2. Increase amount of development funds to Sauk County 3. Increase amount of ED business engagement across the County	1. Partner and collaborate with Sauk County Development Corporation to establish a regional economic development model. 2. Provide and promote insights from the economic development strategic plan to engage partners. 3. Coordinate programs and services promoting economic development across Sauk County with municipalities, townships, and other organizations.	Continual evaluation and improvement
Expand branded community development	1. Enhance and grow “Land Made” Sauk County Brand 2. Provide and promote County products and services to Sauk municipalities	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	Continual evaluation and improvement

Administrator

Program Title	Program Description	Mandates and References	Key Outcome Indicators
Administration	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. 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. 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. 4) Coordinate and direct all administrative and management functions. 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. 6) Project Development and Oversight: Foster problem solving, and continuous learning through all projects and initiatives.	Wis Stats 59.18	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.
Economic Development	Support County economic and community development initiatives. 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. 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. Increase opportunities and access to wraparound services that impact economic growth and stability including access to affordable childcare, affordable housing, proximity and access to quality healthcare, higher education that is in proximity to living in Sauk County and more. Based on the TIPs INVEST SAUK strategic plan 2024, we will continue to develop and promote the more “nontraditional” services that impact economic growth, while promoting and facilitating more traditional factors such as broadband, workforce, incentives and other such items.		Development of new business, and assistance for existing business. Decrease energy consumption for eligible commercial projects. Increase utilization of green energy while saving significant expenditures. Promote economic development through INVEST SAUK driving innovation, building a resilient economy and empowering business growth.

Administrator

Program Evaluation

	Administration	Economic Development	Totals
Revenues			
Tax Levy	(213,641)	-	(213,641)
Sales Tax	-	(558,320)	(558,320)
Grants and Aids	-	(30,000)	(30,000)
User Fees	(500)	-	(500)
Interest	(13,576)	-	(13,576)
Miscellaneous	(34,515)	-	(34,515)
Total Revenues	**$ (262,232)**	**$ (588,320)**	**$ (850,552)**
Expenses			
Wages & Benefits	235,916	213,702	449,618
Operating Expenses	26,316	374,618	400,934
Total Expenses	**$ 262,232**	**$ 588,320**	**$ 850,552**
FTE's	**1.25**	**1.85**	**3.10**

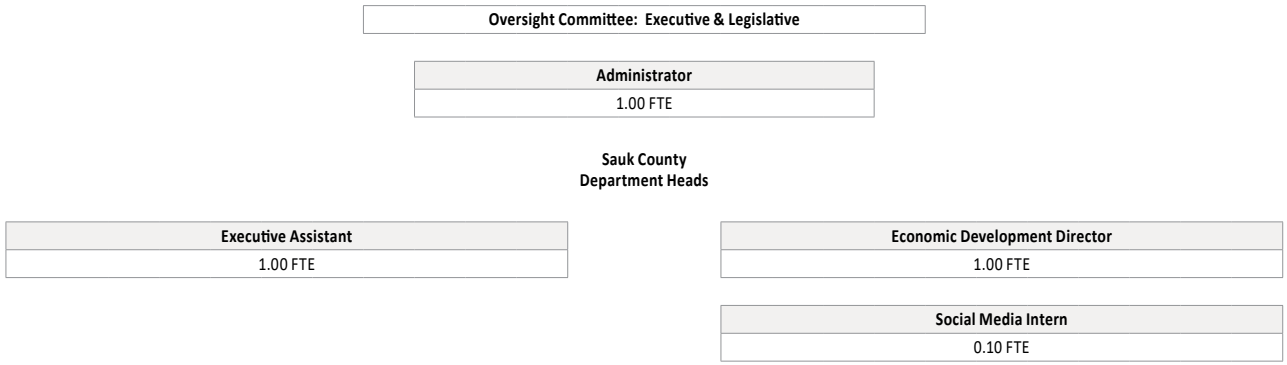
Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Number of Department Head Meetings Held	12	10	12
Number of community events and programs attended	10	20	25
Training or conferences attended	N/A	35	40
Number of business support events	4	10	10
Number of average website sessions per day (public)	129,895 sessions	131,193	132,505
Number of impressions created through marketing/branding	13,035,492	13,165,846	13,297,505
Facebook (reach, page visits, new follows)	Reach - 1.9 million Page visits - 26,800 New follows - 1,200	Reach - 1.91 million Page visits - 27,068 New follows - 1,215	Reach - 19.2 million Page visits - 27,339 New follows - 1,230
Instagram (reach, page visits, new follows)	Reach - 34,000 Page visits - 2,200 New follows - 187	Reach - 34,340 Page visits - 2,222 New follows - 189	Reach - 34,683 Page visits - 2,244 New follows - 191
Number of Business support events	4	10	10

Administrator

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Sales tax	Increases to our sales tax reflect the direct and indirect results of our marketing and branding campaign	$12.98M	$13.5M	$13.5M
Increased number of sessions on the website	With increased number of sessions, the website is keeping individuals engaged longer with the website and encouraging them to return	Session duration - 2:24 Returning users - 50.47%	Session duration - 2:26 Returning users - 50.97%	Session duration - 2:28 Returning users - 51.47%
Trips to Sauk County communities	Utilization of the Explore Sauk website is resulting in trips to our local communities	Baraboo - 9.5% Sauk Prairie - 3.9% Spring Green - 1.1% Reedsburg - 5.4%	Baraboo - 9.59% Sauk Prairie - 3.93% Spring Green - 1.11% Reedsburg - 5.45%	Baraboo - 9.6% Sauk Prairie - 3.96% Spring Green - 1.12% Reedsburg - 5.5%
New business to Sauk County	Through the marketing and communication plan and Economic Devleopment Strategic Plan, new businesses are attracted to our communities	5 Businesses	2 Businesses	2 Businesses



	2022	2023	2024	2025	2026
FTE Change	0.00	0.00	0.10	0.00	0.00
FTE Balance	3.00	3.00	3.10	3.10	3.10

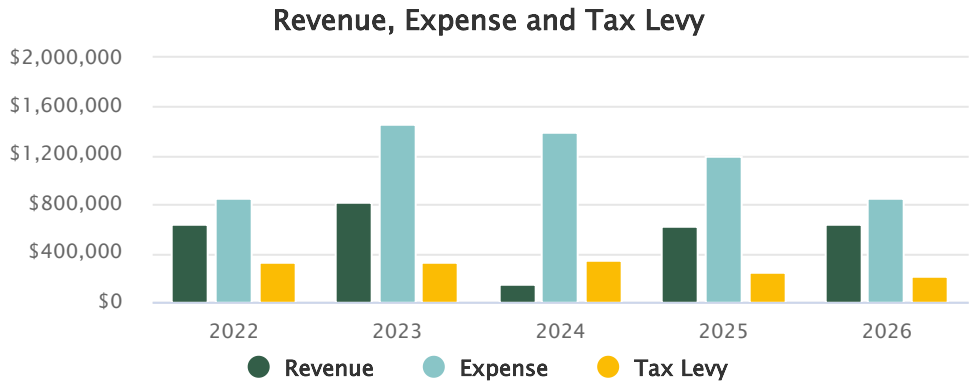
Administrator

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	322,477	329,476	347,201	241,235	241,235	213,641	(27,594)	-11.44%
Sales Tax	-	-	-	491,414	491,414	558,320	66,906	13.61%
Grants and Aids	580,902	765,344	79,459	64,750	64,750	30,000	(34,750)	-53.67%
User Fees	807	680	1,320	-	-	500	500	0.00%
Intergovernmental	-	1,000	8,735	11,437	12,106	-	(11,437)	-100.00%
Interest	23,068	17,649	16,299	14,929	14,929	13,576	(1,353)	-9.06%
Miscellaneous	37,759	33,114	34,464	33,606	33,606	34,515	909	2.70%
Use of Fund Balance	-	317,413	900,594	340,076	314,113	-	(340,076)	-100.00%
Total Revenues	**965,013**	**1,464,676**	**1,388,072**	**1,197,447**	**1,172,153**	**850,552**	**(346,895)**	**-28.97%**
Expenses								
Wages & Salaries	223,875	273,634	333,331	328,829	328,829	338,789	9,960	3.03%
Labor Benefits	71,002	76,237	94,397	103,475	103,371	110,828	7,353	7.11%
Supplies & Services	549,672	1,114,805	960,344	765,143	739,953	400,935	(364,208)	-47.60%
Addition to Fund Balance	120,464	-	-	-	-	-	-	0.00%
Total Expenses	**965,013**	**1,464,676**	**1,388,072**	**1,197,447**	**1,172,153**	**850,552**	**(346,895)**	**-28.97%**

2026 Highlights & Issues on the Horizon

Collaboration and/or partnership with Sauk County Economic Development Corporation to further community and economic development efforts throughout the County. Analysis of other economic development models or collaborative approaches to determine what works best for Sauk County.

Implementation of the Sauk County Strategic Plan, which includes internal organizational strategies and priorities. External strategies and priorities will be included once the Comprehensive Plan is finalized in 2027.



Long-term Financial planning, which goes beyond the annual budget process to identify long term financial trends. Involves a comprehensive look at revenues, expenditures, and key factors that affect the organization. This plan relates to the strategic plan, capital improvement plan, comprehensive plan, and updates to financial policies.

Communication Plan that outlines how we will engage with stakeholders, other audiences, employees, etc. of all levels to share information. Work to improve communication between departments, oversight committees, and the County Board.

Education plan for ensuring that our County Board and employees know and understand the programs and services that are provided by county departments. Ensure that policy makers are receiving the information necessary to make decisions affecting the entire county.

Complete and/or continue work on special projects, to include: expansion of the Great Sauk State Trail, UW-Platteville Baraboo Sauk County Re-imagination Plan, Update to the Sauk County Space Needs Study, Central Purchasing, and Innovation Grant opportunities.

Review and update of County policies and procedures. Process to ensure that such policies and procedures are readily accessible and understood by the Sauk County team.

Succession planning for county departments to ensure that all team members are empowered with the skills and knowledge to advance in key roles with the County.

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10024 - ADMINISTRATOR									
411100 - GENERAL PROPERTY TAXES	(322,477)	(329,476)	(347,201)	(120,617)	(241,235)	(241,235)	(241,235)	(213,641)	(27,594)
412200 - COUNTY SALES TAX REVENUES	-	-	-	(122,855)	(491,414)	(491,414)	(491,414)	(558,320)	66,906
422160 - HO-CHUNK GAMING GRANT	(10,000)	(10,000)	(10,000)	(14,750)	(10,000)	(14,750)	(14,750)	-	(14,750)
424299 - AMERICAN RESCUE PLAN ACT	(520,902)	(755,344)	(69,459)	-	(50,000)	(50,000)	(50,000)	(30,000)	(20,000)
424314 - ECONOMIC DEVELOPMENT GRANT	(50,000)	-	-	-	-	-	-	-	-
452060 - MISCELLANEOUS REVENUES	(807)	(680)	(1,320)	-	-	-	-	(500)	500
472490 - LOCAL GOVT/AGENCY PAYMENTS	-	(1,000)	(8,735)	-	(11,437)	(11,437)	(12,106)	-	(11,437)
481420 - INTEREST ON LOAN PAYMENTS	(22,668)	(17,649)	(16,299)	(8,870)	(14,929)	(14,929)	(14,929)	(13,576)	(1,353)
481430 - LATE FEES	(400)	-	-	-	-	-	-	-	-
481500 - PRINCIPAL REPAYMENTS	(37,759)	(33,114)	(34,464)	(19,628)	(33,606)	(33,606)	(33,606)	(34,515)	909
493010 - FUND BALANCE APPLIED	-	-	-	-	(173,049)	(173,049)	-	-	(173,049)
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	-	(167,027)	-	-	(167,027)
Total 10024 - ADMINISTRATOR	**(965,013)**	**(1,147,263)**	**(487,478)**	**(286,720)**	**(1,025,670)**	**(1,197,447)**	**(858,040)**	**(850,552)**	**(346,895)**
Total Revenues	**(965,013)**	**(1,147,263)**	**(487,478)**	**(286,720)**	**(1,025,670)**	**(1,197,447)**	**(858,040)**	**(850,552)**	**(346,895)**
Expenses									
10024142 - ADMINISTRATOR									
511100 - SALARIES PERMANENT REGULAR	154,178	164,918	209,192	91,036	216,912	216,912	216,912	181,615	(35,297)
511900 - LONGEVITY-FULL TIME	-	54	72	-	100	100	100	75	(25)
512100 - WAGES-PART TIME	2,257	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	11,362	12,151	15,546	6,667	16,601	16,601	16,601	13,899	(2,702)
514200 - RETIREMENT-COUNTY SHARE	9,991	11,221	12,902	6,277	15,082	15,082	15,082	13,082	(2,000)
514400 - HEALTH INSURANCE COUNTY SHARE	31,275	26,013	24,526	13,980	30,197	30,197	30,197	26,989	(3,208)
514500 - LIFE INSURANCE COUNTY SHARE	121	133	95	2	139	139	139	2	(137)
514600 - WORKERS COMPENSATION	143	68	429	284	620	620	620	254	(366)
520900 - CONTRACTED SERVICES	-	11,183	800	20,000	-	50,000	49,010	2,500	(47,500)
522500 - TELEPHONE	650	588	767	260	550	550	550	550	-
531100 - POSTAGE AND BOX RENT	65	76	30	2	30	30	30	25	(5)
531200 - OFFICE SUPPLIES AND EXPENSE	916	1,228	589	356	250	250	500	400	150
531800 - MIS DEPARTMENT CHARGEBACKS	10,176	8,098	3,406	1,745	3,489	3,489	3,489	5,241	1,752
532400 - MEMBERSHIP DUES	-	-	-	1,975	1,200	1,200	2,250	2,000	800
532500 - SEMINARS AND REGISTRATIONS	1,792	330	-	3,464	3,000	3,000	5,500	3,000	-
532801 - STAFF DEVELOPMENT	858	-	31,387	-	-	-	-	-	-
533030 - COMMUNITY EVENTS	9,855	10,000	12,185	-	10,000	10,000	10,000	10,000	-
533200 - MILEAGE	4,167	972	511	13	1,000	1,000	500	2,000	1,000
533500 - MEALS AND LODGING	162	622	134	-	600	600	1,500	600	-
Total 10024142 - ADMINISTRATOR	**237,968**	**247,655**	**312,571**	**146,061**	**299,770**	**349,770**	**352,980**	**262,232**	**(87,538)**
10024684 - ECONOMIC DEVELOPMENT									
511100 - SALARIES PERMANENT REGULAR	67,440	108,656	124,059	59,135	111,817	111,817	111,817	156,974	45,157
511900 - LONGEVITY-FULL TIME	-	6	8	-	-	-	-	125	125
514100 - FICA & MEDICARE TAX	5,017	8,060	9,008	4,296	8,554	8,554	8,554	12,019	3,465

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
514200 - RETIREMENT-COUNTY SHARE	4,385	7,204	8,182	4,039	7,771	7,771	7,771	11,086	3,315
514400 - HEALTH INSURANCE COUNTY SHARE	7,857	10,482	22,286	14,071	23,255	23,255	23,255	31,758	8,503
514500 - LIFE INSURANCE COUNTY SHARE	64	124	113	44	104	104	-	120	16
514600 - WORKERS COMPENSATION	787	781	1,310	536	1,152	1,152	1,152	1,619	467
520100 - CONSULTANT AND CONTRACTUAL	589	-	9,378	1,494	11,437	12,106	12,106	-	(12,106)
521313 - ECONOMIC DEVELOPMENT	517,748	1,076,796	893,520	398,708	553,999	669,107	639,107	360,950	(308,157)
522500 - TELEPHONE	388	588	438	260	200	200	300	300	100
531100 - POSTAGE AND BOX RENT	-	-	-	-	25	25	-	25	-
531200 - OFFICE SUPPLIES AND EXPENSE	262	293	232	556	75	75	800	600	525
531800 - MIS DEPARTMENT CHARGEBACKS	-	-	3,326	2,406	4,811	4,811	4,811	8,744	3,933
532500 - SEMINARS AND REGISTRATIONS	830	1,071	900	1,570	500	6,500	6,500	1,500	(5,000)
533200 - MILEAGE	1,106	2,428	2,566	635	2,000	2,000	2,000	2,000	-
533500 - MEALS AND LODGING	108	532	175	776	200	200	1,000	500	300
Total 10024684 - ECONOMIC DEVELOPMENT	**606,581**	**1,217,021**	**1,075,501**	**488,526**	**725,900**	**847,677**	**819,173**	**588,320**	**(259,357)**
Total Expenses	**844,549**	**1,464,676**	**1,388,072**	**634,587**	**1,025,670**	**1,197,447**	**1,172,153**	**850,552**	**(346,895)**
-ADDITION TO / USE OF FUND BALANCE	**(120,464)**	**317,413**	**900,594**	**347,867**	**-**	**-**	**314,113**	**-**	

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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
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.	12/31/2026
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.	12/31/2026
Mail - Maintain cost effective services	Monitoring overall costs of postal services.	Continue to implement any changes that will keep our usage at minimal levels.	12/31/2026
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.	12/31/2026
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.	12/31/2026
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.	12/31/2026

Program Title	Program Description	Mandates and References	Key Outcome Indicators
Mail	Shipping, receiving and postal duties for the County facilities		
Utilities & Energy Efficiency	Oversight of approximately 425,030 square feet including utilities and energy efficiency measures		Energy consumption
Maintenance	Oversight of maintenance and care of all county facilities and properties, including approximately 425,030 square feet of building space		Work orders and Maintenance cost per square foot
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.		Communication systems (phones, radios, fiber) run at peak efficiency, short or no outages on network.
Outlay	Facility Renovations & Security - $2,498,007 Carry Forward Funds, $250,000 Fund Balance Implement Energy Cost Saving Measures - $2,772,969 Carryforward Funds, $225,000 Fund Balance Communications Upgrade/Battery - $946,728 Carryforward Funds, $137,376 Fund Balance, $40,000 Levy Law Enforcement Center (LEC) Roof Replacement - $1,111,768 Carryforward Funds Elevator Upgrades (Annex Elevator - Court holding) - $176,580 Carryforward Funds Facilities Carpet/Floor Replacement $80,000 Carry Forward Funds Tuckpointing/Caulking $61,590 Carry Forward Funds, $10,000 Levy LEC Kitchen Equipment Replacement - $11,485 Carry Forward Funds Dispatch Center Radio Console Replacement - $30,000 Levy LEC Generator Replacement $500,000 Fund Balance Vehicle Replacement for Communications Engineer $75,000 Fund Balance		

Program Evaluation

	Mail	Utilities & Energy Efficiency	Maintenance	Communications	Totals
Revenues					
Tax Levy	-	(861,492)	(1,322,454)	(89,174)	(2,273,120)
User Fees	-	-	(600)	-	(600)
Intergovernmental	(68,194)	-	(112,830)	(750)	(181,774)
Rent	-	-	(150,000)	(626,510)	(776,510)
Miscellaneous	-	-	(100)	-	(100)
Use of Fund Balance	-	(2,997,969)	(4,828,799)	(1,021,728)	(8,848,496)
Total Revenues	**$ (68,194)**	**$ (3,859,461)**	**$ (6,414,783)**	**$ (1,738,162)**	**$ (12,080,600)**
Expenses					
Wages & Benefits	46,313	63,943	1,109,409	276,935	1,496,600
Operating Expenses	21,881	797,549	603,951	232,123	1,655,504
Outlay	-	2,997,969	4,701,423	1,229,104	8,928,496
Total Expenses	**$ 68,194**	**$ 3,859,461**	**$ 6,414,783**	**$ 1,738,162**	**$ 12,080,600**
FTE's	**0.55**	**0.45**	**10.80**	**2.20**	**14.00**

Building Services

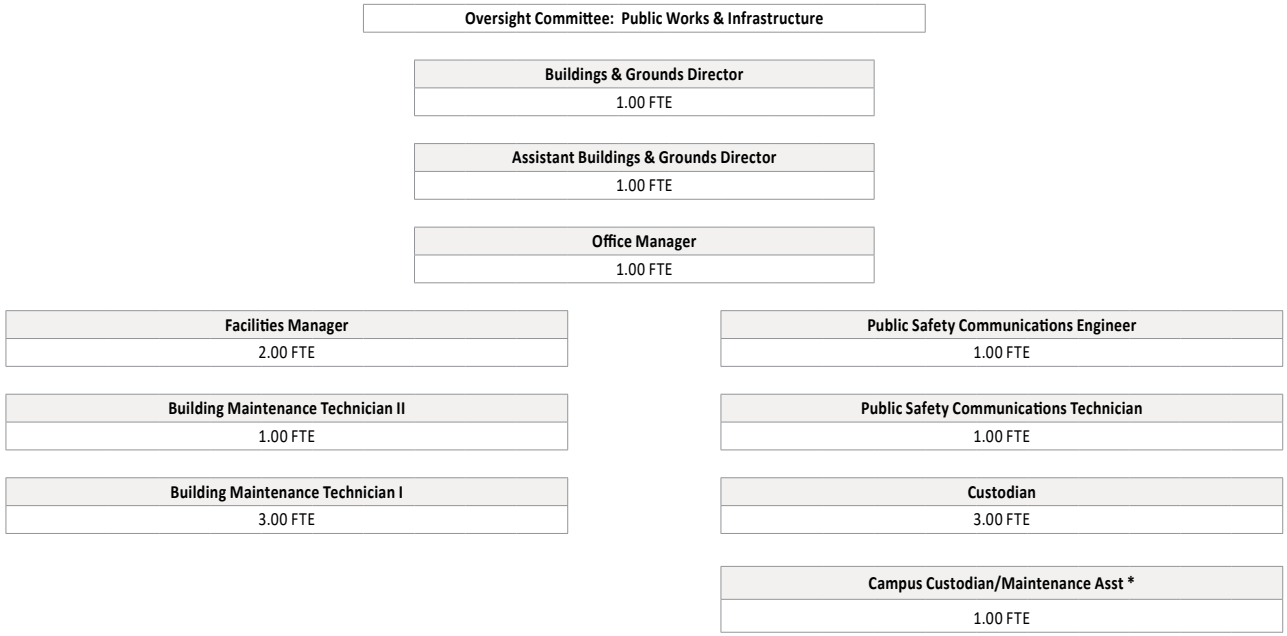
Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Work Orders - Facilities in good working order, issues address quickly and efficiently. No issues with compliance.	2107 Work Orders	2350 Work Orders	2450 Work Orders
Number of pieces of mail processed	137,457	135,000	135,000
Square feet maintained	425,030	425,030	425,030
Energy efficiency projects completed	Continue lighting upgrades in all facilities, Installed new furnace at VARC building, Replaced water heaters at LEC, New AC unit at Happy Hill Tower Site, 2 Bard units at Sauk City Tower Site	Continue lighting upgrades in all facilities, Replaced a Mini-split AC unit in CH, New Bard units at LD, Reeds, and SG Tower Sites, Contracted with Strang to start the Digital Controls Project in the CH	Continue the Digital Controls Project in the CH, Replace generator at LEC, Replace generators at Lavalle and Reedsburg Tower Sites
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.	570 work orders, Replaced Sauk City tower generator, Completed tower lighting and alarm projects, numerous communications maintenance projects completed	700 work orders, 5 fiber lease, 11 tower leases, Security cameras added at 9 tower sites	800 work orders, 5 fiber lease, 11 tower leases

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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	$4.18	$5.89	$5.16
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.	Outages due to lightning strikes on FIber at Goette Rd and generator at Sauk City Tower Site	Minor outages for maintenance on fiber	Minor outages for maintenance on fiber

Building Services



* Salary and benefit expenses for the Campus Custodian are accounted for in General Non-Departmental as part of the UW-Platteville - Baraboo/Sauk County.

	2022	2023	2024	2025	2026
FTE Change	0.00	0.00	1.50	0.00	1.00
FTE Balance	12.50	12.50	14.00	14.00	15.00

Building Services

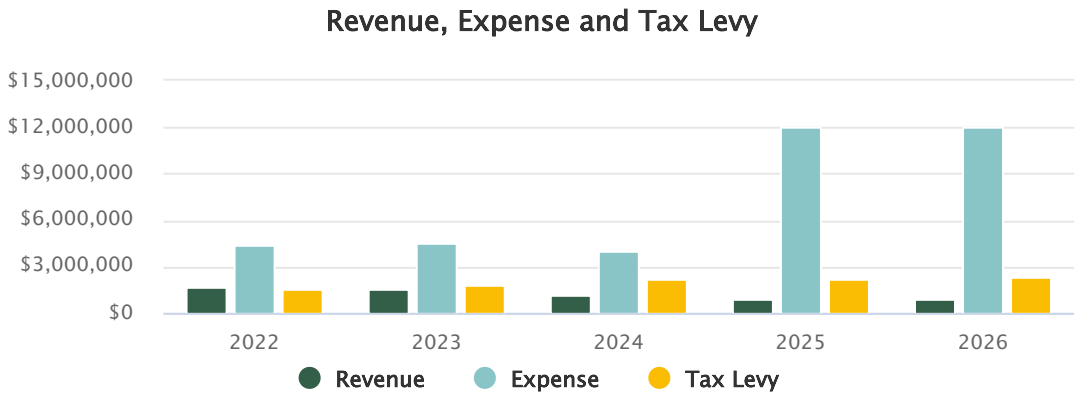
	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	1,615,793	1,827,292	2,202,233	2,184,943	2,184,943	2,273,120	88,177	4.04%
Grants and Aids	766,398	721,125	272,936	-	-	-	-	0.00%
User Fees	5,643	5,058	5,146	3,000	3,000	600	(2,400)	-80.00%
Intergovernmental	64,102	56,089	60,267	66,030	66,030	181,774	115,744	175.29%
Interest	86,405	-	-	-	-	-	-	0.00%
Rent	733,820	802,085	764,045	831,250	818,450	776,510	(54,740)	-6.59%
Miscellaneous	1,313	105	27,444	100	3,107	100	-	0.00%
Use of Fund Balance	1,187,424	1,168,500	728,542	8,890,118	8,898,211	8,848,496	(41,622)	-0.47%
Total Revenues	**4,460,898**	**4,580,254**	**4,060,613**	**11,975,441**	**11,973,741**	**12,080,600**	**105,159**	**0.88%**
Expenses								
Wages & Salaries	723,361	726,063	938,915	997,272	1,001,572	1,060,827	63,555	6.37%
Labor Benefits	269,677	270,665	367,281	401,035	401,035	435,773	34,738	8.66%
Supplies & Services	1,311,937	1,466,856	1,402,090	1,577,016	1,571,016	1,655,504	78,488	4.98%
Capital Outlay	2,155,923	2,116,670	1,352,327	9,000,118	9,000,118	8,928,496	(71,622)	-0.80%
Total Expenses	**4,460,898**	**4,580,254**	**4,060,613**	**11,975,441**	**11,973,741**	**12,080,600**	**105,159**	**0.88%**

Outlay	Total Expense Amount	Property Tax Levy Impact
CH Offices, LEC Admin and WSB Floors	80,000	0
Comm/Infras replacements/upgrades	654,604	0
Communications System Replacements	30,000	0
Digital controls in Courthouse	1,077,356	0
Energy/cost saving measures	1,920,613	0
Install Generator at LEC	500,000	0
Lavalle & Reedsburg Generators	50,000	0
Radio Infrastructure Replacements	419,500	0
Remodel and security improvements	2,750,000	0
Replace hydraulic cylinder assembly	176,580	0
Replace LEC Section C & D (24,136 SQ FT)	1,111,768	0
Tax Levy	0	80,000
Tuckpointing/Caulking of Facilities	71,590	0
Vehicle Replacement	75,000	0
LEC Kitchen Equipment	11,485	
2026 Total	8,928,496	80,000
2027	2,801,379	110,000
2028	1,125,000	110,000
2029	615,000	110,000
2030	335,000	110,000

2026 Highlights & Issues on the Horizon

Maintain ongoing funding for fiber and communications system upgrades, including the replacement of radio consoles. Continue evaluating the costs for a new tower and equipment to address radio coverage gaps in the Hillpoint area.

Due to equipment decommissioning at two tower sites by Bug Tussel, rent revenue for 2026 will decrease by $91,208.



Contracted services for major systems maintenance (HVAC, boilers, elevators, generators, etc.) will rise to $301,000, a 26% increase ($61,500) over 2025.

Remain committed to energy-saving measures to mitigate rising utility costs. Utility costs are projected to reach $897,900, representing a 3% increase ($31,250) from 2025.

Building Services

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10017 - BUILDING SERVICES REVENUE									
411100 - GENERAL PROPERTY TAXES	(1,615,793)	(1,827,292)	(2,202,233)	(1,092,472)	(2,184,943)	(2,184,943)	(2,184,943)	(2,273,120)	88,177
424299 - AMERICAN RESCUE PLAN ACT	(766,398)	(721,125)	(272,936)	-	-	-	-	-	-
472490 - LOCAL GOVT/AGENCY PAYMENTS	(409)	(2,047)	(1,646)	(622)	(1,000)	(1,000)	(1,000)	(750)	(250)
474010 - DEPARTMENTAL CHARGES	(63,693)	(53,871)	(58,621)	(23,437)	(65,030)	(65,030)	(65,030)	(68,194)	3,164
474012 - DEPARTMENTAL CHRGS-OTHER	-	(171)	-	-	-	-	-	(112,830)	112,830
481100 - INTEREST ON INVESTMENTS	(86,405)	-	-	-	-	-	-	-	-
482100 - RENT OF COUNTY BUILDINGS	(126,288)	(115,904)	(123,354)	(74,626)	(118,500)	(118,500)	(118,500)	(150,000)	31,500
482470 - RENT/LEASE - TOWER SPACE	(344,578)	(422,303)	(362,596)	(243,326)	(426,750)	(426,750)	(413,950)	(331,510)	(95,240)
482480 - RENT/LEASE - FIBER OPTICS	(262,954)	(263,878)	(278,095)	(176,548)	(286,000)	(286,000)	(286,000)	(295,000)	9,000
483700 - VENDING MACHINE SALES	(5,643)	(5,058)	(5,146)	(3,015)	(3,000)	(3,000)	(3,000)	(600)	(2,400)
484160 - MISCELLANEOUS REVENUES	(1,313)	(105)	(10,529)	(1,412)	(100)	(100)	(1,411)	(100)	-
486300 - INSURANCE RECOVERIES	-	-	(16,915)	(1,696)	-	-	(1,696)	-	-
493010 - FUND BALANCE APPLIED	-	-	-	-	(2,831,204)	(2,831,204)	-	(1,187,376)	(1,643,828)
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	(4,374,288)	(6,058,914)	-	(7,661,120)	1,602,206
Total 10017 - BUILDING SERVICES REVENUE	**(3,273,474)**	**(3,411,754)**	**(3,332,071)**	**(1,617,154)**	**(10,290,815)**	**(11,975,441)**	**(3,075,530)**	**(12,080,600)**	**105,159**
Total Revenues	**(3,273,474)**	**(3,411,754)**	**(3,332,071)**	**(1,617,154)**	**(10,290,815)**	**(11,975,441)**	**(3,075,530)**	**(12,080,600)**	**105,159**
Expenses									
10017110 - BLDG SRVCS ADMINISTRATION									
511100 - SALARIES PERMANENT REGULAR	180,752	197,976	268,948	133,493	282,360	282,360	286,360	286,808	4,448
511900 - LONGEVITY-FULL TIME	310	280	760	-	820	820	820	858	38
514100 - FICA & MEDICARE TAX	13,139	14,529	20,036	9,929	21,663	21,663	21,663	22,022	359
514200 - RETIREMENT-COUNTY SHARE	11,874	13,587	18,701	9,327	19,681	19,681	19,681	20,727	1,046
514400 - HEALTH INSURANCE COUNTY SHARE	30,526	40,038	62,655	33,474	67,162	67,162	67,162	71,356	4,194
514500 - LIFE INSURANCE COUNTY SHARE	36	39	49	21	49	49	49	56	7
514600 - WORKERS COMPENSATION	2,817	1,704	3,394	1,382	2,917	2,917	2,917	2,964	47
519100 - UNIFORM ALLOWANCE	-	-	-	-	-	-	-	190	190
522500 - TELEPHONE	5,537	5,932	5,420	2,278	5,200	5,200	5,200	5,600	400
525010 - MAJOR REPAIRS	23,000	54,189	1,300	2,920	40,000	40,000	40,000	40,000	-
525011 - BUILDING SECURITY	7,746	2,128	2,522	344	5,000	5,000	5,000	3,500	(1,500)
531100 - POSTAGE AND BOX RENT	126	104	74	14	350	350	350	300	(50)
531200 - OFFICE SUPPLIES AND EXPENSE	345	482	285	228	500	500	500	500	-
531800 - MIS DEPARTMENT CHARGEBACKS	6,489	41,789	9,905	2,873	5,085	5,085	5,085	8,570	3,485
532200 - SUBSCRIPTIONS	-	-	-	-	100	100	100	100	-
532400 - MEMBERSHIP DUES	-	-	-	-	100	100	100	100	-
532800 - TRAINING AND INSERVICE	147	405	1,272	-	2,000	2,000	2,000	2,000	-
533100 - VEHICLE EXPENSES	6,256	2,439	2,064	299	3,000	3,000	3,000	3,000	-
533200 - MILEAGE	-	23	102	-	200	200	200	200	-
533500 - MEALS AND LODGING	-	-	-	-	200	200	200	200	-
581900 - CAPITAL OUTLAY	1,034,631	1,392,668	405,812	237,128	5,124,206	6,173,750	6,173,750	6,076,139	(97,611)

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 10017110 - BLDG SRVCS ADMINISTRATION	**1,323,731**	**1,768,312**	**803,299**	**433,710**	**5,580,593**	**6,630,137**	**6,634,137**	**6,545,190**	**(84,947)**
10017162 - HS SERV/RDBGS/6TH STR									
511100 - SALARIES PERMANENT REGULAR	47,230	49,128	56,122	27,582	58,302	58,302	58,302	62,239	3,937
511200 - SALARIES-PERMANENT-OVERTIME	-	-	396	-	1,261	1,261	1,261	1,347	86
511900 - LONGEVITY-FULL TIME	220	240	260	-	280	280	280	300	20
514100 - FICA & MEDICARE TAX	3,532	3,670	4,199	2,043	4,578	4,578	4,578	4,895	317
514200 - RETIREMENT-COUNTY SHARE	3,087	3,358	3,919	1,917	4,159	4,159	4,159	4,607	448
514400 - HEALTH INSURANCE COUNTY SHARE	7,678	7,555	8,245	4,339	8,677	8,677	8,677	9,537	860
514500 - LIFE INSURANCE COUNTY SHARE	24	27	26	13	26	26	26	52	26
514600 - WORKERS COMPENSATION	733	423	711	284	616	616	616	659	43
519100 - UNIFORM ALLOWANCE	-	-	-	-	-	-	-	100	100
520900 - CONTRACTED SERVICES	12,308	10,261	10,398	6,802	15,000	15,000	15,000	17,500	2,500
522900 - UTILITIES	26,140	21,993	24,278	11,062	27,500	27,500	27,500	28,500	1,000
523000 - TRADE SERVICES	-	-	-	-	1,000	1,000	1,000	1,000	-
531400 - SMALL EQUIPMENT	-	-	235	-	250	250	250	250	-
531800 - MIS DEPARTMENT CHARGEBACKS	796	(44)	797	429	858	858	858	882	24
533100 - VEHICLE EXPENSES	1,339	1,148	1,360	-	2,500	2,500	2,500	2,000	(500)
534000 - OPERATING/MEETING SUPPLIES	15,964	10,995	3,777	2,489	7,000	7,000	7,000	7,000	-
551000 - INSURANCE	1,629	1,707	1,779	533	1,900	1,900	1,900	1,900	-
Total 10017162 - HS SERV/RDBGS/6TH STR	**120,680**	**110,461**	**116,502**	**57,493**	**133,907**	**133,907**	**133,907**	**142,768**	**8,861**
10017163 - HS-SHELTERED WORKSHOP									
523000 - TRADE SERVICES	430	1,231	430	750	2,800	2,800	2,800	2,800	-
534000 - OPERATING/MEETING SUPPLIES	-	358	-	-	1,000	1,000	1,000	1,000	-
551000 - INSURANCE	3,403	3,527	3,674	-	3,800	3,800	3,800	3,800	-
Total 10017163 - HS-SHELTERED WORKSHOP	**3,833**	**5,116**	**4,104**	**750**	**7,600**	**7,600**	**7,600**	**7,600**	**-**
10017180 - POSTAGE METERING									
511100 - SALARIES PERMANENT REGULAR	35,997	27,861	31,373	15,603	33,027	33,027	33,027	35,041	2,014
511200 - SALARIES-PERMANENT-OVERTIME	-	-	-	-	715	715	715	1,175	460
511900 - LONGEVITY-FULL TIME	220	231	242	-	253	253	253	264	11
514100 - FICA & MEDICARE TAX	2,687	2,079	2,342	1,168	2,601	2,601	2,601	2,791	190
514200 - RETIREMENT-COUNTY SHARE	2,356	1,911	2,182	1,084	2,363	2,363	2,363	2,626	263
514400 - HEALTH INSURANCE COUNTY SHARE	5,809	4,176	4,448	2,386	4,773	4,773	4,773	4,023	(750)
514500 - LIFE INSURANCE COUNTY SHARE	20	16	15	6	15	15	15	17	2
514600 - WORKERS COMPENSATION	560	241	396	161	350	350	350	376	26
520900 - CONTRACTED SERVICES	10,977	11,436	12,310	4,945	12,500	12,500	12,500	13,500	1,000
524800 - MAINTENANCE AGREEMENT	-	-	-	-	1,000	1,000	1,000	-	(1,000)
531100 - POSTAGE AND BOX RENT	1,580	1,780	1,980	-	2,000	2,000	2,000	2,000	-
531800 - MIS DEPARTMENT CHARGEBACKS	710	-	848	467	935	935	935	882	(53)
534000 - OPERATING/MEETING SUPPLIES	3,447	4,471	5,605	2,859	4,500	4,500	4,500	5,500	1,000
581900 - CAPITAL OUTLAY	-	14,628	-	-	-	-	-	-	-

Building Services

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 10017180 - POSTAGE METERING	**64,363**	**68,830**	**61,741**	**28,679**	**65,032**	**65,032**	**65,032**	**68,195**	**3,163**
10017182 - GENERAL COUNTY BUILDINGS									
511100 - SALARIES PERMANENT REGULAR	285,614	272,785	412,713	164,585	345,600	345,600	345,600	366,642	21,042
511200 - SALARIES-PERMANENT-OVERTIME	1,991	560	3,642	1,228	8,091	8,091	8,091	8,924	833
511900 - LONGEVITY-FULL TIME	620	725	990	-	1,603	1,603	1,603	1,529	(74)
514100 - FICA & MEDICARE TAX	20,787	19,603	30,023	11,895	27,180	27,180	27,180	28,870	1,690
514200 - RETIREMENT-COUNTY SHARE	18,705	18,603	28,829	11,529	24,693	24,693	24,693	27,173	2,480
514400 - HEALTH INSURANCE COUNTY SHARE	86,844	82,781	122,945	56,714	110,809	110,809	110,809	120,786	9,977
514500 - LIFE INSURANCE COUNTY SHARE	90	105	187	56	120	120	120	169	49
514600 - WORKERS COMPENSATION	4,453	2,349	5,233	1,709	3,660	3,660	3,660	3,886	226
519100 - UNIFORM ALLOWANCE	150	75	375	75	-	-	300	300	300
520900 - CONTRACTED SERVICES	94,928	96,356	114,001	81,196	102,000	102,000	102,000	150,000	48,000
522900 - UTILITIES	268,515	293,066	276,066	119,479	288,250	288,250	288,250	298,550	10,300
523000 - TRADE SERVICES	2,400	1,280	2,560	1,031	3,500	3,500	3,500	3,500	-
525100 - VENDING MACHINES	4,903	6,404	6,386	-	6,000	6,000	-	-	(6,000)
531100 - POSTAGE AND BOX RENT	65	-	140	-	150	150	150	150	-
531400 - SMALL EQUIPMENT	3,378	1,306	2,299	-	2,000	2,000	2,000	2,000	-
531800 - MIS DEPARTMENT CHARGEBACKS	3,023	2,583	6,803	3,684	7,368	7,368	7,368	6,681	(687)
533100 - VEHICLE EXPENSES	918	1,796	807	221	2,250	2,250	2,250	2,250	-
534000 - OPERATING/MEETING SUPPLIES	76,992	91,285	72,932	36,700	100,000	100,000	100,000	110,000	10,000
551000 - INSURANCE	32,661	33,579	35,706	-	35,250	35,250	35,250	37,000	1,750
Total 10017182 - GENERAL COUNTY BUILDINGS	**907,037**	**925,241**	**1,122,637**	**490,102**	**1,068,524**	**1,068,524**	**1,062,824**	**1,168,410**	**99,886**
10017184 - COMMUNICATIONS SYSTEM									
511100 - SALARIES PERMANENT REGULAR	95,822	99,052	161,963	80,872	172,414	172,414	172,414	195,661	23,247
511200 - SALARIES-PERMANENT-OVERTIME	-	-	-	-	1,223	1,223	1,223	1,298	75
511900 - LONGEVITY-FULL TIME	380	400	420	-	440	440	440	482	42
514100 - FICA & MEDICARE TAX	7,223	7,462	12,049	5,963	13,317	13,317	13,317	15,120	1,803
514200 - RETIREMENT-COUNTY SHARE	6,305	6,811	11,254	5,644	12,098	12,098	12,098	14,231	2,133
514400 - HEALTH INSURANCE COUNTY SHARE	7,678	7,592	22,064	15,533	31,065	31,065	31,065	36,603	5,538
514500 - LIFE INSURANCE COUNTY SHARE	-	-	6	3	6	6	6	8	2
514600 - WORKERS COMPENSATION	1,497	857	2,042	836	1,793	1,793	1,793	2,036	243
519100 - UNIFORM ALLOWANCE	-	-	-	-	-	-	-	210	210
520900 - CONTRACTED SERVICES	23,046	46,219	57,242	2,432	35,000	35,000	35,000	35,000	-
522500 - TELEPHONE	3,300	3,313	3,300	1,658	3,600	3,600	3,600	3,500	(100)
522900 - UTILITIES	64,192	92,446	79,870	36,211	96,850	96,850	96,850	100,350	3,500
523000 - TRADE SERVICES	792	626	683	399	5,000	5,000	5,000	5,000	-
524800 - MAINTENANCE AGREEMENT	23,790	26,169	28,786	28,786	31,000	31,000	31,000	32,000	1,000
531100 - POSTAGE AND BOX RENT	745	762	662	537	1,500	1,500	1,500	1,500	-
531200 - OFFICE SUPPLIES AND EXPENSE	-	-	477	99	250	250	250	250	-
531400 - SMALL EQUIPMENT	13,419	16,046	35,424	16,733	33,000	33,000	33,000	35,000	2,000
531800 - MIS DEPARTMENT CHARGEBACKS	1,289	(320)	7,077	4,032	8,065	8,065	8,065	3,320	(4,745)
532800 - TRAINING AND INSERVICE	-	-	-	-	1,000	1,000	1,000	1,000	-

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
533100 - VEHICLE EXPENSES	11,581	10,972	12,282	4,100	12,000	12,000	12,000	12,000	-
551000 - INSURANCE	2,650	2,747	2,862	-	2,910	2,910	2,910	3,200	290
581900 - CAPITAL OUTLAY	705,572	278,189	368,572	113,265	1,208,021	1,523,448	1,523,448	1,229,104	(294,344)
Total 10017184 - COMMUNICATIONS SYSTEM	**969,281**	**599,343**	**807,035**	**317,103**	**1,670,552**	**1,985,979**	**1,985,979**	**1,726,873**	**(259,106)**
10017265 - WEST BARABOO GARAGE									
522900 - UTILITIES	4,600	3,582	4,286	2,319	5,200	5,200	5,200	5,500	300
534000 - OPERATING/MEETING SUPPLIES	97	-	4,966	-	5,500	5,500	5,500	5,000	(500)
551000 - INSURANCE	-	-	-	-	510	510	510	500	(10)
Total 10017265 - WEST BARABOO GARAGE	**4,697**	**3,582**	**9,252**	**2,319**	**11,210**	**11,210**	**11,210**	**11,000**	**(210)**
10017270 - LAW ENFORCEMENT CENTER									
511100 - SALARIES PERMANENT REGULAR	73,433	75,853	92	39,724	87,714	87,714	87,714	93,989	6,275
511200 - SALARIES-PERMANENT-OVERTIME	43	223	-	127	2,530	2,530	2,530	2,711	181
511900 - LONGEVITY-FULL TIME	579	599	619	-	639	639	639	659	20
514100 - FICA & MEDICARE TAX	5,378	5,574	98	2,915	6,953	6,953	6,953	7,456	503
514200 - RETIREMENT-COUNTY SHARE	4,818	5,220	49	2,775	6,316	6,316	6,316	7,017	701
514400 - HEALTH INSURANCE COUNTY SHARE	19,810	19,624	1,167	9,795	22,387	22,387	22,387	24,605	2,218
514500 - LIFE INSURANCE COUNTY SHARE	67	74	-	30	72	72	72	101	29
514600 - WORKERS COMPENSATION	1,144	657	17	411	936	936	936	1,004	68
519100 - UNIFORM ALLOWANCE	-	75	-	75	-	-	-	100	100
520900 - CONTRACTED SERVICES	66,584	57,269	65,602	52,568	75,000	75,000	75,000	85,000	10,000
522900 - UTILITIES	353,145	375,001	364,373	156,979	400,000	400,000	400,000	410,000	10,000
522901 - UTILITIES-SOLAR	44,726	45,320	48,558	25,273	48,850	48,850	48,850	55,000	6,150
523000 - TRADE SERVICES	-	-	-	-	5,000	5,000	5,000	5,000	-
531400 - SMALL EQUIPMENT	62	-	704	-	1,800	1,800	1,800	1,800	-
531800 - MIS DEPARTMENT CHARGEBACKS	1,945	1,232	(662)	967	1,935	1,935	1,935	1,819	(116)
533100 - VEHICLE EXPENSES	3,925	7,187	2,497	1,603	3,000	3,000	3,000	3,000	-
534000 - OPERATING/MEETING SUPPLIES	40,833	41,315	38,662	18,934	70,000	70,000	70,000	50,000	(20,000)
551000 - INSURANCE	30,917	32,190	33,532	127	34,000	34,000	34,000	35,000	1,000
581900 - CAPITAL OUTLAY	415,720	431,185	577,943	51,928	983,265	1,302,920	1,302,920	1,623,253	320,333
Total 10017270 - LAW ENFORCEMENT CENTER	**1,063,129**	**1,098,598**	**1,133,251**	**364,231**	**1,750,397**	**2,070,052**	**2,070,052**	**2,407,514**	**337,462**
10017411 - ANIMAL SHELTER									
523000 - TRADE SERVICES	3,745	354	2,358	-	2,500	2,500	2,500	2,500	-
551000 - INSURANCE	402	417	434	-	500	500	500	550	50
Total 10017411 - ANIMAL SHELTER	**4,147**	**771**	**2,792**	**-**	**3,000**	**3,000**	**3,000**	**3,050**	**50**
Total Expenses	**4,460,898**	**4,580,254**	**4,060,613**	**1,694,387**	**10,290,815**	**11,975,441**	**11,973,741**	**12,080,600**	**105,159**
-ADDITION TO / USE OF FUND BALANCE	**1,187,424**	**1,168,500**	**728,542**	**77,233**	**-**	**-**	**8,898,211**	**-**	

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 statutorily and contractually defined areas.

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
Conservation, Development, Recreation, Culture and Education - Develop Strategic Plan
Conservation, Development, Recreation, Culture and Education - Great Sauk Trail Completion
Conservation, Development, Recreation, Culture and Education - Protect Air, Water and Land
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
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 strategic plan; Great Sauk State Trail completion; air, water and land resource protection in a timely manner	12/31/2026
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	12/31/2026
Support Administration and Personnel with legal services for Human Resources issues	Timely services on Human Resources issues.	Provide legal analysis and opinions on the Human Resources related issues	12/31/2026
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)	12/31/2026

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Attorneys and staff provide consistently reliable, timely and helpful legal assistance or law related service for all units of Sauk County government.
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	Assigned attorney and staff actively works to meet SCDHS needs and address SCDHS issues with clear advice, open communication, accessibility and professionalism.
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.		Child Support Agency improves its metrics due to proactive legal support.

Program Evaluation

	General Government Legal Services	Human Services / Children in Needs of Protection & Services / Terminations of Parental Rights	Child Support Enforcement	Totals
Revenues				
Tax Levy	(539,092)	(76,473)	-	(615,565)
Intergovernmental	-	(150,000)	(125,339)	(275,339)
Total Revenues	**$ (539,092)**	**$ (226,473)**	**$ (125,339)**	**$ (890,904)**
Expenses				
Wages & Benefits	467,811	74,473	124,739	667,023
Operating Expenses	71,281	152,000	600	223,881
Total Expenses	**$ 539,092**	**$ 226,473**	**$ 125,339**	**$ 890,904**
FTE's	**3.35**	**0.64**	**1.01**	**5.00**

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Legal Inquiries, Opinions and other Legal Document Reviews	650	700	500
Enforcement/Litigation Reviews/Conferences/Actions	150	175	150
Guardianship/Protective Placement Reviews/Actions	125	130	130
Civil Commitment Actions	125	130	130
TPR/CHIPS Reviews/Actions	150	140	140
Paternity Child Support	650	650	650

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Legal Inquiries & Opinions	Departments/officials receive advice/guidance on simple legal matters in accordance with CCO policies. Review claims, resolutions/contracts/policies/rules for legal compliance.	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%

Corporation Counsel

Oversight Committee: Executive & Legislative

Corporation Counsel
1.00 FTE

Assistant Corporation Counsel
(Child Support Enforcement)
1.00 FTE

Assistant Corporation Counsel
(Termination of Parental Rights)
Contracted

Assistant Corporation Counsel
(General Civil Law)
1.00 FTE

Office Manager
1.00 FTE

Paralegal
1.00 FTE

	2022	2023	2024	2025	2026
FTE Change	0.50	0.00	-1.00	0.00	0.00
FTE Balance	6.00	6.00	5.00	5.00	5.00

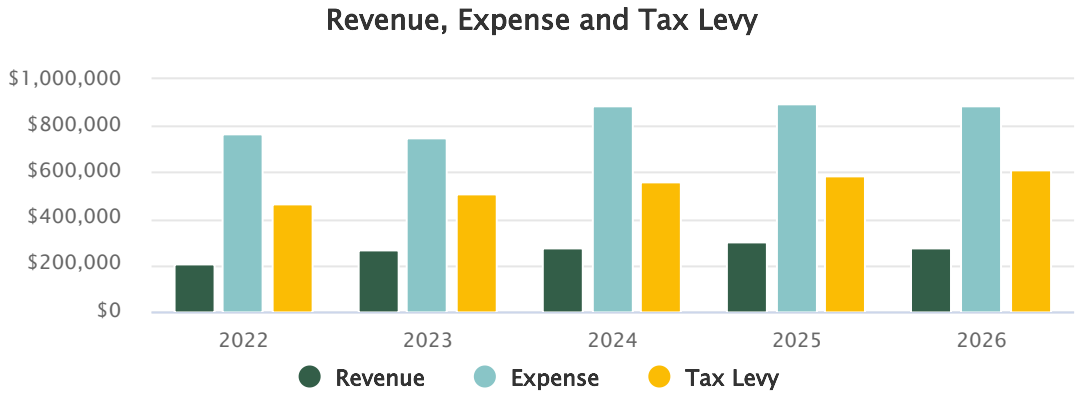
Corporation Counsel

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	468,071	510,785	563,835	585,838	585,838	615,565	29,727	5.07%
Intergovernmental	210,839	263,099	272,842	297,945	287,945	275,339	(22,606)	-7.59%
Use of Fund Balance	87,916	-	52,373	10,135	14,794	-	(10,135)	-100.00%
Total Revenues	**766,826**	**773,884**	**889,050**	**893,918**	**888,577**	**890,904**	**(3,014)**	**-0.34%**
Expenses								
Wages & Salaries	459,231	431,029	489,037	505,489	470,448	507,875	2,386	0.47%
Labor Benefits	135,815	135,182	141,791	163,797	161,341	159,148	(4,649)	-2.84%
Supplies & Services	171,780	180,235	258,222	224,632	256,788	223,881	(751)	-0.33%
Addition to Fund Balance	-	27,438	-	-	-	-	-	0.00%
Total Expenses	**766,826**	**773,884**	**889,050**	**893,918**	**888,577**	**890,904**	**(3,014)**	**-0.34%**

2026 Highlights & Issues on the Horizon

The department is staffed with 3 full time staff attorneys with no amounts set for recruitment.

The department will continue to use outside counsel for Child In Need of Protection and/or Services (CHIPs) and Termination of Parental Rights (TPR) attorney positions.



Corporation Counsel

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10015 - CORPORATION COUNSEL REVENUE									
411100 - GENERAL PROPERTY TAXES	(468,071)	(510,785)	(563,835)	(292,919)	(585,838)	(585,838)	(585,838)	(615,565)	29,727
474600 - HUMAN SERVICES REVENUE	(102,948)	(136,342)	(133,571)	(56,335)	(150,000)	(150,000)	(150,000)	(150,000)	-
474620 - CSA SUPPORT ENFORCEMENT	(107,891)	(126,757)	(139,271)	(58,392)	(147,945)	(147,945)	(137,945)	(125,339)	(22,606)
493010 - FUND BALANCE APPLIED	-	-	-	-	(10,135)	(10,135)	-	-	(10,135)
Total 10015 - CORPORATION COUNSEL REVENUE	**(678,910)**	**(773,884)**	**(836,677)**	**(407,646)**	**(893,918)**	**(893,918)**	**(873,783)**	**(890,904)**	**(3,014)**
Total Revenues	**(678,910)**	**(773,884)**	**(836,677)**	**(407,646)**	**(893,918)**	**(893,918)**	**(873,783)**	**(890,904)**	**(3,014)**
Expenses									
10015132 - CORPORATION COUNSEL									
511100 - SALARIES PERMANENT REGULAR	324,918	336,675	384,808	191,090	361,259	361,259	361,259	363,474	2,215
511900 - LONGEVITY-FULL TIME	540	580	740	87	223	223	223	264	41
514100 - FICA & MEDICARE TAX	23,687	24,661	28,442	13,985	27,653	27,653	27,653	27,825	172
514200 - RETIREMENT-COUNTY SHARE	21,174	22,940	26,609	12,553	24,469	24,469	24,469	26,188	1,719
514400 - HEALTH INSURANCE COUNTY SHARE	62,230	54,358	50,588	36,895	55,572	55,572	55,572	59,052	3,480
514500 - LIFE INSURANCE COUNTY SHARE	88	107	120	29	59	59	59	70	11
514600 - WORKERS COMPENSATION	227	139	249	115	211	211	211	218	7
514800 - UNEMPLOYMENT	(2,720)	-	-	-	-	-	-	-	-
520900 - CONTRACTED SERVICES	25,898	14,947	74,045	17,969	25,000	25,000	40,000	25,000	-
521200 - LEGAL SERVICES	318	2,480	13,553	15,195	5,000	5,000	25,000	8,000	3,000
521400 - COURT REPORTER AND TRANSCRIBER	633	1,420	1,490	1,207	1,000	1,000	3,000	500	(500)
522500 - TELEPHONE	1,185	561	519	231	500	500	500	500	-
529900 - PSYCHOLOGICAL SERVICES	-	-	450	-	5,000	5,000	-	-	(5,000)
531100 - POSTAGE AND BOX RENT	3,718	3,160	3,366	1,300	3,000	3,000	3,000	3,000	-
531200 - OFFICE SUPPLIES AND EXPENSE	3,237	1,883	1,945	564	2,000	2,000	2,000	2,000	-
531800 - MIS DEPARTMENT CHARGEBACKS	17,112	16,515	33,632	20,166	27,032	27,032	27,032	28,581	1,549
532200 - SUBSCRIPTIONS	1,937	1,912	1,841	1,076	1,200	1,200	1,200	1,200	-
532400 - MEMBERSHIP DUES	1,000	1,068	1,122	1,356	1,200	1,200	1,356	1,400	200
532500 - SEMINARS AND REGISTRATIONS	146	269	-	-	500	500	500	500	-
533200 - MILEAGE	191	-	40	-	300	300	300	300	-
533500 - MEALS AND LODGING	222	196	231	-	300	300	300	300	-
Total 10015132 - CORPORATION COUNSEL	**485,741**	**483,871**	**623,790**	**313,818**	**541,478**	**541,478**	**573,634**	**548,372**	**6,894**
10015442 - TERMS OF PARENTAL RIGHTS									
511100 - SALARIES PERMANENT REGULAR	46,426	-	-	-	35,041	35,041	-	45,402	10,361
511900 - LONGEVITY-FULL TIME	-	-	-	-	-	-	-	96	96
514100 - FICA & MEDICARE TAX	3,489	-	-	-	2,681	2,681	2,681	3,481	800
514200 - RETIREMENT-COUNTY SHARE	2,916	-	-	-	2,435	2,435	-	3,276	841
514400 - HEALTH INSURANCE COUNTY SHARE	4,133	-	-	-	12,313	12,313	12,313	14,763	2,450
514500 - LIFE INSURANCE COUNTY SHARE	16	(6)	-	-	4	4	4	4	-
514600 - WORKERS COMPENSATION	32	-	-	-	21	21	-	27	6
520900 - CONTRACTED SERVICES	115,556	134,757	123,580	79,693	150,000	150,000	150,000	150,000	-
521200 - LEGAL SERVICES	162	-	520	-	-	-	-	-	-
521400 - COURT REPORTER AND TRANSCRIBER	465	1,067	1,888	70	2,000	2,000	2,000	2,000	-

Corporation Counsel

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 10015442 - TERMS OF PARENTAL RIGHTS	**173,195**	**135,818**	**125,988**	**79,763**	**204,495**	**204,495**	**166,998**	**219,049**	**14,554**
10015451 - CORP COUNSEL-CHILD SUPPORT									
511100 - SALARIES PERMANENT REGULAR	87,152	93,654	103,349	48,886	108,806	108,806	108,806	98,639	(10,167)
511900 - LONGEVITY-FULL TIME	195	120	140	-	160	160	160	-	(160)
514100 - FICA & MEDICARE TAX	6,525	6,961	7,671	3,629	8,336	8,336	8,336	7,546	(790)
514200 - RETIREMENT-COUNTY SHARE	3,325	6,378	7,142	3,398	7,573	7,573	7,573	7,102	(471)
514400 - HEALTH INSURANCE COUNTY SHARE	10,626	19,587	20,885	10,261	22,387	22,387	22,387	9,537	(12,850)
514500 - LIFE INSURANCE COUNTY SHARE	6	18	18	8	18	18	18	-	(18)
514600 - WORKERS COMPENSATION	61	39	67	29	65	65	65	59	(6)
533200 - MILEAGE	-	-	-	-	100	100	100	100	-
533500 - MEALS AND LODGING	-	-	-	-	500	500	500	500	-
Total 10015451 - CORP COUNSEL-CHILD SUPPORT	**107,890**	**126,757**	**139,272**	**66,211**	**147,945**	**147,945**	**147,945**	**123,483**	**(24,462)**
Total Expenses	**766,826**	**746,446**	**889,050**	**459,792**	**893,918**	**893,918**	**888,577**	**890,904**	**(3,014)**
-ADDITION TO / USE OF FUND BALANCE	**87,916**	**(27,438)**	**52,373**	**52,146**	**-**	**-**	**14,794**	**-**	

County Board

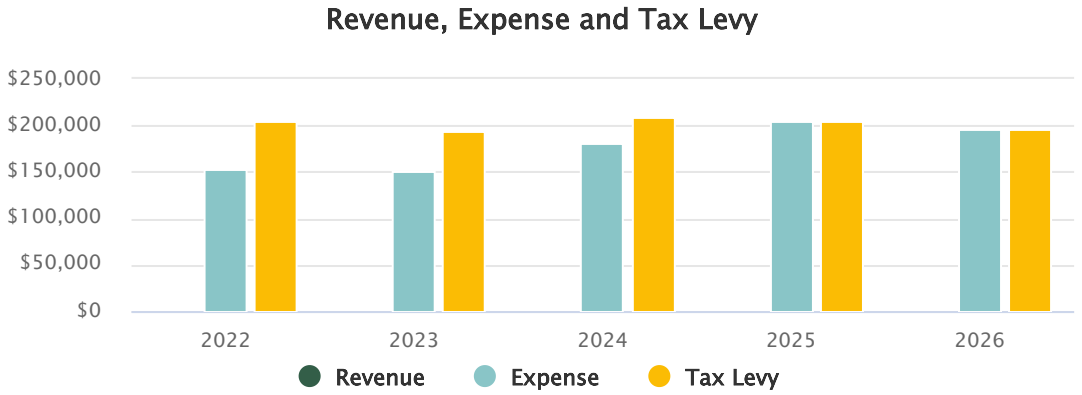
	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	205,171	194,463	208,771	205,036	205,036	196,799	(8,237)	-4.02%
Total Revenues	**205,171**	**194,463**	**208,771**	**205,036**	**205,036**	**196,799**	**(8,237)**	**-4.02%**
Expenses								
Wages & Salaries	95,760	92,873	101,900	121,320	110,215	113,158	(8,162)	-6.73%
Labor Benefits	7,477	7,217	7,936	9,516	9,516	8,724	(792)	-8.32%
Supplies & Services	48,781	51,628	72,082	74,200	74,200	74,917	717	0.97%
Addition to Fund Balance	53,153	42,745	26,853	-	11,105	-	-	0.00%
Total Expenses	**205,171**	**194,463**	**208,771**	**205,036**	**205,036**	**196,799**	**(8,237)**	**-4.02%**

2026 Highlights & Issues on the Horizon

County Board members will continue to utilize technology for accessing meeting documentation. This increases availability of information to all Board members regardless of Committee membership, saves printing and mailing costs, and expedites access to documentation.

The Sauk County organizational structure was reorganized beginning in May 2024. Oversight committees decreased from thirteen to nine.

The per diem for County Board meetings stayed at $90 and for committee meetings at $75 for 2026.



The Wisconsin Counties Association (WCA) annual conference is scheduled to be in Wisconsin Dells in 2026.

The budget includes $10,000 for county supervisors' attendance to the Wisconsin Counties Association (WCA) and county board chair attendance to the Annual National Association of Counties (NACO).

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10001 - COUNTY BOARD REVENUE									
411100 - GENERAL PROPERTY TAXES	(205,171)	(194,463)	(208,771)	(102,518)	(205,036)	(205,036)	(205,036)	(196,799)	(8,237)
Total 10001 - COUNTY BOARD REVENUE	**(205,171)**	**(194,463)**	**(208,771)**	**(102,518)**	**(205,036)**	**(205,036)**	**(205,036)**	**(196,799)**	**(8,237)**
Total Revenues	**(205,171)**	**(194,463)**	**(208,771)**	**(102,518)**	**(205,036)**	**(205,036)**	**(205,036)**	**(196,799)**	**(8,237)**
Expenses									
10001111 - COUNTY BOARD CHAIRMAN									
511100 - SALARIES PERMANENT REGULAR	7,800	7,800	9,100	3,467	7,800	7,800	7,800	7,800	-
514100 - FICA & MEDICARE TAX	1,120	1,123	1,265	553	1,528	1,528	1,528	1,230	(298)
514600 - WORKERS COMPENSATION	10	6	10	4	12	12	12	10	(2)
515100 - PER DIEM / COUNTY BOARD	1,170	1,080	1,350	630	1,440	1,440	1,440	1,530	90
515800 - PER DIEM COMMITTEE	4,575	4,832	5,186	2,550	8,625	8,625	5,000	6,750	(1,875)
522500 - TELEPHONE	919	949	1,504	931	1,002	1,002	1,002	1,002	-
531100 - POSTAGE AND BOX RENT	8	-	10	-	50	50	50	50	-
531200 - OFFICE SUPPLIES AND EXPENSE	64	-	-	-	100	100	100	100	-
531800 - MIS DEPARTMENT CHARGEBACKS	11,251	14,288	27,019	7,823	21,246	21,246	21,246	21,963	717
532400 - MEMBERSHIP DUES	-	-	-	-	100	100	100	100	-
532500 - SEMINARS AND REGISTRATIONS	-	150	180	550	400	400	400	400	-
533200 - MILEAGE	2,017	2,096	2,710	1,781	2,500	2,500	2,500	2,500	-
533500 - MEALS AND LODGING	-	328	361	188	300	300	300	300	-
Total 10001111 - COUNTY BOARD CHAIRMAN	**28,934**	**32,652**	**48,695**	**18,477**	**45,103**	**45,103**	**41,478**	**43,735**	**(1,368)**
10001112 - COMMITTEE & COMMISSIONS									
514100 - FICA & MEDICARE TAX	6,289	6,055	6,605	3,274	7,914	7,914	7,914	7,426	(488)
514600 - WORKERS COMPENSATION	58	33	56	26	62	62	62	58	(4)
515100 - PER DIEM / COUNTY BOARD	29,865	25,380	34,815	15,570	42,480	42,480	35,000	42,480	-
515800 - PER DIEM COMMITTEE	52,350	53,781	51,449	27,148	60,975	60,975	60,975	54,598	(6,377)
531100 - POSTAGE AND BOX RENT	625	440	484	249	800	800	800	800	-
531200 - OFFICE SUPPLIES AND EXPENSE	407	299	596	148	800	800	800	800	-
532100 - PUBLICATION OF LEGAL NOTICES	-	221	-	-	250	250	250	250	-
532400 - MEMBERSHIP DUES	11,192	8,712	9,952	10,027	9,952	9,952	9,952	9,952	-
532700 - BOARD PROCEEDINGS	3,036	1,984	2,265	665	3,000	3,000	3,000	3,000	-
532800 - TRAINING AND INSERVICE	3,295	3,470	2,255	2,520	3,750	3,750	3,750	3,750	-
533200 - MILEAGE	15,944	18,691	21,703	10,675	20,000	20,000	20,000	20,000	-
533500 - MEALS AND LODGING	23	-	3,043	-	9,950	9,950	9,950	9,950	-
Total 10001112 - COMMITTEE & COMMISSIONS	**123,084**	**119,066**	**133,223**	**70,302**	**159,933**	**159,933**	**152,453**	**153,064**	**(6,869)**
Total Expenses	**152,018**	**151,718**	**181,918**	**88,779**	**205,036**	**205,036**	**193,931**	**196,799**	**(8,237)**
-ADDITION TO / USE OF FUND BALANCE	**(53,153)**	**(42,745)**	**(26,853)**	**(13,739)**	**-**	**-**	**(11,105)**	**-**	

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	1. Ability to meet mandated deadlines 2. Monitoring the outcome of the services we are providing	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.	12/31/2026
Cross Training Staff	Ability to have staff perform all office responsibilities	Cross Train all staff	12/31/2026

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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.	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.	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	Resolutions/Ordinances

Elections	1) Serve as provider for 21 "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 59, including 59.23(1), 59.23(b), 59.11	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	Passport Corrections

Program Evaluation

	County Administration	County Board	Elections	Passports	Totals
Revenues					
Tax Levy	(62,630)	(106,299)	(241,512)	(11,852)	(422,293)
Licenses & Permits	(16,000)	-	-	-	(16,000)
User Fees	(34)	-	-	(45,000)	(45,034)
Intergovernmental	-	-	(113,905)	-	(113,905)
Use of Fund Balance	-	-	(464,725)	-	(464,725)
Total Revenues	$ (78,664)	$ (106,299)	$ (820,142)	$ (56,852)	$ (1,061,957)
Expenses					
Wages & Benefits	72,978	99,286	184,490	52,844	409,598
Operating Expenses	5,686	7,013	170,927	4,008	187,634
Outlay	-	-	464,725	-	464,725
Total Expenses	$ 78,664	$ 106,299	$ 820,142	$ 56,852	$ 1,061,957
FTE's	0.82	1.05	1.80	0.55	4.22

County Clerk

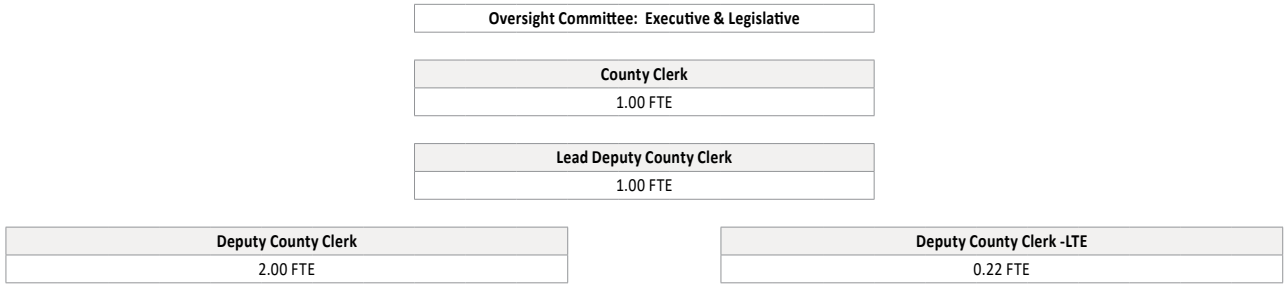
Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Marriage Licenses Issued	486	300	271
Passport Applications	1,171	1,000	600
Passport Photos	1,165	1,000	500
Dog/Kennel Licenses Sold	4,406	4,400	4,400
Timber Notices Issued	1	1	1
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	101/9	120/20	120/20
Elections Conducted	4	2	4
Domestic Partnership Agreements Issued	Discontinued	Discontinued	Discontinued
Number of WisVote Reliers	20	20	20
February 20, 2024 Spring Primary Election	.05% Voter Turnout		
April 2, 2024 Spring Election	25% Voter Turnout		
August 13, 2024 Partisan Primary Election	28% Voter Turnout		
November 5, 2024 General Election	72% Voter Turnout		
February 18, 2025 Spring Primary Election		12% Voter Turnout	
April 1, 2025 Spring Election		50% Voter Turnout	
February 17, 2026 Spring Primary Election			15% Voter Tunrout
April 1, 2026 Spring Election			25% Voter Turnout
August 11, 2026 Partisan Primary Election			25% Voter Turnout
November 3, 2026 General Election			70% Voter Turnout

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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.	2023 Elections = 10 mistakes	2024 Elections = 10 mistakes	2025 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

County Clerk



	2022	2023	2024	2025	2026
FTE Change	0.00	0.33	-0.25	-0.08	0.22
FTE Balance	4.00	4.33	4.08	4.00	4.22

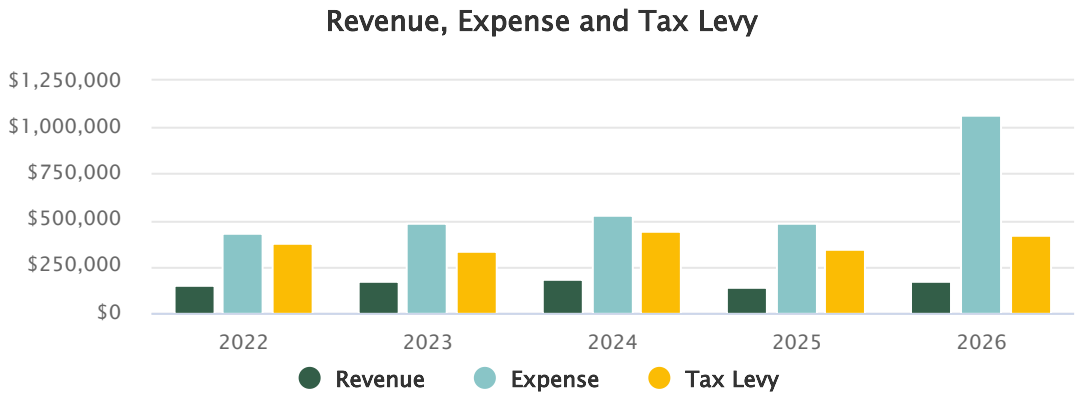
	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	375,610	336,600	438,667	344,672	344,672	422,293	77,621	22.52%
Grants and Aids	-	6,124	-	-	-	-	-	0.00%
Licenses & Permits	18,455	16,790	18,475	10,000	9,500	16,000	6,000	60.00%
User Fees	42,947	56,818	55,291	26,775	26,775	45,034	18,259	68.19%
Intergovernmental	94,738	91,992	112,008	107,929	118,929	113,905	5,976	5.54%
Use of Fund Balance	-	-	-	-	18,576	464,725	464,725	0.00%
Total Revenues	**531,750**	**508,324**	**624,441**	**489,376**	**518,452**	**1,061,957**	**572,581**	**117.00%**
Expenses								
Wages & Salaries	226,336	243,702	279,855	271,036	274,761	297,839	26,803	9.89%
Labor Benefits	110,271	109,193	96,368	101,858	123,686	111,759	9,901	9.72%
Supplies & Services	98,192	132,300	152,230	116,482	120,005	187,634	71,152	61.08%
Capital Outlay	-	-	-	-	-	464,725	464,725	0.00%
Addition to Fund Balance	96,951	23,129	95,988	-	-	-	-	0.00%
Total Expenses	**531,750**	**508,324**	**624,441**	**489,376**	**518,452**	**1,061,957**	**572,581**	**117.00%**

Outlay	Total Expense Amount	Property Tax Levy Impact
Election Equipment	464,725	464,725
2026 Total	464,725	464,725
2027	0	0
2028	0	0
2029	0	0
2030	0	0

2026 Highlights & Issues on the Horizon

2026 will have four elections instead of the two elections in 2025.

Replacement of election equipment utilized by the County and 37 Municipalities is being purchased in 2026 and is to be funded by general fund balance.



Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10010 - COUNTY CLERK REVENUE									
411100 - GENERAL PROPERTY TAXES	(375,610)	(336,600)	(438,667)	(172,336)	(344,672)	(344,672)	(344,672)	(422,293)	77,621
424319 - ELECTION INCENTIVE GRANT	-	(6,124)	-	-	-	-	-	-	-
442200 - MARRIAGE LICENSE FEE CTY	(18,455)	(16,790)	(18,475)	(7,845)	(10,000)	(10,000)	(9,500)	(16,000)	6,000
451230 - PASSPORT FEES-COUNTY	(42,919)	(56,408)	(55,007)	(29,148)	(26,750)	(26,750)	(26,750)	(45,000)	18,250
451650 - COPIER/POSTAGE/MISC	(28)	(410)	(284)	(2)	(25)	(25)	(25)	(34)	9
472490 - LOCAL GOVT/AGENCY PAYMENTS	(66,629)	(66,629)	(61,670)	(86,930)	(86,929)	(86,929)	(86,929)	(81,905)	(5,024)
473400 - ELECTION PROCESSING FEES	(28,109)	(25,363)	(50,338)	(32,815)	(21,000)	(21,000)	(32,000)	(32,000)	11,000
493010 - FUND BALANCE APPLIED	-	-	-	-	-	-	-	(464,725)	464,725
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	-	-	-	-	-
Total 10010 - COUNTY CLERK REVENUE	**(531,750)**	**(508,324)**	**(624,441)**	**(329,076)**	**(489,376)**	**(489,376)**	**(499,876)**	**(1,061,957)**	**572,581**
Total Revenues	**(531,750)**	**(508,324)**	**(624,441)**	**(329,076)**	**(489,376)**	**(489,376)**	**(499,876)**	**(1,061,957)**	**572,581**
Expenses									
10010140 - COUNTY CLERK									
511100 - SALARIES PERMANENT REGULAR	155,218	121,263	133,903	60,651	128,901	128,901	132,253	157,570	28,669
511200 - SALARIES-PERMANENT-OVERTIME	324	320	851	131	2,564	2,564	2,547	7,411	4,847
511900 - LONGEVITY-FULL TIME	350	380	172	-	170	170	183	232	62
514100 - FICA & MEDICARE TAX	10,868	8,681	9,870	4,379	10,070	10,070	10,327	12,638	2,568
514200 - RETIREMENT-COUNTY SHARE	10,139	8,296	8,524	4,224	9,149	9,149	8,703	11,080	1,931
514400 - HEALTH INSURANCE COUNTY SHARE	57,492	37,588	29,395	15,533	31,065	31,065	42,360	36,051	4,986
514500 - LIFE INSURANCE COUNTY SHARE	117	17	18	8	18	18	22	23	5
514600 - WORKERS COMPENSATION	109	50	87	36	79	79	82	101	22
520900 - CONTRACTED SERVICES	6,919	7,821	4,824	5,602	9,500	9,500	9,500	9,500	-
522500 - TELEPHONE	1,676	1,903	2,036	1,038	2,400	2,400	2,400	2,400	-
531100 - POSTAGE AND BOX RENT	3,960	4,332	4,026	1,866	4,000	4,000	4,500	4,500	500
531200 - OFFICE SUPPLIES AND EXPENSE	3,877	1,223	4,984	2,246	4,500	4,500	5,000	5,000	500
531300 - PHOTO COPIES	327	287	387	133	400	400	400	400	-
531800 - MIS DEPARTMENT CHARGEBACKS	4,726	5,771	12,375	2,376	10,802	10,802	13,325	8,739	(2,063)
532100 - PUBLICATION OF LEGAL NOTICES	43	77	137	32	250	250	250	250	-
532200 - SUBSCRIPTIONS	793	801	700	150	800	800	800	800	-
532400 - MEMBERSHIP DUES	125	125	125	125	200	200	200	200	-
532500 - SEMINARS AND REGISTRATIONS	80	305	143	305	600	600	600	600	-
532700 - BOARD PROCEEDINGS	46	-	-	-	-	-	-	-	-
533200 - MILEAGE	122	17	56	52	700	700	700	700	-
533500 - MEALS AND LODGING	-	-	-	-	300	300	300	300	-
552100 - OFFICIALS BONDS	12	13	13	-	15	15	15	15	-
Total 10010140 - COUNTY CLERK	**257,323**	**199,270**	**212,626**	**98,887**	**216,483**	**216,483**	**234,467**	**258,510**	**42,027**
10010141 - ELECTIONS									
511100 - SALARIES PERMANENT REGULAR	67,040	120,589	142,706	62,544	128,901	128,901	129,831	126,964	(1,937)
511200 - SALARIES-PERMANENT-OVERTIME	2,454	320	1,151	131	9,730	9,730	9,164	5,454	(4,276)
511900 - LONGEVITY-FULL TIME	350	380	172	-	170	170	183	208	38

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
514100 - FICA & MEDICARE TAX	4,984	8,656	10,632	4,547	10,664	10,664	10,739	10,146	(518)
514200 - RETIREMENT-COUNTY SHARE	4,477	8,250	8,494	4,224	9,647	9,647	8,992	9,383	(264)
514400 - HEALTH INSURANCE COUNTY SHARE	22,021	37,588	29,235	15,533	31,065	31,065	42,360	32,236	1,171
514500 - LIFE INSURANCE COUNTY SHARE	15	17	19	8	18	18	22	20	2
514600 - WORKERS COMPENSATION	49	50	94	38	83	83	79	81	(2)
515300 - BOARD OF CANVASSERS	600	450	900	300	600	600	600	-	(600)
524800 - MAINTENANCE AGREEMENT	-	8,972	18,259	-	9,000	9,000	9,000	9,000	-
526700 - PROGRAMMING COSTS	25,194	58,163	43,459	27,522	30,000	30,000	30,000	52,000	22,000
530600 - BALLOTS CHARGES	37,729	20,315	47,411	20,104	25,000	25,000	25,000	70,000	45,000
531100 - POSTAGE AND BOX RENT	4,856	1,766	3,368	1,415	5,000	5,000	5,000	5,000	-
531200 - OFFICE SUPPLIES AND EXPENSE	1,799	578	2,725	193	3,000	3,000	3,000	3,500	500
531500 - FORMS AND PRINTING	479	16,846	814	-	6,000	6,000	6,000	6,000	-
532100 - PUBLICATION OF LEGAL NOTICES	5,310	2,932	6,203	3,537	3,800	3,800	3,800	8,500	4,700
532500 - SEMINARS AND REGISTRATIONS	-	-	-	-	100	100	100	100	-
533200 - MILEAGE	119	53	185	88	100	100	100	100	-
533500 - MEALS AND LODGING	-	-	-	-	15	15	15	30	15
581900 - CAPITAL OUTLAY	-	-	-	-	-	-	-	464,725	464,725
Total 10010141 - ELECTIONS	**177,476**	**285,925**	**315,827**	**140,184**	**272,893**	**272,893**	**283,985**	**803,447**	**530,554**
Total Expenses	**434,799**	**485,195**	**528,453**	**239,071**	**489,376**	**489,376**	**518,452**	**1,061,957**	**572,581**
-ADDITION TO / USE OF FUND BALANCE	**(96,951)**	**(23,129)**	**(95,988)**	**(90,005)**	**-**	**-**	**18,576**	**-**	

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	2022 Actual	2023 Actual	2024 Actual	2025 6 Months Actual	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change 2025 Amended to 2026
10999 GENERAL REVENUES										
411100 General Property Taxes	In this account grouping, there is a net reduction in tax levy due to the large sales tax revenue recorded here.	9,022,806	5,644,687	7,930,745	4,634,536	9,269,072	9,269,072	9,269,072	9,759,775	490,703
412100 Sales Tax Discount	Retailer's Discount retained on taxable sales made by the County.	(147)	(189)	(256)	(99)	(200)	(200)	(200)	(200)	-
412200 County Sales Tax Revenues	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."	(12,558,823)	(12,723,457)	(13,109,544)	(2,880,341)	(11,008,586)	(11,008,586)	(13,108,586)	(11,441,680)	(433,094)
422100 Shared Revenue	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.	(794,674)	(793,715)	(814,598)	-	(815,992)	(815,992)	(815,992)	(838,361)	(22,369)
422150 Computer Aid	Payment from the State to offset the taxable value lost when business computers were exempted from personal property tax.	(95,861)	(102,621)	(105,167)	-	(95,744)	(95,744)	(108,807)	(95,744)	-
422151 Personal Property Aid	Payment from the State to offset the taxable value lost for machinery, tools, and patterns exempted from personal property tax (effective 2019).	(215,541)	(215,541)	(215,541)	(563,762)	(563,762)	(563,762)	(563,762)	(563,762)	-
422152 Personal Property Aid - Tax Incremental Financing District Adjustments	Adjustments for exempted from personal property tax related to TID districts (effective 2022).	(23,241)	(11,659)	(18,258)	(70,217)	(16,392)	(16,392)	(70,217)	(70,217)	(53,825)
424120 Indirect Cost Reimbursement		(151,309)	(279,498)	(285,111)	(102,816)	(205,632)	(205,632)	(205,632)	(276,792)	(71,160)

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	2022 Actual	2023 Actual	2024 Actual	2025 6 Months Actual	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change 2025 Amended to 2026
Reimbursement from certain Federal and State programs for the cost of central services provided by County departments.										
424299 American Rescue Plan Act (ARPA)		-	-	(60,446)	-	-	-	(36,595)	-	-
Federal funds to assist with COVID-19 recovery.										
424635 Arts & Humanities Grants		(9,090)	(8,000)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(9,500)	(2,400)
Advocate for and expand arts, humanities and historic resources in the County.										
425970 ATC Environmental Impact Fee			(119,015)	-	-	-	-	-	-	-
Environmental impact fee received from the American Transmission Company (ATC) and Xcel Energy for expansion of transmission lines.										
472490 Local Govt/Agency Payments			-	-	-	-	-	(54,300)	(119,200)	(119,200)
Rental revenue for the UW Plattville Baraboo Sauk County Campus and utility expense reimbursement from the Campus Commission.										
481100 Interest on Invest-Opioid Settlement Funds		-	(31,896)	(68,467)	(31,332)	-	-	(35,000)	-	-
Interest earned from opioid settlement-restricted use.										
483600 Sale of County Owned Property		-	-	-	-	(3,500)	(3,500)	(3,500)	(3,500)	-
Proceeds from sale of surplus property.										
484110 Miscellaneous Revenues		(990)	(1,749)	(3,676)	(279)	(2,000)	(2,000)	(200)	(2,000)	-
Miscellaneous revenues.										
484190 Opioid Settlement Funds		(579,285)	(150,803)	(913,060)	(36,750)	-	-	(343,152)	-	-
Proceeds from opioid settlement-restricted use.										
492200 Transfer from Special Revenue Funds		(125,809)	(625,964)	(263,781)	(88,557)	(6,500)	(6,500)	(84,879)	(6,500)	-
Transfer of Human Services excess fund balance and interfund investment income.										
492600 Transfer from Enterprise Funds		(54,943)	(15,055)	(24,173)	(75,155)	(75,000)	(75,000)	(120,088)	(75,000)	-
Transfer of interfund investment income.										
492700 Transfer from Highway Fund		(78,688)	(14,788)	(11,070)	(155,603)	(150,000)	(150,000)	(250,000)	(150,000)	-

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	2022 Actual	2023 Actual	2024 Actual	2025 6 Months Actual	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change 2025 Amended to 2026
Transfer of interfund investment income.										
493100 General Fund Applied		-	-	-	-	(2,740,000)	(2,740,000)	-	(2,778,187)	(38,187)
Use of General Fund balance to fund selected non-recurring projects. A budget only account; no actual revenues are received. Vacancy factor: $300,000 2020; $900,000 2021 - 2024; $2,000,000 2025-2026. Contingency fund of $350,000 in 2020; $430,000 2021; $350,000 2022-2026. UW Platteville Baraboo Sauk County campus operational overhead: $390,000 in 2025 and $428,187 in 2026.										
TOTAL GENERAL REVENUES		**(5,665,595)**	**(9,449,263)**	**(7,969,503)**	**622,525**	**(6,421,336)**	**(6,421,336)**	**(6,538,938)**	**(6,670,868)**	**(249,532)**
10999148-524000 Miscellaneous Expenses		6,406	3,730	129	-	2,000	2,000	2,000	2,000	-
Miscellaneous expenses.										
10999148-524700 Charitable and Penal Charges		1,126	2,357	261	2,244	2,244	2,244	2,244	3,579	1,335
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		125,000	120,000	121,200	119,800	121,200	121,200	121,200	121,500	300
"Community Chest" of outside agencies.										
10999190-526100 Contingency Expense		-	-	-	-	350,000	350,000	-	350,000	-
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.										
10999350 Airports										
526100-99004 Tri-County Airport		94,287	47,410	49,143	-	67,296	67,296	67,296	70,761	3,465
10999360-526100 Wisconsin River Rail Transit		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-
Eight-county consortium to maintain and manage existing railroad right-of-way.										
10999361-526100 Pink Lady Rail Transit Commission		-	750	-	750	750	750	750	1,050	300
Commission to promote rail service along the line from Madison to Reedsburg, WI.										
10999510 Sauk County Library Board		1,222,276	1,266,937	1,303,189	1,239,814	1,241,179	1,241,179	1,241,180	1,325,999	84,820

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	2022 Actual	2023 Actual	2024 Actual	2025 6 Months Actual	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change 2025 Amended to 2026
Provide library service for rural county residents.										
10999513 Arts, Humanities Grant		55,196	24,910	25,460	16,044	25,650	25,650	25,239	25,650	-
Advocate for and expand arts, humanities and historic resources in the County.										
10999562 UW-Platteville - Baraboo/Sauk County Operating & Outlay		55,000	55,000	55,000	136,167	390,000	390,000	352,905	547,387	157,387
50/50 Partnership between the City of Baraboo and Sauk County for UW-Baraboo/Sauk County campus maintenance of buildings and land. Resoluition 39-2024 allocated $390,000 for 2025 & 2026 (County). Additional Fund Balance allocation of $38,187 and estimated $119,200 in local govt/agency pmts for 2026.										
10999562-99977 UW-Platteville - Baraboo/Sauk County ARPA		-	-	60,446	36,595	-	-	36,595	-	-
Allocated American Rescue Plan Act (ARPA) maintenance/capital improvment projects.										
10999900-596000 Transfer to Enterprise Funds										
Transfer of sales tax proceeds to fund Health Care Center debt service.		1,028,673	1,039,846	1,119,990	557,476	1,114,952	1,114,952	1,114,952	1,114,127	(825)
Transfer of sales tax proceeds to fund Highway Department debt 2022-2024, and transfer of designated fund balance to fund highway new facilities $5,000,000 2024.		990,576	3,058,047	8,077,353	1,538,033	3,076,065	3,076,065	3,076,065	3,078,815	2,750
TOTAL GENERAL EXPENSES		**3,608,540**	**5,648,987**	**10,842,171**	**3,676,923**	**6,421,336**	**6,421,336**	**6,070,426**	**6,670,868**	**249,532**
TOTAL DEPARTMENT REVENUE		**(5,665,595)**	**(9,449,263)**	**(7,969,503)**	**622,525**	**(6,421,336)**	**(6,421,336)**	**(6,538,938)**	**(6,670,868)**	**(249,532)**
TOTAL DEPARTMENT EXPENSE		**3,608,540**	**5,648,987**	**10,842,171**	**3,676,923**	**6,421,336**	**6,421,336**	**6,070,426**	**6,670,868**	**249,532**
ADDITION TO (-)/USE OF FUND BALANCE		**(2,057,055)**	**(3,800,276)**	**2,872,668**	**4,299,448**	**-**	**-**	**(468,512)**	**-**	**-**

Insurance Fund

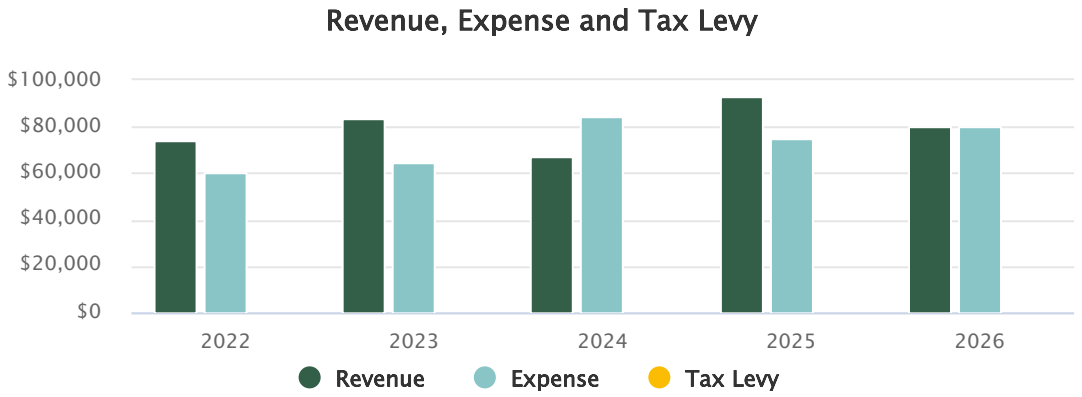
	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Intergovernmental	57,835	43,706	25,320	63,487	77,519	55,500	(7,987)	-12.58%
Interest	7,913	31,445	41,698	30,000	35,000	25,000	(5,000)	-16.67%
Miscellaneous	8,548	8,300	-	-	8,091	-	-	0.00%
Use of Fund Balance	-	-	17,857	-	-	-	-	0.00%
Total Revenues	**74,296**	**83,451**	**84,875**	**93,487**	**120,610**	**80,500**	**(12,987)**	**-13.89%**
Expenses								
Supplies & Services	60,166	65,065	84,875	75,000	77,433	80,500	5,500	7.33%
Addition to Fund Balance	14,130	18,386	-	18,487	43,177	-	(18,487)	-100.00%
Total Expenses	**74,296**	**83,451**	**84,875**	**93,487**	**120,610**	**80,500**	**(12,987)**	**-13.89%**
Beginning of Year Fund Balance	**442,164**	**456,294**	**474,680**		**456,823**	**500,000**		
End of Year Fund Balance	**456,294**	**474,680**	**456,823**		**500,000**	**500,000**		

2026 Highlights & Issues on the Horizon

The minimum required balance for the Self Insurance Fund is $500,000.

Estimated premiums have increased for liability insurance.

Interest earned on invested funds is expected to stay steady in 2026.



Fund: COUNTY INSURANCE

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
73999 - COUNTY INSURANCE REVENUE									
474010 - DEPARTMENTAL CHARGES	(57,835)	(43,706)	(25,320)	-	(63,487)	(63,487)	(77,519)	(55,500)	(7,987)
481100 - INTEREST ON INVESTMENTS	(7,913)	(31,445)	(41,698)	(19,435)	(30,000)	(30,000)	(35,000)	(25,000)	(5,000)
486400 - DEDUCTIBLE FUND REFUNDS/DIVIDE	(8,548)	(8,300)	-	(8,091)	-	-	(8,091)	-	-
Total 73999 - COUNTY INSURANCE REVENUE	**(74,296)**	**(83,451)**	**(67,018)**	**(27,526)**	**(93,487)**	**(93,487)**	**(120,610)**	**(80,500)**	**(12,987)**
Total Revenues	**(74,296)**	**(83,451)**	**(67,018)**	**(27,526)**	**(93,487)**	**(93,487)**	**(120,610)**	**(80,500)**	**(12,987)**
Expenses									
73999157 - NON DEPARTMENT INSURANCE/ BOND									
551400 - COLLISION & COMPREHENSIVE	-	-	8,422	-	-	-	-	-	-
551900 - INSURANCE-GENERAL LIABILITY	52,226	57,166	64,206	-	66,500	66,500	69,467	72,000	5,500
552200 - EMPLOYEE BONDS	7,940	7,899	7,899	-	8,500	8,500	7,966	8,500	-
552500 - DEDUCTIBLE FUND PAYMENTS	-	-	4,348	-	-	-	-	-	-
Total 73999157 - NON DEPARTMENT INSURANCE/BOND	**60,166**	**65,065**	**84,875**	**-**	**75,000**	**75,000**	**77,433**	**80,500**	**5,500**
Total Expenses	**60,166**	**65,065**	**84,875**	**-**	**75,000**	**75,000**	**77,433**	**80,500**	**5,500**
-ADDITION TO / USE OF FUND BALANCE	**(14,130)**	**(18,386)**	**17,857**	**(27,526)**	**(18,487)**	**(18,487)**	**(43,177)**	**-**	

Land Records Modernization

Department Vision - Where the department would ideally like to be
The Department full fills 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 Statue 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 projects	Completion Date
Consolidation of GIS dataset	Fire number, City & Village data up to date in NG911 system. Creation of new data in the Enterprise database	Maintain Countywide addresses to keep NG911 up to date. Consolidate GIS maintained in individual shapefiles into the entepriise database.	Ongoing
Maintain the Land Records Modernization Plan	We are able to continue to retain fees from document recording	Update the Plan as necessary	Ongoing
		Provide required reporting to the Wis Department of Administration	
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.	2028-2029
	LRE Open Gov integration with GIS & CSM Review creation in Open Gov	Improved Coordination among land records departments and overall system upgrades to provide a more efficient streamlined workflow	Ongoing
Preserve, Scan & Index Paper Records	Historic Aerial Photos	Scanning, Indexing, georeferencing of all Historic Aerial Photos	12/31/2029
	County highway plans integrated into GIS		Ongoing
	Re-Survey Records integrated into GIS	Scanning and Indexing of Re-Survey Records & Integarting into the GIS	7/31/2028
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

Land Records Modernization

		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	12/31/2026
Prepare for NG911	GIS data support NG911 data model & accuracy	Incorporate NG911 model into GIS infrastructure	7/31/2025
		Update GIS data to support NG911 specifications	Ongoing
		Create ETL's (extract, translate, load) for NENA compliance.	7/31/2025
		Work with Sheriffs Department to validate MSAG database to GIS data	12/31/2026
		Assist Sheriffs Department in validating ALI(Automatic Location Information) database. Geocode ALI address against GIS data to ensure all addresses can be located	12/31/2026
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

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Land Records Council meets
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	Avg turn around time for parcel edits (# of working days)
Outlay	Orthophotography for NextGen 911	$156,780	Remonumentation backlog

Program Evaluation

	Land Records Modernization	GIS / RPL (Land Information)	Totals
Revenues			
Tax Levy	-	(809,961)	(809,961)
Grants and Aids	(21,000)	-	(21,000)
User Fees	(105,302)	-	(105,302)
Use of Fund Balance	(103,562)	-	(103,562)
Total Revenues	**$ (229,864)**	**$ (809,961)**	**$ (1,039,825)**
Expenses			
Wages & Benefits	65,456	666,375	731,831
Operating Expenses	155,754	152,240	307,994
Total Expenses	**$ 221,210**	**$ 818,615**	**$ 1,039,825**
Net (Revenue) / Expense	**$ (8,654)**	**$ 8,654**	**$ -**
FTE's	**0.65**	**5.85**	**6.50**

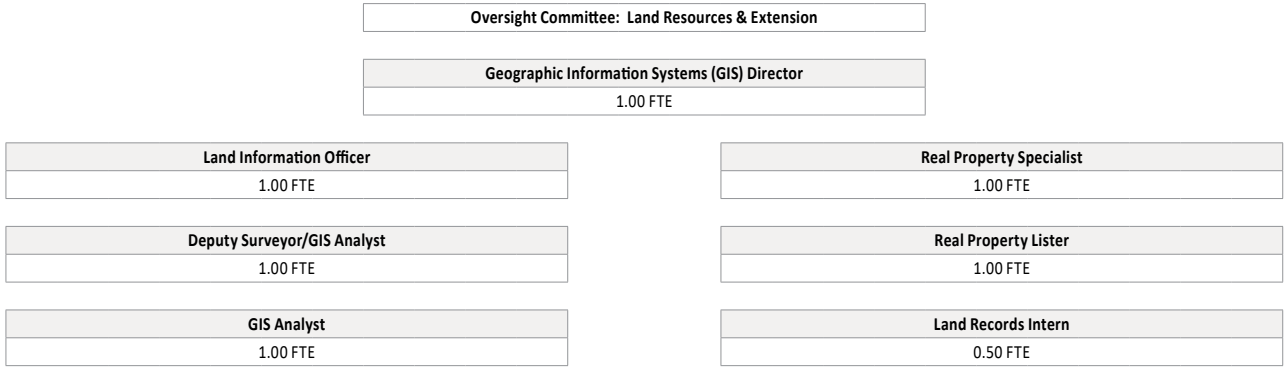
Land Records Modernization

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Number of Property Listing document processed	4,990	5,000	5,000
Number of Splits/parcel edits completed annually	233	250	250
Number of easements completed annually	185	200	200
Number of GIS correction completed annually	14	15	15
Hours spent on parcel related edits	864	900	900
Number of State Assessed Manufacturing Assessments	127	125	125
Number of Plat of Surveys processed	234	200	200
Number of County CSM reviews	111	110	110
Number of City & Village CSM reviews	25	25	25
Number of NG911 data loads to Geocomm & Dispatch	9	8	10
Number of times Land Records Council meets	3	3	3
GIS Projects annually	173	175	200
Surveyor - Complete Corner Remonumentation - # of corners completed	-	36	75
Surveyor - Complete Corner Maintenance - # of corners maintained	-	-	75
Surveyor - Review of Plats of Survey - # reviewed	100	100	100
Surveyor - Total number of standard corners	2912	2912	2912

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

Description	2024 Actual	2025 Estimate	2026 Budget
Remonumentation corners moved	22	25	25
Avg turn around time for parcel edits (# of working days)	32	15	15
Surveyor - Document Scans Section Corner Tie Sheets and Section Summaries	200	200	200
Surveyor - GPS Coordinates Map Production - Number of coordinate sets	200	200	200
Land Records Council met, meeting requirement of Wisconsin Statute	Yes	Yes	Yes



	2022	2023	2024	2025	2026
FTE Change	3.01	0.00	-0.02	0.00	0.02
FTE Balance	6.50	6.50	6.48	6.48	6.50

Land Records Modernization

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	518,600	534,652	604,475	640,309	640,309	809,961	169,652	26.50%
Grants and Aids	81,000	71,000	11,000	89,275	99,275	21,000	(68,275)	-76.48%
User Fees	122,915	102,546	104,612	125,500	110,400	105,302	(20,198)	-16.09%
Use of Fund Balance	-	8,657	49,395	166,404	-	103,562	(62,842)	-37.76%
Total Revenues	**722,515**	**716,855**	**769,482**	**1,021,488**	**849,984**	**1,039,825**	**18,337**	**1.80%**
Expenses								
Wages & Salaries	376,405	408,578	459,772	494,762	494,762	535,420	40,658	8.22%
Labor Benefits	131,211	143,286	162,886	178,548	178,548	196,411	17,863	10.00%
Supplies & Services	141,001	164,991	146,824	191,398	151,878	307,994	116,596	60.92%
Capital Outlay	20,610	-	-	156,780	-	-	(156,780)	-100.00%
Addition to Fund Balance	53,288	-	-	-	24,796	-	-	0.00%
Total Expenses	**722,515**	**716,855**	**769,482**	**1,021,488**	**849,984**	**1,039,825**	**18,337**	**1.80%**
Beginning of Year Fund Balance	**395,017**	**448,303**	**439,645**		**390,250**	**415,046**		
End of Year Fund Balance	**448,305**	**439,646**	**390,250**		**415,046**	**311,484**		

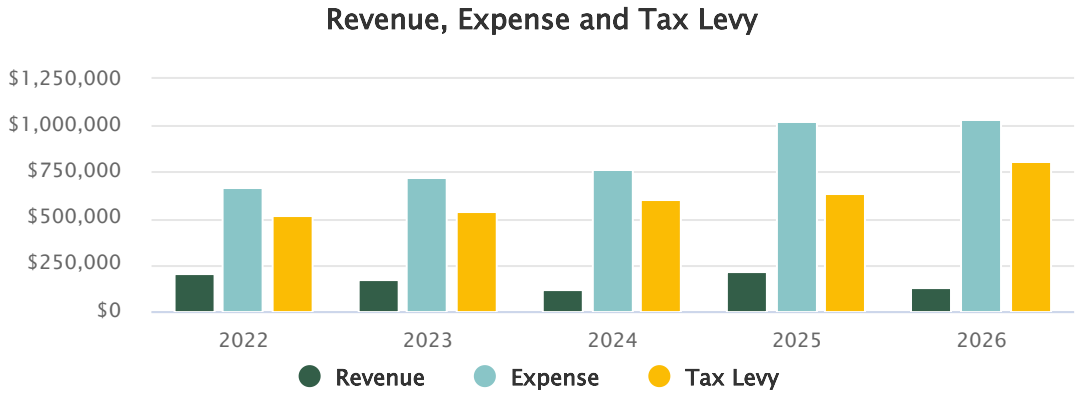
County Surveyor Combined into Land Records Modernization in 2026

2026 Highlights & Issues on the Horizon

Change 1: County Surveyor: The cost for the County Surveyor was moved from Land Resources and Environment to Land Records Modernization.

