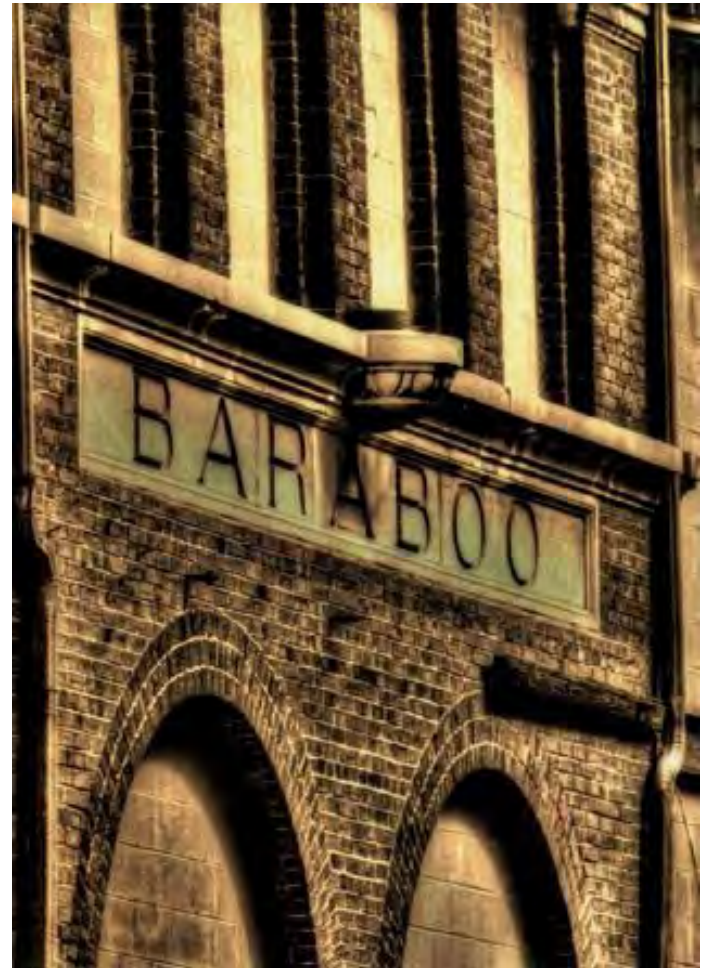




## **Sauk County, Wisconsin 2014 Adopted Budget**



## **Sauk County Board of Supervisors November 2013**

Martin F. Krueger – County Board Chair  
Joan Fordham – County Board Vice-Chair

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William F. Wenzel – Vice-Chair  
Joan Fordham – Secretary  
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Scott Von Asten

The cover photographs were taken by entrants in the 2013 Sauk County photography contest celebrating Wisconsin Historic Preservation Month, May, 2013. The photo contest encourages County residents to learn more about the County's rich historic heritage as depicted in natural, architectural and archaeological sites by capturing the essence of that historic heritage through the art of photography. The contest is run by the Sauk County UW-Extension, Arts and Culture Committee, in collaboration with the Sauk County Historical Society. The theme of the 2013 contest was "Of Historic Architectural or Archeological Interest."

First Prize	Morgan McArthur	New Berlin, WI	"Storm Door"
Second Prize	Nathan Anderson	Mennetonka, MN	"Historic Harrisburg One-Room School"
Third Prize	Heather Wedekind	Baraboo, WI	"Old Baraboo Train Depot"

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### To the People of Sauk County:

I am pleased to present the adopted 2014 Sauk County Budget.

The budget process is far more than an opportunity to assign dollar values for services provided. It is an opportunity to take stock of the community and the role that Sauk County government assumes in defining the community. The budget is a planning tool for financial and operational resources, and reflects the County's determination to allocate resources responsibly. It was prepared with the goal of preserving the highest possible level of services provided to the residents, visitors, and businesses of the County, while keeping taxation and other charges for services at a minimum. It reflects a balancing of priorities and compromise between competing needs for limited funding.

### *Budget Overview*

The goal of any budget is to create a work plan for the upcoming year and a blue print for success in subsequent years. This allows for the alignment of resources and programs around constituency needs by informing the process, allowing the Board to balance conflicting priorities.