Change 2: Director Position created: Under the restructuring plan, the GIS Coordinator was replaced with a Department Director position.

Issue on the Horizon: Locating combined departments into an appropriate space. Management of budget to accommodate shrinking revenues.



Fund: LAND RECORDS MODERNIZATION

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
23999 - LAND RECORDS MODERN REVENUE									
411100 - GENERAL PROPERTY TAXES	(518,600)	(534,652)	(604,475)	(320,155)	(640,309)	(640,309)	(640,309)	(809,961)	169,652
424312 - WIRELESS 911 GRANT	-	-	-	-	(149,000)	(78,275)	(78,275)	-	(78,275)
424360 - WIS LAND INFORMATION BOARD	(81,000)	(71,000)	(11,000)	(21,000)	(11,000)	(11,000)	(21,000)	(21,000)	10,000
461700 - RECORDING FEES/COUNTY SHARE	(122,815)	(102,056)	(104,285)	(52,824)	(125,000)	(125,000)	(110,000)	(105,000)	(20,000)
483300 - SALE OF MATERIAL AND SUPPLIES	(100)	(490)	(327)	(274)	(500)	(500)	(400)	(302)	(198)
493010 - FUND BALANCE APPLIED	-	-	-	-	(95,679)	(166,404)	-	(103,562)	(62,842)
Total 23999 - LAND RECORDS MODERN REVENUE	**(722,515)**	**(708,198)**	**(720,087)**	**(394,253)**	**(1,021,488)**	**(1,021,488)**	**(849,984)**	**(1,039,825)**	**18,337**
Total Revenues	**(722,515)**	**(708,198)**	**(720,087)**	**(394,253)**	**(1,021,488)**	**(1,021,488)**	**(849,984)**	**(1,039,825)**	**18,337**
Expenses									
23999173 - LAND RECORDS MODERNIZATION									
511100 - SALARIES PERMANENT REGULAR	374,912	405,476	458,226	226,811	491,025	491,025	491,025	533,609	42,584
511200 - SALARIES-PERMANENT-OVERTIME	162	1,691	55	-	2,046	2,046	2,046	-	(2,046)
511900 - LONGEVITY-FULL TIME	1,331	1,411	1,491	-	1,691	1,691	1,691	1,811	120
514100 - FICA & MEDICARE TAX	27,274	29,681	33,593	16,634	37,849	37,849	37,849	40,962	3,113
514200 - RETIREMENT-COUNTY SHARE	24,073	27,311	31,256	15,536	33,280	33,280	33,280	37,393	4,113
514400 - HEALTH INSURANCE COUNTY SHARE	79,983	85,939	97,529	46,600	106,904	106,904	106,904	117,495	10,591
514500 - LIFE INSURANCE COUNTY SHARE	117	187	211	93	218	218	218	239	21
514600 - WORKERS COMPENSATION	263	168	297	136	297	297	297	322	25
514800 - UNEMPLOYMENT	(499)	-	-	-	-	-	-	-	-
520100 - CONSULTANT AND CONTRACTUAL	-	23,500	(8,349)	164,500	60,000	60,000	11,000	60,000	-
520900 - CONTRACTED SERVICES	28,900	49,600	39,200	-	-	-	-	-	-
520950 - CONTRACTED SERVICES - SURVEYOR	-	-	-	-	-	-	-	110,500	110,500
524800 - MAINTENANCE AGREEMENT	-	11,781	-	-	76,517	76,517	76,517	75,660	(857)
531100 - POSTAGE AND BOX RENT	13	14	3	1	-	-	-	-	-
531200 - OFFICE SUPPLIES AND EXPENSE	496	1,497	479	1,031	1,000	1,000	1,031	2,500	1,500
531500 - FORMS AND PRINTING	-	-	-	-	3,000	3,000	3,000	3,000	-
531800 - MIS DEPARTMENT CHARGEBACKS	102,216	48,625	101,764	38,097	29,731	29,731	39,000	35,184	5,453
532400 - MEMBERSHIP DUES	280	330	535	330	150	150	330	150	-
532500 - SEMINARS AND REGISTRATIONS	1,870	3,520	3,005	1,830	3,000	3,000	3,000	3,000	-
532800 - TRAINING AND INSERVICE	504	17,249	4,574	1,478	13,000	13,000	13,000	13,000	-
533200 - MILEAGE	1,456	2,708	2,476	1,409	1,500	1,500	1,500	2,000	500
533500 - MEALS AND LODGING	5,266	6,167	3,137	6,041	3,500	3,500	3,500	3,000	(500)
581900 - CAPITAL OUTLAY	20,610	-	-	-	156,780	156,780	-	-	(156,780)
Total 23999173 - LAND RECORDS MODERNIZATION	**669,227**	**716,855**	**769,482**	**520,527**	**1,021,488**	**1,021,488**	**825,188**	**1,039,825**	**18,337**
Total Expenses	**669,227**	**716,855**	**769,482**	**520,527**	**1,021,488**	**1,021,488**	**825,188**	**1,039,825**	**18,337**
-ADDITION TO / USE OF FUND BALANCE	**(53,288)**	**8,657**	**49,395**	**126,274**	**-**	**-**	**(24,796)**	**-**	

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 are being met	Objectives - Specific achievements	Completion
Sustainability			
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	- 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
Utilization			
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: - process improvement - training resources	Ongoing
	Improved internal collaboration	- Improve utilization of MS Teams - Development of a Teams/SharePoint Intranet site	Ongoing
Compliance			
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.	Policies updated in timely fashion - security incidents managed in a timely fashion - training provided - completion of user assessments (audits)	Improve security and compliance - Policy Revisions as required - Dedicated staff and management training - Improve end user awareness and response - Conduct regular security risk assessments	Ongoing
	Risk prone percentage	Risk prone percentage lower than industry average per InfoSec Dashboard statistics	
		Improve/Revise Disaster Recovery and Business Continuity - Implement system redundancy - Develop a continuity plan for key systems - Improve infrastructure at offsite facilities - Regularly test failover and recovery - Maintain end user policies	

	System Security incidents Reported and followed up on.	Document all incidents through the Incident Reporting Process	Ongoing
	Reductions in medium and high risk exposures identified in periodic Security Risk Assessments and annual audit	- Items identified addressed in a timely fashion - Assessment performed bi annually or less	As Required
	Continuity between policy and system settings	- Improve desktop deployment strategy - Revise: Policy, Standards, Replacement Cycles - Development of a written systems DR plan	
	Implementation of CJIS requirements in Sheriff's Department	- Implement MFA - Mobile device management aligned with policy - Log file management and auditing	12/31/2026
Service			
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.	- Help call Statistics - User Satisfaction Survey - Outside agency hours	Enhance End User Support: - Enhance user support functions - Improve problem resolution times - Improve end user communication and feedback - Improve Helpdesk effectiveness	Ongoing
	Requests fulfilled to requesting departments and outside agency specifications	Departmental Requests	As Required

Management Information Systems

Program Title	Program Description	Mandates and References	Key Outcome Indicators
Technical Support	Majority of MIS department work in this program. Encompasses all helpdesk activities, hardware replacement and upgrade, software upgrades and system administration.		Average hours per help call Project closed / projects in queue
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.	
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.		
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	Critical and non-critical unplanned downtime Items identified in risk assessment addressed Security incidents reported Security breaches reported
External Support	Assist other units of government, within Sauk County, with technology support. Develop cooperative agreements for sharing of resources.		Revenues received cover costs
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.		Downtime in hours Enhanced functions utilized
Outlay	Purchase technology items and products for County technology.		

Program Evaluation

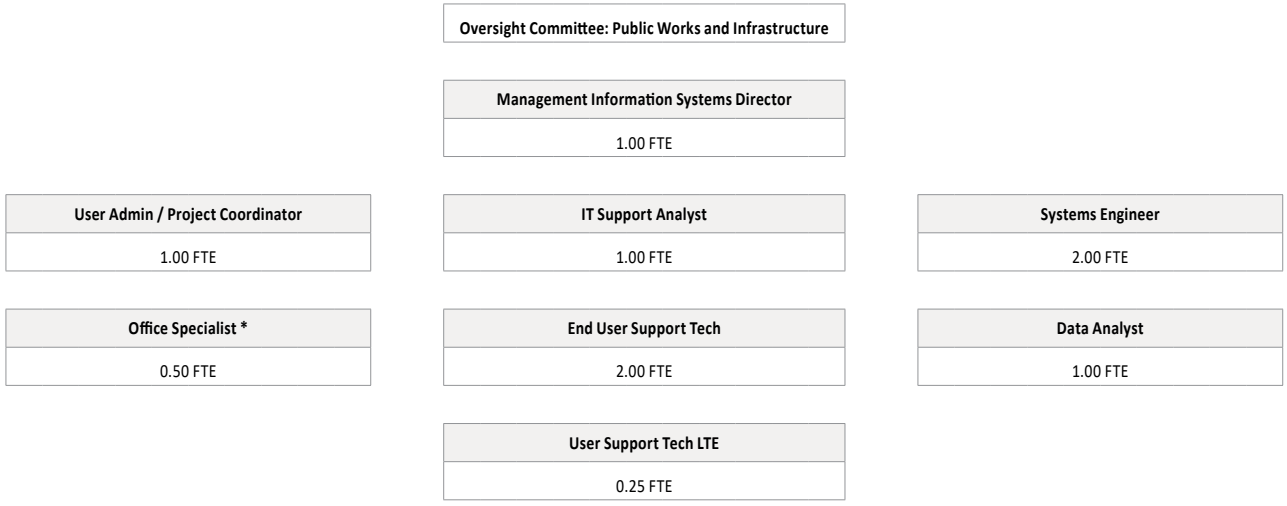
	Technical Support	Research and Development	Training	Continuity and Security	External Support	Phones	Totals
Revenues							
Tax Levy	(763,464)	(312,163)	(96,349)	(205,284)	(24,676)	(219,347)	(1,621,283)
Grants and Aids	-	-	-	-	-	(76,500)	(76,500)
Intergovernmental	(1,924,212)	(120)	-	-	-	-	(1,924,332)
Use of Fund Balance	(285,493)	-	-	-	-	(25,000)	(310,493)
Total Revenues	**$ (2,973,169)**	**$ (312,283)**	**$ (96,349)**	**$ (205,284)**	**$ (24,676)**	**$ (320,847)**	**$ (3,932,608)**
Expenses							
Wages & Benefits	525,450	290,427	90,414	104,672	24,676	41,989	1,077,628
Operating Expenses	1,634,588	21,856	5,935	100,612	-	253,858	2,016,849
Outlay	813,131	-	-	-	-	25,000	838,131
Total Expenses	**$ 2,973,169**	**$ 312,283**	**$ 96,349**	**$ 205,284**	**$ 24,676**	**$ 320,847**	**$ 3,932,608**
FTE's	**4.54**	**2.16**	**0.67**	**0.84**	**0.22**	**0.33**	**8.75**

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Service Request Volume	13,089	14,000	15,000
Service Request Hours	7,211	7,000	7,500
Projects Opened	1,884	2,200	2,400
Projects Closed	1,858	2,200	2,400
Project Hours Total	1,985	4,200	4,500
External Support Hours	21	10	10
Planned System Downtime Hours	9	20	20
Consulting Expenditures	106,633	120,000	56,750
Total Information Technology Expenditure	2,401,822	3,726,576	2,863,391
Number of Trainings Provided by MIS Staff	21	20	20
Security Management Hours	153	220	240

Management Information Systems

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2024 Actual**	**2025 Estimate**	**2026 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.	6.00	2.00	<3 hrs.
Non-Critical Unplanned Downtime (in hours)		30.00	9.00	<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	0.55	0.60	0.50
Project Closed / Projects in Queue	This is a measure of capacity vs workload and serves as a partial indicator of effectiveness	27.00%	50.00%	30.00%
Items Identified in Risk Assessment Addressed		NA	$3	$4
Users to complete annual training	Percentage of employees that completed the annual security awareness training	67.00%	70.00%	75.00%
Risk Prone Percentage	Percentage of employees that exhibit risk prone behavior based upon periodic assessments by KnowBe4	6.00%	6.00%	<13%



* Shared Position with Veterans Service Office

	2022	2023	2024	2025	2026
FTE Change	-0.87	0.00	0.00	0.25	0.00
FTE Balance	8.50	8.50	8.50	8.75	8.75

Management Information Systems

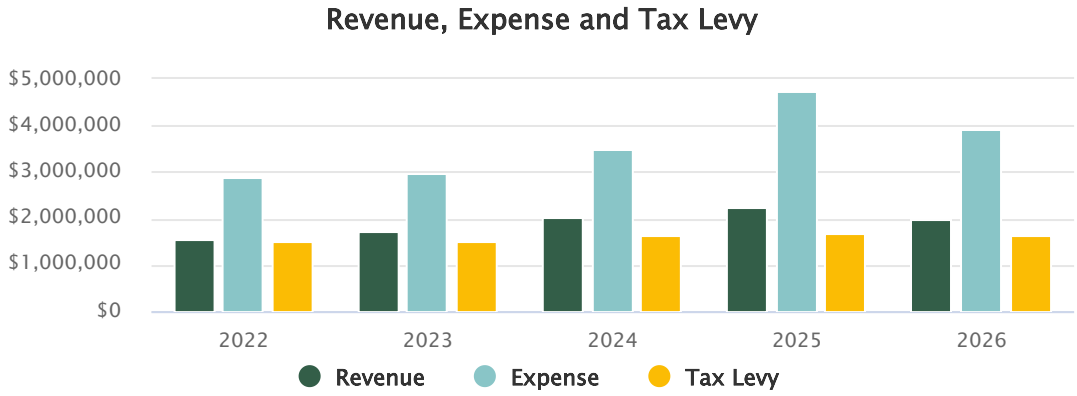
	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	1,500,826	1,504,469	1,625,116	1,689,716	1,689,716	1,621,283	(68,433)	-4.05%
Grants and Aids	-	-	49,477	-	-	76,500	76,500	0.00%
User Fees	30	-	-	-	-	-	-	0.00%
Intergovernmental	1,541,713	1,703,889	1,960,458	2,242,021	2,240,521	1,924,332	(317,689)	-14.17%
Use of Fund Balance	-	-	-	791,884	812,020	310,493	(481,391)	-60.79%
Total Revenues	**3,042,569**	**3,208,358**	**3,635,051**	**4,723,621**	**4,742,257**	**3,932,608**	**(791,013)**	**-16.75%**
Expenses								
Wages & Salaries	602,969	696,074	783,953	786,212	801,118	846,845	60,633	7.71%
Labor Benefits	171,077	197,643	208,621	211,563	211,563	230,784	19,221	9.09%
Supplies & Services	1,636,072	1,399,298	1,577,662	1,923,067	1,926,797	2,016,848	93,781	4.88%
Capital Outlay	456,854	670,484	918,377	1,802,779	1,802,779	838,131	(964,648)	-53.51%
Addition to Fund Balance	175,597	244,859	146,438	-	-	-	-	0.00%
Total Expenses	**3,042,569**	**3,208,358**	**3,635,051**	**4,723,621**	**4,742,257**	**3,932,608**	**(791,013)**	**-16.75%**

Outlay	Total Expense Amount	Property Tax Levy Impact
Annual Hardware Uprades	25,000	0
Backup Dispatch Improvements	85,000	0
Core Switch Upgrades - HCH	75,000	0
Firewall Upgrades - LEC PA820	15,000	0
Host Server Replacement - LEC	40,000	0
Network Switch upgrades	10,000	0
Tax Levy	0	25,000
2026 Total	250,000	25,000
2027	590,000	115,000
2028	150,000	90,000
2029	115,000	90,000
2030	175,000	25,000

2026 Highlights & Issues on the Horizon

The greatest challenge to the County's technology budget is the increasing cost of ownership for technology due to the ever-increasing cost of licensing, support agreements, and hosting agreements (SaaS). These costs make up roughly 46% of the total expenditure in this budget, totalling over $1.7 million dollars. These costs, on average, increase annually by roughly 10%.

MIS is continually looking at options when purchasing equipment to help manage these costs into the future.



Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10025 - MANAGEMENT INFORMATION REVENUE									
411100 - GENERAL PROPERTY TAXES	(1,500,826)	(1,504,469)	(1,625,116)	(844,858)	(1,689,716)	(1,689,716)	(1,689,716)	(1,621,283)	(68,433)
424299 - AMERICAN RESCUE PLAN ACT	-	-	(21,558)	-	-	-	-	-	-
424313 - COMMUNICATIONS GRANT	-	-	(27,919)	-	-	-	-	(76,500)	76,500
472490 - LOCAL GOVT/AGENCY PAYMENTS	(13,379)	(18,709)	(9,116)	(115)	(1,500)	(1,500)	-	-	(1,500)
474010 - DEPARTMENTAL CHARGES	(1,401,732)	(1,547,030)	(1,764,175)	(1,161,397)	(1,649,033)	(2,004,034)	(2,004,034)	(1,936,192)	(67,842)
474040 - REPLACEMENT FUND CHARGES	(126,602)	(138,150)	(187,167)	(117,944)	(236,487)	(236,487)	(236,487)	11,860	(248,347)
483300 - SALE OF MATERIAL AND SUPPLIES	(30)	-	-	-	-	-	-	-	-
493010 - FUND BALANCE APPLIED	-	-	-	-	-	-	-	(148,500)	148,500
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	(40,000)	(791,884)	-	(161,993)	(629,891)
Total 10025 - MANAGEMENT INFORMATION REVENUE	**(3,042,569)**	**(3,208,358)**	**(3,635,051)**	**(2,124,314)**	**(3,616,736)**	**(4,723,621)**	**(3,930,237)**	**(3,932,608)**	**(791,013)**
Total Revenues	**(3,042,569)**	**(3,208,358)**	**(3,635,051)**	**(2,124,314)**	**(3,616,736)**	**(4,723,621)**	**(3,930,237)**	**(3,932,608)**	**(791,013)**
Expenses									
10025147 - MANAGEMENT INFORMATION SYSTEMS									
511100 - SALARIES PERMANENT REGULAR	583,173	671,806	742,060	368,254	773,698	773,698	773,698	836,123	62,425
511200 - SALARIES-PERMANENT-OVERTIME	12,703	21,822	39,713	13,746	10,094	10,094	25,000	8,182	(1,912)
511900 - LONGEVITY-FULL TIME	2,310	2,446	2,180	-	2,420	2,420	2,420	2,540	120
512100 - WAGES-PART TIME	4,783	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	44,410	51,269	57,733	28,209	60,145	60,145	60,145	64,787	4,642
514200 - RETIREMENT-COUNTY SHARE	38,927	46,926	53,228	25,759	54,642	54,642	54,642	59,875	5,233
514400 - HEALTH INSURANCE COUNTY SHARE	84,509	98,566	96,845	52,197	95,710	95,710	95,710	105,196	9,486
514500 - LIFE INSURANCE COUNTY SHARE	334	361	310	140	343	343	343	416	73
514600 - WORKERS COMPENSATION	677	521	505	229	723	723	723	510	(213)
514800 - UNEMPLOYMENT	2,220	-	-	-	-	-	-	-	-
520100 - CONSULTANT AND CONTRACTUAL	189,273	35,274	108,634	80,982	73,850	73,850	120,000	48,350	(25,500)
522500 - TELEPHONE	42,488	40,166	34,734	12,534	54,440	54,440	54,440	54,440	-
522700 - 911 EMERGENCY NUMBER	300	1,218	8,800	-	10,000	10,000	10,000	10,000	-
522720 - 911 SURCHARGE FEE	89,781	89,781	82,299	37,409	93,000	93,000	93,000	93,000	-
524100 - COMPUTER SUPPORT / MNT	1,254,622	1,186,081	1,283,021	1,117,181	1,600,457	1,600,457	1,600,457	1,768,948	168,491
531100 - POSTAGE AND BOX RENT	128	111	414	70	250	250	250	250	-
531200 - OFFICE SUPPLIES AND EXPENSE	-	-	509	7	3,000	3,000	1,500	2,000	(1,000)
532200 - SUBSCRIPTIONS	50	-	-	-	1,200	1,200	1,200	1,000	(200)
532400 - MEMBERSHIP DUES	375	375	600	150	1,000	1,000	1,000	750	(250)
532500 - SEMINARS AND REGISTRATIONS	-	-	-	-	1,500	1,500	1,500	500	(1,000)
532600 - ADVERTISING	-	-	-	-	250	250	250	250	-
532800 - TRAINING AND INSERVICE	3,135	-	5,820	2,100	10,000	50,360	10,000	5,000	(45,360)
533200 - MILEAGE	314	360	194	132	1,500	1,500	1,500	800	(700)
533500 - MEALS AND LODGING	-	-	-	-	1,200	1,200	1,200	500	(700)
534000 - OPERATING/MEETING SUPPLIES	55,606	45,932	52,637	56,568	30,560	30,560	30,000	30,560	-

Management Information Systems

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
535400 - COMPUTER SUPPLIES	-	-	-	-	500	500	500	500	-
581900 - CAPITAL OUTLAY	456,854	670,484	918,377	248,259	736,254	1,802,779	1,802,779	838,131	(964,648)
Total 10025147 - MANAGEMENT INFORMATION SYSTEMS	**2,866,972**	**2,963,499**	**3,488,613**	**2,043,926**	**3,616,736**	**4,723,621**	**4,742,257**	**3,932,608**	**(791,013)**
Total Expenses	**2,866,972**	**2,963,499**	**3,488,613**	**2,043,926**	**3,616,736**	**4,723,621**	**4,742,257**	**3,932,608**	**(791,013)**
-ADDITION TO / USE OF FUND BALANCE	**(175,597)**	**(244,859)**	**(146,438)**	**(80,388)**	**-**	**-**	**812,020**	**-**	

Outside Agencies "The Community Chest"

2026 BUDGET - APPROPRIATION

	2022 Budgeted Appropriation	2023 Budgeted Appropriation	2024 Budgeted Appropriation	2025 Budgeted Appropriation	2026 Budgeted Appropriation	2025 to 2026 Change $	2025 to 2026 Change %
Outside Agencies							
Agricultural Society (Fair Board)	25,000	25,000	25,000	25,000	25,000	-	-%
Baraboo Dells Airport	4,100	4,100	4,100	4,100	4,100	-	-%
Central Wisconsin Community Action Council	7,500	7,500	7,500	7,500	7,500	-	-%
Conservation Congress	1,400	1,400	1,400	1,400	1,400	-	-%
Hope House	25,000	25,000	25,000	25,000	25,000	-	-%
Pathway Home (Baraboo Area Homeless Shelter)	25,000	25,000	25,000	25,000	25,000	-	-%
Reedsburg Airport	4,100	4,100	4,100	4,100	4,100	-	-%
Sauk County Historical Society	25,000	20,000	25,000	25,000	25,000	-	-%
Sauk Prairie Airport, Inc.	4,100	4,100	4,100	4,100	4,100	-	-%
VETS (Contracted as of 2024)	3,880	3,800	-	-	-	-	-%
Total Outside Agencies	$ 125,080	$ 120,000	$ 121,200	$ 121,200	$ 121,200	$ -	-%
Total Outside Agencies - Tax Levy Funded	$ 125,080	$ 120,000	$ 121,200	$ 121,200	$ 121,200	$ -	-%
Ownership							
Tri-County Airport - Operations	51,174	47,410	49,143	67,296	67,839	543	0.81%
Tri-County Airport - Capital (ARPA 2022)	274,101 *	- *	- *	- *	2,923 *	2,923	-%
UW-Platteville Baraboo Sauk County - Operating	55,000	55,000	55,000	-	-	-	-%
UW-Platteville Baraboo Sauk County - Operational Overhead - General Fund Balance	- *	- *	- *	390,000 *	390,000 *	-	-%
UW-Platteville Baraboo Sauk County - Theater & Arts Renovation (General Fund Balance 2019, ARPA 2022)	400,000 *	400,000 *	400,000 *	- *	- *	-	-%
Total Ownership	$ 780,275	$ 502,410	$ 504,143	$ 457,296	$ 460,762	$ 3,466	0.76%
Total Ownership - Tax Levy Funded	$ 106,174	$ 102,410	$ 104,143	$ 67,296	$ 67,839	$ 3,466	0.81%
Contractual							
Sauk County Institute of Leadership	8,000	8,000	8,000	8,000	8,000	-	-%
Library Board (Levy not subject to levy limits)	1,226,129	1,267,935	1,303,740	1,241,179	1,325,999	84,820	6.83%
Pink Lady Rail Transit Commission	-	750	-	750	1,050	300	40.00%
Wisconsin River Rail Transit	30,000	30,000	30,000	30,000	30,000	-	-%
Animal Shelter	125,000	125,000	125,000	125,000	125,000	-	-%
Total Contractual	$ 1,389,129	$ 1,431,685	$ 1,466,740	$ 1,404,929	$ 1,490,049	$ 85,120	6.06%
Total Contractual - Tax Levy Funded	$ 1,389,129	$ 1,431,685	$ 1,466,740	$ 1,404,929	$ 1,490,049	$ 85,120	6.06%

* Not funded by tax levy

GRAND TOTAL	$ 2,294,484	$ 2,054,095	$ 2,092,083	$ 1,983,425	$ 2,072,011	$ 88,586	4.47%
GRAND TOTAL - Tax Levy Funded	$ 1,620,383	$ 1,654,095	$ 1,692,083	$ 1,593,425	$ 1,679,088	$ 88,586	5.38%

Personnel Department

Department Vision - Where the department would ideally like to be
The mission of the Sauk County Personnel Department is to lead the 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
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
Develop a comprehensive employee experience which includes employee engagement, retention, benefit, and wellness activities.	20% overall participation in employee engagement and wellness programs. 75% participation in stay interviews (of employees invited) 100% completion of monthly employee recognition of anniversaries. Monthly benefit-related lunch and learns and quarterly on-site meeting/education opportunities for employees.	Provide monthly employee activities, monthly stay interviews, recognize employee anniversaries monthly, and monthly benefit lunch and learns.	December 2026
Optimize Talent Management through talent acquisition, employee development, and succession planning efforts.	Turnover below 20%. Retention at 80% or above. 10 departments with "Day in the Life" sections on the Sauk County website. Create a summer internship program.	Add additional departments to the 'Day in the Life" section on the website to provide a job preview and highlight current employees. Create a program that creates engagement with summer interns during their internship to include fun activities, engagement with Sauk County leaders, and camaraderie amongst the internship group. Empower Sauk County staff with skills and knowledge through leadership trainings and employee development plans. Achieve 90% completion rate for all mandatory TalentLMS trainings.	December 2026
Improve HRIS processes to reduce administrative burden through streamlined processes.	Utilize Munis for FMLA, personnel files, onboarding, and employee forms.	Utilize Munis for FMLA hours tracking in coordination with Executime. Create electronic employee files. Utilize the Munis electronic onboarding program for new hires. Implement forms (employee and manager) to use through ESS.	December 2026

Complete a comprehensive review of Sauk County's benefits offered to employees.	Review all benefits currrently offered to employees and make updates to the benefit plan offerings for 2027.	Meet with M3 Insurance team regularly to review all of Sauk County's benefits. Review market trends and benchmarking data to make recommended changes to current offerings.	August 2026
Increase thoroughness of county-wide Triple I reports.	Reports contain detailed information, a clear sequence of events, witness statements, and actionable steps.	Train employees and managers on writing thorough Triple I reports, when to report, and on the new reporting system.	June 2026

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Employment Liability Claims at 5 claims or below
Labor Relations	Collective bargaining, contract interpretation, contract preparation, labor/management relations, grievance meditation/arbitration, conflict dispute/resolution	Wis Stats 111	Average Contract Settlement
Recruitment and Retention	On-line application system, employment advertising, interviews, testing, selection, union position postings, shift bids, exit interviews, stay interviews	Wis Stats 103	Retention rate at 80% or above.
Classification and Compensation	Fair Labor Standard Act (FLSA), performance appraisals, position descriptions, vacant position audits (VPA), job description maintenance/development/compliance, market adjustments, reclassifications, benchmarking, new position requests.	Wis Stats 103	Completion, implementation and maintenance of classification and compensation analysis.
Benefits Administration	Affordable Care Act (ACA) implementation, Family Medical Leave Act (FMLA), COBRA, Health Insurance Portability and Accountability Act (HIPAA), Deferred Compensation, HIPAA Investigation, Wisconsin Retirement System (WRS) coordination, Employee Assistance Program (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	Low health insurance percentage increase over prior year and variety of options for voluntary benefits.
Risk Management and Safety	Coordinate all aspects of Workers Compensation (WC) program, risk management, liability, safety and other related training.	Wis Stats 101, 102, 343	Reduced risk, liability and maintain lower modification rating for Workers Compensation.

Program Evaluation

	Human Resources Administration	Labor Relations	Recruitment and Retention	Classification and Compensation	Benefits Administration	Risk Management and Safety	Totals
Revenues							
Tax Levy	(102,001)	(90,069)	(146,554)	(45,281)	(172,079)	(205,180)	(761,164)
User Fees	-	-	-	-	(800)	-	(800)
Miscellaneous	-	-	-	-	(4,000)	-	(4,000)
Total Revenues	$ (102,001)	$ (90,069)	$ (146,554)	$ (45,281)	$ (176,879)	$ (205,180)	$ (765,964)
Expenses							
Wages & Benefits	83,987	79,207	120,453	32,748	149,334	153,371	619,100
Operating Expenses	18,014	10,862	26,101	12,533	27,545	51,809	146,864
Total Expenses	$ 102,001	$ 90,069	$ 146,554	$ 45,281	$ 176,879	$ 205,180	$ 765,964
FTE's	0.81	0.50	1.10	0.25	1.24	1.15	5.05

Personnel Department

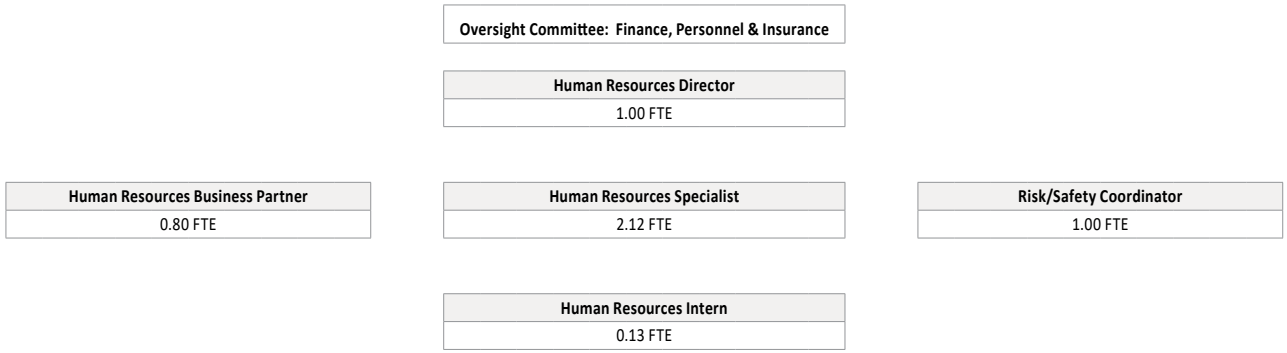
Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Benefits Administration - Leave of Absence Coordination	318 FMLA applications 186 COBRA notices	300 FMLA applications 150 COBRA docs	300 FMLA applications 150 COBRA docs
Benefits Administration - New Employee Benefits Orientation	154	120	135
Classification and Compensation - General Administration	452 performance appraisals 31 internal transfers 9 reclass vacant positions 0 positions created through budget 5 positions created outside of budget 9 LTE positions created 3 positions eliminated	450 performance appraisals 30 internal transfers 10 reclass vacant positions 5 positions created through budget 5 positions created outside of budget 5 LTE positions created 10 positions eliminated	450 performance appraisals 30 internal transfers 10 reclass vacant positions 5 positions created through budget 5 positions created outside of budget 5 LTE created 0 positions eliminated
Employee Assistance Program	64 EE Helpline calls 5 Supervisory call 67 online visits 2.8% utilization rate	75 EE Helpline calls 5 Supervisory call 100 online visits 3.0% utilization rate	100 EE Helpline calls 5 Supervisory call 150 online visits 5.0% utilization rate
Employee Retention and Turnover	24% Turnover 76% Retention	15% Turnover 85% Retention	20% Turnover 80% Retention
Health Insurance Participants (Employees)	475	475	475
Labor Relations	1 contract negotiation 0 grievance arbitration hearings	0 contract negotiation 0 grievance arbitration hearings	1 contract negotiation 0 grievance arbitration hearings
Recruitment and Selection - (All Departments)	155 recruitments 1,756 applicants	140 recruitments 2,000 applicants	130 recruitments 2,000 applicants
Training Programs	0 management sessions 0 leadership sessions 1 safety trainings 0 general employee trainings	8 management sessions 8 leadership sessions 8 safety trainings 12 general employee trainings	20 management sessions 20 leadership sessions 15 safety trainings 12 general employee trainings
Workers Compensation	6.9 WC Incident Rate 12.98 Lost workday cases 45 claims reported	5.00 WC Incident Rate 10.0 Lost workday cases 45 claims reported	5.00 WC Incident Rate 9.0 Lost workday cases 45 claims reported
Property/Liability Claims Management	18 Liability Claims 11 Property Claims	16 Liability Claims 10 Property Claims	16 Liability Claims 10 Property Claims

Personnel Department

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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.	-3.40%	6.50%	9.90%
Labor Relations (Average Contract Settlement - Sheriff's Department)	Internal parity between all departments while maintaining competitiveness for talent acquisition purposes.	2.00% (1/1/2023) / 2.00% (12/1/2023)	6.00%, $.50 for Step 5	6.00%, $.25 for Step 5
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.	0.00%	50.00%	100.00%
Retention rate at 80% or above.	Successful internal retention and branding programs.	76.00%	85.00%	80.00%



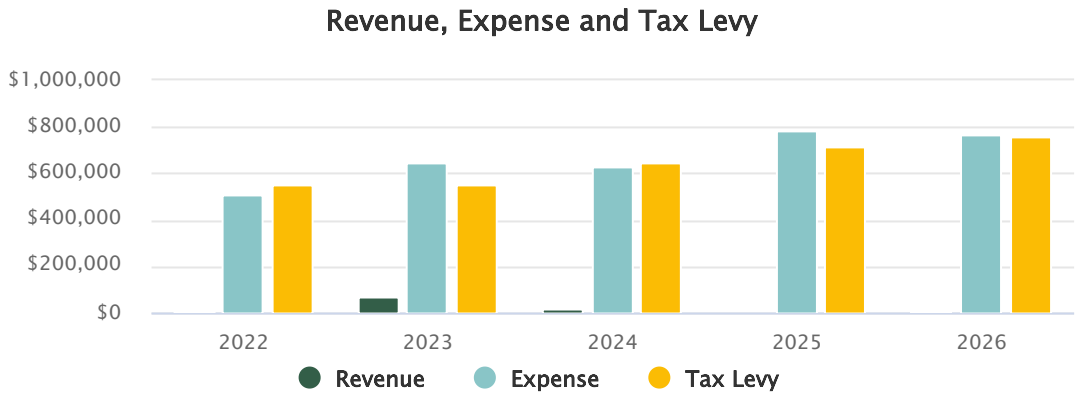
	2022	2023	2024	2025	2026
FTE Change	-0.30	0.00	0.00	0.13	-0.08
FTE Balance	5.00	5.00	5.00	5.13	5.05

Personnel Department

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	550,983	553,603	648,358	713,826	713,826	761,164	47,338	6.63%
Grants and Aids	5,000	69,464	13,048	-	-	-	-	0.00%
User Fees	1,064	498	1,840	800	800	800	-	0.00%
Miscellaneous	4,109	3,096	2,005	3,000	12,230	4,000	1,000	33.33%
Use of Fund Balance	-	22,701	-	65,629	-	-	(65,629)	-100.00%
Total Revenues	**561,156**	**649,362**	**665,251**	**783,255**	**726,856**	**765,964**	**(17,291)**	**-2.21%**
Expenses								
Wages & Salaries	308,285	332,389	384,288	415,018	415,118	429,391	14,373	3.46%
Labor Benefits	85,253	121,335	141,352	162,838	174,269	189,709	26,871	16.50%
Supplies & Services	117,049	195,638	99,614	205,399	136,589	146,864	(58,535)	-28.50%
Addition to Fund Balance	50,569	-	39,997	-	880	-	-	0.00%
Total Expenses	**561,156**	**649,362**	**665,251**	**783,255**	**726,856**	**765,964**	**(17,291)**	**-2.21%**

2026 Highlights & Issues on the Horizon

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.



Human resources will be tasked with adapting to a changing work landscape in 2026. Employee well-being will be a priority in focusing on mental health and continuing to review benefit packages to meet an employee's "whole health" needs: financial, physical, mental and professional well-being. The human resources team will also focus on continuous learning and development of employees in addition to maintaining/increasing employee engagement in an effort to reduce employee turnover.

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10011 - PERSONNEL REVENUE									
411100 - GENERAL PROPERTY TAXES	(550,983)	(553,603)	(648,358)	(356,913)	(713,826)	(713,826)	(713,826)	(761,164)	47,338
424299 - AMERICAN RESCUE PLAN ACT	(5,000)	(69,464)	(13,048)	-	-	-	-	-	-
451650 - COPIER/POSTAGE/MISC	-	-	(27)	-	-	-	-	-	-
452160 - SECTION 125 FORFEITURES	(4,109)	(3,096)	(2,005)	(12,230)	(3,000)	(3,000)	(12,230)	(4,000)	1,000
461400 - COBRA ADMINISTRATION FEES	(1,064)	(498)	(1,813)	(866)	(800)	(800)	(800)	(800)	-
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	-	(65,629)	-	-	(65,629)
Total 10011 - PERSONNEL REVENUE	**(561,156)**	**(626,661)**	**(665,251)**	**(370,009)**	**(717,626)**	**(783,255)**	**(726,856)**	**(765,964)**	**(17,291)**
Total Revenues	**(561,156)**	**(626,661)**	**(665,251)**	**(370,009)**	**(717,626)**	**(783,255)**	**(726,856)**	**(765,964)**	**(17,291)**
Expenses									
10011143 - PERSONNEL									
511100 - SALARIES PERMANENT REGULAR	249,590	280,135	309,443	147,777	329,474	329,474	329,474	337,208	7,734
511200 - SALARIES-PERMANENT-OVERTIME	1,017	96	139	-	-	-	100	-	-
511900 - LONGEVITY-FULL TIME	374	394	414	-	634	634	634	678	44
512100 - WAGES-PART TIME	2,312	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	18,365	20,092	22,379	10,692	25,253	25,253	25,253	25,847	594
514200 - RETIREMENT-COUNTY SHARE	15,921	19,088	21,394	9,946	22,652	22,652	22,652	24,036	1,384
514400 - HEALTH INSURANCE COUNTY SHARE	43,294	59,431	69,940	39,390	75,839	75,839	87,270	97,193	21,354
514500 - LIFE INSURANCE COUNTY SHARE	60	58	34	19	67	67	67	105	38
514600 - WORKERS COMPENSATION	177	184	1,562	1,280	3,360	3,360	3,360	3,380	20
514800 - UNEMPLOYMENT	(550)	-	-	-	-	-	-	-	-
520100 - CONSULTANT AND CONTRACTUAL	5,000	69,464	-	-	-	-	-	-	-
521800 - PURCHASED SERVICES	23,841	29,741	21,973	14,970	25,500	25,500	25,500	22,000	(3,500)
522500 - TELEPHONE	843	955	993	473	1,000	1,000	1,000	1,000	-
531011 - WELLNESS	3,408	1,952	1,822	-	3,000	3,000	3,000	2,500	(500)
531100 - POSTAGE AND BOX RENT	499	1,240	383	152	400	400	400	400	-
531200 - OFFICE SUPPLIES AND EXPENSE	1,453	4,121	2,062	672	1,500	1,500	1,500	1,500	-
531800 - MIS DEPARTMENT CHARGEBACKS	31,108	27,867	28,573	38,284	38,642	43,389	43,389	47,018	3,629
532200 - SUBSCRIPTIONS	539	-	-	-	600	600	200	200	(400)
532400 - MEMBERSHIP DUES	2,195	912	1,260	235	2,000	2,000	1,500	1,500	(500)
532600 - ADVERTISING	8,305	9,666	6,598	1,109	8,000	11,000	8,000	8,000	(3,000)
532800 - TRAINING AND INSERVICE	2,921	1,065	2,158	700	2,500	5,500	3,000	4,500	(1,000)
532801 - STAFF DEVELOPMENT	278	15,000	193	225	5,000	13,000	5,000	5,000	(8,000)
533200 - MILEAGE	165	1,960	2,902	2,142	3,500	3,500	4,500	4,500	1,000
533500 - MEALS AND LODGING	-	84	50	-	50	50	50	-	(50)
536100 - REFERENCE CHECKS	1,228	2,095	2,936	1,206	4,000	4,000	4,000	3,496	(504)
536500 - EMPLOYEE RECOGNITION	7,807	4,881	3,578	3,697	3,500	8,500	8,000	3,500	(5,000)
537300 - EMPLOYEE ASSISTANCE	6,750	4,500	6,750	6,843	12,000	12,000	12,000	12,000	-
Total 10011143 - PERSONNEL	**426,900**	**554,981**	**507,536**	**279,812**	**568,471**	**592,218**	**589,849**	**605,561**	**13,343**
10011146 - NEGOTIATIONS AND LABOR									
531100 - POSTAGE AND BOX RENT	-	1	-	43	-	-	-	-	-

Personnel Department

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 10011146 - NEGOTIATIONS AND LABOR	**-**	**1**	**-**	**43**	**-**	**-**	**-**	**-**	**-**
10011152 - RISK MANAGEMENT AND INSURANCE									
511100 - SALARIES PERMANENT REGULAR	54,992	51,764	74,292	40,541	84,910	84,910	84,910	91,505	6,595
514100 - FICA & MEDICARE TAX	4,207	3,797	5,531	3,037	6,496	6,496	6,496	7,000	504
514200 - RETIREMENT-COUNTY SHARE	3,422	3,521	5,019	2,818	5,901	5,901	5,901	6,588	687
514400 - HEALTH INSURANCE COUNTY SHARE	-	14,717	14,555	4,339	22,387	22,387	22,387	24,605	2,218
514500 - LIFE INSURANCE COUNTY SHARE	9	4	8	5	8	8	8	12	4
514600 - WORKERS COMPENSATION	852	443	930	418	875	875	875	943	68
514800 - UNEMPLOYMENT	(504)	-	-	-	-	-	-	-	-
521100 - MEDICAL EXAMINATIONS	9,225	9,200	3,165	767	6,000	6,000	3,000	4,000	(2,000)
522500 - TELEPHONE	475	519	562	216	550	550	550	550	-
531100 - POSTAGE AND BOX RENT	-	-	-	-	50	50	50	50	-
531200 - OFFICE SUPPLIES AND EXPENSE	35	-	10,494	223	200	200	200	200	-
531800 - MIS DEPARTMENT CHARGEBACKS	-	-	-	-	7,728	34,610	-	12,000	(22,610)
532200 - SUBSCRIPTIONS	1,455	1,455	1,528	-	1,000	1,000	200	200	(800)
532400 - MEMBERSHIP DUES	650	125	674	125	500	500	200	750	250
532800 - TRAINING AND INSERVICE	1,470	442	492	244	1,500	1,500	500	1,000	(500)
532801 - STAFF DEVELOPMENT	-	-	-	-	5,000	20,000	5,000	5,000	(15,000)
533200 - MILEAGE	355	358	468	294	1,000	1,000	800	1,000	-
533500 - MEALS AND LODGING	-	-	-	-	50	50	50	-	(50)
539100 - OTHER SUPPLIES & EXPENSES	7,044	8,035	-	135	5,000	5,000	5,000	5,000	-
Total 10011152 - RISK MANAGEMENT AND INSURANCE	**83,687**	**94,380**	**117,718**	**53,162**	**149,155**	**191,037**	**136,127**	**160,403**	**(30,634)**
Total Expenses	**510,587**	**649,362**	**625,254**	**333,017**	**717,626**	**783,255**	**725,976**	**765,964**	**(17,291)**
-ADDITION TO / USE OF FUND BALANCE	**(50,569)**	**22,701**	**(39,997)**	**(36,992)**	**-**	**-**	**(880)**	**-**	

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
Proactive Relationships to Retain Programmatic and Financial Flexibility
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 Title	Program Description	Mandates and References	Key Outcome Indicators
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	Timeliness of recording Counter Service (public customer) Staff Service (Title companies, funeral directors, attorneys)
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	

Program Evaluation

	Recordings	Vitals	Totals
Revenues			
Tax Levy	327,196	1,137	328,333
Other Taxes	(350,000)	-	(350,000)
User Fees	(285,000)	(30,000)	(315,000)
Total Revenues	**$ (307,804)**	**$ (28,863)**	**$ (336,667)**
Expenses			
Wages & Benefits	284,975	24,347	309,322
Operating Expenses	22,829	4,516	27,345
Total Expenses	**$ 307,804**	**$ 28,863**	**$ 336,667**
FTE's	**2.75**	**0.25**	**3.00**

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Documents recorded	12,802	13,000	13,500
Legacy documents entered into computerized index	1,000	2,000	5,000
Vital records filed	2,084	2,000	2,000
Copies of vital records issued	11,440	11,700	11,000

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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.	30	10	10
LandShark revenue	Business partners, as well as, the public are frequently viewing the records kept by the Register of Deeds.	$72,145	$70,000	$70,000

Register of Deeds

Oversight Committee: Land Resources & Extension

Register of Deeds
1.00 FTE

Deputy Register of Deeds
2.00 FTE

	2022	2023	2024	2025	2026
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	3.00	3.00	3.00	3.00	3.00

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	(339,448)	(334,857)	(318,244)	(309,200)	(309,200)	(328,333)	(19,133)	6.19%
Other Taxes	352,328	295,311	360,123	320,000	370,000	350,000	30,000	9.38%
User Fees	363,497	319,477	325,265	305,000	320,000	315,000	10,000	3.28%
Use of Fund Balance	-	-	-	4,098	-	-	(4,098)	-100.00%
Total Revenues	**376,377**	**279,931**	**367,144**	**319,898**	**380,800**	**336,667**	**16,769**	**5.24%**
Expenses								
Wages & Salaries	161,261	163,134	182,864	195,723	195,723	204,799	9,076	4.64%
Labor Benefits	81,507	81,556	88,519	96,013	96,013	104,523	8,510	8.86%
Supplies & Services	15,239	15,761	17,189	28,162	26,021	27,345	(817)	-2.90%
Addition to Fund Balance	118,370	19,480	78,572	-	63,043	-	-	0.00%
Total Expenses	**376,377**	**279,931**	**367,144**	**319,898**	**380,800**	**336,667**	**16,769**	**5.24%**

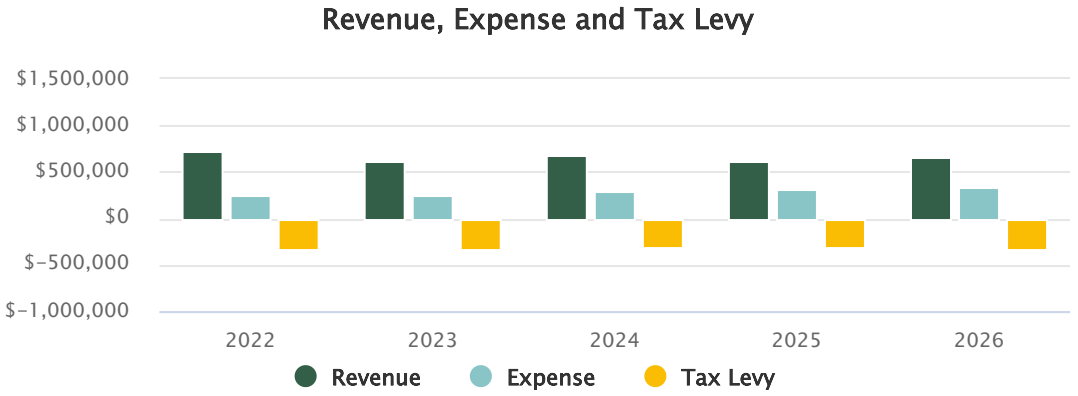
2026 Highlights & Issues on the Horizon

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.

The level of recordings in 2026 will resemble 2025.



Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10013 - REGISTER OF DEEDS REVENUE									
411100 - GENERAL PROPERTY TAXES	339,448	334,857	318,244	154,600	309,200	309,200	309,200	328,333	(19,133)
419100 - REAL ESTATE TRANSFER TAX	(352,328)	(295,311)	(360,123)	(204,340)	(320,000)	(320,000)	(370,000)	(350,000)	30,000
451150 - REGISTER OF DEEDS FEES	(293,695)	(252,388)	(258,576)	(135,061)	(235,000)	(235,000)	(250,000)	(245,000)	10,000
451650 - COPIER/POSTAGE/MISC	(69,802)	(67,089)	(66,689)	(33,488)	(70,000)	(70,000)	(70,000)	(70,000)	-
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	-	(4,098)	-	-	(4,098)
Total 10013 - REGISTER OF DEEDS REVENUE	**(376,377)**	**(279,931)**	**(367,144)**	**(218,289)**	**(315,800)**	**(319,898)**	**(380,800)**	**(336,667)**	**16,769**
Total Revenues	**(376,377)**	**(279,931)**	**(367,144)**	**(218,289)**	**(315,800)**	**(319,898)**	**(380,800)**	**(336,667)**	**16,769**
Expenses									
10013170 - REGISTER OF DEEDS									
511100 - SALARIES PERMANENT REGULAR	160,241	162,133	181,779	91,662	194,642	194,642	194,642	203,678	9,036
511200 - SALARIES-PERMANENT-OVERTIME	59	-	44	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	961	1,001	1,041	-	1,081	1,081	1,081	1,121	40
514100 - FICA & MEDICARE TAX	11,356	11,493	12,975	6,521	14,973	14,973	14,973	15,668	695
514200 - RETIREMENT-COUNTY SHARE	10,489	11,096	12,620	6,370	13,603	13,603	13,603	14,745	1,142
514400 - HEALTH INSURANCE COUNTY SHARE	59,429	58,761	62,655	33,583	67,162	67,162	67,162	73,815	6,653
514500 - LIFE INSURANCE COUNTY SHARE	120	139	151	67	158	158	158	172	14
514600 - WORKERS COMPENSATION	113	67	118	55	117	117	117	123	6
524800 - MAINTENANCE AGREEMENT	1,077	1,185	1,331	638	1,500	1,500	1,600	1,600	100
531100 - POSTAGE AND BOX RENT	4,421	3,597	3,676	1,593	4,700	4,700	3,200	4,500	(200)
531200 - OFFICE SUPPLIES AND EXPENSE	727	1,470	1,535	354	2,000	2,000	2,000	2,000	-
531500 - FORMS AND PRINTING	1,226	876	1,051	1,374	1,500	1,500	1,500	1,700	200
531700 - REBINDING	-	-	-	-	650	650	650	650	-
531800 - MIS DEPARTMENT CHARGEBACKS	6,098	6,706	8,050	3,929	11,124	15,222	15,222	14,236	(986)
532200 - SUBSCRIPTIONS	79	79	139	-	80	80	139	149	69
532400 - MEMBERSHIP DUES	640	686	400	275	750	750	500	750	-
533200 - MILEAGE	545	666	318	490	850	850	700	850	-
533500 - MEALS AND LODGING	419	488	681	361	900	900	500	900	-
552100 - OFFICIALS BONDS	7	8	8	-	10	10	10	10	-
Total 10013170 - REGISTER OF DEEDS	**258,007**	**260,451**	**288,572**	**147,272**	**315,800**	**319,898**	**317,757**	**336,667**	**16,769**
Total Expenses	**258,007**	**260,451**	**288,572**	**147,272**	**315,800**	**319,898**	**317,757**	**336,667**	**16,769**
-ADDITION TO / USE OF FUND BALANCE	**(118,370)**	**(19,480)**	**(78,572)**	**(71,017)**	**-**	**-**	**(63,043)**	**-**	

Surveyor

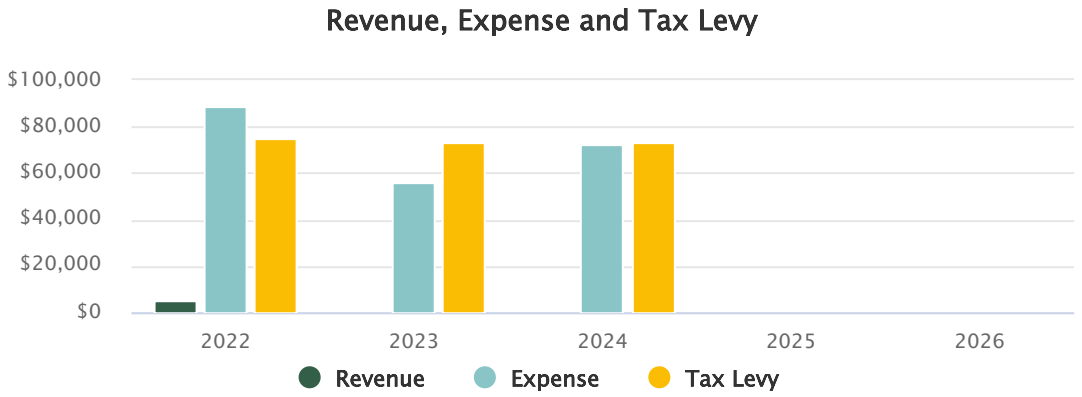
	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	75,021	73,698	73,265	-	-	-	-	0.00%
Intergovernmental	4,789	-	-	-	-	-	-	0.00%
Use of Fund Balance	8,622	-	-	-	-	-	-	0.00%
Total Revenues	**88,432**	**73,698**	**73,265**	**-**	**-**	**-**	**-**	**0.00%**
Expenses								
Wages & Salaries	60,431	44,113	45,922	-	-	-	-	0.00%
Labor Benefits	5,558	3,752	4,085	-	-	-	-	0.00%
Supplies & Services	22,443	8,144	22,109	-	-	-	-	0.00%
Addition to Fund Balance	-	17,689	1,149	-	-	-	-	0.00%
Total Expenses	**88,432**	**73,698**	**73,265**	**-**	**-**	**-**	**-**	**0.00%**

County Surveyor Combined into Land Resources & Environment in 2025

County Surveyor Combined into Land Records Modernization in 2026

2026 Highlights & Issues on the Horizon

The Sauk County Board moved the elected County Surveyor to that of an appointed County Surveyor position in 2025. Requests for Proposal were released for such a contract and funding was originally placed with the Land Resources and Environment Department budget in 2025. The funding was moved to Land Records Modernization in 2026 to oversee the contracted surveyor.



Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10016 - COUNTY SURVEYOR	(79,810)	(73,698)	(73,265)	-	-	-	-	-	-
Total Revenues	**(79,810)**	**(73,698)**	**(73,265)**	**-**	**-**	**-**	**-**	**-**	**-**
Expenses									
10016171 - COUNTY SURVEYOR									
511100 - SALARIES PERMANENT REGULAR	9,664	9,994	10,145	116	-	-	-	-	-
512700 - WAGES-PART TIME-NO BENEFITS	50,767	34,119	35,777	2,550	-	-	-	-	-
514100 - FICA & MEDICARE TAX	4,623	3,375	3,513	204	-	-	-	-	-
514600 - WORKERS COMPENSATION	935	377	572	27	-	-	-	-	-
520300 - MONUMENTATION (FIELD)	-	-	500	-	-	-	-	-	-
520400 - CERTIFIED SURVEY REVIEW	75	-	-	-	-	-	-	-	-
520500 - MONUMENTATION MAINT & PRES	15,200	5,500	18,650	-	-	-	-	-	-
522500 - TELEPHONE	389	606	476	-	-	-	-	-	-
531100 - POSTAGE AND BOX RENT	-	-	10	-	-	-	-	-	-
531200 - OFFICE SUPPLIES AND EXPENSE	524	-	382	-	-	-	-	-	-
531800 - MIS DEPARTMENT CHARGEBACKS	2,184	2,025	2,078	-	-	-	-	-	-
536300 - MONUMENTS,SIGNS,POSTS,ETC	4,059	-	-	-	-	-	-	-	-
552100 - OFFICIALS BONDS	12	13	13	-	-	-	-	-	-
Total 10016171 - COUNTY SURVEYOR	**88,432**	**56,009**	**72,116**	**2,897**	**-**	**-**	**-**	**-**	**-**
Total Expenses	**88,432**	**56,009**	**72,116**	**2,897**	**-**	**-**	**-**	**-**	**-**
-ADDITION TO / USE OF FUND BALANCE	**8,622**	**(17,689)**	**(1,149)**	**2,897**	**-**	**-**	**-**	**-**	

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
Constantly study and monitor county investments and banking functions to achieve maximu effieciency and return.	Work with cash flow projections to secure long term interest rates	Working with local banks as well as County financial advisors PMA	Continuous

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Average rate of investments Percentage of current year taxes delinquent as of September 1

Program Evaluation

	Treasurer	Totals
Revenues		
Tax Levy	1,865,798	1,865,798
Other Taxes	(505,065)	(505,065)
Grants and Aids	(125,000)	(125,000)
Fines & Forfeitures	(9,500)	(9,500)
User Fees	(10,500)	(10,500)
Intergovernmental	(37,000)	(37,000)
Interest	(1,615,637)	(1,615,637)
Miscellaneous	(20,000)	(20,000)
Total Revenues	**$ (456,904)**	**$ (456,904)**
Expenses		
Wages & Benefits	319,181	319,181
Operating Expenses	137,723	137,723
Total Expenses	**$ 456,904**	**$ 456,904**
FTE's	**3.00**	**3.00**

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Acres of Ag Use Converted / $ Amount (Cty Share)	45 acres / $10,775 Cty Share	50 / $/12,000	50 / $/12,000
Address Changes Processed	516	550	775
Lottery Credit Letters Sent	70	85	100
Tax Receipts Processed	10,142	10,000	11,000
County Department Receipts Processed	7,022	7,600	7,000
Payroll Checks/Advices Processed	17,417	1,800	17,400
Accounts Payable Checks Processed	9,895	9,000	9,000
Tax Certificates Issued for Delinquent Taxes (Current Year)	778	800	800
Amount Due for Tax Certificates Issued for Delinquent Taxes (Current Year)	$1,111,140	$1,300,000	$1,300,000
Certified Mailings Sent to Owners/Interested Parties for Tax Foreclosure	160	140	150
Properties Taken by Tax Foreclosure	7	12	10

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Weighted average rate of investments	The higher the rate, the more interest income earned	4.62%	4.20%	4.00%
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

Treasurer

Oversight Committee: Finance, Personnel & Insurance (Treasurer)
Oversight Committee: Public Works & Infrastructure (Tax Foreclosure)

Treasurer
1.00 FTE

Deputy Treasurer
1.00 FTE

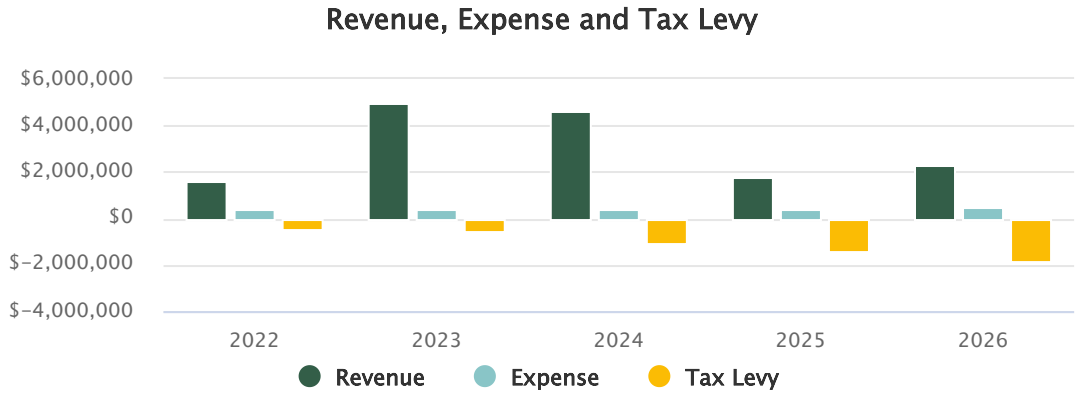
Accounting Assistant-Treasurer
1.00 FTE

	2022	2023	2024	2025	2026
FTE Change	-3.00	0.00	0.00	0.00	0.00
FTE Balance	3.00	3.00	3.00	3.00	3.00

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	(479,960)	(559,519)	(1,028,996)	(1,389,862)	(1,389,862)	(1,865,798)	(475,936)	34.24%
Other Taxes	570,389	741,753	453,766	505,065	510,065	505,065	-	0.00%
Grants and Aids	121,647	126,994	128,830	125,000	123,000	125,000	-	0.00%
Fines & Forfeitures	12,826	9,468	12,513	8,000	10,677	9,500	1,500	18.75%
User Fees	9,892	32,023	14,542	10,500	6,600	10,500	-	0.00%
Intergovernmental	49,454	75,030	37,952	37,000	37,000	37,000	-	0.00%
Interest	818,613	3,931,427	3,982,072	1,115,637	2,104,060	1,615,637	500,000	44.82%
Miscellaneous	44,982	39,079	24,578	-	-	20,000	20,000	0.00%
Total Revenues	**1,147,843**	**4,396,255**	**3,625,257**	**411,340**	**1,401,540**	**456,904**	**45,564**	**11.08%**
Expenses								
Wages & Salaries	181,283	205,520	198,559	212,065	218,558	226,513	14,448	6.81%
Labor Benefits	61,277	77,297	78,169	84,661	87,700	92,668	8,007	9.46%
Supplies & Services	139,227	133,127	146,172	114,614	144,628	137,723	23,109	20.16%
Addition to Fund Balance	766,056	3,980,311	3,202,357	-	950,654	-	-	0.00%
Total Expenses	**1,147,843**	**4,396,255**	**3,625,257**	**411,340**	**1,401,540**	**456,904**	**45,564**	**11.08%**

2026 Highlights & Issues on the Horizon

Interest on Investments - During 2025, investment interest rates have decreased around 0.25%. With the rates for several investments set until the end of the first quarter of 2026, we should still show an increase in investment revenue. Cautious, but positive increase.



Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10012 - TREASURER/REAL PROP REVENUE									
411100 - GENERAL PROPERTY TAXES	479,960	559,519	1,028,996	694,931	1,389,862	1,389,862	1,389,862	1,865,798	(475,936)
411400 - FOREST CROP TAX	(65)	(65)	(91)	(5)	(65)	(65)	(65)	(65)	-
411500 - MANAGED FOREST LAND TAXES	(78,029)	(89,302)	(69,978)	(607)	(80,000)	(80,000)	(80,000)	(80,000)	-
411600 - PAYMENT IN LIEU OF TAXES-PILT	(100,868)	(106,457)	(108,175)	(102,301)	(105,000)	(105,000)	(103,000)	(105,000)	-
411700 - FOREST LANDS AID	(20,779)	(20,537)	(20,655)	-	(20,000)	(20,000)	(20,000)	(20,000)	-
412270 - OMITTED TAXES	-	-	(1,147)	(3,395)	-	-	(5,000)	-	-
419900 - INTEREST/PENALTY ON TAXES	(492,295)	(652,386)	(382,550)	(200,349)	(425,000)	(425,000)	(425,000)	(425,000)	-
443110 - AG USE CONV CHRG	(12,826)	(9,468)	(12,513)	(9,264)	(8,000)	(8,000)	(10,677)	(9,500)	1,500
451650 - COPIER/POSTAGE/MISC	(484)	(494)	(1,374)	(404)	(500)	(500)	(600)	(500)	-
451680 - UNCLAIMED FUNDS FORFEITURE	(42,145)	-	(24,578)	-	-	-	-	(20,000)	20,000
461510 - LETTER & SEARCH FEES	(9,408)	(31,529)	(13,073)	(5,297)	(10,000)	(10,000)	(6,000)	(10,000)	-
472490 - LOCAL GOVT/AGENCY PAYMENTS	(42,753)	(36,496)	(37,952)	-	(37,000)	(37,000)	(37,000)	(37,000)	-
473100 - TIF DISTRICT OVERRUNS	(6,701)	(38,534)	-	-	-	-	-	-	-
481100 - INTEREST ON INVESTMENTS	(817,765)	(3,932,275)	(3,878,012)	(970,920)	(1,115,637)	(1,115,637)	(2,000,000)	(1,615,637)	500,000
481101 - UNEARNED GAIN/LOSS ON INVESTMT	(848)	848	(104,060)	104,060	-	-	(104,060)	-	-
483300 - SALE OF MATERIAL AND SUPPLIES	-	-	(95)	-	-	-	-	-	-
483600 - SALE OF COUNTY OWNED PROPERTY	-	-	-	-	-	-	-	-	-
483650 - GAIN ON SALE OF TAX DEEDS	(2,837)	(39,079)	-	-	-	-	-	-	-
Total 10012 - TREASURER/REAL PROP REVENUE	**(1,147,843)**	**(4,396,255)**	**(3,625,257)**	**(493,551)**	**(411,340)**	**(411,340)**	**(1,401,540)**	**(456,904)**	**45,564**
Total Revenues	**(1,147,843)**	**(4,396,255)**	**(3,625,257)**	**(493,551)**	**(411,340)**	**(411,340)**	**(1,401,540)**	**(456,904)**	**45,564**
Expenses									
10012153 - TREASURER/REAL PROP TAX LISTER									
511100 - SALARIES PERMANENT REGULAR	180,574	204,998	198,029	99,573	211,507	211,507	218,000	225,915	14,408
511200 - SALARIES-PERMANENT-OVERTIME	271	44	12	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	438	478	518	-	558	558	558	598	40
514100 - FICA & MEDICARE TAX	13,050	14,879	14,371	7,196	16,223	16,223	18,000	17,328	1,105
514200 - RETIREMENT-COUNTY SHARE	11,794	13,573	13,694	6,920	14,738	14,738	16,000	16,309	1,571
514400 - HEALTH INSURANCE COUNTY SHARE	36,160	48,620	49,865	26,728	53,452	53,452	53,452	58,747	5,295
514500 - LIFE INSURANCE COUNTY SHARE	146	140	111	53	121	121	121	148	27
514600 - WORKERS COMPENSATION	127	85	128	60	127	127	127	136	9
520900 - CONTRACTED SERVICES	-	-	10,280	-	-	-	-	-	-
531100 - POSTAGE AND BOX RENT	46,108	50,235	52,963	8,285	47,000	47,000	50,000	50,000	3,000
531200 - OFFICE SUPPLIES AND EXPENSE	579	665	2,241	406	1,200	1,200	1,000	1,000	(200)
531500 - FORMS AND PRINTING	9,903	9,748	10,158	3,751	10,000	10,000	10,000	10,000	-
531800 - MIS DEPARTMENT CHARGEBACKS	55,370	49,817	51,653	49,771	46,564	46,564	49,771	52,120	5,556
532100 - PUBLICATION OF LEGAL NOTICES	-	363	-	-	-	-	-	1,500	1,500
532200 - SUBSCRIPTIONS	-	-	-	600	1,800	1,800	1,800	1,800	-
532400 - MEMBERSHIP DUES	100	100	-	100	100	100	100	100	-
532500 - SEMINARS AND REGISTRATIONS	250	280	350	250	250	250	250	350	100
532800 - TRAINING AND INSERVICE	-	212	226	20	300	300	300	300	-
533200 - MILEAGE	57	937	214	347	500	500	400	400	(100)

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
533500 - MEALS AND LODGING	558	740	98	-	600	600	600	600	-
552100 - OFFICIALS BONDS	1,168	1,288	1,288	-	1,300	1,300	1,300	1,300	-
Total 10012153 - TREASURER/REAL PROP TAX LISTER	**356,653**	**397,202**	**406,199**	**204,060**	**406,340**	**406,340**	**421,779**	**438,651**	**32,311**
10012155 - TAX DEED EXPENSE									
520900 - CONTRACTED SERVICES	7,670	3,540	3,030	3,215	-	-	3,215	3,200	3,200
524600 - FILING FEES	243	33	3	3	-	-	30	30	30
531100 - POSTAGE AND BOX RENT	2,720	822	-	-	-	-	-	-	-
531200 - OFFICE SUPPLIES AND EXPENSE	-	-	964	-	-	-	-	-	-
532100 - PUBLICATION OF LEGAL NOTICES	4,821	2,623	-	1,017	-	-	1,017	1,050	1,050
559100 - TAXES ON DEEDS TAKEN-PRIOR YR	7,349	7,246	9,401	10,456	-	-	10,456	8,973	8,973
Total 10012155 - TAX DEED EXPENSE	**22,803**	**14,264**	**13,398**	**14,691**	**-**	**-**	**14,718**	**13,253**	**13,253**
10012159 - TAX CHARGEBACKS									
526200 - REAL ESTATE / PROPERTY TAX	2,331	4,478	3,303	14,389	5,000	5,000	14,389	5,000	-
Total 10012159 - TAX CHARGEBACKS	**2,331**	**4,478**	**3,303**	**14,389**	**5,000**	**5,000**	**14,389**	**5,000**	**-**
Total Expenses	**381,787**	**415,944**	**422,900**	**233,140**	**411,340**	**411,340**	**450,886**	**456,904**	**45,564**
-ADDITION TO / USE OF FUND BALANCE	**(766,056)**	**(3,980,311)**	**(3,202,357)**	**(260,411)**	**-**	**-**	**(950,654)**	**-**	

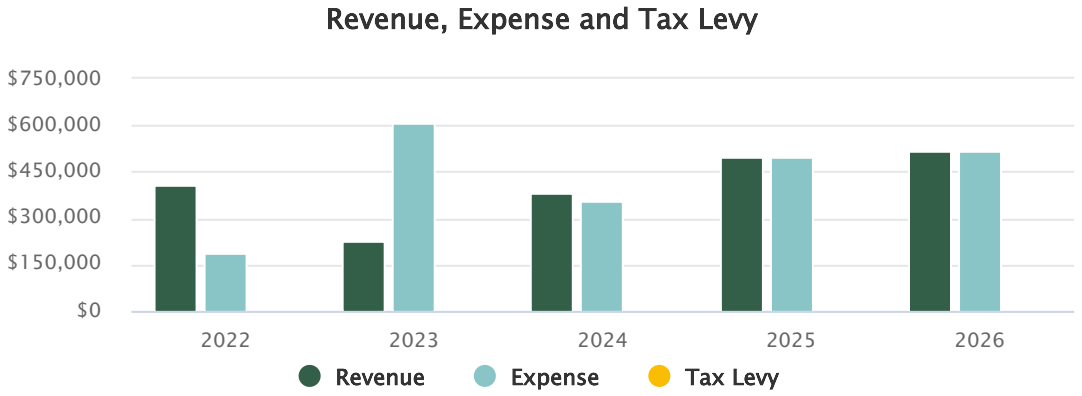
Workers Compensation

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Intergovernmental	408,862	226,744	379,655	496,418	322,815	514,472	18,054	3.64%
Use of Fund Balance	-	379,744	-	-	88,993	-	-	0.00%
Total Revenues	**408,862**	**606,488**	**379,655**	**496,418**	**411,808**	**514,472**	**18,054**	**3.64%**
Expenses								
Supplies & Services	188,641	606,488	356,063	496,418	411,808	514,472	18,054	3.64%
Addition to Fund Balance	220,221	-	23,592	-	-	-	-	0.00%
Total Expenses	**408,862**	**606,488**	**379,655**	**496,418**	**411,808**	**514,472**	**18,054**	**3.64%**
Beginning of Year Fund Balance	**733,389**	**953,610**	**573,865**		**597,457**	**508,464**		
End of Year Fund Balance	**953,610**	**573,866**	**597,457**		**508,464**	**508,464**		

2026 Highlights & Issues on the Horizon

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 2026 increased slightly but are still relatively stable.

Workers Compensation rates to departments remain stable due to adequate accumulated reserves.



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

Fund: WORKERS COMPENSATION

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
74999 - WORKERS COMPENSATION									
474070 - WORKERS COMP CHARGES	(408,862)	(226,744)	(379,655)	(158,003)	(496,418)	(496,418)	(322,815)	(514,472)	18,054
Total 74999 - WORKERS COMPENSATION	**(408,862)**	**(226,744)**	**(379,655)**	**(158,003)**	**(496,418)**	**(496,418)**	**(322,815)**	**(514,472)**	**18,054**
Total Revenues	**(408,862)**	**(226,744)**	**(379,655)**	**(158,003)**	**(496,418)**	**(496,418)**	**(322,815)**	**(514,472)**	**18,054**
Expenses									
74999152 - WORKERS COMPENSATION									
520900 - CONTRACTED SERVICES	142,143	157,186	159,047	185,807	170,999	170,999	185,808	170,999	-
535300 - DAMAGE CLAIMS	46,498	449,302	197,016	177,194	325,419	325,419	226,000	343,473	18,054
Total 74999152 - WORKERS COMPENSATION	**188,641**	**606,488**	**356,063**	**363,001**	**496,418**	**496,418**	**411,808**	**514,472**	**18,054**
Total Expenses	**188,641**	**606,488**	**356,063**	**363,001**	**496,418**	**496,418**	**411,808**	**514,472**	**18,054**
-ADDITION TO / USE OF FUND BALANCE	**(220,221)**	**379,744**	**(23,592)**	**204,998**	**-**	**-**	**88,993**	**-**	



Justice & Public Safety

Justice & Public Safety

This function includes operations of law enforcement, prosecution, adjudication, correction, detention, and emergency management activities.

FUNCTIONAL AREA MISSION STATEMENT

To continually improve the communication and interaction of Sauk County departments. To effectively and efficiently complete short term and long-term agreements. Continue to search resources for innovative and collaborative programs.

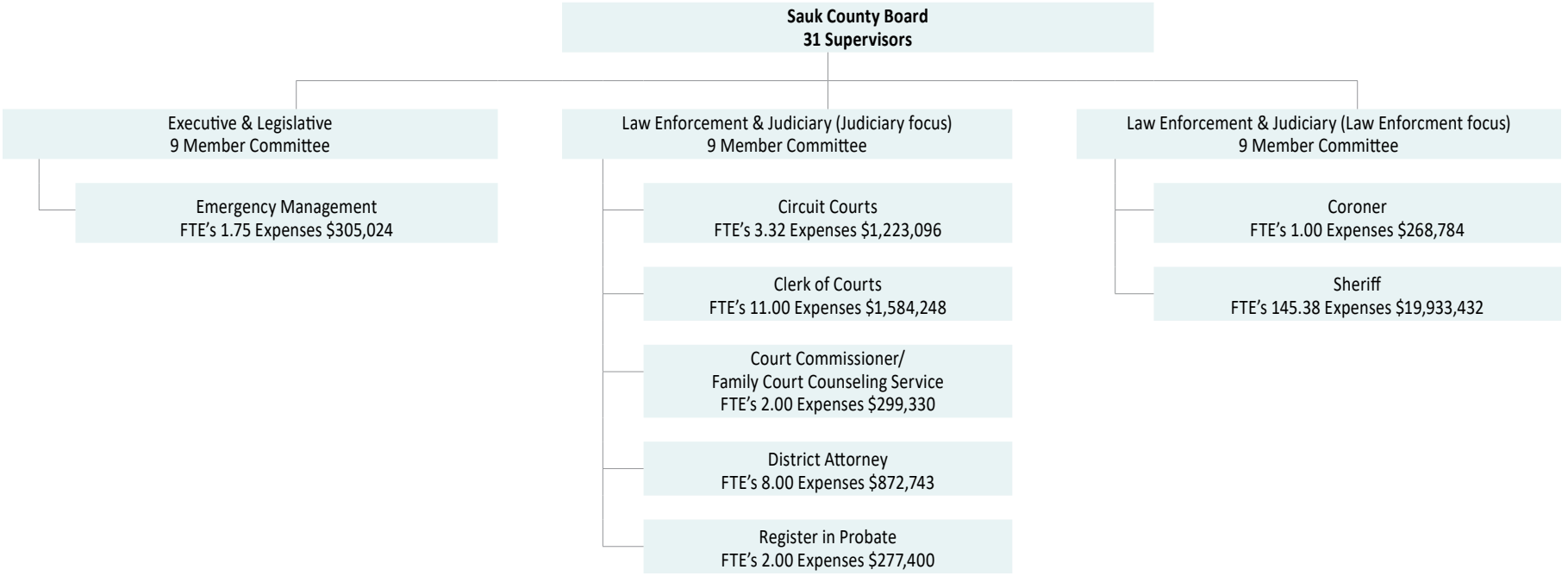
FUNCTIONAL AREA VISION STATEMENT

Continually increase/improve working relationships between departments to effectively succeed in joint interactions, procedures, and agreements.

ELEMENTS OF COUNTYWIDE MISSION FULFILLED

Fiscally Responsible / Essential Services

Safe Community

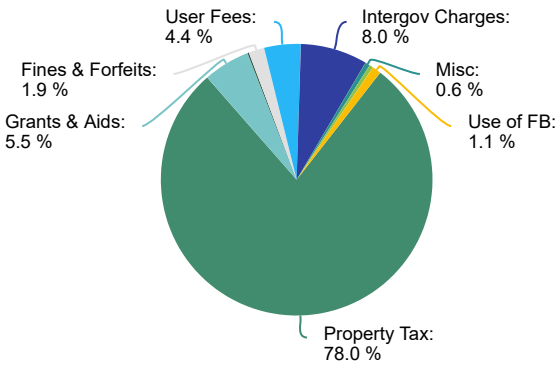


Significant Changes in the Justice & Public Safety Function for 2026

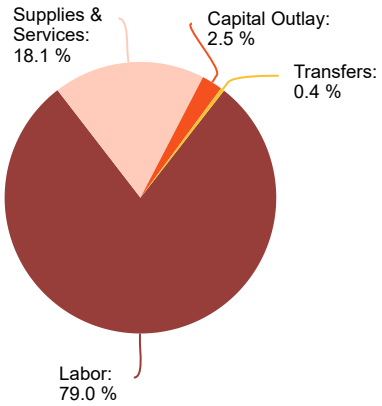
> Recruitment continues to be difficult to fill vacant positions. Labor increased by $1.22 million due to the negotiated labor contract for law enforcement and increased health insurance premiums.

> Because debt service on the Law Enforcement Center was completed in 2021, jail assessment funds of $110,000 are now able to reduce tax levy usage in the Sheriff's budget. By Wis. Stats. 302.46, jail assessment funds must be used for "construction, remodeling, repair or improvement of county jails and for costs related to providing educational and medical services to inmates."

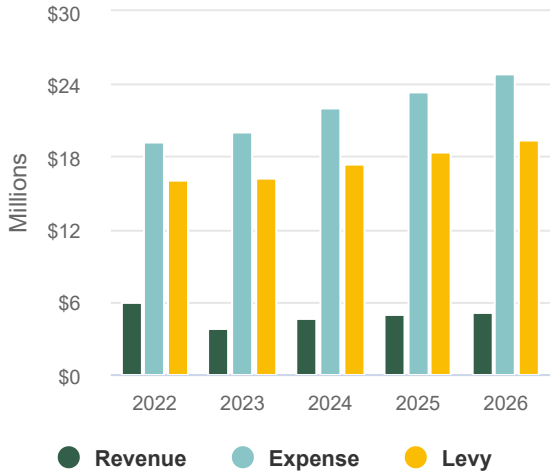
2026 Revenues by Category



2026 Expenses by Category



Revenue, Expense and Tax Levy



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 Title	Program Description	Mandates and References	Key Outcome Indicators
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	Cases are disposed within state guidelines

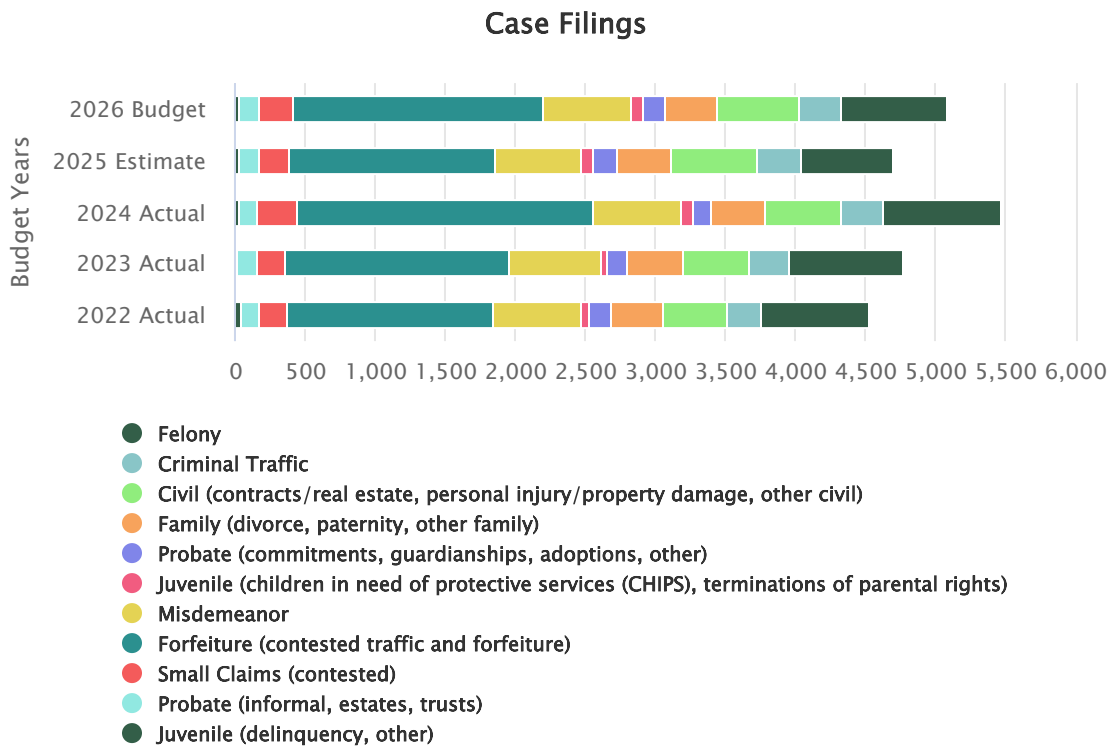
Program Evaluation

	Circuit Courts	Totals
Revenues		
Tax Levy	(913,142)	(913,142)
Grants and Aids	(309,954)	(309,954)
Total Revenues	**$ (1,223,096)**	**$ (1,223,096)**
Expenses		
Wages & Benefits	359,344	359,344
Operating Expenses	863,752	863,752
Total Expenses	**$ 1,223,096**	**$ 1,223,096**
FTE's	**3.32**	**3.32**

Circuit Courts

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Number of cases filed, by category:			
Felony	839	662	751
Misdemeanor	634	610	622
Criminal Traffic	304	310	307
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	2,112	1,478	1,795
Civil (contracts/real estate, personal injury/property damage, other civil)	543	612	577
Small Claims	280	206	243
Family (divorce, paternity, other family)	375	384	380
Probate (informal, estates, trusts)	135	152	144
Probate (commitments, guardianships, adoptions, other)	140	174	157
Juvenile (delinquency, other)	24	24	24
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	81	86	84
Total Cases Filed	5,467	4,698	5,084



Circuit Courts

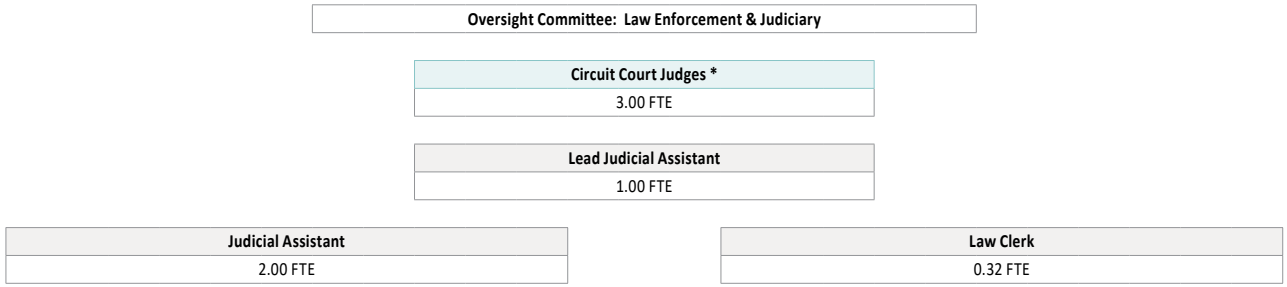
Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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.	$53,162	$45,000	$45,000
Number of Jury Trials / Number of Trial Days		13 / 32	18 / 34	18 / 34

Circuit Court

Jury History Costs

Year	# of Trials	# of Days	Per Diem	Mileage	Meals/Lodging	Total
2015	6	17	10,000	3,903	666	14,569
2016	9	27	29,953	10,548	2,828	43,329
2017	8	21	20,151	7,664	1,924	29,739
2018	18	32	29,040	10,383	2,819	42,242
2019	12	15	17,370	6,601	1,499	25,470
2020	1	1	1,760	568	132	2,460
2021	7	17	16,160	5,985	1,728	23,873
2022	19	48	48,394	20,054	7,428	75,876
2023	11	17	23,040	10,367	2,272	35,679
2024	13	32	33,187	15,199	4,776	53,162
2025 (6 months)	9	17	14,018	5,660	2,596	22,274



* Circuit Court Judges are elected officials paid by the State of Wisconsin

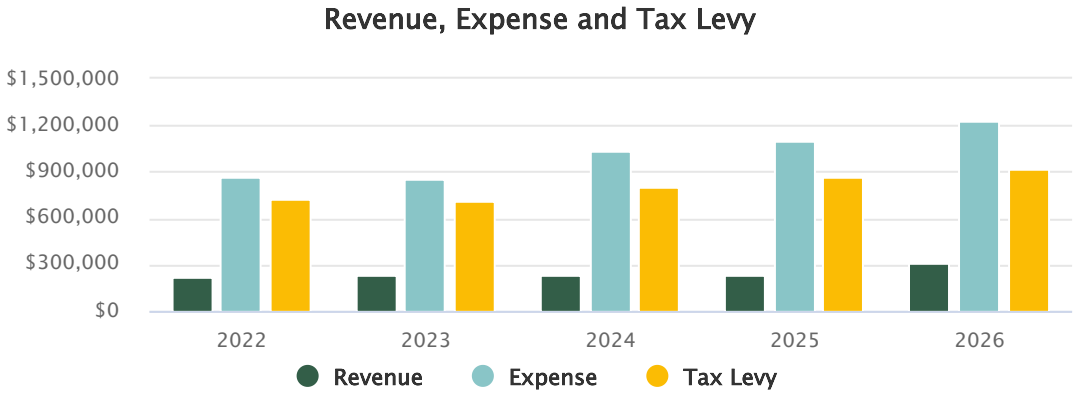
	2022	2023	2024	2025	2026
FTE Change	-0.15	0.08	-0.01	0.00	0.00
FTE Balance	3.25	3.33	3.32	3.32	3.32

Circuit Courts

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	723,315	709,853	798,884	861,716	861,716	913,142	51,426	5.97%
Grants and Aids	223,537	227,303	229,771	229,954	229,954	309,954	80,000	34.79%
Use of Fund Balance	-	-	3,897	10,000	-	-	(10,000)	-100.00%
Total Revenues	**946,852**	**937,156**	**1,032,552**	**1,101,670**	**1,091,670**	**1,223,096**	**121,426**	**11.02%**
Expenses								
Wages & Salaries	163,561	161,475	189,624	209,674	205,934	243,327	33,653	16.05%
Labor Benefits	71,476	68,168	76,099	82,598	82,598	116,017	33,419	40.46%
Supplies & Services	635,968	629,013	766,829	809,398	795,104	863,752	54,354	6.72%
Addition to Fund Balance	75,847	78,500	-	-	8,034	-	-	0.00%
Total Expenses	**946,852**	**937,156**	**1,032,552**	**1,101,670**	**1,091,670**	**1,223,096**	**121,426**	**11.02%**

2026 Highlights & Issues on the Horizon

The most significant issue on the horizon is the need for a fourth judgeship. The statistics used in the state for determining the need for judges shows that Sauk County has a judicial need of 4.5 judges. The actual need is reduced somewhat because of the contribution of the court commissioner, however, the number shows a growing need for judicial assistance and planning for a fourth judgeship should begin, at least in a preliminary way.



Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10004 - CIRCUIT COURTS REVENUE									
411100 - GENERAL PROPERTY TAXES	(723,315)	(709,853)	(798,884)	(430,858)	(861,716)	(861,716)	(861,716)	(913,142)	51,426
424000 - STATE AID COURTS SYSTEM	(223,537)	(227,303)	(229,771)	(114,977)	(229,954)	(229,954)	(229,954)	(309,954)	80,000
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	-	(10,000)	-	-	(10,000)
Total 10004 - CIRCUIT COURTS REVENUE	**(946,852)**	**(937,156)**	**(1,028,655)**	**(545,835)**	**(1,091,670)**	**(1,101,670)**	**(1,091,670)**	**(1,223,096)**	**121,426**
Total Revenues	**(946,852)**	**(937,156)**	**(1,028,655)**	**(545,835)**	**(1,091,670)**	**(1,101,670)**	**(1,091,670)**	**(1,223,096)**	**121,426**
Expenses									
10004120 - CIRCUIT COURTS									
511100 - SALARIES PERMANENT REGULAR	149,001	150,557	174,173	89,534	190,075	190,075	190,075	223,628	33,553
511900 - LONGEVITY-FULL TIME	1,295	1,279	1,319	-	1,359	1,359	1,359	1,459	100
514100 - FICA & MEDICARE TAX	11,990	11,789	13,985	7,128	16,040	16,040	16,040	18,614	2,574
514200 - RETIREMENT-COUNTY SHARE	9,044	10,203	11,901	5,890	12,611	12,611	12,611	13,527	916
514400 - HEALTH INSURANCE COUNTY SHARE	50,213	45,954	49,865	26,728	53,452	53,452	53,452	83,352	29,900
514500 - LIFE INSURANCE COUNTY SHARE	73	82	79	34	79	79	79	89	10
514600 - WORKERS COMPENSATION	294	140	269	120	416	416	416	435	19
514800 - UNEMPLOYMENT	(138)	-	-	-	-	-	-	-	-
515800 - PER DIEM COMMITTEE	13,265	9,639	14,132	7,007	18,240	18,240	14,500	18,240	-
520100 - CONSULTANT AND CONTRACTUAL	534,169	568,724	684,232	280,825	724,580	724,580	724,580	788,392	63,812
523300 - PER DIEM JURY WITNESS	48,394	23,080	33,187	14,018	30,000	30,000	28,000	30,000	-
531100 - POSTAGE AND BOX RENT	8,464	7,491	7,406	3,113	8,000	8,000	6,300	7,500	(500)
531200 - OFFICE SUPPLIES AND EXPENSE	3,903	2,731	4,728	1,225	4,610	4,610	3,300	3,500	(1,110)
531500 - FORMS AND PRINTING	818	-	610	-	-	-	-	-	-
531800 - MIS DEPARTMENT CHARGEBACKS	7,095	7,706	10,317	2,805	10,208	20,208	10,208	10,360	(9,848)
532300 - PROFESSIONAL SUBSCRIPTION	4,433	4,993	5,307	3,358	5,500	5,500	6,716	7,500	2,000
533200 - MILEAGE	1,210	1,623	1,067	446	1,500	1,500	1,000	1,500	-
533220 - JURY MILEAGE	20,054	10,376	15,199	5,660	11,000	11,000	11,000	11,000	-
533600 - JURY MEALS AND LODGING	7,428	2,289	4,776	2,596	4,000	4,000	4,000	4,000	-
Total 10004120 - CIRCUIT COURTS	**871,005**	**858,656**	**1,032,552**	**450,487**	**1,091,670**	**1,101,670**	**1,083,636**	**1,223,096**	**121,426**
Total Expenses	**871,005**	**858,656**	**1,032,552**	**450,487**	**1,091,670**	**1,101,670**	**1,083,636**	**1,223,096**	**121,426**
-ADDITION TO / USE OF FUND BALANCE	**(75,847)**	**(78,500)**	**3,897**	**(95,348)**	**-**	**-**	**(8,034)**	**-**	

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

Program Evaluation

	Court Support	Collections	Totals
Revenues			
Tax Levy	(349,526)	(88,897)	(438,423)
Grants and Aids	(221,175)	-	(221,175)
Licenses & Permits	-	(140)	(140)
Fines & Forfeitures	-	(332,000)	(332,000)
User Fees	(292,660)	(165,500)	(458,160)
Intergovernmental	(1,600)	(12,750)	(14,350)
Miscellaneous	-	(120,000)	(120,000)
Total Revenues	**$ (864,961)**	**$ (719,287)**	**$ (1,584,248)**
Expenses			
Wages & Benefits	754,058	314,287	1,068,345
Operating Expenses	110,903	405,000	515,903
Total Expenses	**$ 864,961**	**$ 719,287**	**$ 1,584,248**
FTE's	**7.70**	**3.30**	**11.00**

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
New cases filed	16,537	17,000	18,000
Total Receipts	$5,077,833	$5,000,000	$5,000,000
Collections via Tax Intercept (DOR) and State Debt Collection (SDC)	$664,404	$700,000	$725,000
Collections via Credit Service International	$182,514	$185,000	$185,000
Clerk of Courts Restitution Collections for Victims	$149,847	$180,000	$180,000
Clerk of Court Revenue	$868,314	$875,000	$875,000

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Debts assessed in individual year	Indicates a need for collection enforcement	$3,949,600	$4,200,000	$4,200,000
Accounts turned over to private collection agencies	Efforts to collect unpaid court obligations	1,778	1,500	1,000
Accounts turned over to State Debt Collection	Efforts to collect unpaid court obligations	1,702	1,500	1,500

Clerk of Courts

Oversight Committee: Law Enforcement & Judiciary

Clerk of Courts
1.00 FTE

Deputy Clerk of Courts
9.00 FTE

Chief Deputy Clerk of Courts
1.00 FTE

	2022	2023	2024	2025	2026
FTE Change	0.00	0.00	0.00	-1.00	0.00
FTE Balance	12.00	12.00	12.00	11.00	11.00

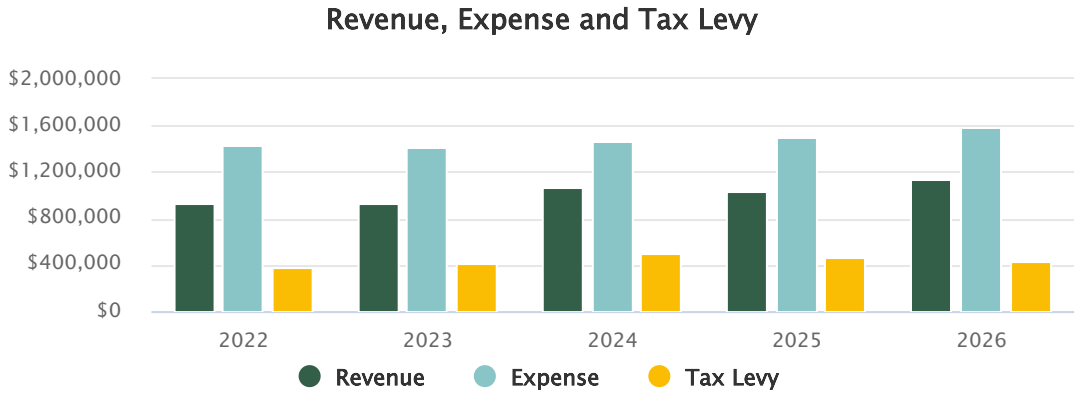
	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	375,120	411,298	498,299	467,732	467,732	438,423	(29,309)	-6.27%
Grants and Aids	134,348	138,189	205,312	207,175	211,229	221,175	14,000	6.76%
Licenses & Permits	-	40	80	60	140	140	80	133.33%
Fines & Forfeitures	312,102	309,960	339,030	310,000	323,000	332,000	22,000	7.10%
User Fees	339,053	369,710	399,090	378,080	456,450	458,160	80,080	21.18%
Intergovernmental	17,447	18,410	17,384	18,097	14,100	14,350	(3,747)	-20.71%
Miscellaneous	131,046	90,534	114,325	120,000	140,000	120,000	-	0.00%
Use of Fund Balance	125,145	78,578	-	-	-	-	-	0.00%
Total Revenues	**1,434,261**	**1,416,719**	**1,573,520**	**1,501,144**	**1,612,651**	**1,584,248**	**83,104**	**5.54%**
Expenses								
Wages & Salaries	628,755	634,991	663,384	698,793	696,157	741,469	42,676	6.11%
Labor Benefits	280,480	285,077	276,216	299,224	299,259	326,876	27,652	9.24%
Supplies & Services	525,026	496,651	533,359	503,127	507,328	515,903	12,776	2.54%
Addition to Fund Balance	-	-	100,561	-	109,907	-	-	0.00%
Total Expenses	**1,434,261**	**1,416,719**	**1,573,520**	**1,501,144**	**1,612,651**	**1,584,248**	**83,104**	**5.54%**

2026 Highlights & Issues on the Horizon

For 2026, Sauk County continues to contract for interpreter services in a structured schedule. It remains funded through supplemental shared revenue and state interpreter aid. Interest on collected accounts payable continues to be strong and increasing.

Balancing interpreter needs and costs will remain challenging.

Due to an increase in court activity, the Courts will continue to see an increase in expenses for statutory court appointments and court-ordered Guardian ad Litem (GAL).



Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10002 - CLERK OF COURTS REVENUE									
411100 - GENERAL PROPERTY TAXES	(375,120)	(411,298)	(498,299)	(233,866)	(467,732)	(467,732)	(467,732)	(438,423)	(29,309)
422125 - SHARED REVENUE-SUPPLEMENTAL	-	-	(63,175)	-	(63,175)	(63,175)	(63,175)	(63,175)	-
424340 - INTERPRETER FEE-COUNTY	(28,921)	(37,641)	(39,234)	(18,054)	(32,000)	(32,000)	(36,054)	(38,000)	6,000
424370 - GAL REIMBURSEMENT	(105,427)	(100,548)	(102,903)	-	(112,000)	(112,000)	(112,000)	(120,000)	8,000
441100 - P000-COUNTY ORDINANCES	(148,976)	(158,036)	(185,132)	(97,282)	(160,000)	(160,000)	(170,000)	(180,000)	20,000
441200 - PENAL FINE SF341/OTHER CO	(122,883)	(111,654)	(109,917)	(68,722)	(120,000)	(120,000)	(125,000)	(125,000)	5,000
441210 - BAIL FORFEITURES	(29,038)	(29,707)	(33,096)	(8,886)	(18,000)	(18,000)	(16,000)	(15,000)	(3,000)
441240 - GUARDIAN AD LITEM FEES CO	(104,337)	(121,102)	(120,123)	(89,965)	(120,000)	(120,000)	(150,000)	(150,000)	30,000
441700 - IGNITION INTERLOCK DEVICE	(11,205)	(10,563)	(10,885)	(6,503)	(12,000)	(12,000)	(12,000)	(12,000)	-
451110 - ODLF-OCCUP LICENSE CO	-	(40)	(80)	(100)	(60)	(60)	(140)	(140)	80
451130 - OTHER CLERK FEES-COUNTY	(21,794)	(20,239)	(23,849)	(11,817)	(24,000)	(24,000)	(24,000)	(24,000)	-
451160 - ATTORNEYS FEES DUE COUNTY	(87,339)	(97,264)	(111,694)	(82,596)	(95,000)	(95,000)	(142,000)	(142,000)	47,000
451170 - FAMILY FILING FEE COST	(920)	(840)	(880)	(530)	(1,000)	(1,000)	(1,030)	(1,100)	100
451180 - CIRCUIT COURT FEES	(80,852)	(83,615)	(90,531)	(47,182)	(88,000)	(88,000)	(90,000)	(90,000)	2,000
451190 - COUNTY SHARE COURT COSTS	(70)	(110)	(60)	(60)	(120)	(120)	(120)	(120)	-
451210 - JURY FEES-COUNTY	(6,644)	(4,860)	(8,576)	(3,276)	(6,000)	(6,000)	(6,000)	(6,000)	-
451220 - MUNICIPAL FEES	(15,050)	(16,070)	(15,045)	(5,950)	(15,000)	(15,000)	(12,000)	(12,000)	(3,000)
451231 - PAYMENT PLAN FEES	(6,223)	(5,329)	(5,491)	(2,563)	(6,000)	(6,000)	(5,000)	(5,000)	(1,000)
451240 - RESTITUTION SURCHARGE-CO	(5,365)	(7,262)	(4,696)	(7,011)	(7,000)	(7,000)	(10,000)	(11,000)	4,000
451241 - RESTITUTION ADMIN SURCHARGE 5%	(3,883)	(5,271)	(6,658)	(1,337)	(5,000)	(5,000)	(2,500)	(3,000)	(2,000)
451260 - SEARCH FEES COUNTY	(35)	(20)	(45)	(15)	(60)	(60)	(30)	(40)	(20)
451270 - SMALL CLAIMS	(13,007)	(13,990)	(16,560)	(7,298)	(15,000)	(15,000)	(15,000)	(15,000)	-
451280 - TRANSMITTAL FEES	(225)	(210)	(405)	(105)	(300)	(300)	(200)	(225)	(75)
451410 - JLF-JUVENILE LEGAL FEE-CO	(550)	(644)	(744)	(251)	(1,000)	(1,000)	(500)	(750)	(250)
451650 - COPIER/POSTAGE/MISC	(7,399)	(8,753)	(8,814)	(4,798)	(10,000)	(10,000)	(10,000)	(10,000)	-
451660 - FAX FEES COUNTY	(445)	(358)	(23)	-	(100)	(100)	(10)	(50)	(50)
451670 - MAIL FEES COUNTY	(222)	(196)	(149)	(104)	(200)	(200)	(210)	(225)	25
474610 - CSA CONTRACT	(1,847)	(1,696)	(1,595)	(790)	(2,097)	(2,097)	(1,600)	(1,600)	(497)
481250 - INTEREST	(131,046)	(90,534)	(114,325)	(84,308)	(120,000)	(120,000)	(140,000)	(120,000)	-
484010 - NON-SUFFICIENT FUNDS FEES	(293)	(291)	(536)	(293)	(300)	(300)	(350)	(400)	100
Total 10002 - CLERK OF COURTS REVENUE	**(1,309,116)**	**(1,338,141)**	**(1,573,520)**	**(783,662)**	**(1,501,144)**	**(1,501,144)**	**(1,612,651)**	**(1,584,248)**	**83,104**
Total Revenues	**(1,309,116)**	**(1,338,141)**	**(1,573,520)**	**(783,662)**	**(1,501,144)**	**(1,501,144)**	**(1,612,651)**	**(1,584,248)**	**83,104**
Expenses									
10002122 - CLERK OF COURT									
511100 - SALARIES PERMANENT REGULAR	624,639	630,993	660,174	325,998	692,726	692,726	692,726	735,090	42,364
511200 - SALARIES-PERMANENT-OVERTIME	169	10	-	-	2,636	2,636	-	2,808	172
511900 - LONGEVITY-FULL TIME	3,947	3,988	3,210	-	3,431	3,431	3,431	3,571	140
514100 - FICA & MEDICARE TAX	45,200	45,422	47,565	23,507	53,458	53,458	53,458	56,724	3,266
514200 - RETIREMENT-COUNTY SHARE	40,906	42,781	45,782	22,657	48,566	48,566	48,566	53,388	4,822
514400 - HEALTH INSURANCE COUNTY SHARE	193,642	196,283	182,127	91,377	196,454	196,454	196,454	215,917	19,463
514500 - LIFE INSURANCE COUNTY SHARE	293	329	314	142	327	327	344	399	72

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
514600 - WORKERS COMPENSATION	439	262	428	196	419	419	437	448	29
521200 - LEGAL SERVICES	217,823	217,727	222,934	109,009	230,000	230,000	200,000	210,000	(20,000)
521400 - COURT REPORTER AND TRANSCRIBER	4,625	6,813	3,894	1,610	4,500	4,500	3,000	3,000	(1,500)
522500 - TELEPHONE	418	449	473	315	600	600	600	600	-
523900 - INTERPRETER FEES	33,649	37,481	39,762	22,836	37,000	37,000	35,000	35,000	(2,000)
523901 - INTERPRETER TRAVEL	23,369	29,865	25,689	10,451	25,000	25,000	20,000	20,000	(5,000)
525500 - APPOINTED COUNSEL	176,114	143,860	174,903	108,739	140,000	140,000	195,000	195,000	55,000
525600 - EXPERT WITNESS FEES-PSYCH EVAL	15,300	13,531	13,585	9,762	14,200	14,200	14,796	14,000	(200)
525601 - EXPERT WITNESS-PSYCH EVAL TRAV	874	-	62	34	800	800	150	800	-
525700 - WITNESS FEES-DA	528	432	400	416	400	400	500	400	-
525701 - WITNESS FEES-DA TRAVEL	5,339	1,995	5,166	558	5,000	5,000	1,000	2,500	(2,500)
531100 - POSTAGE AND BOX RENT	30,471	28,756	31,097	10,330	31,000	31,000	24,000	21,000	(10,000)
531200 - OFFICE SUPPLIES AND EXPENSE	6,175	6,209	6,277	2,788	7,000	7,000	6,000	7,000	-
531400 - SMALL EQUIPMENT	547	178	266	50	250	250	100	100	(150)
531800 - MIS DEPARTMENT CHARGEBACKS	8,777	8,090	7,128	3,565	5,944	5,944	5,944	5,260	(684)
532200 - SUBSCRIPTIONS	108	-	-	-	-	-	-	-	-
532400 - MEMBERSHIP DUES	145	125	175	225	175	175	225	255	80
532800 - TRAINING AND INSERVICE	105	210	485	170	300	300	275	275	(25)
533200 - MILEAGE	206	302	176	132	300	300	225	200	(100)
533500 - MEALS AND LODGING	189	370	629	-	400	400	255	255	(145)
552100 - OFFICIALS BONDS	264	258	258	-	258	258	258	258	-
Total 10002122 - CLERK OF COURT	**1,434,261**	**1,416,719**	**1,472,959**	**744,867**	**1,501,144**	**1,501,144**	**1,502,744**	**1,584,248**	**83,104**
Total Expenses	**1,434,261**	**1,416,719**	**1,472,959**	**744,867**	**1,501,144**	**1,501,144**	**1,502,744**	**1,584,248**	**83,104**
-ADDITION TO / USE OF FUND BALANCE	**125,145**	**78,578**	**(100,561)**	**(38,795)**	**-**	**-**	**(109,907)**	**-**	

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
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 Title	Program Description	Mandates and References	Key Outcome Indicators
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	
Outlay	Vehicle	$45,000	

Program Evaluation

	Coroner	Totals
Revenues		
Tax Levy	(178,784)	(178,784)
Licenses & Permits	(45,000)	(45,000)
Use of Fund Balance	(45,000)	(45,000)
Total Revenues	$ (268,784)	$ (268,784)
Expenses		
Wages & Benefits	138,563	138,563
Operating Expenses	85,221	85,221
Outlay	45,000	45,000
Total Expenses	$ 268,784	$ 268,784
FTE's	1.00	1.00

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Coroner cases - cremation and death investigations	1,128	1,100	1,100
Number of autopsies	24	20	30
Number of toxicologies	52	52	52
Number of cremation permits	422	350	400
Number of signed death certificates (signed by County Coroner)	222	200	200
Natural Deaths (signed by County Coroner or Medical Doctor)	667	560	560
Accidents	62	40	60
Suicide	20	6	12
Homicide	1	1	2
Undetermined	1	-	1

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Signature of Death Certificates, after investigation completed	Timely death certificates allow families to proceed	5 days	5 days	5 days

Coroner

Oversight Committee: Law Enforcement & Judiciary

Coroner
1.00 FTE

	2022	2023	2024	2025	2026
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	1.00	1.00	1.00	1.00	1.00

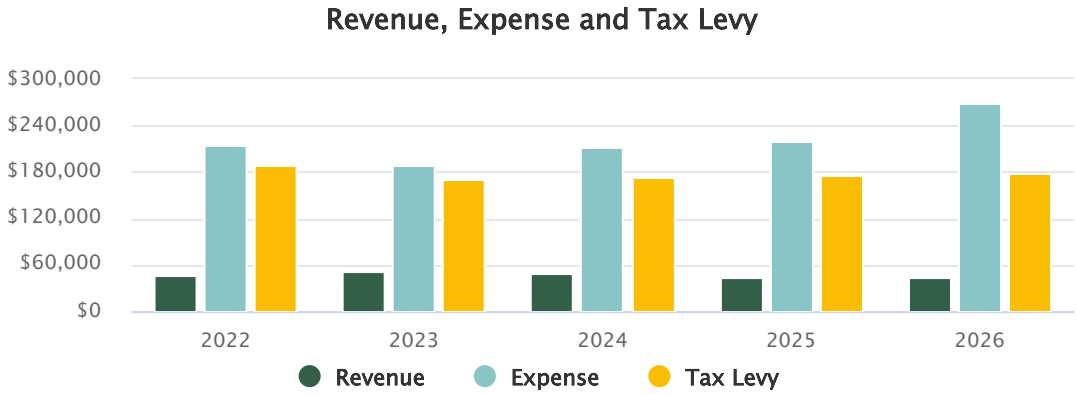
	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	188,526	171,388	173,074	175,918	175,918	178,784	2,866	1.63%
Grants and Aids	5,900	-	-	-	-	-	-	0.00%
Licenses & Permits	40,625	51,000	49,875	45,000	45,000	45,000	-	0.00%
Miscellaneous	-	-	-	-	7,993	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	45,000	45,000	0.00%
Total Revenues	**235,051**	**222,388**	**222,949**	**220,918**	**228,911**	**268,784**	**47,866**	**21.67%**
Expenses								
Wages & Salaries	81,581	91,056	91,902	98,800	98,800	99,916	1,116	1.13%
Labor Benefits	31,491	31,984	34,660	36,071	36,071	38,647	2,576	7.14%
Supplies & Services	59,351	66,477	84,984	86,047	93,909	85,221	(826)	-0.96%
Capital Outlay	41,087	-	-	-	-	45,000	45,000	0.00%
Addition to Fund Balance	21,541	32,871	11,403	-	131	-	-	0.00%
Total Expenses	**235,051**	**222,388**	**222,949**	**220,918**	**228,911**	**268,784**	**47,866**	**21.67%**

Outlay	Total Expense Amount	Property Tax Levy Impact
Vehicle	45,000	0
2026 Total	45,000	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

2026 Highlights & Issues on the Horizon

There is an increasing trend for people to choose cremation over a traditional funeral which incurs additional time and costs for the Coroner. Currently, 64% of all deaths are cremations.

The cremation permit fee remains at $130. However, if a decedent is on assistance and qualifies, the funeral expenses will be assisted by the State. When this occurs, counties are expected to waive cremation fees. The result has reduced Sauk County cremation fee revenue.



Law Enforcement continues to request autopsies and blood tests, costs for services have increased.

Evaluate staffing needs and options due to increased caseload with administrative tasks. In 2024, we had 1,098 total case loads vs. 644 total case loads in 2010. This is a 70% increase in total case loads in the last 15 years.

The Coroner is an elected position with the current term expiring December 31, 2026.

Coroner

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10021 - CORONER REVENUES									
411100 - GENERAL PROPERTY TAXES	(188,526)	(171,388)	(173,074)	(87,959)	(175,918)	(175,918)	(175,918)	(178,784)	2,866
424299 - AMERICAN RESCUE PLAN ACT	(5,900)	-	-	-	-	-	-	-	-
441600 - CREMATION PERMITS	(40,625)	(51,000)	(49,875)	(21,330)	(45,000)	(45,000)	(45,000)	(45,000)	-
486300 - INSURANCE RECOVERIES	-	-	-	(7,993)	-	-	(7,993)	-	-
493010 - FUND BALANCE APPLIED	-	-	-	-	-	-	-	(45,000)	45,000
Total 10021 - CORONER REVENUES	**(235,051)**	**(222,388)**	**(222,949)**	**(117,282)**	**(220,918)**	**(220,918)**	**(228,911)**	**(268,784)**	**47,866**
Total Revenues	**(235,051)**	**(222,388)**	**(222,949)**	**(117,282)**	**(220,918)**	**(220,918)**	**(228,911)**	**(268,784)**	**47,866**
Expenses									
10021126 - CORONER									
511100 - SALARIES PERMANENT REGULAR	66,011	70,021	71,054	33,997	72,120	72,120	72,120	73,216	1,096
514100 - FICA & MEDICARE TAX	6,034	6,753	6,802	3,106	7,558	7,558	7,558	7,644	86
514200 - RETIREMENT-COUNTY SHARE	4,295	4,763	5,085	2,550	5,012	5,012	5,012	5,272	260
514400 - HEALTH INSURANCE COUNTY SHARE	19,810	19,587	21,556	11,881	22,387	22,387	22,387	24,605	2,218
514500 - LIFE INSURANCE COUNTY SHARE	94	102	96	41	96	96	96	97	1
514600 - WORKERS COMPENSATION	1,258	779	1,121	408	1,018	1,018	1,018	1,029	11
515800 - PER DIEM COMMITTEE	15,570	21,035	20,848	8,112	26,680	26,680	26,680	26,700	20
521120 - INTERMENT/CREMATION	-	1,500	3,630	500	2,500	2,500	2,500	2,500	-
521900 - OTHER PROFESSIONAL SERVICES	40,146	46,921	60,583	22,206	60,000	60,000	60,000	60,000	-
522500 - TELEPHONE	597	441	547	189	600	600	500	500	(100)
531200 - OFFICE SUPPLIES AND EXPENSE	1,512	2,005	1,518	-	2,500	2,500	2,500	2,500	-
531800 - MIS DEPARTMENT CHARGEBACKS	2,492	2,698	3,837	(572)	2,479	2,479	3,407	2,029	(450)
532400 - MEMBERSHIP DUES	90	60	120	-	-	-	-	90	90
532800 - TRAINING AND INSERVICE	-	125	-	-	1,000	1,000	1,000	1,000	-
533500 - MEALS AND LODGING	-	-	-	-	800	800	800	800	-
534700 - FIELD SUPPLIES	3,491	2,916	3,917	1,137	4,000	4,000	4,000	4,000	-
535100 - VEHICLE FUEL / OIL	5,899	5,851	5,965	2,576	6,866	6,866	6,900	6,000	(866)
535200 - VEHICLE MAINTENANCE AND REPAIR	3,422	1,831	2,891	9,358	3,500	3,500	10,500	4,000	500
551200 - INSURANCE-VEHICLE LIABILITY	1,701	2,128	1,975	-	1,800	1,800	1,800	1,800	-
552100 - OFFICIALS BONDS	1	1	1	-	2	2	2	2	-
581900 - CAPITAL OUTLAY	41,087	-	-	-	-	-	-	45,000	45,000
Total 10021126 - CORONER	**213,510**	**189,517**	**211,546**	**95,489**	**220,918**	**220,918**	**228,780**	**268,784**	**47,866**
Total Expenses	**213,510**	**189,517**	**211,546**	**95,489**	**220,918**	**220,918**	**228,780**	**268,784**	**47,866**
-ADDITION TO / USE OF FUND BALANCE	**(21,541)**	**(32,871)**	**(11,403)**	**(21,793)**	**-**	**-**	**(131)**	**-**	

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.	12/31/2026 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.	12/31/2026 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.	12/31/2026 and Ongoing
Continue to provide 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	12/31/2026 and Ongoing

Court Commissioner / Family Court Counseling

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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.	
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.	Referrals completed

Program Evaluation

	Circuit Court Commissioner	Mediation	Totals
Revenues			
Tax Levy	(250,130)	-	(250,130)
Grants and Aids	-	(2,000)	(2,000)
User Fees	-	(15,500)	(15,500)
Intergovernmental	(31,700)	-	(31,700)
Total Revenues	**$ (281,830)**	**$ (17,500)**	**$ (299,330)**
Expenses			
Wages & Benefits	273,664	3,432	277,096
Operating Expenses	8,166	14,068	22,234
Total Expenses	**$ 281,830**	**$ 17,500**	**$ 299,330**
FTE's	**1.98**	**0.02**	**2.00**

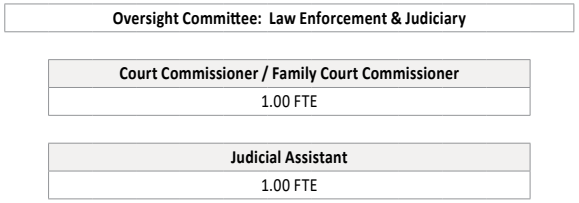
Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
"Family law" cases			
Temporary (initial) hearings	825	900	850
Final divorce hearings	166	160	160
Child support-related hearings	479	450	475
"Civil Law" cases			
Domestic abuse hearings	56	50	50
"Watts" reviews	86	80	80
Other cases			
Criminal case appearances	1,158	1,100	1,100
Traffic / forfeitures initial appearances	726	600	600
Mediation referrals made	102	100	105

Court Commissioner / Family Court Counseling

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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%



	2022	2023	2024	2025	2026
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	2.00	2.00	2.00	2.00	2.00

Court Commissioner / Family Court Counseling

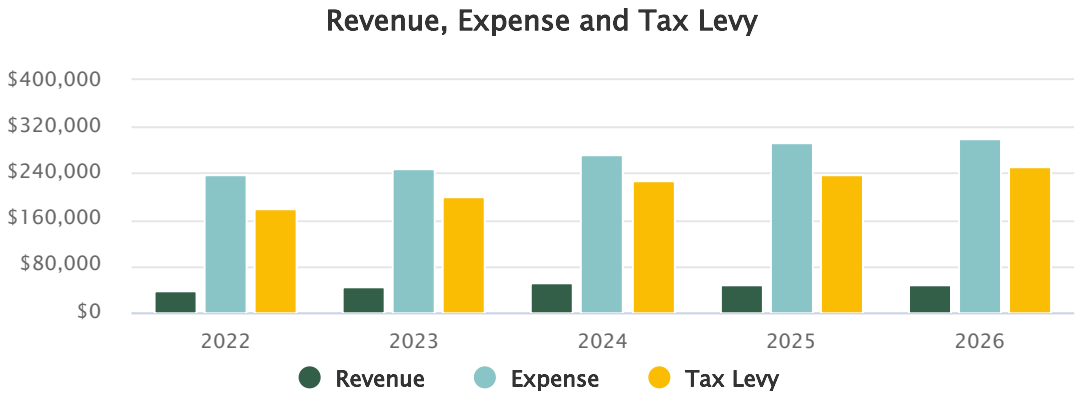
	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	178,654	198,826	227,399	237,689	237,689	250,130	12,441	5.23%
Grants and Aids	-	2,843	4,557	2,500	2,500	2,000	(500)	-20.00%
User Fees	16,670	15,535	16,115	15,500	15,500	15,500	-	0.00%
Intergovernmental	22,361	27,211	31,624	30,522	30,522	31,700	1,178	3.86%
Use of Fund Balance	21,569	2,986	-	5,501	1,866	-	(5,501)	-100.00%
Total Revenues	**239,254**	**247,401**	**279,695**	**291,712**	**288,077**	**299,330**	**7,618**	**2.61%**
Expenses								
Wages & Salaries	159,982	166,073	184,401	190,959	190,959	198,414	7,455	3.90%
Labor Benefits	63,693	62,557	68,013	72,771	72,771	78,682	5,911	8.12%
Supplies & Services	15,579	18,771	19,564	27,982	24,347	22,234	(5,748)	-20.54%
Addition to Fund Balance	-	-	7,717	-	-	-	-	0.00%
Total Expenses	**239,254**	**247,401**	**279,695**	**291,712**	**288,077**	**299,330**	**7,618**	**2.61%**

2026 Highlights & Issues on the Horizon

The proliferation of "pro se" litigants continues to present an increasing strain on available time and resources.

This Office opened a Pro Se Family Law Clinic in April 2023, to assist pro se litigants in family law matters. We will continue to assess its impact on court time/resources.

So long as the Wisconsin Statutes are not modified to change the sources of funding for the mediation program, it will continue to operate in a self-funded fashion.



Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10005 - COURT COMMISSIONER REVENUE									
411100 - GENERAL PROPERTY TAXES	(178,654)	(198,826)	(227,399)	(118,844)	(237,689)	(237,689)	(237,689)	(250,130)	12,441
424271 - STATE BAR WIS LAW FOUND GRANT	-	(2,843)	(4,557)	(2,000)	(2,500)	(2,500)	(2,500)	(2,000)	(500)
451200 - FAMILY CT COUNSEL FEE MARRIAGE	(10,060)	(8,840)	(9,700)	(4,140)	(8,000)	(8,000)	(8,000)	(9,000)	1,000
451250 - FAMILY CT COUNSEL REV CLKCOURT	(6,610)	(6,695)	(6,415)	(3,510)	(7,500)	(7,500)	(7,500)	(6,500)	(1,000)
474610 - CSA CONTRACT	(22,361)	(27,211)	(31,624)	(16,215)	(30,522)	(30,522)	(30,522)	(31,700)	1,178
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	-	(5,501)	-	-	(5,501)
Total 10005 - COURT COMMISSIONER REVENUE	**(217,685)**	**(244,415)**	**(279,695)**	**(144,709)**	**(286,211)**	**(291,712)**	**(286,211)**	**(299,330)**	**7,618**
Total Revenues	**(217,685)**	**(244,415)**	**(279,695)**	**(144,709)**	**(286,211)**	**(291,712)**	**(286,211)**	**(299,330)**	**7,618**
Expenses									
10005124 - COURT COMMISSIONER									
511100 - SALARIES PERMANENT REGULAR	155,259	161,262	179,751	105,239	185,592	185,592	185,592	192,923	7,331
511900 - LONGEVITY-FULL TIME	471	491	653	95	688	688	688	720	32
514100 - FICA & MEDICARE TAX	11,541	11,901	13,218	7,741	14,427	14,427	14,427	14,991	564
514200 - RETIREMENT-COUNTY SHARE	10,132	11,002	12,450	6,009	12,947	12,947	12,947	13,942	995
514400 - HEALTH INSURANCE COUNTY SHARE	41,003	38,684	41,248	21,188	44,216	44,216	44,216	48,594	4,378
514500 - LIFE INSURANCE COUNTY SHARE	108	108	115	41	124	124	124	20	(104)
514600 - WORKERS COMPENSATION	140	83	134	71	150	150	150	154	4
515800 - PER DIEM COMMITTEE	2,280	2,273	1,714	840	2,320	2,320	2,320	2,320	-
521500 - COURT COMMISSIONERS	228	455	894	341	800	800	800	1,000	200
531100 - POSTAGE AND BOX RENT	2,533	2,752	3,116	1,454	2,732	2,732	2,732	2,700	(32)
531200 - OFFICE SUPPLIES AND EXPENSE	1,077	608	940	154	700	2,215	2,215	1,200	(1,015)
531800 - MIS DEPARTMENT CHARGEBACKS	488	241	1,448	832	1,465	1,465	1,465	1,716	251
532400 - MEMBERSHIP DUES	491	656	562	250	650	650	650	500	(150)
532800 - TRAINING AND INSERVICE	-	106	-	-	200	200	200	150	(50)
533200 - MILEAGE	382	364	386	194	600	600	500	400	(200)
533500 - MEALS AND LODGING	180	788	322	216	600	600	500	500	(100)
Total 10005124 - COURT COMMISSIONER	**226,313**	**231,774**	**256,951**	**144,665**	**268,211**	**269,726**	**269,526**	**281,830**	**12,104**
10005127 - MEDIATION COUNSELING									
511100 - SALARIES PERMANENT REGULAR	1,966	2,041	2,275	1,332	2,350	2,350	2,350	2,442	92
511900 - LONGEVITY-FULL TIME	6	6	8	1	9	9	9	9	-
514100 - FICA & MEDICARE TAX	144	148	166	97	180	180	180	187	7
514200 - RETIREMENT-COUNTY SHARE	128	139	158	76	164	164	164	176	12
514400 - HEALTH INSURANCE COUNTY SHARE	495	490	522	268	560	560	560	616	56
514500 - LIFE INSURANCE COUNTY SHARE	1	1	1	1	1	1	1	-	(1)
514600 - WORKERS COMPENSATION	1	1	1	1	2	2	2	2	-
521800 - PURCHASED SERVICES	10,200	9,950	11,200	4,800	12,234	12,234	12,234	12,064	(170)
523900 - INTERPRETER FEES	-	2,797	571	140	2,450	6,436	3,000	1,950	(4,486)
531500 - FORMS AND PRINTING	-	46	120	-	50	50	50	50	-
533200 - MILEAGE	-	8	5	2	-	-	1	4	4

Court Commissioner / Family Court Counseling

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 10005127 - MEDIATION COUNSELING	12,941	15,627	15,027	6,718	18,000	21,986	18,551	17,500	(4,486)
Total Expenses	239,254	247,401	271,978	151,383	286,211	291,712	288,077	299,330	7,618
-ADDITION TO / USE OF FUND BALANCE	21,569	2,986	(7,717)	6,674	-	-	1,866	-	

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 communities

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	Key Outcome Indicators
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	Attorneys are State Expense
Delinquent	Criminal prosecution for juveniles between the age of 10 and 16 years of age.	Wisconsin Statutes Ch 938	Number of Cases Attorneys are State Expense
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	"Number of Cases Restitution Dollars Collected" Attorneys are State Expense
Totals/Additional Comments (Staffing Needs)	The department remains understaffed with Attorneys. The Sauk County District Attorney's Office must 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 electronic files and other tech advances, has resulted in current support staffing levels being insufficient.		

Program Evaluation

	Victim Witness	Delinquent	Adult Prosecution / Restitution	Totals
Revenues				
Tax Levy	(129,051)	(33,082)	(596,156)	(758,289)
Grants and Aids	(98,954)	-	-	(98,954)
User Fees	(4,500)	-	(11,000)	(15,500)
Total Revenues	**$ (232,505)**	**$ (33,082)**	**$ (607,156)**	**$ (872,743)**
Expenses				
Wages & Benefits	223,302	33,082	564,840	821,224
Operating Expenses	9,203	-	42,316	51,519
Total Expenses	**$ 232,505**	**$ 33,082**	**$ 607,156**	**$ 872,743**
FTE's	**2.10**	**0.30**	**5.60**	**8.00**

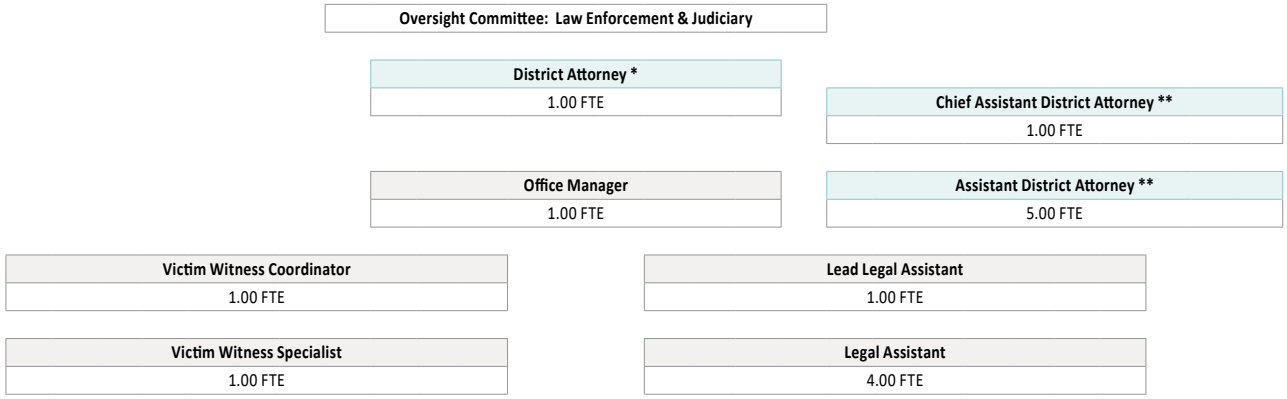
Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
All Cases Received	3,292	3,020	3,156
Adult Felony Referrals	849	736	793
Adult Felony Filed	839	664	752
Adult Misdemeanor Filed	634	610	622
Criminal Traffic Filed	304	310	307
Juvenile Delinquent	24	22	23
Civil Traffic/Forfeiture Cases	981	730	856
Initial Contact Letters to Victims	1,374	1,076	1,225
No Prosecution Notification to Victims	189	170	180

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.

District Attorney



* The District Attorney is an elected official whose salary is paid by the State of Wisconsin.

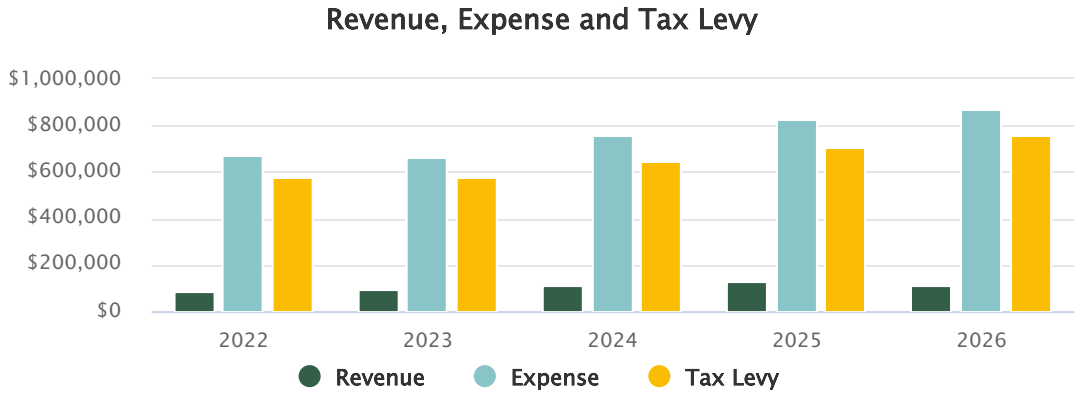
** The Chief Assistant and Assistant District Attorneys are also State employees whose salaries are paid by the State of Wisconsin.

The FTE summary below only includes county employees.

	2022	2023	2024	2025	2026
FTE Change	0.00	0.00	0.20	0.25	-0.25
FTE Balance	7.80	7.80	8.00	8.25	8.00

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	575,920	577,287	645,767	703,886	703,886	758,289	54,403	7.73%
Grants and Aids	72,726	72,347	93,481	109,741	105,935	98,954	(10,787)	-9.83%
User Fees	17,718	18,293	20,136	15,500	21,000	15,500	-	0.00%
Use of Fund Balance	5,537	-	-	-	-	-	-	0.00%
Total Revenues	**671,901**	**667,927**	**759,384**	**829,127**	**830,821**	**872,743**	**43,616**	**5.26%**
Expenses								
Wages & Salaries	436,243	430,092	494,329	534,519	534,519	543,178	8,659	1.62%
Labor Benefits	207,921	204,434	222,982	249,260	249,260	278,045	28,785	11.55%
Supplies & Services	27,737	26,105	37,346	45,348	41,358	51,520	6,172	13.61%
Addition to Fund Balance	-	7,296	4,727	-	5,684	-	-	0.00%
Total Expenses	**671,901**	**667,927**	**759,384**	**829,127**	**830,821**	**872,743**	**43,616**	**5.26%**

2026 Highlights & Issues on the Horizon



As evidence by long-term trends in Sauk County, crime—especially violent and felonious crime—is on the rise. In the last few years, our office prosecuted a 1st degree intentional homicide, multiple attempted homicides, a Len Bias (drug overdose) homicide, a drive-by shooting, multiple OWI (drunk driving) homicides, and a complex arson case. In July 2025 alone, the office filed two intentional homicide cases (both gun), one vehicular homicide case, and one felon in possession case with shots fired. These are in addition to the standard slate of serious cases we handle each year. 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).

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 2020-22 prosecutorial need was 8.16 attorneys and the 2022-24 need was 8.53 attorneys. With felony caseloads continuing to exponentially increase, this need will continue to increase. There was a 160% increase between 2010-2021, with a 22.9% increase year-over-year in 2020-21 and with a further 8.7% increase between 2022 and 2024. The State currently funds 7 prosecutors for this office, as an ARPA federal grant position is expiring and the State chose to fund other offices rather than Sauk County with an additional GPR attorney (42 ADA positions were added statewide, with Sauk being left out).

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 needed, comes an increased need for secretarial staff. The office is currently staffed with the same amount of legal assistants as we had in 1998, when our caseload was significantly less. 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 33% lower than levels in 2004-09. At a minimum and in the short term, the office needs to add 1.0 FTE legal assistant. 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 the main artery between Minneapolis and Chicago, the county's prosecutorial needs far exceed that of its residential population. At a time when county attractions are receiving an unprecedented volume of visitors, 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.

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10014 - DISTRICT ATTY REVENUE									
411100 - GENERAL PROPERTY TAXES	(575,920)	(577,287)	(645,767)	(351,943)	(703,886)	(703,886)	(703,886)	(758,289)	54,403
424269 - ICJR-DOJ GRANT	-	-	-	(13,195)	-	-	-	-	-
424270 - VICTIM WITNESS ASSISTANCE	(72,726)	(72,347)	(93,481)	(62,382)	(109,741)	(109,741)	(105,935)	(98,954)	(10,787)
451240 - RESTITUTION SURCHARGE-CO	(5,211)	(5,542)	(4,592)	(6,904)	(4,500)	(4,500)	(8,000)	(4,500)	-
452020 - COPIES AND PHOTOS	(12,507)	(12,751)	(15,544)	(6,842)	(11,000)	(11,000)	(13,000)	(11,000)	-
Total 10014 - DISTRICT ATTY REVENUE	**(666,364)**	**(667,927)**	**(759,384)**	**(441,266)**	**(829,127)**	**(829,127)**	**(830,821)**	**(872,743)**	**43,616**
Total Revenues	**(666,364)**	**(667,927)**	**(759,384)**	**(441,266)**	**(829,127)**	**(829,127)**	**(830,821)**	**(872,743)**	**43,616**
Expenses									
10014130 - DISTRICT ATTORNEY									
511100 - SALARIES PERMANENT REGULAR	334,707	325,065	365,632	198,407	400,127	400,127	400,127	401,511	1,384
511900 - LONGEVITY-FULL TIME	2,219	2,069	2,168	373	3,322	3,322	3,322	1,831	(1,491)
514100 - FICA & MEDICARE TAX	23,589	22,631	25,863	14,099	30,864	30,864	30,864	30,858	(6)
514200 - RETIREMENT-COUNTY SHARE	20,629	22,251	25,383	13,512	27,666	27,666	27,666	29,042	1,376
514400 - HEALTH INSURANCE COUNTY SHARE	109,949	105,526	111,655	67,192	126,211	126,211	126,211	147,630	21,419
514500 - LIFE INSURANCE COUNTY SHARE	181	208	209	89	239	239	239	212	(27)
514600 - WORKERS COMPENSATION	236	135	238	119	239	239	239	243	4
520900 - CONTRACTED SERVICES	2,500	2,500	3,600	13,195	4,000	4,000	-	7,500	3,500
521400 - COURT REPORTER AND TRANSCRIBER	2,144	893	1,914	747	2,000	2,000	2,000	2,000	-
521900 - OTHER PROFESSIONAL SERVICES	975	965	350	174	1,200	1,200	1,200	1,200	-
522500 - TELEPHONE	10	-	-	-	-	-	-	-	-
531100 - POSTAGE AND BOX RENT	5,291	4,493	4,832	2,113	5,000	5,000	5,000	6,000	1,000
531200 - OFFICE SUPPLIES AND EXPENSE	4,983	3,102	6,395	3,153	8,000	8,000	8,000	8,000	-
531300 - PHOTO COPIES	528	988	262	54	800	800	800	500	(300)
531400 - SMALL EQUIPMENT	-	120	2,499	-	3,000	3,000	3,000	3,000	-
531800 - MIS DEPARTMENT CHARGEBACKS	3,169	4,138	3,844	1,982	4,744	4,744	4,744	4,181	(563)
532300 - PROFESSIONAL SUBSCRIPTION	279	422	239	136	450	450	450	450	-
532400 - MEMBERSHIP DUES	2,981	3,551	4,282	5,516	4,548	4,548	4,548	4,954	406
532500 - SEMINARS AND REGISTRATIONS	952	537	1,102	-	1,430	1,430	1,430	1,580	150
533200 - MILEAGE	-	-	-	49	804	804	804	840	36
533500 - MEALS AND LODGING	-	-	-	12	1,257	1,257	1,257	1,512	255
Total 10014130 - DISTRICT ATTORNEY	**515,322**	**499,594**	**560,467**	**320,922**	**625,901**	**625,901**	**621,901**	**653,044**	**27,143**
10014131 - VICTIM/WITNESS									
511100 - SALARIES PERMANENT REGULAR	76,454	102,696	126,203	62,589	130,728	130,728	130,728	139,676	8,948
511200 - SALARIES-PERMANENT-OVERTIME	126	-	25	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	225	262	301	-	342	342	342	160	(182)
512100 - WAGES-PART TIME	22,512	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	7,140	7,412	9,000	4,481	10,027	10,027	10,027	10,698	671
514200 - RETIREMENT-COUNTY SHARE	6,462	7,003	8,732	4,350	9,109	9,109	9,109	10,068	959
514400 - HEALTH INSURANCE COUNTY SHARE	39,619	39,174	41,770	22,389	44,775	44,775	44,775	49,210	4,435
514500 - LIFE INSURANCE COUNTY SHARE	47	52	50	23	51	51	51	-	(51)

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
514600 - WORKERS COMPENSATION	69	42	82	38	79	79	79	84	5
522500 - TELEPHONE	144	447	504	206	600	600	600	1,200	600
523900 - INTERPRETER FEES	-	103	269	89	400	400	400	400	-
531100 - POSTAGE AND BOX RENT	2,229	2,154	2,409	900	2,500	2,500	2,500	3,000	500
531200 - OFFICE SUPPLIES AND EXPENSE	642	312	2,770	380	1,000	1,000	1,000	1,000	-
531400 - SMALL EQUIPMENT	-	-	-	-	1,000	1,000	1,000	1,000	-
531800 - MIS DEPARTMENT CHARGEBACKS	619	695	819	343	687	687	687	670	(17)
532400 - MEMBERSHIP DUES	50	150	50	175	165	165	175	195	30
532500 - SEMINARS AND REGISTRATIONS	100	75	150	-	390	390	390	800	410
533200 - MILEAGE	93	153	503	222	737	737	737	770	33
533500 - MEALS AND LODGING	48	307	553	28	636	636	636	768	132
Total 10014131 - VICTIM/WITNESS	**156,579**	**161,037**	**194,190**	**96,213**	**203,226**	**203,226**	**203,236**	**219,699**	**16,473**
Total Expenses	**671,901**	**660,631**	**754,657**	**417,135**	**829,127**	**829,127**	**825,137**	**872,743**	**43,616**
-ADDITION TO / USE OF FUND BALANCE	**5,537**	**(7,296)**	**(4,727)**	**(24,131)**	**-**	**-**	**(5,684)**	**-**	

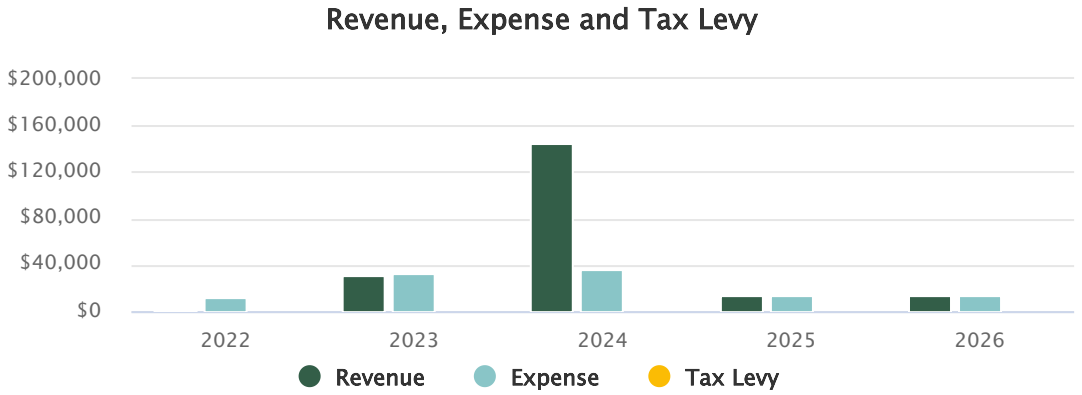
Drug Seizures Fund

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Grants and Aids	-	1,257	4,407	2,300	500	1,500	(800)	-34.78%
Fines & Forfeitures	838	28,834	139,128	11,500	209,063	11,500	-	0.00%
Interest	38	295	1,373	40	40	40	-	0.00%
Use of Fund Balance	10,702	2,940	-	-	-	-	-	0.00%
Total Revenues	**11,578**	**33,326**	**144,908**	**13,840**	**209,603**	**13,040**	**(800)**	**-5.78%**
Expenses								
Supplies & Services	11,578	33,326	36,611	13,840	128,455	13,040	(800)	-5.78%
Addition to Fund Balance	-	-	108,297	-	81,148	-	-	0.00%
Total Expenses	**11,578**	**33,326**	**144,908**	**13,840**	**209,603**	**13,040**	**(800)**	**-5.78%**
Beginning of Year Fund Balance	**44,386**	**33,684**	**30,743**		**139,040**	**220,188**		
End of Year Fund Balance	**33,684**	**30,744**	**139,040**		**220,188**	**220,188**		

2026 Highlights & Issues on the Horizon

A reduction to the state drug grants revenue account for the 2026 budget as there hasn't been any funds since 2021. State and Federally authorized seizure of cash or properties can only be used for drug-related activities. No specific items are planned for using these funds in 2026.

Purchases from these funds cannot be used to supplement the regular budget.



Fund: DRUG SEIZURES

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
28020 - DRUG SEIZURES REVENUE									
424210 - STATE DRUG GRANTS	-	-	-	-	(800)	(800)	-	-	(800)
424280 - ANTI-DRUG ABUSE GRANT	-	(1,257)	(4,407)	-	(1,500)	(1,500)	(500)	(1,500)	-
441300 - COURT ORDERED RESTITUTION	(838)	(910)	(3,871)	-	(1,500)	(1,500)	(500)	(1,500)	-
452170 - FED DRUG FORFEITURES	-	(27,924)	(135,257)	(208,563)	(10,000)	(10,000)	(208,563)	(10,000)	-
481100 - INTEREST ON INVESTMENTS	(38)	(295)	(1,373)	-	(40)	(40)	(40)	(40)	-
Total 28020 - DRUG SEIZURES REVENUE	**(876)**	**(30,386)**	**(144,908)**	**(208,563)**	**(13,840)**	**(13,840)**	**(209,603)**	**(13,040)**	**(800)**
Total Revenues	**(876)**	**(30,386)**	**(144,908)**	**(208,563)**	**(13,840)**	**(13,840)**	**(209,603)**	**(13,040)**	**(800)**
Expenses									
28020110 - DRUG SEIZURES ADMINISTRATION									
524000 - MISCELLANEOUS EXPENSES	11,578	33,326	36,611	128,455	13,840	13,840	128,455	13,040	(800)
Total 28020110 - DRUG SEIZURES ADMINISTRATION	**11,578**	**33,326**	**36,611**	**128,455**	**13,840**	**13,840**	**128,455**	**13,040**	**(800)**
Total Expenses	**11,578**	**33,326**	**36,611**	**128,455**	**13,840**	**13,840**	**128,455**	**13,040**	**(800)**
-ADDITION TO / USE OF FUND BALANCE	**10,702**	**2,940**	**(108,297)**	**(80,108)**	**-**	**-**	**(81,148)**	**-**	

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	Meet established objectives of Wisconsin Emergency Management and FEMA	Continue to develop a training calendar for the next year	12/31/2026
Continued Emergency Preparedness Education and Training to Public and Private Sector. Follow training schedule of Integrated Preparedness Plan. (IPP)	Provide training to citizens that meet current hazard analysis results.	Provide ongoing training as requested. Adhere to state mandates of county required training.	12/31/2026
Review Local Emergency Planning Committee (LEPC)	Yearly exercises on Hazmat Response and 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, hold meetings and trainings.	12/31/2026
Continue with tabletop, functional, and full scale Exercise	Exercise reports completed. Follow Integrated Preparedness Plan.	Continue with the 4 year Integrated Preparedness Plan (IPP)	12/31/2026
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	12/31/2026

Emergency Management

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.	Continue County-wide public and private sector safety and security assessments, training and exercises to address identified gaps and vulnerabilities	12/31/2026
Homeland Security equipment purchase and training	Apply for grants and obtain life safety equipment.	Identify grant funding options under new administrative directives to maintain current EM Programs and initiatives	12/31/2026
Update County Emergency Operation Centers	Identify and Train Staff, Exercise and Evaluat	Have established list of trained Sauk County EOC Staff	12/31/2026
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. Test and evaluate COOP	12/31/2026

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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 damage assessment to maximize the possibility of financial assistance via Federal and/or State declaration	Wis. Statutes Ch. 323	Information sharing with residents is effective. Loss of life remains at zero.
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	Response effectiveness based on casualties and complaints
Fire Suppression	Provide for unpaid cost of fire response agencies to wild land fire	Wis. Statutes 26.14(4)	

Program Evaluation

	Emergency Management	SARA	Fire Suppression	Totals
Revenues				
Tax Levy	(125,358)	(62,597)	(2,110)	(190,065)
Grants and Aids	(46,171)	(21,432)	-	(67,603)
User Fees	(200)	-	-	(200)
Intergovernmental	(35,156)	-	-	(35,156)
Use of Fund Balance	(12,000)	-	-	(12,000)
Total Revenues	**$ (218,885)**	**$ (84,029)**	**$ (2,110)**	**$ (305,024)**
Expenses				
Wages & Benefits	173,547	57,849	-	231,396
Operating Expenses	45,338	26,180	2,110	73,628
Total Expenses	**$ 218,885**	**$ 84,029**	**$ 2,110**	**$ 305,024**
FTE's	**1.31**	**0.44**	**-**	**1.75**

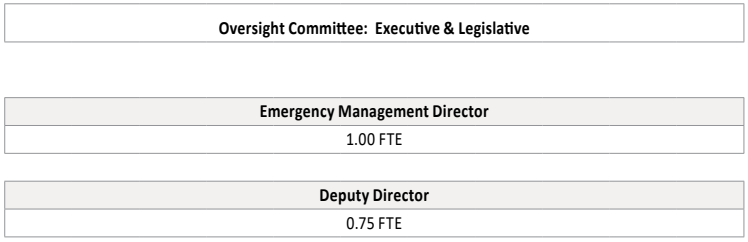
Emergency Management

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 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 25 *Family Reunification 5 *Severe Weather Training 2 *Public Awareness 10 *Talks/appearances 50 *Active shooter 20 *Flood preparedness 5 *Command Post Training 2	*NIIMS/ICS training 10 *Family Reunification 4 *Severe Weather Training 4 *Public Awareness 30 *Talks/appearances 100 *Active Threat training 150 *Flood preparedness 7 *Command Post Training 4	*NIIMS/ICS training 10 *Family Reunification 5 *Severe Weather Training 4 *Public Awareness 60 *Talks/appearances 150 *Active Threat training 200 *Flood preparedness 8 *Command Post Training 8
Exercises	16 Tabletops, 4 functional, 2 full-scale	16 tabletops, 6 functional, 2 full scale	16 Tabletops, 6 functional, 4 Full-scale

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
In Emergency Management we draft and update after-action incident reports (AAR) which highlight strengths and vulnerabilities of any planned or emergency incident. A similar format is used through HSEEP, Homeland Security Exercise and Evaluation Program for planning, executing and evaluating training exercises. These tools link training to response and guide ongoing county wide preparedness efforts.	As training increases and is evaluated through the HSEEP process, vulnerabilities are overcome by strengths. These initiatives correlate to effective response by Emergency Services personnel and civilians to critical incidents.	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints	Sauk EMA has considerable county¬wide training ongoing. We have also noticed a dramatic increase in after¬hours calls. Our proactive approach and response continues to receive praise from emergency services and civilians.	It is expected that training requests, planned and emergency incident response will continue to increase as Sauk EMA takes a more active role in crisis management.
Grant applied for and received	EMPG and SARA grants received.	$95,157	$74,318	$67,603



	2022	2023	2024	2025	2026
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	1.75	1.75	1.75	1.75	1.75

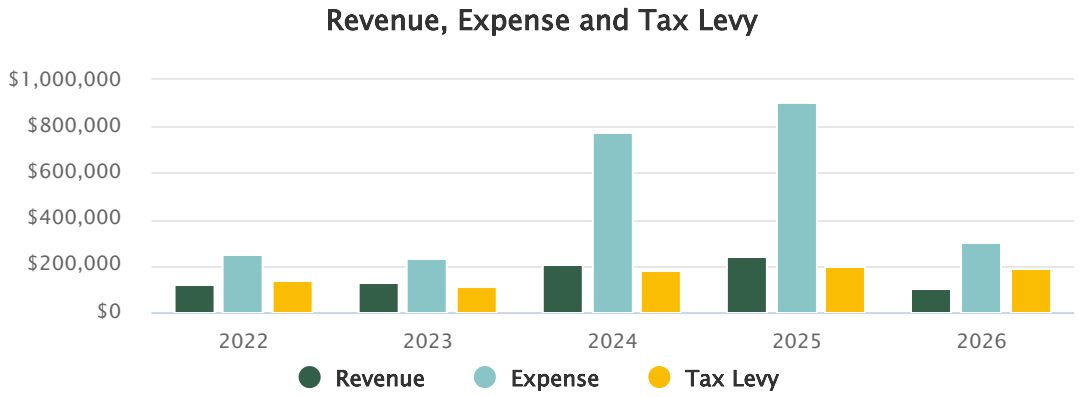
Emergency Management

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	136,945	108,070	184,442	198,639	198,639	190,065	(8,574)	-4.32%
Grants and Aids	117,562	95,158	168,274	206,945	231,258	67,603	(139,342)	-67.33%
User Fees	465	451	420	200	200	200	-	0.00%
Intergovernmental	2,524	32,719	35,468	32,987	32,987	35,156	2,169	6.58%
Use of Fund Balance	-	-	385,143	463,627	593,429	12,000	(451,627)	-97.41%
Total Revenues	**257,496**	**236,398**	**773,747**	**902,398**	**1,056,513**	**305,024**	**(597,374)**	**-66.20%**
Expenses								
Wages & Salaries	136,309	137,337	154,676	160,124	160,124	169,957	9,833	6.14%
Labor Benefits	45,421	48,114	53,347	56,373	56,364	61,439	5,066	8.99%
Supplies & Services	24,749	44,554	98,565	98,921	98,221	73,628	(25,293)	-25.57%
Capital Outlay	44,933	2,035	467,159	586,980	741,804	-	(586,980)	-100.00%
Addition to Fund Balance	6,084	4,358	-	-	-	-	-	0.00%
Total Expenses	**257,496**	**236,398**	**773,747**	**902,398**	**1,056,513**	**305,024**	**(597,374)**	**-66.20%**

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2026 Total	0	0
2027	54,000	54,000
2028	0	0
2029	0	0
2030	0	0

2026 Highlights & Issues on the Horizon

Sauk County Emergency Management is navigating an ever changing technology advancement and frontline response. A new mobile command center was purchased in 2024/2025 to assist in our ability to respond to local emergencies or disasters. To sustain high-level operational readiness, the County strategically leverages federal grant funding while prioritizing partnerships with local law enforcement to ensure a unified approach to community preparedness.



Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10022 - EMERGENCY MANAGEMENT REVENUE									
411100 - GENERAL PROPERTY TAXES	(136,945)	(108,070)	(184,442)	(99,320)	(198,639)	(198,639)	(198,639)	(190,065)	(8,574)
424299 - AMERICAN RESCUE PLAN ACT	(44,933)	-	(30,956)	-	-	-	-	-	-
424300 - EMERGENCY MGNT ASSISTANCE	(51,867)	(74,332)	(116,965)	(63,434)	(46,171)	(185,513)	(209,826)	(46,171)	(139,342)
424310 - SARA PROGRAM	(20,762)	(20,826)	(20,353)	(21,432)	(21,432)	(21,432)	(21,432)	(21,432)	-
452060 - MISCELLANEOUS REVENUES	(465)	(451)	(420)	(111)	(200)	(200)	(200)	(200)	-
472490 - LOCAL GOVT/AGENCY PAYMENTS	(2,524)	(32,719)	(35,468)	(12,497)	(32,987)	(32,987)	(32,987)	(35,156)	2,169
493010 - FUND BALANCE APPLIED	-	-	-	-	-	(15,482)	-	(12,000)	(3,482)
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	-	(448,145)	-	-	(448,145)
Total 10022 - EMERGENCY MANAGEMENT REVENUE	**(257,496)**	**(236,398)**	**(388,604)**	**(196,794)**	**(299,429)**	**(902,398)**	**(463,084)**	**(305,024)**	**(597,374)**
Total Revenues	**(257,496)**	**(236,398)**	**(388,604)**	**(196,794)**	**(299,429)**	**(902,398)**	**(463,084)**	**(305,024)**	**(597,374)**
Expenses									
10022110 - EMERGENCY MGNT-ADMINISTRATION									
511100 - SALARIES PERMANENT REGULAR	105,861	137,337	154,676	76,237	160,124	160,124	160,124	169,813	9,689
511200 - SALARIES-PERMANENT-OVERTIME	2,616	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	150	-	-	-	-	-	-	144	144
512100 - WAGES-PART TIME	26,613	-	-	-	-	-	-	-	-
512200 - WAGES-PART TIME-OVERTIME	1,069	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	9,997	10,216	11,509	5,646	12,249	12,249	12,249	13,003	754
514200 - RETIREMENT-COUNTY SHARE	8,229	9,388	10,725	5,325	11,129	11,129	11,129	12,237	1,108
514400 - HEALTH INSURANCE COUNTY SHARE	26,309	27,179	28,980	15,533	31,065	31,065	31,065	34,142	3,077
514500 - LIFE INSURANCE COUNTY SHARE	76	116	125	56	132	132	132	148	16
514600 - WORKERS COMPENSATION	2,137	1,215	2,008	859	1,798	1,798	1,789	1,909	111
514800 - UNEMPLOYMENT	(1,327)	-	-	-	-	-	-	-	-
533200 - MILEAGE	360	549	1,635	447	1,500	1,500	1,500	1,500	-
533500 - MEALS AND LODGING	93	21	-	-	-	-	-	-	-
Total 10022110 - EMERGENCY MGNT-ADMINISTRATION	**182,183**	**186,021**	**209,658**	**104,103**	**217,997**	**217,997**	**217,988**	**232,896**	**14,899**
10022260 - FIRE SUPPRESSION									
535300 - DAMAGE CLAIMS	1,733	1,474	1,111	1,980	1,700	1,700	1,980	2,110	410
Total 10022260 - FIRE SUPPRESSION	**1,733**	**1,474**	**1,111**	**1,980**	**1,700**	**1,700**	**1,980**	**2,110**	**410**
10022290 - OFFICE OF EMERGENCY GOVERNMENT									
520900 - CONTRACTED SERVICES	-	8,000	20,400	9,400	34,189	50,178	50,178	-	(50,178)
522500 - TELEPHONE	722	808	1,604	604	1,000	1,000	1,000	1,600	600
531100 - POSTAGE AND BOX RENT	5	54	192	19	100	100	100	100	-
531200 - OFFICE SUPPLIES AND EXPENSE	275	620	359	299	500	500	500	500	-
531800 - MIS DEPARTMENT CHARGEBACKS	1,858	6,279	5,869	1,105	4,196	4,196	4,196	4,198	2
532100 - PUBLICATION OF LEGAL NOTICES	17	-	20	26	20	20	30	30	10

Emergency Management

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
532800 - TRAINING AND INSERVICE	800	1,014	1,411	685	2,000	2,000	2,000	6,125	4,125
533100 - VEHICLE EXPENSES	1,549	1,356	1,229	759	1,500	1,500	1,500	3,000	1,500
533200 - MILEAGE	-	-	-	-	500	500	500	500	-
533500 - MEALS AND LODGING	698	481	195	25	1,000	1,000	500	1,000	-
535600 - RADIO UPGRADE/REPAIR	-	-	31,730	-	-	-	-	12,000	12,000
539100 - OTHER SUPPLIES & EXPENSES	3,201	7,495	10,469	427	11,586	11,586	11,586	11,586	-
551000 - INSURANCE	2,961	2,820	2,892	-	3,200	3,200	3,200	3,200	-
581900 - CAPITAL OUTLAY	44,933	2,035	467,159	158	-	586,980	741,804	-	(586,980)
Total 10022290 - OFFICE OF EMERGENCY GOVERNMENT	**57,019**	**30,962**	**543,529**	**13,507**	**59,791**	**662,760**	**817,094**	**43,839**	**(618,921)**
10022291 - SARA PROGRAM									
522500 - TELEPHONE	722	808	1,604	604	1,000	1,000	1,000	1,600	600
531100 - POSTAGE AND BOX RENT	-	-	7	-	100	100	100	100	-
531200 - OFFICE SUPPLIES AND EXPENSE	174	310	359	299	500	500	500	500	-
531800 - MIS DEPARTMENT CHARGEBACKS	1,490	-	2,399	1,105	4,195	4,195	4,195	4,198	3
532100 - PUBLICATION OF LEGAL NOTICES	17	-	20	26	20	20	30	30	10
532800 - TRAINING AND INSERVICE	786	1,014	1,136	685	2,000	2,000	2,000	6,125	4,125
533100 - VEHICLE EXPENSES	1,548	1,356	1,209	759	1,500	1,500	1,500	3,000	1,500
533500 - MEALS AND LODGING	451	482	195	25	1,000	1,000	500	1,000	-
539100 - OTHER SUPPLIES & EXPENSES	3,068	7,498	10,351	427	7,226	7,226	7,226	7,226	-
551000 - INSURANCE	2,221	2,115	2,169	-	2,400	2,400	2,400	2,400	-
Total 10022291 - SARA PROGRAM	**10,477**	**13,583**	**19,449**	**3,930**	**19,941**	**19,941**	**19,451**	**26,179**	**6,238**
Total Expenses	**251,412**	**232,040**	**773,747**	**123,520**	**299,429**	**902,398**	**1,056,513**	**305,024**	**(597,374)**
-ADDITION TO / USE OF FUND BALANCE	**(6,084)**	**(4,358)**	**385,143**	**(73,274)**	**-**	**-**	**593,429**	**-**	

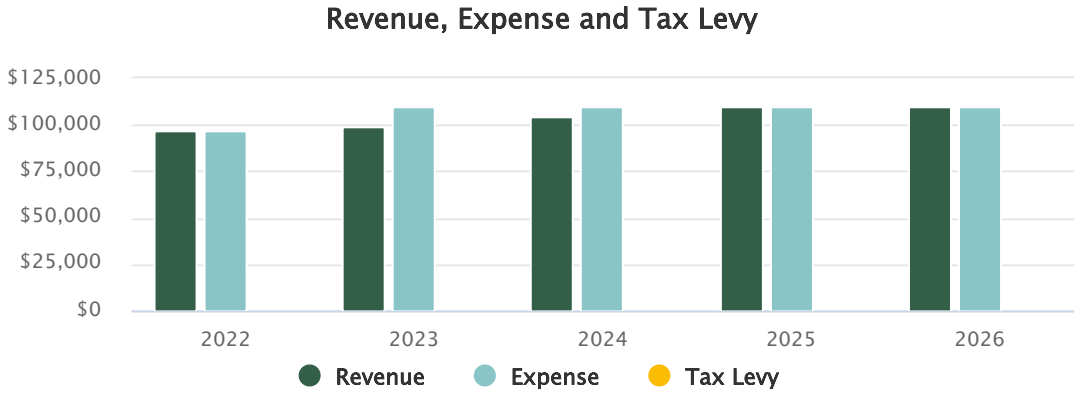
Jail Assessment

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Fines & Forfeitures	97,110	99,246	104,415	110,000	104,530	110,000	-	0.00%
Use of Fund Balance	-	10,754	5,585	-	5,470	-	-	0.00%
Total Revenues	**97,110**	**110,000**	**110,000**	**110,000**	**110,000**	**110,000**	**-**	**0.00%**
Expenses								
Transfer to General Fund	97,110	110,000	110,000	110,000	110,000	110,000	-	0.00%
Total Expenses	**97,110**	**110,000**	**110,000**	**110,000**	**110,000**	**110,000**	**-**	**0.00%**
Beginning of Year Fund Balance	**-**	**-**	**(10,753)**		**(16,338)**	**(21,808)**		
End of Year Fund Balance	**-**	**(10,754)**	**(16,338)**		**(21,808)**	**(21,808)**		

2026 Highlights & Issues on the Horizon

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

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".



Jail Assessment

Fund: COUNTY JAIL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
22020 - COUNTY JAIL REVENUE									
441220 - JAIL ASSESSMENT	(97,110)	(99,246)	(104,415)	(50,505)	(110,000)	(110,000)	(104,530)	(110,000)	-
Total 22020 - COUNTY JAIL REVENUE	**(97,110)**	**(99,246)**	**(104,415)**	**(50,505)**	**(110,000)**	**(110,000)**	**(104,530)**	**(110,000)**	**-**
Total Revenues	**(97,110)**	**(99,246)**	**(104,415)**	**(50,505)**	**(110,000)**	**(110,000)**	**(104,530)**	**(110,000)**	**-**
Expenses									
22020900 - TRANSFERS TO OTHER FUNDS									
591000 - TRANSFER TO GENERAL FUND	97,110	110,000	110,000	55,000	110,000	110,000	110,000	110,000	-
Total 22020900 - TRANSFERS TO OTHER FUNDS	**97,110**	**110,000**	**110,000**	**55,000**	**110,000**	**110,000**	**110,000**	**110,000**	**-**
Total Expenses	**97,110**	**110,000**	**110,000**	**55,000**	**110,000**	**110,000**	**110,000**	**110,000**	**-**
-ADDITION TO / USE OF FUND BALANCE	**-**	**10,754**	**5,585**	**4,495**	**-**	**-**	**5,470**	**-**	

Register in Probate

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 of reimbursement of Guardian Ad Litem (GAL) fees to offset the cost to the County for these services.	Work with Clerk of Court staff in the collection of these costs.	Collaborate with Guardians ad Litem, and Clerk of Court, in sending invoices and processing payments made to the County for GAL fees incurred.	Ongoing
Continue to work on 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.	Continue to work on a process in collaboration with Sauk County Corporation Counsel/Human Services/Court system to address delinquent filers.	Ongoing
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.	Ongoing

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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,	Time to closure Notices sent compared to responses received
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	Time to closure

Register in Probate

Program Evaluation

	Register in Probate	Juvenile Clerk of Court	Totals
Revenues			
Tax Levy	(104,871)	(122,529)	(227,400)
User Fees	(50,000)	-	(50,000)
Total Revenues	**$ (154,871)**	**$ (122,529)**	**$ (277,400)**
Expenses			
Wages & Benefits	132,457	88,304	220,761
Operating Expenses	22,414	34,225	56,639
Total Expenses	**$ 154,871**	**$ 122,529**	**$ 277,400**
FTE's	**1.20**	**0.80**	**2.00**

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Probate cases filed / Wills for filing only	308	340	330
Juvenile / Adult Guardianships / Protective Placements filed	89	90	95
Juvenile / Adult Mental Commitments filed	99	110	115
Children in Need of Protection and Services (CHIPS) filed	32	40	40
Termination of Parental Rights / Adoptions filed	13/17	10/11	10/13
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	24/3	20/3	18/3
Juvenile Injunctions filed	20	10	10

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Total Probate Fees Collected (County Share)	Amount collected for Probate Fees	$44,618	$38,000	$42,000
Advocate Counsel Fees	Reimbursement collected for Court Appointed Advocate Counsel	$16,363	$12,000	$12,000
Psychological Service Reimbursement to County	Reimbursement collected for Psychological fees in contested Guardianship cases	$12,897	$12,000	$12,000

Register in Probate

Oversight Committee: Law Enforcement & Judiciary

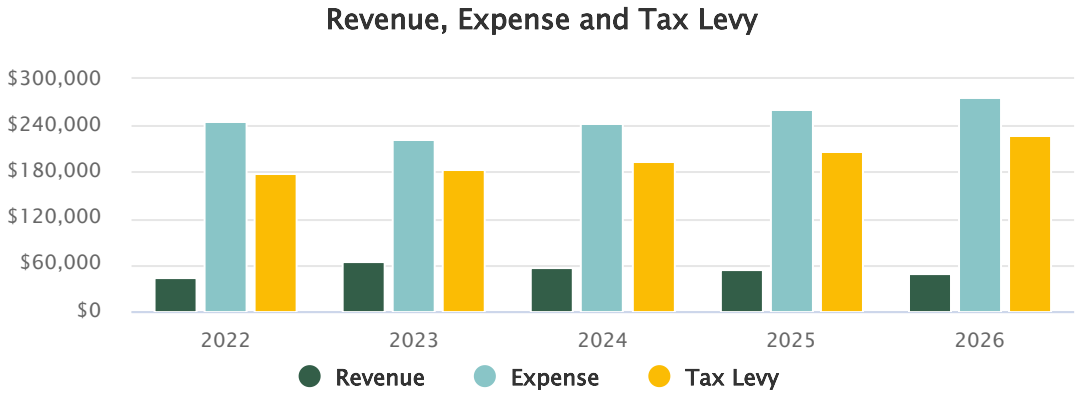
Register in Probate / Juvenile Clerk of Court
1.00 FTE

Deputy Register in Probate / Juvenile Clerk
1.00 FTE

	2022	2023	2024	2025	2026
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	2.00	2.00	2.00	2.00	2.00

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	178,426	184,042	194,398	207,708	207,708	227,400	19,692	9.48%
User Fees	44,897	64,822	56,974	54,000	50,000	50,000	(4,000)	-7.41%
Use of Fund Balance	21,097	-	-	-	554	-	-	0.00%
Total Revenues	**244,420**	**248,864**	**251,372**	**261,708**	**258,262**	**277,400**	**15,692**	**6.00%**
Expenses								
Wages & Salaries	152,449	131,429	132,745	139,780	139,780	149,283	9,503	6.80%
Labor Benefits	36,573	49,866	60,519	65,274	65,274	71,478	6,204	9.50%
Supplies & Services	55,398	40,815	49,293	56,654	53,208	56,639	(15)	-0.03%
Addition to Fund Balance	-	26,754	8,815	-	-	-	-	0.00%
Total Expenses	**244,420**	**248,864**	**251,372**	**261,708**	**258,262**	**277,400**	**15,692**	**6.00%**

2026 Highlights & Issues on the Horizon



Contested Protective Placement reviews have resulted in increased psychological and legal service expenses for the Register in Probate budget. It is anticipated that this will be a continuing trend for this case type resulting in an increased legal services and psychological services line item. The recoupment of these expenses may offset a majority of the increase. Further, contested guardianship 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 are being done. An increased use of Corporate Guardians for adult guardianship cases has promoted the timely filing of filing fees and legal reimbursements to date. It is anticipated that this will continue in the future.

An increase in contested CHIPS proceedings has resulted in increased legal service expenses for the Juvenile budget. The recoupment of these expenses may offset some of the increase, however, most repayments are on a payment plan, not payment in full at the time of the billing.

The increasing price of USPS postage is also impacting our office due to the overdue notices and Orders to Show Cause Hearing mailings.

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10006 - CIRCUIT COURT PROBATE REVENUE									
411100 - GENERAL PROPERTY TAXES	(178,426)	(184,042)	(194,398)	(103,854)	(207,708)	(207,708)	(207,708)	(227,400)	19,692
451140 - REGISTER IN PROBATE FILING	(35,723)	(48,459)	(44,618)	(16,240)	(35,000)	(35,000)	(35,000)	(35,000)	-
451550 - PROBATE-FULL COUNSEL REV	(9,174)	(16,363)	(12,356)	(4,807)	(19,000)	(19,000)	(15,000)	(15,000)	(4,000)
Total 10006 - CIRCUIT COURT PROBATE REVENUE	**(223,323)**	**(248,864)**	**(251,372)**	**(124,901)**	**(261,708)**	**(261,708)**	**(257,708)**	**(277,400)**	**15,692**
Total Revenues	**(223,323)**	**(248,864)**	**(251,372)**	**(124,901)**	**(261,708)**	**(261,708)**	**(257,708)**	**(277,400)**	**15,692**
Expenses									
10006121 - JUVENILE COURT									
521200 - LEGAL SERVICES	40,732	12,578	22,024	28,991	34,000	34,000	34,000	34,000	-
521900 - OTHER PROFESSIONAL SERVICES	939	20	-	649	100	100	649	100	-
529900 - PSYCHOLOGICAL SERVICES	-	-	-	-	1,200	1,200	-	-	(1,200)
532200 - SUBSCRIPTIONS	103	80	188	-	125	125	125	125	-
Total 10006121 - JUVENILE COURT	**41,774**	**12,678**	**22,212**	**29,640**	**35,425**	**35,425**	**34,774**	**34,225**	**(1,200)**
10006123 - CIRCUIT COURT PROBATE									
511100 - SALARIES PERMANENT REGULAR	151,689	131,357	132,653	65,390	139,608	139,608	139,608	149,071	9,463
511900 - LONGEVITY-FULL TIME	760	72	92	-	172	172	172	212	40
514100 - FICA & MEDICARE TAX	11,391	9,733	9,495	4,688	10,693	10,693	10,693	11,420	727
514200 - RETIREMENT-COUNTY SHARE	8,110	7,857	9,161	4,545	9,715	9,715	9,715	10,749	1,034
514400 - HEALTH INSURANCE COUNTY SHARE	16,908	32,211	41,770	22,389	44,775	44,775	44,775	49,210	4,435
514500 - LIFE INSURANCE COUNTY SHARE	57	17	7	3	7	7	7	9	2
514600 - WORKERS COMPENSATION	107	48	86	39	84	84	84	90	6
521200 - LEGAL SERVICES	2,860	4,502	6,989	2,263	3,000	3,000	3,500	3,500	500
529900 - PSYCHOLOGICAL SERVICES	6,050	17,383	14,730	-	13,000	13,000	9,000	13,000	-
531100 - POSTAGE AND BOX RENT	1,210	1,391	1,959	1,251	1,500	1,500	2,200	2,200	700
531200 - OFFICE SUPPLIES AND EXPENSE	1,050	842	970	343	1,000	1,000	1,000	1,000	-
531800 - MIS DEPARTMENT CHARGEBACKS	2,287	2,121	1,993	851	1,704	1,704	1,704	1,784	80
532200 - SUBSCRIPTIONS	77	173	88	100	200	200	200	200	-
532400 - MEMBERSHIP DUES	90	280	270	50	225	225	130	130	(95)
533200 - MILEAGE	-	720	62	98	200	200	200	200	-
533500 - MEALS AND LODGING	-	725	20	262	400	400	500	400	-
Total 10006123 - CIRCUIT COURT PROBATE	**202,646**	**209,432**	**220,345**	**102,272**	**226,283**	**226,283**	**223,488**	**243,175**	**16,892**
Total Expenses	**244,420**	**222,110**	**242,557**	**131,912**	**261,708**	**261,708**	**258,262**	**277,400**	**15,692**
-ADDITION TO / USE OF FUND BALANCE	**21,097**	**(26,754)**	**(8,815)**	**7,011**	**-**	**-**	**554**	**-**	

Sheriff

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 - Criminal Justice Coordinating Council and stepping up initiative
General Government - Cooperation
Health and Human Services - Medical assisted treatment program
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
Increase video court appearances to decrease prisoner transports.	Decrease the amount of transports.	Work with Court System to try to increase the video appearances.	Ongoing
Implementation of additional FLOCK cameras throughout the county.	Installation of cameras and software.	To improve investigative capabilities and to aid in crime prevention.	Ongoing
Attract and retain high quality individuals to work in law enforcement	Decrease vacancies.	Increase the amount of applicants with recruitment to avoid turnover costs, change recruitment process to include military and correctional experience and/or college credits.	Ongoing
Improve tracking of programs completed by inmates, including drops due to discharge versus release.	Keep track monthly of programs offered, and participation/completion rates.	Establish baseline for program participation/completion and use data in future years to determine other programming options.	Ongoing

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Warrant Served / Warrants Issued Violent crime arrests to occurrences (murder, manslaughter, rape, robbery and aggravated assault)
Jail	Maintain a County Jail facility and Electronic Monitoring program. Inmate Programs - Education programs to reduce recidivism. Electronic Monitoring Program - Jail Inmate bracelet program. Field Training Officer Program to train all new employees. Providing program to Inmates. Maintain PREA Compliance 28CFR115.111	Wis. Stats. 59.27 Wis. Admin. Code DOC 350	GED Program Inmate participation (GED or HSED) Anger Management Inmate participation/ completion Cognitive Intervention Inmate participation/ completion Employability participation / completion
Court Security	Courthouse Security for 4 courtrooms and building offices.	Wis. Stats. 59.27	
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	
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	
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	

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
Outside Agency Appropriations	Animal Shelter $125,000	
Outlay	Field Services Squad Cars - 8 Field Services Unmarked Squad Admin Unmarked	

Program Evaluation

	Field Services	Jail	Court Security	Dispatch	Administration & Support
Revenues					
Tax Levy	(6,353,942)	(7,163,416)	1,600	(1,447,832)	(1,226,629)
Grants and Aids	(149,100)	(26,160)	(1,600)	-	(500,640)
Fines & Forfeitures	(7,700)	-	-	-	-
User Fees	(83,150)	(443,000)	-	-	(22,500)
Intergovernmental	(5,000)	(1,104,855)	(788,392)	-	(1,500)
Donations	(5,000)	-	-	-	-
Miscellaneous	(17,000)	-	-	-	-
Transfers from Other Funds	-	(110,000)	-	-	-
Use of Fund Balance	(83,340)	-	-	-	(125,000)
Total Revenues	**$ (6,704,232)**	**$ (8,847,431)**	**$ (788,392)**	**$ (1,447,832)**	**$ (1,876,269)**
Expenses					
Wages & Benefits	5,625,292	7,392,193	782,392	1,425,579	1,210,687
Operating Expenses	686,740	1,455,238	6,000	22,253	480,582
Outlay	392,200	-	-	-	185,000
Total Expenses	**$ 6,704,232**	**$ 8,847,431**	**$ 788,392**	**$ 1,447,832**	**$ 1,876,269**
FTE's	**42.00**	**71.00**	**6.00**	**14.38**	**10.00**

Program Evaluation

	Special Teams	Transport	Outside Agency Appropriations	Totals
Revenues				
Tax Levy	(23,400)	(118,376)	(125,000)	(16,456,995)
Grants and Aids	-	-	-	(677,500)
Fines & Forfeitures	-	-	-	(7,700)
User Fees	-	-	-	(548,650)
Intergovernmental	(2,500)	-	-	(1,902,247)
Donations	-	-	-	(5,000)
Miscellaneous	-	-	-	(17,000)
Transfers from Other Funds	-	-	-	(110,000)
Use of Fund Balance	-	-	-	(208,340)
Total Revenues	**$ (25,900)**	**$ (118,376)**	**$ (125,000)**	**$ (19,933,432)**
Expenses				
Wages & Benefits	-	107,676	-	16,543,819
Operating Expenses	25,900	10,700	125,000	2,812,413
Outlay	-	-	-	577,200
Total Expenses	**$ 25,900**	**$ 118,376**	**$ 125,000**	**$ 19,933,432**
FTE's	**-**	**2.00**	**-**	**145.38**

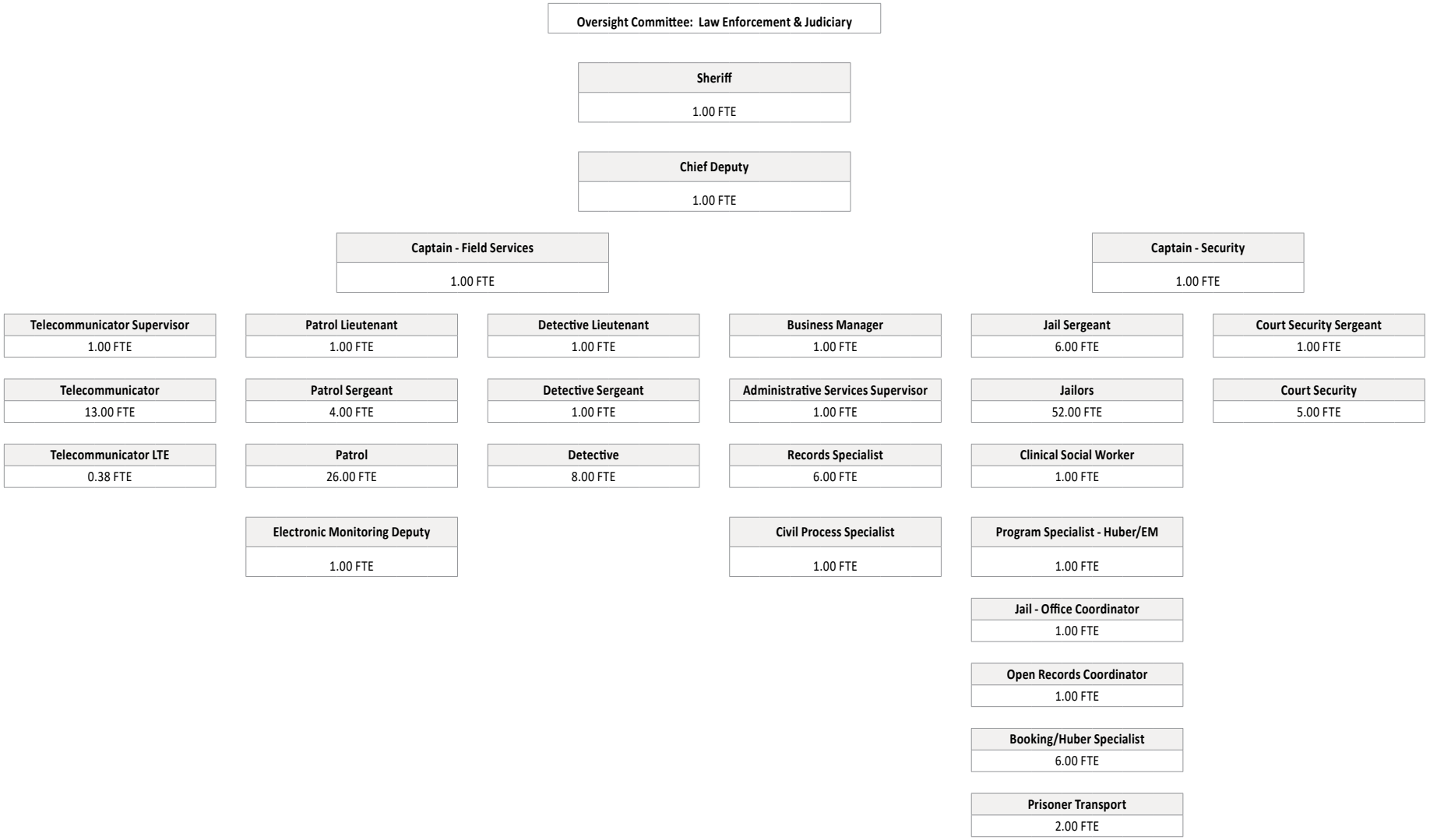
Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Field Services Division calls for Service	14,171	14,800	15,300
Calls for Service Received by Dispatch	69,500	71,000	73,000
Traffic Accidents	1,059	1,100	1,200
Civil Process	1,640	1,800	2,000
Bookings	2,833	3,100	3,300
Community Service hours by Inmates	NA	NA	NA

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Warrant Served/Warrants Issued	The Deputies have been actively trying to check addresses for warrants	430/773=56%	450/750=60%	550/950=58%
Inmate Programs - GED Programming	Inmates are participating in the programs provided	24/29=83%	20/28=71%	22/30=73%

Sheriff



	2022	2023	2024	2025	2026
FTE Change	-0.68	-3.24	0.19	0.00	0.00
FTE Balance	148.43	145.19	145.38	145.38	145.38

Sheriff

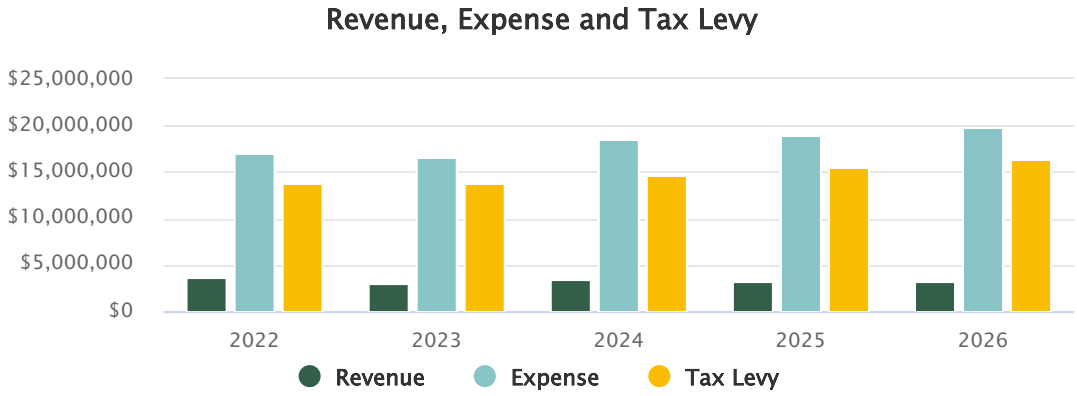
	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	13,725,257	13,890,397	14,630,054	15,475,473	15,475,473	16,456,995	981,522	6.34%
Grants and Aids	1,508,180	763,520	1,088,035	729,500	679,639	677,500	(52,000)	-7.13%
Fines & Forfeitures	14,465	13,057	12,662	7,700	20,121	7,700	-	0.00%
User Fees	502,621	515,821	466,589	544,650	520,618	548,650	4,000	0.73%
Intergovernmental	1,516,035	1,462,787	1,602,110	1,799,745	1,746,113	1,902,247	102,502	5.70%
Donations	-	18,785	17,032	-	45,593	5,000	5,000	0.00%
Miscellaneous	50,477	52,260	61,474	17,000	20,610	17,000	-	0.00%
Transfers from Other Funds	97,110	110,000	110,000	110,000	110,000	110,000	-	0.00%
Use of Fund Balance	-	-	549,788	263,631	270,392	208,340	(55,291)	-20.97%
Total Revenues	**17,414,145**	**16,826,627**	**18,537,744**	**18,947,699**	**18,888,559**	**19,933,432**	**985,733**	**5.20%**
Expenses								
Wages & Salaries	9,403,671	9,754,764	10,527,379	10,985,473	11,320,937	11,688,011	702,538	6.40%
Labor Benefits	3,673,999	3,634,355	4,041,602	4,558,755	4,296,042	4,855,808	297,053	6.52%
Supplies & Services	2,521,816	2,910,921	2,971,565	2,990,671	2,839,362	2,812,413	(178,258)	-5.96%
Capital Outlay	1,487,141	288,535	997,198	412,800	432,218	577,200	164,400	39.83%
Addition to Fund Balance	327,518	238,052	-	-	-	-	-	0.00%
Total Expenses	**17,414,145**	**16,826,627**	**18,537,744**	**18,947,699**	**18,888,559**	**19,933,432**	**985,733**	**5.20%**

Outlay	Total Expense Amount	Property Tax Levy Impact
Squad Car Replacements - 8	322,200	322,200
Unmarked Squad	70,000	70,000
Squad Replacement	60,000	60,000
Mobile & Portable Radio Equipment	125,000	0
2026 Total	577,200	452,200
2027	567,500	567,500
2028	645,500	645,500
2029	635,000	635,000
2030	635,000	635,000

2026 Highlights & Issues on the Horizon

Inmate housing revenue currently offsets about 6.7% of the property tax request. If rentals decrease in the future, additional levy will be needed to offset the lost revenue.

The current elected Sheriff's term expires December 31, 2026.



Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10020 - SHERIFF REVENUE									
411100 - GENERAL PROPERTY TAXES	(13,725,257)	(13,890,397)	(14,630,054)	(7,737,737)	(15,475,473)	(15,475,473)	(15,475,473)	(16,456,995)	981,522
422125 - SHARED REVENUE-SUPPLEMENTAL	-	-	(500,000)	-	(500,000)	(500,000)	(500,000)	(500,000)	-
422160 - HO-CHUNK GAMING GRANT	-	-	-	(17,000)	-	(17,000)	(17,000)	-	(17,000)
423200 - PUBLIC/HIGHWAY SAFETY	(69,516)	(147,863)	(139,571)	(33,035)	(135,000)	(135,000)	(72,077)	(100,000)	(35,000)
423220 - FED CRIMINAL ALIEN ASSISTANCE	(20,888)	(37,891)	(15,348)	-	(10,000)	(10,000)	(10,000)	(10,000)	-
424080 - DNA TEST REIMBURSEMENT	(3,740)	(3,610)	(3,170)	-	(3,000)	(3,000)	(2,780)	(3,000)	-
424100 - BULLETPROOF VEST GRANT	(6,560)	(9,091)	(5,467)	-	(5,000)	(5,000)	(4,144)	(5,000)	-
424219 - WIS DEPT OF ADMIN GRANT	-	(82,335)	-	-	-	-	-	-	-
424230 - LAW ENFORCEMENT TRAINING	(21,039)	(28,470)	(55,885)	(4,568)	(25,000)	(25,000)	(37,616)	(25,000)	-
424240 - RECREATIONAL PATROL ENFORCEMEN	(9,709)	(9,890)	(12,317)	(11,311)	(10,000)	(10,000)	(11,311)	(10,000)	-
424250 - TRIBAL LAW ENFORCEMENT PROTECT	(23,308)	(22,670)	(24,316)	(24,711)	(24,500)	(24,500)	(24,711)	(24,500)	-
424299 - AMERICAN RESCUE PLAN ACT	(1,319,222)	(421,700)	(304,551)	-	-	-	-	-	-
424390 - DEPT OF JUSTICE REIMBURSEMENT	(34,198)	-	(27,410)	-	-	-	-	-	-
441300 - COURT ORDERED RESTITUTION	(13,665)	(12,567)	(12,112)	(9,980)	(7,000)	(7,000)	(19,961)	(7,000)	-
452010 - CIVIL PROCESS FEES	(72,685)	(69,979)	(79,121)	(30,444)	(75,000)	(75,000)	(69,459)	(75,000)	-
452020 - COPIES AND PHOTOS	(252)	(441)	(663)	(455)	(500)	(500)	(1,183)	(500)	-
452030 - WITNESS FEES	(5)	(5)	(30)	(60)	(150)	(150)	(144)	(150)	-
452040 - PRISONER MEDICATION FEES	(24,862)	(18,533)	(15,917)	(7,465)	(20,000)	(20,000)	(18,431)	(20,000)	-
452050 - TELEPHONE REBATES	(38,180)	(39,928)	(45,527)	(9,836)	(38,000)	(38,000)	(30,936)	(38,000)	-
452060 - MISCELLANEOUS REVENUES	(22,301)	(29,955)	(12,464)	(3,677)	(15,000)	(15,000)	(9,385)	(19,000)	4,000
452080 - SPECIAL DETAILS FEES	(19,984)	(20,150)	(46,722)	(41,191)	(12,500)	(12,500)	(94,281)	(12,500)	-
452100 - SHERIFF FEES	(2,382)	(12,765)	(3,147)	(7,648)	(4,000)	(4,000)	(10,198)	(4,000)	-
452110 - HUBER BOARD FEES	(115,023)	-	-	-	-	-	-	-	-
452120 - JUV-DETEN/MED/TRANS	(18,557)	(10,348)	(8,085)	(11,540)	(15,000)	(15,000)	(12,680)	(15,000)	-
452130 - ELECTRONIC MONITORING CHG	(146,652)	(289,657)	(254,099)	(133,045)	(320,000)	(320,000)	(321,851)	(320,000)	-
452131 - VEHICLE LICENSE FEES	(6,894)	(6,106)	(6,925)	(2,838)	(7,000)	(7,000)	(11,351)	(7,000)	-
452132 - PARKING VIOLATION FEES	(800)	(490)	(550)	(80)	(700)	(700)	(160)	(700)	-
452140 - LAUNDRY COMMISSIONS	(504)	-	-	-	-	-	-	-	-
452141 - TOWING RECOUPMENT	(1,771)	(4,356)	(940)	(831)	(2,000)	(2,000)	(2,062)	(2,000)	-
472200 - HOUSING PRISONERS-OTHER JURISD	(960,170)	(872,248)	(869,356)	(325,824)	(1,061,165)	(1,061,165)	(820,661)	(1,099,855)	38,690
474010 - DEPARTMENTAL CHARGES	(534,169)	(568,724)	(684,232)	(280,825)	(724,580)	(724,580)	(829,671)	(788,392)	63,812
474030 - PRISONER TRANSPORT	(215)	(1,665)	-	-	-	-	-	-	-
474600 - HUMAN SERVICES REVENUE	(1,497)	-	(1,800)	(1,499)	(1,500)	(1,500)	(1,500)	(1,500)	-
483750 - JAIL COMMISSARY	(54,324)	(38,104)	(40,611)	(15,000)	(50,000)	(50,000)	(35,000)	(50,000)	-
485100 - DONATIONS FROM INDIVIDUALS	-	(18,785)	(17,032)	(45,593)	-	-	(45,593)	(5,000)	5,000
486200 - INSURANCE RECOVERY-VEHICLES	(29,904)	(47,904)	(60,534)	(18,548)	(15,000)	(15,000)	(18,548)	(15,000)	-
486300 - INSURANCE RECOVERIES	(18,802)	-	-	-	-	-	-	-	-
492200 - TRANSFER FROM SPECIAL REVENUE	(97,110)	(110,000)	(110,000)	(55,000)	(110,000)	(110,000)	(110,000)	(110,000)	-
493010 - FUND BALANCE APPLIED	-	-	-	-	-	-	-	(125,000)	125,000
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	(83,340)	(263,631)	-	(83,340)	(180,291)

Sheriff

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 10020 - SHERIFF REVENUE	**(17,414,145)**	**(16,826,627)**	**(17,987,956)**	**(8,829,741)**	**(18,750,408)**	**(18,947,699)**	**(18,618,167)**	**(19,933,432)**	**985,733**
Total Revenues	**(17,414,145)**	**(16,826,627)**	**(17,987,956)**	**(8,829,741)**	**(18,750,408)**	**(18,947,699)**	**(18,618,167)**	**(19,933,432)**	**985,733**
Expenses									
10020110 - SHERIFF ADMINISTRATION									
511100 - SALARIES PERMANENT REGULAR	703,253	660,221	711,233	348,040	785,421	785,421	767,143	829,102	43,681
511200 - SALARIES-PERMANENT-OVERTIME	152	325	274	-	1,198	1,198	-	1,293	95
511900 - LONGEVITY-FULL TIME	3,330	2,360	2,880	-	3,020	3,020	3,020	3,160	140
514100 - FICA & MEDICARE TAX	51,985	48,525	52,537	25,490	60,407	60,407	56,161	63,850	3,443
514200 - RETIREMENT-COUNTY SHARE	60,323	65,470	74,926	37,588	83,079	83,079	82,840	87,710	4,631
514400 - HEALTH INSURANCE COUNTY SHARE	143,628	144,554	162,325	87,038	196,454	196,454	174,076	215,914	19,460
514500 - LIFE INSURANCE COUNTY SHARE	329	354	411	179	432	432	442	454	22
514600 - WORKERS COMPENSATION	4,454	2,294	3,593	1,555	6,078	6,078	3,427	6,354	276
519100 - UNIFORM ALLOWANCE	3,320	2,978	2,850	-	2,850	2,850	2,850	2,850	-
521100 - MEDICAL EXAMINATIONS	-	-	-	-	-	-	-	-	-
522500 - TELEPHONE	70,009	54,992	66,391	33,330	55,000	55,000	66,660	64,000	9,000
531100 - POSTAGE AND BOX RENT	4,062	4,108	4,536	1,871	3,500	3,500	4,460	4,000	500
531200 - OFFICE SUPPLIES AND EXPENSE	11,092	8,613	4,852	3,020	10,000	10,000	6,469	10,000	-
531800 - MIS DEPARTMENT CHARGEBACKS	302,210	317,521	353,326	234,716	335,763	366,374	366,374	322,902	(43,472)
532200 - SUBSCRIPTIONS	2,351	1,168	2,506	1,512	2,500	2,500	1,600	2,000	(500)
532800 - TRAINING AND INSERVICE	1,673	6,056	1,733	2,186	3,500	3,500	2,500	3,500	-
533500 - MEALS AND LODGING	-	-	-	21	-	-	21	-	-
533800 - EXTRADITIONS	42,840	15,705	7,190	-	12,000	12,000	5,000	12,000	-
534700 - FIELD SUPPLIES	5,327	7,449	5,205	3,935	9,300	9,300	5,000	8,550	(750)
551100 - INSURANCE-BLDGS/CONTENTS/EXTEN	430	446	464	-	400	400	400	400	-
551200 - INSURANCE-VEHICLE LIABILITY	2,319	2,208	3,650	-	2,300	2,300	2,300	2,800	500
551300 - INSURANCE-CONTRACTORS EQUIP/IN	7,839	7,471	6,971	-	7,400	7,400	7,400	7,400	-
551900 - INSURANCE-GENERAL LIABILITY	41,033	37,996	51,126	-	41,000	41,000	41,000	43,000	2,000
552100 - OFFICIALS BONDS	23	26	26	-	30	30	30	30	-
581900 - CAPITAL OUTLAY	30,465	46,572	38,766	49,418	45,000	45,000	49,418	185,000	140,000
Total 10020110 - SHERIFF ADMINISTRATION	**1,492,447**	**1,437,412**	**1,557,771**	**829,899**	**1,666,632**	**1,697,243**	**1,648,591**	**1,876,269**	**179,026**
10020215 - SHERIFF-CLERK DIVISION	-	-	-	-	-	-	-	-	-
10020220 - SHERIFF-DISPATCH									
511100 - SALARIES PERMANENT REGULAR	693,175	724,093	818,814	375,967	907,349	907,349	835,357	953,201	45,852
511200 - SALARIES-PERMANENT-OVERTIME	148,318	147,295	149,015	65,051	85,807	85,807	148,281	93,262	7,455
511900 - LONGEVITY-FULL TIME	2,991	2,739	2,919	-	3,219	3,219	3,219	3,439	220
512100 - WAGES-PART TIME	11,690	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	62,695	63,489	70,537	32,002	76,223	76,223	71,385	80,320	4,097
514200 - RETIREMENT-COUNTY SHARE	53,036	58,026	63,796	29,810	67,727	67,727	66,673	73,918	6,191
514400 - HEALTH INSURANCE COUNTY SHARE	159,158	173,051	195,704	96,895	222,486	222,486	194,276	219,920	(2,566)
514500 - LIFE INSURANCE COUNTY SHARE	322	302	305	129	318	318	321	338	20
514600 - WORKERS COMPENSATION	607	360	626	265	598	598	590	631	33
519100 - UNIFORM ALLOWANCE	-	550	550	-	550	550	550	550	-

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
521100 - MEDICAL EXAMINATIONS	-	-	-	-	-	-	-	1,400	1,400
522500 - TELEPHONE	13,260	13,107	12,903	6,732	13,450	13,450	13,464	13,450	-
523900 - INTERPRETER FEES	-	560	544	71	500	500	500	500	-
531200 - OFFICE SUPPLIES AND EXPENSE	2,873	3,237	2,679	1,285	3,500	3,500	3,500	3,500	-
532800 - TRAINING AND INSERVICE	422	1,844	1,499	96	2,400	2,400	1,950	2,400	-
534700 - FIELD SUPPLIES	7,669	4,524	3,990	5,395	3,003	3,003	7,194	1,003	(2,000)
Total 10020220 - SHERIFF-DISPATCH	**1,156,216**	**1,193,177**	**1,323,881**	**613,698**	**1,387,130**	**1,387,130**	**1,347,260**	**1,447,832**	**60,702**
10020225 - SHERIFF-FIELD SERVICES									
511100 - SALARIES PERMANENT REGULAR	2,777,487	2,915,872	3,254,217	1,607,709	3,402,152	3,402,152	3,578,536	3,639,482	237,330
511200 - SALARIES-PERMANENT-OVERTIME	237,661	275,041	352,913	139,248	258,953	258,953	322,036	276,922	17,969
511900 - LONGEVITY-FULL TIME	1,666	1,804	1,859	-	1,820	1,820	1,820	1,691	(129)
514100 - FICA & MEDICARE TAX	221,129	233,815	263,789	128,228	280,214	280,214	286,337	301,656	21,442
514200 - RETIREMENT-COUNTY SHARE	364,898	415,176	514,061	262,774	547,607	547,607	583,246	579,647	32,040
514400 - HEALTH INSURANCE COUNTY SHARE	588,813	590,495	625,519	328,310	668,845	668,845	656,508	735,100	66,255
514500 - LIFE INSURANCE COUNTY SHARE	536	573	555	241	563	563	601	631	68
514600 - WORKERS COMPENSATION	37,636	21,248	35,303	15,226	60,438	60,438	33,995	65,063	4,625
519100 - UNIFORM ALLOWANCE	25,158	26,874	21,393	13,167	25,100	25,100	25,100	25,100	-
520900 - CONTRACTED SERVICES	50,753	80,512	71,929	16,432	90,000	90,000	39,437	66,000	(24,000)
521100 - MEDICAL EXAMINATIONS	-	-	-	-	-	-	-	3,500	3,500
523900 - INTERPRETER FEES	374	5,868	6,655	2,088	3,000	3,000	4,176	6,000	3,000
531200 - OFFICE SUPPLIES AND EXPENSE	4,113	4,701	4,282	2,810	5,000	5,000	5,961	5,000	-
532800 - TRAINING AND INSERVICE	29,944	30,004	34,788	25,005	33,000	33,000	29,000	32,000	(1,000)
533500 - MEALS AND LODGING	111	1,850	2,559	640	1,500	1,500	1,280	1,500	-
534700 - FIELD SUPPLIES	168,009	334,544	280,743	163,026	240,340	407,020	240,340	241,840	(165,180)
534750 - TOWING	4,187	15,494	3,041	1,210	3,000	3,000	3,630	3,000	-
535100 - VEHICLE FUEL / OIL	246,085	236,554	220,420	105,373	216,650	216,650	210,745	216,650	-
535200 - VEHICLE MAINTENANCE AND REPAIR	99,188	111,446	77,340	47,594	68,000	68,000	95,669	68,000	-
535600 - RADIO UPGRADE/REPAIR	113,285	-	-	-	-	-	-	-	-
551200 - INSURANCE-VEHICLE LIABILITY	42,381	38,401	41,439	-	43,000	43,000	43,000	43,000	-
572300 - HIGHWAY SAFETY	66	-	-	-	250	250	250	250	-
581100 - VEHICLE REPLACEMENT	256,559	187,613	470,205	292,306	367,800	367,800	367,800	392,200	24,400
581900 - CAPITAL OUTLAY	1,200,117	54,350	240,138	15,000	-	-	15,000	-	-
Total 10020225 - SHERIFF-FIELD SERVICES	**6,470,156**	**5,582,235**	**6,523,148**	**3,166,387**	**6,317,232**	**6,483,912**	**6,544,467**	**6,704,232**	**220,320**
10020230 - SHERIFF-DETECTIVE	-	-	-	-	-	-	-	-	-
10020235 - SHERIFF-JAIL									
511100 - SALARIES PERMANENT REGULAR	3,993,405	4,014,941	4,251,679	2,050,207	4,707,338	4,707,338	4,515,493	5,006,496	299,158
511200 - SALARIES-PERMANENT-OVERTIME	332,093	465,790	357,915	167,777	159,625	159,625	378,135	171,390	11,765
511900 - LONGEVITY-FULL TIME	5,067	4,898	3,740	-	4,228	4,228	4,228	4,300	72
514100 - FICA & MEDICARE TAX	315,751	328,213	338,258	163,040	372,646	372,646	359,696	396,435	23,789
514200 - RETIREMENT-COUNTY SHARE	487,863	539,720	606,640	298,001	661,668	661,668	659,035	706,759	45,091
514400 - HEALTH INSURANCE COUNTY SHARE	937,764	776,726	805,188	411,274	974,459	974,459	816,629	1,005,186	30,727
514500 - LIFE INSURANCE COUNTY SHARE	1,111	1,140	1,001	399	1,065	1,065	970	975	(90)

Sheriff

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
514600 - WORKERS COMPENSATION	48,279	26,507	40,325	17,208	67,960	67,960	37,956	74,802	6,842
514800 - UNEMPLOYMENT	(5,333)	-	3,401	-	-	-	-	-	-
519100 - UNIFORM ALLOWANCE	26,543	26,380	17,519	7,658	25,350	25,350	25,350	25,850	500
520900 - CONTRACTED SERVICES	424,198	440,050	528,135	355,042	536,043	536,043	536,043	557,485	21,442
521100 - MEDICAL EXAMINATIONS	-	-	-	-	-	-	-	19,350	19,350
523200 - HOUSING JUVENILES-SECURE DETEN	20,865	22,275	21,375	450	8,000	8,000	8,000	8,000	-
523900 - INTERPRETER FEES	4,179	3,046	1,957	3,494	3,500	3,500	6,989	3,500	-
529400 - PRISONER MEALS	401,394	614,777	680,994	282,923	600,048	600,048	613,001	611,000	10,952
531200 - OFFICE SUPPLIES AND EXPENSE	9,086	13,315	10,329	4,924	11,178	11,178	10,467	11,178	-
532200 - SUBSCRIPTIONS	180	240	240	180	500	500	500	500	-
532800 - TRAINING AND INSERVICE	8,508	19,829	21,667	8,797	9,161	9,161	9,597	14,161	5,000
533200 - MILEAGE	-	874	2,422	1,008	1,000	1,000	2,016	1,000	-
533500 - MEALS AND LODGING	782	2,843	3,942	1,938	1,000	1,000	3,876	1,500	500
534700 - FIELD SUPPLIES	46,197	60,147	63,677	36,935	40,485	40,485	55,845	20,485	(20,000)
539200 - JAIL/HUBER EXPENSE	69,630	53,494	58,485	24,402	55,891	55,891	51,105	55,891	-
539220 - PRISONER PROGRAMS	1,833	6,150	1,979	-	10,342	10,342	6,000	10,342	-
539300 - PRISONERS MEDICAL EXPENSE	40,853	59,601	44,812	22,956	40,000	40,000	45,913	40,000	-
539700 - LAUNDRY, LINENS & BEDDING	7,910	8,908	10,478	7,384	10,146	10,146	11,076	10,146	-
539800 - EQUIPMENT LEASE	54,950	93,092	79,917	40,415	90,000	90,000	99,744	90,000	-
551600 - INSURANCE-MONIES & SECURITIES	-	-	-	-	700	700	700	700	-
581900 - CAPITAL OUTLAY	-	-	43,418	-	-	-	-	-	-
Total 10020235 - SHERIFF-JAIL	**7,233,108**	**7,582,956**	**7,999,493**	**3,906,412**	**8,392,333**	**8,392,333**	**8,258,364**	**8,847,431**	**455,098**
10020237 - COURT SECURITY									
511100 - SALARIES PERMANENT REGULAR	378,010	401,276	474,519	282,312	499,496	499,496	608,179	532,140	32,644
511200 - SALARIES-PERMANENT-OVERTIME	9,642	19,618	24,290	5,292	14,409	14,409	13,925	15,348	939
511900 - LONGEVITY-FULL TIME	827	460	480	-	500	500	500	520	20
514100 - FICA & MEDICARE TAX	28,648	31,211	37,136	20,325	39,352	39,352	44,061	42,184	2,832
514200 - RETIREMENT-COUNTY SHARE	40,906	55,010	71,034	36,349	76,904	76,904	79,475	81,056	4,152
514400 - HEALTH INSURANCE COUNTY SHARE	65,317	50,245	63,009	37,560	75,839	75,839	74,509	98,420	22,581
514500 - LIFE INSURANCE COUNTY SHARE	114	150	182	79	192	192	192	224	32
514600 - WORKERS COMPENSATION	4,861	2,808	4,900	2,511	8,488	8,488	5,430	9,100	612
519100 - UNIFORM ALLOWANCE	2,555	2,456	2,938	1,669	3,400	3,400	3,400	3,400	-
521100 - MEDICAL EXAMINATIONS	-	-	-	-	-	-	-	-	-
531200 - OFFICE SUPPLIES AND EXPENSE	383	407	12	-	500	500	500	500	-
531800 - MIS DEPARTMENT CHARGEBACKS	-	-	640	-	-	-	-	-	-
532800 - TRAINING AND INSERVICE	396	1,488	1,984	36	1,500	1,500	1,500	1,500	-
533500 - MEALS AND LODGING	29	514	569	100	500	500	500	500	-
534700 - FIELD SUPPLIES	2,482	3,401	2,540	202	3,500	3,500	3,500	3,500	-
Total 10020237 - COURT SECURITY	**534,170**	**569,044**	**684,233**	**386,435**	**724,580**	**724,580**	**835,671**	**788,392**	**63,812**
10020245 - SHERIFF-SPECIAL TEAMS									
521100 - MEDICAL EXAMINATIONS	-	-	-	-	-	-	-	-	-
532800 - TRAINING AND INSERVICE	3,947	5,745	6,374	4,040	5,000	5,000	5,000	5,000	-

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
534700 - FIELD SUPPLIES	15,957	19,743	22,321	4,998	16,500	16,500	16,500	16,500	-
535200 - VEHICLE MAINTENANCE AND REPAIR	1,248	-	785	459	2,000	2,000	2,000	2,000	-
539600 - BOAT/SNOWMOBILE SUPPLIES	1,106	1,201	640	710	1,000	1,000	1,000	1,000	-
551200 - INSURANCE-VEHICLE LIABILITY	-	-	-	-	1,400	1,400	1,400	1,400	-
581900 - CAPITAL OUTLAY	-	-	136,669	-	-	-	-	-	-
Total 10020245 - SHERIFF-SPECIAL TEAMS	**22,258**	**26,689**	**166,789**	**10,207**	**25,900**	**25,900**	**25,900**	**25,900**	**-**
10020255 - SHERIFF-PRISONER TRANSPORT									
511100 - SALARIES PERMANENT REGULAR	11,294	58,793	75,382	37,866	93,688	93,688	83,815	98,515	4,827
512100 - WAGES-PART TIME	36,034	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	3,621	4,502	5,800	2,926	7,167	7,167	6,475	7,534	367
514600 - WORKERS COMPENSATION	592	391	741	333	1,546	1,546	736	1,627	81
514800 - UNEMPLOYMENT	(5,044)	-	-	-	-	-	-	-	-
533500 - MEALS AND LODGING	-	316	969	890	500	500	1,808	1,000	500
534700 - FIELD SUPPLIES	590	123	829	1,269	1,200	1,200	1,269	1,200	-
535200 - VEHICLE MAINTENANCE AND REPAIR	980	3,564	2,189	2,468	2,000	2,000	3,703	3,000	1,000
551200 - INSURANCE-VEHICLE LIABILITY	5,205	4,373	3,517	-	5,500	5,500	5,500	5,500	-
581900 - CAPITAL OUTLAY	-	-	68,002	-	-	-	-	-	-
Total 10020255 - SHERIFF-PRISONER TRANSPORT	**53,272**	**72,062**	**157,429**	**45,752**	**111,601**	**111,601**	**103,306**	**118,376**	**6,775**
10020411 - ANIMAL SHELTER									
526100 - APPROPRIATION	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	-
Total 10020411 - ANIMAL SHELTER	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**-**
Total Expenses	**17,086,627**	**16,588,575**	**18,537,744**	**9,083,790**	**18,750,408**	**18,947,699**	**18,888,559**	**19,933,432**	**985,733**
-ADDITION TO / USE OF FUND BALANCE	**(327,518)**	**(238,052)**	**549,788**	**254,049**	**-**	**-**	**270,392**	**-**	



Public Works

Public Works

This function includes revenues and expenditures for the provision of services that benefit the general public at large.

FUNCTIONAL AREA MISSION STATEMENT

The continued enhancement of services and resources for efficient county public works operations.

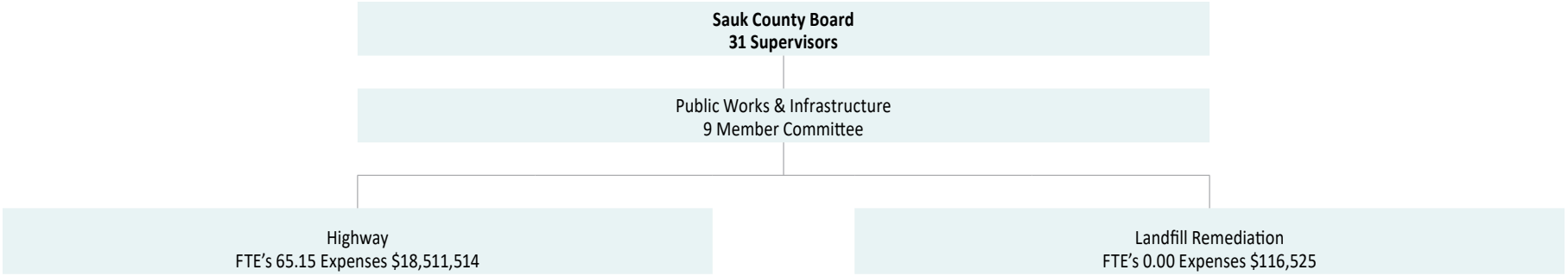
FUNCTIONAL AREA VISION STATEMENT

To promote interdepartmental and intergovernmental cooperation to provide safe, efficient, and quality customer service.

ELEMENTS OF COUNTYWIDE MISSION FULFILLED

Promote Safe Community

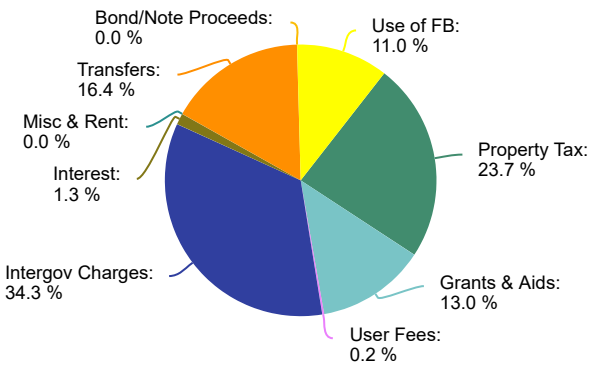
Encourages Economic Development



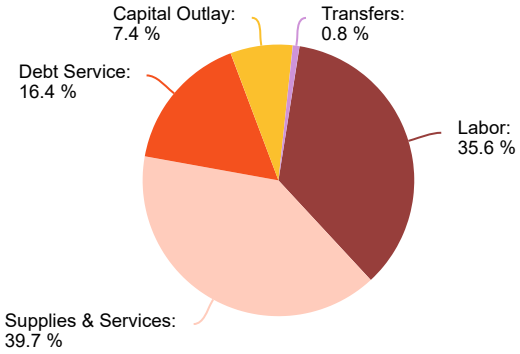
Significant Changes in the Public Works Function for 2026

- Continued pursuit of removing the older Sauk County landfill site from the Federal Environmental Protection Agency Priority list, the "Superfund" list. Further, maintenance costs at the landfill sites are using accumulated funds. The County is developing long-term projections to consider whether/when there is a need to seek additional funding, such as the tax levy.
- With Iowa County withdrawing from the Tri-County Airport in 2024, the remaining owners, Sauk and Richland Counties, continue to share operations costs.
- In 2026, the Highway Department is estimated to receive $1.8 million more in revenue from Intergovernmental transfers.
- In 2023, the Highway Department oversaw the construction and equipping of two Highway facilities at an estimated cost of $50 million. This was funded with $45 million in bond proceeds and $5 million from General Fund Balance. Debt service payments began in 2023, and payments are consistent through 2041 at just over $3 million each year.

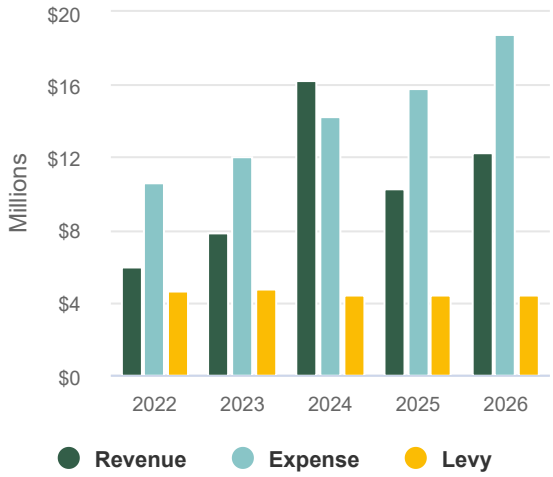
2026 Revenues by Category



2026 Expenses by Category



Revenue, Expense and Tax Levy



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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
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.	12/31/2026
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.	12/31/2026
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.	12/31/2026
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.	12/31/2026
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.	12/31/2026
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.	12/31/2026
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.	12/31/2026
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.	12/31/2026

Highway

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	
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	- Maintenance $ per centerline mile - Fleet efficiency - PASER score
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.	Wis Stat §83.06	Cost of snow removal per centerline mile of road
CTH Construction	County highway rehabilitation and reconstruction projects.	Wis Stat §83.04	- Construction dollars per centerline mile of county roads - Fleet efficiency
CTH Bridge	County bridge rehabilitation and reconstruction projects.	Wis Stat §83.065	
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	
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	
STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	Wis Stat §83.07	
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.	Wis Stat §83.035	
County Department	Services provided to other Sauk County Departments.		
Non - Government	Services/materials provided to non-government customers.		
Outlay	Highway Buildings/Shops Equipment (See Schedule for Details)		

Program Evaluation

	Bridge Aids	County Highway (CTH) Maintenance	CTH Snow	CTH Construction	CTH Bridge
Revenues					
Tax Levy	(96,089)	(1,525,138)	(1,217,513)	(1,988,507)	235,876
Grants and Aids	-	(995,360)	(338,672)	(415,097)	(688,369)
User Fees	-	(30,000)	-	-	-
Intergovernmental	-	(514,845)	(54,397)	(825,000)	-
Interest	-	(150,000)	-	-	-
Use of Fund Balance	-	(2,040,000)	-	-	-
Total Revenues	**$ (96,089)**	**$ (5,255,343)**	**$ (1,610,582)**	**$ (3,228,604)**	**$ (452,493)**
Expenses					
Wages & Benefits	-	2,584,447	807,420	130,779	65,390
Operating Expenses	96,089	1,280,896	803,162	3,097,825	387,103
Outlay	-	1,390,000	-	-	-
Total Expenses	**$ 96,089**	**$ 5,255,343**	**$ 1,610,582**	**$ 3,228,604**	**$ 452,493**
FTE's	**-**	**25.28**	**7.82**	**1.28**	**0.64**

Program Evaluation

	State Highway (STH) Maintenance	STH Construction	STH Other	Local Government	County Department
Revenues					
Tax Levy	54,889	(2,587)	205,985	19,004	(8,843)
Intergovernmental	(2,752,819)	(254,736)	(386,982)	(1,401,885)	(242,639)
Total Revenues	**$ (2,697,930)**	**$ (257,323)**	**$ (180,997)**	**$ (1,382,881)**	**$ (251,482)**
Expenses					
Wages & Benefits	2,082,894	150,494	65,390	653,896	65,390
Operating Expenses	615,036	106,829	115,607	728,985	186,092
Total Expenses	**$ 2,697,930**	**$ 257,323**	**$ 180,997**	**$ 1,382,881**	**$ 251,482**
FTE's	**20.34**	**1.44**	**0.64**	**6.42**	**0.64**

Highway

Program Evaluation

	Non-Government	Bond / Use of General Fund	Totals
Revenues			
Tax Levy	(8,843)	-	(4,331,766)
Grants and Aids	-	-	(2,437,498)
User Fees	(10,932)	-	(40,932)
Intergovernmental	-	-	(6,433,303)
Interest	-	-	(150,000)
Transfers from Other Funds	-	(3,078,015)	(3,078,015)
Use of Fund Balance	-	-	(2,040,000)
Total Revenues	**$ (19,775)**	**$ (3,078,015)**	**$ (18,511,514)**
Expenses			
Wages & Benefits	65,390	-	6,671,490
Operating Expenses	(45,615)	1,128,015	8,500,024
Outlay	-	-	1,390,000
Total Expenses	**$ 19,775**	**$ 1,128,015**	**$ 16,561,514**
Net (Revenue) / Expense	**$ -**	**$ (1,950,000)**	**$ (1,950,000)**
FTE's	**0.64**	**-**	**65.15**

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Total centerline miles completed of roadway resurfacing/pavement replacement/reconstruction (Defined by WisDOT FDM 3-5-2).	5	24	30
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	620 miles	620 miles	620 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	82.9 miles	82.9 miles	82.9 miles
Total centerline miles of County roads to maintain.	310	310	310
Tons of sand used for winter maintenance on County Highways.	4,015	5,000 tons	5,000 tons
Tons of salt used for winter maintenance on County Highways.	2,851	3,500 tons	3,500 tons
Number of winter / snow events.	24	20	27
Full-time equivalents funded by other entities.	29	29	29
Diesel fuel used annually.	120,277	120,000	120,000
Sauk County Highway Department administrative costs as a percentage of total highway maintenance costs.	7.17%	8.30%	8.30%
Statewide average administrative costs as a percentage of total highway maintenance costs (71 counties)	4.30%	4.36%	4.36%

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

Description		2024 Actual	2025 Estimate	2026 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.	1.61%	7.74%	9.68%
Fleet efficiency: equipment revenues generated less operating costs	>$0 means equipment has been used productively, decreasing reliance on property taxes	(457,762)	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	86.00%	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.	11,350	9,139	11,387
(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.	4,041	6,774	4,054
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.	61.60%	70.00%	75.00%
Cost of snow removal per centerline mile of county roads	Cost per mile for snow removal to keep existing Level of Service.	4,088	3,226	4,104

Highway

Oversight Committee: Public Works and Infrastructure

Highway Commissioner
1.00 FTE

Highway Operations Manager
1.00 FTE

Shop Superintendent
1.00 FTE

Business Manager
1.00 FTE

Patrol Superintendent
2.00 FTE

Facilities Manager
1.00 FTE

Assistant Shop Supervisor
1.00 FTE

Account Technician
1.00 FTE

Crew Leader
6.00 FTE

Civil Engineer
1.00 FTE

Welder/Fabricator
1.00 FTE

Account Technician (LTE)
0.15 FTE

Highway Operator III
2.00 FTE

Highway Operator I
1.00 FTE

Mechanic
5.00 FTE

Payroll Assistant
1.00 FTE

Highway Operator II
4.00 FTE

Highway Operator II
1.00 FTE

Paint/Body Technician
1.00 FTE

Highway Operator I/Highway/LRE *
1.00 FTE

Highway Operator I
32.00 FTE

*Shared with Land Resources & Environment

	2021	2022	2023	2024	2025	2026
FTE Change	0.50	0.00	0.83	0.17	0.15	0.00
FTE Balance	64.00	64.00	64.83	65.00	65.15	65.15

Highway

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	4,582,529	4,576,778	4,331,119	4,310,417	4,310,417	4,331,766	21,349	0.50%
Grants and Aids	2,627,781	1,691,961	2,311,811	2,316,880	2,316,880	2,437,498	120,618	5.21%
User Fees	48,127	45,696	47,596	40,000	40,000	40,932	932	2.33%
Intergovernmental	4,830,699	5,272,273	5,224,565	4,637,845	4,637,845	6,433,303	1,795,458	38.71%
Interest	80,361	1,585,303	342,291	150,000	180,000	150,000	-	0.00%
Miscellaneous	-	-	220	-	-	-	-	0.00%
Transfers from Other Funds	990,576	3,058,047	8,077,353	3,076,065	3,076,065	3,078,015	1,950	0.06%
Use of Fund Balance	-	-	-	1,000,000	1,310,768	2,040,000	1,040,000	104.00%
Total Revenues	**13,160,073**	**16,230,058**	**20,334,955**	**15,531,207**	**15,871,975**	**18,511,514**	**2,980,307**	**19.19%**
Expenses								
Wages & Salaries	3,682,202	3,756,366	4,198,640	4,499,221	4,499,221	4,743,072	243,851	5.42%
Labor Benefits	1,294,769	1,693,277	1,655,307	1,805,065	1,805,066	1,928,405	123,340	6.83%
Supplies & Services	6,704,600	6,441,544	6,969,058	5,000,856	4,971,623	7,222,022	2,221,166	44.42%
Principal Redemption	-	-	-	1,890,000	1,890,000	1,950,000	60,000	3.17%
Interest Payments	1,286,356	1,292,547	1,241,853	1,186,065	1,186,065	1,128,015	(58,050)	-4.89%
Capital Outlay	-	-	-	1,000,000	1,340,000	1,390,000	390,000	39.00%
Transfer to General Fund	78,688	14,788	11,070	150,000	180,000	150,000	-	0.00%
Addition to Fund Balance	113,458	3,031,536	6,259,027	-	-	-	-	0.00%
Total Expenses	**13,160,073**	**16,230,058**	**20,334,955**	**15,531,207**	**15,871,975**	**18,511,514**	**2,980,307**	**19.19%**
Beginning of Year Fund Balance	**15,014,006**	**15,127,466**	**18,159,003**		**24,418,030**	**23,107,262**		
End of Year Fund Balance	**15,127,464**	**18,159,002**	**24,418,030**		**23,107,262**	**21,067,262**		

The Highway Fund is required by accounting standards to record outlay purchases as assets, not expenditures.

The amounts shown for outlay expenditueres are funded by fund balance use, and are for budget purposes only.

Highway

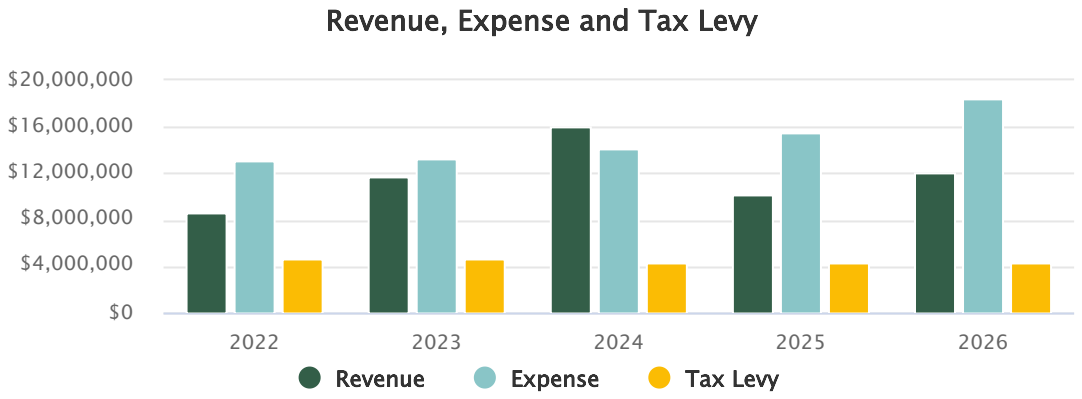
Outlay	Total Expense Amount	Property Tax Levy Impact
B-56-246 CTH W over Skillet Creek Bridge	770,000	0
CTH Q from CTH G to Vernon County Line	1,000,000	0
CTH W Commerce to STH 136	500,000	0
CTH WD from CTH K to D &W Rd	1,650,000	0
Design Funding	100,000	0
Design Funding	100,000	0
Equipment Replacement	1,390,000	0
New 4000 Ton Spring Green Salt Shed	800,000	0
Salt Shed Maintenance	100,000	0
Tax Levy	0	2,445,000
Upgrades to Facilities	200,000	0
Yard Maintenance/Paving	50,000	0
2026 Total	6,660,000	2,445,000
2027	15,245,000	0
2028	9,850,000	0
2029	6,320,000	0
2030	7,120,000	0

2026 Highlights & Issues on the Horizon

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.

Bridge Aid funding has increased $21,349 from 2025. This special purpose levy is exempt from levy limits.

Construction of the new Baraboo & Reedsburg Highway Facilities were completed in 2025.



The State funding source, Supplemental Shared Revenue for public works projects increased from 2025.

Fund: HIGHWAY

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
70030 - HIGHWAY REVENUE									
411100 - GENERAL PROPERTY TAXES	(4,582,529)	(4,576,778)	(4,331,119)	(2,155,208)	(4,310,417)	(4,310,417)	(4,310,417)	(4,331,766)	21,349
422125 - SHARED REVENUE-SUPPLEMENTAL	-	-	(278,083)	-	(297,432)	(297,432)	(297,432)	(326,697)	29,265
422160 - HO-CHUNK GAMING GRANT	(32,379)	(32,379)	(32,379)	(32,379)	(32,379)	(32,379)	(32,379)	(32,379)	-
424299 - AMERICAN RESCUE PLAN ACT	-	-	(232,927)	-	-	-	-	-	-
435300 - TRANSPORTATION AIDS / STATE	(1,588,520)	(1,652,700)	(1,728,422)	(445,886)	(1,728,422)	(1,728,422)	(1,728,422)	(1,828,422)	100,000
435310 - LOCAL ROAD/CO HWY IMPROVEMENT	(1,006,882)	(6,882)	-	(525,762)	(258,647)	(258,647)	(258,647)	(250,000)	(8,647)
435350 - OTHER REVENUE FROM STATE	-	-	(40,000)	-	-	-	-	-	-
463100 - HWY MAINT/CONST PRIVATE	(5,708)	(5,754)	(10,887)	-	(10,000)	(10,000)	(10,000)	(10,932)	932
472300 - TRANSPORTATION-STHS MAINTENANC	(3,240,430)	(3,261,526)	(3,300,964)	(1,626,564)	(3,119,065)	(3,119,065)	(3,119,065)	(3,463,779)	344,714
472305 - TRANSPORTATION - BIA	-	-	-	-	-	-	-	(825,000)	825,000
473300 - HWY MAINT/CONST-OTHER GOVERNME	(1,354,423)	(1,493,461)	(1,272,009)	(496,510)	(1,318,780)	(1,318,780)	(1,318,780)	(1,294,446)	(24,334)
473351 - OTHER ADMIN REV FROM LOCAL GOV	(76,148)	(80,587)	(81,385)	(37,252)	(75,000)	(75,000)	(75,000)	(107,439)	32,439
474100 - HWY MAINT/CONST-OTHER DEPT	(159,698)	(436,699)	(381,429)	(47,532)	(125,000)	(125,000)	(125,000)	(242,639)	117,639
481100 - INTEREST ON INVESTMENTS	(78,688)	(14,788)	(11,070)	(155,603)	(150,000)	(150,000)	(180,000)	(150,000)	-
481190 - INTEREST BOND PROCEEDS INVEST	(166,148)	(1,326,466)	(410,794)	-	-	-	-	-	-
481191 - UNEARNED GAIN/LOSS BOND PROCDS	164,475	(244,049)	79,573	-	-	-	-	-	-
483300 - SALE OF MATERIAL AND SUPPLIES	(42,419)	(39,942)	(36,709)	(8,990)	(30,000)	(30,000)	(30,000)	(30,000)	-
486300 - INSURANCE RECOVERIES	-	-	(220)	-	-	-	-	-	-
489010 - STATE CONTRIB CAPITAL REVENUE	-	-	(188,778)	-	-	-	-	(500,000)	500,000
492100 - TRANSFER FROM GENERAL FUND	(990,576)	(3,058,047)	(8,077,353)	(1,538,033)	(3,076,065)	(3,076,065)	(3,076,065)	(3,078,015)	1,950
493010 - FUND BALANCE APPLIED	-	-	-	-	(1,000,000)	(1,000,000)	-	(2,040,000)	1,040,000
Total 70030 - HIGHWAY REVENUE	**(13,160,073)**	**(16,230,058)**	**(20,334,955)**	**(7,069,719)**	**(15,531,207)**	**(15,531,207)**	**(14,561,207)**	**(18,511,514)**	**2,980,307**
Total Revenues	**(13,160,073)**	**(16,230,058)**	**(20,334,955)**	**(7,069,719)**	**(15,531,207)**	**(15,531,207)**	**(14,561,207)**	**(18,511,514)**	**2,980,307**
Expenses									
70030110 - HIGHWAY ADMINISTRATION									
514100 - FICA & MEDICARE TAX	574	511	574	123	402	402	402	402	-
514600 - WORKERS COMPENSATION	5	3	5	1	-	-	1	-	-
515800 - PER DIEM COMMITTEE	7,826	7,112	8,081	1,636	5,250	5,250	5,250	5,250	-
526100 - APPROPRIATION	564,295	618,059	837,547	318,741	639,603	639,603	639,603	816,885	177,282
531800 - MIS DEPARTMENT CHARGEBACKS	23,851	33,320	43,394	15,768	44,233	44,233	44,233	67,463	23,230
533200 - MILEAGE	1,168	958	830	312	1,350	1,350	1,350	-	(1,350)
551600 - INSURANCE-MONIES & SECURITIES	-	-	-	-	18	18	18	-	(18)
552100 - OFFICIALS BONDS	23	26	26	-	26	26	26	-	(26)
Total 70030110 - HIGHWAY ADMINISTRATION	**597,742**	**659,989**	**890,457**	**336,581**	**690,882**	**690,882**	**690,883**	**890,000**	**199,118**
70030303 - LOCAL BRIDGE AIDS									
526100 - APPROPRIATION	51,205	81,534	95,442	74,740	74,740	74,740	74,740	96,089	21,349
Total 70030303 - LOCAL BRIDGE AIDS	**51,205**	**81,534**	**95,442**	**74,740**	**74,740**	**74,740**	**74,740**	**96,089**	**21,349**
70030305 - SUPERVISION									

Fund: HIGHWAY

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
526100 - APPROPRIATION	129,241	129,389	135,970	64,088	140,000	140,000	140,000	140,000	-
Total 70030305 - SUPERVISION	**129,241**	**129,389**	**135,970**	**64,088**	**140,000**	**140,000**	**140,000**	**140,000**	**-**
70030306 - RADIO EXPENSE									
526100 - APPROPRIATION	4,575	652	54,678	33,948	5,000	5,000	40,000	10,000	5,000
Total 70030306 - RADIO EXPENSE	**4,575**	**652**	**54,678**	**33,948**	**5,000**	**5,000**	**40,000**	**10,000**	**5,000**
70030307 - GENERAL PUBLIC LIABILITY									
551700 - INSURANCE-UMBRELLA	19,733	20,140	27,282	-	28,000	28,000	28,000	28,000	-
Total 70030307 - GENERAL PUBLIC LIABILITY	**19,733**	**20,140**	**27,282**	**-**	**28,000**	**28,000**	**28,000**	**28,000**	**-**
70030308 - EMPLOYEE TAXES AND BENEFITS									
513000 - EMPLOYEE BENEFITS	(231,044)	208,200	69,387	24,068	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	(212)	-	-	-	-	-	-	-	-
514500 - LIFE INSURANCE COUNTY SHARE	4	-	-	-	-	-	-	-	-
514800 - UNEMPLOYMENT	(2,565)	-	-	-	-	-	-	-	-
Total 70030308 - EMPLOYEE TAXES AND BENEFITS	**(233,817)**	**208,200**	**69,387**	**24,068**	**-**	**-**	**-**	**-**	**-**
70030309 - FIELD SMALL TOOLS									
534700 - FIELD SUPPLIES	-	-	-	21,641	-	-	-	-	-
Total 70030309 - FIELD SMALL TOOLS	**-**	**-**	**-**	**21,641**	**-**	**-**	**-**	**-**	**-**
70030310 - HWY SHOP OPERATIONS									
526100 - APPROPRIATION	(10,204)	(6,372)	(8,913)	181,450	-	-	-	-	-
531800 - MIS DEPARTMENT CHARGEBACKS	10,204	6,372	8,913	7,134	-	-	-	-	-
Total 70030310 - HWY SHOP OPERATIONS	**-**	**-**	**-**	**188,584**	**-**	**-**	**-**	**-**	**-**
70030311 - FUEL HANDLING									
535100 - VEHICLE FUEL / OIL	-	-	-	(5,819)	-	-	-	-	-
Total 70030311 - FUEL HANDLING	**-**	**-**	**-**	**(5,819)**	**-**	**-**	**-**	**-**	**-**
70030312 - MACHINERY/EQUIPMENT OPERATIONS									
535900 - EQUIPMENT AND MAINTENANCE	161,418	(197,635)	245,564	(604,702)	-	-	-	-	-
551200 - INSURANCE-VEHICLE LIABILITY	197,548	193,694	182,451	-	-	-	-	-	-
551300 - INSURANCE-CONTRACTORS EQUIP/IN	3,947	4,673	5,235	-	-	-	-	-	-
Total 70030312 - MACHINERY/EQUIPMENT OPERATIONS	**362,913**	**732**	**433,250**	**(604,702)**	**-**	**-**	**-**	**-**	**-**
70030314 - BUILDINGS/GROUNDS OPERATIONS									
534700 - FIELD SUPPLIES	-	-	-	382,101	-	-	-	-	-
Total 70030314 - BUILDINGS/GROUNDS OPERATIONS	**-**	**-**	**-**	**382,101**	**-**	**-**	**-**	**-**	**-**
70030315 - INSURANCE RECOVERY EXPENSE									
526100 - APPROPRIATION	5,000	-	1,989	1,150	-	-	-	-	-

Fund: HIGHWAY

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 70030315 - INSURANCE RECOVERY EXPENSE	**5,000**	**-**	**1,989**	**1,150**	**-**	**-**	**-**	**-**	**-**
70030316 - CAPITAL ASSET ACQUISITION									
581000 - CAPITAL EQUIPMENT	-	-	-	1,978,471	1,000,000	1,000,000	1,340,000	1,390,000	390,000
582900 - OTHER CAPITAL IMPROVEMENT	-	-	-	14,846	-	-	-	-	-
Total 70030316 - CAPITAL ASSET ACQUISITION	**-**	**-**	**-**	**1,993,317**	**1,000,000**	**1,000,000**	**1,340,000**	**1,390,000**	**390,000**
70030317 - MATERIAL HANDLING									
534700 - FIELD SUPPLIES	-	-	-	113	-	-	-	-	-
Total 70030317 - MATERIAL HANDLING	**-**	**-**	**-**	**113**	**-**	**-**	**-**	**-**	**-**
70030318 - HIGHWAY PAYROLL DEFAULT									
511100 - SALARIES PERMANENT REGULAR	3,436,357	3,548,296	3,961,310	1,940,427	4,187,353	4,187,353	4,187,353	4,429,004	241,651
511200 - SALARIES-PERMANENT-OVERTIME	223,285	187,630	218,462	88,545	295,458	295,458	295,458	298,640	3,182
511900 - LONGEVITY-FULL TIME	14,734	13,328	10,787	389	11,160	11,160	11,160	10,178	(982)
514100 - FICA & MEDICARE TAX	266,351	271,149	303,591	147,720	343,789	343,789	343,789	362,453	18,664
514200 - RETIREMENT-COUNTY SHARE	237,974	250,763	280,690	138,436	311,773	311,773	311,773	340,564	28,791
514400 - HEALTH INSURANCE COUNTY SHARE	949,978	922,324	934,447	505,065	1,102,883	1,102,883	1,102,883	1,182,023	79,140
514500 - LIFE INSURANCE COUNTY SHARE	1,648	1,676	1,413	558	7,140	7,140	7,140	1,502	(5,638)
514600 - WORKERS COMPENSATION	72,056	38,651	65,200	27,887	39,078	39,078	39,078	41,461	2,383
519600 - PAYROLL DEFAULT OFFSET	(5,210,926)	(5,238,338)	(5,779,762)	(2,850,701)	(6,298,634)	(6,298,634)	(6,298,634)	(6,671,492)	(372,858)
524000 - MISCELLANEOUS EXPENSES	7,908	3,931	3,612	1,613	-	-	-	-	-
533200 - MILEAGE	128	-	-	-	-	-	-	-	-
533500 - MEALS AND LODGING	508	592	250	62	-	-	-	-	-
Total 70030318 - HIGHWAY PAYROLL DEFAULT	**1**	**2**	**-**	**1**	**-**	**-**	**-**	**(5,667)**	**(5,667)**
70030320 - CTHS ROUTINE MAINTENANCE									
521100 - MEDICAL EXAMINATIONS	-	-	-	-	10,000	10,000	-	-	(10,000)
526100 - APPROPRIATION	2,248,228	3,265,978	3,517,899	1,054,187	2,468,961	2,468,961	2,468,961	3,320,801	851,840
531800 - MIS DEPARTMENT CHARGEBACKS	1,100	687	742	794	44,233	44,233	-	-	(44,233)
532800 - TRAINING AND INSERVICE	-	-	-	-	10,000	10,000	-	-	(10,000)
Total 70030320 - CTHS ROUTINE MAINTENANCE	**2,249,328**	**3,266,665**	**3,518,641**	**1,054,981**	**2,533,194**	**2,533,194**	**2,468,961**	**3,320,801**	**787,607**
70030321 - CTHS SNOW/ICE CONTROL									
526100 - APPROPRIATION	1,499,570	1,249,297	1,267,294	641,124	1,333,000	1,333,000	1,333,000	1,402,984	69,984
Total 70030321 - CTHS SNOW/ICE CONTROL	**1,499,570**	**1,249,297**	**1,267,294**	**641,124**	**1,333,000**	**1,333,000**	**1,333,000**	**1,402,984**	**69,984**
70030322 - CTHS ROAD CONSTRUCTION									
526100 - APPROPRIATION	2,429,731	1,128,451	1,252,588	301,002	2,020,000	2,020,000	2,020,000	3,210,918	1,190,918
Total 70030322 - CTHS ROAD CONSTRUCTION	**2,429,731**	**1,128,451**	**1,252,588**	**301,002**	**2,020,000**	**2,020,000**	**2,020,000**	**3,210,918**	**1,190,918**
70030323 - CTHS BRIDGE CONSTRUCTION									
526100 - APPROPRIATION	67,152	187,466	152,747	64,568	100,000	100,000	100,000	324,650	224,650

Fund: HIGHWAY

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 70030323 - CTHS BRIDGE CONSTRUCTION	**67,152**	**187,466**	**152,747**	**64,568**	**100,000**	**100,000**	**100,000**	**324,650**	**224,650**
70030325 - STHS MAINTENANCE									
526100 - APPROPRIATION	2,596,763	2,438,389	2,610,601	1,284,763	2,524,760	2,524,760	2,524,760	2,524,760	-
Total 70030325 - STHS MAINTENANCE	**2,596,763**	**2,438,389**	**2,610,601**	**1,284,763**	**2,524,760**	**2,524,760**	**2,524,760**	**2,524,760**	**-**
70030326 - STHS ROAD/BRIDGE CONSTRUCTION									
526100 - APPROPRIATION	210,109	394,610	225,766	121,510	226,760	226,760	226,760	230,793	4,033
Total 70030326 - STHS ROAD/BRIDGE CONSTRUCTION	**210,109**	**394,610**	**225,766**	**121,510**	**226,760**	**226,760**	**226,760**	**230,793**	**4,033**
70030327 - STHS OTHER SERVICES									
526100 - APPROPRIATION	172,496	211,510	422,588	-	175,026	175,026	175,026	172,154	(2,872)
Total 70030327 - STHS OTHER SERVICES	**172,496**	**211,510**	**422,588**	**-**	**175,026**	**175,026**	**175,026**	**172,154**	**(2,872)**
70030329 - STATE PERF BASED MAINT EXPENSE									
526100 - APPROPRIATION	-	-	-	30,400	-	-	-	-	-
Total 70030329 - STATE PERF BASED MAINT EXPENSE	**-**	**-**	**-**	**30,400**	**-**	**-**	**-**	**-**	**-**
70030330 - OTHER LOCAL GOVERNMENT ROADS									
526100 - APPROPRIATION	1,354,423	1,471,708	1,272,009	493,882	1,318,780	1,318,780	1,318,780	1,294,446	(24,334)
Total 70030330 - OTHER LOCAL GOVERNMENT ROADS	**1,354,423**	**1,471,708**	**1,272,009**	**493,882**	**1,318,780**	**1,318,780**	**1,318,780**	**1,294,446**	**(24,334)**
70030331 - LOCAL DEPARTMENTS									
526100 - APPROPRIATION	159,698	436,699	381,429	57,233	125,000	125,000	125,000	242,639	117,639
Total 70030331 - LOCAL DEPARTMENTS	**159,698**	**436,699**	**381,429**	**57,233**	**125,000**	**125,000**	**125,000**	**242,639**	**117,639**
70030332 - NON-GOVERNMENTAL CUSTOMERS									
524000 - MISCELLANEOUS EXPENSES	-	-	23	-	-	-	-	-	-
526100 - APPROPRIATION	5,708	5,754	10,864	-	10,000	10,000	10,000	10,932	932
Total 70030332 - NON-GOVERNMENTAL CUSTOMERS	**5,708**	**5,754**	**10,887**	**-**	**10,000**	**10,000**	**10,000**	**10,932**	**932**
70030333 - BRINE COST POOL									
526100 - APPROPRIATION	-	-	-	(306)	-	-	-	-	-
Total 70030333 - BRINE COST POOL	**-**	**-**	**-**	**(306)**	**-**	**-**	**-**	**-**	**-**
70030800 - DEBT SERVICE									
561000 - PRINCIPAL REDEMPTION	-	-	-	-	1,890,000	1,890,000	1,890,000	1,950,000	60,000
562000 - INTEREST EXPENSE	1,022,740	1,335,432	1,284,738	621,313	1,228,950	1,228,950	1,228,950	1,170,900	(58,050)
563000 - DEBT ISSUANCE COSTS	295,780	-	-	-	-	-	-	-	-
564000 - DEBT PREMIUM AMORTIZATION	(32,164)	(42,885)	(42,885)	(21,443)	(42,885)	(42,885)	(42,885)	(42,885)	-

Fund: HIGHWAY

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 70030800 - DEBT SERVICE	**1,286,356**	**1,292,547**	**1,241,853**	**599,870**	**3,076,065**	**3,076,065**	**3,076,065**	**3,078,015**	**1,950**
70030900 - TRANSFERS TO OTHER FUNDS									
591000 - TRANSFER TO GENERAL FUND	78,688	14,788	11,070	155,603	150,000	150,000	180,000	150,000	-
Total 70030900 - TRANSFERS TO OTHER FUNDS	**78,688**	**14,788**	**11,070**	**155,603**	**150,000**	**150,000**	**180,000**	**150,000**	**-**
Total Expenses	**13,046,615**	**13,198,522**	**14,075,928**	**7,314,441**	**15,531,207**	**15,531,207**	**15,871,975**	**18,511,514**	**2,980,307**
-ADDITION TO / USE OF FUND BALANCE	**(113,458)**	**(3,031,536)**	**(6,259,027)**	**244,722**	**-**	**-**	**1,310,768**	**-**	

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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
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.	12/31/2026
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.	12/31/2026
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.	3/31/2026

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	
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	

Program Evaluation

	Old Landfill	New Landfill	Totals
Revenues			
Interest	(25,000)	(75,000)	(100,000)
Use of Fund Balance	(14,275)	(2,250)	(16,525)
Total Revenues	**$ (39,275)**	**$ (77,250)**	**$ (116,525)**
Expenses			
Operating Expenses	39,275	77,250	116,525
Total Expenses	**$ 39,275**	**$ 77,250**	**$ 116,525**

Landfill Remediation

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Gallons of leachate removed from landfill	191,787	177,000	175,000
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?

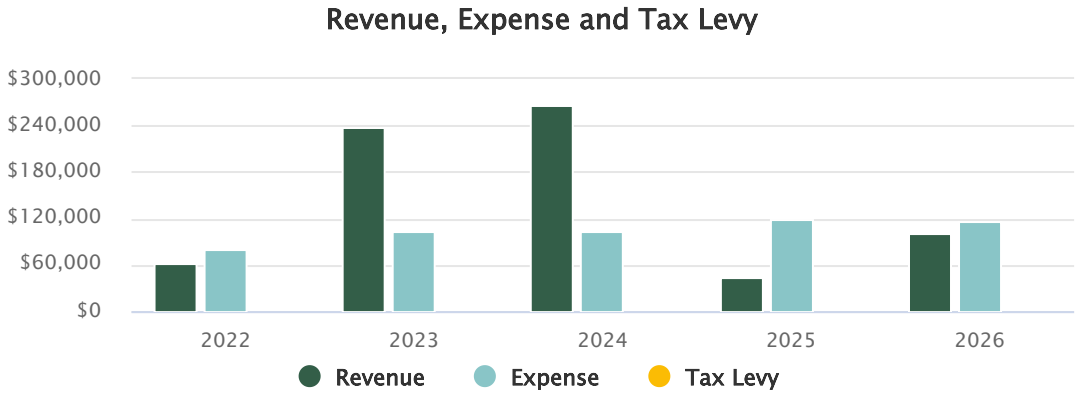
Description		2024 Actual	2025 Estimate	2026 Budget
Leachate volume remains consistent with facility history as well as weather conditions	Low leachate levels indicate the landfill cap remains in safe condition	Levels appear to be consistent with all conditions	Levels appear to be consistent with all 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

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Interest	62,149	237,874	265,173	43,000	64,357	100,000	57,000	132.56%
Use of Fund Balance	18,651	-	-	75,925	54,568	16,525	(59,400)	-78.24%
Total Revenues	**80,800**	**237,874**	**265,173**	**118,925**	**118,925**	**116,525**	**(2,400)**	**-2.02%**
Expenses								
Supplies & Services	80,800	102,303	103,360	118,925	118,925	116,525	(2,400)	-2.02%
Addition to Fund Balance	-	135,571	161,813	-	-	-	-	0.00%
Total Expenses	**80,800**	**237,874**	**265,173**	**118,925**	**118,925**	**116,525**	**(2,400)**	**-2.02%**
Beginning of Year Fund Balance	**4,771,799**	**4,753,148**	**4,888,720**		**5,050,533**	**4,995,965**		
End of Year Fund Balance	**4,753,148**	**4,888,719**	**5,050,533**		**4,995,965**	**4,979,440**		

2026 Highlights & Issues on the Horizon

Interest rates on Long Term Care Funds continue to be at a low rate (4.03%)

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 is updated periodically.

The 2024 actual costs incurred for long-term care at the New Landfill was $65,033 and at the Old Landfill was $38,327 for a total of $103,360.

Fund: LANDFILL REMEDIATION

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
25060 - LANDFILL REMEDIATION REVENUE									
481160 - INTEREST LANDFILL REMEDIATION	(34,461)	(151,097)	(171,983)	(45,385)	(25,000)	(25,000)	(45,385)	(50,000)	25,000
481400 - INTEREST ON LNG TRM CR INVEST	(27,688)	(86,777)	(93,190)	(18,972)	(18,000)	(18,000)	(18,972)	(50,000)	32,000
493010 - FUND BALANCE APPLIED	-	-	-	-	(75,925)	(75,925)	-	(16,525)	(59,400)
Total 25060 - LANDFILL REMEDIATION REVENUE	**(62,149)**	**(237,874)**	**(265,173)**	**(64,357)**	**(118,925)**	**(118,925)**	**(64,357)**	**(116,525)**	**(2,400)**
Total Revenues	**(62,149)**	**(237,874)**	**(265,173)**	**(64,357)**	**(118,925)**	**(118,925)**	**(64,357)**	**(116,525)**	**(2,400)**
Expenses									
25060372 - LANDFILL REMEDIATION OLD									
520900 - CONTRACTED SERVICES	17,737	23,312	21,809	5,686	23,000	23,000	23,000	23,000	-
522900 - UTILITIES	1,418	1,424	1,540	269	2,200	2,200	2,200	1,000	(1,200)
523100 - GROUNDWATER MONITORING	7,360	6,595	14,716	3,654	13,000	13,000	13,000	13,000	-
530500 - LICENSES AND PERMITS	115	115	115	-	115	115	115	115	-
535000 - REPAIRS AND MAINTENANCE	1	-	-	-	2,000	2,000	2,000	2,000	-
551000 - INSURANCE	135	140	146	-	160	160	160	160	-
Total 25060372 - LANDFILL REMEDIATION OLD	**26,766**	**31,586**	**38,326**	**9,609**	**40,475**	**40,475**	**40,475**	**39,275**	**(1,200)**
25060373 - LANDFILL REMEDIATION NEW									
520900 - CONTRACTED SERVICES	35,549	53,492	34,220	14,826	50,000	50,000	50,000	50,000	-
522100 - WATER TREATMENT/TESTING	1,642	1,507	1,770	764	2,100	2,100	2,100	2,100	-
522900 - UTILITIES	1,452	1,845	1,540	269	2,200	2,200	2,200	1,000	(1,200)
523100 - GROUNDWATER MONITORING	15,199	12,248	27,330	6,787	22,000	22,000	22,000	22,000	-
535000 - REPAIRS AND MAINTENANCE	57	1,485	28	82	2,000	2,000	2,000	2,000	-
551000 - INSURANCE	135	140	146	-	150	150	150	150	-
Total 25060373 - LANDFILL REMEDIATION NEW	**54,034**	**70,717**	**65,034**	**22,728**	**78,450**	**78,450**	**78,450**	**77,250**	**(1,200)**
Total Expenses	**80,800**	**102,303**	**103,360**	**32,337**	**118,925**	**118,925**	**118,925**	**116,525**	**(2,400)**
-ADDITION TO / USE OF FUND BALANCE	**18,651**	**(135,571)**	**(161,813)**	**(32,020)**	**-**	**-**	**54,568**	**-**	



Health & Human Services

Health & Human Services

This category includes general health, mental health, consumer protection services, health inspections, animal and insect control, social service programs, income maintenance programs, elderly programs, nursing homes, and health clinics.

FUNCTIONAL AREA MISSION STATEMENT

To improve and enhance service delivery provided ensuring collaborative, cost-effective service. The supportive services functional group will act as the driving force to empower each department to look at routine processes and identify opportunities for improvement within the individual departments and across the five departments.

FUNCTIONAL AREA VISION STATEMENT

The ability to move clients effortlessly through the continuum of care, while providing quality services in a cost-efficient manner with adequate funding. Create a collaborative internal culture that builds trust, encourages positive energy, shows compassion, creates stability, and expresses hope for the future to enhance productivity.

ELEMENTS OF COUNTYWIDE MISSION FULFILLED

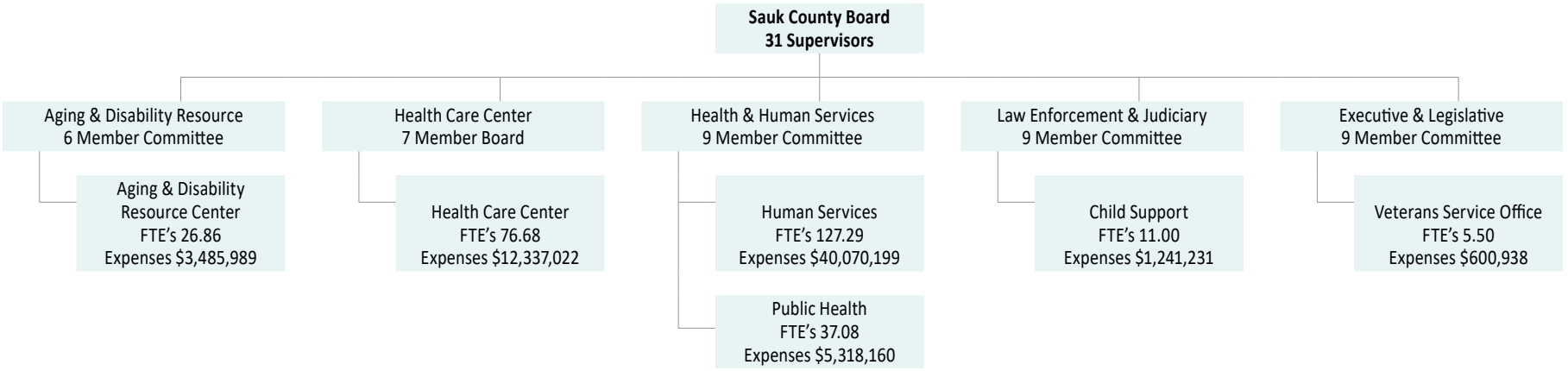
Fiscally responsible / essential services

Promote safe community

Encourages economic development

Development of cultural, social, and community values that enhance human dignity

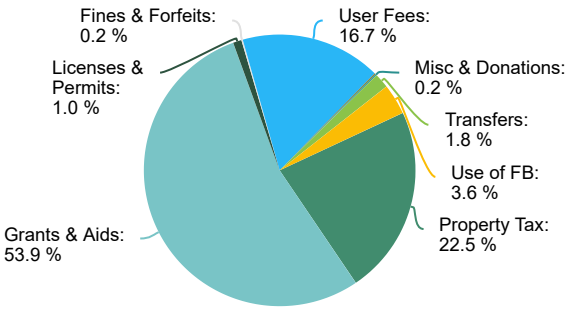
Stewardship of natural resources



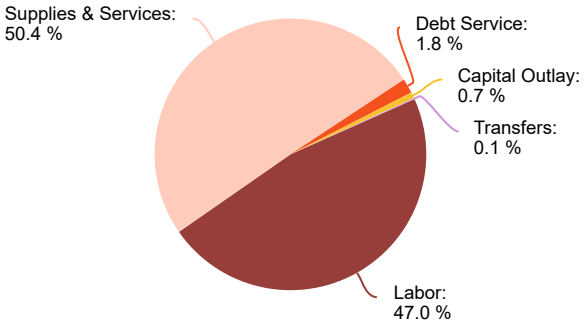
Significant Changes in the Health & Human Services Function for 2026

- The Health Care Center continues to implement efficiencies in staffing, as well as recognize the severe difficulties in recruiting and retaining staff at all levels. The staff full-time equivalents were reduced by 2.40 in 2025 and by 14.37 in 2026 to better align with the number of occupied beds. Factoring in wage and benefit cost increases, along with the position decreases over the two years, results in a total of $1.05 million in budgeted savings. Conversely, the budget for contracted nursing staff has increased $1.35 million since 2024. Resident census is budgeted at 55 throughout 2026 compared to the 82 bed capacity. 2026 revenues were budgeted based on an increase in User Fees of $549,536 and no tax levy.
- Changes to state funding from the current federal administration continue to affect health and human service functions for the county. Departments are actively monitoring the potential impact on services provided by Sauk County. Some funding has been eliminated and new requirements for other funding may increase administrative requirements.
- Human Services continues to have a high need for out of home placements coupled with a shortage of beds and often no funding mechanisms. Human Services continues to make best use of their resources and grant funding to serve consumers with complex needs while juggling increasing costs and more staff time.
- The Aging Disability Resource Center is facing challenges with more community needs due to an aging population along with cuts in funding for the Nutrition Services Incentive Program (NSIP) from the Greater Wisconsin Agency on Aging Resources.
- 2026 includes budgeted use of Opioid Settlement funds for abatement purposes in Human Services ($162,868) and Public Health ($103,612) with the potential for more use of Opioid funding to bring a sober living facility to the county.

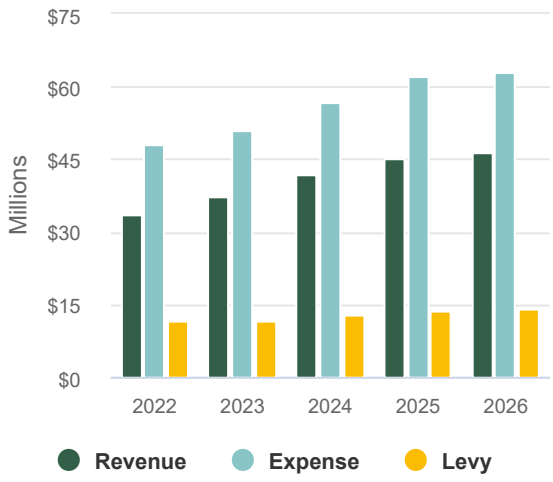
2026 Revenues by Category



2026 Expenses by Category



Revenue, Expense and Tax Levy



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
Sauk County residents will be more aware of falls and fall prevention strategies.	Stepping On post-surveys will be distributed and short evaluations of the Falls Prevention Events will show overall satisfaction and increased awareness of falls and fall prevention strategies.	1. An annual Falls Prevention Event will be held during Falls Prevention Awareness Month in September. 2. The ADRC will partner with organizations who have an interest in preventing falls to assit with the event.	9/30/2026
In order to combat loneliness, the ADRC will provide an opportuntiy for clients to receive pet assistance services, such as: food, supplies, access to vet care.	The ADRC will track number of clients receiving pet services. Satisfation surveys will be sent out to determine if their level of loneliness had decreased.	The ADRC will apply for a grant through Meals on Wheels America to help provide pet food for home delivered meal clients.	12/31/2026
The ADRC will increase support for men who struggle with isolation and depression.	The ADRC will measure success by the number of participants and satisfaction surveys completed after meetings.	The ADRC will start a Men's Shed (support group) which will provide social and educational opportunities. We will model the Men's Sheds from Juneau, La Crosse and Barron Counties.	12/31/2026

Aging & Disability Resource Center

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Number served and satisfaction surveys.
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	Number of people served and survey results
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	Satisfaction survey
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	Satisfaction survey
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 quarterly 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, 140 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	Goals of aging plan met
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	Survey results

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	Survey results
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	Survey results
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	Number of recipients of program and survey results

Aging & Disability Resource Center

Program Evaluation

	Aging & Disability Specialist	Transportation	Congregate Meals	Home Delivered Meals	Home & Community Based Services	Dementia
Revenues						
Tax Levy	(230,603)	(120,077)	(48,074)	(296,792)	(11,809)	(101,988)
Grants and Aids	(755,000)	(308,481)	(156,000)	(107,000)	(56,000)	-
User Fees	-	(364,439)	-	(22,000)	-	-
Donations	(250)	(1,100)	(22,000)	(70,000)	-	-
Use of Fund Balance	-	-	-	(150,000)	-	-
Total Revenues	**$ (985,853)**	**$ (794,097)**	**$ (226,074)**	**$ (645,792)**	**$ (67,809)**	**$ (101,988)**
Expenses						
Wages & Benefits	914,380	526,184	161,684	270,718	61,726	101,988
Operating Expenses	71,473	267,913	64,390	375,074	6,083	-
Total Expenses	**$ 985,853**	**$ 794,097**	**$ 226,074**	**$ 645,792**	**$ 67,809**	**$ 101,988**
FTE's	**7.10**	**7.91**	**2.13**	**3.82**	**0.60**	**0.80**

Program Evaluation

	Elder Benefits Specialist	Disability Benefits Specialist	National Family Caregiver Support Program	Prevention	Dementia	Totals
Revenues						
Tax Levy	(193,281)	(61,318)	(13,836)	(5,361)	(101,988)	(1,083,139)
Grants and Aids	(118,808)	(225,422)	(40,000)	(6,000)	-	(1,772,711)
User Fees	-	-	-	-	-	(386,439)
Donations	(50)	(50)	(100)	(150)	-	(93,700)
Use of Fund Balance	-	-	-	-	-	(150,000)
Total Revenues	**$ (312,139)**	**$ (286,790)**	**$ (53,936)**	**$ (11,511)**	**$ (101,988)**	**$ (3,485,989)**
Expenses						
Wages & Benefits	294,384	267,658	43,184	5,890	101,988	2,647,796
Operating Expenses	17,755	19,132	10,752	5,621	-	838,193
Total Expenses	**$ 312,139**	**$ 286,790**	**$ 53,936**	**$ 11,511**	**$ 101,988**	**$ 3,485,989**
FTE's	**2.05**	**2.05**	**0.35**	**0.05**	**0.80**	**26.86**

Aging & Disability Resource Center

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Add LIFE Today! Newsmagazine - Total Circulation (Mailed/Emailed) will reduce from every other month circulation to quarterly	11,162	13,000	13,000
Disability Benefit Specialist Program - Total Cases Served	642	700	750
Elderly Benefit Specialist Program - Total cases Served	1,860	2,000	3,100
Information & Assistance Program - Unduplicated clients	4,382	4,100	4,300
National Family Caregiver Support Program - Total Unduplicated Respite Scholarship Recipients / Support Group Participants	52	50	55
Nutrition Programs - Total Congregate Unduplicated Eligible Individuals	547	420	500
Nutrition Programs - Total Home Delivery Unduplicated Eligible Individuals	330	375	425
Nutrition Programs - Total Congregate Meals	8,850	6,800	7,000
Nutrition Programs - Total Home Delivered Meals	35,937	30,000	32,000
Nutrition Programs - Total Home Delivered Breakfast Meals	9,280	9,000	9,000
Prevention Program - Total Classes Held / Unduplicated Participants	8/93	6/50	4/30
Transportation Programs - Total Miles	343,168	345,000	350,000
Functional Screens completed	233	240	245
Volunteer hours	14,038	13,900	14,200

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Value of Volunteer hours	Clients are happy with our services and find services help them remain in their own home longer. >100% means equipment has been used productively, decreasing reliance on property taxes.	$447,243	$431,000	$445,000
Transportation survey results		100.00%	100.00%	100.00%
Elder benefits specialist survey results		100.00%	100.00%	100.00%
Disability benefits specialist survey results		100.00%	100.00%	100.00%
Information & Assistance specialist survey results		100.00%	100.00%	100.00%

Aging & Disability Resource Center

Oversight Committee: Aging & Disability Resource

Director
1.00 FTE

Accountant/Transportation Supervisor
1.00 FTE

Office Assistant
1.00 FTE

ADRC Resource Specialist
5.8 FTE

Elder Benefit Specialist
2.00 FTE

Disability Benefit Specialist
2.00 FTE

Dementia Care/Independent Living Specialist
0.80 FTE

Nutrition Program Supervisor
1.00 FTE

Meals Coordinator
3.7 FTE

Aging Programs Supervisor
1.00 FTE

Volunteer Coordinator
1.00 FTE

Transportation Program Coordinator
1.00 FTE

Driver
4.56 FTE

Program Assistant - Transportation
1.00 FTE

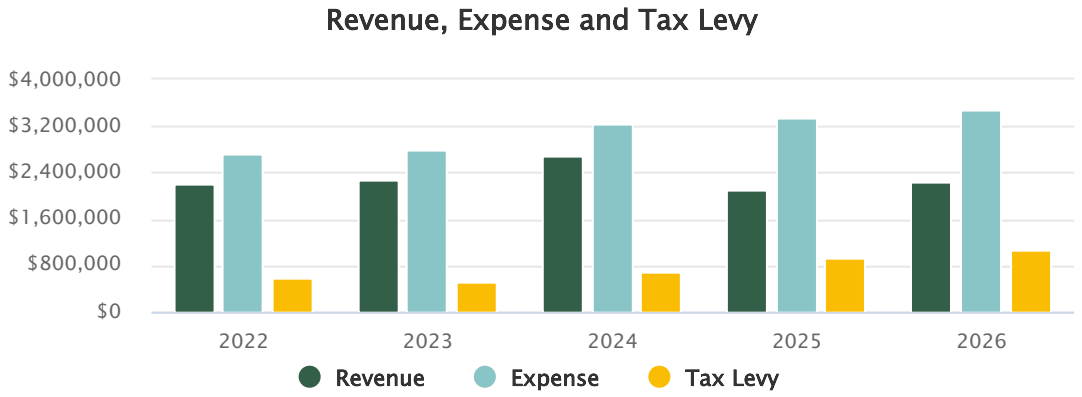
	2022	2023	2024	2025	2026
FTE Change	0.50	0.41	0.53	-0.63	2.24
FTE Balance	24.31	24.72	25.25	24.62	26.86

Aging & Disability Resource Center

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	582,014	505,949	697,342	941,791	941,791	1,083,139	141,348	15.01%
Grants and Aids	1,758,258	1,696,022	2,133,297	1,612,978	1,748,701	1,772,711	159,733	9.90%
User Fees	359,627	440,918	435,875	371,900	352,576	386,439	14,539	3.91%
Donations	90,369	120,425	116,879	106,700	77,200	93,700	(13,000)	-12.18%
Interest	33	44	52	-	56	-	-	0.00%
Miscellaneous	-	4,126	8,241	-	-	-	-	0.00%
Use of Fund Balance	-	27,003	-	301,345	279,855	150,000	(151,345)	-50.22%
Total Revenues	**2,790,301**	**2,794,487**	**3,391,686**	**3,334,714**	**3,400,179**	**3,485,989**	**151,275**	**4.54%**
Expenses								
Wages & Salaries	1,387,630	1,469,027	1,734,059	1,815,760	1,853,557	1,905,784	90,024	4.96%
Labor Benefits	472,629	501,983	595,910	677,222	682,704	742,012	64,790	9.57%
Supplies & Services	693,175	823,477	787,670	831,216	721,803	838,193	6,977	0.84%
Capital Outlay	157,931	-	121,724	10,516	142,115	-	(10,516)	-100.00%
Addition to Fund Balance	78,936	-	152,323	-	-	-	-	0.00%
Total Expenses	**2,790,301**	**2,794,487**	**3,391,686**	**3,334,714**	**3,400,179**	**3,485,989**	**151,275**	**4.54%**
Beginning of Year Fund Balance	**1,426,220**	**1,505,165**	**1,478,157**		**1,630,480**	**1,350,625**		
End of Year Fund Balance	**1,505,156**	**1,478,162**	**1,630,480**		**1,350,625**	**1,200,625**		

2026 Highlights & Issues on the Horizon

The Greater Wisconsin Agency on Aging Resources has announced the funding for the Nutrition Services Incentive Program (NSIP) of the Older Americans Act has been cut from the budget. The cost is about $35,000 to continue.



As the baby boomers become the "Silver Tsunami," the ADRC finds itself with more clients with significant needs. 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.

Aging & Disability Resource Center

Fund: AGING & DISABILITY RESOURCE

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
20054 - AGING & DISABILITY RESRCE REV									
411100 - GENERAL PROPERTY TAXES	(582,014)	(505,949)	(697,342)	(470,896)	(941,791)	(941,791)	(941,791)	(1,083,139)	141,348
422160 - HO-CHUNK GAMING GRANT	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	-
424180 - SPECIAL GRANT	(1,500)	-	-	(9,359)	-	-	(9,359)	-	-
424182 - MC IMPROV FOR PATIENTS&PROVIDE	(5,678)	(3,025)	(4,230)	(5,089)	-	-	(5,089)	-	-
424502 - AGING & DISABIL RESOURCE CENTE	(670,182)	(663,564)	(389,269)	(193,281)	(350,000)	(350,000)	(399,522)	(360,000)	10,000
424503 - ADRC REGIONAL LIVING WELL GRNT	(16,800)	-	-	-	-	-	-	-	-
424504 - ADRC REGIONAL FUNDS DBS	(215,470)	(216,305)	(134,048)	(28,520)	(110,422)	(110,422)	(72,000)	(110,422)	-
424507 - DHS INDEPNDT LIVNG SPEC PROJ	-	(55,595)	(155,302)	(28,511)	(24,000)	(24,000)	(36,328)	-	(24,000)
425590 - IIIB REVENUE CONTROL	(61,729)	(59,127)	(40,805)	(15,272)	(56,000)	(56,000)	(56,659)	(56,000)	-
425630 - IIID SUPP HOME CARE	(5,208)	(6,023)	(4,335)	(3,934)	(6,000)	(6,000)	(4,684)	(6,000)	-
425642 - ELDERLY BENFIT SPEC-OCI REV	(6,461)	(10,209)	(6,779)	(6,779)	-	-	(6,779)	-	-
425645 - ADRC REGION ELDER BEN SPEC	(77,139)	(89,430)	-	-	-	-	-	-	-
425646 - ADRC DBS MA REVENUE	-	-	(117,990)	(20,155)	(95,000)	(95,000)	(70,000)	(115,000)	20,000
425647 - ADRC I & A MA REVENUE	-	-	(384,828)	(143,194)	(350,000)	(350,000)	(350,000)	(395,000)	45,000
425650 - STATE BENEFIT SPECIALIST	-	-	(28,216)	(14,108)	(28,000)	(28,000)	(28,000)	(28,000)	-
425651 - STATE BENEFIT SPEC-FED MTCH	-	-	(81,066)	(26,661)	(50,000)	(50,000)	(70,000)	(80,000)	30,000
425655 - STATE HLTH INS ASST PROGRAM	(4,578)	-	(4,864)	(4,864)	(4,228)	(4,228)	(4,864)	(4,228)	-
425665 - IIIC-1,IIIC-2 STIMULUS	(114,044)	(3,637)	(28,510)	-	-	-	-	-	-
425700 - IIIC-1 CONGREGATE NUTRITION	(158,637)	(156,697)	(167,346)	(46,354)	(156,000)	(156,000)	(104,000)	(156,000)	-
425760 - STATE PHARM ASST PROG	(1,773)	-	-	-	(4,580)	(4,580)	(4,580)	(4,580)	-
425762 - STATE PHARM ASST-FED MTCH	(365)	-	-	-	(2,000)	(2,000)	(2,000)	(2,000)	-
425820 - IIIC-2 HOME DELIVERED MEALS	(52,033)	(66,927)	(167,970)	(65,274)	(66,000)	(66,000)	(110,000)	(66,000)	-
425850 - NSIP HOME DEL MEALS	(34,968)	(39,048)	(22,160)	(18,188)	(7,500)	(7,500)	(18,188)	(18,000)	10,500
425860 - SCSP HOME DEL TRANSPORT	(7,587)	-	-	-	-	-	-	(7,500)	7,500
425880 - III-E PROGRAM REVENUES	(30,961)	(31,257)	(28,061)	(11,061)	(40,000)	(40,000)	(27,824)	(40,000)	-
425950 - TRANSPORTATION GRANT	(176,756)	(174,748)	(180,363)	(179,824)	(174,748)	(174,748)	(179,824)	(178,242)	3,494
425953 - VETS TRANSPORTATION GRANT	(3,151)	-	(4,934)	(3,501)	(3,000)	(3,000)	(3,501)	(3,000)	-
425955 - 53.10 TRANSPORTATION GRANT	(35,157)	(104,310)	(166,721)	(21,765)	(70,000)	(70,000)	(170,000)	(127,239)	57,239
425958 - STEPPING ON (W INST HEALTH AG)	(280)	(620)	-	-	-	-	-	-	-
425959 - DEMENTIA CARE	(62,301)	-	-	-	-	-	-	-	-
455640 - FAMILY CARE NUTRITION	(57,884)	(77,459)	(46,864)	(10,772)	(55,000)	(55,000)	(25,000)	(22,000)	(33,000)
455641 - FAMILY CARE TRANSPORTATION	(249,952)	(309,627)	(327,843)	(130,121)	(270,000)	(270,000)	(270,000)	(307,239)	37,239
466300 - HOME DELIVERED FEES	(20)	(289)	(2,667)	(26)	-	-	(26)	-	-
466310 - BUS FARES-SHOPPING/GROCERY	(624)	(920)	(1,330)	(593)	(1,400)	(1,400)	(1,200)	(1,400)	-
466320 - FUN DAY TRAVELS	(1,799)	(1,630)	(2,784)	(792)	(2,500)	(2,500)	(1,600)	(2,800)	300
466330 - TAXI SUBSIDY FEES	(18,198)	(18,852)	(20,134)	(9,333)	(18,000)	(18,000)	(18,750)	(20,000)	2,000
466350 - VOLUNTEER DRIVER REVENUE	(31,052)	(32,062)	(34,253)	(17,557)	(25,000)	(25,000)	(36,000)	(33,000)	8,000
466351 - VOLUNTEER DRIVER REV VETERANS	(98)	(79)	-	-	-	-	-	-	-
481100 - INTEREST ON INVESTMENTS	(33)	(44)	(52)	(8)	-	-	(56)	-	-
485120 - DONATIONS ADDLIFE TODAY!	(640)	(730)	(170)	(25)	-	-	(50)	(50)	50
485140 - DONATIONS ELDERLY BENEFIT SPEC	(160)	(5)	(260)	(300)	(50)	(50)	(500)	(50)	-

Fund: AGING & DISABILITY RESOURCE

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
485150 - DONATIONS TRANSPORTATION	(876)	(1,122)	(737)	(141)	(1,100)	(1,100)	(500)	(1,100)	-
485200 - DONATIONS CONGREGATE PROGRAM	(19,081)	(36,617)	(31,024)	(7,766)	(30,000)	(30,000)	(20,000)	(22,000)	(8,000)
485210 - DONATIONS - AGING PROGRAMS	(50)	(150)	(820)	(95)	-	-	(150)	-	-
485300 - DONATIONS HOME DELIVERED PROG	(68,906)	(80,193)	(80,830)	(22,706)	(75,000)	(75,000)	(55,000)	(70,000)	(5,000)
485400 - DONATIONS - PREVENTION	-	(1,483)	(2,893)	(334)	(150)	(150)	(500)	(150)	-
485500 - DONATIONS - ADRC	(399)	(105)	(50)	(258)	(300)	(300)	(300)	(250)	(50)
485600 - DONATIONS - CAREGIVER	(257)	(20)	(95)	(193)	(100)	(100)	(200)	(100)	-
486200 - INSURANCE RECOVERY-VEHICLES	-	-	(5,774)	-	-	-	-	-	-
486300 - INSURANCE RECOVERIES	-	(4,126)	(2,467)	-	-	-	-	-	-
493010 - FUND BALANCE APPLIED	-	-	-	-	-	(47,000)	-	-	(47,000)
493471 - CONTINUING APPROP - BEN SPECIA	-	-	-	-	-	(6,000)	-	-	(6,000)
493480 - CONTINUING APPROP CONGREGATE	-	-	-	-	-	(75,808)	-	-	(75,808)
493490 - CONTINUING APPROP HOME DEL	-	-	-	-	-	(68,337)	-	-	(68,337)
493520 - USE OF VAN TRUST	-	-	-	-	-	-	-	-	-
493590 - CONT APPROP - ADRC	-	-	-	-	(100,000)	(104,200)	-	(150,000)	45,800
Total 20054 - AGING & DISABILITY RESRCE REV	**(2,790,301)**	**(2,767,484)**	**(3,391,686)**	**(1,533,110)**	**(3,133,369)**	**(3,334,714)**	**(3,120,324)**	**(3,485,989)**	**151,275**
Total Revenues	**(2,790,301)**	**(2,767,484)**	**(3,391,686)**	**(1,533,110)**	**(3,133,369)**	**(3,334,714)**	**(3,120,324)**	**(3,485,989)**	**151,275**
Expenses									
20054459 - AGING DISABILITY RESOURCE CNTR									
511100 - SALARIES PERMANENT REGULAR	459,455	582,015	703,812	380,368	710,023	743,063	763,042	673,189	(69,874)
511900 - LONGEVITY-FULL TIME	1,269	1,394	1,569	-	1,845	1,845	1,845	2,024	179
512100 - WAGES-PART TIME	43,319	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	36,037	42,331	51,488	27,861	54,572	56,766	61,251	51,769	(4,997)
514200 - RETIREMENT-COUNTY SHARE	32,740	39,578	48,548	26,428	49,474	51,467	51,254	48,594	(2,873)
514400 - HEALTH INSURANCE COUNTY SHARE	112,183	103,151	116,248	74,907	137,129	146,457	148,702	130,408	(16,049)
514500 - LIFE INSURANCE COUNTY SHARE	227	305	314	152	323	473	305	348	(125)
514600 - WORKERS COMPENSATION	7,597	4,687	8,119	3,682	7,333	7,628	7,575	6,953	(675)
515800 - PER DIEM COMMITTEE	300	1,200	1,275	825	1,500	1,500	1,500	1,500	-
520900 - CONTRACTED SERVICES	20,000	-	-	-	-	-	-	-	-
521800 - PURCHASED SERVICES	81	898	1,899	906	2,000	2,000	1,500	2,000	-
522500 - TELEPHONE	4,229	3,671	4,013	1,343	2,500	2,500	2,440	3,000	500
531100 - POSTAGE AND BOX RENT	2,552	1,957	3,993	2,966	5,000	5,000	6,700	4,500	(500)
531200 - OFFICE SUPPLIES AND EXPENSE	2,270	2,302	2,737	3,766	2,400	2,400	4,527	3,000	600
531400 - SMALL EQUIPMENT	-	-	-	-	-	4,200	-	-	(4,200)
531800 - MIS DEPARTMENT CHARGEBACKS	20,587	21,781	25,210	5,174	17,244	17,244	17,244	15,173	(2,071)
532200 - SUBSCRIPTIONS	117	-	1	45	-	-	45	-	-
532400 - MEMBERSHIP DUES	75	75	75	100	200	200	100	200	-
532800 - TRAINING AND INSERVICE	421	1,558	1,240	952	2,000	2,000	2,000	1,500	(500)
532900 - OTHER PUBLICATIONS	3,988	4,116	3,591	1,538	2,500	2,500	2,500	3,500	1,000
533200 - MILEAGE	2,020	1,943	953	660	2,500	2,500	2,518	1,000	(1,500)
533500 - MEALS AND LODGING	40	201	876	338	1,000	1,000	600	1,000	-
534000 - OPERATING/MEETING SUPPLIES	198	807	168	100	850	850	1,000	800	(50)
534900 - PROJECT SUPPLIES	-	-	286	(896)	-	-	-	-	-

Fund: AGING & DISABILITY RESOURCE

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
535100 - VEHICLE FUEL / OIL	574	780	786	200	1,500	1,500	500	1,500	-
535200 - VEHICLE MAINTENANCE AND REPAIR	36	223	5,995	492	500	500	1,000	800	300
537900 - LICENSE/CERTIFICATION RENEWALS	-	52	-	364	-	-	364	-	-
551200 - INSURANCE-VEHICLE LIABILITY	-	-	-	-	500	500	500	500	-
551900 - INSURANCE-GENERAL LIABILITY	2,078	1,919	2,989	-	2,200	2,200	2,200	3,000	800
559400 - INDIRECT COSTS	2,255	54,061	34,623	-	14,290	14,290	30,000	30,000	15,710
581900 - CAPITAL OUTLAY	58,881	-	-	36,465	-	-	36,465	-	-
Total 20054459 - AGING DISABILITY RESOURCE CNTR	**813,529**	**871,005**	**1,020,808**	**568,736**	**1,019,383**	**1,070,583**	**1,147,677**	**986,258**	**(84,325)**
20054462 - TRANSPORTATION									
511100 - SALARIES PERMANENT REGULAR	162,757	236,508	289,349	155,208	287,417	287,417	315,000	382,832	95,415
511200 - SALARIES-PERMANENT-OVERTIME	154	666	274	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	126	141	195	-	171	171	171	442	271
512100 - WAGES-PART TIME	65,674	-	-	-	-	-	-	-	-
512200 - WAGES-PART TIME-OVERTIME	53	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	16,770	17,266	21,367	11,682	22,031	22,031	24,100	29,352	7,321
514200 - RETIREMENT-COUNTY SHARE	13,198	15,540	17,110	9,115	15,387	15,387	18,228	27,599	12,212
514400 - HEALTH INSURANCE COUNTY SHARE	35,309	34,571	46,020	29,446	63,934	63,934	60,000	81,712	17,778
514500 - LIFE INSURANCE COUNTY SHARE	51	40	61	33	110	110	100	63	(47)
514600 - WORKERS COMPENSATION	2,207	1,410	2,481	1,108	2,913	2,913	2,913	3,784	871
514800 - UNEMPLOYMENT	(16,068)	803	-	-	-	-	-	-	-
515800 - PER DIEM COMMITTEE	150	-	525	1,200	400	400	1,200	400	-
521800 - PURCHASED SERVICES	695	948	1,716	669	1,500	1,500	1,500	1,500	-
522500 - TELEPHONE	3,378	3,342	4,795	1,954	3,600	3,600	3,900	3,600	-
531100 - POSTAGE AND BOX RENT	2,642	2,587	3,699	1,578	3,500	3,500	5,000	3,500	-
531200 - OFFICE SUPPLIES AND EXPENSE	1,265	1,281	1,543	988	1,300	1,300	1,488	1,300	-
531800 - MIS DEPARTMENT CHARGEBACKS	10,024	9,985	10,301	1,683	10,664	10,664	10,664	11,188	524
532100 - PUBLICATION OF LEGAL NOTICES	69	-	46	-	50	50	50	50	-
532200 - SUBSCRIPTIONS	64	-	-	-	-	-	-	-	-
532400 - MEMBERSHIP DUES	-	-	50	50	50	50	50	75	25
532800 - TRAINING AND INSERVICE	750	-	-	350	500	500	500	500	-
532900 - OTHER PUBLICATIONS	2,547	2,429	2,160	1,079	1,500	1,500	2,000	1,500	-
533200 - MILEAGE	151	91	596	454	400	400	800	400	-
533500 - MEALS AND LODGING	-	6	304	306	100	100	500	100	-
533901 - TRANSPORTATION - TAXI	30,500	40,405	35,850	25,195	40,000	40,000	40,000	40,000	-
533902 - VOLUNTEER DRIVERS	140,983	136,593	146,429	49,589	85,000	85,000	125,000	140,000	55,000
533903 - TRANSPORTATION - VETERANS	2,377	4,826	4,920	736	4,900	4,900	2,000	4,900	-
533904 - VOLUNTEER DRIVER MEALS	627	372	251	102	300	300	300	300	-
534000 - OPERATING/MEETING SUPPLIES	871	1,067	991	1,458	1,100	1,100	3,000	1,100	-
535100 - VEHICLE FUEL / OIL	17,610	22,229	22,637	7,329	30,000	30,000	22,000	30,000	-
535200 - VEHICLE MAINTENANCE AND REPAIR	4,272	17,140	22,230	11,760	15,000	15,000	17,235	15,000	-
551200 - INSURANCE-VEHICLE LIABILITY	7,758	10,696	13,272	-	11,000	11,000	11,000	11,000	-
551900 - INSURANCE-GENERAL LIABILITY	1,655	1,531	2,044	-	1,700	1,700	1,700	1,700	-

Fund: AGING & DISABILITY RESOURCE

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
552400 - INSURANCE-VOLUNTEERS	84	72	84	92	200	200	200	200	-
581900 - CAPITAL OUTLAY	58,240	-	121,724	105,650	-	10,516	105,650	-	(10,516)
Total 20054462 - TRANSPORTATION	**566,943**	**562,545**	**773,024**	**418,814**	**604,727**	**615,243**	**776,249**	**794,097**	**178,854**
20054464 - CONGREGATE NUTRITION MEALS									
511100 - SALARIES PERMANENT REGULAR	99,639	109,208	114,894	47,882	92,215	103,815	100,000	113,939	10,124
511900 - LONGEVITY-FULL TIME	62	77	96	-	107	107	107	174	67
512100 - WAGES-PART TIME	14,648	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	8,314	7,746	8,371	3,387	7,063	7,951	7,400	8,760	809
514200 - RETIREMENT-COUNTY SHARE	5,439	5,876	6,873	2,989	6,179	6,179	6,179	7,142	963
514400 - HEALTH INSURANCE COUNTY SHARE	20,564	21,780	26,721	13,276	27,887	27,887	27,887	29,717	1,830
514500 - LIFE INSURANCE COUNTY SHARE	49	60	60	22	54	54	54	51	(3)
514600 - WORKERS COMPENSATION	868	438	988	398	876	988	850	1,098	110
514800 - UNEMPLOYMENT	(813)	-	-	-	-	-	-	-	-
515800 - PER DIEM COMMITTEE	-	600	675	225	-	-	500	400	400
520900 - CONTRACTED SERVICES	79,681	69,164	64,074	16,954	78,800	118,200	35,000	42,500	(75,700)
521800 - PURCHASED SERVICES	299	588	1,369	760	1,500	1,500	1,500	1,400	(100)
522500 - TELEPHONE	776	289	664	205	300	300	400	600	300
531100 - POSTAGE AND BOX RENT	-	-	211	211	500	500	500	500	-
531200 - OFFICE SUPPLIES AND EXPENSE	877	216	338	421	500	500	738	500	-
531400 - SMALL EQUIPMENT	3,324	-	-	-	1,000	1,000	1,000	1,000	-
531800 - MIS DEPARTMENT CHARGEBACKS	1,405	2,519	1,303	915	1,830	1,830	1,830	3,015	1,185
532100 - PUBLICATION OF LEGAL NOTICES	22	-	-	-	-	-	-	-	-
532200 - SUBSCRIPTIONS	28	-	-	-	-	-	-	-	-
532400 - MEMBERSHIP DUES	44	62	18	18	100	100	50	100	-
532800 - TRAINING AND INSERVICE	208	87	74	75	250	250	250	250	-
532900 - OTHER PUBLICATIONS	1,132	675	600	300	500	1,092	600	1,400	308
533200 - MILEAGE	5,992	2,898	5,463	1,465	1,350	1,350	3,000	1,000	(350)
533500 - MEALS AND LODGING	-	89	5	49	100	100	100	100	-
534000 - OPERATING/MEETING SUPPLIES	4,217	2,935	2,546	1,738	3,000	9,000	4,000	5,000	(4,000)
534300 - FOOD	2,313	2,949	1,860	1,107	3,000	3,600	2,500	2,500	(1,100)
534900 - PROJECT SUPPLIES	18	-	-	-	-	-	-	-	-
535100 - VEHICLE FUEL / OIL	1,515	538	431	132	600	600	350	600	-
535200 - VEHICLE MAINTENANCE AND REPAIR	551	56	-	-	75	75	75	75	-
539800 - EQUIPMENT LEASE	1,935	1,063	624	341	1,200	2,500	700	1,000	(1,500)
551900 - INSURANCE-GENERAL LIABILITY	737	663	574	-	700	700	700	700	-
552400 - INSURANCE-VOLUNTEERS	-	-	-	-	150	150	150	150	-
553200 - RENTS & UTILITIES	2,612	1,028	1,642	499	2,000	6,800	3,400	2,000	(4,800)
581900 - CAPITAL OUTLAY	20,395	-	-	-	-	-	-	-	-
Total 20054464 - CONGREGATE NUTRITION MEALS	**276,851**	**231,604**	**240,474**	**93,369**	**231,836**	**297,128**	**199,820**	**225,671**	**(71,457)**
20054465 - HOME DELIVERED MEALS									
511100 - SALARIES PERMANENT REGULAR	108,432	115,390	131,963	77,093	170,773	189,844	189,844	188,257	(1,587)

Fund: AGING & DISABILITY RESOURCE

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
511900 - LONGEVITY-FULL TIME	68	85	108	-	119	119	119	244	125
512100 - WAGES-PART TIME	8,612	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	8,659	8,272	9,419	5,375	13,073	14,532	14,532	14,422	(110)
514200 - RETIREMENT-COUNTY SHARE	6,729	7,214	8,933	5,123	11,034	11,394	11,394	13,571	2,177
514400 - HEALTH INSURANCE COUNTY SHARE	22,078	26,353	33,838	22,315	50,226	50,226	50,226	52,370	2,144
514500 - LIFE INSURANCE COUNTY SHARE	54	68	72	30	80	80	80	75	(5)
514600 - WORKERS COMPENSATION	952	463	1,116	687	1,636	1,746	1,746	1,777	31
514800 - UNEMPLOYMENT	(837)	-	-	-	-	-	-	-	-
520900 - CONTRACTED SERVICES	121,556	191,065	165,093	71,153	180,000	225,000	170,000	240,000	15,000
521800 - PURCHASED SERVICES	1,950	2,918	4,186	2,921	4,000	4,000	4,000	4,500	500
522500 - TELEPHONE	3,026	2,630	3,084	962	1,500	1,500	2,000	3,000	1,500
524600 - FILING FEES	1,086	1,231	1,218	492	-	-	1,000	-	-
531100 - POSTAGE AND BOX RENT	4,113	4,162	5,208	2,136	5,500	5,500	5,500	6,500	1,000
531200 - OFFICE SUPPLIES AND EXPENSE	1,472	835	1,159	1,407	1,500	1,500	1,894	1,500	-
531400 - SMALL EQUIPMENT	(284)	878	-	-	2,000	2,000	2,000	2,000	-
531800 - MIS DEPARTMENT CHARGEBACKS	1,288	3,151	3,144	2,050	4,100	4,100	4,100	6,624	2,524
532200 - SUBSCRIPTIONS	57	-	-	-	-	-	-	-	-
532400 - MEMBERSHIP DUES	470	907	62	62	500	500	200	500	-
532800 - TRAINING AND INSERVICE	208	183	166	75	250	250	250	250	-
532900 - OTHER PUBLICATIONS	2,264	2,564	2,280	1,139	1,500	1,500	2,300	2,400	900
533200 - MILEAGE	688	715	2,501	1,116	800	800	2,300	1,500	700
533500 - MEALS AND LODGING	-	89	6	49	200	200	200	200	-
533902 - VOLUNTEER DRIVERS	26,165	25,012	28,427	11,210	27,000	27,000	27,000	30,000	3,000
534000 - OPERATING/MEETING SUPPLIES	29,998	30,649	19,965	9,633	28,500	30,837	26,500	28,500	(2,337)
534300 - FOOD	25,637	32,198	28,745	9,938	31,000	31,000	30,000	31,000	-
535100 - VEHICLE FUEL / OIL	3,938	2,502	2,107	533	2,700	2,700	2,000	2,700	-
535200 - VEHICLE MAINTENANCE AND REPAIR	4,277	2,790	1,811	1,618	1,000	1,000	2,095	1,800	800
537900 - LICENSE/CERTIFICATION RENEWALS	-	50	50	25	-	-	25	-	-
539800 - EQUIPMENT LEASE	2,155	2,251	2,214	1,207	2,500	2,500	2,500	3,000	500
551900 - INSURANCE-GENERAL LIABILITY	773	835	1,230	-	1,450	1,450	1,450	1,950	500
552400 - INSURANCE-VOLUNTEERS	-	-	-	-	150	150	150	150	-
553200 - RENTS & UTILITIES	5,605	4,029	6,010	1,950	5,000	5,000	4,000	7,000	2,000
581900 - CAPITAL OUTLAY	20,415	-	-	-	-	-	-	-	-
Total 20054465 - HOME DELIVERED MEALS	**411,604**	**469,489**	**464,115**	**230,299**	**548,091**	**616,428**	**559,405**	**645,790**	**29,362**
20054466 - HOME & COMMUNITY BASED SRVCS									
511100 - SALARIES PERMANENT REGULAR	35,280	40,843	44,213	18,889	48,832	48,832	48,832	43,807	(5,025)
511900 - LONGEVITY-FULL TIME	31	31	38	-	45	45	45	87	42
514100 - FICA & MEDICARE TAX	2,486	2,834	3,125	1,322	3,739	3,739	3,739	3,359	(380)
514200 - RETIREMENT-COUNTY SHARE	2,294	2,768	3,053	1,312	3,397	3,397	3,397	3,160	(237)
514400 - HEALTH INSURANCE COUNTY SHARE	6,926	9,835	10,138	4,958	11,307	11,307	11,307	10,996	(311)
514500 - LIFE INSURANCE COUNTY SHARE	11	9	6	3	6	6	6	1	(5)
514600 - WORKERS COMPENSATION	153	70	202	141	304	304	304	316	12

Fund: AGING & DISABILITY RESOURCE

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
521800 - PURCHASED SERVICES	3,011	5,086	2,257	1,168	5,100	5,100	5,100	4,200	(900)
531100 - POSTAGE AND BOX RENT	2,117	503	557	106	1,000	1,000	400	600	(400)
531200 - OFFICE SUPPLIES AND EXPENSE	133	95	87	130	250	250	357	100	(150)
531800 - MIS DEPARTMENT CHARGEBACKS	583	303	4	209	419	419	419	453	34
532100 - PUBLICATION OF LEGAL NOTICES	-	-	101	-	-	-	-	-	-
532200 - SUBSCRIPTIONS	7	-	-	-	-	-	-	-	-
532400 - MEMBERSHIP DUES	44	47	-	-	50	50	-	-	(50)
532800 - TRAINING AND INSERVICE	-	-	-	25	-	-	-	-	-
532900 - OTHER PUBLICATIONS	283	270	240	120	300	300	300	250	(50)
533200 - MILEAGE	196	178	99	15	300	300	100	150	(150)
533500 - MEALS AND LODGING	-	18	11	-	30	30	30	30	-
534000 - OPERATING/MEETING SUPPLIES	-	12	25	16	50	50	50	50	-
551900 - INSURANCE-GENERAL LIABILITY	223	206	258	-	225	225	225	250	25
Total 20054466 - HOME & COMMUNITY BASED SRVCS	**53,778**	**63,108**	**64,414**	**28,414**	**75,354**	**75,354**	**74,611**	**67,809**	**(7,545)**
20054469 - STATE BENEFIT SPECIALIST									
511100 - SALARIES PERMANENT REGULAR	159,291	166,139	187,590	92,252	194,924	194,924	194,924	209,540	14,616
511900 - LONGEVITY-FULL TIME	731	752	793	-	835	835	835	890	55
514100 - FICA & MEDICARE TAX	11,615	12,092	13,688	6,772	14,976	14,976	14,976	16,098	1,122
514200 - RETIREMENT-COUNTY SHARE	10,402	11,339	13,001	6,412	13,605	13,605	13,605	15,151	1,546
514400 - HEALTH INSURANCE COUNTY SHARE	40,090	40,153	42,814	22,948	45,894	45,894	45,894	50,440	4,546
514500 - LIFE INSURANCE COUNTY SHARE	66	88	91	39	92	92	92	98	6
514600 - WORKERS COMPENSATION	2,471	1,427	2,359	950	2,016	2,016	2,016	2,167	151
521800 - PURCHASED SERVICES	59	224	594	264	700	700	700	600	(100)
522500 - TELEPHONE	1,140	1,062	1,067	367	1,000	1,000	1,000	1,200	200
531100 - POSTAGE AND BOX RENT	550	611	798	514	1,200	1,200	1,200	1,000	(200)
531200 - OFFICE SUPPLIES AND EXPENSE	1,170	1,233	775	702	1,000	1,000	1,008	1,000	-
531400 - SMALL EQUIPMENT	-	-	-	-	-	3,000	-	-	(3,000)
531800 - MIS DEPARTMENT CHARGEBACKS	659	2,375	4,195	1,699	5,698	5,698	5,698	5,655	(43)
532200 - SUBSCRIPTIONS	35	-	-	-	-	-	-	-	-
532400 - MEMBERSHIP DUES	114	117	70	70	100	100	100	100	-
532800 - TRAINING AND INSERVICE	330	500	480	515	1,000	1,000	1,000	600	(400)
532900 - OTHER PUBLICATIONS	1,337	1,237	1,080	539	1,200	1,200	1,200	1,200	-
533200 - MILEAGE	102	52	39	4	300	300	100	100	(200)
533500 - MEALS AND LODGING	-	2	4	9	50	50	40	25	(25)
534000 - OPERATING/MEETING SUPPLIES	63	-	170	-	-	-	-	200	200
535100 - VEHICLE FUEL / OIL	55	158	127	25	200	200	50	200	-
535200 - VEHICLE MAINTENANCE AND REPAIR	-	57	-	-	75	75	75	75	-
537900 - LICENSE/CERTIFICATION RENEWALS	-	-	-	60	-	-	60	-	-
551200 - INSURANCE-VEHICLE LIABILITY	-	-	-	-	50	50	50	50	-
551900 - INSURANCE-GENERAL LIABILITY	570	527	704	-	600	600	600	750	150
559400 - INDIRECT COSTS	399	16,218	5,378	-	2,400	2,400	2,400	5,000	2,600

Fund: AGING & DISABILITY RESOURCE

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 20054469 - STATE BENEFIT SPECIALIST	**231,249**	**256,363**	**275,817**	**134,141**	**287,915**	**290,915**	**287,623**	**312,139**	**21,224**
20054471 - DISABILITY BENEFITS									
511100 - SALARIES PERMANENT REGULAR	168,226	172,169	191,848	57,997	204,897	204,897	200,000	187,172	(17,725)
511900 - LONGEVITY-FULL TIME	580	614	655	-	697	697	697	255	(442)
514100 - FICA & MEDICARE TAX	12,083	12,355	13,598	4,115	15,728	15,728	15,300	14,338	(1,390)
514200 - RETIREMENT-COUNTY SHARE	10,981	11,749	13,285	4,031	14,289	14,289	14,289	13,495	(794)
514400 - HEALTH INSURANCE COUNTY SHARE	41,458	40,680	42,765	14,553	45,894	45,894	45,894	50,440	4,546
514500 - LIFE INSURANCE COUNTY SHARE	46	51	51	13	54	54	54	28	(26)
514600 - WORKERS COMPENSATION	2,607	1,480	2,413	597	2,118	2,118	2,118	1,930	(188)
521800 - PURCHASED SERVICES	125	183	648	290	700	700	500	700	-
522500 - TELEPHONE	1,005	903	899	313	1,000	1,000	1,000	1,000	-
531100 - POSTAGE AND BOX RENT	409	412	737	500	1,200	1,200	1,200	1,000	(200)
531200 - OFFICE SUPPLIES AND EXPENSE	920	1,163	521	638	750	750	935	750	-
531400 - SMALL EQUIPMENT	-	-	-	-	-	3,000	-	-	(3,000)
531800 - MIS DEPARTMENT CHARGEBACKS	706	2,432	(336)	731	1,464	1,464	1,464	2,407	943
532200 - SUBSCRIPTIONS	39	-	-	-	-	-	-	-	-
532400 - MEMBERSHIP DUES	70	70	145	135	100	100	200	150	50
532800 - TRAINING AND INSERVICE	-	145	599	-	1,000	1,000	350	750	(250)
532900 - OTHER PUBLICATIONS	1,537	1,462	1,320	659	1,200	1,200	1,200	1,500	300
533200 - MILEAGE	78	481	28	8	300	300	150	100	(200)
533500 - MEALS AND LODGING	224	55	515	-	400	400	100	600	200
534000 - OPERATING/MEETING SUPPLIES	22	-	83	-	-	-	-	100	100
535100 - VEHICLE FUEL / OIL	13	129	76	-	200	200	50	200	-
535200 - VEHICLE MAINTENANCE AND REPAIR	-	57	-	-	75	75	75	75	-
551200 - INSURANCE-VEHICLE LIABILITY	-	-	-	-	50	50	50	50	-
551900 - INSURANCE-GENERAL LIABILITY	584	540	704	-	600	600	600	750	150
559400 - INDIRECT COSTS	838	17,119	9,080	-	5,030	5,030	5,030	9,000	3,970
Total 20054471 - DISABILITY BENEFITS	**242,551**	**264,249**	**279,634**	**84,580**	**297,746**	**300,746**	**291,256**	**286,790**	**(13,956)**
20054476 - FAMILY CAREGIVER SUPPORT PROGR									
511100 - SALARIES PERMANENT REGULAR	19,771	25,553	28,700	13,355	30,845	30,845	30,845	29,766	(1,079)
511900 - LONGEVITY-FULL TIME	24	31	38	-	45	45	45	67	22
514100 - FICA & MEDICARE TAX	1,340	1,707	1,966	913	2,363	2,363	2,363	2,283	(80)
514200 - RETIREMENT-COUNTY SHARE	1,287	1,732	1,983	928	2,147	2,147	2,147	2,148	1
514400 - HEALTH INSURANCE COUNTY SHARE	5,326	7,162	7,664	3,936	8,269	8,269	8,269	8,612	343
514500 - LIFE INSURANCE COUNTY SHARE	5	6	6	3	6	6	6	1	(5)
514600 - WORKERS COMPENSATION	77	46	193	137	293	293	293	307	14
521800 - PURCHASED SERVICES	38	30	432	53	2,000	2,000	2,000	2,000	-
521801 - SUPPLEMENTAL SERVICES	5,967	5,721	8,691	3,077	-	-	-	-	-
531100 - POSTAGE AND BOX RENT	261	376	747	383	550	550	1,000	800	250
531200 - OFFICE SUPPLIES AND EXPENSE	154	114	107	105	200	200	182	200	-
531800 - MIS DEPARTMENT CHARGEBACKS	572	451	(689)	123	246	246	246	252	6

Fund: AGING & DISABILITY RESOURCE

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
532200 - SUBSCRIPTIONS	-	7	-	-	-	-	-	-	-
532400 - MEMBERSHIP DUES	44	47	-	-	-	-	-	-	-
532800 - TRAINING AND INSERVICE	50	150	425	281	1,000	1,000	1,000	450	(550)
532900 - OTHER PUBLICATIONS	309	270	240	120	300	300	300	300	-
533200 - MILEAGE	-	62	71	11	100	100	100	100	-
533500 - MEALS AND LODGING	-	2	203	-	400	400	-	200	(200)
534000 - OPERATING/MEETING SUPPLIES	7	324	1,166	21	-	-	40	1,200	1,200
535100 - VEHICLE FUEL / OIL	-	-	52	11	-	-	50	100	100
537120 - RESPITE CARE	5,588	7,765	12,704	3,957	7,200	7,200	7,200	5,000	(2,200)
551900 - INSURANCE-GENERAL LIABILITY	111	103	137	-	125	125	125	150	25
Total 20054476 - FAMILY CAREGIVER SUPPORT PROGR	**40,931**	**51,659**	**64,836**	**27,414**	**56,089**	**56,089**	**56,211**	**53,936**	**(2,153)**
20054479 - PREVENTION & NUTRITION									
511100 - SALARIES PERMANENT REGULAR	3,850	5,049	5,728	1,791	6,353	6,353	4,000	4,014	(2,339)
511900 - LONGEVITY-FULL TIME	3	4	5	-	6	6	6	7	1
514100 - FICA & MEDICARE TAX	269	347	401	121	486	486	306	308	(178)
514200 - RETIREMENT-COUNTY SHARE	250	342	395	124	442	442	300	290	(152)
514400 - HEALTH INSURANCE COUNTY SHARE	791	1,286	1,399	578	1,553	1,553	1,212	1,230	(323)
514500 - LIFE INSURANCE COUNTY SHARE	-	-	-	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	3	2	23	18	41	41	41	41	-
531100 - POSTAGE AND BOX RENT	74	177	49	19	200	200	100	200	-
531200 - OFFICE SUPPLIES AND EXPENSE	90	8	40	26	200	200	50	200	-
531800 - MIS DEPARTMENT CHARGEBACKS	42	41	(73)	18	37	37	37	41	4
532400 - MEMBERSHIP DUES	44	47	-	-	-	-	-	-	-
532800 - TRAINING AND INSERVICE	1,502	425	100	-	500	500	500	500	-
533200 - MILEAGE	191	147	57	1	150	150	25	150	-
533500 - MEALS AND LODGING	-	-	1	-	-	-	-	-	-
534000 - OPERATING/MEETING SUPPLIES	1,185	389	3,179	99	2,000	2,000	500	4,270	2,270
534900 - PROJECT SUPPLIES	-	-	-	-	200	200	200	200	-
535100 - VEHICLE FUEL / OIL	-	-	-	-	10	10	-	10	-
551900 - INSURANCE-GENERAL LIABILITY	28	26	34	-	50	50	50	50	-
Total 20054479 - PREVENTION & NUTRITION	**8,322**	**8,290**	**11,338**	**2,795**	**12,228**	**12,228**	**7,327**	**11,511**	**(717)**
20054489 - STEPPING ON GRANT									
511100 - SALARIES PERMANENT REGULAR	4,307	66	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	292	-	-	-	-	-	-	-	-
514200 - RETIREMENT-COUNTY SHARE	280	-	-	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	1,377	-	-	-	-	-	-	-	-
514500 - LIFE INSURANCE COUNTY SHARE	1	-	-	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	27	-	-	-	-	-	-	-	-
533200 - MILEAGE	135	21	-	-	-	-	-	-	-
534000 - OPERATING/MEETING SUPPLIES	74	-	-	-	-	-	-	-	-

Fund: AGING & DISABILITY RESOURCE

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 20054489 - STEPPING ON GRANT	**6,493**	**87**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
20054491 - DEMENTIA CARE									
511100 - SALARIES PERMANENT REGULAR	15,209	10,492	29,716	19,332	-	-	-	66,714	66,714
511900 - LONGEVITY-FULL TIME	-	-	-	-	-	-	-	64	64
512100 - WAGES-PART TIME	15,609	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	2,331	767	2,182	1,423	-	-	-	5,109	5,109
514200 - RETIREMENT-COUNTY SHARE	2,005	714	2,049	1,344	-	-	-	4,808	4,808
514400 - HEALTH INSURANCE COUNTY SHARE	889	2,906	8,542	5,878	-	-	-	24,605	24,605
514500 - LIFE INSURANCE COUNTY SHARE	3	-	-	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	80	84	371	199	-	-	-	688	688
522500 - TELEPHONE	546	-	-	-	-	-	-	-	-
531100 - POSTAGE AND BOX RENT	25	-	-	-	-	-	-	-	-
531200 - OFFICE SUPPLIES AND EXPENSE	19,075	-	-	-	-	-	-	-	-
532800 - TRAINING AND INSERVICE	360	480	843	465	-	-	-	-	-
533200 - MILEAGE	798	365	444	401	-	-	-	-	-
533500 - MEALS AND LODGING	2,057	-	-	-	-	-	-	-	-
534000 - OPERATING/MEETING SUPPLIES	-	280	738	349	-	-	-	-	-
535100 - VEHICLE FUEL / OIL	-	-	18	-	-	-	-	-	-
559400 - INDIRECT COSTS	127	-	-	-	-	-	-	-	-
Total 20054491 - DEMENTIA CARE	**59,114**	**16,088**	**44,903**	**29,391**	**-**	**-**	**-**	**101,988**	**101,988**
Total Expenses	**2,711,365**	**2,794,487**	**3,239,363**	**1,617,953**	**3,133,369**	**3,334,714**	**3,400,179**	**3,485,989**	**151,275**
Aging & Disability Resource Center	**(78,936)**	**27,003**	**(152,323)**	**84,843**	**-**	**-**	**279,855**	**-**	

Child Support

Department Vision - Where the department would ideally like to be
Provide services to lessen the number of children living in poverty and increase the number of children receiving support from both parents.