The focus of the Finance Committee was to build on work begun at the oversight committee level. The goal of the Finance Committee was to develop a budget that is responsive to the needs of the constituency, while maintaining fiscal responsibility. The 2014 budget continues the adjustment of County services and sets the stage for additional work in future years. There was significant discussion by the Finance Committee on the changes in funding streams, and the ever increasing reliance on

property tax. The interplay of budget policies was highlighted as the Finance Committee debated the merits of continued levels of Health and Human Services funding for programs in spite of declining funding from the state. The effect of the Affordable Health Care Act upon the services provided within health and human services is yet to be ascertained. The continued recognition of social need is balanced against the costs to the taxpayer.

The budget includes shifts in policy direction that will likely be seen embodied in the 2015 budget. It is anticipated that the 2015 budget will see implementation of the recommendations of the Justice Continuum. The Continuum is a collaborative effort between county officials and community partners to address the ongoing problems of recidivism and alcohol and other drug use, which significantly affect justice programming at the local government level.

The proposed budget anticipates a property tax levy equal to the amount legally allowed.

	2013 Budget	2014 Budget	Dollar Change	Percent Change
Levy Amount	\$28,531,297	\$28,854,774	\$323,477	1.13%
Levy Rate	\$4.66	\$4.79	\$0.13	2.82%
Equalized Value	\$6,122,665,400	\$6,022,078,200	-\$100,587,200	-1.64%



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### ***Top Ten Strategic Issues for 2013 – 2015***

The biennial strategic planning process is a key component for informing budget construction. Many components of this budget reflect the policy direction articulated through that planning and through focused citizen input. Of the 25 strategic issues identified, the top 10 are listed below:

1	Analyze / identify the most effective means of approaching future criminal justice issues; specifically alcohol- and drug-related crimes (Specialty courts, and human services programming for the clients of the court system).
2	Identify potential community forums for dealing with substance abuse: prescription drug, opiates, heroin, and alcohol.
3	Implementation of the Sauk County Classification and Compensation Analysis; ability to retain employees and compete in the marketplace with limited resources. This will incorporate possible elements of the Affordable Care Act.
4	Maintaining local control in the face of federal and state constraints.
5	Research combined approach for developing programs to reduce recidivism and find alternatives to incarceration that change behavior.
6	Continuously review the cost analysis of alternatives in incarceration (other than jail-time such as electronic monitoring).
7	Effectively and efficiently distribute county resources to meet the health care needs of all the citizens of Sauk County, specifically to identify the development of programming which allows for individuals to lead healthy, independent lives. (Home Care Program)
8	Explore collaborations to ensure the health and wellbeing of our residents bringing creative solutions to pressing health issues. (Health Assessment).
9	As a key economic driver for the future: Work with Public Service Commission, state, and other partners to identify need for broadband and mobility access. Analysis of where broadband services within Sauk County are either lacking and/or under served.
10	Working with Sauk County Development Corporation to market Sauk County as a preferred place to live, work and visit.

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### ***2014 Budget Highlights***

The dual requirements of fiscal prudence and continued high quality public service are at the heart of this budget. County-wide highlights for 2014 are bulleted below:

- Start-up / planning costs for the Justice Continuum work are allocated from general fund balance, \$150,000. Also, a new deputy position is created in the Sheriff's budget to focus on drug enforcement, \$110,000. (*Strategic Issues 1, 2, 5 and 6*)
- Funding for implementation of the classification and compensation study undertaken in 2013 is set at \$ 1,099,188. The plan will allow for a uniform pay plan. (*Strategic Issue 3*)
- The budget includes \$55,000 in first time tax levy to support the Home Care Program in Public Health. (*Strategic Issue 7*)
- It is anticipated that the \$2.365 million in construction cost for updating the science facility at the University of Wisconsin-Baraboo/Sauk County will come from fund balance.
- Sales tax projections were increased by \$350,000 to more closely match actuals from prior years – an acknowledgement that the economic recovery is slowly continuing.
- Health Insurance rates were held to a 5.11% increase, which added cost of \$316,653, despite added costs of implementation of the Affordable Care Act.
- A renovation and refurbishment Building Services account has been created for upkeep of County-owned properties to fund infrequent maintenance needs at \$50,000 per year.
- Additional General Fund balance has been allocated for non- or rarely-recurring capital projects including: Dispatch center system replacement, \$150,000; implementation of energy and cost saving measures, \$225,000; 911 phone system replacement, \$375,000.
- One-time only funding of \$40,000 for the Wormfarm Institute to match a federal National Endowment for the Arts grant.

All of the aforementioned projects maintain vital county infrastructure and ensure appropriate resource management.

### ***Challenges of the 2014 Budget***

A challenging financial environment has become the norm. The County continues to adjust to changing economic conditions, resulting in the ability to maintain services without the use of fund balance to supplement diminishing ongoing revenue streams. The biggest challenges are stagnant or falling property valuations, revenue limitations imposed by the state, declines in traditional funding streams from both the state and federal governments, and a high demand for services in a slowly recovering economy.

**Stagnant or Falling Property Valuations:** Overall equalized values in the County were down by \$100,587,200, or -1.64%, the fifth year of declining values. The loss is primarily in residential property, although there is also considerable loss in commercial values. This trend is anticipated to begin changing as the Federal Housing Finance Agency House Price Index for the Madison, Wisconsin region has a rolling average of 1.55% for a year ended June of 2013, the first time that since the first quarter of 2008 that there have been positive gains, showing stabilization in housing.

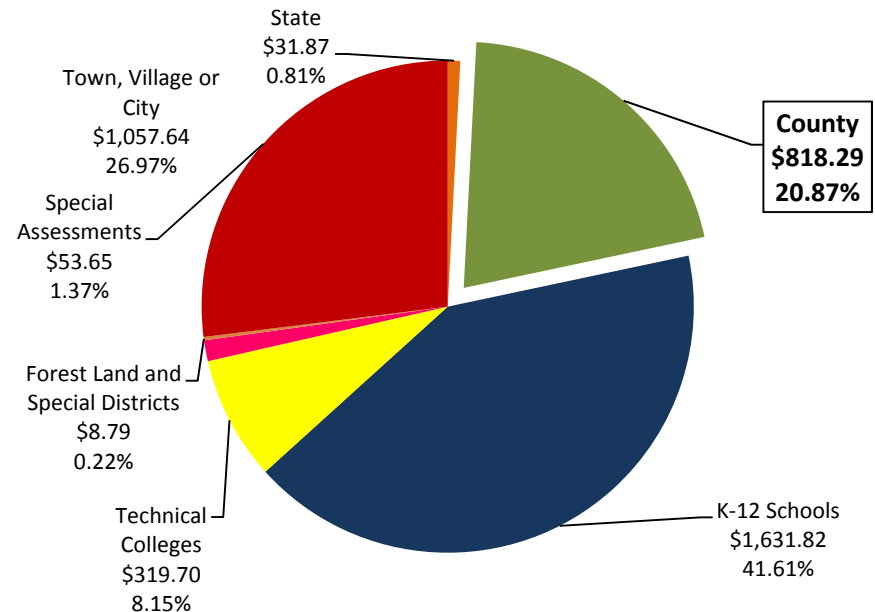
**Revenue Limitations:** Property tax limitations, dwindling federal and state funding, and reductions in interest income compound the issues that arise with increasing costs to continue.

- The intense legislative and public scrutiny of local government budgets continues in 2014, as the overall impact of property taxes paid on homes, businesses, and industries continues to be of concern. Wisconsin Statute §66.0602 limits property tax levy dollar growth by the percent of new construction (0.461%) or 0%, whichever is greater. Adjustments are available and have been taken for debt service, libraries and bridge aids. The levy rate limit based on 1992 paid 1993 levy rate has been repealed.
- As the federal and state governments contend with economic and political issues, grant funding is becoming a smaller and smaller portion of Sauk County's revenues – while mandates remain in force.

**Demand for County Services:** Difficult economic times increase a variety of calls for county services. Need for economic support strains Human Services. Law enforcement and courts systems are stressed with additional proceedings related to debts and the emotional tolls of that debt. Lower incomes make payment for services more difficult, increasing the County's cost of collections and decreasing revenues available to provide services. The continued recognition of social need is balanced against the costs to the taxpayer.