Department Mission - Major reasons for the department's existence and purpose in County government
Provide effective and quality services to the public with respect to establishment and enforcement of child support, medical support, establishment of paternity, and all other functions of the child support program.

Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services
Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
General Government - Cooperation
Outside Issues - Communication - into and with the community
Outside Issues - Homelessness

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

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Paternity establishment Court order establishment Collection of current support Collection of arrears

Child Support

Program Evaluation

	Child Support	Totals
Revenues		
Tax Levy	(217,860)	(217,860)
Grants and Aids	(1,011,341)	(1,011,341)
User Fees	(12,030)	(12,030)
Total Revenues	**$ (1,241,231)**	**$ (1,241,231)**
Expenses		
Wages & Benefits	981,222	981,222
Operating Expenses	260,009	260,009
Total Expenses	**$ 1,241,231**	**$ 1,241,231**
FTE's	**11.00**	**11.00**

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Number of active IV-D cases	3,119	3,178	3,178
Total Collections for IV-D Cases for Sauk County	10,026,212	10,000,000	10,000,000

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Paternity Establishment Rate (compared to prior year)	The agency exceeded the benchmarks set by the State (90%)	109.10%	107.00%	105.00%
Court Order Establishment Rate	The agency exceeded the benchmarks set by the State (80%)	91.89%	92.00%	92.00%
Collection of Current Support	The agency exceeded the benchmarks set by the State (80%)	81.11%	81.20%	81.00%
Collection of Arrears (past due payments)	The agency exceeded the benchmarks set by the State (80%)	82.90%	80.00%	80.00%

Child Support



* The Assistant Corporation Counsel is in the Corporation Counsel's office, but performs primarily Child Support enforcement duties.

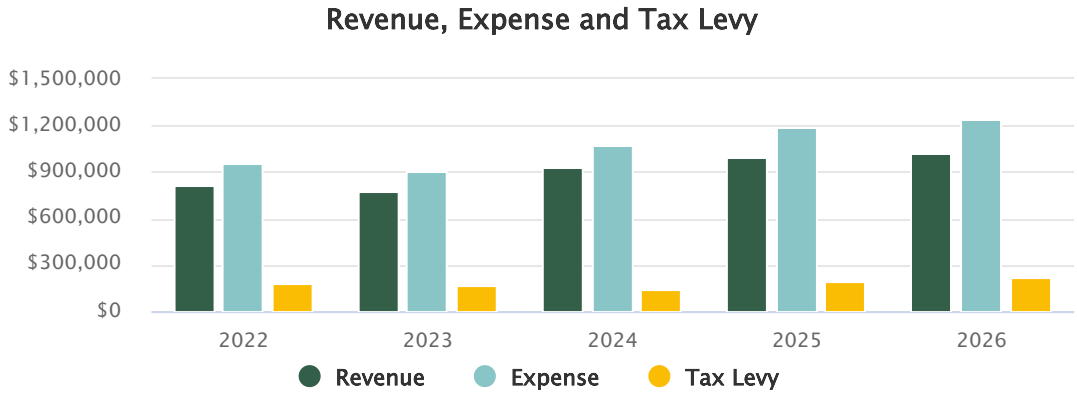
	2022	2023	2024	2025	2026
FTE Change	0.52	0.00	0.00	-0.52	0.00
FTE Balance	11.52	11.52	11.52	11.00	11.00

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	179,452	164,083	142,655	189,159	189,159	217,860	28,701	15.17%
Grants and Aids	797,835	759,850	920,361	988,068	988,068	1,011,341	23,273	2.36%
Licenses & Permits	-	-	19	-	-	-	-	0.00%
User Fees	15,961	15,543	16,330	12,030	14,310	12,030	-	0.00%
Total Revenues	**993,248**	**939,476**	**1,079,365**	**1,189,257**	**1,191,537**	**1,241,231**	**51,974**	**4.37%**
Expenses								
Wages & Salaries	558,811	509,254	599,003	651,114	639,988	687,181	36,067	5.54%
Labor Benefits	188,203	165,298	212,591	269,727	263,599	294,041	24,314	9.01%
Supplies & Services	213,366	231,747	255,596	268,416	260,430	260,009	(8,407)	-3.13%
Addition to Fund Balance	32,868	33,177	12,175	-	27,520	-	-	0.00%
Total Expenses	**993,248**	**939,476**	**1,079,365**	**1,189,257**	**1,191,537**	**1,241,231**	**51,974**	**4.37%**

2026 Highlights & Issues on the Horizon

For 2026 there is no expected change in the 66% federal match on agency expenses

It is expected that the Child Support Agency will achieve all Federal Performance Measures in Federal Fiscal Year 2024-2025, receiving the full amount of Federal Performance Incentive Funding for the 11th year consecutively.



Fund: GENERAL FUND

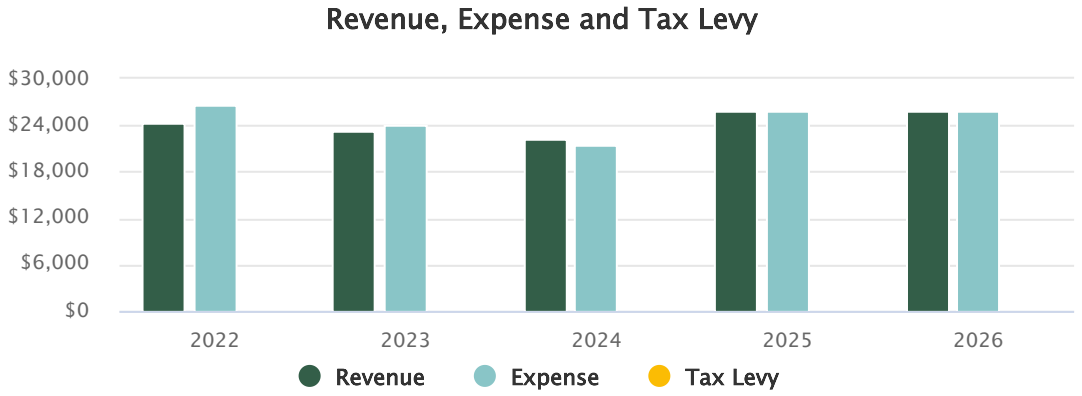
	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10052 - CHILD SUPPORT REVENUE									
411100 - GENERAL PROPERTY TAXES	(179,452)	(164,083)	(142,655)	(94,580)	(189,159)	(189,159)	(189,159)	(217,860)	28,701
424540 - ACT IV-D AGENCY REVENUE	(797,835)	(759,850)	(920,361)	(236,416)	(988,068)	(988,068)	(988,068)	(1,011,341)	23,273
441250 - GENETIC/BLOOD TEST FEES	(1,687)	(1,634)	(1,731)	(479)	(2,000)	(2,000)	(1,300)	(2,000)	-
441260 - SERVICE FEES	(14,241)	(13,909)	(14,579)	(7,800)	(10,000)	(10,000)	(13,000)	(10,000)	-
441270 - VITAL STATISTICS FEES	(33)	-	(20)	(10)	(30)	(30)	(10)	(30)	-
445100 - APPLICATION FEES	-	-	(19)	-	-	-	-	-	-
493010 - FUND BALANCE APPLIED	-	-	-	-	-	-	-	-	-
Total 10052 - CHILD SUPPORT REVENUE	**(993,248)**	**(939,476)**	**(1,079,365)**	**(339,285)**	**(1,189,257)**	**(1,189,257)**	**(1,191,537)**	**(1,241,231)**	**51,974**
Total Revenues	**(993,248)**	**(939,476)**	**(1,079,365)**	**(339,285)**	**(1,189,257)**	**(1,189,257)**	**(1,191,537)**	**(1,241,231)**	**51,974**
Expenses									
10052451 - IV-D AGENCY-CHILD SUPPORT									
511100 - SALARIES PERMANENT REGULAR	527,349	505,912	590,979	297,891	649,126	649,126	638,000	685,286	36,160
511200 - SALARIES-PERMANENT-OVERTIME	3,827	1,654	6,216	45	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	1,818	1,688	1,808	-	1,988	1,988	1,988	1,895	(93)
512100 - WAGES-PART TIME	25,817	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	40,259	36,771	43,139	21,263	49,810	49,810	48,000	52,569	2,759
514200 - RETIREMENT-COUNTY SHARE	35,452	34,555	41,343	20,653	45,252	45,252	44,000	49,478	4,226
514400 - HEALTH INSURANCE COUNTY SHARE	111,901	88,397	127,523	83,306	174,066	174,066	171,000	191,309	17,243
514500 - LIFE INSURANCE COUNTY SHARE	200	186	199	95	208	208	208	272	64
514600 - WORKERS COMPENSATION	391	209	387	179	391	391	391	413	22
514800 - UNEMPLOYMENT	-	5,180	-	-	-	-	-	-	-
520900 - CONTRACTED SERVICES	134,058	157,840	175,088	76,582	183,336	183,336	180,000	176,711	(6,625)
521100 - MEDICAL EXAMINATIONS	1,611	2,612	3,267	1,149	4,000	4,000	2,500	4,000	-
521900 - OTHER PROFESSIONAL SERVICES	14,880	14,497	19,146	7,381	20,000	20,000	20,000	20,000	-
522500 - TELEPHONE	886	1,478	1,475	516	2,000	2,000	1,200	1,500	(500)
523900 - INTERPRETER FEES	2,332	1,576	502	144	2,000	2,000	1,000	1,500	(500)
531100 - POSTAGE AND BOX RENT	16,339	16,752	17,437	7,370	17,000	17,000	17,000	18,000	1,000
531200 - OFFICE SUPPLIES AND EXPENSE	14,089	9,290	10,775	5,358	10,000	10,000	10,000	10,000	-
531800 - MIS DEPARTMENT CHARGEBACKS	25,119	23,153	23,943	10,571	23,380	23,380	23,380	21,598	(1,782)
532400 - MEMBERSHIP DUES	848	902	832	394	1,200	1,200	800	1,200	-
532800 - TRAINING AND INSERVICE	660	2,110	1,754	321	1,500	1,500	1,500	1,500	-
533200 - MILEAGE	732	495	514	122	1,700	1,700	1,200	1,700	-
533500 - MEALS AND LODGING	1,029	464	163	78	1,200	1,200	1,500	1,200	-
537800 - VITAL STATISTICS FEES	30	62	40	-	250	250	50	250	-
538520 - CRIMINAL BACKGROUND CHECKS	52	-	144	-	100	100	-	100	-
552100 - OFFICIALS BONDS	701	516	516	-	750	750	300	750	-
Total 10052451 - IV-D AGENCY-CHILD SUPPORT	**960,380**	**906,299**	**1,067,190**	**533,418**	**1,189,257**	**1,189,257**	**1,164,017**	**1,241,231**	**51,974**
Total Expenses	**960,380**	**906,299**	**1,067,190**	**533,418**	**1,189,257**	**1,189,257**	**1,164,017**	**1,241,231**	**51,974**
-ADDITION TO / USE OF FUND BALANCE	**(32,868)**	**(33,177)**	**(12,175)**	**194,133**	**-**	**-**	**(27,520)**	**-**	

Dog License

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Licenses & Permits	24,431	23,358	22,271	25,903	25,903	25,903	-	0.00%
Use of Fund Balance	2,134	682	-	-	-	-	-	0.00%
Total Revenues	**26,565**	**24,040**	**22,271**	**25,903**	**25,903**	**25,903**	**-**	**0.00%**
Expenses								
Supplies & Services	26,565	24,040	21,544	25,903	25,903	25,903	-	0.00%
Addition to Fund Balance	-	-	727	-	-	-	-	0.00%
Total Expenses	**26,565**	**24,040**	**22,271**	**25,903**	**25,903**	**25,903**	**-**	**0.00%**
Beginning of Year Fund Balance	**1,591**	**(543)**	**(1,224)**		**(497)**	**(497)**		
End of Year Fund Balance	**(543)**	**(1,225)**	**(497)**		**(497)**	**(497)**		

2026 Highlights & Issues on the Horizon

Dog license retained fees, net of expenses, are forwarded to the Humane Society for operation of the animal shelter.



Fund: DOG LICENSE

Department: COUNTY POUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
82026 - DOG LICENSE REVENUE									
442100 - DOG LICENSE FEES	(24,431)	(23,358)	(22,271)	(14,384)	(25,903)	(25,903)	(25,903)	(25,903)	-
Total 82026 - DOG LICENSE REVENUE	**(24,431)**	**(23,358)**	**(22,271)**	**(14,384)**	**(25,903)**	**(25,903)**	**(25,903)**	**(25,903)**	**-**
Total Revenues	**(24,431)**	**(23,358)**	**(22,271)**	**(14,384)**	**(25,903)**	**(25,903)**	**(25,903)**	**(25,903)**	**-**
Expenses									
82026413 - DOG FUND EXPENSES									
520100 - CONSULTANT AND CONTRACTUAL	23,899	20,580	18,646	18,781	22,308	22,308	22,308	22,308	-
531200 - OFFICE SUPPLIES AND EXPENSE	789	997	820	880	1,150	1,150	1,150	1,150	-
532100 - PUBLICATION OF LEGAL NOTICES	245	157	189	170	245	245	245	245	-
559200 - LOCAL OFFICIALS REIMBURSE	1,632	2,306	1,889	-	2,200	2,200	2,200	2,200	-
Total 82026413 - DOG FUND EXPENSES	**26,565**	**24,040**	**21,544**	**19,831**	**25,903**	**25,903**	**25,903**	**25,903**	**-**
Total Expenses	**26,565**	**24,040**	**21,544**	**19,831**	**25,903**	**25,903**	**25,903**	**25,903**	**-**
-ADDITION TO / USE OF FUND BALANCE	**2,134**	**682**	**(727)**	**5,447**	**-**	**-**	**-**	**-**	

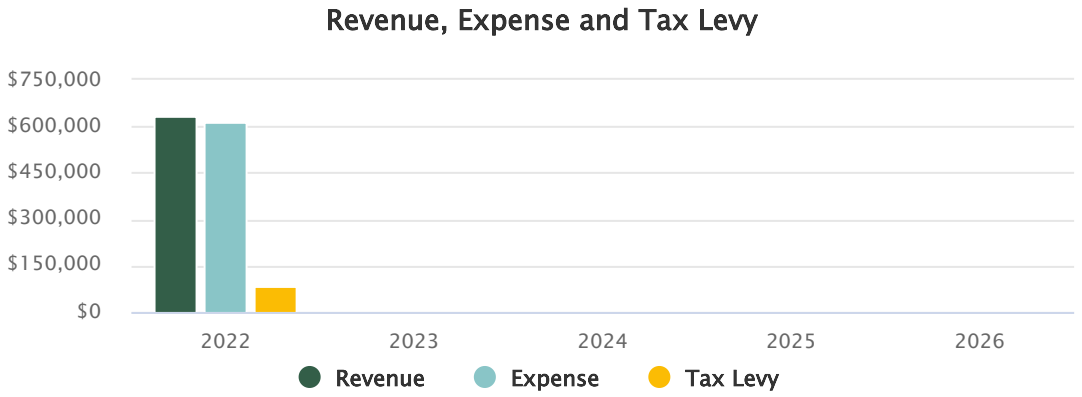
Environmental Health

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	86,515	-	-	-	-	-	-	0.00%
Grants and Aids	42,558	-	-	-	-	-	-	0.00%
Licenses & Permits	586,775	-	-	-	-	-	-	0.00%
Fines & Forfeitures	1,745	-	-	-	-	-	-	0.00%
User Fees	1,340	-	-	-	-	-	-	0.00%
Miscellaneous	37	-	-	-	-	-	-	0.00%
Total Revenues	**718,970**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Expenses								
Wages & Salaries	398,525	-	-	-	-	-	-	0.00%
Labor Benefits	145,738	-	-	-	-	-	-	0.00%
Supplies & Services	44,233	-	-	-	-	-	-	0.00%
Capital Outlay	22,862	-	-	-	-	-	-	0.00%
Addition to Fund Balance	107,612	-	-	-	-	-	-	0.00%
Total Expenses	**718,970**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**

Environmental Health Combined into Public Health in 2023

2026 Highlights & Issues on the Horizon

Environmental Health and Women, Infants & Children (WIC) combined budgets with Public Health in 2023 due to multiple projects overlapping.



Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10048 - ENVIRONMENTAL HEALTH REVENUE									
411100 - GENERAL PROPERTY TAXES	(86,515)	-	-	-	-	-	-	-	-
424201 - RETAIL FOOD LICENSES	(492,211)	-	-	-	-	-	-	-	-
424350 - RADON TESTING GRANT	(6,252)	-	-	-	-	-	-	-	-
424492 - TRANSIENT WELL WATER	(36,306)	-	-	-	-	-	-	-	-
441500 - TATTOO LICENSES	(4,264)	-	-	-	-	-	-	-	-
441501 - PRE-INSPECTION	(63,125)	-	-	-	-	-	-	-	-
441502 - RE-INSPECTION	(8,000)	-	-	-	-	-	-	-	-
441503 - SPECIAL INSPECTION	(175)	-	-	-	-	-	-	-	-
441504 - OP WO CERT FOOD MGR	(150)	-	-	-	-	-	-	-	-
441520 - DATCP PLAN REVIEWS	(2,200)	-	-	-	-	-	-	-	-
441550 - SCHOOL INSPECTION FEE	(15,750)	-	-	-	-	-	-	-	-
441560 - OPERATING WITHOUT LICENSE	(900)	-	-	-	-	-	-	-	-
442400 - LATE FEES	(1,695)	-	-	-	-	-	-	-	-
451300 - JUDGEMENTS/DAMAGES/ SETTLEMENTS	(50)	-	-	-	-	-	-	-	-
465110 - RADON TESTING KIT SALES	(1,340)	-	-	-	-	-	-	-	-
484160 - MISCELLANEOUS REVENUES	(37)	-	-	-	-	-	-	-	-
Total 10048 - ENVIRONMENTAL HEALTH REVENUE	**(718,970)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenues	**(718,970)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenses									
10048410 - ENVIRONMENTAL HEALTH PROGRAM									
511100 - SALARIES PERMANENT REGULAR	397,667	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	858	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	28,796	-	-	-	-	-	-	-	-
514200 - RETIREMENT-COUNTY SHARE	25,924	-	-	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	85,584	-	-	-	-	-	-	-	-
514500 - LIFE INSURANCE COUNTY SHARE	53	-	-	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	5,381	-	-	-	-	-	-	-	-
521800 - PURCHASED SERVICES	271	-	-	-	-	-	-	-	-
522100 - WATER TREATMENT/TESTING	7,762	-	-	-	-	-	-	-	-
522500 - TELEPHONE	2,861	-	-	-	-	-	-	-	-
531100 - POSTAGE AND BOX RENT	2,679	-	-	-	-	-	-	-	-
531200 - OFFICE SUPPLIES AND EXPENSE	709	-	-	-	-	-	-	-	-
531800 - MIS DEPARTMENT CHARGEBACKS	10,219	-	-	-	-	-	-	-	-
532800 - TRAINING AND INSERVICE	1,626	-	-	-	-	-	-	-	-
533200 - MILEAGE	635	-	-	-	-	-	-	-	-
533500 - MEALS AND LODGING	1,667	-	-	-	-	-	-	-	-
534900 - PROJECT SUPPLIES	9,361	-	-	-	-	-	-	-	-
535100 - VEHICLE FUEL / OIL	3,330	-	-	-	-	-	-	-	-

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
535200 - VEHICLE MAINTENANCE AND REPAIR	2,863	-	-	-	-	-	-	-	-
537900 - LICENSE/CERTIFICATION RENEWALS	250	-	-	-	-	-	-	-	-
581900 - CAPITAL OUTLAY	22,862	-	-	-	-	-	-	-	-
Total 10048410 - ENVIRONMENTAL HEALTH PROGRAM	**611,358**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses	**611,358**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-ADDITION TO / USE OF FUND BALANCE	**(107,612)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	

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
Reduce Dependency on County Tax Levy	Facility will require less levy to support annual operating budget; Meet or exceed budget expectations	Meet or exceed budgeted Census projections; Manage labor and supply costs within budget; Evaluate Supply/Service Cost Opportunities without sacrificing quality; Evaluate alternative uses for vacant Sandstone Wing; Reduce use of agency staff.	Ongoing
Continuous Improvement in Quality of Care	Continue to work on improving Quality Measures star rating to get back up to 5-Star.	Ensure active Process Improvement Plans are in place for quality areas including areas identified in Quality Measure Report and through QAPI committee; Evaluate audits and ensure sufficient audits are being conducted to monitor quality of care and services; partner with Leading Choice Network to evaluate systems, processes, policies and procedures for best practice.	Ongoing
Achieve High Standards of Regulatory Compliance	Improve Star Rating for Health Inspection; strive for deficiency free or low number and low scope and severity of citations	Conduct routine compliance audits and rounds, mock surveys; Continue to review staff education and training program and opportunities to heighten staff knowledge and training related to policies and procedures and regulatory compliance.	Ongoing

Health Care Center

Improve Staff Recruitment and Retention	Increased hiring and less turnover; fewer open positions; less use of agency staff	Utilizing county HR Recruitment team and have weekly meetings regarding current recruitment processes and how to attract new employees. Sunshine Club continue to have weekly staff appreciation events with food. Continue to look at weekly/monthly staff centered activities	Ongoing

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Accounts Receivable Aging
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	Employee turnover rate Facility overtime hours
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	Rehospitalization rate; quality metric measurements; annual survey outcomes
Occupational Therapy	Enhances the lives of residents by keeping them at their highest functional level by providing skilled therapy and restorative care.		% of short term residents who improve function prior to discharge
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	% of short term residents who improve function prior to discharge
Medical Doctor	Physician monitoring	Wis Admin Code DHS 132	
Medical Records	Medical records/privacy documentation	Wis Admin Code DHS 132	Remain compliant with HIPPA
Social Work	Responsible for discharge planning and resource referrals, psychosocial assistance, and aiding residents with transitional placement issues.	Wis Admin Code DHS 132	Successful discharges to community
Dietary	Prepare and distribute nutritious, good tasting meals while adhering to physician ordered diets.	Wis Admin Code DHS 132	Reduce and stay below state wide average of survey citations
Maintenance	Maintain physical plant and grounds of the Sauk County Health Care Center.	Life safety code	Reduce and stay below state wide average of life safety violations
Environmental Services	Maintain housekeeping tasks for facility and residents. Launder clothes and linens for facility and residents.		
Administration	Manage oversight of skilled nursing facility	Wis Admin Code DHS 132	Occupancy rate Resident survey results show satisfaction with facility Operating tax levy per patient day to remain at lowest possible while maintaining quality facility
Home Care	Service discontinued at the end of 2016. Some expenditures remaining for computer system access.		
Outlay	Full Body Stand Lift with Scale	$5,500	
	Bed Frames	$9,000	
	Mattress Replacement	$9,000	
	MIS Upgrades	$95,518	
	Parking Lot Resurface	$45,000	
	Facility Exterior Repainted	$161,000	
	Kitchen Steamers	$25,000	
	Fire Door Replacement	$10,000	
	Interior Paint	$35,000	
	TV Replacement for resident rooms	$3,000	
	Dishwasher	$9,400	
	Water Heater Replacement (2)	$50,000	

Program Evaluation

	Business Office	Human Resources	Skilled Nursing Facility	Occupational Therapy	Activity Therapy
Revenues					
User Fees	-	-	(9,701,617)	-	-
Interest	(75,000)	-	-	-	-
Transfers from Other Funds	(1,114,127)	-	-	-	-
Use of Fund Balance	(1,446,278)	-	-	-	-
Total Revenues	$ (2,635,405)	$ -	$ (9,701,617)	$ -	$ -
Expenses					
Wages & Benefits	277,115	89,001	3,997,961	-	257,758
Operating Expenses	890,169	9,200	2,413,320	95,000	8,650
Total Expenses	$ 1,167,284	$ 98,201	$ 6,411,281	$ 95,000	$ 266,408
Net (Revenue) / Expense	$ (1,468,121)	$ 98,201	$ (3,290,336)	$ 95,000	$ 266,408
FTE's	3.00	0.88	43.05	-	3.00

Program Evaluation

	Medical Doctor	Medical Records	Social Work	Dietary	Maintenance
Revenues					
Expenses					
Wages & Benefits	-	86,444	127,693	832,401	251,864
Operating Expenses	12,000	500	550	295,600	322,200
Outlay	-	-	-	-	457,418
Total Expenses	$ 12,000	$ 86,944	$ 128,243	$ 1,128,001	$ 1,031,482
Net (Revenue) / Expense	$ 12,000	$ 86,944	$ 128,243	$ 1,128,001	$ 1,031,482
FTE's	-	1.00	1.00	12.20	2.75

Health Care Center

Program Evaluation

	Environmental Services	Administration	Home Care	Totals
Revenues				
User Fees	-	-	-	(9,701,617)
Interest	-	-	-	(75,000)
Transfers from Other Funds	-	-	-	(1,114,127)
Use of Fund Balance	-	-	-	(1,446,278)
Total Revenues	$ -	$ -	$ -	$ (12,337,022)
Expenses				
Wages & Benefits	531,777	263,801	-	6,715,815
Operating Expenses	49,800	15,600	1,200	4,113,789
Outlay	-	-	-	457,418
Total Expenses	$ 581,577	$ 279,401	$ 1,200	$ 11,287,022
Net (Revenue) / Expense	$ 581,577	$ 279,401	$ 1,200	$ (1,050,000)
FTE's	7.80	2.00	-	76.68

Health Care Center

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Re-certification survey below state and national average	3 deficiencies, 1 IJ	5 deficiencies, 1 IJ	Not to exceed WI state average, no Harm/IJ
Occupancy as a % of licensed beds (82)	60%	64%	67%
Complaint surveys	2	2	1
Reduce number of life safety code citations	3	6	Not to exceed state average
Annual Resident days /Avg Daily Census	17922 / 49.33	19144 / 52.25	20075 / 55
Number of meals prepared for congregate and home delivery	13,850	3,877	-

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Rehospitalization rate	Lower hospitalization rates make Skilled Nursing Facilities (SNF) more attractive to Accountable Care Organizations to ensure referrals for services continue.	14.7% (State Avg. 21.4%/ National Avg. 23.4%)	12.7% (State Avg. 21.4%/ National Avg. 23.4%)	< (State Avg 21.4%/ National Avg. 23.4%)
Operating tax levy per patient day	This is the amount of tax levy needed to support the HCC per patient day served.	$40.44	$39.78	$-
Percent of patient days with Medicare as a payer source	Increased number of residents served will show continued need for skilled nursing care.	12%	15%	12%
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.	66.5%	68.0%	65.0%
Successful discharges to community	Discharge planning that is successful leads to less readmissions to ER/Hospital reducing overall burden to healthcare and county systems. Improvement efforts have increase with nursing and social services initiating discharge phone calls and setting up MD appointments prior to discharge to help minimize rehospitalization.	49.1% (National average 49.9%)	52.1% (National average 49.7%)	Above National Average
Employee turnover rate	Employees are engaged and satisfied in their work for the county.	79.00%	135.00%	50.00%
Staffing Rating	Higher staffing levels help indicate the quality of care nursing home residents receive. A higher star rating means, there are more nursing staff.	Four Stars out of Five Stars	Four Stars out of Five Stars	FIve Stars out of Five Stars
% of short term residents who improve function prior to discharge	Successful rehabilitation services are being provided at the HCC.	44.4% (National average 52.7%)	50% (National Average 48.4%)	Above National Average

Health Care Center

Oversight Committee: Health Care Center Board of Trustees

Health Care Center Administrator — 1.00 FTE

Environmental Services Manager — 1.00 FTE
- Office Specialist — 0.80 FTE
- Building Maintenance Tech II — 1.00 FTE
- Environmental Services Assistant — 7 FTE
- Building Maintenance Tech I — 0.75 FTE

Director of Nursing - Registered Nurse (RN) — 1.00 FTE
- Assistant Director of Nursing (RN) — 1.00 FTE
- RN Supervisor — 6.2 FTE
- Staff Nurse — 3.4 FTE
- Licensed Practical Nurse (LPN) — 4.8 FTE
- Certified Nursing Assistant (CNA) — 23.25 FTE
- Restorative Aides — 1.00 FTE
- Nurse Aide in Training — 0.4 FTE
- Unit Coordinator — 1.00 FTE
- MDS Coordinator — 1.00 FTE

Activities Manager — 1.00 FTE
- Activity Assistant — 2.00 FTE

Social Worker — 1.00 FTE
- Medical Records Coordinator — 1.00 FTE
- Dietary Services Manager — 1.00 FTE
- Cook — 4.2 FTE
- Dining Assistant — 7.00 FTE

Business Manager — 1.00 FTE
- Billing Specialist — 2.00 FTE
- Human Resources Business Partner — 0.20 FTE
- Human Resources Specialist — 0.68 FTE
- Admissions Coordinator — 1.00 FTE

	2022	2023	2024	2025	2026
FTE Change	-2.06	-22.04	-7.42	-2.40	-14.37
FTE Balance	122.91	100.87	93.45	91.05	76.68

Health Care Center

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	1,114,320	811,113	787,787	788,087	788,087	-	(788,087)	-100.00%
Grants and Aids	780,500	49,300	1,137,017	-	-	-	-	0.00%
User Fees	5,599,197	7,011,339	7,514,769	9,152,081	6,397,083	9,701,617	549,536	6.00%
Intergovernmental	51,189	44,691	38,347	41,080	22,088	-	(41,080)	-100.00%
Donations	5,335	100	4,803	-	396	-	-	0.00%
Interest	54,950	15,067	24,180	75,000	75,008	75,000	-	0.00%
Miscellaneous	(910)	5,487	(13,611)	-	-	-	-	0.00%
Transfers from Other Funds	1,028,673	1,039,846	1,119,990	1,114,952	1,114,952	1,114,127	(825)	-0.07%
Use of Fund Balance	-	-	-	3,052,662	1,992,689	1,446,278	(1,606,384)	-52.62%
Total Revenues	**8,633,254**	**8,976,943**	**10,613,282**	**14,223,862**	**10,390,303**	**12,337,022**	**(1,886,840)**	**-13.27%**
Expenses								
Wages & Salaries	4,094,089	3,571,828	4,288,965	5,600,901	3,691,166	4,855,771	(745,130)	-13.30%
Labor Benefits	1,010,020	1,941,780	1,070,868	1,859,413	1,312,336	1,860,043	630	0.03%
Supplies & Services	1,985,921	2,748,258	3,794,851	4,204,355	3,968,259	3,974,663	(229,692)	-5.46%
Principal Redemption	-	-	-	1,020,000	1,020,000	1,050,000	30,000	2.94%
Interest Payments	128,672	104,964	124,989	94,952	94,952	64,127	(30,825)	-32.46%
Capital Outlay	14,122	10,394	-	1,369,241	228,590	457,418	(911,823)	-66.59%
Transfer to General Fund	54,943	15,055	24,173	75,000	75,000	75,000	-	0.00%
Addition to Fund Balance	1,345,487	584,664	1,309,436	-	-	-	-	0.00%
Total Expenses	**8,633,254**	**8,976,943**	**10,613,282**	**14,223,862**	**10,390,303**	**12,337,022**	**(1,886,840)**	**-13.27%**
Beginning of Year Fund Balance	**9,326,421**	**10,671,913**	**11,256,575**		**12,566,011**	**10,573,322**		
End of Year Fund Balance	**10,671,908**	**11,256,577**	**12,566,011**		**10,573,322**	**9,127,044**		

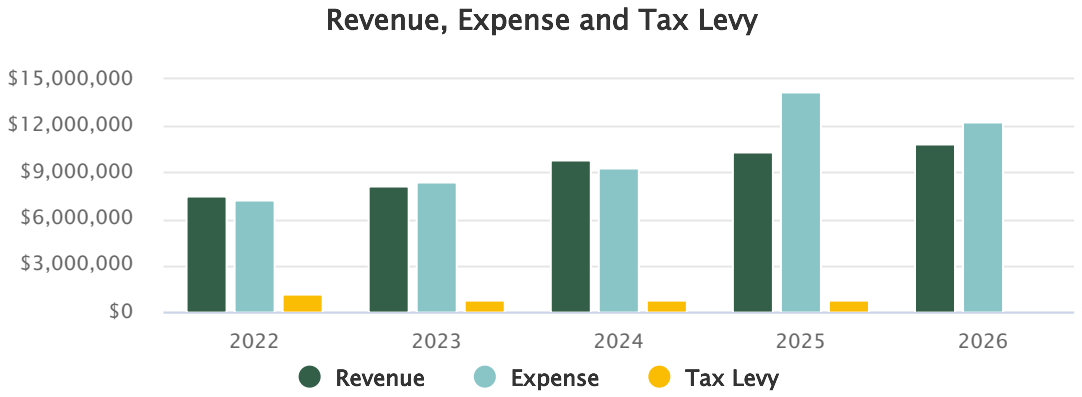
Thea Health Care Center is required by accounting standards to record outlay purchases as assets, not expenditures.

The amounts shown for outlay expenditures are for budget purposes only.

Outlay	Total Expense Amount	Property Tax Levy Impact
Full Body/Stand Lift Scale	5,500	0
Bed Frames	9,000	0
Mattress Replacement	9,000	0
MIS Upgrades	95,518	0
Parking Lot Resurfacing	45,000	0
Painting of Exterior Building	161,000	0
Kitchen Steamers	25,000	0
Fire Door Replacement	10,000	0
Painting of Interior Building	35,000	0
TV Replacement for residents	3,000	0
Dishwasher	9,400	0
Water Heater Replacement (2)	50,000	0
2026 Total	457,418	0
2027	450,000	0
2028	355,000	0
2029	32,500	0
2030	0	0

2026 Highlights & Issues on the Horizon

Revenues were budgeted based on an increase in Medical Assistance (MA) rates. The MA new payment methodology aims to reimburse facilities based at 75% of their direct care costs. The MA rate reflects approximately an an $80 per day increase. Private room rates are also budgeted at a 10% increase ($31/day) to keep pace with with increased costs.



Budgeted revenue was based on 2025 census goals. Overall 20256 budgeted revenues were decreased from 20245, and staffing and expenses have been adjusted to meet the census estimate. Outlay costs for capital projects are also decreased from 2025.

Looking into 2026 and beyond, staffing challenges will continue. Wages have been on the rise as facilities attempt to compete for staff. These trends have been seen at both the state/local level and also at the national level. Facilities have been forced to use contracted agencies, which come at a financial premium. As the state is attempting to reduce the level of closure of nursing homes by paying a more equitable MA reimbursement, hospitals are equally challenged to find open beds to discharge patients to long term care facilities.

Fund: HEALTH CARE CENTER

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
60041 - HOME CARE									
411100 - GENERAL PROPERTY TAXES	(1,200)	(3,600)	(3,600)	(1,800)	(3,600)	(3,600)	(3,600)	-	(3,600)
424500 - MEDICARE	-	-	-	443	-	-	-	-	-
Total 60041 - HOME CARE	**(1,200)**	**(3,600)**	**(3,600)**	**(1,357)**	**(3,600)**	**(3,600)**	**(3,600)**	**-**	**(3,600)**
60080 - HEALTH CARE CENTER REVENUE									
424299 - AMERICAN RESCUE PLAN ACT	-	-	(1,150,957)	-	-	-	-	-	-
424592 - DEPT HEALTH & FAMILY SERVICES	(2,750)	-	-	-	-	-	-	-	-
425010 - RM BRD MEDICARE A	(593,829)	(389,751)	(718,098)	(447,597)	(823,719)	(823,719)	(895,194)	(950,000)	126,281
425020 - RM BRD-MEDICAID	(4,799,405)	(4,878,764)	(3,670,540)	(1,458,947)	(6,042,504)	(6,042,504)	(2,917,894)	(5,500,000)	(542,504)
425030 - RM BRD-INSURANCE	-	(8,000)	(40,170)	(56,992)	-	-	(113,984)	(100,000)	100,000
425040 - RM BRD-SWFA	(514,069)	(677,057)	(633,286)	(263,594)	(978,438)	(978,438)	(527,188)	(650,000)	(328,438)
425050 - RM BRD-RPLCMT A	(6,795)	(5,392)	(79,465)	(60,800)	(210,091)	(210,091)	(121,600)	(150,000)	(60,091)
425200 - CONTRACTUAL-MEDICARE A	(133,250)	(31,605)	31,536	5,479	-	-	10,958	-	-
425220 - CONTRACTUAL-RPLCMT A	(3,846)	(1,503)	2,026	(17,063)	-	-	34,126	-	-
425250 - MC COST REPORT SETTLEMENT	(8,819)	(54)	-	-	-	-	-	-	-
425252 - MA COST REPORT SETTLEMENT	-	(4,133)	-	-	-	-	-	-	-
425254 - MCO COST SETTLEMENT	-	(2,452)	-	-	-	-	-	-	-
451650 - COPIER/POSTAGE/MISC	(90)	(116)	(617)	(28)	(125)	(125)	(60)	(100)	(25)
455200 - SAUK CO HEALTH CARE CENTER	21	(104)	(4,290)	(590,340)	-	-	-	-	-
455401 - OUTPT PHYSICAL THER-MEDICARE B	-	(2,031)	(2,764)	-	-	-	-	-	-
455421 - OUTPT SPEECH THER-MEDICARE B	-	(700)	-	-	-	-	-	-	-
465191 - HOSPICE MEDICAID REVENUE	(22,974)	(12,039)	(105,724)	(40,510)	-	-	(50,000)	(25,000)	25,000
465192 - HOSPICE SELF PAY REVENUE	(51,158)	(174,566)	(64,043)	(49,200)	-	-	(98,400)	(65,000)	65,000
465280 - TRANSPORTATION REVENUE	(6,208)	(6,628)	(12,628)	(3,587)	(5,000)	(5,000)	(7,474)	(5,000)	-
465290 - RM BRD-SELF PAY	(667,772)	(766,102)	(1,339,343)	(595,032)	(845,460)	(845,460)	(1,190,064)	(1,852,897)	1,007,437
465300 - RADIOLOGY-MEDICARE A	(2,849)	(2,649)	(654)	-	(1,500)	(1,500)	-	-	(1,500)
465310 - PHARMACY-MEDICARE A	(24,596)	(14,755)	(28,411)	(16,484)	(10,000)	(10,000)	(32,968)	(27,000)	17,000
465321 - PHARMACY INSURANCE	-	-	(2,682)	(676)	-	-	(1,352)	-	-
465330 - PHYSICAL THERAPY MEDICARE A	(123,390)	(82,305)	(178,676)	(75,060)	(100,000)	(100,000)	(150,120)	(165,000)	65,000
465331 - PHYSICAL THERAPY-MEDICARE B	(46,380)	(66,030)	(83,800)	(32,105)	(63,556)	(63,556)	(64,210)	(75,000)	11,444
465334 - PHYSICAL THERAPY-RPLC A	(135)	(1,080)	(22,581)	(11,160)	-	-	(22,320)	(25,000)	25,000
465335 - PHYSICAL THERAPY-INS	-	(2,205)	(11,846)	(8,100)	-	-	(16,200)	(16,500)	16,500
465336 - PHYSICAL THERAPY-RPLC B	(2,565)	(6,909)	(6,935)	(3,420)	-	-	(6,840)	(6,500)	6,500
465370 - OCC THERAPY MEDICARE A	(116,235)	(84,105)	(151,854)	(51,480)	(100,000)	(100,000)	(102,960)	(160,000)	60,000
465371 - OCC THERAPY MEDICARE B	(33,672)	(60,425)	(41,425)	(19,019)	(50,000)	(50,000)	(38,038)	(40,000)	(10,000)
465372 - OCC THERAPY SELF PAY	-	-	(45)	-	-	-	-	-	-
465374 - OCC THERAPY RPLCMT A	(225)	(1,665)	(17,939)	(9,321)	-	-	(18,642)	(20,000)	20,000
465375 - OCC TTHERAPY INSURANCE	-	(2,115)	(10,283)	(6,210)	-	-	(12,420)	(12,500)	12,500
465376 - OCC THERAPY RPLCMNT B	-	(4,616)	(6,433)	(945)	-	-	(1,890)	(1,900)	1,900
465380 - SPEECH THERAPY MEDICARE A	(67,358)	(28,375)	(24,750)	(16,275)	(45,428)	(45,428)	(32,550)	(35,000)	(10,428)
465381 - SPEECH THERAPY MEDICARE B	(26,584)	(24,032)	(18,829)	(4,624)	(17,540)	(17,540)	(9,248)	(11,500)	(6,040)
465384 - SPEECH THERAPY RPLCMT A	-	(675)	(125)	(2,250)	-	-	(4,500)	(4,500)	4,500

Fund: HEALTH CARE CENTER

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
465385 - SPEECH THERAPY INSURANCE	-	-	-	(1,825)	-	-	(3,650)	(4,000)	4,000
465386 - SPEECH THERAPY RPLCMT B	-	(5,125)	(7,064)	(250)	-	-	(500)	(500)	500
465400 - BED TAX ASSESSMENT	167,280	167,280	153,340	83,640	167,280	167,280	167,280	168,280	(1,000)
465401 - BAD DEBT HOSPICE MCO	1,000	-	-	-	-	-	-	-	-
465402 - BAD DEBT HOSPICE MEDICAID	1,000	-	-	-	-	-	-	-	-
465405 - BAD DEBT OUTPT MEDICARE B	-	1,000	-	-	-	-	-	-	-
465410 - BAD DEBT EXPENSE SWFA	-	5,000	-	-	-	-	-	-	-
465411 - BAD DEBT MEDICAID	10,000	(5,000)	-	-	-	-	-	-	-
465412 - BAD DEBT MEDICARE A	1,480	5,000	-	-	-	-	-	-	-
465413 - BAD DEBT SELF PAY	(23,000)	(24,076)	(25,000)	8,513	-	-	8,513	-	-
465414 - BAD DEBT INSURANCE	10,148	-	-	-	-	-	-	-	-
465415 - BAD DEBT MEDICARE B	1,198	-	-	-	-	-	-	-	-
465417 - BAD DEBT MEDICARE RPLCMT	15,136	-	-	421	-	-	421	-	-
465420 - LABORATORY	(5,109)	(1,780)	(3,622)	(1,747)	(12,000)	(12,000)	(3,494)	-	(12,000)
465428 - VACCINATIONS	(9,799)	(11,004)	(6,709)	(2,088)	(10,000)	(10,000)	(4,176)	-	(10,000)
465460 - PSYCHOLOGICAL CONTRACTL ADJUST	-	-	13,940	-	-	-	-	-	-
465467 - CONTRACTUAL MED B MPPR	8,012	15,043	15,011	5,237	-	-	10,474	-	-
465469 - CONTRACTUAL OP MED B MPPR	-	256	332	-	-	-	-	-	-
465470 - CONTRACTUAL MEDICAID	1,284,805	87,237	(410,501)	(39,225)	-	-	(78,450)	-	-
465471 - CONTRACTUAL SWFA	156,559	46,183	(35,515)	(34,017)	-	-	(50,000)	-	-
465472 - CONTRACTUAL MEDICARE B	34,873	50,955	53,344	19,551	-	-	19,551	-	-
465473 - CONTRACTUAL-MED B RPLCMT	1,036	6,155	7,554	1,572	-	-	-	-	-
465475 - CONTRACTUAL OUTPT MECICARE B	-	799	936	-	-	-	-	-	-
465481 - CONTRACTUAL HOSPICE MCO	(5,541)	-	-	-	-	-	-	-	-
465482 - CONTRACTUAL HOSPICE MEDICAID	5,633	3,077	(18,599)	(8,096)	-	-	(16,192)	-	-
465510 - LEVEL 1 SCREEN	(1,050)	(1,200)	(600)	(300)	(1,000)	(1,000)	(600)	(1,000)	-
465520 - NA TRAINING	-	(3,800)	(11,000)	(1,000)	-	-	(2,000)	-	-
465531 - INSURANCE CONTRACT ADJ	-	579	16,619	26,324	-	-	(52,648)	35,000	(35,000)
465550 - GUEST MEALS	(623)	(5,084)	(2,911)	(290)	(3,000)	(3,000)	(580)	(1,000)	(2,000)
474010 - DEPARTMENTAL CHARGES	(51,210)	(44,587)	(34,057)	(11,044)	(41,080)	(41,080)	(22,088)	-	(41,080)
481100 - INTEREST ON INVESTMENTS	(7)	(12)	(7)	(4)	-	-	(8)	-	-
481250 - INTEREST	(8)	(9)	-	-	-	-	-	-	-
483100 - GAIN/LOSS FIXED ASSETS DIV	1,373	(4,173)	14,071	-	-	-	-	-	-
483310 - BAKE SALES	(295)	(300)	(300)	-	-	-	-	-	-
483330 - CRAFT SALES	(118)	(50)	-	-	-	-	-	-	-
483340 - RECYCLING REVENUES	(42)	(197)	(160)	-	-	-	-	-	-
483600 - SALE OF COUNTY OWNED PROPERTY	-	(758)	-	-	-	-	-	-	-
484110 - MISC PUBLIC CHARGES	(31)	-	-	-	-	-	-	-	-
485010 - DONATIONS & CONTRIBUTIONS	-	(100)	(164)	-	-	-	-	-	-
485020 - GERIATRICS DONATIONS	(545)	-	(4,639)	(198)	-	-	(396)	-	-
493160 - USE OF RETAINED EARNINGS	-	-	-	-	(2,321,450)	(3,052,662)	-	(1,446,278)	(1,606,384)
Total 60080 - HEALTH CARE CENTER REVENUE	**(5,652,778)**	**(7,061,629)**	**(8,681,332)**	**(3,790,166)**	**(11,514,611)**	**(12,245,823)**	**(6,419,575)**	**(11,147,895)**	**(1,097,928)**
60097 - HEALTH CARE NON-OPER REVENUE									

Fund: HEALTH CARE CENTER

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
411100 - GENERAL PROPERTY TAXES	(1,113,120)	(807,513)	(784,187)	(392,243)	(784,487)	(784,487)	(784,487)	-	(784,487)
424150 - SP REIMBURSEMENT	(777,750)	(49,300)	-	-	-	-	-	-	-
481100 - INTEREST ON INVESTMENTS	(54,943)	(15,055)	(24,173)	(75,155)	(75,000)	(75,000)	(75,000)	(75,000)	-
489012 - PRIVATE CONTRIB CAPITAL REVENU	(4,790)	-	-	-	-	-	-	-	-
492100 - TRANSFER FROM GENERAL FUND	(1,028,673)	(1,039,846)	(1,119,990)	(557,476)	(1,114,952)	(1,114,952)	(1,114,952)	(1,114,127)	(825)
Total 60097 - HEALTH CARE NON-OPER REVENUE	**(2,979,276)**	**(1,911,714)**	**(1,928,350)**	**(1,024,874)**	**(1,974,439)**	**(1,974,439)**	**(1,974,439)**	**(1,189,127)**	**(785,312)**
- N/A									
Total Revenues	**(8,633,254)**	**(8,976,943)**	**(10,613,282)**	**(4,816,397)**	**(13,492,650)**	**(14,223,862)**	**(8,397,614)**	**(12,337,022)**	**(1,886,840)**
Expenses									
60007110 - HCC ACCOUNTING ADMINISTRATIVE									
514100 - FICA & MEDICARE TAX	436	499	413	195	522	522	390	522	-
514600 - WORKERS COMPENSATION	4	3	4	2	4	4	4	4	-
515800 - PER DIEM COMMITTEE	5,700	6,525	5,400	2,550	6,825	6,825	5,100	6,825	-
522500 - TELEPHONE	16,173	21,258	13,478	7,351	17,000	17,000	17,000	17,000	-
523400 - COLLECTION AGENCY FEES	29,456	-	-	-	5,000	5,000	-	-	(5,000)
531800 - MIS DEPARTMENT CHARGEBACKS	74,205	85,394	94,236	45,239	120,548	142,877	90,478	115,908	(26,969)
532200 - SUBSCRIPTIONS	13,415	12,488	7,732	6,104	10,000	10,000	12,208	10,000	-
533200 - MILEAGE	976	1,059	1,322	834	1,105	1,105	1,668	1,200	95
537900 - LICENSE/CERTIFICATION RENEWALS	180	492	740	282	500	500	564	600	100
551100 - INSURANCE-BLDGS/CONTENTS/EXTEN	11,173	11,308	11,780	468	12,000	12,000	936	12,000	-
551200 - INSURANCE-VEHICLE LIABILITY	1,662	1,583	1,470	-	1,700	1,700	-	1,700	-
551900 - INSURANCE-GENERAL LIABILITY	24,528	25,625	21,750	-	27,000	27,000	-	25,000	(2,000)
552100 - OFFICIALS BONDS	164	1,080	1,980	-	1,080	1,080	-	3,000	1,920
552400 - INSURANCE-VOLUNTEERS	26	23	26	32	45	45	64	45	-
554000 - DEPRECIATION EXPENSE	500,764	517,419	524,796	260,500	521,000	521,000	521,000	525,000	4,000
581900 - CAPITAL OUTLAY	14,122	10,394	-	72,557	686,590	1,369,241	228,590	-	(1,369,241)
Total 60007110 - HCC ACCOUNTING ADMINISTRATIVE	**692,984**	**695,150**	**685,127**	**396,114**	**1,410,919**	**2,115,899**	**878,002**	**718,804**	**(1,397,095)**
60007420 - ACCOUNTING LABOR									
511100 - SALARIES PERMANENT REGULAR	150,912	159,802	192,192	93,727	184,882	184,882	187,454	196,150	11,268
511200 - SALARIES-PERMANENT-OVERTIME	-	-	10	128	-	-	256	-	-
511800 - FT WAGES NONPRODUCTIVE	10,756	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	935	1,034	687	-	524	524	-	564	40
514100 - FICA & MEDICARE TAX	11,469	11,555	14,137	6,795	14,184	14,184	13,590	15,048	864
514200 - RETIREMENT-COUNTY SHARE	10,507	11,070	12,930	6,519	12,886	12,886	13,038	14,163	1,277
514201 - ACTUARIAL PENSION	(19,529)	36,793	(14,130)	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	47,235	45,528	41,481	22,157	53,452	53,452	44,314	43,679	(9,773)
514401 - ACTUARIAL OPEB HEALTH	(1,727)	(6,568)	-	-	-	-	-	-	-
514500 - LIFE INSURANCE COUNTY SHARE	109	118	55	23	53	53	46	41	(12)
514501 - ACTUARIAL OPEB LIFE	(8,687)	(680)	(1,637)	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	113	67	134	56	111	111	112	119	8

Fund: HEALTH CARE CENTER

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 60007420 - ACCOUNTING LABOR	**202,093**	**258,719**	**245,859**	**129,405**	**266,092**	**266,092**	**258,810**	**269,764**	**3,672**
60007425 - ACCOUNTING OPERATIONS									
520900 - CONTRACTED SERVICES	20,899	25,508	23,139	14,339	25,600	25,600	14,000	15,500	(10,100)
531100 - POSTAGE AND BOX RENT	2,508	2,555	2,788	72	5,000	5,000	144	3,000	(2,000)
531200 - OFFICE SUPPLIES AND EXPENSE	6,731	6,970	7,105	3,852	6,600	6,600	7,704	7,000	400
532800 - TRAINING AND INSERVICE	75	100	-	-	500	500	-	-	(500)
533200 - MILEAGE	-	23	-	189	50	50	378	150	100
539800 - EQUIPMENT LEASE	260	260	260	141	260	260	282	260	-
561000 - PRINCIPAL REDEMPTION	-	-	-	-	1,020,000	1,020,000	1,020,000	1,050,000	30,000
562000 - INTEREST EXPENSE	205,048	168,870	151,484	64,786	121,447	121,447	121,447	90,622	(30,825)
Total 60007425 - ACCOUNTING OPERATIONS	**235,521**	**204,286**	**184,776**	**83,379**	**1,179,457**	**1,179,457**	**1,163,955**	**1,166,532**	**(12,925)**
60011420 - PERSONNEL LABOR									
511100 - SALARIES PERMANENT REGULAR	45,967	50,334	53,406	13,892	59,471	59,471	28,000	50,466	(9,005)
511200 - SALARIES-PERMANENT-OVERTIME	200	291	110	-	-	-	-	-	-
511800 - FT WAGES NONPRODUCTIVE	1,009	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	-	-	-	-	-	-	-	16	16
512100 - WAGES-PART TIME	1,644	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	3,543	3,487	3,861	997	4,550	4,550	2,000	3,862	(688)
514200 - RETIREMENT-COUNTY SHARE	3,070	3,220	3,602	965	4,133	4,133	2,000	3,635	(498)
514201 - ACTUARIAL PENSION	(5,706)	10,702	(3,936)	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	20,035	15,528	18,100	4,245	22,387	22,387	8,490	25,835	3,448
514500 - LIFE INSURANCE COUNTY SHARE	6	6	6	2	7	7	4	2	(5)
514501 - ACTUARIAL OPEB LIFE	(515)	(35)	(174)	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	34	20	43	34	36	36	68	184	148
533200 - MILEAGE	278	511	637	522	-	-	1,000	500	500
533500 - MEALS AND LODGING	-	100	-	-	-	-	-	-	-
Total 60011420 - PERSONNEL LABOR	**69,565**	**84,164**	**75,655**	**20,657**	**90,584**	**90,584**	**41,562**	**84,500**	**(6,084)**
60011425 - PERSONNEL OPERATIONS									
519200 - PHYSICALS / OTHER BENEFITS	6,598	2,550	2,312	1,790	7,725	7,725	3,580	5,000	(2,725)
520900 - CONTRACTED SERVICES	4,985	1,750	2,430	-	2,968	2,968	-	-	(2,968)
532600 - ADVERTISING	501	2,278	3,143	-	3,000	3,000	-	2,500	(500)
532800 - TRAINING AND INSERVICE	-	-	-	-	200	200	-	-	(200)
536100 - REFERENCE CHECKS	-	328	125	-	500	500	-	200	(300)
536500 - EMPLOYEE RECOGNITION	-	261	1,916	1,064	3,000	3,000	2,128	6,000	3,000
Total 60011425 - PERSONNEL OPERATIONS	**12,084**	**7,167**	**9,926**	**2,854**	**17,393**	**17,393**	**5,708**	**13,700**	**(3,693)**
60041483 - HOME NURSING PROGRAM									
531800 - MIS DEPARTMENT CHARGEBACKS	2,818	2,519	1,305	500	-	-	1,200	1,200	1,200
554000 - DEPRECIATION EXPENSE	13,860	13,860	13,860	-	13,860	13,860	13,860	13,680	(180)
Total 60041483 - HOME NURSING PROGRAM	**16,678**	**16,379**	**15,165**	**500**	**13,860**	**13,860**	**15,060**	**14,880**	**1,020**
60065420 - NURSING LABOR									

Fund: HEALTH CARE CENTER

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
514400 - HEALTH INSURANCE COUNTY SHARE	696	-	-	-	-	-	-	-	-
Total 60065420 - NURSING LABOR	**696**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
60065421 - NURSING CNA LABOR									
511100 - SALARIES PERMANENT REGULAR	617,152	793,760	1,218,724	570,861	1,880,108	1,880,108	1,141,722	1,310,966	(569,142)
511200 - SALARIES-PERMANENT-OVERTIME	130,922	102,012	143,664	49,666	128,212	128,212	99,332	107,930	(20,282)
511800 - FT WAGES NONPRODUCTIVE	44,151	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	3,327	3,394	3,592	-	3,612	3,612	-	3,573	(39)
512100 - WAGES-PART TIME	126,876	-	-	-	-	-	-	-	-
512200 - WAGES-PART TIME-OVERTIME	17,700	-	-	-	-	-	-	-	-
512800 - WAGES PART TIME NONPRODUCTIVE	7,193	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	70,083	65,515	97,864	45,461	153,912	153,912	90,922	108,815	(45,097)
514200 - RETIREMENT-COUNTY SHARE	56,439	50,317	73,277	36,819	121,046	121,046	73,638	96,671	(24,375)
514201 - ACTUARIAL PENSION	(104,906)	167,233	(80,074)	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	229,511	178,334	196,378	108,450	300,001	300,001	216,900	265,383	(34,618)
514401 - ACTUARIAL OPEB HEALTH	(17,092)	(65,012)	-	-	-	-	-	-	-
514500 - LIFE INSURANCE COUNTY SHARE	237	239	183	81	260	260	162	327	67
514501 - ACTUARIAL OPEB LIFE	(18,813)	(1,381)	(5,463)	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	14,648	7,534	16,516	6,373	20,723	20,723	12,746	14,652	(6,071)
514800 - UNEMPLOYMENT	9,108	638	-	-	7,000	7,000	-	-	(7,000)
532800 - TRAINING AND INSERVICE	-	-	-	-	-	26,232	-	-	(26,232)
Total 60065421 - NURSING CNA LABOR	**1,186,536**	**1,302,583**	**1,664,661**	**817,711**	**2,614,874**	**2,641,106**	**1,635,422**	**1,908,317**	**(732,789)**
60065422 - LICENSED PRACTICAL NURSE LABOR									
511100 - SALARIES PERMANENT REGULAR	58,554	64,894	82,069	48,976	301,473	301,473	97,952	321,107	19,634
511200 - SALARIES-PERMANENT-OVERTIME	12,347	7,661	10,884	5,181	-	-	10,362	-	-
511800 - FT WAGES NONPRODUCTIVE	3,800	-	-	-	-	-	-	-	-
512100 - WAGES-PART TIME	22,347	392	918	-	-	-	-	-	-
512200 - WAGES-PART TIME-OVERTIME	597	-	-	-	-	-	-	-	-
512800 - WAGES PART TIME NONPRODUCTIVE	2,469	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	7,921	5,289	6,938	3,920	23,063	23,063	7,840	24,564	1,501
514200 - RETIREMENT-COUNTY SHARE	6,547	4,439	5,527	3,764	19,187	19,187	7,528	17,739	(1,448)
514201 - ACTUARIAL PENSION	(12,169)	14,754	(6,040)	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	4,246	6,157	9,123	15,533	43,204	43,204	31,066	68,284	25,080
514500 - LIFE INSURANCE COUNTY SHARE	10	1	-	5	-	-	10	10	10
514501 - ACTUARIAL OPEB LIFE	(806)	(3)	(12)	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	1,610	619	1,162	558	3,105	3,105	1,116	3,305	200
Total 60065422 - LICENSED PRACTICAL NURSE LABOR	**107,473**	**104,203**	**110,569**	**77,937**	**390,032**	**390,032**	**155,874**	**435,009**	**44,977**
60065423 - REGISTERED NURSES LABOR									
511100 - SALARIES PERMANENT REGULAR	791,645	782,758	676,247	204,857	1,074,486	1,074,486	409,714	1,197,982	123,496
511200 - SALARIES-PERMANENT-OVERTIME	156,553	125,834	86,981	31,677	-	-	63,354	-	-
511800 - FT WAGES NONPRODUCTIVE	41,076	-	-	-	-	-	-	-	-

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	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
511900 - LONGEVITY-FULL TIME	1,460	794	351	-	392	392	-	220	(172)
512100 - WAGES-PART TIME	278,540	(2,153)	(36,578)	-	-	-	-	-	-
512200 - WAGES-PART TIME-OVERTIME	46,603	-	-	-	-	-	-	-	-
512800 - WAGES PART TIME NONPRODUCTIVE	21,464	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	102,035	67,354	56,768	17,880	82,228	82,228	35,760	91,663	9,435
514200 - RETIREMENT-COUNTY SHARE	84,040	60,439	49,376	15,759	74,704	74,704	31,518	86,269	11,565
514201 - ACTUARIAL PENSION	(156,210)	200,869	(54,154)	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	193,925	101,636	72,135	14,774	100,301	100,301	29,548	180,247	79,946
514500 - LIFE INSURANCE COUNTY SHARE	249	90	78	26	58	58	52	83	25
514501 - ACTUARIAL OPEB LIFE	(19,771)	(520)	(2,338)	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	21,190	7,784	9,573	2,430	11,071	11,071	4,860	12,344	1,273
514800 - UNEMPLOYMENT	1,480	-	740	-	-	-	-	-	-
533200 - MILEAGE	182	494	84	301	-	-	602	-	-
Total 60065423 - REGISTERED NURSES LABOR	**1,564,461**	**1,345,379**	**859,263**	**287,704**	**1,343,240**	**1,343,240**	**575,408**	**1,568,808**	**225,568**
60065424 - HEALTH UNIT COORDINATOR									
511100 - SALARIES PERMANENT REGULAR	46,911	43,552	68,107	27,067	53,828	53,828	54,134	52,570	(1,258)
511200 - SALARIES-PERMANENT-OVERTIME	4,385	9,683	16,941	6,401	-	-	12,802	-	-
511800 - FT WAGES NONPRODUCTIVE	4,032	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	244	-	-	-	242	242	-	262	20
514100 - FICA & MEDICARE TAX	3,445	3,861	5,227	2,381	4,136	4,136	4,762	4,042	(94)
514200 - RETIREMENT-COUNTY SHARE	3,014	3,742	5,051	2,326	3,758	3,758	4,652	3,804	46
514201 - ACTUARIAL PENSION	(5,602)	12,438	(5,519)	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	15,291	17,101	20,829	11,194	22,387	22,387	22,388	24,605	2,218
514500 - LIFE INSURANCE COUNTY SHARE	4	1	-	-	-	-	-	-	-
514501 - ACTUARIAL OPEB LIFE	(336)	(6)	-	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	745	471	916	345	557	557	690	544	(13)
Total 60065424 - HEALTH UNIT COORDINATOR	**72,133**	**90,843**	**111,552**	**49,714**	**84,908**	**84,908**	**99,428**	**85,827**	**919**
60065425 - NURSING OPERATIONS									
520900 - CONTRACTED SERVICES	320,925	1,034,550	1,731,559	896,496	2,342,767	2,342,767	1,792,992	2,000,000	(342,767)
529100 - PHARMACY SERVICES	-	360	1,080	360	500	500	720	1,000	500
529200 - PHARMACY EQUIPMENT RENTAL	-	40	120	40	40	40	80	120	80
529300 - SPEECH THERAPY	41,303	30,303	33,573	15,354	31,554	31,554	30,708	31,500	(54)
529350 - RESTORATIVE THERAPY	-	10,945	5,018	2,627	6,284	6,284	5,254	5,000	(1,284)
529500 - PHYSICAL THERAPY PURCHASE SVCS	61,243	58,297	101,409	55,635	63,049	63,049	111,270	112,000	48,951
531200 - OFFICE SUPPLIES AND EXPENSE	-	26	-	-	-	-	-	-	-
531400 - SMALL EQUIPMENT	2,158	5,001	3,890	7,756	2,500	2,500	15,512	8,000	5,500
532800 - TRAINING AND INSERVICE	4,361	11,309	11,159	5,562	14,200	14,200	11,124	14,200	-
533900 - TRANSPORTATION CLIENTS-COUNTY	5,111	8,454	12,870	4,417	8,683	8,683	8,834	8,500	(183)
535900 - EQUIPMENT AND MAINTENANCE	3,935	4,674	4,429	2,314	4,500	4,500	4,628	5,000	500
538100 - NON-CHARGEABLE SUPPLIES	80,098	80,950	76,034	39,750	75,000	75,000	79,500	80,000	5,000
538200 - INCONTINENT SUPPLIES	39,142	46,443	50,812	19,931	45,000	45,000	39,862	45,000	-
538300 - OXYGEN EXPENSE	3,437	726	16,609	4,565	2,500	2,500	9,130	6,000	3,500

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	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
538500 - LAB & X-RAY & ANALGESICS	12,161	3,120	6,354	(3,598)	6,112	6,112	9,196	6,000	(112)
538600 - PHARMACY DRUGS	26,024	19,440	73,135	35,375	35,000	35,000	70,750	71,000	36,000
538700 - OTC DRUGS	17,111	21,206	26,533	11,064	16,529	16,529	22,128	20,000	3,471
Total 60065425 - NURSING OPERATIONS	**617,009**	**1,335,844**	**2,154,584**	**1,097,648**	**2,654,218**	**2,654,218**	**2,211,688**	**2,413,320**	**(240,898)**
60085420 - OCCUP THERAPY LABOR									
511100 - SALARIES PERMANENT REGULAR	51,350	17,512	-	-	-	-	-	-	-
511200 - SALARIES-PERMANENT-OVERTIME	40	10	-	-	-	-	-	-	-
511800 - FT WAGES NONPRODUCTIVE	3,822	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	882	451	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	3,783	1,570	-	-	-	-	-	-	-
514200 - RETIREMENT-COUNTY SHARE	3,662	1,278	-	-	-	-	-	-	-
514201 - ACTUARIAL PENSION	(6,807)	4,248	-	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	19,839	6,490	-	-	-	-	-	-	-
514401 - ACTUARIAL OPEB HEALTH	(488)	(1,857)	-	-	-	-	-	-	-
514500 - LIFE INSURANCE COUNTY SHARE	64	22	-	-	-	-	-	-	-
514501 - ACTUARIAL OPEB LIFE	(5,119)	(127)	-	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	871	196	-	-	-	-	-	-	-
Total 60085420 - OCCUP THERAPY LABOR	**71,899**	**29,793**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
60085425 - OCCUP THERAPY OPERATIONS									
520900 - CONTRACTED SERVICES	52,446	55,748	69,016	45,402	53,905	53,905	90,804	95,000	41,095
531400 - SMALL EQUIPMENT	4,413	2,808	2,829	-	2,575	2,575	-	-	(2,575)
535900 - EQUIPMENT AND MAINTENANCE	400	450	322	-	365	365	-	-	(365)
Total 60085425 - OCCUP THERAPY OPERATIONS	**57,259**	**59,006**	**72,167**	**45,402**	**56,845**	**56,845**	**90,804**	**95,000**	**38,155**
60086420 - ACTIVITY THERAPY LABOR COSTS									
511100 - SALARIES PERMANENT REGULAR	148,559	158,088	205,059	85,118	201,198	201,198	170,236	191,493	(9,705)
511200 - SALARIES-PERMANENT-OVERTIME	3,936	4,721	4,052	-	-	-	-	-	-
511800 - FT WAGES NONPRODUCTIVE	10,102	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	1,277	1,317	1,470	-	1,397	1,397	-	1,436	39
512100 - WAGES-PART TIME	12,842	-	-	-	-	-	-	-	-
512200 - WAGES-PART TIME-OVERTIME	880	-	-	-	-	-	-	-	-
512800 - WAGES PART TIME NONPRODUCTIVE	2,315	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	13,577	11,904	14,607	6,210	15,499	15,499	12,420	14,760	(739)
514200 - RETIREMENT-COUNTY SHARE	11,625	10,993	13,641	5,916	14,080	14,080	11,832	13,891	(189)
514201 - ACTUARIAL PENSION	(21,608)	36,535	(14,907)	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	57,140	40,400	36,352	19,265	39,742	39,742	38,530	34,142	(5,600)
514401 - ACTUARIAL OPEB HEALTH	(3,007)	(11,437)	-	-	-	-	-	-	-
514500 - LIFE INSURANCE COUNTY SHARE	32	43	42	18	42	42	36	49	7
514501 - ACTUARIAL OPEB LIFE	(2,579)	(250)	(1,246)	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	2,893	1,412	2,490	877	2,087	2,087	1,754	1,987	(100)

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Total 60086420 - ACTIVITY THERAPY LABOR COSTS	**237,984**	**253,726**	**261,560**	**117,404**	**274,045**	**274,045**	**234,808**	**257,758**	**(16,287)**
60086425 - ACTIVITY THERAPY OPERATIONS									
520900 - CONTRACTED SERVICES	1,651	-	-	631	-	-	1,262	-	-
531400 - SMALL EQUIPMENT	-	-	9	-	250	250	-	250	-
532200 - SUBSCRIPTIONS	236	1,274	1,610	210	1,600	1,600	420	1,600	-
532800 - TRAINING AND INSERVICE	528	600	538	-	650	650	-	500	(150)
533200 - MILEAGE	106	-	-	-	35	35	-	50	15
534000 - OPERATING/MEETING SUPPLIES	1,806	3,335	5,675	3,272	4,000	4,000	6,544	6,000	2,000
535900 - EQUIPMENT AND MAINTENANCE	517	124	-	-	250	250	-	250	-
Total 60086425 - ACTIVITY THERAPY OPERATIONS	**4,844**	**5,333**	**7,832**	**4,113**	**6,785**	**6,785**	**8,226**	**8,650**	**1,865**
60087425 - PHYSICIAN									
528700 - PHYSICIANS SERVICES	7,970	8,560	6,897	3,185	12,000	12,000	6,370	12,000	-
Total 60087425 - PHYSICIAN	**7,970**	**8,560**	**6,897**	**3,185**	**12,000**	**12,000**	**6,370**	**12,000**	**-**
60088420 - SOCIAL WORKERS LABOR COSTS									
511100 - SALARIES PERMANENT REGULAR	60,099	75,452	84,590	42,417	83,740	83,740	84,834	88,834	5,094
511800 - FT WAGES NONPRODUCTIVE	1,105	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	-	-	-	-	60	60	-	60	-
514100 - FICA & MEDICARE TAX	4,192	5,361	5,996	2,961	6,411	6,411	5,922	6,800	389
514200 - RETIREMENT-COUNTY SHARE	3,812	5,057	5,732	2,948	5,824	5,824	5,896	6,400	576
514201 - ACTUARIAL PENSION	(7,085)	16,806	(6,264)	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	14,850	19,749	20,885	11,194	22,387	22,387	22,388	24,605	2,218
514500 - LIFE INSURANCE COUNTY SHARE	28	46	69	30	70	70	60	78	8
514501 - ACTUARIAL OPEB LIFE	(2,219)	(269)	(2,069)	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	904	636	1,040	437	863	863	874	916	53
Total 60088420 - SOCIAL WORKERS LABOR COSTS	**75,686**	**122,838**	**109,979**	**59,987**	**119,355**	**119,355**	**119,974**	**127,693**	**8,338**
60088425 - SOCIAL WORKERS OPERATIONS									
532800 - TRAINING AND INSERVICE	85	-	486	348	500	500	696	500	-
533200 - MILEAGE	-	23	-	-	50	50	-	50	-
Total 60088425 - SOCIAL WORKERS OPERATIONS	**85**	**23**	**486**	**348**	**550**	**550**	**696**	**550**	**-**
60089420 - MEDICAL RECORDS LABOR COSTS									
511100 - SALARIES PERMANENT REGULAR	70,573	62,603	49,536	18,645	93,954	93,954	37,290	53,815	(40,139)
511200 - SALARIES-PERMANENT-OVERTIME	6	-	728	-	-	-	-	-	-
511800 - FT WAGES NONPRODUCTIVE	3,166	-	-	-	-	-	-	-	-
512100 - WAGES-PART TIME	3,794	-	-	-	-	-	-	-	-
512800 - WAGES PART TIME NONPRODUCTIVE	26	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	6,501	4,472	3,678	1,408	7,187	7,187	2,816	4,117	(3,070)
514200 - RETIREMENT-COUNTY SHARE	5,117	4,242	3,343	1,272	6,529	6,529	2,544	3,875	(2,654)

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	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
514201 - ACTUARIAL PENSION	(9,511)	14,099	(3,653)	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	15,775	9,846	14,167	2,169	22,387	22,387	4,338	24,605	2,218
514401 - ACTUARIAL OPEB HEALTH	(458)	(1,744)	-	-	-	-	-	-	-
514500 - LIFE INSURANCE COUNTY SHARE	23	23	16	11	-	-	22	-	-
514501 - ACTUARIAL OPEB LIFE	(1,863)	(136)	(480)	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	61	26	33	11	56	56	22	32	(24)
Total 60089420 - MEDICAL RECORDS LABOR COSTS	**93,210**	**93,431**	**67,368**	**23,516**	**130,113**	**130,113**	**47,032**	**86,444**	**(43,669)**
60089425 - MEDICAL RECORDS OPERATIONS									
531400 - SMALL EQUIPMENT	-	-	38	-	250	250	-	-	(250)
532200 - SUBSCRIPTIONS	424	-	-	212	150	150	424	300	150
532800 - TRAINING AND INSERVICE	-	-	-	-	500	500	-	200	(300)
533200 - MILEAGE	-	23	-	-	50	50	-	-	(50)
Total 60089425 - MEDICAL RECORDS OPERATIONS	**424**	**23**	**38**	**212**	**950**	**950**	**424**	**500**	**(450)**
60092420 - KITCHEN LABOR COSTS									
511100 - SALARIES PERMANENT REGULAR	261,484	397,922	533,544	248,808	604,828	604,828	497,616	561,940	(42,888)
511200 - SALARIES-PERMANENT-OVERTIME	21,609	16,410	18,928	7,472	-	-	14,944	-	-
511800 - FT WAGES NONPRODUCTIVE	11,618	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	849	696	845	-	976	976	-	1,082	106
512100 - WAGES-PART TIME	79,838	-	-	-	-	-	-	-	-
512200 - WAGES-PART TIME-OVERTIME	3,494	-	-	-	-	-	-	-	-
512800 - WAGES PART TIME NONPRODUCTIVE	5,191	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	26,530	29,598	37,835	18,102	46,344	46,344	36,204	43,074	(3,270)
514200 - RETIREMENT-COUNTY SHARE	24,233	27,949	36,132	17,602	42,104	42,104	35,204	38,558	(3,546)
514201 - ACTUARIAL PENSION	(45,043)	92,892	(39,483)	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	110,939	126,183	138,980	77,975	164,000	164,000	155,950	181,772	17,772
514401 - ACTUARIAL OPEB HEALTH	(1,474)	(5,605)	-	-	-	-	-	-	-
514500 - LIFE INSURANCE COUNTY SHARE	92	107	118	56	144	144	112	176	32
514501 - ACTUARIAL OPEB LIFE	(7,310)	(619)	(3,519)	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	5,741	3,554	6,577	2,640	6,240	6,240	5,280	5,799	(441)
514800 - UNEMPLOYMENT	(944)	4,386	-	-	-	-	-	-	-
Total 60092420 - KITCHEN LABOR COSTS	**496,847**	**693,473**	**729,957**	**372,655**	**864,636**	**864,636**	**745,310**	**832,401**	**(32,235)**
60092425 - KITCHEN OPERATIONS									
520900 - CONTRACTED SERVICES	4,496	8,768	12,721	9,138	10,000	10,000	18,276	10,000	-
531400 - SMALL EQUIPMENT	-	-	14	-	30	30	-	100	70
532800 - TRAINING AND INSERVICE	15	1,341	-	674	750	750	1,348	500	(250)
534300 - FOOD	215,972	221,236	240,213	111,007	230,000	230,000	222,014	250,000	20,000
535900 - EQUIPMENT AND MAINTENANCE	2,901	4,741	4,906	10,263	6,000	6,000	20,526	15,000	9,000
539000 - DIETARY SUPPLIES	18,450	17,166	17,063	9,679	18,000	18,000	19,358	20,000	2,000

Fund: HEALTH CARE CENTER

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 60092425 - KITCHEN OPERATIONS	**241,834**	**253,252**	**274,917**	**140,761**	**264,780**	**264,780**	**281,522**	**295,600**	**30,820**
60093420 - MAINTENANCE LABOR COSTS									
511100 - SALARIES PERMANENT REGULAR	152,535	194,853	215,018	110,616	226,296	226,296	221,232	185,801	(40,495)
511200 - SALARIES-PERMANENT-OVERTIME	746	912	1,477	837	6,377	6,377	1,674	2,035	(4,342)
511800 - FT WAGES NONPRODUCTIVE	10,423	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	607	539	80	-	-	-	-	-	-
512100 - WAGES-PART TIME	22,550	-	-	-	-	-	-	-	-
512800 - WAGES PART TIME NONPRODUCTIVE	2,341	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	13,972	13,968	17,141	8,321	17,800	17,800	16,642	14,370	(3,430)
514200 - RETIREMENT-COUNTY SHARE	12,282	13,209	14,554	7,746	16,171	16,171	15,492	13,524	(2,647)
514201 - ACTUARIAL PENSION	(22,829)	43,900	(15,904)	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	57,561	57,137	20,053	15,533	8,677	8,677	31,066	34,142	25,465
514401 - ACTUARIAL OPEB HEALTH	(2,204)	(8,383)	-	-	-	-	-	-	-
514500 - LIFE INSURANCE COUNTY SHARE	68	116	86	39	93	93	78	56	(37)
514501 - ACTUARIAL OPEB LIFE	(5,394)	(673)	(2,574)	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	3,041	1,676	2,860	1,148	2,397	2,397	2,296	1,936	(461)
519100 - UNIFORM ALLOWANCE	-	-	75	-	-	-	-	-	-
519200 - PHYSICALS / OTHER BENEFITS	74	145	-	-	-	-	-	-	-
Total 60093420 - MAINTENANCE LABOR COSTS	**245,773**	**317,399**	**252,866**	**144,240**	**277,811**	**277,811**	**288,480**	**251,864**	**(25,947)**
60093425 - MAINTENANCE OPERATIONS									
520900 - CONTRACTED SERVICES	26,210	29,165	26,385	14,272	30,000	30,000	28,544	30,000	-
522100 - WATER TREATMENT/TESTING	17,141	18,183	32,365	21,368	21,000	21,000	42,736	25,000	4,000
522200 - ELECTRIC	102,483	92,594	85,800	28,870	104,000	104,000	57,740	90,000	(14,000)
522400 - GAS (HEATING)	75,506	55,335	43,600	29,612	80,000	80,000	59,224	75,000	(5,000)
522600 - FUEL OIL	3,492	1,630	9,989	620	5,500	5,500	1,240	5,000	(500)
522901 - UTILITIES-SOLAR	22,335	22,883	24,200	14,718	25,000	25,000	29,436	26,000	1,000
525000 - BLDG/PROPERTY/LIGHT MAINT/REPA	22,384	31,327	71,564	24,551	35,000	35,000	49,102	45,000	10,000
531400 - SMALL EQUIPMENT	3,474	4,980	3,222	4,768	6,000	6,000	9,536	7,500	1,500
532800 - TRAINING AND INSERVICE	-	120	-	-	500	500	-	200	(300)
533200 - MILEAGE	-	22	-	-	-	-	-	-	-
534000 - OPERATING/MEETING SUPPLIES	5,761	(536)	9,437	7,321	7,500	7,500	14,642	8,000	500
535200 - VEHICLE MAINTENANCE AND REPAIR	873	1,953	2,351	5,237	3,500	3,500	10,474	7,000	3,500
535900 - EQUIPMENT AND MAINTENANCE	3,492	1,917	2,394	1,400	3,500	3,500	2,800	3,500	-
581900 - CAPITAL OUTLAY	-	-	-	-	-	-	-	457,418	457,418
Total 60093425 - MAINTENANCE OPERATIONS	**283,151**	**259,573**	**311,307**	**152,737**	**321,500**	**321,500**	**305,474**	**779,618**	**458,118**
60094420 - HOUSEKEEPING LABOR COSTS									
511100 - SALARIES PERMANENT REGULAR	256,040	318,452	456,892	229,513	484,199	484,199	459,026	328,559	(155,640)
511200 - SALARIES-PERMANENT-OVERTIME	13,473	9,782	15,634	7,445	-	-	14,890	-	-
511800 - FT WAGES NONPRODUCTIVE	13,910	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	1,611	1,264	1,375	-	1,507	1,507	-	1,327	(180)
512100 - WAGES-PART TIME	29,762	-	-	-	-	-	-	-	-

Fund: HEALTH CARE CENTER

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
512200 - WAGES-PART TIME-OVERTIME	886	-	-	-	-	-	-	-	-
512800 - WAGES PART TIME NONPRODUCTIVE	2,595	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	21,939	23,026	33,567	17,024	37,157	37,157	34,048	25,238	(11,919)
514200 - RETIREMENT-COUNTY SHARE	20,914	21,533	31,333	15,582	32,337	32,337	31,164	23,752	(8,585)
514201 - ACTUARIAL PENSION	(38,874)	71,566	(34,239)	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	157,161	144,331	147,510	72,997	182,561	182,561	145,994	149,414	(33,147)
514401 - ACTUARIAL OPEB HEALTH	(3,382)	(12,866)	-	-	-	-	-	-	-
514500 - LIFE INSURANCE COUNTY SHARE	78	65	65	33	68	68	66	90	22
514501 - ACTUARIAL OPEB LIFE	(6,187)	(374)	(1,936)	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	4,940	2,896	5,885	2,441	5,003	5,003	4,882	3,397	(1,606)
514800 - UNEMPLOYMENT	2,778	-	-	-	-	-	-	-	-
Total 60094420 - HOUSEKEEPING LABOR COSTS	**477,644**	**579,675**	**656,086**	**345,035**	**742,832**	**742,832**	**690,070**	**531,777**	**(211,055)**
60094425 - HOUSEKEEPING OPERATIONS									
520900 - CONTRACTED SERVICES	1,342	1,319	132	341	1,300	1,300	682	-	(1,300)
531400 - SMALL EQUIPMENT	300	1,539	603	179	1,500	1,500	358	800	(700)
532800 - TRAINING AND INSERVICE	-	-	-	-	250	250	-	-	(250)
534000 - OPERATING/MEETING SUPPLIES	38,412	37,485	48,423	19,558	41,000	41,000	39,116	40,000	(1,000)
535000 - REPAIRS AND MAINTENANCE	423	1,680	2,246	294	2,500	2,500	588	2,000	(500)
539700 - LAUNDRY, LINENS & BEDDING	(2,215)	14,100	5,052	1,647	8,000	8,000	3,294	7,000	(1,000)
Total 60094425 - HOUSEKEEPING OPERATIONS	**38,262**	**56,123**	**56,456**	**22,019**	**54,550**	**54,550**	**44,038**	**49,800**	**(4,750)**
60097425 - NON-OPERATING REV/EXP									
564000 - DEBT PREMIUM AMORTIZATION	(76,376)	(63,906)	(26,495)	(13,247)	(26,495)	(26,495)	(26,495)	(26,495)	-
Total 60097425 - NON-OPERATING REV/EXP	**(76,376)**	**(63,906)**	**(26,495)**	**(13,247)**	**(26,495)**	**(26,495)**	**(26,495)**	**(26,495)**	**-**
60097900 - TRANSFERS TO OTHER FUNDS									
591000 - TRANSFER TO GENERAL FUND	54,943	15,055	24,173	75,155	75,000	75,000	75,000	75,000	-
Total 60097900 - TRANSFERS TO OTHER FUNDS	**54,943**	**15,055**	**24,173**	**75,155**	**75,000**	**75,000**	**75,000**	**75,000**	**-**
60098420 - ADMINISTRATION - LABOR									
511100 - SALARIES PERMANENT REGULAR	150,513	153,048	154,824	33,490	194,020	194,020	66,980	185,169	(8,851)
511200 - SALARIES-PERMANENT-OVERTIME	2,707	4,005	18,272	4,341	-	-	8,682	-	-
511800 - FT WAGES NONPRODUCTIVE	9,881	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	509	529	549	-	569	569	-	589	20
514100 - FICA & MEDICARE TAX	11,974	11,115	13,019	2,740	14,886	14,886	5,480	14,210	(676)
514200 - RETIREMENT-COUNTY SHARE	10,624	9,924	11,117	2,629	13,524	13,524	258	13,375	(149)
514201 - ACTUARIAL PENSION	(19,748)	32,985	(12,148)	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	24,561	20,267	20,801	11,194	22,387	22,387	22,388	49,210	26,823
514401 - ACTUARIAL OPEB HEALTH	(984)	(3,744)	-	-	-	-	-	-	-
514500 - LIFE INSURANCE COUNTY SHARE	24	16	19	9	20	20	18	27	7
514501 - ACTUARIAL OPEB LIFE	(1,910)	(90)	(567)	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	1,680	855	1,164	23	1,310	1,310	46	1,221	(89)

Fund: HEALTH CARE CENTER

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 60098420 - ADMINISTRATION - LABOR	**189,831**	**228,910**	**207,050**	**54,426**	**246,716**	**246,716**	**103,852**	**263,801**	**17,085**
60098425 - ADMINISTRATION-OPERATIONS									
520900 - CONTRACTED SERVICES	-	33,452	143,778	136,855	-	-	199,355	-	-
524000 - MISCELLANEOUS EXPENSES	6,868	1,154	29,603	78,446	2,500	2,500	134,446	15,000	12,500
532200 - SUBSCRIPTIONS	-	144	-	-	-	-	-	-	-
532800 - TRAINING AND INSERVICE	2,396	525	454	-	2,500	2,500	-	500	(2,000)
533200 - MILEAGE	-	-	-	-	100	100	-	100	-
Total 60098425 - ADMINISTRATION-OPERATIONS	**9,264**	**35,275**	**173,835**	**215,301**	**5,100**	**5,100**	**333,801**	**15,600**	**10,500**
60098427 - HCC BUILDING PROJECT									
524000 - MISCELLANEOUS EXPENSES	-	-	230	-	-	-	-	-	-
Total 60098427 - HCC BUILDING PROJECT	**-**	**-**	**230**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses	**7,287,767**	**8,392,279**	**9,303,846**	**4,726,872**	**13,492,650**	**14,223,862**	**10,390,303**	**12,337,022**	**(1,886,840)**
-ADDITION TO / USE OF FUND BALANCE	**(1,345,487)**	**(584,664)**	**(1,309,436)**	**(89,525)**	**-**	**-**	**1,992,689**	**-**	

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 2025 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 enhancements to the electronic health record	Maintain and enhance electronic record	Identify additional needs across Dept units for additional development of forms or other process improvements in the record.	Ongoing
Provide a continuum of substance use services including IOP and aftercare groups. Consider opportunities to expand Substance Use Services.	Groups will be at least 75% filled across the year and/or we will increase admissions to substance use services by 10%.	A cost-benefit analysis of bringing IDP services in-house will be completed.	Ongoing

Human Services

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

Program Title	Program Description	Mandates and References	Key Outcome Indicators
Mental Health And Recovery Services (MHRS)	Provides mental health and substance abuse counseling.	Chapter 75	Substance Use: Number of consumers assessed via an ASAM for the most appropriate level of care.
Crisis	Provides emergency services to mental health and alcohol and other drug abuse (AODA) area	Wis Stats 51	Crisis: number of Crisis Contacts vs number of cases diverted from hospitalization.
Comprehensive Community Servicess (CCS)	Recovery based community, mental health and substance abuse services	Chapter 36	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.
Intensive Outpatient Services (IOP)	Intensive Outpatient Services for individuals who are struggling with alcohol and/or other drug abuse.	Chapter 75	
Families Come First (FCF)	Team based services for youth and their families that aims to establish a comprehensive, coordinated, community based inter-agency system of care centered on the child and family needs to help achieve their vision of recovery and wellness.		
Sauk County Recovery Connections (SCRC)	Treatment assisted by medication for consumers with Opioid and Stimulant use disorders.		
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	
Birth-To-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51	
Children Long Term Support (CLTS)	Provides care management and support services for disabled children and their families.	46/51	Children's Long Term Support: Number of open cases vs the Institutional placement rate.
Community Support Program (CSP)	Community based services for individuals with severe to persistent mental illness	51	Community Support Program: Number of cases in CSP vs the Institutional placement rate/CBRF placement rate.
Adult Protective Services (APS)	Provides adult protective services and care management and support services for vulnerable adults.	51/55	Adult Protective Services: Number of program referrals vs the Institutional placement rate.
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	Child Protective Services: Number of cases screened in vs out of home care rate.
Youth Justice	Assesses the circumstances of alleged juvenile offenders and makes recommendations to the juvenile court as to the most appropriate disposition.	938	Youth Justice: Number of admissions vs the out of home care placements.
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		
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.		

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.	JDS: number of enrolled participants in ATC/ DSA vs number of residential placements
Recovery Support Network	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.	JDS: number of enrolled participants in Recovery Support Network vs sober living placements
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.	JDS: number of enrolled participants in ATC/ DSA vs number of residential placements
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.	