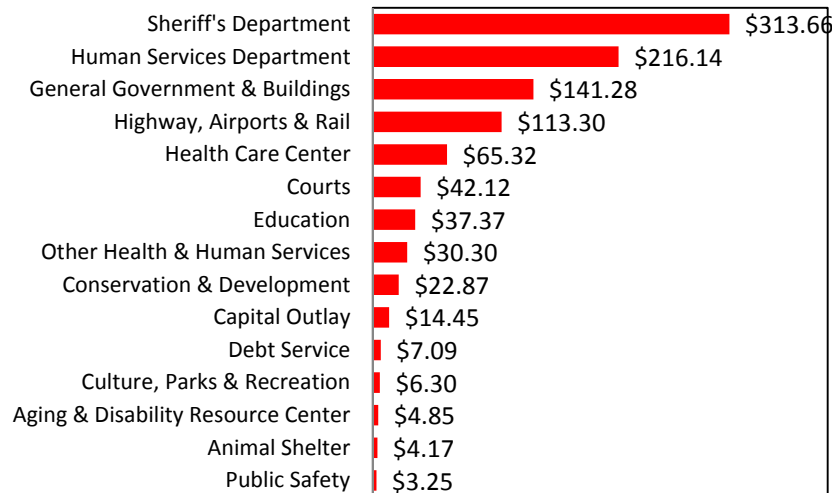
**Property Tax Payers:** The county property tax payer, and their ability to pay, is a crucial component of budget construction. Following is a chart which demonstrates how an average tax bill is allocated. Variation will be seen from one municipality to the next.

**Allocation of Total Sauk County Property Tax Bill by Taxing District**  
**Total average tax bill on a property of \$175,600: \$3,921.76**  
(based on 2012 paid 2013, the 2013 budget)



The county portion of the tax bill funds a variety of county services. The average bill is also looked at from a departmental perspective.

#### Allocation of Sauk County's Portion of the Property Tax



County property taxes are also reduced by revenues from sales tax by \$204.18 for an average property. This brings the total County portion of property tax to \$818.29.

Balancing taxpayer ability to pay for the services provided is a key component of the Finance Committee's budget deliberation. Maintaining a stable taxation rate that is not subject to erratic swings, keeping any increases to a minimum and decreasing costs when possible, while ensuring that the services are provided as efficiently as possible are key considerations in the recommended budget.

#### Awards & Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Distinguished Budget Presentation Award to Sauk County for its budget for the fiscal year ended December 31, 2013. The Distinguished Budget Presentation Award is a prestigious national award recognizing presentation in accordance with the highest standards in state and local government financial reporting. This is the eleventh

consecutive year of receiving this award. The award symbolizes the extremely hard work of County Board members, department managers, and all County staff.

#### Conclusion

The key message embodied within the 2014 budget is transition, building on the prior years' focus of structural alignment, capacity, and future financial flexibility and designing service models that address current issues and trends. The ability of County government to meet needs, address issues and provide vital infrastructure must continue even as the County experiences an erosion of typical funding mechanisms for local government. This budget is:

1. **A Policy Document** – reflective of constituencies' desired service that encompasses the unique flavor of Sauk County.
2. **An Operations Guide** – providing direction on policy implementation in a detailed form.
3. **A Planning Document** – embodying the mission, vision and goals of county government, incorporating the strategic plan.
4. **A Communications Device** – providing transparency, accountability and information.

County government serves two purposes. It provides certain services at the local level for the state, and it is also a unit of local self-government. Counties engage in activities specifically authorized by statute, and have latitude in the way in which services are actually provided. There are a multitude of good things that government does, and even more that could be done.

The Sauk County mission is, "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." Sauk County is fortunate to be in a strong fiscal position, which allows for continued development of streamlined processes that continue the Sauk County mission.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Sauk County  
Wisconsin**

For the Fiscal Year Beginning

**January 1, 2013**

Executive Director

The 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, 2013. In order to receive this award, a governmental unit must publish budget documents that meet program criteria as a policy document, as an operations guide, as a financial plan, 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.