Program Evaluation

	Mental Health and Recovery Services (MHRS)	Crisis Intervention	Economic Support	Birth-to-3 (B-3)	Children Long Term Support (CLTS)
Revenues					
Tax Levy	(1,093,347)	(556,816)	(292,217)	(790,108)	(161,164)
Grants and Aids	(1,225,614)	(526,985)	(1,144,610)	(386,835)	(1,414,580)
Fines & Forfeitures	(90,000)	-	-	-	-
User Fees	(120,550)	(66,550)	-	(11,200)	-
Interest	(1,000)	(1,000)	(500)	(500)	-
Miscellaneous	(8,300)	-	-	-	-
Use of Fund Balance	(25,000)	-	-	-	-
Total Revenues	**$ (2,563,811)**	**$ (1,151,351)**	**$ (1,437,327)**	**$ (1,188,643)**	**$ (1,575,744)**
Expenses					
Wages & Benefits	1,157,630	597,954	1,356,555	1,070,684	1,278,583
Operating Expenses	1,406,181	553,397	80,772	117,959	297,161
Total Expenses	**$ 2,563,811**	**$ 1,151,351**	**$ 1,437,327**	**$ 1,188,643**	**$ 1,575,744**
FTE's	**9.66**	**5.11**	**14.75**	**8.49**	**11.00**

Program Evaluation

	Community Support Program (CSP)	Adult Protective Services (APS)	Child Protective Service (CPS)	Youth Justice	Family Care
Revenues					
Tax Levy	(1,569,814)	(899,575)	(2,858,379)	(311,774)	(510,849)
Grants and Aids	(1,310,751)	(228,955)	(1,727,938)	(885,600)	-
User Fees	(105,000)	(9,400)	(132,500)	(1,000)	-
Interest	(1,000)	(500)	(1,000)	-	-
Use of Fund Balance	-	-	(87,868)	-	-
Total Revenues	**$ (2,986,565)**	**$ (1,138,430)**	**$ (4,807,685)**	**$ (1,198,374)**	**$ (510,849)**
Expenses					
Wages & Benefits	2,006,856	734,414	2,555,346	667,671	-
Operating Expenses	979,709	404,016	2,252,339	530,703	510,849
Total Expenses	**$ 2,986,565**	**$ 1,138,430**	**$ 4,807,685**	**$ 1,198,374**	**$ 510,849**
FTE's	**17.65**	**5.91**	**22.81**	**6.32**	**-**

Program Evaluation

	Justice, Diversion, & Support	Adult Treatment Court - Tax Levy	Recovery Support Network	Diversion Supervision Agreement (TAD)	Sauk County Recovery Connections (SCRC)
Revenues					
Tax Levy	(106,368)	(106,571)	(54,853)	(67,615)	(49,766)
Grants and Aids	-	-	(140,000)	(108,889)	(203,052)
User Fees	-	(1,500)	-	-	-
Use of Fund Balance	-	(40,000)	-	-	-
Total Revenues	**$ (106,368)**	**$ (148,071)**	**$ (194,853)**	**$ (176,504)**	**$ (252,818)**
Expenses					
Wages & Benefits	95,714	70,327	151,700	142,412	151,770
Operating Expenses	10,654	77,744	43,153	34,092	101,048
Total Expenses	**$ 106,368**	**$ 148,071**	**$ 194,853**	**$ 176,504**	**$ 252,818**
FTE's	**0.83**	**0.66**	**1.43**	**1.34**	**1.32**

Program Evaluation

	Comprehensive Community Services (CCS)	Family Come First (FCF)	Intensive Outpatient (IOP)	Adult Treatment Court (TAD)	Diversion Supervision Agreement - Tax Levy	Totals
Revenues						
Tax Levy	(175,760)	(89,510)	(238,281)	(138,014)	(8,200)	(10,078,981)
Grants and Aids	(19,710,541)	(79,500)	(25,000)	(150,000)	-	(29,268,850)
Fines & Forfeitures	-	-	-	-	-	(90,000)
User Fees	-	-	-	(2,000)	-	(449,700)
Interest	(1,000)	-	-	-	-	(6,500)
Miscellaneous	-	(5,000)	-	-	-	(13,300)
Use of Fund Balance	-	-	-	(10,000)	-	(162,868)
Total Revenues	**$ (19,887,301)**	**$ (174,010)**	**$ (263,281)**	**$ (300,014)**	**$ (8,200)**	**$ (40,070,199)**
Expenses						
Wages & Benefits	1,867,050	34,984	233,803	214,786	7,485	14,395,724
Operating Expenses	18,020,251	139,026	29,478	85,228	715	25,674,475
Total Expenses	**$ 19,887,301**	**$ 174,010**	**$ 263,281**	**$ 300,014**	**$ 8,200**	**$ 40,070,199**
FTE's	**15.49**	**0.31**	**1.96**	**2.16**	**0.09**	**127.29**

Human Services

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Mental Health and Recovery Services - number of call intakes	318	365	400
Mental Health and Recovery Service - number of admissions	192	350	375
Mental Health and Recovery Services - number of open cases	385	425	440
Integrated Services Program - number of open cases as of 12/31	419	445	460
Crisis Intervention - number of crisis contacts	1,020	900	1,000
SCRC Admissions (MAT)	32	75	80
Youth Justice Clients - number of referrals received	116	130	130
CPS clients - total screened in and screened out	902	800	800
Adult Protective Services - number of referrals	208	260	280
Children's Long Term Support & Birth-to-three Clients Admissions	241	280	300
Community Support - number of open cases as of 12/31	86	86	86
Average Economic Support Caseload	7,967	7,900	7,700
Adult Treatment Court Participant Enrollment	10	17	24
Adult Treatment Court Graduates	5	10	15
Diversion Supervision Agreement Enrollment	17	20	23
Diversion Supervision Agreement Graduates	2	2	4
Number of enrolled RSN participants who were diverted and deflected from the criminal justice system		91	100
Number of people referred to RSN	135	105	115
Number of individuals enrolled in RSN	66	30	40

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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 = 276 Out of home care rate = 149	Cases screened in = 225 Out of home care rate = 130	Cases screened in = 225 Out of home care rate = 130
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.	208 Admissions Institutional placement rate = 1	260 Admissions Institutional placement rate = 2	260 Admissions Institutional placement rate = 2
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.	Number of admissions = 76 Out of home care placements = 4	Number of admissions = 87 Out of home care placements = 5	Number of admissions = 87 Out of home care placements = 5
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 = 86 CBRF = 11 Institutional placements = 8	CSP cases = 86 CBRF = 11 Institutional placements = 8	CSP cases = 86 CBRF = 11 Institutional placements = 8

Children's Long Term Support (CLTS): Number of open cases vs number of institutional placements.	When a CLTS client is placed in an institution, the child is no longer funded with CLTS funds and the cost of the child is now put on County Levy. As more cases are admitted to this program, the likely hood of an Institutional placement grows.	Open Cases = 271 Institutional placement rate = 3	Open Cases = 300 Institutional placement rate = 3	Open Cases = 325 Institutional placement rate = 3
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. Due to the CSP waitlist, CCS is serving more consumers in supported living situations.	CCS enrolled children = 168 Institutional placement rate = 5 CCS enrolled adults = 243 Institutional/CBRF rate = 4	CCS enrolled children = 175 Institutional placement rate = 5 CCS enrolled adults = 270 Institutional/CBRF rate = 9	CCS enrolled children = 180 Institutional placement rate = 5 CCS enrolled adults = 280 Institutional/CBRF rate = 10
Substance Use: Number of consumers assessed via an ASAM for the most appropriate level of care.	The goal is to assess and refer the consumer to the most appropriate service so that they don't need repeated courses of care. Utilize the MA residential benefit for consumers with MA who require this level of treatment.	Consumers assessed via an ASAM = 72	Consumers assessed via an ASAM = 86	Consumers assessed via an ASAM = 100
Crisis: number of Crisis contacts vs number of cases diverted from hospitalization.	Evaluating a consumer for the least restrictive level of care results in more consumers being appropriately served in their homes/communities or in crisis respite care versus hospital settings.	Face to Face Contacts = 173 Cases diverted from hospitalization = 860	Face to Face Contacts = 140 Cases diverted from hospitalization = 700	Face to Face Contacts = 140 Cases diverted from hospitalization = 700
JDS: number of enrolled participants in ATC/DSA vs number of residential placements	The more participants enrolled in the ATC/DSA program the likelihood of increased residential placements.	Enrolled participants = 27 Residential placements = 5	Enrolled participants = 37 Residential placements = 8	Enrolled participants = 47 Residential placements = 10
JDS: number of enrolled participants in Recovery Support Network vs residential placements	The more participants enrolled in the Pre-booking diversion program the likelihood of increased residential placements.	Enrolled participants = 66 Residential placements = 3	Enrolled participants = 30 Residential placements = 3	Enrolled participants = 40 Residential placements = 3

Human Services

Oversight Committee: Health and Human Services Committee

Human Services Director — 1.00 FTE

Business & Administrative Services Unit		Economic Support Unit	Community Support Unit	Child Protective Services Unit	Mental Health & Recovery Services Unit	Children & Families Unit
Human Services Manager - Administration		Economic Support Manager	Human Services Manager - CSP	Human Services Manager - IA	Human Services Manager - MHRS	Human Services Manager - Children
1.00 FTE		1.00 FTE	1.00 FTE	1.00 FTE	2.00 FTE	1.00 FTE
Program Services Coordinator	Senior Accountant	Lead Economic Support Specialist	Psychotherapist Coordinator	Human Services Manager - CPS Ongoing	Psychotherapist	Social Worker-Children
1.00 FTE	1.00 FTE	2.00 FTE	1.00 FTE	1.00 FTE	8 FTE	9.00 FTE
Systems Analyst	Lead Billing Specialist	Economic Support Specialist	Psychotherapist	Social Worker - CPS Ongoing	Social Worker-Crisis	B-3 Early Childhood Special Education Teacher
1.00 FTE	1.00 FTE	10.00 FTE	3 FTE	6.00 FTE	1.00 FTE	1.00 FTE
Medical Records Coordinator	Accounting Technician	Economic Support Resource Specialist	Social Worker	Social Worker - CPS initial Assessment	Crisis Intervention Worker	Social Work Coordinator
1.00 FTE	1.00 FTE	1.00 FTE	2.52 FTE	6.00 FTE	2.00 FTE	2 FTE
Data Systems Specialist	Program Specialist - Reception		Psychiatric Nurse	Family Support Specialist	Psychiatric Nurse	Authorization and Procurement Specialist
1.00 FTE	3.00 FTE		2.77 FTE	4 FTE	1 FTE	2.00 FTE
Program Specialist - Business	Authorization and Procurement Specialist		Community Rehabilitation Specialist	Social Work Coordinator	Community Recovery Specialist (Project)	Occupational Therapist
2.00 FTE	1.00 FTE		4 FTE	1 FTE	1.00 FTE	1.00 FTE
Billing Specialist	Medical Records Technician		Program Specialist		Program Specialist - MHRS/ISP	Speech and Language Therapist
2.00 FTE	1.00 FTE		1.00 FTE		1.00 FTE	2.00 FTE
					Recovery Services Interventionist	Physical Therapist
					1.00 FTE	1.00 FTE

Integrated Services Program Unit	Justice, Diversion and Support	Youth Justice Unit	Adult Protective Service (APS)
Human Services Manager - CCS/ISP	Human Services Manager - Justice	Human Services Manager - Youth Justice	Human Services Manager - APS
1.00 FTE	1.00 FTE	1.00 FTE	1.00 FTE
Integrated Services Program Coordinator	Diversion Program Coordinator	Social Worker	Social Worker - APS
3.00 FTE	2.00 FTE	4.00 FTE	4.00 FTE
Psychotherapist	Case Manager	Program Specialist - Child Welfare	
2 FTE	1.00 FTE	2.00 FTE	
Community Rehabilitation Specialist	Diversion Supervision Coordinator		
2 FTE	1.00 FTE		

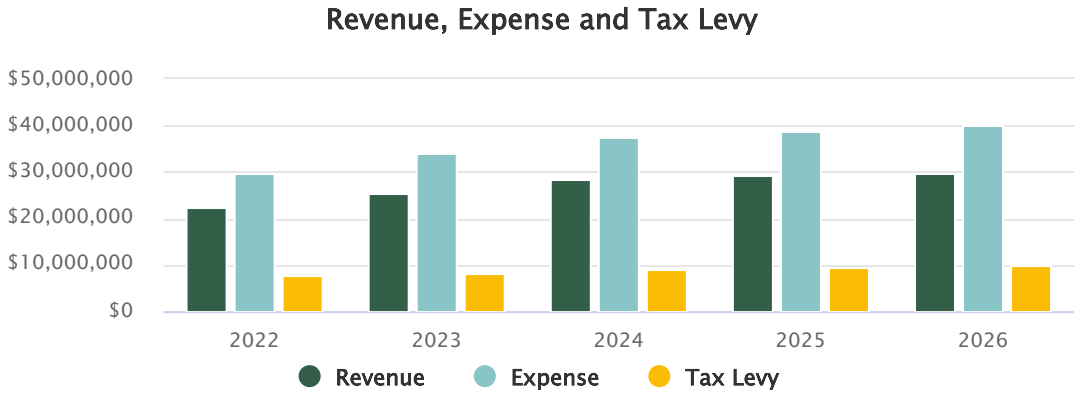
	2020	2021	2022	2023	2024	2025	2026
FTE Change	4.00	0.00	3.00	10.52	-0.92	0.65	-0.25
FTE Balance	114.29	114.29	117.29	127.81	126.89	127.54	127.29

Human Services

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	7,730,457	8,065,028	8,974,223	9,330,024	9,330,024	10,078,981	748,957	8.03%
Grants and Aids	21,968,774	24,897,508	27,477,972	28,820,743	30,009,764	29,268,850	448,107	1.55%
Fines & Forfeitures	79,158	70,794	88,160	76,000	90,000	90,000	14,000	18.42%
User Fees	464,423	441,016	471,080	435,600	412,933	449,700	14,100	3.24%
Donations	5,000	1,050	1,523	-	3,250	-	-	0.00%
Interest	5,440	6,455	97,386	6,500	6,500	6,500	-	0.00%
Miscellaneous	86,167	36,511	123,460	10,300	22,545	13,300	3,000	29.13%
Use of Fund Balance	-	482,709	387,942	210,750	1,219,111	162,868	(47,882)	-22.72%
Total Revenues	**30,339,419**	**34,001,071**	**37,621,746**	**38,889,917**	**41,094,127**	**40,070,199**	**1,180,282**	**3.03%**
Expenses								
Wages & Salaries	7,652,521	8,294,225	9,414,112	10,177,489	9,992,411	10,651,735	474,246	4.66%
Labor Benefits	2,634,261	2,696,941	3,113,745	3,455,405	3,377,673	3,743,989	288,584	8.35%
Supplies & Services	19,208,032	22,338,757	24,783,652	25,250,523	27,717,543	25,667,975	417,452	1.65%
Capital Outlay	92,888	45,184	46,456	-	-	-	-	0.00%
Transfer to General Fund	125,808	625,964	263,781	6,500	6,500	6,500	-	0.00%
Addition to Fund Balance	625,909	-	-	-	-	-	-	0.00%
Total Expenses	**30,339,419**	**34,001,071**	**37,621,746**	**38,889,917**	**41,094,127**	**40,070,199**	**1,180,282**	**3.03%**
Beginning of Year Fund Balance	**2,020,318**	**2,646,236**	**2,163,538**		**1,775,596**	**556,485**		
End of Year Fund Balance	**2,646,227**	**2,163,527**	**1,775,596**		**556,485**	**393,617**		

Justice, Diversion & Support Combined into Human Services in 2023.

2026 Highlights & Issues on the Horizon



Changes by the current federal administration have been plentiful and fast moving. We are actively monitoring the potential impact on State funding which flows to the Counties. Some funding has been eliminated and new requirements for Medicaid and Foodshare enrolled individuals, for example, may increase the administrative requirements at the County level.

Despite the Wisconsin Counties Association (WCA) and Wisconsin County Human Service Association (WCHSA) strongly lobbying for more mental health dollars in the Governor's budget, neither Crisis nor Community Support Programs received full funding. Additionally, there was very little money allocated for Human Services programs which means we are left to determine how to cover the rising cost of services. The future of some grant-funded programs is uncertain.

There is a continued high need for out of home placements, coupled with rising rates, a shortage of appropriate facilities/beds, and limited funding. When possible, we utilize Children's Long-Term Support (CLTS) Program dollars for foster care placements for children screened as eligible. We evaluate opportunities to enroll adult consumers in Family Care who would then be obligated to pick up the placement costs. CLTS Program referrals continue to outpace staff capacity with 20-30% growth annually since the waitlist was eliminated.

Opportunities for cost-savings or revenue generation are being considered. These include expanding groups; bringing the Impaired Driver Program (IDP) in-house; bringing the Families Come First (FCF) program in-house; strategic realignment within the Department; utilizing evidence-based programs in Child Welfare to pull down Title IV-E funding; training additional staff in Comprehensive Community Services (CCS) and billing for CCS in programs such as Justice, Diversion and Support, and the Community Support Program.

Opioid dollars are funding a full-time position in Child Welfare. The Human Services and Public Health Departments are collaborating on the use of opioid dollars to bring a sober living home(s) to Sauk County.

We are implementing RevConnect billing software in our Electronic Health Record to improve our billing capacities and hopefully maximize revenue from billable services.

Fund: HUMAN SERVICES

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
21051 - HUMAN SERVICES REVENUE									
411100 - GENERAL PROPERTY TAXES	(7,730,457)	(8,065,028)	(8,974,223)	(4,665,012)	(9,330,024)	(9,330,024)	(9,330,024)	(10,078,981)	748,957
422160 - HO-CHUNK GAMING GRANT	-	-	-	(6,630)	-	(6,630)	(6,630)	-	(6,630)
424275 - TREATMENT ALTERNATIVES & DIVER	-	(165,985)	(237,627)	-	(275,000)	(275,000)	(258,889)	(258,889)	(16,111)
424276 - PRE-BOOKING DIVERSION	-	-	(250,161)	(27,087)	(140,000)	(140,000)	(147,258)	(140,000)	-
424496 - SSM HEALTH GRANT	-	(95,418)	-	-	(24,500)	(24,500)	-	-	(24,500)
424500 - MEDICARE	(72,572)	(83,982)	(81,122)	(10,621)	(90,000)	(90,000)	(82,000)	(90,000)	-
424510 - MEDICAL ASSISTANCE / MEDICAID	(13,054,206)	(14,552,297)	(17,081,688)	(1,465,372)	(16,412,500)	(16,412,500)	(18,663,600)	(18,491,000)	2,078,500
424592 - DEPT HEALTH & FAMILY SERVICES	(5,749,254)	(6,322,241)	(5,429,581)	(1,042,106)	(10,206,383)	(10,206,383)	(5,282,148)	(5,325,804)	(4,880,579)
424593 - INCOME MAINTENANCE	(983,441)	(1,110,332)	(1,139,816)	(321,321)	(1,033,641)	(1,033,641)	(1,052,796)	(1,094,610)	60,969
424597 - OTHER CONTRACTS	(740,663)	(639,414)	(558,974)	(71,588)	(632,089)	(632,089)	(579,107)	(638,547)	6,458
441400 - DRIVER IMPROVEMENT SURCHARGE	(79,158)	(70,794)	(88,160)	(58,654)	(76,000)	(76,000)	(90,000)	(90,000)	14,000
451212 - TREATMENT COURT USER FEES	-	(4,587)	(3,838)	(1,480)	-	-	-	-	-
451214 - DIVERSION SUPERVISION AGREE FE	-	(1,115)	(125)	-	-	-	-	-	-
455660 - CLIENT LIABILITY COLLECTED	(144,569)	(153,684)	(145,135)	(42,877)	(164,100)	(164,100)	(118,000)	(148,000)	(16,100)
465103 - CLIENT SHARE ROOM & BOARD	(6,791)	(12,592)	(7,315)	(2,731)	(9,000)	(9,000)	(4,433)	(6,200)	(2,800)
465170 - ALTERNATE CARE COLLECTIONS	(129,845)	(127,615)	(147,733)	(59,995)	(130,000)	(130,000)	(130,000)	(130,000)	-
473601 - MEDICAL RECORDS FEES	(2,314)	(2,236)	(3,108)	(806)	(2,500)	(2,500)	(2,500)	(2,500)	-
481100 - INTEREST ON INVESTMENTS	(5,440)	(6,455)	(97,386)	(88,557)	(6,500)	(6,500)	(6,500)	(6,500)	-
484120 - ADDL REVS FROM STATE PRIOR YR	(1,368,638)	(1,927,839)	(2,699,003)	(33,569)	-	-	(3,937,336)	(3,230,000)	3,230,000
484130 - REFUNDS OF PRIOR YEARS EXPENSE	(58,923)	(29,988)	(79,797)	(8,952)	-	-	(8,745)	-	-
484160 - MISCELLANEOUS REVENUES	(5,541)	(6,523)	(43,663)	(3,805)	(10,300)	(10,300)	(13,800)	(13,300)	3,000
484162 - CRIMINAL BACKGROUND CHECK FEE	(740)	(868)	(775)	(465)	(1,000)	(1,000)	(1,000)	(1,000)	-
485080 - DONATIONS	(5,000)	(1,050)	(1,523)	(3,500)	-	-	(3,250)	-	-
486200 - INSURANCE RECOVERY-VEHICLES	(21,703)	-	-	-	-	-	-	-	-
487100 - THIRD PARTY COLLECTIONS	(180,164)	(138,319)	(163,051)	(64,981)	(129,000)	(129,000)	(157,000)	(162,000)	33,000
493010 - FUND BALANCE APPLIED	-	-	-	-	(86,628)	(86,628)	-	(162,868)	76,240
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	-	(124,122)	-	-	(124,122)
Total 21051 - HUMAN SERVICES REVENUE	**(30,339,419)**	**(33,518,362)**	**(37,233,804)**	**(7,980,109)**	**(38,759,165)**	**(38,889,917)**	**(39,875,016)**	**(40,070,199)**	**1,180,282**
Total Revenues	**(30,339,419)**	**(33,518,362)**	**(37,233,804)**	**(7,980,109)**	**(38,759,165)**	**(38,889,917)**	**(39,875,016)**	**(40,070,199)**	**1,180,282**
Expenses									
21051110 - HS ADMINISTRATION									
511100 - SALARIES PERMANENT REGULAR	207,412	215,165	240,379	118,088	252,957	252,957	252,957	273,321	20,364
511900 - LONGEVITY-FULL TIME	537	577	617	-	657	657	657	695	38
514100 - FICA & MEDICARE TAX	15,349	15,793	17,502	8,612	19,784	19,784	19,784	20,971	1,187
514200 - RETIREMENT-COUNTY SHARE	13,529	14,674	16,632	8,207	17,626	17,626	17,626	19,375	1,749
514400 - HEALTH INSURANCE COUNTY SHARE	39,619	39,174	41,770	22,389	44,775	44,775	44,775	49,206	4,431
514500 - LIFE INSURANCE COUNTY SHARE	25	28	27	12	27	27	27	30	3
514600 - WORKERS COMPENSATION	1,871	1,082	1,763	715	1,582	1,582	1,582	1,686	104
515800 - PER DIEM COMMITTEE	8,175	7,425	4,913	1,913	5,000	5,000	5,000	-	(5,000)
520100 - CONSULTANT AND CONTRACTUAL	-	1,000	-	-	2,500	2,500	1,000	2,500	-
522500 - TELEPHONE	868	856	874	364	1,000	1,000	900	1,000	-

Fund: HUMAN SERVICES

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
532400 - MEMBERSHIP DUES	-	-	-	3,000	3,000	3,000	3,000	3,000	-
532600 - ADVERTISING	-	300	-	-	-	-	-	-	-
532800 - TRAINING AND INSERVICE	1,775	1,230	2,099	1,330	2,500	2,500	2,000	2,500	-
533200 - MILEAGE	1,272	2,042	2,624	1,412	3,000	3,000	2,700	2,700	(300)
533500 - MEALS AND LODGING	3,227	809	3,034	95	4,120	4,120	600	3,120	(1,000)
535200 - VEHICLE MAINTENANCE AND REPAIR	19,560	22,017	24,764	16,352	20,000	20,000	30,000	25,000	5,000
538130 - HOUSING ASSISTANCE	6,248	40,561	97,714	37,803	97,714	97,714	97,714	97,714	-
538480 - PROGRAM ADMINISTRATION	2,778	1,740	1,800	1,499	9,000	9,000	2,000	2,000	(7,000)
538510 - TERMINATIONS OF PARENTAL RIGHT	102,949	136,342	133,571	67,721	105,000	105,000	175,000	135,000	30,000
538520 - CRIMINAL BACKGROUND CHECKS	1,071	1,733	2,166	890	2,000	2,000	2,000	2,000	-
539810 - VEHICLE LEASE	-	7,898	16,340	8,710	16,340	16,340	8,710	16,340	-
551200 - INSURANCE-VEHICLE LIABILITY	2,843	6,960	6,480	25	6,000	6,000	6,500	6,500	500
551900 - INSURANCE-GENERAL LIABILITY	69,041	72,908	100,409	-	83,670	83,670	100,000	100,000	16,330
552100 - OFFICIALS BONDS	70	77	77	-	70	70	77	77	7
552200 - EMPLOYEE BONDS	100	215	50	40	100	100	100	100	-
552400 - INSURANCE-VOLUNTEERS	18	16	18	11	100	100	18	20	(80)
559400 - INDIRECT COSTS	71,715	119,435	104,783	36,083	72,166	72,166	72,166	167,883	95,717
Total 21051110 - HS ADMINISTRATION	**570,052**	**710,057**	**820,406**	**335,271**	**770,688**	**770,688**	**846,893**	**932,738**	**162,050**
21051431 - HS FISCAL/DATA									
511100 - SALARIES PERMANENT REGULAR	759,445	723,074	916,802	431,387	939,518	939,518	942,968	995,782	56,264
511200 - SALARIES-PERMANENT-OVERTIME	184	982	54	-	500	500	500	487	(13)
511900 - LONGEVITY-FULL TIME	3,690	3,281	2,673	-	2,733	2,733	2,713	3,046	313
514100 - FICA & MEDICARE TAX	55,256	52,749	66,329	30,780	72,120	72,120	72,383	76,450	4,330
514200 - RETIREMENT-COUNTY SHARE	49,194	47,916	61,586	29,981	65,521	65,521	65,760	71,953	6,432
514400 - HEALTH INSURANCE COUNTY SHARE	205,586	168,143	222,657	119,735	236,196	236,196	245,032	274,648	38,452
514500 - LIFE INSURANCE COUNTY SHARE	248	257	231	93	208	208	214	231	23
514600 - WORKERS COMPENSATION	533	300	593	259	566	566	568	599	33
514800 - UNEMPLOYMENT	(1,109)	223	-	-	-	-	-	-	-
520100 - CONSULTANT AND CONTRACTUAL	24,140	17,018	-	-	-	-	-	-	-
522500 - TELEPHONE	9,942	10,209	11,779	5,858	11,000	11,000	11,000	11,000	-
523900 - INTERPRETER FEES	9	7	1,641	-	50	50	100	100	50
524000 - MISCELLANEOUS EXPENSES	2,908	1,732	1,588	1,794	2,000	2,000	2,000	2,000	-
531100 - POSTAGE AND BOX RENT	14,278	13,393	15,873	8,723	16,000	16,000	16,000	16,000	-
531200 - OFFICE SUPPLIES AND EXPENSE	14,060	17,530	18,991	8,552	19,000	19,000	19,000	19,000	-
531400 - SMALL EQUIPMENT	4,199	17,068	16,343	-	15,000	15,000	5,000	10,000	(5,000)
531800 - MIS DEPARTMENT CHARGEBACKS	362,275	381,227	431,666	378,096	496,416	596,038	496,416	555,019	(41,019)
532200 - SUBSCRIPTIONS	381	1,449	-	-	546	546	546	546	-
532400 - MEMBERSHIP DUES	3,000	3,000	3,000	-	-	-	-	-	-
532800 - TRAINING AND INSERVICE	50	437	850	415	2,000	2,000	1,000	1,500	(500)
533200 - MILEAGE	156	338	2,124	476	3,000	3,000	500	2,000	(1,000)
533400 - COURIER SERVICE	9,208	9,281	6,890	-	9,200	9,200	-	-	(9,200)
533500 - MEALS AND LODGING	227	204	697	-	2,200	2,200	550	1,200	(1,000)
538140 - CLIENT SHELTER AND CLOTHING	7,153	3,027	271	-	-	-	-	-	-

Fund: HUMAN SERVICES

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
581900 - CAPITAL OUTLAY	92,888	45,184	46,456	-	-	-	-	-	-
Total 21051431 - HS FISCAL/DATA	**1,617,901**	**1,518,029**	**1,829,094**	**1,016,149**	**1,893,774**	**1,993,396**	**1,882,250**	**2,041,561**	**48,165**
21051432 - CHILDREN SERVICES UNIT									
511100 - SALARIES PERMANENT REGULAR	513,641	493,151	543,668	277,195	568,146	568,146	526,470	568,608	462
511200 - SALARIES-PERMANENT-OVERTIME	-	-	-	-	200	200	200	201	1
511900 - LONGEVITY-FULL TIME	2,314	1,882	2,082	90	2,222	2,222	1,582	1,683	(539)
514100 - FICA & MEDICARE TAX	38,255	36,654	40,835	20,790	43,648	43,648	40,411	43,642	(6)
514200 - RETIREMENT-COUNTY SHARE	31,759	33,116	37,664	16,848	39,655	39,655	36,714	41,076	1,421
514400 - HEALTH INSURANCE COUNTY SHARE	59,783	61,712	57,960	32,209	62,129	62,129	61,406	68,284	6,155
514500 - LIFE INSURANCE COUNTY SHARE	171	192	154	41	162	162	99	137	(25)
514600 - WORKERS COMPENSATION	6,536	3,414	5,607	2,320	4,732	4,732	4,296	4,662	(70)
522500 - TELEPHONE	3,284	2,384	2,383	886	2,400	2,400	2,400	2,400	-
523900 - INTERPRETER FEES	-	21	46	93	100	100	200	100	-
524000 - MISCELLANEOUS EXPENSES	1,291	128	3,590	907	1,500	1,500	2,500	1,000	(500)
529900 - PSYCHOLOGICAL SERVICES	-	3,105	4,960	4,188	5,000	5,000	8,000	5,000	-
532800 - TRAINING AND INSERVICE	1,454	1,150	2,685	-	1,400	1,400	1,400	1,750	350
533200 - MILEAGE	1,589	1,270	1,356	993	1,500	1,500	2,300	1,500	-
533500 - MEALS AND LODGING	395	78	186	-	500	500	350	500	-
537120 - RESPITE CARE	1,056	4,151	-	-	4,000	4,000	-	1,000	(3,000)
537500 - PROGRAM INCENTIVES	-	-	26	-	1,000	1,000	-	-	(1,000)
538140 - CLIENT SHELTER AND CLOTHING	-	-	50	150	1,000	1,000	1,261	-	(1,000)
538160 - CLIENT PURCHASED MEALS	-	-	-	-	50	50	-	50	-
538170 - ALTERNATIVE ACTIVITIES	-	-	-	-	500	500	250	-	(500)
538210 - SPECIALIZED TRANSPORTATION	1,366	720	300	-	2,000	2,000	500	1,500	(500)
538270 - FOSTER HOME	16,797	26,612	35,173	21,359	19,000	19,000	40,700	19,000	-
538280 - GROUP HOME	13,278	-	-	-	55,722	55,722	27,861	55,722	-
538310 - SHELTER CARE	12,710	875	7,525	-	15,000	15,000	7,500	10,000	(5,000)
538340 - COUNSELING AND THERAPEUTIC	56,926	75,387	42,548	12,539	37,855	37,855	33,023	49,666	11,811
538350 - CRISIS INTERVENTION	-	-	2,000	-	-	-	-	-	-
538370 - JUVENILE PROBATION/SUPERVISION	-	-	-	-	500	500	-	10,000	9,500
538390 - INTEGRATED SERVICES	27,910	34,601	10,207	1,213	35,500	35,500	10,000	25,000	(10,500)
538410 - INTAKE ASSESSMENT	-	-	-	-	511	511	500	-	(511)
538450 - CHILD CARING INSTITUTIONS	327,558	420,077	141,179	-	200,000	200,000	100,000	200,000	-
538460 - JUVENILE CORRECTIONAL INSTITUT	-	-	303,300	-	112,852	112,852	-	91,433	(21,419)
538480 - PROGRAM ADMINISTRATION	-	-	129	-	-	-	-	-	-
Total 21051432 - CHILDREN SERVICES UNIT	**1,118,073**	**1,200,680**	**1,245,613**	**391,821**	**1,218,784**	**1,218,784**	**909,923**	**1,203,914**	**(14,870)**
21051433 - HS ADULT PROTECTIVE SERVICES									
511100 - SALARIES PERMANENT REGULAR	-	-	433,095	212,155	455,471	455,471	452,496	480,077	24,606
511900 - LONGEVITY-FULL TIME	-	-	1,060	-	1,180	1,180	1,180	1,320	140
514100 - FICA & MEDICARE TAX	-	-	31,642	15,443	34,934	34,934	34,706	36,828	1,894
514200 - RETIREMENT-COUNTY SHARE	-	-	29,962	14,750	31,737	31,737	31,531	34,661	2,924
514400 - HEALTH INSURANCE COUNTY SHARE	-	-	69,550	37,922	75,839	75,839	75,839	83,352	7,513

Fund: HUMAN SERVICES

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
514500 - LIFE INSURANCE COUNTY SHARE	-	-	115	48	112	112	113	125	13
514600 - WORKERS COMPENSATION	-	-	5,439	2,186	4,704	4,704	4,673	4,959	255
522500 - TELEPHONE	-	-	1,775	763	2,052	2,052	1,800	1,800	(252)
523900 - INTERPRETER FEES	-	-	19	180	-	-	500	500	500
524000 - MISCELLANEOUS EXPENSES	-	-	-	-	100	100	100	100	-
528300 - CBRF	-	-	74,020	30,494	90,000	90,000	73,200	75,000	(15,000)
528400 - INSTITUTIONS	-	-	42,090	52,975	50,000	50,000	177,575	155,850	105,850
529900 - PSYCHOLOGICAL SERVICES	-	-	39,485	20,530	15,000	15,000	61,000	50,000	35,000
531200 - OFFICE SUPPLIES AND EXPENSE	-	-	13	-	-	-	-	-	-
532800 - TRAINING AND INSERVICE	-	-	904	-	1,500	1,500	600	1,250	(250)
533200 - MILEAGE	-	-	5,809	1,299	5,000	5,000	4,000	4,000	(1,000)
533500 - MEALS AND LODGING	-	-	44	-	150	150	150	150	-
537120 - RESPITE CARE	-	-	22,988	25,984	11,080	11,080	33,173	28,464	17,384
538010 - ADAPTIVE AIDS	-	-	650	166	1,000	1,000	166	-	(1,000)
538070 - ADULT DAYCARE	-	-	4,571	-	1,000	1,000	-	-	(1,000)
538110 - GUARDIANSHIP & FIN MGNT SRVCS	-	-	1,462	625	2,250	2,250	1,915	2,450	200
538130 - HOUSING ASSISTANCE	-	-	17,449	5,277	14,200	14,200	12,600	13,000	(1,200)
538160 - CLIENT PURCHASED MEALS	-	-	-	-	216	216	-	-	(216)
538190 - SPECIALIZED MEDICAL SUPPLIES	-	-	2,298	1,404	1,000	1,000	1,500	1,500	500
538210 - SPECIALIZED TRANSPORTATION	-	-	69	-	1,500	1,500	-	-	(1,500)
538230 - SUPPORTIVE HOME CARE	-	-	18,532	17,748	19,000	19,000	20,666	17,000	(2,000)
538260 - ADULT FAMILY HOME	-	-	-	-	2,000	2,000	-	-	(2,000)
538320 - RESIDENTIAL CARE APARTMENT	-	-	2,800	-	-	-	-	-	-
538480 - PROGRAM ADMINISTRATION	-	-	154	-	-	-	-	-	-
538530 - OUTREACH AND DEVELOPMENT	-	-	-	332	-	-	332	-	-
Total 21051433 - HS ADULT PROTECTIVE SERVICES	**-**	**-**	**805,995**	**440,281**	**821,025**	**821,025**	**989,815**	**992,386**	**171,361**
21051434 - ECONOMIC SUPPORT UNIT									
511100 - SALARIES PERMANENT REGULAR	756,468	744,823	839,467	414,047	884,505	884,505	884,470	938,368	53,863
511200 - SALARIES-PERMANENT-OVERTIME	-	24,031	25,043	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	2,760	2,217	2,057	-	2,337	2,337	2,337	2,637	300
514100 - FICA & MEDICARE TAX	54,818	55,941	63,038	30,165	67,843	67,843	67,841	71,989	4,146
514200 - RETIREMENT-COUNTY SHARE	48,030	50,993	59,804	28,776	61,636	61,636	61,633	67,754	6,118
514400 - HEALTH INSURANCE COUNTY SHARE	141,435	138,521	173,880	86,344	186,388	186,388	172,678	189,784	3,396
514500 - LIFE INSURANCE COUNTY SHARE	296	265	292	139	318	318	318	383	65
514600 - WORKERS COMPENSATION	530	318	559	249	532	532	532	564	32
522500 - TELEPHONE	6,035	3,174	3,318	1,383	3,500	3,500	3,400	3,400	(100)
524000 - MISCELLANEOUS EXPENSES	30	275	610	230	500	500	500	500	-
531200 - OFFICE SUPPLIES AND EXPENSE	-	368	80	-	-	-	-	-	-
531400 - SMALL EQUIPMENT	14,813	5,466	-	-	-	-	-	-	-
531800 - MIS DEPARTMENT CHARGEBACKS	3,744	-	100	-	-	-	-	-	-
532800 - TRAINING AND INSERVICE	358	464	404	-	1,500	1,500	500	1,500	-
533200 - MILEAGE	38	48	-	-	500	500	250	500	-

Fund: HUMAN SERVICES

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
533500 - MEALS AND LODGING	-	-	-	-	600	600	300	600	-
538420 - INCOME MAINTENANCE	12,821	13,624	13,924	7,318	13,493	13,493	14,165	16,885	3,392
Total 21051434 - ECONOMIC SUPPORT UNIT	**1,042,176**	**1,040,528**	**1,182,576**	**568,651**	**1,223,652**	**1,223,652**	**1,208,924**	**1,294,864**	**71,212**
21051437 - COMMUNITY SUPPORT PROGRAM									
511100 - SALARIES PERMANENT REGULAR	958,841	980,171	1,159,448	563,961	1,260,159	1,260,159	1,208,736	1,297,148	36,989
511200 - SALARIES-PERMANENT-OVERTIME	474	75	-	-	1,000	1,000	1,000	1,006	6
511900 - LONGEVITY-FULL TIME	2,747	2,324	2,506	-	3,028	3,028	2,846	3,106	78
512100 - WAGES-PART TIME	62,559	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	73,348	69,943	83,246	40,573	96,710	96,710	92,762	99,545	2,835
514200 - RETIREMENT-COUNTY SHARE	65,633	66,837	80,016	39,195	87,861	87,861	84,274	93,693	5,832
514400 - HEALTH INSURANCE COUNTY SHARE	245,061	207,785	232,406	113,346	263,616	263,616	231,438	259,593	(4,023)
514500 - LIFE INSURANCE COUNTY SHARE	178	220	241	135	257	257	312	346	89
514600 - WORKERS COMPENSATION	14,919	8,120	14,024	5,649	12,520	12,520	11,613	12,902	382
520900 - CONTRACTED SERVICES	76,650	83,284	75,910	-	90,000	90,000	74,760	72,000	(18,000)
522500 - TELEPHONE	7,227	5,105	5,758	2,405	6,900	6,900	6,000	6,000	(900)
524000 - MISCELLANEOUS EXPENSES	550	1,079	1,681	-	1,000	1,000	1,000	1,000	-
528300 - CBRF	273,559	208,783	345,345	165,689	200,000	200,000	411,125	200,000	-
528400 - INSTITUTIONS	-	115,441	105,181	101,516	50,000	50,000	243,600	50,000	-
529900 - PSYCHOLOGICAL SERVICES	14,553	10,309	10,920	4,200	15,000	15,000	11,000	11,000	(4,000)
531200 - OFFICE SUPPLIES AND EXPENSE	25	145	-	351	-	-	500	-	-
532800 - TRAINING AND INSERVICE	1,393	714	2,757	260	4,000	4,000	2,000	4,000	-
533200 - MILEAGE	49,619	35,586	35,839	15,052	37,100	37,100	36,000	36,000	(1,100)
533500 - MEALS AND LODGING	27	208	211	221	400	400	300	600	200
535200 - VEHICLE MAINTENANCE AND REPAIR	-	-	21	-	-	-	-	-	-
538010 - ADAPTIVE AIDS	-	-	-	110	-	-	110	500	500
538110 - GUARDIANSHIP & FIN MGNT SRVCS	2,400	300	-	-	2,000	2,000	500	2,000	-
538130 - HOUSING ASSISTANCE	113,729	117,869	119,516	42,565	128,000	128,000	107,000	110,500	(17,500)
538140 - CLIENT SHELTER AND CLOTHING	-	-	-	-	3,000	3,000	3,000	3,000	-
538160 - CLIENT PURCHASED MEALS	1,679	360	-	-	-	-	-	-	-
538180 - SHELTERED WORK	7,326	6,946	6,352	2,018	7,500	7,500	6,500	6,500	(1,000)
538190 - SPECIALIZED MEDICAL SUPPLIES	2,785	3,252	3,350	983	4,100	5,100	3,500	3,500	(1,600)
538210 - SPECIALIZED TRANSPORTATION	3,463	6,727	6,708	2,264	4,000	4,000	5,346	5,000	1,000
538230 - SUPPORTIVE HOME CARE	-	-	17,481	1,852	15,000	15,000	5,000	5,000	(10,000)
538260 - ADULT FAMILY HOME	326,076	314,649	351,086	162,759	160,000	160,000	315,000	200,000	40,000
538320 - RESIDENTIAL CARE APARTMENT	13,540	25,324	46,604	24,518	26,000	26,000	62,100	100,000	74,000
538340 - COUNSELING AND THERAPEUTIC	2,000	-	-	-	-	-	-	-	-
538470 - SKILLED NURSING	-	-	4,693	-	-	-	-	-	-
Total 21051437 - COMMUNITY SUPPORT PROGRAM	**2,320,361**	**2,271,556**	**2,711,300**	**1,289,622**	**2,479,151**	**2,480,151**	**2,927,322**	**2,583,939**	**103,788**
21051438 - CHILD PROTECTIVE SERVICES									
511100 - SALARIES PERMANENT REGULAR	1,230,548	1,274,747	1,460,491	728,113	1,563,723	1,563,723	1,544,901	1,642,149	78,426
511200 - SALARIES-PERMANENT-OVERTIME	62	2,480	1,748	60	2,500	2,500	2,500	2,551	51

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	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
511900 - LONGEVITY-FULL TIME	1,883	2,195	2,445	-	2,935	2,935	2,605	2,966	31
514100 - FICA & MEDICARE TAX	89,706	93,116	107,218	53,302	120,041	120,041	118,575	126,048	6,007
514200 - RETIREMENT-COUNTY SHARE	79,956	84,316	99,751	50,347	109,056	109,056	107,725	118,631	9,575
514400 - HEALTH INSURANCE COUNTY SHARE	209,991	201,953	215,634	108,742	248,517	248,517	224,149	258,068	9,551
514500 - LIFE INSURANCE COUNTY SHARE	328	440	546	247	552	552	567	572	20
514600 - WORKERS COMPENSATION	17,198	9,842	16,423	6,628	16,162	16,162	15,965	16,972	810
522500 - TELEPHONE	8,790	7,133	7,087	3,046	8,000	8,000	7,200	7,200	(800)
523900 - INTERPRETER FEES	1,002	1,428	912	1,603	2,500	2,500	3,000	2,500	-
524000 - MISCELLANEOUS EXPENSES	115,429	16,137	43,465	13,119	18,000	19,630	24,100	18,000	(1,630)
529900 - PSYCHOLOGICAL SERVICES	-	-	3,564	2,336	-	-	5,000	5,000	5,000
532800 - TRAINING AND INSERVICE	5,684	3,967	6,980	959	6,052	6,052	6,052	7,602	1,550
533200 - MILEAGE	37,908	39,014	31,245	12,126	30,000	30,000	29,200	30,000	-
533500 - MEALS AND LODGING	906	1,731	2,045	1,294	2,750	2,750	2,750	2,750	-
537120 - RESPITE CARE	22,380	34,636	23,601	6,388	21,000	21,000	18,500	18,500	(2,500)
538010 - ADAPTIVE AIDS	-	23,356	11,208	3,133	20,000	20,000	12,000	15,000	(5,000)
538050 - DAILY LIVING SKILLS	-	8,189	9,144	-	10,000	10,000	5,000	-	(10,000)
538080 - CHILD DAYCARE	4,891	2,900	28,771	880	5,307	5,307	7,000	5,767	460
538130 - HOUSING ASSISTANCE	8,629	34,643	22,026	7,241	32,500	32,500	15,000	25,000	(7,500)
538140 - CLIENT SHELTER AND CLOTHING	-	6,114	5,741	8,018	3,500	3,500	22,000	21,500	18,000
538160 - CLIENT PURCHASED MEALS	273	987	1,284	120	1,000	1,000	1,000	1,000	-
538170 - ALTERNATIVE ACTIVITIES	-	238	-	-	500	500	-	-	(500)
538210 - SPECIALIZED TRANSPORTATION	16,330	31,407	30,878	5,877	29,000	29,000	28,827	20,000	(9,000)
538220 - SUPERVISED VISITATION	-	7,404	15,925	6,323	5,000	5,000	15,000	15,000	10,000
538230 - SUPPORTIVE HOME CARE	-	8,410	-	-	-	-	-	-	-
538270 - FOSTER HOME	470,858	736,563	906,801	498,889	580,000	580,000	1,166,700	580,000	-
538280 - GROUP HOME	-	180,344	240,667	85,155	150,000	150,000	150,000	150,000	-
538290 - KINSHIP	174,045	189,401	222,467	96,901	220,500	220,500	231,000	256,500	36,000
538310 - SHELTER CARE	-	5,781	-	-	-	-	-	-	-
538340 - COUNSELING AND THERAPEUTIC	20,846	28,192	13,058	7,262	13,827	13,827	18,911	10,327	(3,500)
538390 - INTEGRATED SERVICES	-	5,150	700	6,400	6,000	6,000	12,000	5,000	(1,000)
538410 - INTAKE ASSESSMENT	-	-	-	-	1,011	1,011	-	-	(1,011)
538450 - CHILD CARING INSTITUTIONS	731,334	639,164	988,373	258,356	600,000	600,000	600,000	600,000	-
538480 - PROGRAM ADMINISTRATION	94	530	8,905	3,001	1,000	1,000	5,555	4,000	3,000
538490 - FOSTER HOME LICENSE/RECRUITING	96,226	115,622	88,665	33,996	115,000	115,000	90,000	115,000	-
538520 - CRIMINAL BACKGROUND CHECKS	34	202	264	31	100	100	100	100	-
Total 21051438 - CHILD PROTECTIVE SERVICES	**3,345,331**	**3,797,732**	**4,618,032**	**2,009,893**	**3,946,033**	**3,947,663**	**4,492,882**	**4,083,703**	**136,040**
21051439 - CHILDREN & FAMILY SUPPORT UNIT									
511100 - SALARIES PERMANENT REGULAR	774,074	1,156,838	1,370,538	701,448	1,590,606	1,590,606	1,565,725	1,716,190	125,584
511900 - LONGEVITY-FULL TIME	2,157	2,317	2,417	-	2,697	2,697	2,817	3,276	579
514100 - FICA & MEDICARE TAX	56,548	84,205	99,968	50,789	121,962	121,962	120,068	131,543	9,581
514200 - RETIREMENT-COUNTY SHARE	50,054	77,537	94,455	48,671	110,735	110,735	109,014	123,730	12,995
514400 - HEALTH INSURANCE COUNTY SHARE	150,640	194,068	228,185	139,329	270,905	270,905	297,486	337,414	66,509
514500 - LIFE INSURANCE COUNTY SHARE	275	406	427	195	442	442	446	527	85

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	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
514600 - WORKERS COMPENSATION	10,627	9,147	15,931	6,714	15,330	15,330	15,075	16,552	1,222
515800 - PER DIEM COMMITTEE	525	300	375	225	975	975	975	-	(975)
522500 - TELEPHONE	5,785	5,537	6,030	2,587	6,537	6,537	8,200	8,200	1,663
523900 - INTERPRETER FEES	2,875	2,741	3,854	1,499	3,200	3,200	3,200	3,200	-
524000 - MISCELLANEOUS EXPENSES	1,511	1,569	2,617	2,145	1,650	1,650	1,650	1,650	-
528400 - INSTITUTIONS	-	-	60,170	-	-	-	-	-	-
529900 - PSYCHOLOGICAL SERVICES	-	7,875	11,070	5,050	10,000	10,000	10,000	10,000	-
532800 - TRAINING AND INSERVICE	3,090	4,151	7,637	1,255	4,800	4,800	4,800	5,500	700
533200 - MILEAGE	21,522	42,107	49,879	19,181	53,000	53,000	49,500	49,500	(3,500)
533500 - MEALS AND LODGING	891	-	801	314	1,200	1,200	825	1,200	-
537120 - RESPITE CARE	243	-	-	-	-	-	-	-	-
538010 - ADAPTIVE AIDS	2,811	1,377	4,820	1,052	20,500	20,500	7,000	7,000	(13,500)
538030 - COMMUNICATION AIDS	250	325	1,740	62	500	500	-	-	(500)
538040 - CLIENT EDUCATION AND TRAINING	150	329	528	79	1,000	1,000	500	500	(500)
538150 - PERSONAL EMERG RESPONSE SYSTEM	-	-	48	-	1,200	1,200	-	-	(1,200)
538170 - ALTERNATIVE ACTIVITIES	2,975	1,837	3,611	1,287	3,000	3,000	3,000	3,000	-
538190 - SPECIALIZED MEDICAL SUPPLIES	49,922	55,516	67,402	19,019	60,500	60,500	58,500	58,500	(2,000)
538210 - SPECIALIZED TRANSPORTATION	-	20	-	-	-	-	-	-	-
538240 - VEHICLE ADAPTIVE AIDS	-	419	-	-	-	-	-	-	-
538270 - FOSTER HOME	6,595	96,591	111,108	41,487	70,000	70,000	104,000	76,000	6,000
538340 - COUNSELING AND THERAPEUTIC	359,276	13,917	5,598	-	-	-	-	-	-
538480 - PROGRAM ADMINISTRATION	1,244,836	1,490,156	55,428	-	1,510,969	1,510,969	60,969	55,428	(1,455,541)
Total 21051439 - CHILDREN & FAMILY SUPPORT UNIT	**2,747,632**	**3,249,285**	**2,204,637**	**1,042,388**	**3,861,708**	**3,861,708**	**2,423,750**	**2,608,910**	**(1,252,798)**
21051440 - OUTPATIENT UNIT SERVICE									
511100 - SALARIES PERMANENT REGULAR	1,709,366	1,748,731	1,289,490	613,160	1,461,071	1,461,071	1,406,946	1,525,379	64,308
511200 - SALARIES-PERMANENT-OVERTIME	7	7	-	-	500	500	500	497	(3)
511900 - LONGEVITY-FULL TIME	2,544	2,565	1,396	-	1,718	1,718	1,481	1,742	24
512100 - WAGES-PART TIME	29,792	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	126,287	126,283	92,833	44,376	111,942	111,942	107,783	116,866	4,924
514200 - RETIREMENT-COUNTY SHARE	111,152	117,925	88,104	42,281	101,699	101,699	97,920	109,990	8,291
514400 - HEALTH INSURANCE COUNTY SHARE	296,170	303,255	244,456	126,059	270,905	270,905	256,211	297,742	26,837
514500 - LIFE INSURANCE COUNTY SHARE	430	380	219	95	201	201	224	245	44
514600 - WORKERS COMPENSATION	24,461	13,826	14,855	5,609	14,524	14,524	13,964	15,148	624
520900 - CONTRACTED SERVICES	351,550	543,740	604,133	354,356	671,040	671,040	680,000	764,000	92,960
522500 - TELEPHONE	12,372	7,624	6,068	2,570	8,374	8,374	6,732	6,732	(1,642)
523900 - INTERPRETER FEES	3,427	1,329	1,124	1,283	2,500	2,500	2,500	2,500	-
524000 - MISCELLANEOUS EXPENSES	194	2,968	2,747	2,128	29,890	29,890	6,900	2,900	(26,990)
527500 - INPATIENT	110,911	157,447	82,020	26,456	100,000	100,000	100,000	100,000	-
527700 - AODA-DETOX	95,839	47,160	12,958	19,096	40,000	40,000	35,000	35,000	(5,000)
528300 - CBRF	198,199	175,486	165,221	90,129	128,500	128,500	190,074	196,000	67,500
528400 - INSTITUTIONS	693,570	754,236	602,910	542,607	650,000	650,000	1,800,000	544,150	(105,850)
529900 - PSYCHOLOGICAL SERVICES	95,660	78,844	38,468	16,880	55,000	55,000	40,000	40,000	(15,000)

Fund: HUMAN SERVICES

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
531200 - OFFICE SUPPLIES AND EXPENSE	254	688	1,091	-	2,000	2,000	1,000	1,000	(1,000)
531400 - SMALL EQUIPMENT	317	-	-	-	-	-	-	-	-
531800 - MIS DEPARTMENT CHARGEBACKS	7,332	-	-	-	-	-	-	-	-
532800 - TRAINING AND INSERVICE	10,913	8,258	10,809	7,479	8,300	8,300	11,321	8,000	(300)
533200 - MILEAGE	15,931	11,237	5,992	825	11,500	11,500	6,608	5,700	(5,800)
533500 - MEALS AND LODGING	421	478	2,582	-	2,625	2,625	1,710	1,600	(1,025)
537120 - RESPITE CARE	13,440	23,889	-	1,386	500	500	-	-	(500)
538010 - ADAPTIVE AIDS	-	1,077	-	-	-	-	-	-	-
538020 - PURCHASED CASE MANAGEMENT	-	-	72,264	47,168	113,204	113,204	113,204	113,204	-
538070 - ADULT DAYCARE	472	-	-	-	-	-	-	-	-
538110 - GUARDIANSHIP & FIN MGNT SRVCS	7,881	3,992	-	165	-	-	-	-	-
538130 - HOUSING ASSISTANCE	36,941	65,826	55,271	15,945	40,650	40,650	48,431	56,593	15,943
538140 - CLIENT SHELTER AND CLOTHING	-	153	300	-	2,500	2,500	-	-	(2,500)
538150 - PERSONAL EMERG RESPONSE SYSTEM	60	-	-	-	-	-	-	-	-
538160 - CLIENT PURCHASED MEALS	31	-	-	-	-	-	-	-	-
538190 - SPECIALIZED MEDICAL SUPPLIES	19,518	89,701	73,284	648	141,795	142,795	25,852	25,725	(117,070)
538210 - SPECIALIZED TRANSPORTATION	14,401	11,141	10,857	4,340	12,000	12,000	15,600	15,600	3,600
538230 - SUPPORTIVE HOME CARE	11,732	20,462	-	-	-	-	-	-	-
538260 - ADULT FAMILY HOME	6,639	6,531	-	-	5,000	5,000	2,500	5,000	-
538340 - COUNSELING AND THERAPEUTIC	-	-	8,271	8,910	68,745	68,745	89,950	102,831	34,086
538350 - CRISIS INTERVENTION	159,829	162,771	248,669	95,407	250,000	250,000	250,000	250,000	-
538470 - SKILLED NURSING	800	1,955	1,604	1,105	2,000	2,000	2,000	2,000	-
538480 - PROGRAM ADMINISTRATION	13,117	32,409	43,948	5,767	111,875	111,875	18,400	12,800	(99,075)
538530 - OUTREACH AND DEVELOPMENT	17,060	940	-	-	16,418	16,418	16,418	16,418	-
Total 21051440 - OUTPATIENT UNIT SERVICE	**4,199,020**	**4,523,314**	**3,781,944**	**2,076,230**	**4,436,976**	**4,437,976**	**5,349,229**	**4,375,362**	**(62,614)**
21051446 - FAMILY CARE									
538480 - PROGRAM ADMINISTRATION	510,849	510,849	510,849	510,849	510,849	510,849	510,849	510,849	-
Total 21051446 - FAMILY CARE	**510,849**	**510,849**	**510,849**	**510,849**	**510,849**	**510,849**	**510,849**	**510,849**	**-**
21051447 - INTEGRATED SERVICES									
511100 - SALARIES PERMANENT REGULAR	616,831	586,116	704,092	349,775	743,098	743,098	741,355	779,895	36,797
511900 - LONGEVITY-FULL TIME	1,960	1,868	2,127	-	2,449	2,449	2,287	2,446	(3)
514100 - FICA & MEDICARE TAX	44,438	42,379	51,019	25,322	57,302	57,302	57,156	59,850	2,548
514200 - RETIREMENT-COUNTY SHARE	39,891	39,423	48,738	24,309	51,816	51,816	51,683	56,078	4,262
514400 - HEALTH INSURANCE COUNTY SHARE	155,553	125,639	145,330	78,360	156,712	156,712	156,712	172,235	15,523
514500 - LIFE INSURANCE COUNTY SHARE	143	183	218	96	224	224	224	244	20
514600 - WORKERS COMPENSATION	9,560	5,039	8,851	3,604	7,715	7,715	7,696	8,057	342
515800 - PER DIEM COMMITTEE	3,525	3,525	4,125	2,400	3,500	3,500	4,125	-	(3,500)
520900 - CONTRACTED SERVICES	151,939	-	-	-	-	-	-	-	-
522500 - TELEPHONE	3,995	3,263	3,317	1,474	4,000	4,000	3,400	3,400	(600)
523900 - INTERPRETER FEES	1,082	307	748	348	1,100	1,100	1,000	1,000	(100)
524000 - MISCELLANEOUS EXPENSES	205	407	40	3,032	500	500	4,000	500	-
528300 - CBRF	561	31,986	108,797	49,770	25,000	25,000	124,000	29,000	4,000

Fund: HUMAN SERVICES

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
532800 - TRAINING AND INSERVICE	2,105	1,908	3,783	991	2,000	2,000	2,000	2,000	-
533200 - MILEAGE	9,660	11,936	14,425	5,721	12,050	12,050	14,000	14,050	2,000
533500 - MEALS AND LODGING	1,486	111	637	-	350	350	350	350	-
538035 - COMMUNITY LIVING & SUPPORT SVC	9,628,227	12,929,462	15,572,396	6,701,391	15,600,000	15,600,000	17,350,000	17,350,000	1,750,000
538130 - HOUSING ASSISTANCE	14,074	23,394	42,909	19,279	39,000	39,000	68,000	39,000	-
538140 - CLIENT SHELTER AND CLOTHING	-	-	-	712	-	-	712	-	-
538190 - SPECIALIZED MEDICAL SUPPLIES	1,487	18	1,024	149	-	-	500	-	-
538210 - SPECIALIZED TRANSPORTATION	-	48	-	-	-	-	-	-	-
538260 - ADULT FAMILY HOME	6,120	42,903	12,849	-	15,000	15,000	7,500	15,000	-
538320 - RESIDENTIAL CARE APARTMENT	-	-	4,547	9,966	-	-	15,000	10,000	10,000
538340 - COUNSELING AND THERAPEUTIC	727,860	-	2,554	-	-	-	-	-	-
538390 - INTEGRATED SERVICES	197,885	142,652	163,249	59,962	125,000	125,000	180,000	135,541	10,541
538410 - INTAKE ASSESSMENT	490,442	-	-	-	-	-	-	-	-
538480 - PROGRAM ADMINISTRATION	7,278	6,685	8,240	1,830	7,000	7,000	7,000	7,000	-
Total 21051447 - INTEGRATED SERVICES	**12,116,307**	**13,999,252**	**16,904,015**	**7,338,491**	**16,853,816**	**16,853,816**	**18,798,700**	**18,685,646**	**1,831,830**
21051448 - JUSTICE, DIVERSION & SUPPORT									
511100 - SALARIES PERMANENT REGULAR	-	312,810	400,611	200,916	400,544	421,644	429,629	406,560	(15,084)
511200 - SALARIES-PERMANENT-OVERTIME	-	208	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	-	340	393	-	460	460	453	599	139
514100 - FICA & MEDICARE TAX	-	22,687	29,021	14,610	30,677	32,260	32,901	31,149	(1,111)
514200 - RETIREMENT-COUNTY SHARE	-	21,283	27,675	13,964	27,870	29,336	29,891	29,313	(23)
514400 - HEALTH INSURANCE COUNTY SHARE	-	47,019	64,339	35,406	68,785	68,785	70,807	83,352	14,567
514500 - LIFE INSURANCE COUNTY SHARE	-	51	51	25	63	163	61	40	(123)
514600 - WORKERS COMPENSATION	-	1,735	3,974	2,069	4,130	4,381	4,430	4,195	(186)
514800 - UNEMPLOYMENT	-	434	-	-	-	-	-	-	-
520900 - CONTRACTED SERVICES	-	37,889	88,548	-	-	-	-	-	-
520912 - URINE ANALYSIS	-	12,499	12,343	5,138	14,000	14,000	13,500	11,000	(3,000)
520913 - TREATMENT	-	13,817	-	-	-	-	-	-	-
520914 - MONITORING	-	6,949	6,082	1,340	8,000	8,000	6,600	5,500	(2,500)
522500 - TELEPHONE	-	4,608	3,103	1,552	3,064	3,064	2,571	2,595	(469)
523900 - INTERPRETER FEES	-	-	7	1,321	-	-	-	-	-
524000 - MISCELLANEOUS EXPENSES	-	20	10	-	-	-	-	-	-
528300 - CBRF	-	-	763	-	23,583	23,583	14,737	21,577	(2,006)
528600 - TRANSPORTATION	-	2,788	12	-	-	-	-	-	-
531100 - POSTAGE AND BOX RENT	-	87	115	74	200	200	200	-	(200)
531200 - OFFICE SUPPLIES AND EXPENSE	-	2,588	516	31	1,500	1,500	2,000	1,200	(300)
531800 - MIS DEPARTMENT CHARGEBACKS	-	21,596	13,847	6,933	-	-	2,210	2,306	2,306
532500 - SEMINARS AND REGISTRATIONS	-	12,090	-	-	-	-	-	-	-
532800 - TRAINING AND INSERVICE	-	-	11,420	4,920	8,500	8,500	10,040	7,100	(1,400)
533200 - MILEAGE	-	6,181	6,513	1,340	6,000	6,000	2,975	6,450	450
533500 - MEALS AND LODGING	-	4,550	6,195	2,528	6,250	6,250	4,629	6,350	100
534800 - EDUCATIONAL SUPPLIES	-	1,298	374	676	280	280	280	-	(280)
534801 - MARKETING	-	1,340	-	-	-	-	-	-	-

Fund: HUMAN SERVICES

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
535100 - VEHICLE FUEL / OIL	-	119	-	-	-	-	-	-	-
535200 - VEHICLE MAINTENANCE AND REPAIR	-	468	-	-	-	-	-	-	-
537500 - PROGRAM INCENTIVES	-	4,386	2,737	735	7,500	10,500	9,000	4,500	(6,000)
538130 - HOUSING ASSISTANCE	-	11,427	44,136	7,130	34,877	34,877	42,140	27,529	(7,348)
538140 - CLIENT SHELTER AND CLOTHING	-	274	196	1,482	17,151	17,151	11,020	7,500	(9,651)
538190 - SPECIALIZED MEDICAL SUPPLIES	-	-	984	-	1,000	1,000	1,272	4,350	3,350
538210 - SPECIALIZED TRANSPORTATION	-	-	2,829	1,580	10,500	10,500	7,500	6,500	(4,000)
538340 - COUNSELING AND THERAPEUTIC	-	-	13,902	6,728	51,775	51,775	33,637	67,542	15,767
538480 - PROGRAM ADMINISTRATION	-	1,271	1,633	5,584	7,000	7,000	12,843	10,000	3,000
538530 - OUTREACH AND DEVELOPMENT	-	863	1,051	1,232	2,500	2,500	1,764	2,620	120
551200 - INSURANCE-VEHICLE LIABILITY	-	150	124	-	-	-	-	-	-
Total 21051448 - JUSTICE, DIVERSION & SUPPORT	**-**	**553,825**	**743,504**	**317,314**	**736,209**	**763,709**	**747,090**	**749,827**	**(13,882)**
21051900 - TRANSFERS TO OTHER FUNDS									
591000 - TRANSFER TO GENERAL FUND	125,808	625,964	263,781	88,557	6,500	6,500	6,500	6,500	-
Total 21051900 - TRANSFERS TO OTHER FUNDS	**125,808**	**625,964**	**263,781**	**88,557**	**6,500**	**6,500**	**6,500**	**6,500**	**-**
Total Expenses	**29,713,510**	**34,001,071**	**37,621,746**	**17,425,517**	**38,759,165**	**38,889,917**	**41,094,127**	**40,070,199**	**1,180,282**
-ADDITION TO / USE OF FUND BALANCE	**(625,909)**	**482,709**	**387,942**	**9,445,408**	**-**	**-**	**1,219,111**	**-**	

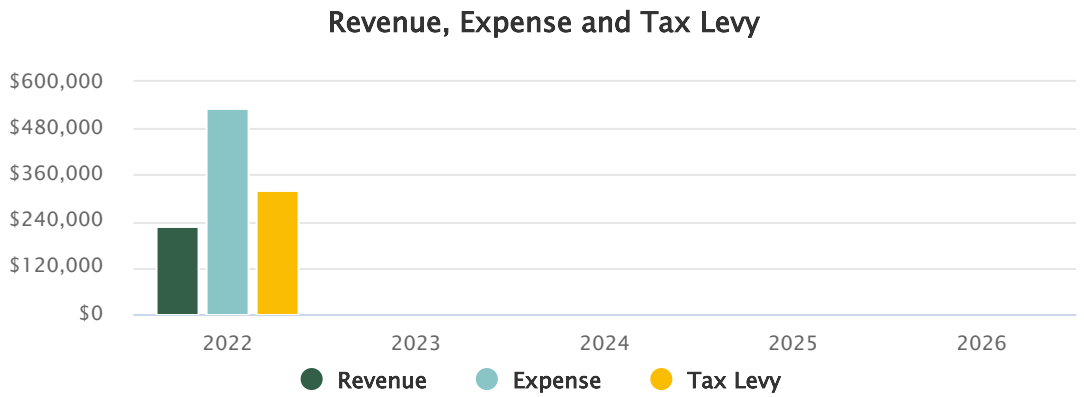
Justice, Diversion, & Support

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	318,753	-	-	-	-	-	-	0.00%
Grants and Aids	222,095	-	-	-	-	-	-	0.00%
User Fees	6,732	-	-	-	-	-	-	0.00%
Total Revenues	**547,580**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Expenses								
Wages & Salaries	314,620	-	-	-	-	-	-	0.00%
Labor Benefits	90,820	-	-	-	-	-	-	0.00%
Supplies & Services	128,566	-	-	-	-	-	-	0.00%
Addition to Fund Balance	13,574	-	-	-	-	-	-	0.00%
Total Expenses	**547,580**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**

Justice, Diversion & Support Combined into Human Services in 2023.

2026 Highlights & Issues on the Horizon

As of 2023 Justice, Diversion, & Support (formerly Criminal Justice Coordinating) has transitioned to the Human Services Department, recognizing some efficiencies in staffing and reporting.



Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10027 - JUSTICE, DIVERSION, & SUPPORT									
411100 - GENERAL PROPERTY TAXES	(318,753)	-	-	-	-	-	-	-	-
424275 - TREATMENT ALTERNATIVES & DIVER	(39,352)	-	-	-	-	-	-	-	-
424276 - PRE-BOOKING DIVERSION	(111,743)	-	-	-	-	-	-	-	-
424496 - SSM HEALTH GRANT	(71,000)	-	-	-	-	-	-	-	-
451212 - TREATMENT COURT USER FEES	(4,682)	-	-	-	-	-	-	-	-
451214 - DIVERSION SUPERVISION AGREE FE	(1,950)	-	-	-	-	-	-	-	-
465103 - CLIENT SHARE ROOM & BOARD	(100)	-	-	-	-	-	-	-	-
Total 10027 - JUSTICE, DIVERSION, & SUPPORT	**(547,580)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenues	**(547,580)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenses									
10027133 - JUSTICE, DIVERSION, & SUPPORT									
511100 - SALARIES PERMANENT REGULAR	296,046	-	-	-	-	-	-	-	-
511200 - SALARIES-PERMANENT-OVERTIME	11	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	218	-	-	-	-	-	-	-	-
512100 - WAGES-PART TIME	18,345	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	22,919	-	-	-	-	-	-	-	-
514200 - RETIREMENT-COUNTY SHARE	18,341	-	-	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	51,519	-	-	-	-	-	-	-	-
514500 - LIFE INSURANCE COUNTY SHARE	41	-	-	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	2,995	-	-	-	-	-	-	-	-
514800 - UNEMPLOYMENT	(4,995)	-	-	-	-	-	-	-	-
520900 - CONTRACTED SERVICES	3,161	-	-	-	-	-	-	-	-
520912 - URINE ANALYSIS	19,989	-	-	-	-	-	-	-	-
520913 - TREATMENT	23,194	-	-	-	-	-	-	-	-
520914 - MONITORING	3,026	-	-	-	-	-	-	-	-
522500 - TELEPHONE	2,808	-	-	-	-	-	-	-	-
528600 - TRANSPORTATION	5,577	-	-	-	-	-	-	-	-
531100 - POSTAGE AND BOX RENT	158	-	-	-	-	-	-	-	-
531200 - OFFICE SUPPLIES AND EXPENSE	3,037	-	-	-	-	-	-	-	-
531800 - MIS DEPARTMENT CHARGEBACKS	28,849	-	-	-	-	-	-	-	-
532500 - SEMINARS AND REGISTRATIONS	8,923	-	-	-	-	-	-	-	-
533200 - MILEAGE	792	-	-	-	-	-	-	-	-
533500 - MEALS AND LODGING	3,395	-	-	-	-	-	-	-	-
534800 - EDUCATIONAL SUPPLIES	795	-	-	-	-	-	-	-	-
534801 - MARKETING	729	-	-	-	-	-	-	-	-
535100 - VEHICLE FUEL / OIL	455	-	-	-	-	-	-	-	-
537500 - PROGRAM INCENTIVES	8,280	-	-	-	-	-	-	-	-
538130 - HOUSING ASSISTANCE	13,040	-	-	-	-	-	-	-	-
538140 - CLIENT SHELTER AND CLOTHING	880	-	-	-	-	-	-	-	-
538530 - OUTREACH AND DEVELOPMENT	967	-	-	-	-	-	-	-	-
551200 - INSURANCE-VEHICLE LIABILITY	418	-	-	-	-	-	-	-	-

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 10027133 - JUSTICE, DIVERSION, & SUPPORT	**533,913**	-	-	-	-	-	-	-	-
10027137 - PRE-BOOKING DIVERSION									
533200 - MILEAGE	93	-	-	-	-	-	-	-	-
Total 10027137 - PRE-BOOKING DIVERSION	**93**	-	-	-	-	-	-	-	-
Total Expenses	**534,006**	-	-	-	-	-	-	-	-
-ADDITION TO / USE OF FUND BALANCE	**(13,574)**	-	-	-	-	-	-	-	

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

Goals - Desired results for PH	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. Number of wellness/work life balance resources/activity (e.g. Weekly Wellness Wednesday) 2. Staff retention rate 3. Number of staff recognitions	Create an environment that encourages staff retention	12/31/2026
	1. Train 100% of new staff in required ICS training within 6 months of hire 2. 100% of staff completed required annual trainings 3. All staff report participation in at least one training related to core competencies 4. Number of presentations/ trainings led by PHSC staff to provide continued sharing of excellence with other public health entities	Provide training to assure a prepared and capable PH workforce	12/31/2026
	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 goals and objectives.	12/31/2026
Increase awareness of services provided by Public Health Sauk County	1. Number of WIC one-on-one outreach efforts 2. Number of drop offs/mailings of WIC informational materials/flyers 3. Number of NFP/PNCC one-on-one outreach efforts 4. Number of drop offs/mailings of NFP/PNCC informational materials/flyers	Increase outreach efforts to referral partners	12/31/2026
	1. Total website visits on Health website 2. Number of social media page impressions- Organic 3. Number of social media impressions-Paid 4. On Demand TV Advertising Video impressions	Assess digital media outreach visitor insights monthly to determine the reach of outreach efforts	12/31/2026
	1. Number of Public Health related presentations provided 2. Number of public-facing publications (press releases, newsletters, articles, reports, etc.) 3. Number of materials translated to Spanish or other languages 4. Number of press releases picked up by media	Continue to provide relevant health information in an accessible manner to all who live, learn work and play in Sauk County	12/31/2026
Provide services to improve the health of Sauk County residents	1. Number of children vaccinated through VFC 2. Number of adults vaccinated through VFA 3. Number intake encounters	Improve Health of Sauk County Residents Across the Lifespan-(ex: Immunizations, Screenings, Dental/Medical/Vision Vouchers)	12/31/2026
	1. Number of Narcan units distributed 2. Number of response team visits to clients for substance use 3. Number of efforts toward policy and systems changes to promote health	Provide prevention and harm reduction services to reduce substance misuse and related harms	12/31/2026
	1. Perform tick drags monthly during tick season 2. Number of pool/water attraction inspections completed 3. Number of radon kits sold 4. Number of risk control plans implemented as part of retail food establishment compliance program	Refine programs that support healthy environments through education, data collection and quality improvement.	12/31/2026
	1. NFP retention rate by pregnancy 2. NFP retention rate by infancy 3. NFP retention rate by toddlerhood 4. Percent of WIC voucher $$ redeemed at Farmer's Markets 5. Percent of WIC moms who initiated breastfeeding are still breastfeeding at six months 6. Number of WIC participants 7. Percent of pregnant women enrolled in WIC in first trimester	Improve Health of Pregnant Women and Children Age 0-5	12/31/2026
Engage the community in coalitions and other Public Health activities	1. Number of new policy recommendations made by coalitions and review teams 2. Attendance at Community Coalition/Committee Meetings will reflect the participation of individuals with experience relevant to the health policy changes discussed	Involve the community in Policy/Systems Changes, Health Equity	12/31/2026
	1. Number of community partners actively participating in CHIP-related coalitions 2. Strategic action taken on all three CHIP priority areas 3. Number of coalition/ committee meetings held related to CHIP Priorities	Contribute towards the implementation of the CHIP in collaboration with partners	12/31/2026

Public Health

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	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.
Communicable Disease	The Health Department is statutorily required to investigate and report communicable disease to the Wisconsin Department of Health Services (DHS). Staff monitors and tracks reportable communicable disease cases, outbreaks and provides educational resources and follow-up surveillance. The involvement of Public health in this process is vital for disease control.	DHS Ch.145 & Wis. Stat. 252	100% of reportable communicable disease cases are tracked, assessed for investigation needs, and prevention activities are designed if data support the need.
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	100% of TB cases are tracked and educated and connected to testing and treatment if appropriate.
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	Maintain at least 50% of the 2020/2021 webpage/social media reach
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	Meet or exceed State immunization rate of 71% of 0-24 month population; targets through provider and community education.
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.	DHS Ch. 253.07	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 and overall wellness of engaged families.
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	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.
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	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.
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 a variety of areas which include child passenger safety, home safety, water safety, and safe sleep.	DHS Ch. 253	A strategic plan will be developed to prioritize issue areas and interventions based on data and community input.

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. Starting in 2023 we included home schooled children.		98% of Sauk County 3rd graders in participating schools will attend the Rural Safety Day Event.
INTAKE / Community Care	The community care program provides services for urgent health and dental care for those with no health/ dental insurance. New in late 2023, we added connections to eye care vouchers vas a new partner of Prevent Blindness WI.		Provide at least 60 total vouchers for high-risk clients in need of medical, vision or dental care.
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). Individuals and families are connected appropriate resources. Also work is being done to educate healthcare providers about a mental health resource called The Periscope Project that providers can use to help their pregnant and postpartum clients struggling with mental health concerns.	Wis. Stat. 253	100% of enrolled children will receive 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.
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 WI Medicaid when applicable.	Wis. Stat. 255	Connect 10 clients with Badger care.
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	100% of staff will complete appropriate ICS trainings. Emergency Preparedness Planning and training will use a community approach that addresses health equity issues by considering individuals with access and functional needs, such as: children, pregnancies, senior citizens, people with disabilities, and pre-existing behavioral health needs.
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	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.
State Opioid Response (SOR)	The purpose of this program is to address the opioid overdose crisis by providing resources to states and territories for increasing access to FDA-approved medications for the treatment of opioid use disorder (MOUD), and for supporting the continuum of prevention, harm reduction, treatment, and recovery support services for opioid use disorder (OUD) and other concurrent substance use disorders.		purchase various drug prevention kits to reduce drug overdoses in Sauk County.
Public Health Infrastructure	These funds are meant to support the recruitment, hiring, training, and retention of a well-trained and skilled public health workforce. This funding is provided in full up front to cover all five years of the grant period (12/1/2022 - 11/30/2027) for A2 Foundational Capabilities.		Retain communications/media specialist and community health worker
Covid Testing	This program is used to carryout other various Covid-19, testing, immunization, and tracing initiatives.		
Dental-Other	To support the Dental Seal-A-Smile program and its goal of serving 2500 students in 2023-24, 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.		Sufficient funding will be received to support giving oral hygiene supplies to 100% of children seen. As funding allows, a summer education program will be developed.
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 2025-2026 we will continue to work with Scneic Bluffs to provide these services.		1. Average of 3 sealants will be applied to an average of 700 students, 2,250 will receive 2 fluoride applications in Sauk Co schools. 2. 100% of children with urgent dental needs will be connected with a dentist and receive care.

Public Health

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	Decrease Sauk County's overdose death rate by 10% (baseline 15 accidental overdose deaths to Sauk Co residents in 2021).
MSC Health Grants, AWY, and/or NEWAHC	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.	DHS 75	Provide lock boxes or deactivation units to community members; host at least 1 educational event for parents and/or youth
Opioid Settlement Funds	Funds to be used to support school-based prevention programs, community-based prevention, expanding NARCAN, Distributing Fentanyl Test strips, creating an overdose alert system and supporting law enforecement.	DHS 75	Decrease Sauk County's overdose death rate by 10% (baseline 15 accidental overdose deaths to Sauk Co residents in 2021).
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	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 OYRBS.
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	Utilize in-kind means to meet the remaining match requirement of at least $110,000.00 to complete the goals and objectives of the drug free communities grant (above).
Credible Minds	To provide a platform of resources in more than 100 topics, such as anxiety, depression, stress, sleep, meditation, and meaning and purpose. Resources include but are not limited to apps, podcasts, videos, articles, and books.	DHS 75	
SUPER	Support People and Empower Recovery (SUPER) is a new coalition that began in December of 2022 and works to make our community a better place. SUPER discusses the needs of people in recovery and how to better address them. Though supported by Public Health Sauk County, the coalition is run BY people in recovery FOR people in recovery.		To raise grant/donation funding that allows the coalition the ability to create events that are safe, inclusive, and support communities where everyone can recover and thrive.
NACCHO	Purpose is to provide breastfeeding and lactation consultation services that were previously supported under the Maternal Child Health Grant.		Increase breastfeeding rates by promoting care, improving community support, and addressing disparities.
Strong Bodies	Is a program designed to help the aging population become or stay strong, fit and healthy. It is an evidence-based, strength-training program from Tufts University proven to prevent osteoporosis, build muscle and improve balance, as well as decrease depression and arthritis symptoms.		Offer at least four sessions during the course of the year - each session lasting at least 4 weeks.
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)	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 and safety trainings.
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	Conduct follow-up investigations on 100% of children with EBLL >/= 3.5 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.

PHEP BIOT Preparedness "Carryover"	The PHEP BIOT Preparedness Carryover funds are used to complete various capabilities (as selected during the budget period) that aid in response activities. Examples include community preparedness, community recovery, emergency operations coordination, information sharing, and volunteer managmenet to name a few.		
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	97% of WIC caseload will be maintained
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. Every dollar spent demonstrates a significatn return on investment by promoting healtheir outcomes and reducing long-term healthcare costs. ($2.48-$3.50 return on investment in medical, education, and productivity costs.)		Greater than 95% of enrolled families report at least one positive health change
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	Improve breast feeding rates at six (6) months to 55%.
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		Improve Farmers Market redemption rates to at least 48% of all checks issues
WIC Lead	To provide WIC participants with lead screenings, referring clients, provide information about lead poisoning prevention, and assist in the development of an approrpirate nutrition care plan for those children idenfied as having a blood lead problems, including the provision of nutrition education and counseling.		The WIC program will provide outreach monthly to at least 2 agencies/organizations or participate in a community event.
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	1. 150 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.
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 Wis. Admin ATCP 73 Wis. Admin ATCP 75 Wis. Admin ATCP 76 Wis. Admin ATCP 78 Wis. Admin ATCP 79 Wis. Admin ATCP 75 Appendix Sauk Co Ord Ch. 29	1. Timely completion of 100% of licensed food establishment inspections
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	Sample and test 100% of TNC wells to reduce rates of disease caused by unsafe drinking water.
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. DSPS 221 has been promulgated for the purpose of regulating tattoo artists and body piercing establishments in order to protect public health and safety. The program is in place to verify compliance with local and state regulation by all licensed tattoo and body piercing establishments.	Wis. Stat 252.23 & 252.24	100% of body art establishments will be inspected annually.

Public Health

EH HEALTH HAZARDS	To assess and abate possible human health hazards. Complaints can include, but are not limited to: discharge of toxic or hazardous substances, garbage not properly contained, pollution of a body of water, accumulation of carcasses, accumulation of decaying organic matter in which vermin can breed, dilapidated housing, a dangerous, unsanitary or otherwise unfit structure, and solid waste. Environmental Health (EH) staff collect, evaluate, investigate, and enforce complaint or concerns regarding these types of issues. The authority for the program is given by Wisconsin State Statutes and local county ordinance, "Abating Public Nuisance Affecting the Public Health" which enables Sauk County Health Department (SCHD) to take enforcement action. Funding is from County tax levy. Additionally, Environmental Health staff work in conjunction with DHS, DPH, Communicable Disease nurses, Conservation Planning and Zoning, and UW Extension on issues such as Blue Green Algae, nitrates in private drinking water, vector-borne surveillance and Legionella investigations. 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. 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.	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	5% reduction in Lyme's Disease cases. 24 tick drags completed annually.
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	10% reduction in damaged/missing screen violations in campground and rec-ed campground establishments
COSSUP	The purpose of these funding sources is to expand treatment and recovery services, build a substance use disorder workforce that includes peer recovery, and ensure that people and families afffected by substance use disorder have a better chance for long-term recovery.		Reduce impact of substance use on individuals and communities by decreasing overdose, crime, and other related harms, particiularly for those with health disparities
Overdose Data 2 Action	Project Goal: To increase the uptake of evidence-based treatment and retention, improve health equity, and decrease fatal and nonfatal overdoses, PHSC will significantly expand peer support navigator services in Sauk County for people who use drugs and are at-risk of overdose. Objectives: 1) Via contract with Project WisHope, a non-profit Recovery Community Organization, we will provide Peer Recovery Coach (PRC) navigation services to 180 consumers via referral from EMS, the Sauk County Jail, and other agencies. 2) PRCs will successfully connect at least 40 individuals to evidence-based treatment and provide at least 100 individuals with harm reduction services.		Increase Sauk County's overdose prevention and response efforts.

Program Evaluation

	Community Health Improvement Process and Plan / Community Health Assessment (CHIP/CHA)	Communicable Disease	Tuberculosis Program	Public Information and Communication	Immunization
Revenues					
Tax Levy	(263,164)	(225,241)	(83,741)	(217,637)	(157,429)
Grants and Aids	-	(5,330)	-	(33,958)	(7,915)
User Fees	-	-	-	-	(1,000)
Use of Fund Balance	(50,000)	(5,000)	-	(20,000)	(5,000)
Total Revenues	**$ (313,164)**	**$ (235,571)**	**$ (83,741)**	**$ (271,595)**	**$ (171,344)**
Expenses					
Wages & Benefits	275,896	219,991	71,361	210,013	148,464
Operating Expenses	37,268	15,580	12,380	61,582	22,880
Total Expenses	**$ 313,164**	**$ 235,571**	**$ 83,741**	**$ 271,595**	**$ 171,344**
FTE's	**2.08**	**1.97**	**0.54**	**1.91**	**1.18**

Program Evaluation

	PNCC	Nurse Family Partnership	Keeping Kids Alive (Child Death Review)	Safe Kids Sauk County	Rural Safety Days
Revenues					
Tax Levy	(234,004)	(380,014)	(10,154)	(42,298)	(24,822)
Grants and Aids	(56,600)	(588,941)	-	-	-
Use of Fund Balance	(20,000)	-	(5,000)	-	(9,000)
Total Revenues	**$ (310,604)**	**$ (968,955)**	**$ (15,154)**	**$ (42,298)**	**$ (33,822)**
Expenses					
Wages & Benefits	276,844	863,430	15,154	34,773	24,797
Operating Expenses	33,760	105,525	-	7,525	9,025
Total Expenses	**$ 310,604**	**$ 968,955**	**$ 15,154**	**$ 42,298**	**$ 33,822**
FTE's	**2.20**	**7.02**	**0.12**	**0.26**	**0.20**

Program Evaluation

	INTAKE / Community Care	Maternal Child Health Grant (MCH)	Medical Assistance Match Grant	PHEP BIO T	PHHS Prevention	State Opioid Response (SOR)
Revenues						
Tax Levy	(2,779)	(83,439)	(91,187)	(23,220)	(3,484)	-
Grants and Aids	-	(28,432)	(21,670)	(41,460)	-	(14,000)
Use of Fund Balance	(14,000)	(15,000)	-	-	-	-
Total Revenues	$ (16,779)	$ (126,871)	$ (112,857)	$ (64,680)	$ (3,484)	$ (14,000)
Expenses						
Wages & Benefits	2,481	109,666	98,752	47,605	-	-
Operating Expenses	14,298	17,205	14,105	17,075	3,484	14,000
Total Expenses	$ 16,779	$ 126,871	$ 112,857	$ 64,680	$ 3,484	$ 14,000
FTE's	0.02	0.82	0.78	0.37	-	-

Program Evaluation

	Covid Testing	Dental-Other	Dental Seal-A-Smile	Overdose Fatality Review (OFR) AKA Overdose Death Review (ODR)	MSC Health Grants AWY, NEWAHC, & SOR
Revenues					
Tax Levy	10,000	(7,463)	7,463	(8,640)	-
Grants and Aids	-	-	(141,600)	(40,000)	(3,750)
Use of Fund Balance	(10,000)	-	(7,463)	-	-
Total Revenues	$ -	$ (7,463)	$ (141,600)	$ (48,640)	$ (3,750)
Expenses					
Wages & Benefits	-	7,463	133,890	39,212	-
Operating Expenses	-	-	7,710	9,428	3,750
Total Expenses	$ -	$ 7,463	$ 141,600	$ 48,640	$ 3,750
FTE's	-	0.06	1.60	0.34	-

Program Evaluation

	Opioid Settlement Funds	Drug Free Communities Grant	Drug Free Communities - MATCHING	Credible Minds	SUPER
Revenues					
Tax Levy	-	-	(59,057)	(6,000)	-
Grants and Aids	-	(131,496)	-	-	-
Donations	-	-	-	-	(500)
Miscellaneous	-	-	-	(5,000)	-
Use of Fund Balance	(136,612)	-	-	-	(2,500)
Total Revenues	**$ (136,612)**	**$ (131,496)**	**$ (59,057)**	**$ (11,000)**	**$ (3,000)**
Expenses					
Wages & Benefits	22,863	116,448	51,557	-	-
Operating Expenses	113,749	15,048	7,500	11,000	3,000
Total Expenses	**$ 136,612**	**$ 131,496**	**$ 59,057**	**$ 11,000**	**$ 3,000**
FTE's	**0.14**	**1.10**	**0.37**	**-**	**-**

Program Evaluation

	Strong Bodies	Public Health Emergency Preparedness	Lead	PHEP BIOT Preparedness "Carryover"	WIC Total
Revenues					
Tax Levy	(17,392)	(25,416)	(25,738)	-	(109,437)
Grants and Aids	-	-	(7,495)	(2,000)	(329,051)
Use of Fund Balance	-	(30,000)	(5,000)	-	(27,500)
Total Revenues	**$ (17,392)**	**$ (55,416)**	**$ (38,233)**	**$ (2,000)**	**$ (465,988)**
Expenses					
Wages & Benefits	17,392	50,466	30,703	-	450,435
Operating Expenses	-	4,950	7,530	2,000	15,553
Total Expenses	**$ 17,392**	**$ 55,416**	**$ 38,233**	**$ 2,000**	**$ 465,988**
FTE's	**0.13**	**0.38**	**0.24**	**-**	**3.68**

Program Evaluation

	WIC SNAP	WIC PEER	WIC FARMERS MARKET	WIC LEAD	EH RADON
Revenues					
Tax Levy	(16,296)	(8,547)	(434)	2,667	(8,786)
Grants and Aids	-	(24,870)	(1,346)	-	(6,252)
User Fees	-	-	-	-	(2,000)
Use of Fund Balance	-	-	-	(2,667)	-
Total Revenues	**$ (16,296)**	**$ (33,417)**	**$ (1,780)**	**$ -**	**$ (17,038)**
Expenses					
Wages & Benefits	14,796	16,967	1,336	-	10,888
Operating Expenses	1,500	16,450	444	-	6,150
Total Expenses	**$ 16,296**	**$ 33,417**	**$ 1,780**	**$ -**	**$ 17,038**
FTE's	**0.11**	**0.13**	**0.01**	**-**	**0.10**

Program Evaluation

	EH DATCP	EH DNR	EH TATTOO	EH HEALTH HAZARDS	Rabies
Revenues					
Tax Levy	-	(19,874)	-	(40,347)	(21,584)
Grants and Aids	-	(42,500)	-	-	-
Licenses & Permits	(610,175)	-	(5,000)	-	-
Fines & Forfeitures	(6,550)	-	-	-	-
Use of Fund Balance	(155,581)	-	(6,617)	(5,000)	-
Total Revenues	**$ (772,306)**	**$ (62,374)**	**$ (11,617)**	**$ (45,347)**	**$ (21,584)**
Expenses					
Wages & Benefits	717,002	52,074	11,542	37,244	21,084
Operating Expenses	55,304	10,300	75	8,103	500
Total Expenses	**$ 772,306**	**$ 62,374**	**$ 11,617**	**$ 45,347**	**$ 21,584**
FTE's	**6.47**	**0.48**	**0.10**	**0.31**	**0.16**

Program Evaluation

	HRSA Impact and/or COSSUP	Overdose Data 2 Action	Public Health Infrastructure	NACCHO-Breastfeeding	Totals
Revenues					
Tax Levy	(7,211)	(6,103)	(1,130)	-	(2,211,938)
Grants and Aids	(333,000)	(32,607)	(42,997)	-	(1,937,270)
Licenses & Permits	-	-	-	-	(615,175)
Fines & Forfeitures	-	-	-	-	(6,550)
User Fees	-	-	-	-	(3,000)
Donations	-	-	-	-	(500)
Miscellaneous	-	-	-	-	(5,000)
Use of Fund Balance	-	-	-	(6,787)	(538,727)
Total Revenues	**$ (340,211)**	**$ (38,710)**	**$ (44,127)**	**$ (6,787)**	**$ (5,318,160)**
Expenses					
Wages & Benefits	115,881	12,593	44,127	6,787	4,381,977
Operating Expenses	224,330	26,117	-	-	936,183
Total Expenses	**$ 340,211**	**$ 38,710**	**$ 44,127**	**$ 6,787**	**$ 5,318,160**
FTE's	**1.06**	**0.09**	**0.51**	**0.05**	**37.08**

Public Health

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Communicable Disease Follow Up (COVID not included)	480	400	400
Medical/Dental/Vision Vouchers Written	40	45	45
Immunizations Provided (includes COVID)	722	625	625
Number of Narcan units disseminated	775	800	800
Number of Response Teams visits to clients about substance use	346	350	125
Number of oral screenings in the Seal-a-Smile program	2,130	1,700	2,500
Number of families served in Sauk County Nurse Family Partnership Program	119	125	125
Number of accidental child fatalities reviewed by the Child Death Review Team	6	6	6
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	648	700	700
Number of residents connected to health services through MA MATCH/FPOS	44	30	30
Number of CHA/CHIP meetings facilitated: Steering Committee, Data Council, Coalitions/Committees, Community Events	132	90	75
WIC Caseload of Clients (average/month)	1,168	1,175	1,200
Fit Families Grant enrollees	48	53	25
Worksite Wellness Activities	10	10	4
DATCP Routine Inspections	1,407	1,300	1,300
Number of routine food service establishments inspected	637	600	600
Number of radon kits distributed	207	125	135
Number of tick drags completed	17	24	24
Number of pool/water attractions inspected	359	390	390
Number of Risk Control Plans Implemented during routine food establishment inspections	57	50	50
Number of car seats distributed to eligible families	115	110	110

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
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%	71%
Reducing Youth Alcohol Use: high school students who reported drinking alcohol in the last 30 days	Youth alcohol use can lead to many problems, such as: addiction, problems with learning and memory, sexual assault, falls, vandalism, poisoning, and death.	26%	n/a	25%
Reducing Youth Vaping: high school students who reported using vaping products in the last	Youth vaping causes many problems, such as: addiction, problems with learning and memory, severe respiratory diseases, cancer, and death.	14%	n/a	14%
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 heath in Sauk County.	55,067 website visits, 1,281,347 Social Media Reach	50,000 website visits, 300,000 Social Media Reach	50,000 website visits, 300,000 Social Media Reach

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	359 per 100,000 population	325 per 100,000 population	325 per 100,000 population
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.	15 per 100,000 population	18 per 100,000 population	18 per 100,000 population
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.	6 people (includes accidental/suicide/ undetermined in Sauk County)	12	12
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	94%	90%	90%
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.	98%	98%	98%
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.	51%	50%	55%
WIC Breast Feeding: Breast feeding duration rates at six (6) months	50% of all breastfeeding women are still breastfeeding at six (6) months. The state average is 35%.	58%	60%	62%
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.	74% 100%	82% 95%	83% 95%
Dental: % of children with urgent dental needs referred and connected with dental services	Connecting children with dental services early improves long term health outcomes	100%	92%	100%
PH Workforce: Staff retention rate	Quality and consistency of services is improved when staff retention is high.	99%	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	207	124	136

Public Health

Oversight Committee: Health Resources

Public Health Director
1.00 FTE

Deputy Director Public Health
1.00 FTE

Environmental Health Manager
1.00 FTE

Lead Sanitarian
1.00 FTE

EH Sanitarian
4.00 FTE

Program Services Coordinator
1.00 FTE

PH Nurse Manager
1.00 FTE

PH Registred Nurse
9.00 FTE

Health Educator
3.00 FTE

Program Assistant - PH
Outreach - 1.00 FTE
SAS - 1.00 FTE

Community Health Manager
1.00 FTE

Communication/Media Specialist
1.00 FTE

SAS Coordinator
0.60 FTE

Health Data Analyst
1.00 FTE

PH Nurse Supervisor
1.00 FTE

Billing Specialist
1.00 FTE

Office Specialist
PH 0.94 FTE
EH 0.01 FTE
WIC 0.05 FTE

Financial Analyst
PH 0.90 FTE
EH 0.05 FTE
WIC 0.05 FTE

Office Assistant
WIC 0.25 FTE
Public Health 0.48 FTE
Environmental Health 0.27 FTE

Community Health Worker (NFP)
1.00 FTE

WIC Program Manager
1.00 FTE

Registered Dietitian
1.58 FTE

Program Assistant - WIC
0.90 FTE

	2022	2023	2024	2025	2026
Public Health					
FTE Change	2.65	13.38	0.26	-1.90	0.00
FTE Balance	25.34	38.72	38.98	37.08	37.08
Environmental Health					
FTE Change	-0.10	-7.38	0.00	0.00	0.00
FTE Balance	7.38	0.00	0.00	0.00	0.00
Women, Infants & Children (WIC)					
FTE Change	0.00	-3.82	0.00	0.00	0.00
FTE Balance	3.82	0.00	0.00	0.00	0.00
Total					
FTE Change	2.55	2.18	0.26	-1.90	0.00
FTE Balance	36.54	38.72	38.98	37.08	37.08

Public Health

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	1,488,930	1,548,567	1,855,446	2,006,808	2,006,808	2,211,938	205,130	10.22%
Grants and Aids	1,877,448	2,262,422	2,415,384	1,917,913	2,123,551	1,937,270	19,357	1.01%
Licenses & Permits	-	579,125	638,077	581,050	581,050	615,175	34,125	5.87%
Fines & Forfeitures	-	1,352	6,710	-	-	6,550	6,550	0.00%
User Fees	76,321	41,608	89,504	5,000	9,356	3,000	(2,000)	-40.00%
Intergovernmental	39,718	28,624	3,032	-	-	-	-	0.00%
Donations	20,476	12,175	13,760	2,500	2,925	500	(2,000)	-80.00%
Miscellaneous	-	2,500	18,453	5,000	3	5,000	-	0.00%
Use of Fund Balance	22,297	62,184	-	1,554,509	200,232	538,727	(1,015,782)	-65.34%
Total Revenues	**3,525,190**	**4,538,557**	**5,040,366**	**6,072,780**	**4,923,925**	**5,318,160**	**(754,620)**	**-12.43%**
Expenses								
Wages & Salaries	1,976,555	2,609,167	2,810,094	3,002,803	2,826,238	3,170,287	167,484	5.58%
Labor Benefits	696,902	904,854	962,249	1,115,733	1,054,927	1,211,688	95,955	8.60%
Supplies & Services	851,733	972,757	979,617	1,924,244	1,012,760	936,185	(988,059)	-51.35%
Capital Outlay	-	51,779	73,750	30,000	30,000	-	(30,000)	-100.00%
Addition to Fund Balance	-	-	214,656	-	-	-	-	0.00%
Total Expenses	**3,525,190**	**4,538,557**	**5,040,366**	**6,072,780**	**4,923,925**	**5,318,160**	**(754,620)**	**-12.43%**

Environmental Health Combined into Public Health in 2023

Women, Infants & Children Combined into Public Health in 2023

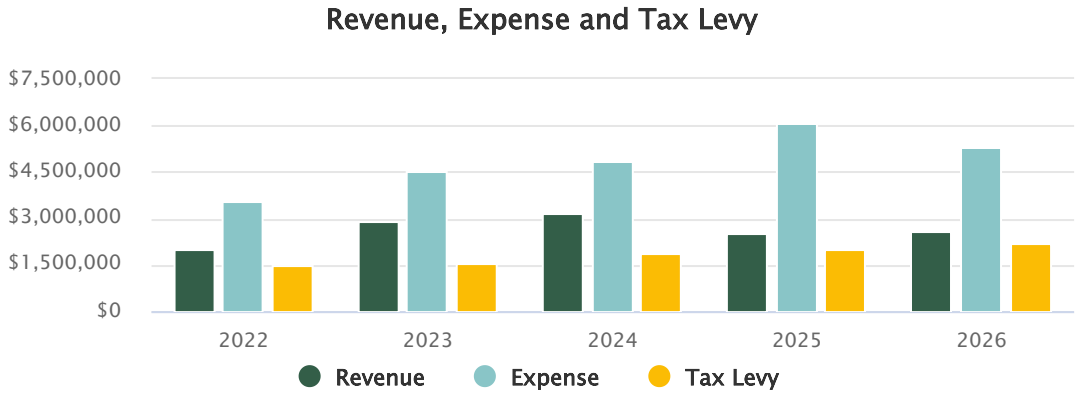
Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2026 Total	0	0
2027	30,000	0
2028	60,000	0
2029	60,000	0
2030	60,000	0

2026 Highlights & Issues on the Horizon

The Seal-a-Smile program is supported by a joint venture with Scenic BluffsCommunity Health Centers.

The Nurse Family Partnership will be required to reapply in 2027 for the Maternal, Infant, and Early Childhood Home Visiting (MIECHV) program. This will be a competitive grant application.

Federal funding cuts leave several questions unanswered for various prevention grants.



Medicaid cuts could undermine the work that has been done to improve the health outcomes of our Sauk County mothers, infants, and children.

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10040 - PUBLIC HEALTH REVENUE									
411100 - GENERAL PROPERTY TAXES	(1,488,930)	(1,548,567)	(1,855,446)	(1,003,404)	(2,006,808)	(2,006,808)	(2,006,808)	(2,211,938)	205,130
422160 - HO-CHUNK GAMING GRANT	-	-	(5,500)	(4,000)	-	(4,000)	(4,000)	-	(4,000)
423900 - BIOTERRORISM GRANT	(37,566)	(46,157)	(59,133)	(11,148)	(57,594)	(57,594)	(50,594)	(41,460)	(16,134)
424030 - MICHV-NFP GRANT	(516,360)	(535,948)	(603,668)	(222,481)	(544,021)	(544,021)	(544,021)	(588,941)	44,920
424032 - WI DPH - FROM CDC	-	-	(922)	(11,928)	(59,404)	(59,404)	(50,404)	(42,997)	(16,407)
424110 - IMMUNIZATION GRANT	(18,808)	(17,802)	(17,085)	(17,085)	(15,735)	(15,735)	(17,085)	(7,735)	(8,000)
424170 - LEAD GRANT	(7,330)	(7,270)	(7,270)	(3,083)	(7,270)	(7,270)	(7,270)	(7,270)	-
424175 - FORWARD HL MA MATCH GRANT	(30,477)	(22,690)	(45,058)	-	(28,670)	(28,670)	(28,670)	(21,670)	(7,000)
424201 - RETAIL FOOD LICENSES	-	(497,904)	(554,066)	(475,565)	(513,650)	(513,650)	(513,650)	(536,000)	22,350
424203 - DENTAL GRANTS	(7,500)	-	-	-	-	-	-	-	-
424206 - OVERDOSE DEATH REVIEW ODR	(44,128)	(35,934)	(32,934)	(17,894)	(29,634)	(29,634)	(40,000)	(40,000)	10,366
424207 - DRUG FREE COMMUNITIES	(130,418)	(105,689)	(123,986)	(49,417)	(139,731)	(139,731)	(139,731)	(131,496)	(8,235)
424208 - IMMUNIZATIONS COVID	(15,579)	(65,708)	(24,800)	(17,483)	(43,556)	(43,556)	(17,483)	-	(43,556)
424209 - COVID RECOVERY ARPA	(187,536)	(242,345)	(262,817)	(20,417)	-	(50,000)	(50,000)	-	(50,000)
424211 - SEAL A SMILE-CHILDREN HLTH ALL	(44,236)	(51,826)	(31,362)	-	-	-	-	-	-
424212 - SEAL A SMILE-CONTRACT REV	-	-	(57,471)	(35,453)	(137,729)	(137,729)	(137,729)	(141,600)	3,871
424294 - EMS LEAVE BEHIND PROG VM	-	(9,343)	(126,106)	-	(50,000)	(50,000)	-	-	(50,000)
424340 - INTERPRETER FEE-COUNTY	-	(9,615)	(13,367)	(5,345)	-	-	(15,000)	-	-
424350 - RADON TESTING GRANT	-	(6,252)	(6,252)	(1,472)	(6,252)	(6,252)	(6,252)	(6,252)	-
424390 - DEPT OF JUSTICE REIMBURSEMENT	-	-	-	(131,563)	-	-	(333,333)	(333,000)	333,000
424410 - WOMEN, INFANTS & CHILDREN	-	(394,036)	(478,815)	(103,281)	(425,030)	(425,030)	(396,362)	(355,267)	(69,763)
424412 - COVID WORKFORCE DEVELOPMENT	(29,451)	(20,043)	(61,108)	-	-	-	-	-	-
424440 - MATERNAL CHILD HEALTH	(25,163)	(25,953)	(29,688)	(15,559)	(29,500)	(29,500)	(23,920)	(28,432)	(1,068)
424485 - COVID-19 TEST PILOT	(94,250)	(1,740)	(2,304)	-	-	-	-	-	-
424486 - ENHANCED DETECTION	(167,142)	(13,223)	-	-	-	-	-	-	-
424487 - VACCINE EQUITY	(92,774)	-	-	-	-	-	-	-	-
424488 - COMMUNICABLE DISEASE	(10,600)	(5,330)	(5,330)	-	(5,330)	(5,330)	(5,330)	(5,330)	-
424489 - PHEP PREPAREDNESS	(19,066)	(8,955)	(18,574)	(73)	(10,000)	(10,000)	(73)	(2,000)	(8,000)
424492 - TRANSIENT WELL WATER	-	(37,832)	(38,632)	(22,615)	(37,000)	(37,000)	(37,000)	(42,500)	5,500
424496 - SSM HEALTH GRANT	(500)	-	(20,076)	(40,348)	(43,916)	(43,916)	(46,415)	(33,958)	(9,958)
424497 - OVERDOSE 2 ACTION	(170,526)	(117,996)	(30,157)	(18,032)	(56,909)	(56,909)	(81,250)	(32,607)	(24,302)
424509 - MCH COMMUNITIES TALK	-	-	-	-	-	-	-	-	-
424510 - MEDICAL ASSISTANCE / MEDICAID	(300)	(44,895)	(1,293)	(25)	(73,709)	(73,709)	(70,565)	(56,825)	(16,884)
424511 - MEDICAL ASSISTANCE DENTAL	(70,642)	(81,217)	(34,091)	-	-	-	-	-	-
424512 - MEDICAL ASSISTANCE IMMUNIZATIO	-	(109)	(224)	-	(100)	(100)	(100)	(180)	80
424571 - STATE OPIOID RESPONSE PREVENTI	(5,500)	(17,000)	(14,100)	(9,358)	(8,000)	(8,000)	(9,500)	(14,000)	6,000
424572 - MISC HEALTH GRANTS	(3,100)	(3,250)	(5,998)	(2,980)	-	-	(2,980)	(3,750)	3,750
424573 - HRSA RURAL COMMUN OPIOID RESPO	(139,544)	(233,609)	(226,121)	-	(46,339)	(46,339)	-	-	(46,339)
424574 - PHHS PREVENT BLOCK GRANT	(8,284)	(8,160)	(8,305)	-	(8,484)	(8,484)	(8,484)	-	(8,484)
424575 - QUALITATIVE DATA	(424)	(25,739)	(8,837)	-	-	-	-	-	-
424576 - TAKING ACTION W DATA CO2	(244)	(9,756)	-	-	-	-	-	-	-

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
424577 - NAT ASSOC CO & CITY HLTH OFF	-	(51,000)	(14,000)	-	-	-	-	-	-
424578 - WI LEAD IN WATER	-	(6,000)	-	-	-	-	-	-	-
441500 - TATTOO LICENSES	-	(3,946)	(4,486)	(2,048)	(3,945)	(3,945)	(3,700)	(4,250)	305
441501 - PRE-INSPECTION	-	(48,650)	(42,800)	(21,151)	(48,655)	(48,655)	(33,800)	(61,200)	12,545
441502 - RE-INSPECTION	-	(6,900)	(15,350)	(6,000)	(7,200)	(7,200)	(7,300)	(11,125)	3,925
441503 - SPECIAL INSPECTION	-	-	-	(175)	-	-	(2,050)	-	-
441504 - OP WO CERT FOOD MGR	-	(300)	(300)	(150)	(4,600)	(4,600)	(900)	-	(4,600)
441520 - DATCP PLAN REVIEWS	-	(2,675)	(2,575)	(1,100)	(3,000)	(3,000)	(3,000)	(2,600)	(400)
441550 - SCHOOL INSPECTION FEE	-	(15,750)	(15,750)	(15,000)	-	-	(15,000)	-	-
441560 - OPERATING WITHOUT LICENSE	-	(3,000)	(2,750)	(500)	-	-	(1,650)	-	-
442400 - LATE FEES	-	(1,215)	(6,710)	-	-	-	-	(6,550)	6,550
451300 - JUDGEMENTS/DAMAGES/ SETTLEMENTS	-	(137)	-	-	-	-	-	-	-
452060 - MISCELLANEOUS REVENUES	-	(248)	(232)	(200)	-	-	(200)	-	-
455130 - PRENATAL CARE	(74,239)	(30,850)	(78,658)	(9,246)	-	-	-	-	-
455170 - FLU & PNEUMONIA REIMBURSEMENT	-	(128)	-	-	-	-	-	-	-
455172 - IMMUNIZATIONS OTHER	(1,669)	(5,163)	(1,135)	(811)	(3,000)	(3,000)	(2,000)	(1,000)	(2,000)
455180 - TB SKIN TESTS	(413)	(2,872)	(3,625)	(5,144)	-	-	(5,145)	-	-
455600 - HOME CARE INSURANCE	-	-	(3,189)	(265)	-	-	-	-	-
465110 - RADON TESTING KIT SALES	-	(2,475)	(2,665)	(2,011)	(2,000)	(2,000)	(2,011)	(2,000)	-
474010 - DEPARTMENTAL CHARGES	(39,718)	(28,496)	(3,032)	-	-	-	-	-	-
484160 - MISCELLANEOUS REVENUES	-	(2,500)	(5,003)	(3)	(5,000)	(5,000)	(3)	(5,000)	-
485010 - DONATIONS & CONTRIBUTIONS	(20,476)	(12,175)	(13,760)	(3,025)	(2,500)	(2,500)	(2,925)	(500)	(2,000)
486300 - INSURANCE RECOVERIES	-	-	(13,450)	-	-	-	-	-	-
493010 - FUND BALANCE APPLIED	-	-	-	-	(108,738)	(108,738)	-	(136,612)	27,874
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	(706)	(329,370)	(1,445,771)	-	(402,115)	(1,043,656)
Total 10040 - PUBLIC HEALTH REVENUE	**(3,502,893)**	**(4,476,373)**	**(5,040,366)**	**(2,307,544)**	**(4,902,379)**	**(6,072,780)**	**(4,723,693)**	**(5,318,160)**	**(754,620)**
Total Revenues	**(3,502,893)**	**(4,476,373)**	**(5,040,366)**	**(2,307,544)**	**(4,902,379)**	**(6,072,780)**	**(4,723,693)**	**(5,318,160)**	**(754,620)**
Expenses									
10040416 - PUBLIC HEALTH									
511100 - SALARIES PERMANENT REGULAR	1,693,205	2,604,349	2,805,432	1,396,389	2,990,129	2,997,624	2,821,059	3,164,390	166,766
511200 - SALARIES-PERMANENT-OVERTIME	97	-	-	177	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	2,103	4,818	4,662	-	5,067	5,067	5,179	5,897	830
512100 - WAGES-PART TIME	280,588	-	-	-	-	-	-	-	-
512200 - WAGES-PART TIME-OVERTIME	562	-	-	-	-	-	-	-	-
512900 - LONGEVITY-PART TIME	-	-	-	-	112	112	-	-	(112)
514100 - FICA & MEDICARE TAX	141,762	186,084	201,766	100,270	229,141	229,714	202,540	242,525	12,811
514200 - RETIREMENT-COUNTY SHARE	121,214	174,509	190,354	97,018	208,174	208,695	195,974	228,272	19,577
514300 - RETIREMENT-EMPLOYEES SHARE	-	-	-	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	409,345	524,271	539,075	311,962	646,276	648,498	630,163	710,288	61,790
514500 - LIFE INSURANCE COUNTY SHARE	418	656	686	317	650	662	641	889	227
514600 - WORKERS COMPENSATION	26,122	19,334	30,368	12,680	28,087	28,164	25,609	29,714	1,550
514800 - UNEMPLOYMENT	(1,959)	-	-	-	-	-	-	-	-

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
520100 - CONSULTANT AND CONTRACTUAL	-	22,260	24,833	29,040	31,000	31,000	29,040	31,000	-
520900 - CONTRACTED SERVICES	423,832	464,030	402,824	231,035	274,083	1,136,465	597,300	474,554	(661,911)
521800 - PURCHASED SERVICES	-	-	-	24	500	500	24	200	(300)
522100 - WATER TREATMENT/TESTING	-	7,129	8,307	6,665	8,000	10,381	8,500	8,325	(2,056)
522500 - TELEPHONE	21,782	21,219	21,276	8,863	21,375	21,375	17,903	20,145	(1,230)
526100 - APPROPRIATION	1,450	2,336	4,541	-	-	4,000	4,000	-	(4,000)
531011 - WELLNESS	1,877	1,421	3,993	205	3,750	18,086	886	1,750	(16,336)
531100 - POSTAGE AND BOX RENT	2,266	5,742	5,213	1,967	6,893	6,893	5,747	6,219	(674)
531200 - OFFICE SUPPLIES AND EXPENSE	10,793	13,714	11,019	3,514	9,725	18,159	9,663	13,775	(4,384)
531500 - FORMS AND PRINTING	119	-	-	-	-	-	-	-	-
531800 - MIS DEPARTMENT CHARGEBACKS	70,196	88,247	143,558	62,520	104,812	111,024	111,024	110,034	(990)
532200 - SUBSCRIPTIONS	1,791	49	485	950	-	-	950	-	-
532400 - MEMBERSHIP DUES	2,200	3,328	4,040	2,510	13,060	13,060	7,522	13,060	-
532500 - SEMINARS AND REGISTRATIONS	300	-	-	-	-	-	-	-	-
532600 - ADVERTISING	1,395	9,377	-	75	7,950	7,950	75	8,150	200
532800 - TRAINING AND INSERVICE	70,883	64,360	46,970	11,202	44,850	72,423	31,427	40,350	(32,073)
532801 - STAFF DEVELOPMENT	-	142	126	-	250	250	-	250	-
533200 - MILEAGE	22,046	27,216	21,148	8,346	33,060	33,060	19,614	34,123	1,063
533500 - MEALS AND LODGING	22,479	21,002	10,730	7,024	28,830	28,830	13,830	24,122	(4,708)
534200 - MEDICAL SUPPLIES	12,491	27,619	115,856	6,120	55,065	126,876	18,240	19,125	(107,751)
534201 - COMMUNITY CARE VOUCHER EXPENSE	1,219	77	92	743	-	2,244	2,244	2,000	(244)
534202 - BOO AREA UN FUND DENTAL VOUCHE	920	4,271	4,074	3,218	-	23,249	8,210	10,000	(13,249)
534203 - BAUF DENTAL CHILDREN	-	56	690	152	-	-	152	-	-
534800 - EDUCATIONAL SUPPLIES	21,640	17,453	3,105	-	6,650	7,267	7,267	7,000	(267)
534801 - MARKETING	-	187	-	-	500	500	-	-	(500)
534900 - PROJECT SUPPLIES	120,770	107,049	102,476	43,073	82,492	218,523	92,770	82,670	(135,853)
535100 - VEHICLE FUEL / OIL	1,721	5,393	4,388	2,071	8,398	8,398	4,480	6,083	(2,315)
535200 - VEHICLE MAINTENANCE AND REPAIR	269	4,456	3,345	1,977	6,000	6,000	4,152	5,750	(250)
537500 - PROGRAM INCENTIVES	25,375	41,408	19,842	210	-	231	240	-	(231)
537900 - LICENSE/CERTIFICATION RENEWALS	-	-	-	-	-	-	-	-	-
551900 - INSURANCE-GENERAL LIABILITY	13,919	13,216	16,686	-	17,500	17,500	17,500	17,500	-
581900 - CAPITAL OUTLAY	-	51,779	73,750	-	30,000	30,000	30,000	-	(30,000)
Total 10040416 - PUBLIC HEALTH	**3,525,190**	**4,538,557**	**4,825,710**	**2,350,317**	**4,902,379**	**6,072,780**	**4,923,925**	**5,318,160**	**(754,620)**
Total Expenses	**3,525,190**	**4,538,557**	**4,825,710**	**2,350,317**	**4,902,379**	**6,072,780**	**4,923,925**	**5,318,160**	**(754,620)**
-ADDITION TO / USE OF FUND BALANCE	**22,297**	**62,184**	**(214,656)**	**42,773**	**-**	**-**	**200,232**	**-**	

Veterans Service Office

Department Vision - Where the department would ideally like to be
The Sauk County Veterans Service Office is committed to delivering exceptional service to veterans and their families.

Department Mission - Major reasons for the department's existence and purpose in County government
Sauk County Veterans Service Office actively demonstrates its dedication to honoring and supporting veterans and their families through a variety of programs, services, and outreach initiatives.

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 - Cooperation
Health and Human Services - Visiting nurses / home health care / isolated individuals
Health and Human Services - Comprehensive community services
Outside Issues - Affordable/low income housing
Outside Issues - Workforce development
Outside Issues - Transportation
Outside Issues - Communication - throughout the community
Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Engage in collaborative efforts to provide comprehensive support and resources for at-risk veterans in our county.	Outreach participation	Our approach will not be confined to a single location or limited hours. Instead, we plan and establish regular outreach events in various locations within Sauk County. This allows us to meet veterans where they are physically located ensuring convenience and familiarity.	12/31/2026
Continue educating and increasing public awareness of the benefits that veterans and their dependents have earned with their service.	Track the number of outreach events and the number of veterans our services support	Promote our services through all available means.	12/31/2026

Veterans Service Office

Program Title	Program Description	Mandates and References	Key Outcome Indicators
Veterans Service	Providing information, education, and individual benefits counseling to veterans and their families is an essential service that honors their dedication and sacrifices. By assisting them in navigating state and federal benefits – including education, compensation, healthcare, pension, and burial, we are equipping them with the tools they need for successful reintegration. Engagement with our community allows our veterans to be empowered, to thrive and ensures that they receive the benefits they have earned. We advocate for U.S. armed forces members residing in Sauk County, to fortify their well-being long after the conclusion of their service.	Wisconsin Statute 45.80, 45.82	Empowering Veterans and Their Families: A Comprehensive Approach to Benefits Counseling and Education
Commission	By acting as a liaison between veterans and the funding commissioners for Veterans Relief, we have the ability to expedite the review and approval process. This involves regular follow-ups with commissioners and clarification of any queries they have regarding applications. It is crucial to broaden the scope of assistance by liaising with various partners and organizations. This collaboration can provide more comprehensive and appropriate options for veterans, particularly those with housing issues, those reintegrating after realease from Prison/Jail and veterans facing other financial hardships.	Wisconsin Statute 45.81	Navigating the bureaucracy of relief fund applications can be daunting for many veterans, who may already be dealing with the psychological and emotional toll. We can expedite the application process. This involves assisting with paperwork and offering support during the process, which reduces stress on our veterans.
Care of Graves	The sacrifice made by veterans in service to their country deserves never-ending respect and recognition. One of the most profound ways we can honor their legacy is by ensuring their final resting places (graves/grave markers) are well-maintained and preserved. This article explores the significance of caring for veterans' graves, the proper methods for maintenance, and how various communities and organizations are coming together to make certain that these hallowed grounds are respected.	Wisconsin Statute 45.85	The continued disbursement of flag holder medallions for veteran graves.

Program Evaluation

	Veterans Service	Commission	Care of Graves	Totals
Revenues				
Tax Levy	(493,508)	(86,830)	(4,000)	(584,338)
Grants and Aids	(16,600)	-	-	(16,600)
Total Revenues	**$ (510,108)**	**$ (86,830)**	**$ (4,000)**	**$ (600,938)**
Expenses				
Wages & Benefits	473,078	61,660	-	534,738
Operating Expenses	37,030	25,170	4,000	66,200
Total Expenses	**$ 510,108**	**$ 86,830**	**$ 4,000**	**$ 600,938**
FTE's	**4.87**	**0.63**	**-**	**5.50**

Veterans Service Office

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Number of Federal Applications for Veterans Benefits Processed	4,963	5,500	5,000
Veterans assisted annually	93	95	45
Number of Veteran Contacts	35,768	38,000	38,000
Monetary Impact to Sauk County from Federal Sources - actual dollars and benefit value	61,000,000	62,000,000	64,000,000
Property tax refund to Sauk County Veterans from state	800,000	800,000	800,000
Number of times remote services offered	2	1	3
Outreach	4	12	12

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Local governments and organizations face an increasing responsibility to support our nation's heroes. Many Sauk County veterans are transitioning to civilian life and seeking assistance, benefits, and community integration. Tracking new veterans arriving in our county and those visiting our office for the first time is not just a logistical necessity; it is a vital step toward delivering effective and responsive services.	By implementing effective tracking methods and fostering a supportive atmosphere, local governments and organizations not only uphold their duty to veterans but also enrich the community as a whole. Together, we can make certain that every hero feels at home in our county.	194	195	205
Veterans At Risk Program - Veterans Relief funds provide essential financial support to address veterans in need whom may be unhoused, dealing with food insecurities, and/or struggling with mental and physical conditions.	Partnerships with intermediaries offers alternative and more appropriate options tailored to the unique challenges faced by needy or unhoused veterans. This includes transitional housing programs, job training workshops, mental health support services, and social reintegration initiatives. Collaborating with local nonprofits, housing authorities, and healthcare organizations is a multi-faceted approach to veteran assistance.	16	20	20

Veterans Service Office



*Shared position with the Management Inforamation System Department

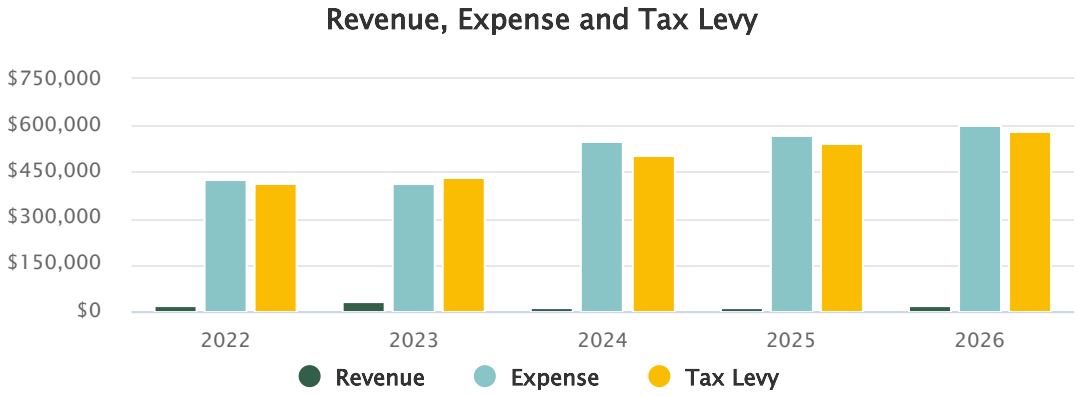
	2022	2023	2024	2025	2026
FTE Change	0.00	0.00	0.50	0.00	0.00
FTE Balance	5.00	5.00	5.50	5.50	5.50

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	412,243	433,974	501,992	545,360	545,360	584,338	38,978	7.15%
Grants and Aids	16,650	30,178	15,813	15,813	15,813	16,600	787	4.98%
Use of Fund Balance	-	-	32,164	4,704	-	-	(4,704)	-100.00%
Total Revenues	**428,893**	**464,152**	**549,969**	**565,877**	**561,173**	**600,938**	**35,061**	**6.20%**
Expenses								
Wages & Salaries	296,486	309,671	383,882	394,110	404,778	410,807	16,697	4.24%
Labor Benefits	69,140	51,704	87,925	92,588	90,899	123,931	31,343	33.85%
Supplies & Services	63,015	55,614	78,162	79,179	61,975	66,200	(12,979)	-16.39%
Addition to Fund Balance	252	47,163	-	-	3,521	-	-	0.00%
Total Expenses	**428,893**	**464,152**	**549,969**	**565,877**	**561,173**	**600,938**	**35,061**	**6.20%**

2026 Highlights & Issues on the Horizon

Increase Veteran Service Aids to provide support and assistance to veterans and families due to cost of living increases for rent, food, utilities and transportation.

The PACT Act (Promise to Address Comprehensive Toxics) was the largest bill ever passed regarding veterans benefits & presumptive conditions. This continues to add significant workload for staff. The PACT Act was 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 Veterans Affairs (VA) health care eligibility for many veterans who were not previously covered by VA care.



Homelessness - Sauk County's numbers remain high. The core reason is mental health issues. We work to get veterans connected to mental health services and it can be 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 and counseling of family members is an unmet need.

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10055 - VETERANS SERVICE REVENUE									
411100 - GENERAL PROPERTY TAXES	(412,243)	(433,974)	(501,992)	(272,680)	(545,360)	(545,360)	(545,360)	(584,338)	38,978
424550 - VETERANS SERVICE	(12,650)	(30,178)	(15,813)	(15,813)	(15,813)	(15,813)	(15,813)	(16,600)	787
424551 - VETS GRANTS PRIVATE ORGANIZATI	(4,000)	-	-	-	-	-	-	-	-
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	-	(4,704)	-	-	(4,704)
Total 10055 - VETERANS SERVICE REVENUE	**(428,893)**	**(464,152)**	**(517,805)**	**(288,493)**	**(561,173)**	**(565,877)**	**(561,173)**	**(600,938)**	**35,061**
Total Revenues	**(428,893)**	**(464,152)**	**(517,805)**	**(288,493)**	**(561,173)**	**(565,877)**	**(561,173)**	**(600,938)**	**35,061**
Expenses									
10055470 - VETERANS SERVICE									
511100 - SALARIES PERMANENT REGULAR	291,127	307,499	371,893	170,869	392,516	392,516	403,183	409,272	16,756
511200 - SALARIES-PERMANENT-OVERTIME	100	1,718	11,495	135	-	-	135	-	-
511900 - LONGEVITY-FULL TIME	1,346	454	494	-	594	594	460	560	(34)
512100 - WAGES-PART TIME	3,838	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	22,045	23,173	28,262	12,430	30,073	30,073	21,309	31,278	1,205
514200 - RETIREMENT-COUNTY SHARE	18,561	19,247	24,695	11,870	27,321	27,321	20,349	29,439	2,118
514400 - HEALTH INSURANCE COUNTY SHARE	26,858	8,223	33,275	27,986	33,581	33,581	47,976	61,513	27,932
514500 - LIFE INSURANCE COUNTY SHARE	139	178	206	96	242	242	165	256	14
514600 - WORKERS COMPENSATION	1,531	883	1,487	597	1,294	1,294	1,023	1,369	75
520900 - CONTRACTED SERVICES	-	-	3,000	3,000	3,800	3,800	3,000	3,800	-
531100 - POSTAGE AND BOX RENT	1,205	627	620	375	900	900	591	900	-
531200 - OFFICE SUPPLIES AND EXPENSE	2,256	1,909	4,219	885	2,200	2,200	2,200	2,200	-
531400 - SMALL EQUIPMENT	-	794	332	-	250	250	250	250	-
531800 - MIS DEPARTMENT CHARGEBACKS	11,153	10,731	21,960	3,988	12,975	12,975	12,975	14,288	1,313
532200 - SUBSCRIPTIONS	148	-	-	120	600	600	600	150	(450)
532400 - MEMBERSHIP DUES	290	300	460	-	500	500	500	500	-
532500 - SEMINARS AND REGISTRATIONS	-	-	-	450	-	-	450	-	-
532800 - TRAINING AND INSERVICE	1,834	1,785	933	640	730	730	730	750	20
532900 - OTHER PUBLICATIONS	673	472	488	499	1,000	1,000	1,000	1,200	200
533200 - MILEAGE	1,815	976	2,979	1,686	5,841	5,841	4,000	6,056	215
533500 - MEALS AND LODGING	4,235	2,895	5,764	1,222	6,504	6,504	6,504	6,828	324
538530 - OUTREACH AND DEVELOPMENT	-	2,717	9,233	1,037	-	-	-	-	-
552100 - OFFICIALS BONDS	47	52	52	-	47	47	47	90	43
Total 10055470 - VETERANS SERVICE	**389,201**	**384,633**	**521,847**	**237,885**	**520,968**	**520,968**	**527,447**	**570,699**	**49,731**
10055472 - VETERAN SERVICE COMMISSION									
514100 - FICA & MEDICARE TAX	6	-	-	-	77	77	77	75	(2)
514600 - WORKERS COMPENSATION	-	-	-	-	-	-	-	1	1
515500 - COMMISSIONER FEES	75	-	-	-	1,000	1,000	1,000	975	(25)
533200 - MILEAGE	13	-	-	-	100	100	100	100	-
552100 - OFFICIALS BONDS	48	52	52	-	28	28	28	88	60
571800 - VETERANS SERVICE AIDS	35,331	28,798	26,498	9,797	35,000	39,704	25,000	25,000	(14,704)

Veterans Service Office

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Total 10055472 - VETERAN SERVICE COMMISSION	**35,473**	**28,850**	**26,550**	**9,797**	**36,205**	**40,909**	**26,205**	**26,239**	**(14,670)**
10055473 - CARE OF VETERANS GRAVES									
521700 - GRAVE CARE	-	-	-	1,666	-	-	-	-	-
534900 - PROJECT SUPPLIES	3,967	3,506	1,572	-	4,000	4,000	4,000	4,000	-
Total 10055473 - CARE OF VETERANS GRAVES	**3,967**	**3,506**	**1,572**	**1,666**	**4,000**	**4,000**	**4,000**	**4,000**	**-**
Total Expenses	**428,641**	**416,989**	**549,969**	**249,348**	**561,173**	**565,877**	**557,652**	**600,938**	**35,061**
-ADDITION TO / USE OF FUND BALANCE	**(252)**	**(47,163)**	**32,164**	**(39,145)**	**-**	**-**	**(3,521)**	**-**	

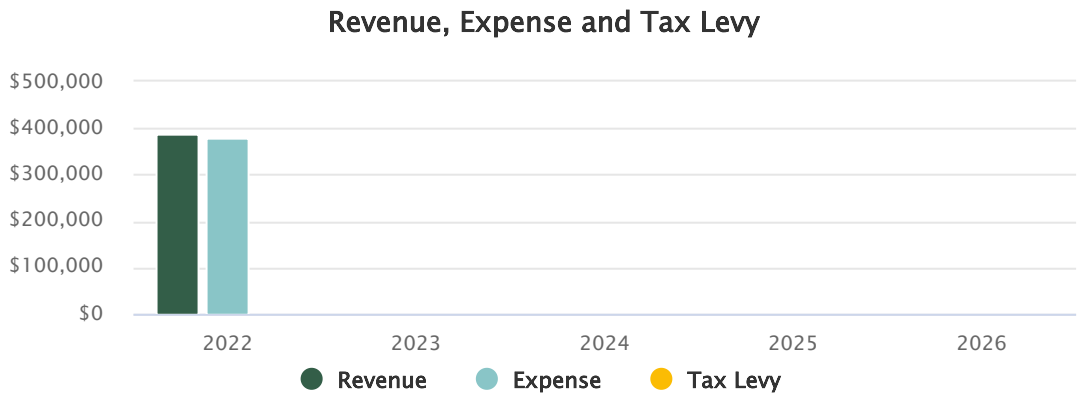
Women, Infants & Children

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Grants and Aids	385,088	-	-	-	-	-	-	0.00%
Intergovernmental	4,496	-	-	-	-	-	-	0.00%
Total Revenues	**389,584**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Expenses								
Wages & Salaries	235,872	-	-	-	-	-	-	0.00%
Labor Benefits	92,074	-	-	-	-	-	-	0.00%
Supplies & Services	49,607	-	-	-	-	-	-	0.00%
Addition to Fund Balance	12,031	-	-	-	-	-	-	0.00%
Total Expenses	**389,584**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**

Women, Infants & Children Combined into Public Health in 2023

2026 Highlights & Issues on the Horizon

Environmental Health and Women, Infants & Children (WIC) combined budgets with Public Health in 2023 due to multiple projects overlapping.



Women, Infants & Children

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10044 - PUBLIC HEALTH-WIC REVENUE									
424340 - INTERPRETER FEE-COUNTY	(10,272)	-	-	-	-	-	-	-	-
424410 - WOMEN, INFANTS & CHILDREN	(374,781)	-	-	-	-	-	-	-	-
424510 - MEDICAL ASSISTANCE / MEDICAID	(35)	-	-	-	-	-	-	-	-
474010 - DEPARTMENTAL CHARGES	(4,496)	-	-	-	-	-	-	-	-
Total 10044 - PUBLIC HEALTH-WIC REVENUE	**(389,584)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenues	**(389,584)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenses									
10044419 - PUBLIC HEALTH WIC PROGRAM									
511100 - SALARIES PERMANENT REGULAR	60,661	-	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	993	-	-	-	-	-	-	-	-
512100 - WAGES-PART TIME	174,218	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	16,420	-	-	-	-	-	-	-	-
514200 - RETIREMENT-COUNTY SHARE	15,365	-	-	-	-	-	-	-	-
514400 - HEALTH INSURANCE COUNTY SHARE	56,619	-	-	-	-	-	-	-	-
514500 - LIFE INSURANCE COUNTY SHARE	70	-	-	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	3,600	-	-	-	-	-	-	-	-
520900 - CONTRACTED SERVICES	19,833	-	-	-	-	-	-	-	-
522500 - TELEPHONE	4,215	-	-	-	-	-	-	-	-
531100 - POSTAGE AND BOX RENT	1,871	-	-	-	-	-	-	-	-
531200 - OFFICE SUPPLIES AND EXPENSE	1,058	-	-	-	-	-	-	-	-
531800 - MIS DEPARTMENT CHARGEBACKS	10,892	-	-	-	-	-	-	-	-
532800 - TRAINING AND INSERVICE	385	-	-	-	-	-	-	-	-
533200 - MILEAGE	113	-	-	-	-	-	-	-	-
534200 - MEDICAL SUPPLIES	360	-	-	-	-	-	-	-	-
534900 - PROJECT SUPPLIES	10,880	-	-	-	-	-	-	-	-
Total 10044419 - PUBLIC HEALTH WIC PROGRAM	**377,553**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses	**377,553**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-ADDITION TO / USE OF FUND BALANCE	**(12,031)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	

Conservation, Development, Recreation, Culture & Education



Conservation, Development, Recreation, Culture & Education

This function includes revenues and expenditures for conservation and development activities such as county forestry projects, conservation of natural resources, administration of county planning and zoning; as well as recreation as provided by county parks; and educational opportunities.

FUNCTIONAL AREA MISSION STATEMENT

To protect and enhance the health, safety, welfare, and quality of life, of the citizens of Sauk County, through the coordination of the various land related efforts; to improve the efficiency of these functions through collaboration and the modernization of land records systems, and to educate the public regarding the availability of these tools and services.

FUNCTIONAL AREA VISION STATEMENT

The coordinated operation of land resources functions, that provides information, education, and services to the public in an efficient and effective manner.

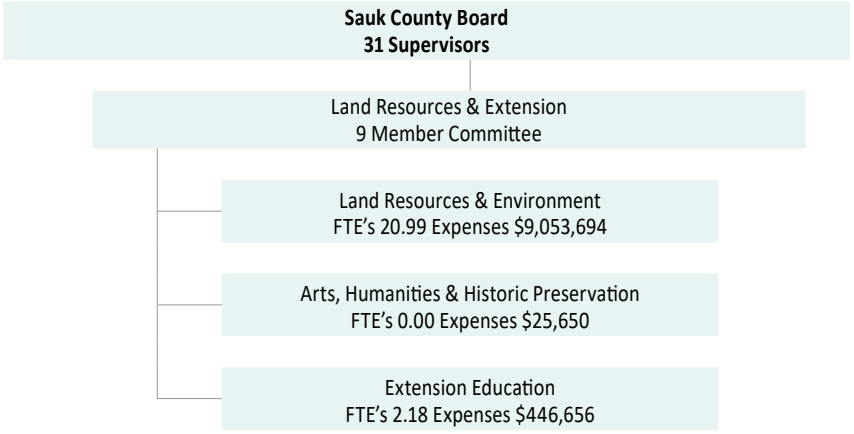
ELEMENTS OF COUNTYWIDE MISSION FULFILLED

Fiscally Responsible Essential Services

Safe Community

Stewardship of Natural Resources

Development of cultural, social, and community values



Significant Changes in the Conservation, Development, Recreation, Culture & Education Function for 2026

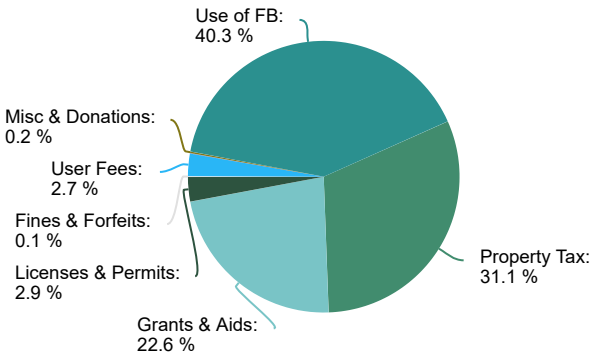
> Planning and parks staff worked to create, and the County Board adopted, a number of master plans over the last several years. Implementation guidance is provided in each of the plans for various County properties. The 2026 budget continues to have funding available for implementation of these plans and fosters further development of County owned properties for residents and visitors.

> Efforts continue to make the connection to Devil's Lake State Park, and ultimately the 400 Trail in the City of Reedsburg, The Great Sauk State Trail corridor plan is completed; and grants or other funding sources are being reviewed for the construction of the trail from Goette Road to the 400 Trail in the City of Reedsburg. The County completed the engineering and permitting process with Dane County for the construction of the WI River Bridge funded through local counties and municipalities, federal and state grants $15,515,000. Both projects will begin construction in 2026.

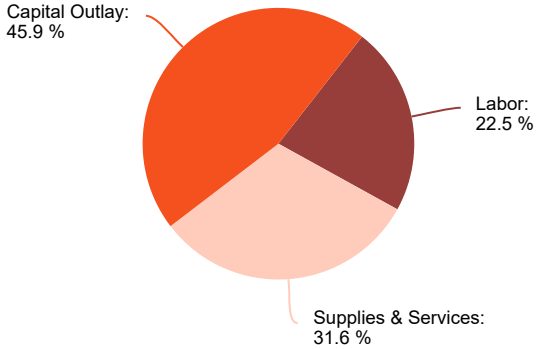
> Monitoring of the Baraboo Range Protection Program (BRPP) easements will continue using $3,000 of the $100,000 carryforward. Monitoring of the BRPP easements is required indefinitely. The current funding will last approximately 13 years.

> Invest in maintenance of facilities at the University of Wisconsin Platteville/Baraboo/Sauk County campus with $428,187 use of fund balance.

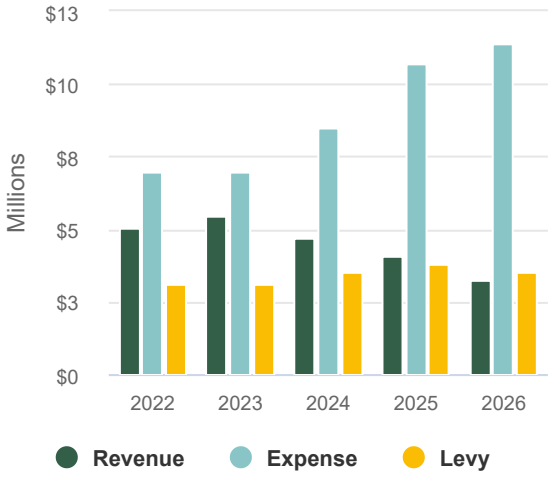
2026 Revenues by Category



2026 Expenses by Category



Revenue, Expense and Tax Levy



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

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
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 New 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 the Wisconsin Arts Board to provide local opportunities for organizations to learn more about programs and processes.	2/1/2026
Increase the number and variety of AHHP and New Idea grant applicants by improving outreach efforts to new and diverse grant applicants.	Track the number of new grant applicants each year though database. Use social media insights on posts specific to grant programs. Coordinate with local organizations	Grow marketing and strengthen social media presence thru Explore Sauk County and on the Sauk County Facebook page.	Ongoing
The economic impact of the Sauk County Arts and Culture program is measured and shared publicly.	Track feedback from grant applicants, arts and culture professionals and Sauk County Supervisors to ensure changes are effective. Awarded grantees must comply with a final report requirement.	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 Community Development and Economic Development Committee.	Ongoing

Program Title	Program Description	Mandates and References	Key Outcome Indicators
Arts and Culture	AHHP and New Idea grant Programs: Administer annual and monthly grant programs. Sauk County Landmark Registry: Administer ongoing honorary program to recognize historic property at a local level enhancing historic preservation. Information: Through the use of Explore Sauk County provide information relevant to the arts and cultural activities throughout Sauk County.	Chapter 38	

Program Evaluation

	Arts and Culture	Totals
Revenues		
Tax Levy	(16,150)	(16,150)
Grants and Aids	(9,500)	(9,500)
Total Revenues	**$ (25,650)**	**$ (25,650)**
Expenses		
Operating Expenses	25,650	25,650
Total Expenses	**$ 25,650**	**$ 25,650**
FTE's	**1.00**	**1.00**

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Number of Arts, Culture and Historic Preservation (AHHP) grants awarded	6	7	6
Number of New Idea grants awarded (previously Good Idea grants)	12	12	12

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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.	$19,180 (AHHP grant reduced from $5,000 to $4,000)	$20,000	$20,000
Dollars awarded through Arts, Culture and Historic Preservation New Idea Grant (GIG) process	This is the contribution Sauk County has made to the priority arts, culture and historic preservation programs through the New Idea Grant program.	$4,297	$5,000	$5,000
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.	100.00%	100.00%	100.00%

Arts, Humanities & Historic Preservation

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	-	-	-	-	18,550	16,150	16,150	0.00%
Grants and Aids	9,090	8,000	7,100	7,100	7,100	9,500	2,400	33.80%
Use of Fund Balance	46,106	16,909	18,359	18,550	-	-	(18,550)	-100.00%
Total Revenues	**55,196**	**24,909**	**25,459**	**25,650**	**25,650**	**25,650**	**-**	**0.00%**
Expenses								
Wages & Salaries	600	750	375	-	-	-	-	0.00%
Labor Benefits	46	57	29	-	-	-	-	0.00%
Supplies & Services	54,550	24,102	25,055	25,650	25,439	25,650	-	0.00%
Addition to Fund Balance	-	-	-	-	211	-	-	0.00%
Total Expenses	**55,196**	**24,909**	**25,459**	**25,650**	**25,650**	**25,650**	**-**	**0.00%**

Fund: GENERAL

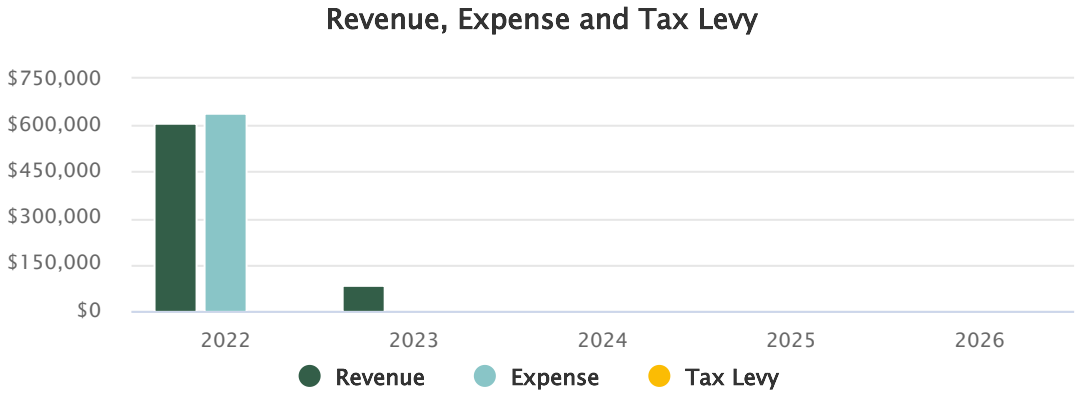
	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10999 - GENERAL REVENUE									
411100 - GENERAL PROPERTY TAXES	-	-	-	-	-	-	(18,550)	(16,150)	16,150
424635 - ARTS & HUMANITIES GRANTS	(9,090)	(8,000)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(9,500)	2,400
Total 10999 - GENERAL REVENUE	**(9,090)**	**(8,000)**	**(7,100)**	**(7,100)**	**(7,100)**	**(7,100)**	**(25,650)**	**(25,650)**	**18,550**
Total Revenues	**(9,090)**	**(8,000)**	**(7,100)**	**(7,100)**	**(7,100)**	**(7,100)**	**(25,650)**	**(25,650)**	**18,550**
Expenses									
10999513 - ARTS, HUMANITIES GRANT									
514100 - FICA & MEDICARE TAX	46	57	29	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	-	-	-	-	-	-	-	-	-
515800 - PER DIEM COMMITTEE	600	750	375	-	-	-	-	-	-
531100 - POSTAGE AND BOX RENT	89	19	42	14	-	-	14	50	50
531200 - OFFICE SUPPLIES AND EXPENSE	-	91	-	-	150	150	-	150	-
532200 - SUBSCRIPTIONS	200	150	-	75	125	125	125	125	-
532500 - SEMINARS AND REGISTRATIONS	-	-	-	-	150	150	100	100	(50)
533200 - MILEAGE	91	26	13	-	125	125	100	125	-
572000 - GRANTS AND DONATIONS	48,170	19,519	21,000	15,300	20,000	20,000	20,000	20,000	-
572001 - MINI GRANTS	6,000	4,297	4,000	655	5,000	5,000	5,000	5,000	-
572002 - SPECIAL PROGRAMS / PROJECTS	-	-	-	-	100	100	100	100	-
Total 10999513 - ARTS, HUMANITIES GRANT	**55,196**	**24,909**	**25,459**	**16,044**	**25,650**	**25,650**	**25,439**	**25,650**	**-**
Total Expenses	**55,196**	**24,909**	**25,459**	**16,044**	**25,650**	**25,650**	**25,439**	**25,650**	**-**
-ADDITION TO / USE OF FUND BALANCE	**46,106**	**16,909**	**18,359**	**8,944**	**18,550**	**18,550**	**(211)**	**-**	

CDBG-Economic Development

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Grants and Aids	607,763	84,732	-	-	-	-	-	0.00%
Use of Fund Balance	30,479	-	-	-	-	-	-	0.00%
Total Revenues	**638,242**	**84,732**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Expenses								
Capital Outlay	638,242	85	-	-	-	-	-	0.00%
Addition to Fund Balance	-	84,647	-	-	-	-	-	0.00%
Total Expenses	**638,242**	**84,732**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Beginning of Year Fund Balance	**(54,168)**	**(84,647)**	**-**		**-**	**-**		
End of Year Fund Balance	**(84,647)**	**-**	**-**		**-**	**-**		

2026 Highlights & Issues on the Horizon

The Community Development Block Grant - Economic Development (ED) program was complete in 2022.



Fund: CDBG-ED REVOLVING LOANS

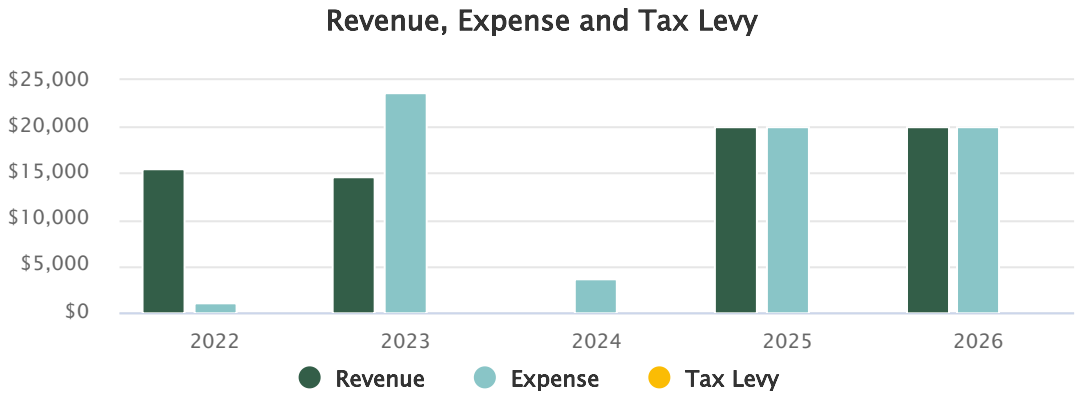
	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
31999 - CDBG-ED REVOLVING LOANS REV									
424299 - AMERICAN RESCUE PLAN ACT	(180,430)	(84,732)	-	-	-	-	-	-	-
425662 - CDBG CLOSE GRANT	(427,333)	-	-	-	-	-	-	-	-
Total 31999 - CDBG-ED REVOLVING LOANS REV	**(607,763)**	**(84,732)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenues	**(607,763)**	**(84,732)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenses									
31999679 - CDBG-ED REVOLVING LOANS									
581900 - CAPITAL OUTLAY	638,242	85	-	-	-	-	-	-	-
Total 31999679 - CDBG-ED REVOLVING LOANS	**638,242**	**85**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses	**638,242**	**85**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-ADDITION TO / USE OF FUND BALANCE	**30,479**	**(84,647)**	**-**	**-**	**-**	**-**	**-**	**-**	

CDBG-Housing Rehabilitation

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Grants and Aids	-	-	-	-	-	560	560	0.00%
Interest	23	31	23	-	30	-	-	0.00%
Miscellaneous	15,584	14,665	-	20,000	23,000	19,440	(560)	-2.80%
Use of Fund Balance	-	8,923	3,664	-	-	-	-	0.00%
Total Revenues	**15,607**	**23,619**	**3,687**	**20,000**	**23,030**	**20,000**	**-**	**0.00%**
Expenses								
Supplies & Services	1,030	23,619	3,687	20,000	20,000	20,000	-	0.00%
Addition to Fund Balance	14,577	-	-	-	3,030	-	-	0.00%
Total Expenses	**15,607**	**23,619**	**3,687**	**20,000**	**23,030**	**20,000**	**-**	**0.00%**
Beginning of Year Fund Balance	**18,041**	**32,618**	**23,695**		**20,031**	**23,061**		
End of Year Fund Balance	**32,618**	**23,695**	**20,031**		**23,061**	**23,061**		

2026 Highlights & Issues on the Horizon

In 2025, the Wisconsin Department of Administration (DOA) discontinued the Community Development Block Grant Housing Rehabilitation Program. The funds will be redirected to a new statewide affordable housing initiative. The County will remain responsible for files and management of outstanding loans. Repaid loan funds will be sent to DOA; an administrative fee and cost or re-recording the mortgage can be retained by the County. The County will continue to contract with MSA Professional Services, Inc to monitor homeowner compliance, manage loan payoffs, maintain the loan receivable report and re-record 30-year-old mortgages.



CDBG-Housing Rehabilitation

Fund: CDBG HOUSING REHAB

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
35999 - CDBG HOUSING REHAB									
425680 - CDBG ADMINISTRATION	-	-	-	-	-	-	-	(560)	560
481100 - INTEREST ON INVESTMENTS	(23)	(31)	(23)	(7)	-	-	(30)	-	-
481500 - PRINCIPAL REPAYMENTS	(15,584)	(14,665)	-	(22,936)	(20,000)	(20,000)	(23,000)	(19,440)	(560)
Total 35999 - CDBG HOUSING REHAB	**(15,607)**	**(14,696)**	**(23)**	**(22,943)**	**(20,000)**	**(20,000)**	**(23,030)**	**(20,000)**	**-**
Total Revenues	**(15,607)**	**(14,696)**	**(23)**	**(22,943)**	**(20,000)**	**(20,000)**	**(23,030)**	**(20,000)**	**-**
Expenses									
35999705 - CDBG HOUSING REHAB									
520900 - CONTRACTED SERVICES	30	21,914	-	1,409	2,000	2,000	2,000	560	(1,440)
526300 - LOANS ISSUED TO PARTICIPANTS	1,000	1,705	3,687	9,566	18,000	18,000	18,000	-	(18,000)
572000 - GRANTS AND DONATIONS	-	-	-	-	-	-	-	19,440	19,440
Total 35999705 - CDBG HOUSING REHAB	**1,030**	**23,619**	**3,687**	**10,975**	**20,000**	**20,000**	**20,000**	**20,000**	**-**
Total Expenses	**1,030**	**23,619**	**3,687**	**10,975**	**20,000**	**20,000**	**20,000**	**20,000**	**-**
-ADDITION TO / USE OF FUND BALANCE	**(14,577)**	**8,923**	**3,664**	**(11,968)**	**-**	**-**	**(3,030)**	**-**	

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's research based resources 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 - Railroad/Pink Lady
General Government - Criminal Justice Coordinating Council
General Government - Energy savings and lower carbon footprint
General Government - Cooperation
Conservation, Development, Recreation, Culture, and Education - Groundwater study
Outside Issues - Affordable/low income housing
Outside Issues - Workforce development
Outside Issues - Emerging issues
Outside Issues - Communication - into and with the community
Outside Issues - Homelessness/Mental Health

Goals - Desired results for department	Measures - 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.	Regional Soils and Crops Specialist will continue to learn more about the different agricultural areas in Sauk County by connecting with farmers, county partners and agricultural businesses through visits and discussions.	6/30/2026
		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.	12/31/2026
		Offer educational programming and training in agriculture related topics according to needs assessment results and emerging issues.	12/31/2026
		Respond to emerging issues affecting agriculture industry including droughts, floods, pest management and animal/ plant diseases.	12/31/2026

Extension Education

		Health & Well-Being Educator to provide agriculture professionals and farmers with farm stress mental health programming and farm stress resources.	12/31/2026
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.	12/31/2026
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.	12/31/2026
Build strong communities through economic development, land use planning, and local government education.	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.	12/31/2026
	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.	12/31/2026
	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.	12/31/2026
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.	12/31/2026
	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.	12/31/2026
	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.	12/31/2026

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.	12/31/2026
	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.	12/31/2026
	Short and long term evaluations of the revised Sauk County Institute of Leadership (SCIL) program are conducted.	Updated Sauk County Institute of Leadership curriculum will be offered in the fall for in- person classes.	6/1/2026
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.	12/31/2026
	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.	12/31/2026

Extension Education

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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)	Number of participants completing certification
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.		Number of volunteers and leaders trained
Health and Well-Being	Extension's Health & Well-Being Institute works to catalyze positive change in Sauk County throught programs focused on mental health promotion, active living and healthy eating. We teach skills to manage stress more effectively, practice self-care, and reduce risky substance use. The educator also supports health volunteers, works with community health coalitions and local health initiatives.		Dollar value of education programs offered
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.		
Horticulture	Consumer oriented services that are connected to Extension. For example: teaching classes, webinars; analyze soil samples; consultation on home, lawn, and garden pests; hands-on workshops. UW campus specialists are frequently consulted to address citizen horticulture needs on insects and plant disease.		Number of volunteers and hours volunteered. Hours of outreach to Sauk County residents.
Arts and Culture	Arts, Humanities, and Historic Preservation (AHHP) and New/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.		Administration of grants

Program Evaluation

	Agriculture	Positive Youth Development	Health and Well-Being	FoodWise	Community Development	Horticulture	Arts and Culture	Totals
Revenues								
Tax Levy	(63,970)	(127,551)	(89,537)	(250)	(87,423)	(46,868)	(14,442)	(430,041)
Grants and Aids	(802)	(800)	(800)	-	(500)	(513)	-	(3,415)
User Fees	(400)	(200)	(200)	-	(9,750)	(150)	-	(10,700)
Donations	-	-	(2,500)	-	-	-	-	(2,500)
Total Revenues	$ (65,172)	$ (128,551)	$ (93,037)	$ (250)	$ (97,673)	$ (47,531)	$ (14,442)	$ (446,656)
Expenses								
Wages & Benefits	36,256	66,887	36,256	-	36,256	18,745	14,442	208,842
Operating Expenses	28,916	61,664	56,781	250	61,417	28,786	-	237,814
Total Expenses	$ 65,172	$ 128,551	$ 93,037	$ 250	$ 97,673	$ 47,531	$ 14,442	$ 446,656
FTE's	0.35	0.78	0.35	-	0.35	0.20	0.15	2.18

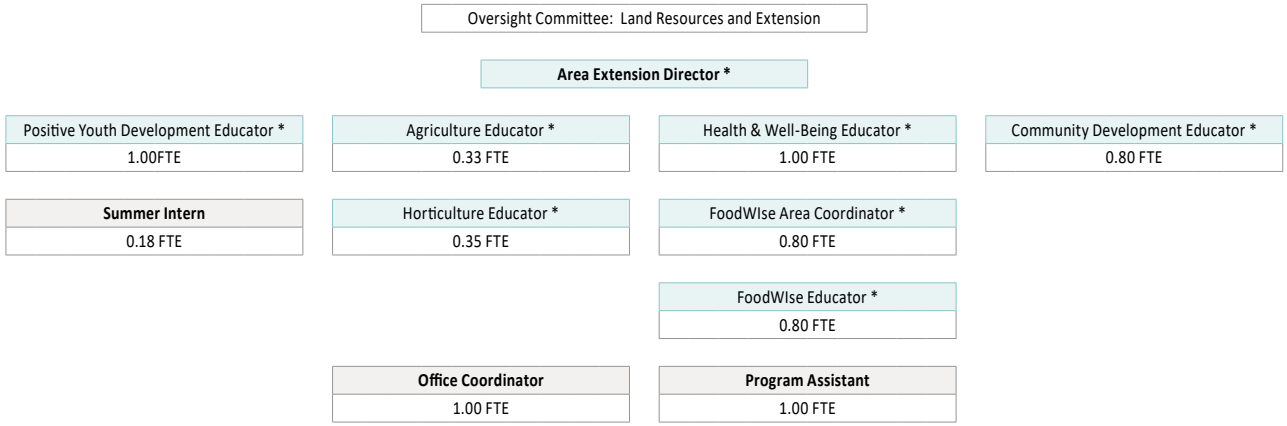
Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Number of direct contacts through attending agricultural educational programming/trainings, general agricultural questions received and provided resources.	285	300	300
Number of fielded phone calls and emails that provided research based Horticultural information on the diagnostics of plant pests and diseases on a wide variety of issues, as well as plant identification.	185	200	200
Number of participants who attended Pesticide Applicator training to become state certified.	118	48	60
Number of local stakeholders that actively participate in the Sauk County Institute of Leadership each year.	90	95	95
Number of nonprofit organizations and local government participants in planning programs with the Community Development Educator.	3	5	5
Number of households that participated in the Sauk County well drinking water testing program..	102	91	125
Number of adults who served as certified Sauk County 4-H Volunteers.	115	101	120
Number of youth enrolled as members of Sauk County 4-H Clubs.	382	479	480
Number of adults who participated in behavioral health programming.	-	50	100
Number of older adults who participated in StrongBodies, an evidence-based strength training program	103	200	200

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Percent of participants that gained knowledge through agricultural educational programming and resources. Topics based on countywide needs assessment results and emerging issues.	Participants were able to utilize and gain knowledge to effectively make informed decisions.	95%	95%	95%
Total dollar value of the strategic planning services provided through the Community Development Educator (estimate based on cost of a planning consultant).	Consultants hired to do organizational development/strategic planning for non-profits and local units of government may be cost prohibitive, but Extension can offer educational services that help these organizations be more effective.	10,000	15,000	15,000
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 evaluation).	Community members are taking on new leadership roles in Sauk County, in part, as a result of the SCIL program.	90%	95%	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.	90%	95%	95%
Percentage of adults that increased their ability to cope with stress (based on evaluations).	Participants were able to gain knowledge to effectively manage stress.	95%	95%	95%
Number of older adults who participated in StrongBodies, an evidence-based strength training program.	Particpants increased their strength, balance, and bone density and decreased their risk for chronic disease and depression.	103	200	200
Total dollar value of adult 4-H volunteers (based on 75 hours per year at a rate of $29.97 per hour or $2,247.75).	Volunteer leaders support the Sauk County 4-H program and provide guidance and leadership to youth members.	206,793	213,536	224,775

Extension Education



* The Area Extension Director, Educators, and Coordinator are employees of the State of Wisconsin. The Extension and Sauk County are partners co-investing in the educators. The FTE summary below only includes county employees.

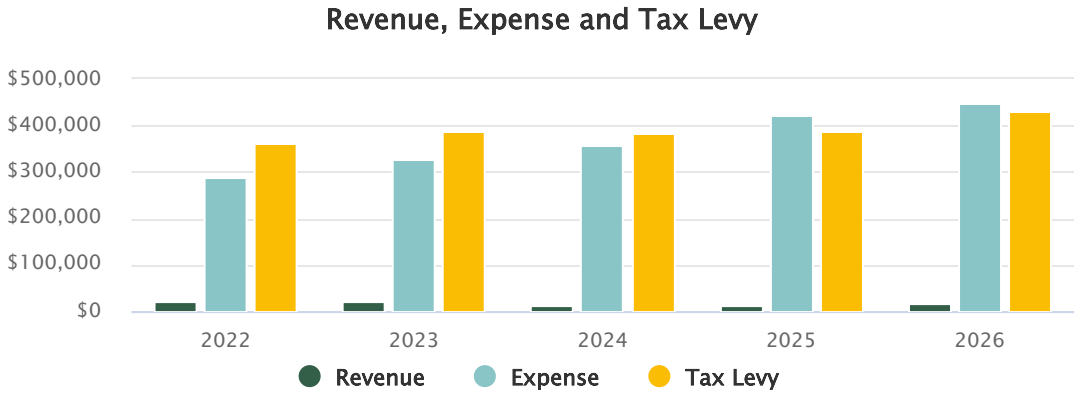
	2022	2023	2024	2025	2026
FTE Change	0.00	0.00	-0.12	0.00	0.00
FTE Balance	2.30	2.30	2.18	2.18	2.18

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	360,646	389,443	381,529	387,650	387,650	430,041	42,391	10.94%
Grants and Aids	3,413	3,413	1,707	3,413	1,707	3,415	2	0.06%
User Fees	18,158	16,318	11,532	9,700	15,700	10,700	1,000	10.31%
Donations	-	-	990	-	2,760	2,500	2,500	0.00%
Use of Fund Balance	-	-	-	19,781	556	-	(19,781)	-100.00%
Total Revenues	**382,217**	**409,174**	**395,758**	**420,544**	**408,373**	**446,656**	**26,112**	**6.21%**
Expenses								
Wages & Salaries	100,965	110,277	117,532	129,259	129,259	139,189	9,930	7.68%
Labor Benefits	30,868	34,407	37,299	41,085	41,085	69,652	28,567	69.53%
Supplies & Services	156,532	182,551	201,077	250,200	238,029	237,815	(12,385)	-4.95%
Addition to Fund Balance	93,852	81,939	39,850	-	-	-	-	0.00%
Total Expenses	**382,217**	**409,174**	**395,758**	**420,544**	**408,373**	**446,656**	**26,112**	**6.21%**

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

2026 Highlights & Issues on the Horizon

Loss of federal funding resulted in the FoodWIse Program being eliminated in 2026. This program is entirely federally funded. No county budget impacts. No administrative support provided for this program. Use of office space and office equipment provided by the county.



Extension Education

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10070 - EXTENSION EDUCATION REVENUE									
411100 - GENERAL PROPERTY TAXES	(360,646)	(389,443)	(381,529)	(193,825)	(387,650)	(387,650)	(387,650)	(430,041)	42,391
424381 - UWEX POSTAGE GRANT	(3,413)	(3,413)	(1,707)	-	(3,413)	(3,413)	(1,707)	(3,415)	2
467000 - UWX OFFICE SERVICES	(983)	(1,853)	(1,990)	(964)	(1,500)	(1,500)	(1,500)	(1,500)	-
467150 - PESTICIDE TRAINING REVENUE	(3,100)	(760)	(130)	(20)	(200)	(200)	(200)	(200)	-
467170 - DRINKING WATER TEST ADMIN FEES	(14,075)	(13,705)	(9,270)	(13,521)	(8,000)	(8,000)	(14,000)	(9,000)	1,000
483300 - SALE OF MATERIAL AND SUPPLIES	-	-	(142)	-	-	-	-	-	-
485400 - DONATIONS - PREVENTION	-	-	(990)	(1,665)	-	-	(2,760)	(2,500)	2,500
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	-	(19,781)	-	-	(19,781)
Total 10070 - EXTENSION EDUCATION REVENUE	**(382,217)**	**(409,174)**	**(395,758)**	**(209,995)**	**(400,763)**	**(420,544)**	**(407,817)**	**(446,656)**	**26,112**
Total Revenues	**(382,217)**	**(409,174)**	**(395,758)**	**(209,995)**	**(400,763)**	**(420,544)**	**(407,817)**	**(446,656)**	**26,112**
Expenses									
10070560 - EXTENSION EDUCATION									
511100 - SALARIES PERMANENT REGULAR	100,302	109,537	117,073	58,166	128,760	128,760	128,760	138,649	9,889
511200 - SALARIES-PERMANENT-OVERTIME	284	321	-	-	-	-	-	-	-
511900 - LONGEVITY-FULL TIME	379	419	459	-	499	499	499	540	41
514100 - FICA & MEDICARE TAX	6,960	7,486	8,149	4,051	9,888	9,888	9,888	10,647	759
514200 - RETIREMENT-COUNTY SHARE	6,414	7,175	8,111	4,043	8,597	8,597	8,597	9,617	1,020
514400 - HEALTH INSURANCE COUNTY SHARE	17,330	19,587	20,885	11,194	22,387	22,387	22,387	49,212	26,825
514500 - LIFE INSURANCE COUNTY SHARE	58	74	78	35	82	82	82	92	10
514600 - WORKERS COMPENSATION	106	85	76	35	131	131	131	84	(47)
520100 - CONSULTANT AND CONTRACTUAL	-	-	-	80,293	-	-	3,750	-	-
520600 - CONTRACTS	93,644	111,136	158,494	3,750	160,585	160,585	160,585	166,460	5,875
522100 - WATER TREATMENT/TESTING	13,325	12,955	9,134	-	8,000	8,000	13,360	8,000	-
522500 - TELEPHONE	1,845	1,287	1,384	779	1,500	1,500	1,500	1,500	-
526100 - APPROPRIATION	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	-
531100 - POSTAGE AND BOX RENT	2,677	1,906	2,263	1,194	4,000	4,949	4,000	4,000	(949)
531200 - OFFICE SUPPLIES AND EXPENSE	3,160	3,931	2,956	1,100	3,500	3,500	3,500	3,500	-
531400 - SMALL EQUIPMENT	300	285	352	-	1,200	1,200	1,200	1,200	-
531500 - FORMS AND PRINTING	3,299	1,682	1,518	574	3,500	3,500	3,500	2,500	(1,000)
531800 - MIS DEPARTMENT CHARGEBACKS	17,355	16,453	6,241	19,476	16,184	26,317	16,184	15,555	(10,762)
532200 - SUBSCRIPTIONS	48	49	49	-	-	-	-	-	-
532400 - MEMBERSHIP DUES	370	-	-	-	750	750	750	500	(250)
532800 - TRAINING AND INSERVICE	2,055	3,197	1,144	474	3,500	3,500	3,500	3,000	(500)
533000 - PESTICIDE/CLEAN SWEEP EXPENSES	1,823	-	56	61	200	7,909	700	7,600	(309)
533200 - MILEAGE	2,880	2,696	3,049	1,913	6,000	6,000	6,000	4,000	(2,000)
533500 - MEALS AND LODGING	14	263	66	-	600	600	600	600	-
534800 - EDUCATIONAL SUPPLIES	3,237	16,211	3,864	1,153	10,000	10,000	7,000	6,000	(4,000)
534900 - PROJECT SUPPLIES	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-
551000 - INSURANCE	-	-	-	-	400	400	400	400	-
551100 - INSURANCE-BLDGS/CONTENTS/EXTEN	-	-	7	-	-	-	-	-	-

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
572002 - SPECIAL PROGRAMS / PROJECTS	-	-	-	667	-	990	1,000	2,500	1,510
Total 10070560 - EXTENSION EDUCATION	**288,365**	**327,235**	**355,908**	**199,458**	**400,763**	**420,544**	**408,373**	**446,656**	**26,112**
Total Expenses	**288,365**	**327,235**	**355,908**	**199,458**	**400,763**	**420,544**	**408,373**	**446,656**	**26,112**
-ADDITION TO / USE OF FUND BALANCE	**(93,852)**	**(81,939)**	**(39,850)**	**(10,537)**	**-**	**-**	**556**	**-**	

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 - 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
Public Works - Tri County Airport
Public Works - Great Sauk State Trail (bridge and trail)
Outside Issues - Communication - into and with the community

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop 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.	Direct the Sauk County Comprehensive Planning Process	First quarter 2027
		Implement the Land Resources and Environment Department Strategic Plan	Thru April 2027
		Implement the Great Sauk State Trail Master Plan	Continuous
		Implement the Baraboo River Corridor Master Plan	Continuous
		Implement the Sauk County Comprehensive Outdoor Recreation Plan	Thru 2029
		Implement the Hemlock Park Master Plan.	Thru 2035
		Implement the Farmland Preservation Plan	Thru 2035
		Implement the White Mound Park Master Plan	Thru 2042

Natural Resources & Resiliency: Protect and enhance the natural resources of the County and increase the natural, social and economic resiliency of our communities.	Natural resources located within County properties are protected and maintained through responsible management practices. Systems-based solutions are promoted rather than simply treating the symptoms of unintentional land use. Implementation of strategies and programs to ensure reliable water sources, both in quality and quantity. Other funding mechanisms are pursued and awarded that may assist in implementation.	Implement Chapter 26 with enforcement procedures to reduce the need of continually providing cost-share.	Continuous
		Maintain the Dam Safety Program through regular inspections and maintenance.	Continuous
		Continue to monitor Baraboo Range Protection Easements.	Continuous
		Implement Sauk County's Clean Sweep Program and Ag Plastics Recycling Program.	Continuous
		Maintain County camping facilities and access to water resources at County Recreational Facilities.	Continuous
		Maintain trails located within County Parks and Recreational Facilities and assist the Sauk County Snowmobile and ATV Associations with grant administration for trail maintenance.	Continuous
		Continue to encourage participation in Farmland Preservation Program and conduct compliance inspections on 25% of enrolled farms each year.	Continuous
		Continue to implement Sauk County's Groundwater Initiative in cooperation with UWEX, Public Health, and UW-Stevens Point.	12/31/2026
		Continue water quality monitoring program in area rivers and streams to identify resource needs.	Continuous
		Continue implementation of County septic maintenance program.	Continuous
		Provide technical assistance to install soil health and water quality improvement practices utilizing Land and Water Resource Management, MDV, and other grant programs.	Continuous
		Continue implementing the Conservation Reserve Enhancement Program (CREP) and monitoring existing easements.	Continuous
Fostering Relationships & Collaboration: Greater collaboration and relationship building among government agencies, non-profits, local businesses and citizens are the foundation of the Department's ability to be successful.	Relationships developed with citizens, producers, and local businesses foster holistic community partnerships. Ongoing and transparent dialogue are provided with local municipalities, local businesses, producers, citizens, non-profits, Lake Associations and municipalities. Collaboration with local branches of state and federal organizations such as UW-Extension and NRCS result in the implementation of programs or policies that assist the citizens we serve.	Continue to work with local municipalities, public services, and applicants to fully implement Open Gov.	Continuous
		Assist Towns with updating their Town Comprehensive Plans.	12/31/2026
		Continue to offer Lake Management Grant Funding and assistance with lake management activities.	Continuous
		Coordinate with local municipalities and partners to implement the GSST Corridor Plan and construction of the GSST/Walking Iron Bridge, including ongoing maintenance.	Continuous
		Continue implementation of MailChip to inform Sauk County residents of upcoming events, programs changes, ordinance amendments, planning processes, etc.	Continuous
		Coordinate the Nutrient Management Farmer Education (NMFE) program to encourage farmer written nutrient management plans.	Continuous
		Continue to offer the Dane County Clean Sweep Voucher Program	Continuous

Land Resources & Environment

Educational programs: Create events and programs for the education of LRE Committee members, County Board Supervisors and citizens.	Existing and new technology are used or increased to improve communication and collaboration with one another. Trainings provided to the LRE Committee and County Board to improve their knowledge on the role and purpose of the Department. Information and education about Department programs and policies are found in a variety of formats.	Utilize social media and YouTube to create promotional videos with staff experts and provide educational posts that explain objectives or purposes of Department programs.	Continuous
		Provide training opportunities for the LRE Committee members to ensure a better understanding of Department operations, programs, and ordinance implementation.	Continuous
		Continue presenting monthly reports to the LRE Committee with each service area identifying monthly or quarterly highlights to be presented with visual aids for greater impact and understanding.	Continuous
		Add interpretive signage to County managed properties to emphasize history, habitats, and management techniques.	12/31/2026
		Distribute information about Departmental resources, programs, and public educational activities through various media outlets, Sauk County Steward newsletter, workshops, and the Department Website.	Continuous
		Host pasture walks and field days, workshops, school aged programs, and parks and recreation programs.	Continuous
		Implement the Sauk County Farm Property Master Plan and utilize the space for educational programming.	Thru 2042
		Support and highlight the producer led watershed group accomplishments; partner with them for events and the promotion of regenerative agriculture.	Continuous
Funding & Department Assessment: Ensure necessary funding for appropriate staffing and administration of programs. Continued efforts will be made to assess and evaluate programs, partnerships and Department progress.	Department and County resources are evaluated and used efficiently to invest in long-term needs. An evaluation of the cost effectiveness of current programs and projects at the annual service area assessment results in the prioritization of future efforts and focus areas. Public input is continuously requested to improve Department programs, events, and educational outreach.	Utilize information contained within Property Master Plans and the ADA Audit and Transition Plan to inform the Capital Improvement Plan (CIP).	Continuous
		Prepare, update, and monitor EAP and IOM for County owned dams, as needed.	Continuous
		Complete and implement updated Parks Special Events policy.	12/31/2026
		Process map department policies and procedures to identify inconsistencies and inefficiencies; address as needed.	Continuous
		Continue record retention efforts, organize record storage areas, and explore opportunities to reduce paper and physical filing systems.	12/31/2026
		Create a department policy and procedure manual.	12/31/2026
		Work with local municipalities, other government agencies, and non-profits to explore opportunities to share costs or consolidate services.	Continuous

Program Title	Program Description	Mandates and References	Key Outcome Indicators
Planning & Zoning	Creation and implementation of local and countywide development or comprehensive plans. Preparation of the Farmland Preservation Plan and Planned Rural Development Program. Administration of conditional use permits, zoning map amendments, subdivision plats, and certified survey map requests. Implement Solar/ Wind Energy Systems, Tower Siting, Tri-County Airport zoning regulation, Rural Identification, Shoreland Zoning, and Floodplain/wetland zoning. Develop park related master plans and other similar types of documents for program areas affecting the LRE Department.	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	Create and adopt ordinances that increase administrative efficiency, create opportunities for economic development, housing options, and joint land uses. Consistency with current state regulations including certifications with State Statutes Ch. 91 Farmland Preservation. Assist in related planning activities throughout the County.
Code Enforcement	Implementation 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 violation investigations and inspections to determine compliance as well as issuance of citations or court proceedings.	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	Properties in compliance with County ordinances. Increased property values due to property maintenance enforcement.
Permits	Review and issuance of land use and sanitary permits. Complete inspections as they relate to department programs and permit follow-up.	Wis. Stats 59.69, 66.0401, 87.30, 91, 145, 236, 281, 293, 295, 703, A-E 7; Admin Code COMM 55, ATCP 72, ATCP 79, DSPS 383, NR 115, NR 116, NR 135; Sauk County Ordinance 7, 8, 9, 12, 18, 20, 22, 24, 25, 41	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.
Septic Maintenance	Administration of the maintenance program / scheduled pumping and inspection of private sanitary systems. Administration of the WI Fund program to assist low-income individuals in obtaining grants to cover the costs to replace failing septic systems.	Wis. Stats. 145; Admin Code DSPS 383-387: Sauk County Ordinance 25	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.
Fire 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	Assign, create, and place fire signs in accordance with ordinance requirements and department policy. Coordinate final information with appropriate departments and outside agencies.
Non-Metallic Mining (NMM)	Administer permitting, reclamation plan review and inspection, financial assurance review, reporting requirements, public hearings, enforcement and fee for non-metallic mining program. Ensure accuracy of annual reporting to DNR.	Wis Stats. 295; Admin Code NR 135; Sauk County Ordinance 24	Ensure process and procedures are in place which ensure that the County's program adheres to NR 135. Set benchmarks for existing mines to assist in meeting annual reporting requirements.
Baraboo Range Monitoring	Continued monitoring of easements purchased through the Baraboo Range Preservation Association program.	MOA Resolution 36-99	Verify annual compliance with easements purchased through this program.

Land Resources & Environment

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. Members of this body also serve on the Tri-County Airport Board of Appeals, which meets when necessary for variance requests located within the airport overlay districts.	Wis. Stats 59.694; Admin Code NR 115, SPS 383; Sauk County Ordinance 7, 8, 24, 25	Verification of complete applications with ordinance required information provided to verify compliance with County ordinances. Provide for processes and policies that ensure a fair, effective, and efficient hearing.
Recycling / Hazardous Waste / Clean Sweep / Ag Plastics	Upon dissolution of the Environmental Resources Committee and the Solid Waste Department, the LRE Department was assigned responsibility for recycling and hazardous waste disposal. These efforts involve advising and providing educational resources regarding recycling and the coordination of the county Clean Sweep initiative to properly dispose of household, agricultural and very small quantity generator waste. In 2014, the pilot program for agricultural plastics began and continues each year. In 2021, the Dane County Clean Sweep Voucher Program was initiated and continues each year.	Wis Stat 93.57	Provide for the Clean Sweep event each year, providing options for the proper disposal of electronics and hazardous waste. Provide for the agricultural plastics recycling program, providing an option for the collection of plastic that would have otherwise been landfilled or burned.
Dam Maintenance	Oversees management and compliance with state safety standards for the dams owned by Sauk County. Workload varies with higher needs at times of repair and rehabilitation projects. Yearly inspections are completed each year, but are required as follow: Redstone - County responsible for inspection every 2 years Delton (Mirror Lake) - County every 10 years Hemlock - County every 10 years White Mound - NRCS every 10 years Shanahan - NRCS every 10 years County N - NRCS every 10 years	Wis. Stats. Ch. 31 NR 330, 333, 335 Mandated by the Wisconsin DNR to maintain and inspect all County owned Dams	Inspection of dams on an annual basis for minor maintenance issues to ensure the dams are operating adequately and safely. Responsible for implementation of EAP/IOM Plans for Sauk County owned dams.
Community Outreach, Education, and Monitoring	This includes coordinating K-12 conservation educational programs, monitoring streams and other waterbodies, and providing farmer and rural landowner conservation projects and programs. Park outreach and educational program opportunities are also examined and initiated when feasible. These activities are necessary to achieve many of the department goals and objectives and are utilized as match for grant funding opportunities.	Wis Admin ATCP 50	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.
Farmland Preservation Program (FPP)	A critical component of the department efforts, this program requires conservation compliance and farmland development protection in exchange for tax credits. Landowners receive roughly $700,000 per year in tax credits through participation in the program. Administration of the program requires considerable staff time and also achieves widespread conservation throughout the county.	Wis Admin ATCP 50, NR 151	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.
Land & Water Resource Mgnt (LWRM)	The County is mandated to operate under a LWRM Plan to be eligible for grants from the WI DATCP. Grant amounts are provided by the state for staff and cost-sharing for landowners to install 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, protecting land and water resources, and improving farm productivity and profitability. Every ten 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	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.
Phoshorus Reduction Programs	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. Municipalities also enter into agreements with the LRE department to assist with the implementation of Water Quality Trading (WQT) plans.	Wis Stats 283.16, Admin Code NR 151	Assist municipalities and property owners in meeting interim phosphorus requirements through implementation of conservation practices on non-point source locations.

Waste Ordinance / Nutrient Mgnt	County permits are required for the construction, alteration, expansion, and abandonment 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 management 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	Assist with the review process for the installation, alteration, expansion or abandonment of manure storage and transfer systems. Compliance with agricultural performance standards and a process for enforcing the ordinance.
Producer Led Watershed Group	Coordination of local Producer-Led Watershed Groups. Staff assist groups with delivering cost share programs, on-farm demonstration and research projects, and education and outreach efforts on conservation systems and ininnovative practices that improve water quality to farmers and other community members within their local watersheds.	Wis Admin ATCP 50, NR 151	Adoption of conservation practices will reduce soil erosion and improve water quality while maintaining farm productivity and profitability.
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. Annual payments are made to owners from state and federal funds. County commitment consists of the staff time to assist with the application process and survey and design and conservation practices. County landowners have received over $1.3 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	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.
Wildlife Mgnt / Damage	Service provision is contracted to the federal Wildlife Damage Services agency. Minimal staff time is spent processing 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	Transfer of funds for assistance with wildlife damage.
Sauk County Farm Mgnt	The Department has developed a property master plan for the County Farm to ensure the continued management of the site's agricultural and natural resources, the preservation of its historic features, and the transformation of the space into an educational amenity for the Sauk County community. Revenues from the rental of cropland and pastureland amount to over $40,000 per year. It is a showcase of soil health and conservation practices for Sauk County.		Maintain the Sauk County Farm as a productive and sustainable farm. Utilize the farm to showcase innovative practices through farm tours, workshops, etc.
USDA Assistance	Staff assist with federal program implementation to leverage the conservation benefits provided to the county and the cost share assistance provided to landowners. The conservation practices installed help to protect land and water resources.	Wis Admin ATCP 50, NR 151	Department assists USDA-NRCS with installing conservation practices that prevent soil erosion and reduce agricultural runoff. Implementation of practices protect land and water resources while maintaining farm productivity and profitability.
Cooperative Conservation Agreement	The Cooperative Conservation Agreement is for the purpose of leveraging USDA-NRCS resources, addressing local natural resource issues, encouraging collaboration and developing state and community level conservation leadership. The funding opportunity is to leverage USDA-NRCS and partner resources to (1) improve water quality; (2) improve soil health; (3) provide habitat for local wildlife species concern; (4) improve the environmental and economic performance of working agricultural land; and (5) assist communities and group to build and strengthen local food projects that provide healthy food and economic opportunities.	2018 Farm Bill	Provide staffing support for conservation technical assistance and farm bill delivery, specifically within impaired watersheds. Provide outreach and education on farm productivity and resilience to producers through the LRWM Plan. Build capacity of the Department to implement the Sauk County Farm Master Plan.
Snowmobile	Grant funds are awarded to the County, which comes from snowmobile registrations, trail pass revenue, and gas tax from gas used in snowmobiles. Funds are passed-through the County to reimburse the snowmobile clubs for maintenance expenses associated with operational trails. Additional grant funds may be awarded for the rehabilitation of existing trails and the potential expansion of new trails.	Wis. Stats. 23.09(26)	Implementation of collaborative efforts to support snowmobile organizations in Sauk County.
ATV / UTV	Grant funds are awarded to the County, which comes from ATV/UTV registrations, trail pass revenue, and gas tax from gas used in similar vehicles. Funds are passed-through the County to reimburse the ATV/UTV clubs for maintenance expenses associated with operational trails. Additional grant funds may be awarded for the rehabilitation of existing trails and the potential expansion of new trails.	Wis. Stats 23.33; NR 64	Implementation of collaborative efforts to support ATV organizations in Sauk County.
OHM	Grant funds are awarded to the County, which comes from off-highway vehicle registrations. Funds are passed-through the County to reimburse clubs for maintenance expenses associated with operational trails. Additional grant funds may be awarded for the rehabilitation of existing trails and the potential expansion of new trails.	Wis. Stats. 23.335; NR 65	Implementation of collaborative efforts to support OHM organizations in Sauk County.

Land Resources & Environment

Camping	The Department's Park and Recreation Service area, maintains and operates a 46-unit campground at White Mound Park. An on-line registration system opens each year, accepting reservations for the campground, which is open May thru November. Camping is also available for those individuals that wish to bring their horse and enjoy the horse trails. A newly renovated Equestrian Campground opened in May 2024, which has seven (7) campsite available. Primitive camping sites are also available.	Sauk County Ordinance Chapter 10; ATCP 79	Improved and compliant campsites with access to park amenities and activities.
Park Operations	Maintenance and operation of all 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).		Available and enhanced facilities where the public can enjoy the County's natural resources and open spaces.
Lake Management	Management and monitoring of water resources to determine general trends in water quality. Provide assistance to private landowners with the installation of conservation practices that will protect lakeshore properties and collaborate with lake protection groups to promote these efforts.		Installation of conservation practices that protect shoreland properties and reduce erosion and runoff to lakes. Assist lake protection groups with lake management plan implementation. Increased Secchi Disk Readings to ensure clear water.
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)	Implementation of a project that meets one of the category requirements for the funds.
Great Sauk State Trail (GSST)	Includes the development, management, and maintenance of the Great Sauk State Trail. The Great Sauk State Trail Corridor Master Plan adopted in 2024 provides the roadmap to construct the remaining portions of the trail from its current terminus at Goette Rd to the Depot in the City of Reedsburg. Contracts and agreements are also in place for the construction of the WI River Bridge, which will connect the Great Sauk State Trail to the Walking Iron Trail in Dane County.		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.
Outlay	GSST Corridor Expansion/WI River Bridge White Mound Park maintenance building County Farm Plan Implementation (shelter, porta john enclosure, parking, Firehouse) ADA Transition Plan Implementation Hemlock Park fishing pier Vehicle Purchases & Leases Park System signs Comprehensive Plan Summer Oaks boat landing	$7,350,000 $1,300,000 $200,000 $42,000 $175,000 $91,250 $20,000 $150,000 $75,000	Implementation and completion of specific projects identified on the capital outlay document.

Program Evaluation

	Planning & Zoning	Code Enforcement	Permits	Septic Maintenance	Fire Signs
Revenues					
Tax Levy	(326,917)	(127,393)	52,554	(51,681)	351
Grants and Aids	-	-	-	(8,000)	-
Licenses & Permits	(29,000)	-	(222,000)	(18,750)	(13,000)
Fines & Forfeitures	-	(9,000)	-	-	-
User Fees	(1,000)	-	-	-	-
Intergovernmental	(250)	-	-	-	-
Use of Fund Balance	(150,000)	-	-	-	-
Total Revenues	**$ (507,167)**	**$ (136,393)**	**$ (169,446)**	**$ (78,431)**	**$ (12,649)**
Expenses					
Wages & Benefits	303,801	117,140	152,928	56,660	5,593
Operating Expenses	203,366	19,253	16,518	21,771	7,056
Total Expenses	**$ 507,167**	**$ 136,393**	**$ 169,446**	**$ 78,431**	**$ 12,649**
FTE's	**2.45**	**1.01**	**1.53**	**0.59**	**0.06**

Program Evaluation

	Non-Metallic Mining (NMM)	Baraboo Range Monitoring	Board of Adjustment	Recycling / Hazardous Waste / Clean Sweep / Ag Plastics	Dam Maintenance
Revenues					
Tax Levy	7,080	1	(31,102)	(65,714)	(45,877)
Grants and Aids	-	-	-	(18,449)	-
Licenses & Permits	(33,000)	-	(7,000)	-	-
User Fees	-	-	-	(4,000)	-
Use of Fund Balance	-	(1,779)	-	-	(150,000)
Total Revenues	**$ (25,920)**	**$ (1,778)**	**$ (38,102)**	**$ (88,163)**	**$ (195,877)**
Expenses					
Wages & Benefits	18,801	1,778	25,729	25,635	31,793
Operating Expenses	7,119	-	12,373	62,528	164,084
Total Expenses	**$ 25,920**	**$ 1,778**	**$ 38,102**	**$ 88,163**	**$ 195,877**
FTE's	**0.17**	**0.01**	**0.22**	**0.23**	**0.24**

Program Evaluation

	Community Outreach, Education, and Monitoring	Farmland Preservation Program (FPP)	Land & Water Resource Mgnt (LWRM)	Phoshorus Reduction Programs	Waste Ordinance / Nutrient Mgnt
Revenues					
Tax Levy	(248,333)	(55,810)	(217,928)	(32,930)	(116,942)
Grants and Aids	(117,000)	(81,000)	(111,473)	(25,000)	(64,110)
Licenses & Permits	-	-	-	-	(1,000)
Fines & Forfeitures	-	-	-	-	(2,000)
User Fees	(1,500)	-	-	-	-
Intergovernmental	-	-	-	(4,400)	-
Use of Fund Balance	-	-	(40,000)	-	-
Total Revenues	**$ (366,833)**	**$ (136,810)**	**$ (369,401)**	**$ (62,330)**	**$ (184,052)**
Expenses					
Wages & Benefits	223,318	86,569	207,949	57,930	90,641
Operating Expenses	143,515	50,241	121,452	4,400	93,411
Outlay	-	-	40,000	-	-
Total Expenses	**$ 366,833**	**$ 136,810**	**$ 369,401**	**$ 62,330**	**$ 184,052**
FTE's	**2.06**	**0.67**	**1.58**	**0.41**	**0.72**

Program Evaluation

	Producer Led Watershed	Conservation Reserve Enhancement Program (CREP)	Wildlife Mgnt / Damage	Sauk County Farm Mgnt	USDA Assistance
Revenues					
Tax Levy	(22,829)	(10,412)	(2,352)	780	(73,739)
Grants and Aids	(50,000)	(10,000)	(20,017)	(15,000)	(20,000)
User Fees	-	(15)	-	(51,245)	-
Use of Fund Balance	-	-	-	(205,961)	-
Total Revenues	**$ (72,829)**	**$ (20,427)**	**$ (22,369)**	**$ (271,426)**	**$ (93,739)**
Expenses					
Wages & Benefits	40,071	15,952	2,352	47,116	84,210
Operating Expenses	32,758	4,475	20,017	24,310	9,529
Outlay	-	-	-	200,000	-
Total Expenses	**$ 72,829**	**$ 20,427**	**$ 22,369**	**$ 271,426**	**$ 93,739**
FTE's	**0.40**	**0.09**	**0.02**	**0.31**	**0.55**

Program Evaluation

	Cooperative Conservation Agreement	Snowmobile	ATV / UTV	OHM	Camping
Revenues					
Tax Levy	912	(2,909)	(970)	(970)	(56,893)
Grants and Aids	(85,970)	(71,490)	(767)	(1,000)	-
User Fees	-	-	-	-	(95,000)
Total Revenues	**$ (85,058)**	**$ (74,399)**	**$ (1,737)**	**$ (1,970)**	**$ (151,893)**
Expenses					
Wages & Benefits	83,856	2,909	970	970	125,654
Operating Expenses	1,202	71,490	767	1,000	26,239
Total Expenses	**$ 85,058**	**$ 74,399**	**$ 1,737**	**$ 1,970**	**$ 151,893**
FTE's	**1.00**	**0.03**	**0.01**	**0.01**	**1.45**

Program Evaluation

	Park Operations	Lake Management	County Conservation Aids	Great Sauk State Trail (GSST)	Totals
Revenues					
Tax Levy	(351,164)	(128,717)	(2,245)	132,634	(1,779,515)
Grants and Aids	-	(50,000)	(2,245)	(1,700,000)	(2,451,521)
Licenses & Permits	-	-	-	(8,000)	(331,750)
Fines & Forfeitures	-	-	-	-	(11,000)
User Fees	(143,000)	-	-	-	(295,760)
Intergovernmental	-	-	-	-	(4,650)
Use of Fund Balance	(1,673,250)	-	-	(1,958,508)	(4,179,498)
Total Revenues	**$ (2,167,414)**	**$ (178,717)**	**$ (4,490)**	**$ (3,533,874)**	**$ (9,053,694)**
Expenses					
Wages & Benefits	346,094	75,098	-	71,874	2,303,391
Operating Expenses	158,070	103,619	4,490	212,000	1,597,053
Outlay	1,663,250	-	-	3,250,000	5,153,250
Total Expenses	**$ 2,167,414**	**$ 178,717**	**$ 4,490**	**$ 3,533,874**	**$ 9,053,694**
FTE's	**3.83**	**0.67**	**-**	**0.65**	**20.99**

Land Resources & Environment

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Conservation			
Provide financial assistance to landowners and operators with installing conservation practices.	37 practices	48 practices	30 practices
Provide technical assistance to landowners to install conservation practices.	347 landowners	350 landowners	350 landowners
Provide outreach and education programs to school aged audiences and adults.	87 programs	70 programs	70 programs
Share information and engage with the public utilizing social media and email marketing.	291 Facebook posts 125 Mailchimp emails	200 Facebook posts 125 Mailchimp emails	200 Facebook posts 125 Mailchimp emails
Provide residents with opportunities to recycle agricultural plastics and properly dispose of household hazardous waste and electronics.	7 events	7 events	7 events
Enhance natural communities by offering the annual tree sale and native plant sale	2 programs	2 programs	2 programs
Visit farms to determine compliance with state and local soil and water conservation standards for the Farmland Preservation Program and Sauk County Chapter 26 Ordinance.	120 farm inspected	125 farm inspected	125 farms inspected
Planning and Zoning			
Review of Plats of Survey - # reviewed	100	100	100
Total number of standard corners	2,912	2,912	2,912
Review and approve Subdivision Plats and Certified Survey Maps (CSMs) for compliance with state statutes and County ordinance.	1 plat 108 CSM	1 plat 105 CSM	1 plat 110 CSM
Conduct zoning related inspections for permitting and ordinance compliance purposes (BOA, Shoreland, Code Enforcement, Non-metallic mining, etc.)	229	200	200
Annually review and provide reports to the DNR for all non-metallic mining sites/acres.	37 sites / 727 open acres	37 sites / 718 open acres	36 sites / 680 open acres
Review and approve Planned Rural Development Lots, to preserve and protect agriculturally viable acres.	16 Lots 773 participating acres 58.15 PRD lot acres	15 Lots 710 participating acres 30 PRD lot acres	12 Lots 600 participating acres 16 PRD lot acres
Work with landowners to obtain necessary zoning permits for conditional uses.	8 CUP	15 CUP	13 CUP
Review land use and sanitary permits for compliance with state regulations and County ordinances.	402 Land Use 198 Sanitary	550 Land Use 170 Sanitary	550 Land Use 155 Sanitary
Work to address complaints and ordinance violations through the Department's Code Enforcement policy.	9 citations	15 citations	15 citations
Assist landowners with failing septic systems that may quality for assistance through the Wisconsin Fund Program.	0 / $0	0 / $0	0 / $0
Provide notice to landowners of Septic Maintenance Requirements.	3,523	3,538	3,580
Review and ensure compliance with state requirements for POWTS Soil Tests and Septic Closing On-site Inspections.	2 Soils On-site 146 Closing Inspections	3 Soils On-site 120 Closing Inspections	5 Soils On-site 115 Closing Inspections
Parks and Recreation			
Total miles of snowmobile trails maintained.	238.5 miles	238.5 miles	238.5 miles
Online camping reservations	1,011 reservations	1000 reservations	1000 reservations
Direct camping reservations	660 reservations	500 reservations	500 reservations
Camping revenue	110,100	100,000	100,000
Entrance fee revenue	113,100	115,000	115,000
Parks/Properties maintained	16 parks/properties	16 parks/properties	16 parks/properties
Boat landings maintained	6	6	6
Acres of land maintained	2,017 acres	2,107 acres	2,107 acres
Prairie Smoke Terrace reservations	46 reservations	45 reservations	45 reservation
Other shelter reservations	28 reservations	20 reservations	20 reservations
Annual passes given to Sauk County Veterans	380 passes	325 passes	325 passes

Paddle sport rental revenue		3,490	3,000	4,000
Projects funded by County Conservation Aids		0 projects	1 project	0 projects
Dams - Number of scheduled inspections by engineer completed		-	1	-
Number of Emergency Action Plans for County-owned dams updated and number of meetings held.		2 updates 0 meetings	2 updates 1 meeting	1 update 1 meeting
Number of GSST trail users		N/A	80,000	80,000
GSST Revenue generated - Trail passes		10,045	8,000	8,000
GSST expenses (maintenance, etc.)		9,121	8,000	8,000
Miles of hiking trails maintained at White Mound		7.85 miles	7.85 miles	7.85 miles
Miles of biking trails maintained		10.9 miles	11.4 miles	11.4 miles
Miles of horse trails maintained		9.46 miles	9.46 miles	9.46 miles
Key Outcome Indicators / Selected Results - How well are we doing?				
Conservation				
Installed livestock, cropland, and water quality conservation practices	Installation of practices will result in tons of soil saved, pounds of phosphorus reduced, and gallons of water infiltrated.	6,493 tons of soil 5,589 lbs phosphorus reduction 45,000,000 gallons of water infiltrated	4,000 tons of soil 4,000 lbs phosphorus reduction 40,000,000 gallons of water infiltrated	4,000 tons of soil 4,000 lbs phosphorus reduction 40,000,000 gallons of water infiltrated
Technical assistance provided to landowners.	Assistance will result in land management practices that will protect natural resources and improve farm productivity and profitability.	42,038 acres impacted	30,000 acres impacted	30,000 acres impacted
Outreach and education. Presentations of programs offered by staff.	The public will better understand the department's mission and topics of interest.	4,141 participants	7,000 participants	7,000 participants
Virtual engagement with the public.	The public will be provided "real time" information regarding department programs, events, and other important information.	69,135 reached via Facebook 32,062 reached via email	60,000 reached via Facebook 45,000 reached via email	60,000 reached via Facebook 45,000 reached via email
Participation in the Dane County HHW Voucher Program, Ag Plastics Collection, and Clean Sweep Events.	Collection of waste and other items throughout the year at designated events protects the natural resources of the County. Participation in recycling efforts for agriculture plastics means less is discarded inappropriately or ending up in a landfill.	9 vouchers issued 16,100 lbs waste collected 19,460 lbs tires collected 26,820 lbs electronics collected 14.6 tons ag plastics collected	10 vouchers issued 15,000 lbs waste collected 20,000 lbs tires collected 25,000 lbs electronics collected 14 tons ag plastics collected	10 vouchers issued 15,000 lbs waste collected 20,000 lbs tires collected 25,000 lbs electronics collected 15 tons ag plastics collected
Coordinate the annual tree sale and native plant sale.	Promoting the planting of native tree and prairie plants supports important wildlife species such as native pollinators.	18,975 trees sold 2,048 native plants sold	19,870 trees sold 4,000 native plants sold	20,000 tree sold 4,000 native plants sold
On-site farm visits completed by staff to determine compliance with state and local soil and water conservation standards.	Active participation will result in reduced soil erosion and agricultural runoff.	120 on-site visits	125 on-site visits	125 on-site visits
Planning and Zoning				
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.	50 non-reporting 1 failing	200 non-reporting 2 failing	200 non-reporting 1 failing
Compliance achieved - violations	The department's ability achieve compliance on zoning violations and ensure that the provisions of the County ordinances are upheld.	2 closed	5 closed	5 closed

Land Resources & Environment

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.	37 plans / 0 acres reclaimed	37 plans / 0 acres reclaimed	36 plans / 15 acres reclaimed
Civic Engagement - # events / # participants	Ensure that a broad segment of the County is participating and planning for the future	48 events/ over 430 participants	12 events / 640 participants	10 events / 750 participants
Parks and Recreation				
Acres of land acquired for park and recreation activities	Expansion of the County park system in accordance with approved plans.	.13 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.	0 grants	1 grant 2,435	0 grants
Park and recreation programs and activities provided.	The public is using the park system and learning to appreciate the natural amenities of the County.	9 events 956 participants	10 events 1,000 participants	10 events 1,000 participants
Lineal feet of trails developed or improved.	Expansion of the County trail system in accordance with approved plans or authorized projects.	0 miles	0.5 miles	0 miles
Number of Dam compliant with the State of Wisconsin DNR/ DATCP	Safety for county residents and visitors	6 compliant	6 compliant	6 compliant

Land Resources & Environment

Oversight Committee: Land Resources & Extension Committee

Land Resources & Environment Director
1.00 FTE

Deputy Director	Office Specialist
1.00 FTE	1 FTE

Conservation Analyst	Planning & Zoning Manager	Parks and Recreation Manager
1.00 FTE	1.00 FTE	1.00 FTE
Conservation Specialist	**Land Use/Sanitation Specialist**	**Administrative Services Coordinator**
2.00 FTE	1.00 FTE	1.00 FTE
Conservation Technician (Grant Funded)	**Land Use/Sanitation Technician**	**Parks Maintenance Supervisor**
1.00 FTE	2.00 FTE	1.00 FTE
Watershed Program Coordinator	**Senior Planner**	**Parks Maintenance Technician**
1.00 FTE	1.00 FTE	1.00 FTE
Conservation Educator	**LRE Planning & Zoning Intern (Seasonal)**	**Office Specialist**
1.00 FTE	0.27 FTE	1 FTE
LRE Conservation Intern (Seasonal)		**Parks Intern (Seasonal)**
0.56 FTE		1.16 FTE

	2022	2023	2024	2025	2026
FTE Change	-0.06	0.46	1.19	-0.04	0.29
FTE Balance	19.09	19.55	20.74	20.70	20.99

Land Resources & Environment

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	1,448,624	1,702,669	1,822,821	2,022,190	2,022,190	1,779,515	(242,675)	-12.00%
Grants and Aids	499,928	1,602,678	2,751,449	8,621,709	2,736,830	2,451,521	(6,170,188)	-71.57%
Licenses & Permits	336,603	352,043	346,416	293,750	300,400	331,750	38,000	12.94%
Fines & Forfeitures	12,703	28,027	13,687	11,000	4,000	11,000	-	0.00%
User Fees	269,449	298,508	293,856	285,845	296,961	295,760	9,915	3.47%
Intergovernmental	90,939	718,645	851,435	4,734,047	696,946	4,650	(4,729,397)	-99.90%
Donations	696	150	75	-	-	-	-	0.00%
Miscellaneous	8,720	7,373	1,512	-	7,008	-	-	0.00%
Use of Fund Balance	29,464	-	-	2,503,261	1,863,629	4,179,498	1,676,237	66.96%
Total Revenues	**2,697,126**	**4,710,093**	**6,081,251**	**18,471,802**	**7,927,964**	**9,053,694**	**(9,418,108)**	**-50.99%**
Expenses								
Wages & Salaries	1,200,511	1,257,436	1,516,914	1,629,465	1,629,157	1,716,862	87,397	5.36%
Labor Benefits	410,968	391,755	455,105	498,381	498,600	586,528	88,147	17.69%
Supplies & Services	948,580	2,183,508	3,147,075	2,449,625	2,422,470	1,597,054	(852,571)	-34.80%
Capital Outlay	137,067	245,311	525,254	13,894,331	3,377,737	5,153,250	(8,741,081)	-62.91%
Addition to Fund Balance	-	632,083	436,903	-	-	-	-	0.00%
Total Expenses	**2,697,126**	**4,710,093**	**6,081,251**	**18,471,802**	**7,927,964**	**9,053,694**	**(9,418,108)**	**-50.99%**

County Surveyor Combined into Land Resources & Environment in 2025

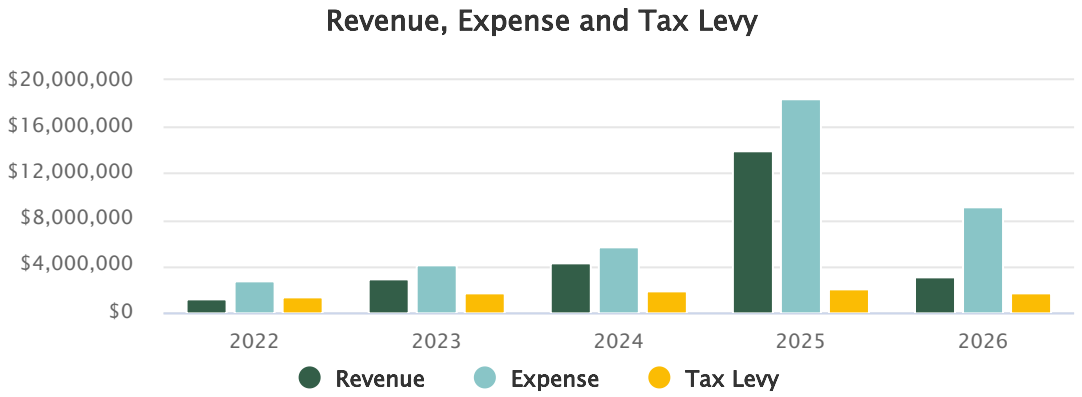
County Surveyor Combined into Land Records Modernization in 2026

Outlay	Total Expense Amount	Property Tax Levy Impact
Construction of GSST extension	1,000,000	0
Construct WI River bridge	1,000,000	0
Engineer extension of GSST corridor	1,250,000	0
Firehouse Improvements	50,000	0
Implement ADA Transition Plan	42,000	0
Install ADA fishing pier	175,000	0
New Park Maintenance & Storage Building	1,300,000	0
Replace/Install Park Signage	20,000	0
Replacement of the pier	75,000	0
Shelter and Porta-John Enclosue	100,000	0
Site Prep - Grading/Parking Lot Construc	50,000	0
Vehicle	40,000	40,000
Vehicle	37,000	37,000
Mower	14,250	14,250
2026 Total	5,153,250	91,250
2027	4,805,000	0
2028	9,434,500	1,000,000
2029	4,326,500	1,000,000
2030	181,500	0

2026 Highlights & Issues on the Horizon

The 2026 Land Resources and Environment (LRE) Department budget considers increased staffing costs, moving forward on several significant capital improvement projects, and changes in anticipated grants and revenues when compared to prior years.

In 2024, the Sauk County Board of Supervisors approved changing the County Surveyor from an elected to an appointed official and was included in the 2025 LRE budget. In 2026, the County Surveyor moves to the Land Records Modernization's budget.



The LRE Department will realize increased State funding in 2026 for Land Conservation staff and program support provided through the Wisconsin Department of Agriculture, Trade, and Consumer Protection. This additional resource was approved in the State's biennial budget and will provide more funding for staff working on land conservation activities.

More efficiencies and improvements in 2026 in permitting will be realized as staff utilization of Open Gov reaches its full potential. In January 2025, Planning and Zoning staff moved to Open Gov, an on-line, digital permitting system. Staff spent the year implementing this change, which is showing benefits including improved customer service, reduced permit review and administrative staff time, improved coordination among staff, improved communication, and more detailed and accessible records.

In June 2025, Planning and Zoning began the comprehensive planning process known as "Sauk County Futures Forged." The 20-month timeline will result in an updated comprehensive plan to guide land use, growth, development, and infrastructure investment for the next 20 years.

In 2026, several projects will be realized to further implementation of the Sauk County Farm master plan including construction of a shelter, enclosure for porta-johns, parking improvements, and inside improvements to the historic fire house. Staff will continue hosting more events and community gatherings that showcase the property as an educational hub.

In 2025, Planning and Parks staff created the Hemlock County Park master plan to further develop the property for recreational use and natural resources protection for residents and visitors. The 2026 budget includes funding to begin implementation of this plan.

In 2026, the Great Sauk State Trail/Wisconsin River recreational bridge will be completed and opened for use. The bridge and trail connection with Dane County will further develop and enhance recreational amenities in the region and will help drive tourism and economic development. In addition to the bridge, in 2026 engineering work will be completed to extend the trail corridor between Goette Road and the north and south entrances to Devil's Lake State Park and the spur into the City of Baraboo.

The full update to the Chapter 7 Zoning Code is expected to be adopted by the Sauk County Board of Supervisors in early 2026. The amendment to the ordinance was generated from changes to State law, requests from Towns, changing land use patterns, and addressing local land use issues. Changes have been made throughout Chapter 7 that include updated use and development standards, planned rural developments, and temporary use permits. Significant changes to permitted land uses include solar and wind energy systems, accessory dwellings, and agricultural tourism.

A new Parks and Recreation maintenance building will be completed in 2026. The facility will improve operations and efficiencies by adding space for maintaining equipment and projects, more indoor storage capacity, and improved use of the grounds.

The County will continue the Well Water (Groundwater) Monitoring Program into its seventh year. This collaborative effort between the LRE Department, Public Health, UW-Extension, and UW-Stevens Point collects groundwater data from private wells in the County. The data allows staff to evaluate groundwater quality trends and enables the County to make meaningful program and policy decisions for improving groundwater quality.

Additional Chapter 26 implementation will begin in 2026. This may result in additional cost share assistance requests and the need to secure more grant funding going forward to assist land owners by installing conservation practices on their properties.

The Department will continue to work with the Land Resources and Extension Committee to update and improve the metrics used to evaluate program efficiency and performance.. These initiatives will provide a better outlook on the programs offered by the Department. Such information can be utilized to educate the public and County Board of Supervisors.

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
Revenues									
10064 - LAND RESOURCES & ENVIRONMENT									
411100 - GENERAL PROPERTY TAXES	(1,448,624)	(1,702,669)	(1,822,821)	(1,011,095)	(2,022,190)	(2,022,190)	(2,022,190)	(1,779,515)	(242,675)
422160 - HO-CHUNK GAMING GRANT	(32,380)	(32,380)	(26,880)	-	(54,801)	(54,801)	(54,801)	-	(54,801)
424290 - FEMA DISASTER AIDS	-	-	(15,190)	(3,333)	-	-	(3,333)	-	-
424299 - AMERICAN RESCUE PLAN ACT	(122,361)	(1,138,332)	(2,122,446)	-	(1,377,737)	(1,377,737)	(1,377,737)	(200,000)	(1,177,737)
424630 - SNOWMOBILE TRAILS	(51,859)	(74,080)	(108,821)	(375,000)	(821,490)	(821,490)	(571,490)	(1,071,490)	250,000
424632 - ATV/UTV TRAILS	-	(25,684)	(1,410)	-	(767)	(767)	(767)	(767)	-
424700 - LAKE MANAGEMENT GRANT	-	-	(5,464)	-	(15,000)	(15,000)	(15,000)	(25,000)	10,000
424720 - WI FUND SEPTIC SYSTEM	-	-	(7,000)	-	(8,000)	(8,000)	(8,000)	(8,000)	-
424730 - CO CONSERVATION AID	(1,250)	(2,245)	(688)	-	(2,245)	(2,245)	(2,245)	(2,245)	-
424735 - COOPERATIVE CONSERVATION GRANT	-	-	(21,260)	(19,837)	(79,849)	(79,849)	(79,849)	(85,970)	6,121
424750 - LAND/WATER RESOURCE MANAGEMENT	(67,529)	(78,031)	(93,594)	-	(120,700)	(120,700)	(120,700)	(126,000)	5,300
424770 - LAND CONSERVATION	(172,634)	(182,261)	(176,278)	-	(181,493)	(181,493)	(181,493)	(260,473)	78,980
424785 - PRODUCER LED GROUP	(25,052)	(25,008)	(22,000)	-	(25,000)	(25,000)	(25,000)	(25,000)	-
424790 - WILDLIFE DAMAGE PROG	-	(9,697)	(16,941)	-	(20,017)	(20,017)	(20,017)	(20,017)	-
424842 - DNR DAM REHABILITATION REIMB	-	-	-	-	(154,152)	(154,152)	(154,152)	-	(154,152)
424851 - NUTRIENT MNGMT FARMER ED GRNT	-	-	(21,500)	-	(15,200)	(15,200)	(15,200)	(15,110)	(90)
424852 - NSF (NATIONAL SCIENCE) GRANT	-	-	-	-	-	-	-	(50,000)	50,000
424854 - OFF HWY MOTORCYCLE	(693)	-	(532)	(605)	(1,500)	(1,500)	(1,500)	(1,000)	(500)
424860 - PLANNING GRANTS	-	-	(2,500)	(100,000)	-	(100,000)	(50,000)	-	(100,000)
424862 - STEWARDSHIP FUNDS	-	-	-	-	-	-	-	(500,000)	500,000
424863 - EDUCATION GRANTS	-	(1,703)	(10,301)	(6,461)	(7,000)	(7,000)	(6,461)	(7,000)	-
424864 - USDA COOP AGREEMENT	-	(2,686)	(56,824)	-	-	-	-	-	-
424880 - CLEAN SWEEP	(11,997)	(11,730)	(16,000)	-	(19,085)	(19,085)	(19,085)	(18,449)	(636)
425950 - TRANSPORTATION GRANT	-	-	-	-	(5,587,673)	(5,587,673)	-	-	(5,587,673)
441010 - COURT ORDERED FINES/FEES	(7,703)	(23,827)	(11,587)	(1,117)	(8,000)	(8,000)	(3,000)	(8,000)	-
441110 - NON-PERMIT CONSTRUCT FINE	(5,000)	(4,200)	(2,100)	-	(3,000)	(3,000)	(1,000)	(3,000)	-
442500 - GREAT SAUK ST TRAIL PERMITS	(9,517)	(10,511)	(10,046)	(4,610)	(8,000)	(8,000)	(8,000)	(8,000)	-
442600 - EROSION CONTROL PERMITS	(400)	(4,300)	(3,600)	(3,000)	(6,000)	(6,000)	(6,000)	(6,000)	-
442700 - STORMWATER MGNT PERMITS	-	-	-	-	(1,000)	(1,000)	(500)	(1,000)	-
444100 - LAND USE PERMITS	(102,296)	(126,317)	(114,960)	(55,331)	(95,000)	(95,000)	(100,000)	(105,000)	10,000
444130 - SOIL TEST CERT FEES	(18,500)	(15,070)	(15,900)	(7,100)	(13,000)	(13,000)	(13,000)	(15,000)	2,000
444140 - SANITARY PERMITS	(95,655)	(82,050)	(98,945)	(51,335)	(70,000)	(70,000)	(80,000)	(95,000)	25,000
444141 - SANITARY SYSTEM REVIEW FEE	(11,095)	(12,590)	(14,345)	(7,375)	(10,000)	(10,000)	(11,000)	(13,000)	3,000
444150 - SUBDIVISION PLAT REVIEW FEE	(3,400)	(350)	(600)	(350)	(1,000)	(1,000)	(700)	(1,000)	-
444160 - GROUNDWATER PERMITS	(6,150)	(5,500)	(4,075)	(2,275)	(5,000)	(5,000)	(5,000)	(5,000)	-
444170 - MANURE STORAGE PERMIT	(900)	(1,400)	(2,100)	(300)	(1,000)	(1,000)	(300)	(1,000)	-
444180 - NONMETALIC MINING PERMITS	(32,680)	(35,865)	(34,240)	-	(32,000)	(32,000)	(32,000)	(32,000)	-
444181 - NONMETALLIC PLAN REVIEW	(115)	-	(1,045)	-	(1,000)	(1,000)	(1,000)	(1,000)	-
444185 - CONDITIONAL USE PERMIT BUSINES	(9,500)	(4,450)	(4,500)	(1,625)	(10,000)	(10,000)	(3,200)	(5,000)	(5,000)
444186 - CONDITIONAL USE EXCLUSIVE AG	(200)	(500)	-	-	(500)	(500)	(200)	(500)	-

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
444200 - FIRE SIGN FEES	(13,215)	(14,560)	(13,115)	(7,530)	(12,000)	(12,000)	(12,000)	(13,000)	1,000
444210 - MAINTENANCE TRACKING FEE	-	(10)	-	-	(100)	(100)	-	-	(100)
444220 - CERTIFIED SURVEY FEES	(12,950)	(15,330)	(14,445)	(4,525)	(10,000)	(10,000)	(10,000)	(12,000)	2,000
444240 - REZONING HEARING PETITION	(3,600)	(2,750)	(2,000)	(1,500)	(2,500)	(2,500)	(2,500)	(2,500)	-
444242 - PRD DEVELOP PLAN REVIEWS	(5,750)	(10,000)	(8,500)	(4,500)	(8,000)	(8,000)	(8,000)	(8,000)	-
444260 - BOARD OF ADJUSTMENT FILING	(10,680)	(10,500)	(4,000)	(5,500)	(7,000)	(7,000)	(7,000)	(7,000)	-
444270 - EDUCATION PROGRAM FEES	(1,000)	-	-	-	(1,000)	(1,000)	-	(1,000)	-
445100 - APPLICATION FEES	-	-	-	-	(750)	(750)	-	(750)	-
464350 - CLEAN SWEEP FEES	(2,218)	(3,819)	(2,419)	-	(4,000)	(4,000)	(2,500)	(4,000)	-
467200 - COUNTY PARK REVENUE	(110,118)	(110,100)	(109,411)	(70,716)	(100,000)	(100,000)	(110,000)	(110,000)	10,000
467250 - PARKS ENTRANCE FEES	(103,639)	(122,956)	(113,305)	(78,581)	(120,000)	(120,000)	(120,000)	(120,000)	-
468200 - SALE CONSERVATION MATERIAL	(14,173)	(18,841)	(25,820)	(16,885)	(30,000)	(30,000)	(30,000)	(35,000)	5,000
468205 - BUILDING USE FEES	(8,687)	(7,249)	(8,720)	(5,881)	(6,000)	(6,000)	(7,500)	(8,000)	2,000
468210 - RENT OF TREE PLANTER	(50)	(150)	(364)	(200)	(500)	(500)	(600)	(500)	-
468230 - CREP (CONS RESV ENHANCE PROGR)	-	-	(1,483)	(15)	-	-	(15)	(15)	15
472490 - LOCAL GOVT/AGENCY PAYMENTS	-	(553,368)	(705,873)	(270,038)	(4,577,373)	(4,577,373)	(540,000)	-	(4,577,373)
472495 - MULTI-DISCHARGE VARIANCE PROG	(85,417)	(133,114)	(144,640)	(156,696)	(22,951)	(156,674)	(156,696)	(4,400)	(152,274)
472496 - WATER QUALITY TRADING	(5,522)	(31,963)	(622)	-	-	-	-	-	-
474050 - LANDFILL MONITORING CHARGES	-	(200)	(300)	(250)	-	-	(250)	(250)	250
483600 - SALE OF COUNTY OWNED PROPERTY	(8,590)	(1,700)	(798)	(3,792)	-	-	(3,792)	-	-
484110 - MISC PUBLIC CHARGES	(5,081)	(3,854)	(6,909)	(3,901)	(3,000)	(3,000)	(5,101)	(1,000)	(2,000)
484160 - MISCELLANEOUS REVENUES	(130)	(5,673)	(714)	(3,216)	-	-	(3,216)	-	-
484250 - COUNTY FARM REVENUES	(38,656)	(50,370)	(51,245)	(28,960)	(51,245)	(51,245)	(51,245)	(51,245)	-
485010 - DONATIONS & CONTRIBUTIONS	(696)	(150)	(75)	(75)	-	-	-	-	-
493010 - FUND BALANCE APPLIED	-	-	-	-	(1,368,502)	(1,368,502)	-	(2,421,250)	1,052,748
493200 - CONTINUING APPROP PRIOR YEAR	-	-	-	-	(496,877)	(1,134,759)	-	(1,758,248)	623,489
Total 10064 - LAND RESOURCES & ENVIRONMENT	**(2,667,662)**	**(4,710,093)**	**(6,081,251)**	**(2,313,510)**	**(17,600,197)**	**(18,471,802)**	**(6,064,335)**	**(9,053,694)**	**(9,418,108)**
Total Revenues	**(2,667,662)**	**(4,710,093)**	**(6,081,251)**	**(2,313,510)**	**(17,600,197)**	**(18,471,802)**	**(6,064,335)**	**(9,053,694)**	**(9,418,108)**
Expenses									
10064110 - LRE ADMINISTRATION									
511100 - SALARIES PERMANENT REGULAR	1,190,588	1,250,688	1,511,703	769,626	1,619,530	1,619,530	1,620,530	1,703,913	84,383
511200 - SALARIES-PERMANENT-OVERTIME	-	1,158	265	61	-	-	-	2,056	2,056
511900 - LONGEVITY-FULL TIME	2,945	2,660	2,725	387	3,281	3,281	3,281	2,377	(904)
512100 - WAGES-PART TIME	3,770	-	-	-	-	-	-	-	-
514100 - FICA & MEDICARE TAX	87,651	91,724	111,431	56,701	124,221	124,221	124,266	131,339	7,118
514200 - RETIREMENT-COUNTY SHARE	75,323	81,596	100,333	48,833	109,067	109,067	109,067	115,512	6,445
514400 - HEALTH INSURANCE COUNTY SHARE	231,013	208,341	225,142	120,043	248,294	248,294	248,468	322,352	74,058
514500 - LIFE INSURANCE COUNTY SHARE	202	216	237	141	235	235	235	352	117
514600 - WORKERS COMPENSATION	16,923	9,878	17,962	7,695	16,142	16,142	16,142	16,973	831
514800 - UNEMPLOYMENT	(144)	-	-	-	-	-	-	-	-
515800 - PER DIEM COMMITTEE	2,775	1,950	1,650	975	4,308	4,308	3,000	5,816	1,508
519100 - UNIFORM ALLOWANCE	433	980	571	360	1,000	1,000	1,000	2,700	1,700

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
520100 - CONSULTANT AND CONTRACTUAL	68,820	51,681	42,930	16,000	91,250	86,529	86,529	50,000	(36,529)
520900 - CONTRACTED SERVICES	55,188	26,287	61,776	13,065	117,603	137,172	117,172	82,943	(54,229)
520950 - CONTRACTED SERVICES - SURVEYOR	-	-	-	26,669	75,000	75,000	50,000	-	(75,000)
521400 - COURT REPORTER AND TRANSCRIBER	-	-	-	-	1,000	1,000	1,000	1,000	-
521900 - OTHER PROFESSIONAL SERVICES	-	-	7,000	-	8,000	8,000	-	8,000	-
522100 - WATER TREATMENT/TESTING	23,610	31,871	21,672	20,746	40,442	40,442	40,442	40,810	368
522110 - WATER QUALITY TRADING	-	55,936	-	-	-	-	-	-	-
522500 - TELEPHONE	9,926	9,721	8,680	4,618	10,402	10,402	10,402	10,402	-
522800 - TRASH/SNOW REMOVAL/MOWING	4,112	2,635	3,871	1,080	4,000	4,000	2,500	4,000	-
522900 - UTILITIES	9,374	10,605	9,079	4,530	11,000	11,000	9,000	12,500	1,500
523700 - SNOWMOBILE TRAIL MAINTENANCE	55,284	105,689	59,682	45,450	68,936	68,936	68,936	71,490	2,554
523701 - ATV/UTV TRAIL MAINTENANCE	25,250	613	633	-	256	256	256	767	511
523702 - OFF HWY MOTORCYCLE MAINT	647	406	512	-	479	479	479	1,000	521
524400 - PARK MAINTENANCE	56,607	46,009	50,724	20,857	61,000	61,000	48,000	57,000	(4,000)
524600 - FILING FEES	90	-	90	60	250	250	90	250	-
525000 - BLDG/PROPERTY/LIGHT MAINT/REPA	8,864	66,040	82,424	9,709	20,000	55,124	55,124	20,000	(35,124)
525010 - MAJOR REPAIRS	46,926	47,838	434,351	4,400	379,502	553,062	403,062	150,000	(403,062)
525200 - EQUIPMENT REPAIR	6,004	2,710	3,115	1,400	3,250	3,250	3,250	3,250	-
526100 - APPROPRIATION	-	-	650,000	-	-	-	-	-	-
530500 - LICENSES AND PERMITS	520	520	550	550	550	550	550	550	-
531100 - POSTAGE AND BOX RENT	13,660	9,951	8,689	9,119	14,000	14,000	12,000	12,000	(2,000)
531200 - OFFICE SUPPLIES AND EXPENSE	10,093	4,321	5,545	5,283	12,500	12,500	10,000	10,000	(2,500)
531400 - SMALL EQUIPMENT	400	463	234	-	1,000	1,000	500	1,000	-
531800 - MIS DEPARTMENT CHARGEBACKS	43,103	42,439	143,065	97,258	130,410	135,887	135,887	121,150	(14,737)
532100 - PUBLICATION OF LEGAL NOTICES	2,134	1,783	1,118	1,246	3,000	3,000	3,000	3,000	-
532200 - SUBSCRIPTIONS	605	483	248	-	500	500	200	200	(300)
532400 - MEMBERSHIP DUES	5,833	5,159	4,941	3,786	8,100	8,100	4,000	6,000	(2,100)
532500 - SEMINARS AND REGISTRATIONS	4,433	8,131	10,858	4,957	10,400	10,400	6,400	8,400	(2,000)
532800 - TRAINING AND INSERVICE	-	127	-	-	-	-	-	-	-
533000 - PESTICIDE/CLEAN SWEEP EXPENSES	45,232	60,073	44,643	3,004	57,000	57,000	50,000	57,000	-
533200 - MILEAGE	1,092	1,783	1,580	532	3,250	3,250	1,000	2,600	(650)
533500 - MEALS AND LODGING	110	1,713	3,731	1,324	4,300	4,300	2,900	4,400	100
534700 - FIELD SUPPLIES	7,195	5,387	277	8,999	18,000	18,000	10,000	10,000	(8,000)
534710 - FIRE SIGNS	-	2,000	4,375	14	5,000	5,000	5,000	5,000	-
534800 - EDUCATIONAL SUPPLIES	11,971	11,306	10,864	6,176	13,500	13,500	13,500	13,500	-
534900 - PROJECT SUPPLIES	-	-	-	15,939	105,000	220,000	165,000	150,000	(70,000)
535000 - REPAIRS AND MAINTENANCE	8,095	5,095	10,219	2,776	14,417	13,706	13,706	13,706	-
535100 - VEHICLE FUEL / OIL	24,393	25,662	24,188	10,198	21,000	21,000	25,000	25,000	4,000
535200 - VEHICLE MAINTENANCE AND REPAIR	3,966	8,967	7,900	217	8,500	8,500	2,000	8,500	-
539100 - OTHER SUPPLIES & EXPENSES	56,312	1,295,046	918,964	277,046	4,490	(1,728)	404,490	204,490	206,218
539800 - EQUIPMENT LEASE	-	4,000	4,710	-	5,000	5,000	5,000	22,000	17,000
539810 - VEHICLE LEASE	-	-	17,941	19,770	22,513	22,513	19,770	12,214	(10,299)
551000 - INSURANCE	7,081	7,853	7,179	51	7,500	7,500	7,500	7,500	-

Fund: GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 YTD Actuals	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026 Budget	$ Change from 2025 Amended to 2026 Budget
551100 - INSURANCE-BLDGS/CONTENTS/EXTEN	49	-	-	-	-	-	-	-	-
551200 - INSURANCE-VEHICLE LIABILITY	4,290	4,085	4,569	-	4,300	4,300	4,300	4,300	-
551900 - INSURANCE-GENERAL LIABILITY	281	-	-	-	250	250	250	250	-
573300 - PRIZES AND AWARDS	1,001	275	1,302	483	1,000	1,000	500	1,000	-
579100 - COST SHARING CONSERVATION	80,276	61,597	69,982	102,386	105,000	203,779	203,779	115,000	(88,779)
579111 - NSF GRANT	-	-	-	-	-	-	-	39,355	39,355
579112 - PRODUCER LED PRACTICES	25,052	25,007	22,000	8,164	25,000	25,000	25,000	25,000	-
579150 - MULTI DISCHARGE VARIANCE PROGR	129,540	18,207	223,290	109,600	22,951	229,273	206,322	4,400	(224,873)
579600 - LAND/WATER RESOURCE MGMNT	67,559	78,091	93,594	23,219	120,700	120,700	120,700	126,000	5,300
579800 - NUTRIENT MGNT	-	-	21,637	4,800	15,200	15,200	15,200	15,110	(90)
581900 - CAPITAL OUTLAY	137,067	245,311	525,254	64,364	13,764,633	13,894,331	1,877,737	5,153,250	(8,741,081)
582900 - OTHER CAPITAL IMPROVEMENT	-	-	-	1,500,000	-	-	1,500,000	-	-
Total 10064110 - LRE ADMINISTRATION	**2,673,524**	**4,042,067**	**5,602,005**	**3,454,667**	**17,547,412**	**18,319,291**	**7,873,422**	**8,998,677**	**(9,320,614)**
10064673 - BEAUTIFICATION									
531100 - POSTAGE AND BOX RENT	-	4	147	-	-	-	-	-	-
Total 10064673 - BEAUTIFICATION	**-**	**4**	**147**	**-**	**-**	**-**	**-**	**-**	**-**
10064691 - LAND/EASEMENT ACQUISITION									
511100 - SALARIES PERMANENT REGULAR	-	-	-	-	1,341	1,341	1,341	-	(1,341)
511900 - LONGEVITY-FULL TIME	-	-	-	-	5	5	5	-	(5)
514100 - FICA & MEDICARE TAX	-	-	-	-	103	103	103	-	(103)
514200 - RETIREMENT-COUNTY SHARE	-	-	-	-	81	81	81	-	(81)
514400 - HEALTH INSURANCE COUNTY SHARE	-	-	-	-	224	224	224	-	(224)
514500 - LIFE INSURANCE COUNTY SHARE	-	-	-	-	-	-	-	-	-
514600 - WORKERS COMPENSATION	-	-	-	-	14	14	14	-	(14)
535900 - EQUIPMENT AND MAINTENANCE	-	-	-	-	1,000	100,726	1,000	-	(100,726)
Total 10064691 - LAND/EASEMENT ACQUISITION	**-**	**-**	**-**	**-**	**2,768**	**102,494**	**2,768**	**-**	**(102,494)**
10064692 - COUNTY TREE PROGRAM									
534100 - AG SUPPLIES	13,905	18,178	25,255	31,757	30,000	30,000	31,757	35,000	5,000
Total 10064692 - COUNTY TREE PROGRAM	**13,905**	**18,178**	**25,255**	**31,757**	**30,000**	**30,000**	**31,757**	**35,000**	**5,000**
10064696 - WILDLIFE DAMAGE PROGRAM									
520900 - CONTRACTED SERVICES	9,697	17,761	16,941	3,188	20,017	20,017	20,017	20,017	-
Total 10064696 - WILDLIFE DAMAGE PROGRAM	**9,697**	**17,761**	**16,941**	**3,188**	**20,017**	**20,017**	**20,017**	**20,017**	**-**
Total Expenses	**2,697,126**	**4,078,010**	**5,644,348**	**3,489,612**	**17,600,197**	**18,471,802**	**7,927,964**	**9,053,694**	**(9,418,108)**
-ADDITION TO / USE OF FUND BALANCE	**29,464**	**(632,083)**	**(436,903)**	**1,176,102**	**-**	**-**	**1,863,629**	**-**	

Tables & Charts



Fund Accounting

Sauk County organizes its finances on the basis of funds. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, equity, revenue, and expenditure or expense, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent and by which spending activities are controlled. All funds included in this document are appropriated. The basis of budgeting is the same as the basis of accounting used in Sauk County's audited financial statements.

Measurement focus - Time frame of measurement of financial success:

> Current financial resources - This measurement focus is short-term in nature, and generally considers a single year's activity. The focus is on spending and spendable resources.

> Economic resources - This measurement focus is long-term in nature, and generally considers the entire life cycle of the fund.

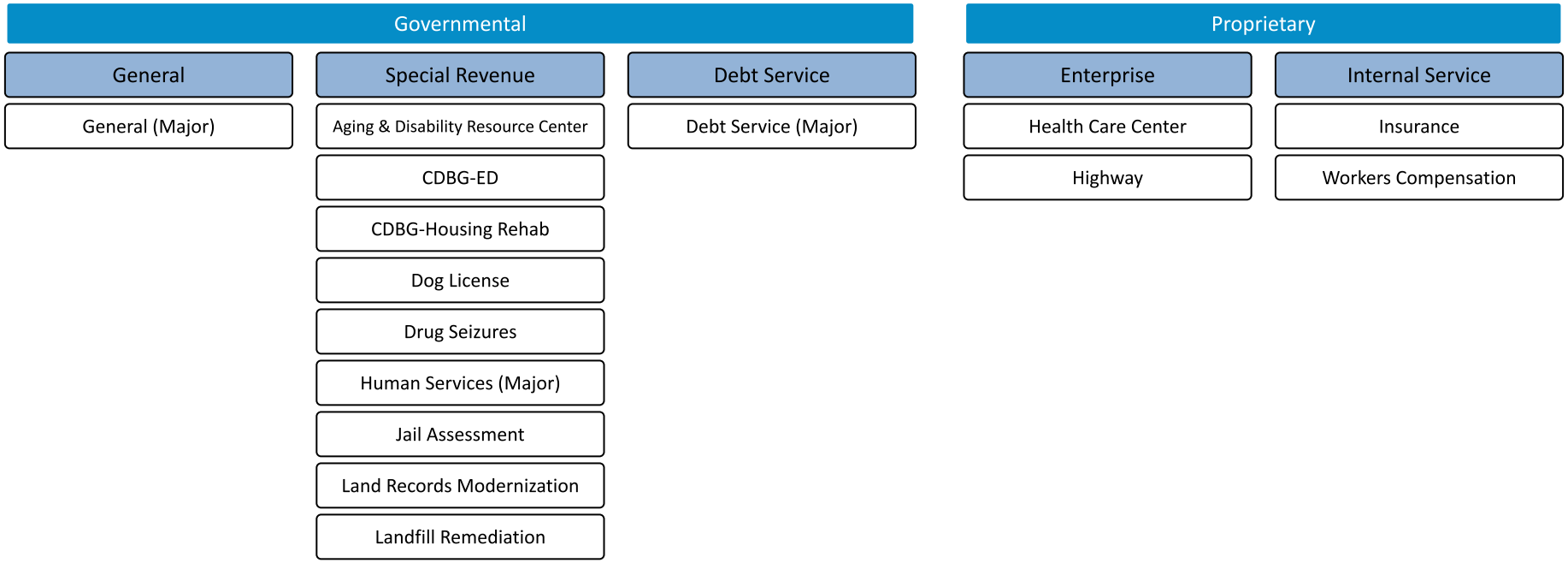
> No measurement focus - Financial success is not measured.

Basis of accounting - Rules under which transactions must be recorded:

> Modified accrual - Revenues recorded when both measurable and available (collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year, or 60 days). Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, and compensated absences, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

> Accrual - Revenues recognized when earned and expenses recorded when the liability is incurred or economic asset used.

> Cash - Revenues / expenses recorded only when cash is received or paid.


Governmental
Proprietary
General
Special Revenue
Debt Service
Enterprise
Internal Service
General (Major)
Aging & Disability Resource Center
CDBG-ED
CDBG-Housing Rehab
Dog License
Drug Seizures
Human Services (Major)
Jail Assessment
Land Records Modernization
Landfill Remediation
Debt Service (Major)
Health Care Center
Highway
Insurance
Workers Compensation

Fund Types

GOVERNMENTAL FUNDS are governed by standards developed specifically for government activities. This is a category of funds through which most governmental functions are financed. Measurement focus: Current financial resources. Basis of accounting: Modified accrual. These funds are appropriated.

GENERAL FUND: The General Fund is the primary operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. Major areas included are a) general County administration, b) the law enforcement, prosecutorial, adjudication and corrections function, c) public health, and d) planning, zoning and land conservation. This fund is considered a major fund for Governmental Accounting Standards Board Statement 34 (GASB 34) purposes.

SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects). Sauk County Special Revenue Funds are:

- Aging and Disability Resource Center - Accounts for funds used to provide a wide range of programming, advocacy, and access to services for the elderly and disabled.
- Community Development Block Grant - Economic Development (CDBG-ED) - Accounts for economic development revolving loans with an emphasis on job creation.
- Community Development Block Grant - Housing Rehabilitation (CDBG-Housing) - Accounts for revolving loans extended to low-income homeowners for housing rehabilitation.
- Dog License - Accounts for retained dog license fees for animal care and shelter.
- Drug Seizures - Accounts for funds seized under certain federal and state statutes for drug prevention activities.
- Human Services - This fund is considered a major fund for GASB 34 purposes.
- Jail Assessment - Accounts for the portion of court imposed fines or forfeitures ordered under Wisconsin Statutes subsection 302.46 for use in maintaining the jail or providing educational and medical services to inmates.
- Land Records Modernization - Accounts for the portion of document filing fees collected under Wisconsin Statutes subsection 59.72(5)(b)3 for provision of land information data collection and retrieval.
- Landfill Remediation - Accounts for maintenance of the County's two closed landfill sites.

DEBT SERVICE FUNDS: Debt Service Funds are used to accumulate resources for the payment of general long-term debt principal, interest and related costs. Sauk County Fund: Debt Service. This fund is considered a major fund for GASB 34 purposes.

PROPRIETARY FUNDS are governed by accounting standards similar to those found in the private sector. This means that all assets and all liabilities (current or noncurrent) associated with an activity are included on its balance sheets. The reported fund equity (net total assets) is segregated into

contributed capital and retained earnings. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets. Measurement focus: Economic resources. Basis of accounting: Accrual. These funds are appropriated.

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

> Health Care Center - accounts for operations of the County's health care facility.

> Highway - accounts for the maintenance and repair of infrastructure assets in the County.

INTERNAL SERVICE FUNDS: Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments, agencies or governmental units on a cost-reimbursement basis. Sauk County Internal Service Funds are:

> Insurance - Accounts for funds used for payment of general liability deductibles and claims on a self-insured basis or for purchase of certain insurance coverage.

> Workers Compensation - Accounts for workers' compensation claims on a self-insured basis.

FIDUCIARY FUNDS are agency funds. Agency funds are 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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Measurement focus: None. Basis of Accounting: Not applicable. These funds are not appropriated.

Major and Non-Major Funds

Every fund is also classified as Major or Non-Major. A fund is considered major if it is the primary operating fund of the County, or meets the following criteria:

> Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type.

> The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

> In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund.

The County has three major funds: General, Human Services, and Debt Service. All other funds are considered non-major.

Fund - Cross Reference Schedule
Department to Generally Accepted Accounting Principles (GAAP) Budget

Department	Fund Classification	Basis of Budgeting & Accounting	Measurement Focus	Primary Means of Spending Control
Debt Service - used to accumulate resources for and the payment of general long-term debt principal, interest and related costs				
Debt Service	Debt Service *	Modified Accrual	Spending	Bond Indentures
General Government - revenues received and expenditures incurred to carry out the statutory duties of running the County				
Accounting	General	Modified Accrual	Spending	Annual Operating Budget
Administrator	General	Modified Accrual	Spending	Annual Operating Budget
Building Services	General	Modified Accrual	Spending	Annual Operating Budget
Corporation Counsel	General	Modified Accrual	Spending	Annual Operating Budget
County Board	General	Modified Accrual	Spending	Annual Operating Budget
County Clerk / Elections	General	Modified Accrual	Spending	Annual Operating Budget
Insurance Fund	Internal Service	Accrual	Economic Resources	Annual Operating Budget
Land Records Modernization	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Management Information Systems	General	Modified Accrual	Spending	Annual Operating Budget
Personnel	General	Modified Accrual	Spending	Annual Operating Budget
Register of Deeds	General	Modified Accrual	Spending	Annual Operating Budget
Surveyor****	General	Modified Accrual	Spending	Annual Operating Budget
Treasurer	General	Modified Accrual	Spending	Annual Operating Budget
Workers Compensation	Internal Service	Accrual	Economic Resources	Annual Operating Budget
Justice & Public Safety - law enforcement, prosecution, adjudication, correction, detention, and emergency management activities				
Circuit Courts	General	Modified Accrual	Spending	Annual Operating Budget
Clerk of Courts	General	Modified Accrual	Spending	Annual Operating Budget
Coroner	General	Modified Accrual	Spending	Annual Operating Budget
Court Commissioner	General	Modified Accrual	Spending	Annual Operating Budget
District Attorney / Victim Witness	General	Modified Accrual	Spending	Annual Operating Budget
Drug Seizures	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Emergency Management	General	Modified Accrual	Spending	Annual Operating Budget
Jail Assessment	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Register in Probate	General	Modified Accrual	Spending	Annual Operating Budget
Sheriff	General	Modified Accrual	Spending	Annual Operating Budget
Public Works - provision of services that benefit the general public at large				
Highway	Enterprise	Accrual	Economic Resources	Annual Operating Budget
Landfill Remediation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Health & Human Services - general and mental health, consumer protection, health inspections, animal and insect control, social services, income maintenance, elderly programs, nursing home, and health clinics				
Aging & Disability Resource Center	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Child Support	General	Modified Accrual	Spending	Annual Operating Budget
Dog License Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Health Care Center	General	Accrual	Economic Resources	Annual Operating Budget
Human Services **	Special Revenue*	Modified Accrual	Spending	Annual Operating Budget
Public Health ***	General	Modified Accrual	Spending	Annual Operating Budget
Veteran's Service	General	Modified Accrual	Spending	Annual Operating Budget
Conservation, Development, Recreation & Education - conservation and development, forestry, conservation of natural resources, planning and zoning, recreation as provided by county parks, and educational opportunities				
Arts, Humanities, Historic Preservation	General	Modified Accrual	Spending	Annual Operating Budget
Baraboo Range Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
CDBG-ED Revolving Loans	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
CDBG-Housing Rehabilitation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Extension Education	General	Modified Accrual	Spending	Annual Operating Budget
Land Resources & Environment****	General	Modified Accrual	Spending	Annual Operating Budget

* The General, Human Services and Debt Service Funds are considered major funds for Governmental Accounting Standards Board Statement 34 purposes.

** The Justice, Diversion and Support, previously in General Government, merged into the Human Services Fund in 2023.

*** The Environmental Health and Women, Infants, and Children Departments merged into the Public Health Department in 2023.

**** The Surveyor merged into Land Resources and Environment in 2025.

Basis of Budgeting and Accounting - refers to the method by which revenues and expenses or expenditures are recognized. The basis of budget and accounting are the same as used in Sauk County's audited financial statements.

A Measurement Focus on current financial resources (or spending) means that current, available, spendable resources are primarily presented; while a measurement focus on economic resources means that net income and long-term financial position are primarily presented.

Fund Balances Anticipated at Year-End

	Actual Year-End 2022	Actual Year-End 2023	Actual Year-End 2024	Estimated Fund Balance 1/1/2026	2026 Budgeted Revenues	2026 Property Tax Levy	2026 Budgeted Expenditures	Addition to (Use of) Fund Balance	Estimated Fund Balance 12/31/2026
Nonspendable for Prepaid Items	231,272	818,930	526,864	526,864					526,864
Nonspendable for Long-Term Delinquent Taxes Receivable	767,151	762,279	802,283	802,283					802,283
Nonspendable for Inventories	25,420	41,119	28,011	28,011					28,011
Nonspendable for Interfund Receivable	271,909	390,983	424,286	424,286					424,286
Restricted Opiod Settlement	581,936	764,634	1,701,563	1,850,235					1,850,235
Restricted American Transmission Company (ATC)	-	119,015	25,478	25,478					25,478
Assigned for Encumbrances	533,546	1,469,126	3,356,041	-					-
Assigned for Carryforward Funds	2,671,427	5,618,182	4,208,647	1,500,000					1,500,000
Assigned for Future Projects (Highway)	5,000,000	5,000,000	-	-					-
Assigned for Budgeted Use of Fund Balance	8,567,233	7,611,344	12,630,503	17,480,117				(15,130,117)	2,350,000
Unassigned (Working Capital)	21,366,187	22,993,862	28,835,600	29,118,376				(451,988)	28,666,388
Unassigned	12,909,173	14,999,095	6,939,314	5,084,537	32,500,179	19,803,773	69,784,069	(1,898,012)	3,186,525
Total General Fund	52,925,254	60,588,569	59,478,590	56,840,187	32,500,179	19,803,773	69,784,069	(17,480,117)	39,360,070
Aging & Disability Resource Center	1,505,156	1,478,162	1,630,480	1,350,625	2,252,850	1,083,139	3,485,989	(150,000)	1,200,625
Human Services	2,646,227	2,163,527	1,775,596	556,485	29,828,350	10,078,981	40,070,199	(162,868)	393,617
Jail Assessment	-	(10,754)	(16,338)	(21,808)	110,000	-	110,000	-	(21,808)
Land Records Modernization	448,305	439,646	390,250	415,046	126,302	809,961	1,039,825	(103,562)	311,484
Landfill Remediation	4,753,148	4,888,719	5,050,533	4,995,965	100,000	-	116,525	(16,525)	4,979,440
Drug Seizures	33,684	30,744	139,040	220,188	13,040	-	13,040	-	220,188
CDBG-ED Revolving Loans	(84,647)	-	-	-	-	-	-	-	-
CDBG-Revolving Loan Fund Housing Rehabilitation	32,618	23,695	20,031	23,061	20,000	-	20,000	-	23,061
Dog License	(543)	(1,225)	(497)	(497)	25,903		25,903	-	(497)
Total Special Revenue Funds	9,333,948	9,012,514	8,989,095	7,539,065	32,476,445	11,972,081	44,881,481	(432,955)	7,106,110
Health Care Center	10,671,908	11,256,577	12,566,011	10,573,322	10,890,744	-	12,337,022	(1,446,278)	9,127,044
Highway	15,127,464	18,159,011	24,418,030	23,107,262	12,139,748	4,331,766	18,511,514	(2,040,000)	21,067,262
Total Enterprise Funds	25,799,372	29,415,588	36,984,041	33,680,584	23,030,492	4,331,766	30,848,536	(3,486,278)	30,194,306
Insurance	456,294	474,680	456,823	500,000	80,500	-	80,500	-	500,000
Workers Compensation	953,610	573,866	597,457	508,464	514,472	-	514,472	-	508,464
Total Internal Service Funds	1,409,904	1,048,546	1,054,280	1,008,464	594,972	-	594,972	-	1,008,464
GRAND TOTAL - ALL FUNDS	89,468,478	100,065,217	106,506,006	99,068,300	88,602,088	36,107,620	146,109,058	(21,399,350)	77,668,950

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		
Accounting		
Use of fund balance for staff transition & retirement	Non-Recurring/Capital	94,651
		94,651
County Clerk		
Use of fund balance for purchasing new election equipment	Non-Recurring/Capital	464,725
		464,725
Coroner		
Use fund balance for outlay- vehicle	Non-Recurring/Capital	45,000
		45,000
Emergency Managment		
Use fund balance for mobile/ portable radio upgrades	Non-Recurring/Capital	12,000
		12,000
Management Information Systems		
Use carryforward for equipment purchases	Non-Recurring/Capital	161,993
Use fund balance for infrastucture upgrades	Non-Recurring/Capital	148,500
		310,493
Sheriff		
Use fund balance for future mobile/portable radio equipment replacements	Non-Recurring/Capital	125,000
Use carryforward for pre-paid radio upgrade	Non-Recurring/Capital	83,340
		208,340
Land Resources and Environment		
Use fund balance for Great Sauk State Trail development	Non-Recurring/Capital	1,750,000
Use carryforward for White Mound park maintetance and storage building	Non-Recurring/Capital	1,060,000
Use fund balance for White Mound park maintetance and storage building	Non-Recurring/Capital	240,000
Use carryforward for Great Sauk State Trail development	Non-Recurring/Capital	208,508
Use fund balance for ADA fishing pier	Non-Recurring/Capital	175,000
Use carryforward for park upgrades	Non-Recurring/Capital	110,953
Use carryforward for County Farm master plan	Non-Recurring/Capital	110,000
Use carryforward for dam maintenance - Delton	Non-Recurring/Capital	100,000
Use fund balance for County Farm Master Plan	Non-Recurring/Capital	90,000
Use fund balance to replace Summer Oaks Boat landing pier	Non-Recurring/Capital	75,000
Use carryforward balance for dam repairs	Non-Recurring/Capital	55,008
Use fund balance for vehicles	Non-Recurring/Capital	51,250
Use carryforward balance for dam maintenance - Lake Redstone	Non-Recurring/Capital	50,000
Use carryforward for American with Disabilities Act (ADA) plan implementation	Non-Recurring/Capital	42,000
Use fund balance for Lake Management program	Non-Recurring/Capital	40,000
Use carryforward for Sauk County Park system signage	Non-Recurring/Capital	20,000
Use carryforward balance for Baraboo Range monitoring	Continuing Programs	1,779
		4,179,498

General Fund		
Building Services		
Use carryforward for remodel and security improvements	Non-Recurring/Capital	2,498,007
Use carryforward for energy cost saving measures	Non-Recurring/Capital	1,697,606
Use carryforward for Law Enforcement Center (LEC) roof replacement	Non-Recurring/Capital	1,111,768
Use carryforward for upgrade building controls - Courthouse	Non-Recurring/Capital	1,077,356
Use carryforward for communications upgrades	Non-Recurring/Capital	946,728
Use fund balance for LEC generator replacement	Non-Recurring/Capital	500,000
Use fund balance for remodel and security improvements	Non-Recurring/Capital	250,000
Use fund balance for energy cost saving measures	Non-Recurring/Capital	225,000
Use carryforward for elevator upgrades	Non-Recurring/Capital	176,580
Use fund balance for communications upgrades battery & radio equipment at towers	Non-Recurring/Capital	137,376
Use carryforward for LEC carpet replacement	Non-Recurring/Capital	80,000
Use fund balance for vechicle replacement	Non-Recurring/Capital	75,000
Use carryforward for facility renovations	Non-Recurring/Capital	61,590
Use carryforward for LEC kitchen equipment replacement	Non-Recurring/Capital	11,485
		8,848,496
Public Health		
Use opiod fund balance for opioid abatement program	Continuing Programs	136,612
Use carryforward for Environmental Health DATCP	Continuing Programs	125,581
Use carryforward for Community Health Improvement Plan (CHIP/CHA)	Continuing Programs	50,000
Use carryforward for Environmental Health DATCP for capital outlay-vehicle	Non-Recurring/Capital	30,000
Use carryforward for Public Health - Emergency Preparedness	Continuing Programs	30,000
Use carryforward for Women Infants & Children program	Continuing Programs	27,500
Use carryforward for Prenatal Program	Continuing Programs	20,000
Use carryforward for Public information, communications and outreach	Continuing Programs	20,000
Use carryforward for Maternal Child Health	Continuing Programs	15,000
Use carryforward for Community Care Program	Continuing Programs	14,000
Use carryforward for Covid Testing	Continuing Programs	10,000
Use carryforward for Rural Safety Days	Continuing Programs	9,000
Use carryforward for Seal a Smile program	Continuing Programs	7,463
Use carryforward for NACCHO - Breastfeeding program	Continuing Programs	6,787
Use carryforward for Environmental Health Tattoo Program	Continuing Programs	6,617
Use carryforward for Immunization program	Continuing Programs	5,000
Use carryforward for Communicable disease programs	Continuing Programs	5,000
Use carryforward for Environmental Health Human Health Hazards Program	Continuing Programs	5,000
Use carryforward for Lead Program	Continuing Programs	5,000
Use carryforward for Keeping Kids Alive program	Continuing Programs	5,000
Use carryforward for Women Infants & Children - LEAD Program	Continuing Programs	2,667
Use carryforward for SUPER Community events program	Continuing Programs	2,500
		538,727

Fund Balance - Budgeted Usage (continued)

General Fund

General-Non Departmental		
Use of fund balance for vacancy factor	Vacancy & Turnover	2,000,000
Use of fund balance for UW Platteville Baraboo Sauk County operations	Continuing Programs	335,687
Use of fund balance for UW Platteville Baraboo Sauk County capital improvements	Non-Recurring/Capital	92,500
Use of fund balance for contingency fund	Contingency Fund	350,000
		2,778,187
	General Fund Total	**17,480,117**

Other Funds

Aging & Disability Resource Center (ADRC)		
Use carryforward balance for Nutrition Program	Continuing Programs	150,000
		150,000
Health Care Center		
Use of fund balance for vacancy factor	Vacancy & Turnover	450,000
Use fund balance for outlay	Non-Recurring/Capital	457,418
Use fund balance for depreciation	Non-Recurring/Capital	538,860
		1,446,278
Highway		
Use fund balance for outlay	Non-Recurring/Capital	1,390,000
Use fund balance for Facility Upgrades	Non-Recurring/Capital	650,000
		2,040,000
Human Services		
Use of opioid fund balance for Child Protective Services Position	Continuing Programs	162,868
		162,868
Land Records Modernization		
Use fund balance for land information projects, monumentation and capital	Continuing Programs	103,562
		103,562
Landfill Remediation		
Use program funds for long term care	Continuing Programs	16,525
		16,525
	Other Funds Total	**3,919,233**
	Grand Total Use of Fund Balances	**21,399,350**

Summary

	General Fund	Other Funds	Grand Total
Non-Recurring/Capital	14,283,924	3,036,278	17,320,202
Start Up of Programs	0	0	0
Contingency Fund	350,000	0	350,000
Vacancy & Turnover	2,000,000	450,000	2,450,000
Continuing Programs	846,193	432,955	1,279,148
Totals	**17,480,117**	**3,919,233**	**21,399,350**

General Fund - Use of Carryforward	10,066,816
General Fund - Use of Fund Balance	7,413,301
Total	**17,480,117**

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.

Property Tax Levy By Function

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Budget	2026 Change from 2025 Amended Budget $	2026 Change from 2025 Amended Budget %
General Government	(2,609,808)	(3,377,533)	(2,877,514)	(3,245,383)	(3,286,093)	(4,721,477)	(1,584,916)	(3,448,464)	(4,920,330)	(5,576,321)	(655,991)	13.33%
Justice & Public Safety	13,452,254	13,775,863	14,060,233	14,472,981	15,068,808	15,681,163	15,850,161	16,832,317	17,790,961	19,288,228	1,497,267	8.42%
Public Works	4,184,727	4,174,876	4,280,679	4,613,201	4,730,593	4,663,703	4,654,938	4,410,262	4,408,463	4,433,577	25,114	0.57%
Health & Human Services	11,542,491	12,144,651	11,858,832	11,778,598	11,935,402	11,718,931	11,653,414	13,084,745	13,926,229	14,301,256	375,027	2.69%
Culture	68,762	68,762	92,422	69,745	53,245	46,905	18,620	19,589	18,550	16,150	(2,400)	(12.94%)
Recreation	229,529	248,861	249,373	-	-	-	-	-	-	-	-	-%
Education	1,515,136	1,532,270	1,568,194	1,650,057	1,670,908	1,641,775	1,712,378	1,740,269	1,628,829	1,756,040	127,211	7.81%
Development	30,000	50,000	50,000	215,070	180,542	136,070	140,119	154,844	-	-	-	-%
Conservation	1,042,834	1,047,017	1,128,574	1,443,601	1,524,154	1,413,624	1,667,669	1,822,821	1,987,190	1,779,515	(207,675)	(10.45%)
Capital Outlay	894,500	1,285,000	736,900	791,670	430,000	397,000	436,000	505,000	557,800	109,175	(448,625)	(80.43%)
All Funds Total	**30,350,425**	**30,949,767**	**31,147,693**	**31,789,540**	**32,307,559**	**30,977,694**	**34,548,383**	**35,121,383**	**35,397,692**	**36,107,620**	**709,928**	**(6.45%)**

The general government function contains significant revenues that are not directly related to other functions, such as $12,000,000 in budgetd 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.

Property tax as levied	30,351,664	30,969,018	31,162,356	31,730,876	32,260,337	30,894,764	34,513,109	35,124,280	35,397,692	36,107,620
Adjustment for delinquent taxes	(1,239)	(19,251)	(14,663)	58,664	47,222	82,930	35,274	(2,897)	TBD	TBD
Property Tax Recognized	**30,350,425**	**30,949,767**	**31,147,693**	**31,789,540**	**32,307,559**	**30,977,694**	**34,548,383**	**35,121,383**	**35,397,692**	**36,107,620**

TBD - To be determined

Revenue Summary

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Budget	2026 Change from 2025 Amended Budget $	2026 Change from 2025 Amended Budget %
Property Tax	30,350,425	30,949,767	31,147,693	31,789,540	32,307,559	30,977,694	34,548,382	35,121,383	35,397,692	36,107,620	709,928	2.01%
Sales Tax	9,172,923	9,383,467	9,460,672	8,890,889	11,636,263	12,558,823	12,723,457	13,109,544	11,500,000	12,000,000	500,000	4.35%
Other Taxes	781,677	782,564	950,879	897,517	934,124	922,864	1,037,253	814,145	825,265	855,265	30,000	3.64%
Grants and Aids	20,788,413	23,198,037	25,077,757	30,738,261	30,607,284	36,343,698	37,389,682	42,758,064	47,566,316	42,108,536	(5,457,780)	(11.47%)
Intergovernmental	9,328,064	9,399,637	9,076,657	8,410,572	8,479,465	9,162,033	10,349,603	10,950,393	14,825,994	11,923,685	(2,902,309)	(19.58%)
Licenses & Permits	913,003	968,298	931,951	953,699	978,958	1,006,889	1,022,356	1,075,213	955,763	1,033,968	78,205	8.18%
User Fees	9,258,828	9,232,464	9,272,215	7,962,716	8,098,982	8,328,544	9,814,427	10,337,616	11,793,661	12,467,924	674,263	5.72%
Fines & Forfeitures	488,169	506,515	531,738	462,935	560,531	530,947	560,738	716,305	534,200	578,250	44,050	8.25%
Donations	291,401	608,515	122,134	121,080	176,097	121,876	152,685	155,062	109,200	101,700	(7,500)	(6.87%)
Interest	546,073	1,175,677	1,536,049	672,791	174,452	1,138,993	5,857,486	4,839,014	1,435,106	1,985,753	550,647	38.37%
Rent	481,675	549,625	560,367	734,432	843,655	733,820	802,085	764,045	831,250	776,510	(54,740)	(6.59%)
Use of Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	22,700,628	21,399,352	(1,301,278)	(5.73%)
Transfers from Other Funds	3,883,476	6,006,280	5,419,185	3,595,049	3,608,496	2,375,799	4,863,700	9,606,367	4,532,517	4,533,642	1,125	0.02%
Other	300,305	344,000	596,074	581,928	773,823	967,117	447,955	1,315,626	212,505	236,855	24,350	11.46%
Total Revenues	**86,584,432**	**93,104,846**	**94,683,371**	**95,811,409**	**99,179,689**	**105,169,097**	**119,569,809**	**131,562,777**	**153,220,097**	**146,109,060**	**(7,111,039)**	**2.12%**

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

Property tax as levied	30,351,664	30,969,018	31,162,356	31,730,876	32,260,337	30,894,764	34,513,108	35,123,980	35,397,692	36,107,620
Adjustment for delinquent taxes	(1,239)	(19,251)	(14,663)	58,664	47,222	82,930	35,274	(2,597)	TBD	TBD
Property tax recognized	**30,350,425**	**30,949,767**	**31,147,693**	**31,789,540**	**32,307,559**	**30,977,694**	**34,548,382**	**35,121,383**	**35,397,692**	**36,107,620**

TBD - To be determined

* The 2025 Budget figures represent the 2025 budget as modified by County Board action through April 2025.

EXPENSE SUMMARY

Functional Area	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Budget	2026 Change from 2025 Amended Budget $	2026 Change from 2025 Amended Budget %
General Government	7,547,023	8,530,986	8,817,645	9,241,948	8,870,636	9,257,349	9,410,152	10,233,695	11,625,019	12,185,407	560,388	4.82%
Public Works/Transportation	9,333,816	9,902,660	11,906,662	10,789,133	10,617,094	11,886,657	12,071,650	13,005,507	11,522,113	14,111,835	2,589,722	22.48%
Culture	77,832	153,784	219,299	85,768	54,925	55,196	24,910	25,460	25,650	25,650	-	-%
Recreation	1,635,194	1,472,990	680,433	25,000	-	-	-	-	-	-	-	-%
Education	1,418,888	1,422,033	1,542,587	1,600,763	1,657,973	1,565,638	1,649,172	1,714,097	1,936,723	2,227,542	290,819	15.02%
Justice & Public Safety	17,161,275	17,714,882	18,595,414	18,886,593	19,367,607	19,977,916	20,704,395	22,309,548	23,723,778	24,825,158	1,101,380	4.64%
Health & Human Services	34,083,521	37,084,303	39,450,956	41,088,317	42,902,145	45,169,382	50,345,355	56,099,489	61,821,101	61,551,397	(269,704)	(0.44%)
Conservation	1,818,003	1,750,857	1,679,726	2,975,136	2,339,601	2,560,062	3,832,698	5,119,090	4,772,471	3,900,444	(872,027)	(18.27%)
Economic Development	360,409	406,396	1,030,653	376,664	443,245	607,611	1,240,642	1,079,186	757,677	608,320	(149,357)	(19.71%)
Debt Service	1,470,016	2,175,141	2,210,441	2,077,336	2,034,641	1,415,028	1,397,511	1,366,842	4,191,017	4,192,142	1,125	0.03%
Capital Outlay	2,075,900	3,617,266	2,089,220	2,768,553	2,338,299	5,269,657	3,433,195	4,562,691	28,482,945	17,946,720	(10,536,225)	(36.99%)
Transfer to Other Funds	3,883,476	6,006,279	5,419,185	3,595,049	3,608,496	2,375,798	4,863,700	9,606,367	4,532,517	4,534,442	1,925	0.04%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	18,487	-	(18,487)	(100.00%)
Total Gross Expenditures	**80,865,353**	**90,237,577**	**93,642,221**	**93,510,260**	**94,234,662**	**100,140,294**	**108,973,380**	**125,121,972**	**153,409,498**	**146,109,057**	**(7,300,441)**	**(4.76%)**

Expenditure Category	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Budget	2026 Change from 2025 Amended Budget $	2026 Change from 2025 Amended Budget %
Wages & Salaries	31,189,947	32,587,168	34,335,359	35,274,953	36,073,587	36,877,633	37,400,185	42,142,652	45,727,421	47,266,159	1,538,738	3.37%
Labor Benefits	12,223,996	12,184,237	13,110,922	13,272,403	12,887,527	12,816,458	14,126,520	14,569,587	16,914,878	18,245,509	1,330,631	7.87%
Supplies & Services	30,022,018	33,667,486	36,477,094	36,521,966	37,292,113	41,385,720	47,752,269	52,873,833	53,542,233	53,924,085	381,852	0.71%
Debt Service	1,470,016	2,175,141	2,210,441	2,077,336	2,034,641	1,415,028	1,397,511	1,366,842	4,191,017	4,192,142	1,125	0.03%
Capital Outlay	2,075,900	3,617,266	2,089,220	2,768,553	2,338,298	5,269,657	3,433,195	4,562,691	28,482,945	17,946,720	(10,536,225)	(36.99%)
Transfer to Other Funds	3,883,476	6,006,279	5,419,185	3,595,049	3,608,496	2,375,798	4,863,700	9,606,367	4,532,517	4,534,442	1,925	0.04%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	18,487	Budget Only	(18,487)	(100.00%)
Total Gross Expenditures	**80,865,353**	**90,237,577**	**93,642,221**	**93,510,260**	**94,234,662**	**100,140,294**	**108,973,380**	**125,121,972**	**153,409,498**	**146,109,057**	**(7,300,441)**	**(4.76%)**

* The 2025 Budget figures represent the 2025 budget as modified by County Board action through April 2025.

Sauk County 2026 Adopted Budget (Alphabetical Order)

		Sources of Funds				Uses of Funds				Comparison to Previous Budgets					
See Page	Department Name	Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2025 Tax Levy (as amended)	2024 Tax Levy (as amended)	$ Change 2025 Amended to 2026 Admin	% Change 2025 Amended to 2026 Admin	Estimated Fund Balance Beginning 2026	Estimated Fund Balance End 2026
	ALL FUNDS TOTAL	**36,107,620**	**88,602,088**	**21,399,350**	**146,109,058**	**128,163,138**	**17,946,720**	**-**	**146,109,858**	**35,397,692**	**35,124,280**	**709,928**	**2.01%**	**99,068,300**	**77,668,950**
137	Accounting	1,016,894	3,965	94,651	1,115,510	1,115,510	-	-	1,115,510	910,004	840,216	106,890	11.75%	In General Fund Total	
143	Administrator	213,641	636,911	-	850,552	850,552	-	-	850,552	241,235	347,201	(27,594)	(11.44%)	In General Fund Total	
301	Aging & Disability Resource Center	1,083,139	2,252,850	150,000	3,485,989	3,485,989	-	-	3,485,989	941,791	697,342	141,348	15.01%	1,350,625	1,200,625
402	Arts, Humanities, Historic Preservation	16,150	9,500	-	25,650	25,650	-	-	25,650	18,550	19,589	(2,400)	(12.94%)	In General Fund Total	
152	Building Services	2,273,120	958,984	8,848,496	12,080,600	3,152,104	8,928,496	-	12,080,600	2,184,943	2,202,233	88,177	4.04%	In General Fund Total	
407	CDBG-RLF Housing Rehab	-	20,000	-	20,000	20,000	-	-	20,000	-	-	-	-%	23,061	23,061
180	Charitable / Penal Fines	3,579	-	-	3,579	3,579	-	-	3,579	2,244	261	1,335	59.49%	In General Fund Total	
317	Child Support	217,860	1,023,371	-	1,241,231	1,241,231	-	-	1,241,231	189,159	142,655	28,701	15.17%	In General Fund Total	
223	Circuit Courts	913,142	309,954	-	1,223,096	1,223,096	-	-	1,223,096	861,716	798,884	51,426	5.97%	In General Fund Total	
228	Clerk of Courts	438,423	1,145,825	-	1,584,248	1,584,248	-	-	1,584,248	467,732	498,299	(29,309)	(6.27%)	In General Fund Total	
180	Contingency	-	-	350,000	350,000	350,000	-	-	350,000	-	-	-	-%	In General Fund Total	
234	Coroner	178,784	45,000	45,000	268,784	223,784	45,000	-	268,784	175,918	173,074	2,866	1.63%	In General Fund Total	
162	Corporation Counsel	615,565	275,339	-	890,904	890,904	-	-	890,904	585,838	563,835	29,727	5.07%	In General Fund Total	
168	County Board	196,799	-	-	196,799	196,799	-	-	196,799	205,036	208,771	(8,237)	(4.02%)	In General Fund Total	
170	County Clerk / Elections	422,293	174,938	464,725	1,061,956	597,231	464,725	-	1,061,956	344,672	438,667	77,621	22.52%	In General Fund Total	
239	Court Commissioner	250,130	49,200	-	299,330	299,330	-	-	299,330	237,689	227,399	12,441	5.23%	In General Fund Total	
245	District Attorney / Victim Witness	758,289	114,454	-	872,743	872,743	-	-	872,743	703,886	645,767	54,403	7.73%	In General Fund Total	
322	Dog License Fund	-	25,903	-	25,903	25,903	-	-	25,903	-	-	-	-%	(497)	(497)
251	Drug Seizures Fund	-	13,040	-	13,040	13,840	-	-	13,840	-	-	-	-%	220,188	220,188
253	Emergency Management	190,065	102,959	12,000	305,024	305,024	-	-	305,024	198,639	184,442	(8,574)	(4.32%)	In General Fund Total	
409	Extension Education	430,041	16,613	-	446,654	446,654	-	-	446,654	387,650	381,529	42,391	10.94%	In General Fund Total	
177	General Non-Departmental	(15,521,759)	13,523,759	2,000,000	2,000	2,000	-	-	2,000	(14,941,308)	(18,704,424)	(580,451)	3.88%	56,840,187	39,360,070
327	Health Care Center (HCC)	-	10,890,744	1,446,278	12,337,022	11,879,604	457,418	-	12,337,022	788,087	788,087	(788,087)	(100.00%)	10,573,322	9,127,044
281	Highway (HWY)	4,331,766	12,139,748	2,040,000	18,511,514	17,121,514	1,390,000	-	18,511,514	4,310,417	4,331,119	21,349	0.50%	23,107,262	21,067,262
347	Human Services (Includes JDS)	10,078,981	29,828,350	162,868	40,070,199	40,070,199	-	-	40,070,199	9,330,024	8,974,223	748,957	8.03%	556,485	393,617
181	Insurance	-	80,500	-	80,500	80,500	-	-	80,500	-	-	-	-%	500,000	500,000
259	Jail Assessment	-	110,000	-	110,000	110,000	-	-	110,000	-	-	-	-%	(21,808)	(21,808)
183	Land Records Modernization	809,961	126,302	103,562	1,039,825	1,039,825	-	-	1,039,825	640,309	604,475	169,652	26.50%	415,046	311,484
418	Land Resources & Environment	1,779,515	3,094,681	4,179,498	9,053,694	3,900,444	5,153,250	-	9,053,694	2,022,190	1,822,821	(242,675)	(12.00%)	In General Fund Total	
294	Landfill Remediation	-	100,000	16,525	116,525	116,525	-	-	116,525	-	-	-	-%	4,995,965	4,979,440
180	Library Board	1,325,999	-	-	1,325,999	1,325,999	-	-	1,325,999	1,241,179	1,303,740	84,820	6.83%	In General Fund Total	
188	Management Information Systems	1,621,283	2,000,832	310,493	3,932,608	3,094,477	838,131	-	3,932,608	1,689,716	1,625,116	(68,433)	(4.05%)	In General Fund Total	
197	Outside Agencies	121,500	-	-	121,500	121,500	-	-	121,500	121,200	121,200	300	0.25%	In General Fund Total	
198	Personnel	761,167	4,800	-	765,967	765,967	-	-	765,967	713,826	648,358	47,341	6.63%	In General Fund Total	
180	Pink Lady Rail Transit Commission	1,050	-	-	1,050	1,050	-	-	1,050	750	-	300	40.00%	In General Fund Total	
370	Public Health	2,211,938	2,567,495	538,727	5,318,160	5,318,160	-	-	5,318,160	2,006,808	1,855,446	205,130	10.22%	In General Fund Total	
261	Register in Probate	227,400	50,000	-	277,400	277,400	-	-	277,400	207,708	194,398	19,692	9.48%	In General Fund Total	
205	Register of Deeds	(328,333)	665,000	-	336,667	336,667	-	-	336,667	(309,200)	(318,244)	(19,133)	6.19%	In General Fund Total	

Sauk County 2026 Adopted Budget (Alphabetical Order)

		Sources of Funds				Uses of Funds				Comparison to Previous Budgets					
See Page	Department Name	Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2025 Tax Levy (as amended)	2024 Tax Levy (as amended)	$ Change 2025 Amended to 2026 Admin	% Change 2025 Amended to 2026 Admin	Estimated Fund Balance Beginning 2026	Estimated Fund Balance End 2026
266	Sheriff	16,456,995	3,268,097	208,340	19,933,432	19,356,232	577,200	-	19,933,432	15,475,473	14,630,054	981,522	6.34%	In General Fund Total	
210	Surveyor (to LRE)	-	-	-	-	-	-	-	-	-	73,265	-	-%	In General Fund Total	
180	Transfer Sales Tax to HCC for Debt Pmt	1,114,127	-	-	1,114,127	1,114,127	-	-	1,114,127	1,114,952	1,119,990	(825)	(0.07%)	In General Fund Total	
180	Transfer Sales Tax to HWY for Debt Pmt	3,078,815	-	-	3,078,815	3,078,815	-	-	3,078,815	3,076,065	8,077,353	2,750	0.09%	In General Fund Total	
212	Treasurer	(1,865,798)	2,322,702	-	456,904	456,904	-	-	456,904	(1,389,862)	(1,028,996)	(475,936)	34.24%	In General Fund Total	
180	Tri-County Airport	70,761	-	-	70,761	70,761	-	-	70,761	67,296	49,143	3,465	5.15%	In General Fund Total	
180	UW-Platteville Baraboo Sauk County	-	119,200	428,187	547,387	454,887	92,500	-	547,387	-	55,000	-	-%	In General Fund Total	
390	Veterans Service	584,338	16,600	-	600,938	600,938	-	-	600,938	545,360	501,992	38,978	7.15%	In General Fund Total	
180	Wisconsin River Rail Transit	30,000	-	-	30,000	30,000	-	-	30,000	30,000	30,000	-	-%	In General Fund Total	
218	Workers Compensation	-	514,472	-	514,472	514,472	-	-	514,472	-	-	-	-%	508,464	508,464
	ALL FUNDS TOTAL	36,107,620	88,602,088	21,399,350	146,109,058	128,163,138	17,946,720	-	146,109,858	35,397,692	35,124,280	709,928	2.01%	99,068,300	77,668,950
						146,109,858									

	2025 Amended	2026 Admin	$ Change	% Change
Equalized Value (without tax incremental districts)	$ 11,122,722,800	$ 12,055,072,700	$ 932,349,900	8.38%
Total Levy Rate	$ 3.18	$ 3.00	-$0.18	-5.66%
Total Levy Amount	$ 35,397,692	$ 36,107,620	$ 709,928	2.01%
Impact of a one penny increase to the mil rate	$ 111,227	$ 120,551	$ 9,324	8.38%
Impact of a one penny increase to the mil rate on an average residential property	$ 2.83	$ 3.29		
Average residential property value	$ 282,800	$ 328,800	$ 46,000	16.27%
Average County tax on an average residential property	$ 900.00	$ 984.83	$ 84.83	9.43%

Sauk County 2026 Adopted Budget (Levy Use Order)

See Page	Department Name	Sources of Funds: Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Uses of Funds: Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Comparison to Previous Budgets: 2025 Tax Levy (as amended)	2024 Tax Levy (as amended)	$ Change 2025 Amended to 2026 Admin	% Change 2025 Amended to 2026 Admin	Estimated Fund Balance Beginning 2026	Estimated Fund Balance End 2026
	ALL FUNDS TOTAL	**36,107,620**	**88,602,088**	**21,399,350**	**146,109,058**	**128,162,338**	**17,946,720**	**-**	**146,109,058**	**35,397,692**	**35,124,280**	**709,928**	**2.01%**	**99,068,300**	**77,668,950**
266	Sheriff	16,456,995	3,268,097	208,340	19,933,432	19,356,232	577,200	-	19,933,432	15,475,473	14,630,054	981,522	6.34%	In General Fund Total	
347	Human Services (Includes JDS)	10,078,981	29,828,350	162,868	40,070,199	40,070,199	-	-	40,070,199	9,330,024	8,974,223	748,957	8.03%	556,485	393,617
281	Highway (HWY)	4,331,766	12,139,748	2,040,000	18,511,514	17,121,514	1,390,000	-	18,511,514	4,310,417	4,331,119	21,349	0.50%	23,107,262	21,067,262
180	Transfer Sales Tax to HWY for Debt Pmt	3,078,815	-	-	3,078,815	3,078,815	-	-	3,078,815	3,076,065	8,077,353	2,750	0.09%	In General Fund Total	
152	Building Services	2,273,120	958,984	8,848,496	12,080,600	3,152,104	8,928,496	-	12,080,600	2,184,943	2,202,233	88,177	4.04%	In General Fund Total	
418	Public Health	2,211,938	2,567,495	538,727	5,318,160	5,318,160	-	-	5,318,160	2,006,808	1,855,446	205,130	10.22%	In General Fund Total	
370	Land Resources & Environment	1,779,515	3,094,681	4,179,498	9,053,694	3,900,444	5,153,250	-	9,053,694	2,022,190	1,822,821	(242,675)	(12.00%)	In General Fund Total	
188	Management Information Systems	1,621,283	2,000,832	310,493	3,932,608	3,094,477	838,131	-	3,932,608	1,689,716	1,625,116	(68,433)	(4.05%)	In General Fund Total	
180	Library Board	1,325,999	-	-	1,325,999	1,325,999	-	-	1,325,999	1,241,179	1,303,740	84,820	6.83%	In General Fund Total	
180	Transfer Sales Tax to HCC for Debt Pmt	1,114,127	-	-	1,114,127	1,114,127	-	-	1,114,127	1,114,952	1,119,990	(825)	(0.07%)	In General Fund Total	
301	Aging & Disability Resource Center	1,083,139	2,252,850	150,000	3,485,989	3,485,989	-	-	3,485,989	941,791	697,342	141,348	15.01%	1,350,625	1,200,625
137	Accounting	1,016,894	3,965	94,651	1,115,510	1,115,510	-	-	1,115,510	910,004	840,216	106,890	11.75%	In General Fund Total	
223	Circuit Courts	913,142	309,954	-	1,223,096	1,223,096	-	-	1,223,096	861,716	798,884	51,426	5.97%	In General Fund Total	
327	Land Records Modernization	809,961	126,302	103,562	1,039,825	1,039,825	-	-	1,039,825	640,309	604,475	169,652	26.50%	415,046	311,484
198	Personnel	761,167	4,800	-	765,967	765,967	-	-	765,967	713,826	648,358	47,341	6.63%	In General Fund Total	
245	District Attorney / Victim Witness	758,289	114,454	-	872,743	872,743	-	-	872,743	703,886	645,767	54,403	7.73%	In General Fund Total	
183	Corporation Counsel	615,565	275,339	-	890,904	890,904	-	-	890,904	585,838	563,835	29,727	5.07%	In General Fund Total	
162	Veterans Service	584,338	16,600	-	600,938	600,938	-	-	600,938	545,360	501,992	38,978	7.15%	In General Fund Total	
390	Clerk of Courts	438,423	1,145,825	-	1,584,248	1,584,248	-	-	1,584,248	467,732	498,299	(29,309)	(6.27%)	In General Fund Total	
228	Extension Education	430,041	16,613	-	446,654	446,654	-	-	446,654	387,650	381,529	42,391	10.94%	In General Fund Total	
409	County Clerk / Elections	422,293	174,938	464,725	1,061,956	597,231	464,725	-	1,061,956	344,672	438,667	77,621	22.52%	In General Fund Total	
170	Court Commissioner	250,130	49,200	-	299,330	299,330	-	-	299,330	237,689	227,399	12,441	5.23%	In General Fund Total	
143	Register in Probate	227,400	50,000	-	277,400	277,400	-	-	277,400	207,708	194,398	19,692	9.48%	In General Fund Total	
239	Child Support	217,860	1,023,371	-	1,241,231	1,241,231	-	-	1,241,231	189,159	142,655	28,701	15.17%	In General Fund Total	
261	Administrator	213,641	636,911	-	850,552	850,552	-	-	850,552	241,235	347,201	(27,594)	(11.44%)	In General Fund Total	
168	County Board	196,799	-	-	196,799	196,799	-	-	196,799	205,036	208,771	(8,237)	(4.02%)	In General Fund Total	
253	Emergency Management	190,065	102,959	12,000	305,024	305,024	-	-	305,024	198,639	184,442	(8,574)	(4.32%)	In General Fund Total	
317	Coroner	178,784	45,000	45,000	268,784	223,784	45,000	-	268,784	175,918	173,074	2,866	1.63%	In General Fund Total	
234	Outside Agencies	121,500	-	-	121,500	121,500	-	-	121,500	121,200	121,200	300	0.25%	In General Fund Total	
197	Tri-County Airport	70,761	-	-	70,761	70,761	-	-	70,761	67,296	49,143	3,465	5.15%	In General Fund Total	
180	Wisconsin River Rail Transit	30,000	-	-	30,000	30,000	-	-	30,000	30,000	30,000	-	-%	In General Fund Total	
180	Arts, Humanities, Historic Preservation	16,150	9,500	-	25,650	25,650	-	-	25,650	18,550	19,589	(2,400)	(12.94%)	In General Fund Total	
402	Charitable / Penal Fines	3,579	-	-	3,579	3,579	-	-	3,579	2,244	261	1,335	59.49%	In General Fund Total	
180	Pink Lady Rail Transit Commission	1,050	-	-	1,050	1,050	-	-	1,050	750	-	300	40.00%	In General Fund Total	
180	Health Care Center (HCC)	-	10,890,744	1,446,278	12,337,022	11,879,604	457,418	-	12,337,022	788,087	788,087	(788,087)	(100.00%)	10,573,322	9,127,044
218	Workers Compensation	-	514,472	-	514,472	514,472	-	-	514,472	-	-	-	-%	508,464	508,464

Sauk County 2026 Adopted Budget (Levy Use Order)

		Sources of Funds				Uses of Funds				Comparison to Previous Budgets					
See Page	Department Name	Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2025 Tax Levy (as amended)	2024 Tax Levy (as amended)	$ Change 2025 Amended to 2026 Admin	% Change 2025 Amended to 2026 Admin	Estimated Fund Balance Beginning 2026	Estimated Fund Balance End 2026
180	UW-Platteville Baraboo Sauk County	-	119,200	428,187	547,387	454,887	92,500	-	547,387	-	55,000	-	-%	In General Fund Total	
180	Contingency	-	-	350,000	350,000	350,000	-	-	350,000	-	-	-	-%	In General Fund Total	
259	Jail Assessment	-	110,000	-	110,000	110,000	-	-	110,000	-	-	-	-%	(21,808)	(21,808)
181	Insurance	-	80,500	-	80,500	80,500	-	-	80,500	-	-	-	-%	500,000	500,000
294	Landfill Remediation	-	100,000	16,525	116,525	116,525	-	-	116,525	-	-	-	-%	4,995,965	4,979,440
322	Dog License Fund	-	25,903	-	25,903	25,903	-	-	25,903	-	-	-	-%	(497)	(497)
407	CDBG-RLF Housing Rehab	-	20,000	-	20,000	20,000	-	-	20,000	-	-	-	-%	23,061	23,061
251	Drug Seizures Fund	-	13,040	-	13,040	13,040	-	-	13,040	-	-	-	-%	220,188	220,188
210	Surveyor (to LRE)	-	-	-	-	-	-	-	-	-	73,265	-	-%	In General Fund Total	
205	Register of Deeds	(328,333)	665,000	-	336,667	336,667	-	-	336,667	(309,200)	(318,244)	(19,133)	(6.19%)	In General Fund Total	
212	Treasurer	(1,865,798)	2,322,702	-	456,904	456,904	-	-	456,904	(1,389,862)	(1,028,996)	(475,936)	(34.24%)	In General Fund Total	
177	General Non-Departmental	(15,521,759)	13,523,759	2,000,000	2,000	2,000	-	-	2,000	(14,941,308)	(18,704,424)	(580,451)	(3.88%)	56,840,187	39,360,070
	ALL FUNDS TOTAL	36,107,620	88,602,088	21,399,350	146,109,058	128,162,338	17,946,720	-	146,109,058	35,397,692	35,124,280	709,928	2.01%	99,068,300	77,668,950
						146,109,058									

	2025 Amended	2026 Finance	$ Change	% Change
Equalized Value (without tax incremental districts)	$ 11,122,722,800	$ 12,055,072,700	$ 932,349,900	8.38%
Total Levy Rate	$ 3.18	$ 3.00	-$0.18	-5.66%
Total Levy Amount	$ 35,397,692	$ 36,107,620	$ 709,928	2.01%
Impact of a one penny increase to the mil rate	$ 111,227	$ 120,551	$ 9,324	8.38%
Impact of a one penny increase to the mil rate on an average residential property	$ 2.83	$ 3.29		
Average residential property value	$ 282,800	$ 328,800	$ 46,000	16.27%
Average County tax on an average residential property	$ 900.00	$ 984.83	$ 84.83	9.43%

Sauk County 2026 Adopted Budget (Expense Order)

		Sources of Funds				Uses of Funds				Comparison to Previous Budgets					
See Page	Department Name	Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2025 Tax Levy (as amended)	2024 Tax Levy (as amended)	$ Change 2025 Amended to 2026 Admin	% Change 2025 Amended to 2026 Admin	Estimated Fund Balance Beginning 2026	Estimated Fund Balance End 2026
	ALL FUNDS TOTAL	**36,107,620**	**88,602,088**	**21,399,350**	**146,109,058**	**128,162,338**	**17,946,720**	**-**	**146,109,058**	**35,397,692**	**35,124,280**	**709,928**	**0.78%**	**99,068,300**	**77,668,950**
266	Human Services (Includes JDS)	10,078,981	29,828,350	162,868	40,070,199	40,070,199	-	-	40,070,199	9,330,024	8,974,223	748,957	8.03%	556,485	393,617
327	Sheriff	16,456,995	3,268,097	208,340	19,933,432	19,356,232	577,200	-	19,933,432	15,475,473	14,630,054	981,522	6.34%	In General Fund Total	
370	Highway (HWY)	4,331,766	12,139,748	2,040,000	18,511,514	17,121,514	1,390,000	-	18,511,514	4,310,417	4,331,119	21,349	0.50%	23,107,262	21,067,262
418	Health Care Center (HCC)	-	10,890,744	1,446,278	12,337,022	11,879,604	457,418	-	12,337,022	788,087	788,087	(788,087)	(100.00%)	10,573,322	9,127,044
188	Building Services	2,273,120	958,984	8,848,496	12,080,600	3,152,104	8,928,496	-	12,080,600	2,184,943	2,202,233	88,177	4.04%	In General Fund Total	
180	Land Resources & Environment	1,779,515	3,094,681	4,179,498	9,053,694	3,900,444	5,153,250	-	9,053,694	2,022,190	1,822,821	(242,675)	(12.00%)	In General Fund Total	
301	Public Health	2,211,938	2,567,495	538,727	5,318,160	5,318,160	-	-	5,318,160	2,006,808	1,855,446	205,130	10.22%	In General Fund Total	
152	Aging & Disability Resource Center	1,083,139	2,252,850	150,000	3,485,989	3,485,989	-	-	3,485,989	941,791	697,342	141,348	15.01%	1,350,625	1,200,625
228	Management Information Systems	1,621,283	2,000,832	310,493	3,932,608	3,094,477	838,131	-	3,932,608	1,689,716	1,625,116	(68,433)	(4.05%)	In General Fund Total	
180	Transfer Sales Tax to HWY for Debt Pmt	3,078,815	-	-	3,078,815	3,078,815	-	-	3,078,815	3,076,065	8,077,353	2,750	0.09%	In General Fund Total	
317	Clerk of Courts	438,423	1,145,825	-	1,584,248	1,584,248	-	-	1,584,248	467,732	498,299	(29,309)	(6.27%)	In General Fund Total	
180	Library Board	1,325,999	-	-	1,325,999	1,325,999	-	-	1,325,999	1,241,179	1,303,740	84,820	6.83%	In General Fund Total	
223	Child Support	217,860	1,023,371	-	1,241,231	1,241,231	-	-	1,241,231	189,159	142,655	28,701	15.17%	In General Fund Total	
143	Circuit Courts	913,142	309,954	-	1,223,096	1,223,096	-	-	1,223,096	861,716	798,884	51,426	5.97%	In General Fund Total	
137	Accounting	1,016,894	3,965	94,651	1,115,510	1,115,510	-	-	1,115,510	910,004	840,216	106,890	11.75%	In General Fund Total	
162	Transfer Sales Tax to HCC for Debt Pmt	1,114,127	-	-	1,114,127	1,114,127	-	-	1,114,127	1,114,952	1,119,990	(825)	(0.07%)	In General Fund Total	
212	County Clerk / Elections	422,293	174,938	464,725	1,061,956	597,231	464,725	-	1,061,956	344,672	438,667	77,621	22.52%	In General Fund Total	
183	Land Records Modernization	809,961	126,302	103,562	1,039,825	1,039,825	-	-	1,039,825	640,309	604,475	169,652	26.50%	415,046	311,484
245	Corporation Counsel	615,565	275,339	-	890,904	890,904	-	-	890,904	585,838	563,835	29,727	5.07%	In General Fund Total	
198	District Attorney / Victim Witness	758,289	114,454	-	872,743	872,743	-	-	872,743	703,886	645,767	54,403	7.73%	In General Fund Total	
390	Administrator	213,641	636,911	-	850,552	850,552	-	-	850,552	241,235	347,201	(27,594)	(11.44%)	In General Fund Total	
218	Personnel	761,167	4,800	-	765,967	765,967	-	-	765,967	713,826	648,358	47,341	6.63%	In General Fund Total	
170	Veterans Service	584,338	16,600	-	600,938	600,938	-	-	600,938	545,360	501,992	38,978	7.15%	In General Fund Total	
205	UW-Platteville Baraboo Sauk County	-	119,200	428,187	547,387	454,887	92,500	-	547,387	-	55,000	-	-%	In General Fund Total	
409	Workers Compensation	-	514,472	-	514,472	514,472	-	-	514,472	-	-	-	-%	508,464	508,464
180	Treasurer	(1,865,798)	2,322,702	-	456,904	456,904	-	-	456,904	(1,389,862)	(1,028,996)	(475,936)	(34.24%)	In General Fund Total	
253	Extension Education	430,041	16,613	-	446,654	446,654	-	-	446,654	387,650	381,529	42,391	10.94%	In General Fund Total	
239	Contingency	-	-	350,000	350,000	350,000	-	-	350,000	-	-	-	-%	In General Fund Total	
180	Register of Deeds	(328,333)	665,000	-	336,667	336,667	-	-	336,667	(309,200)	(318,244)	(19,133)	(6.19%)	In General Fund Total	
261	Emergency Management	190,065	102,959	12,000	305,024	305,024	-	-	305,024	198,639	184,442	(8,574)	(4.32%)	In General Fund Total	
234	Court Commissioner	250,130	49,200	-	299,330	299,330	-	-	299,330	237,689	227,399	12,441	5.23%	In General Fund Total	
168	Register in Probate	227,400	50,000	-	277,400	277,400	-	-	277,400	207,708	194,398	19,692	9.48%	In General Fund Total	
197	Coroner	178,784	45,000	45,000	268,784	223,784	45,000	-	268,784	175,918	173,074	2,866	1.63%	In General Fund Total	
294	County Board	196,799	-	-	196,799	196,799	-	-	196,799	205,036	208,771	(8,237)	(4.02%)	In General Fund Total	
259	Outside Agencies	121,500	-	-	121,500	121,500	-	-	121,500	121,200	121,200	300	0.25%	In General Fund Total	
181	Landfill Remediation	-	100,000	16,525	116,525	116,525	-	-	116,525	-	-	-	-%	4,995,965	4,979,440
180	Jail Assessment	-	110,000	-	110,000	110,000	-	-	110,000	-	-	-	-%	(21,808)	(21,808)

Sauk County 2026 Adopted Budget (Expense Order)

		Sources of Funds				Uses of Funds				Comparison to Previous Budgets					
See Page	Department Name	Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2025 Tax Levy (as amended)	2024 Tax Levy (as amended)	$ Change 2025 Amended to 2026 Admin	% Change 2025 Amended to 2026 Admin	Estimated Fund Balance Beginning 2026	Estimated Fund Balance End 2026
180	Insurance	-	80,500	-	80,500	80,500	-	-	80,500	-	-	-	-%	500,000	500,000
322	Tri-County Airport	70,761	-	-	70,761	70,761	-	-	70,761	67,296	49,143	3,465	5.15%	In General Fund Total	
402	Wisconsin River Rail Transit	30,000	-	-	30,000	30,000	-	-	30,000	30,000	30,000	-	-%	In General Fund Total	
407	Dog License Fund	-	25,903	-	25,903	25,903	-	-	25,903	-	-	-	-%	(497)	(497)
251	Arts, Humanities, Historic Preservation	16,150	9,500	-	25,650	25,650	-	-	25,650	18,550	19,589	(2,400)	(12.94%)	In General Fund Total	
180	CDBG-RLF Housing Rehab	-	20,000	-	20,000	20,000	-	-	20,000	-	-	-	-%	23,061	23,061
177	Drug Seizures Fund	-	13,040	-	13,040	13,040	-	-	13,040	-	-	-	-%	220,188	220,188
180	Charitable / Penal Fines	3,579	-	-	3,579	3,579	-	-	3,579	2,244	261	1,335	59.49%	In General Fund Total	
210	General Non-Departmental	(15,521,759)	13,523,759	2,000,000	2,000	2,000	-	-	2,000	(14,941,308)	(18,704,424)	(580,451)	(3.88%)	56,840,187	39,360,070
180	Pink Lady Rail Transit Commission	1,050	-	-	1,050	1,050	-	-	1,050	750	-	300	40.00%	In General Fund Total	
347	Surveyor (to LRE)	-	-	-	-	-	-	-	-	-	73,265	-	-%	In General Fund Total	
	ALL FUNDS TOTAL	36,107,620	88,602,088	21,399,350	146,109,058	128,162,338	17,946,720	-	146,109,058	35,397,692	35,124,280	709,928	2.01%	99,068,300	77,668,950
						146,109,058									

	2025 Amended	2026 Finance	$ Change	% Change
Equalized Value (without tax incremental districts)	$ 11,122,722,800	$ 12,055,072,700	$ 932,349,900	8.38%
Total Levy Rate	$ 3.18	$ 3.00	-$0.18	-5.66%
Total Levy Amount	$ 35,397,692	$ 36,107,620	$ 709,928	2.01%
Impact of a one penny increase to the mil rate	$ 111,227	$ 120,551	$ 9,324	8.38%
Impact of a one penny increase to the mil rate on an average residential property	$ 2.83	$ 3.29		
Average residential property value	$ 282,800	$ 328,800	$ 46,000	16.27%
Average County tax on an average residential property	$ 900.00	$ 984.83	$ 84.83	9.43%

ACRONYMS

A

ACFR	Annual Comprehensive 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
ARPA	American Rescue Plan Act

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
COVID-19	Corona Virus Disease 2019
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 (Sauk County)
HCE	Home, Community, Education
HIPAA	Health Insurance Portability & Accountability Act
HR	Human Resources
HS	Human Services

I

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

J

JDS	Justice, Diversion, & Support

L

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

M

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

N

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

O

OMB	Office of Management and Budget (United States) https://www.whitehouse.gov/omb/
OT	Occupational Therapy

P

P&Z	Planning and Zoning
PH	Public Health
PLSS	Public Land Survey System
PT	Physical Therapy or Part-Time

PUD	Planned Unit Development

R

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

S

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

T

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

U

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

V

VIMS	Veterans Information Messaging System

W

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

Y

YEPS	Youth Environmental Projects of Sauk County
YODA	Youth Opportunity Day

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.

ADA

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

AFDC

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

AGENCY FUNDS

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

AODA

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

AMENDED BUDGET

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

APPROPRIATION

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

ADOPTED BUDGET

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

ASSESSED VALUATION

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

ASSETS

Property and resources owned or held which have monetary value.

AUDIT

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

AUTHORIZED POSITIONS

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

BALANCE SHEET

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

BALANCED BUDGET

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

BOND ANTICIPATION NOTES (BANs)

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

BONDS

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

BUDGET

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

BUDGET, ADOPTED

See Adopted Budget

BUDGET, AMENDED
BUDGET, MODIFIED
BUDGET, REVISED

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

BUDGET MESSAGE

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

BUDGETARY CONTROL

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

BUDGETED POSITIONS

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

CAFR

Comprehensive Annual Financial Report.

CAPITAL IMPROVEMENT PLAN (CIP)

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

CAPITAL OUTLAY

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

CAPITAL IMPROVEMENT

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

CAPITAL PROJECTS FUND

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

CARRY FORWARD FUNDS

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

CASH ACCOUNTING

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

CDBG

Community Development Block Grant.

CHIPS

Child in Need of Protective Services

COMMITTEES AND BOARDS

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

COMMUNITY INTEGRATION PROGRAM IA (CIP I A)

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

COMMUNITY INTEGRATION PROGRAM IB (CIP I B)

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

COMMUNITY INTEGRATION PROGRAM II (CIP II)

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

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

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

COMMUNITY SUPPORTED LIVING ARRANGEMENTS (CSLA-Waiver)

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

CONTINGENCY FUNDS

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

CUSIP

A universally accepted industry standard for securities identification and descriptions.

DEBT SERVICE

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

DEBT SERVICE FUND

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

DEPRECIATION

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

EFFECTIVENESS MEASURE

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

EFFICIENCY MEASURE

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

ENCUMBRANCE

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

ENTERPRISE FUNDS

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

EQUALIZED PROPERTY VALUATION

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

EQUITY

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

EXPENDITURE

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

FIDUCIARY FUNDS

See Trust and Agency Funds.

FINANCIAL STATEMENTS

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

FISCAL YEAR

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

FRINGE BENEFITS

Compensation in addition to regular salary provided to an employee.

FULL TIME EQUIVALENT (FTE)

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

FUND

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

FUND BALANCE

The difference between fund assets and fund liabilities.

Nonspendable-Amounts that cannot be spent because they are not in spendable form, or legally/contractually required to be remain intact.

Restricted-Amounts are restricted by external parties or laws / regulations of other governments or restricted by law through constitutional provisions or enabling legislation.

Committed-Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

Assigned-Amounts constrained by the government's intent to be used for specific purposes that are neither restricted or committed.

Unassigned-A residual classification for the General Fund. The total fund balance less amounts categorized as nonspendable, restricted, committed of assigned.

GAAP

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

GASB

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

GENERAL FUND

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

GENERAL FUND BALANCE APPLIED

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

GOALS

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

GOVERNMENTAL FUNDS

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

GRANTS AND AIDS

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

INDIRECT COST ALLOCATION PLAN

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

INFORMATION SERVICES CHARGEBACKS

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

INPUT INDICATOR

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

INTERGOVERNMENTAL REVENUES

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

INTERNAL SERVICE FUND

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

MA

Medical Assistance. A state health care financing program.

MAJOR FUND

A fund is considered major 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.

ORDINANCE

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

OTHER FINANCING SOURCES

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

OTHER FINANCING USES

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

OUTCOME MEASURES

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

OUTSIDE AGENCIES

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

OUTPUT MEASURES

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

PERFORMANCE MEASURES

Indicators that allow the assessment of program accomplishments.

POLICIES, BUDGET

Overarching courses of action to prudently guide budget decisions.

POSITION SUMMARY

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

PRIORITIES, BUDGET

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

PROPERTY TAX

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

PROPRIETARY FUNDS

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

RETAINED EARNINGS

The difference between assets and liabilities of proprietary funds.

REVISED BUDGET

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

SINGLE AUDIT

A comprehensive financial and compliance audit pursuant to Federal and State Uniform Grant Guidance (formerly OMB Circular A-133) of an entity receiving federal funds.

SHARED REVENUE

Distribution of state funds to municipalities/counties of unrestricted aid. It's policy goals are; property tax relief, equalization of revenue raising ability among local governments, and compensation for utility property.

SPECIAL REVENUE FUND

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

STANDING COMMITTEES

Committees that are organized for an undetermined length of time. There are thirteen standing committees of the County Board.

STRATEGIC ISSUES

Fundamental policy choices or critical challenges that must be addressed in order for Sauk County to achieve its vision and mission.

STRATEGIC PLAN

Formal long-range plan that defines and identifies organizational goals that will allow the organization to achieve its mission.

STATUTE

The body of written law enacted by the State or Federal Legislative body.

TAX LEVY

The total amount to be raised by general property taxes, for the purposes stated in the budget, to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

TAX LEVY RATE (MILL RATE)

The amount of taxes levied for each $1,000 (mill) of equalized property valuation. For example, a tax levy budget of $2.5 million with a property tax base of $1 billion (equalized value of all taxable property) would generate a levy rate of $2.50 per $1,000 of equalized value. On a house valued at $100,000, the property tax would equal $250 ($100 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 statues, 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.

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SAUK
COUNTY
Wisconsin
LAND MADE
SINCE 1844