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## **BUDGET MESSAGE - 2014**

Counties have always played an important role in Wisconsin local government. Although the form has not changed significantly since their inception, the services and programs have greatly expanded. County government has a dual role of providing state services at the local level as well as being a unit of local self-government. Within this construct, 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 service a diverse constituency, providing services that are integral to and enhance the quality of life for constituents.

It is in considering this role through a strategic planning process that the Sauk County Board of Supervisors developed the following mission statement which defines priorities and core county services:

### **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 2014, 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 2014 budget. In terms of the services the County provides and the specific objectives of the 2014 budget process, the Board believes:

## **Sauk County Budget Priorities**

### **Budget Priority 1**

**High quality services in specific programmatic areas are being provided, but the County should increase its emphasis on cross sectional coordination, as well as more detailed fiscal analysis and longer term planning.**

Like many similar organizations, Sauk County's organizational structure is the product of evolution rather than conscious effort. This process has produced an oversight mechanism more suited to managing programs than to assessing the overall effectiveness of the County's effort. To some extent the fourteen standing committees of the Board and over fifty special committees, commissions and auxiliary boards in which Board members participate have created silos which impede collective and collaborative efforts to improve outcomes. This budget includes the following actions in this regard:

- ✓ Comprehensive structural analysis of County governmental operations continues. The County acknowledges the need for “reinvention” as the dynamics of services required from counties changes. The analysis is geared toward aligning governmental functions and maximizing Board efficiency. This process is essential to establish a clearer and more concrete framework in which the departments function; and foster countywide goals and objectives that address cross-departmental, countywide issues.
- ✓ Significant study will need to be undertaken to examine the entire spectrum of services provided by the County and / or the private sector to ensure that adequate and appropriate services are available to our residents in the most cost

effective manner. An increased focus in Board strategic planning for future years is key. 2014 initiatives were informed by 2013 biennial Strategic Issues.

- ✓ A direct result of the Strategic Issues development, the Justice Continuum Committee is examining treatment alternatives and diversion. The Committee receives information from County departments that participate in law enforcement, prosecution, treatment and corrections, as well as related partners from the community.
- ✓ Programmatic review and prioritization of existing programs. This includes analysis of outcomes that result from service reductions, and thorough discussions regarding what programs and services provide. The use of performance measures continues as a necessary component of this effort.
- ✓ The Administrative Functional Group continues to look for ways to develop the information sharing and knowledge bases of the County, as well as countywide workflow processes, through the use of technology tools.
- ✓ The Sauk County Board has begun to address the issues of programming for the aging population by exploring options to skilled nursing care (i.e. assisted living) that maximize revenue streams and resources. The full venue of services from in-home care to skilled nursing will be considered.
- ✓ An integrated approach at the beginning of the budget process that utilizes the structure of committees of the Board to develop strategic issues that are then aligned by the Board to resources.

## **Budget Priority 2**

**The County must become more proactive in its relationship with other governmental entities, including the state legislature, if it is to retain the financial flexibility necessary to carry out its responsibilities.**

A significant portion of Sauk County's funding flows from or through the State of Wisconsin. The State continues to face significant revenue and budgetary issues which are likely to impact County operations. The long term impacts of the State's initiatives in expenditure restraint will have far reaching effects on all levels of local government. This budget seeks to address these concerns as such:

- ✓ Diversify Revenue Streams. 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.
  - Exploration of leasing of the fiber optic loop as a potential source of revenue.
  - The County is developing a comprehensive study of county assets to ascertain appropriate uses and function based on future need.
  - User fees are reviewed to ascertain that 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.
- ✓ Coordinated Regional and Statewide Activities. The 2014 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. In addition, the County must utilize its relationship with its legislative delegation to ensure that its priorities are known as new legislation is considered. The Board anticipates opening a dialogue with the other governmental bodies regarding funding streams and tax policy issues related to Wisconsin County government. Inter-governmental meetings with overlapping taxing jurisdictions have been an integral component of County government operations for many years.
- ✓ Intergovernmental agreements. The County continues to explore opportunities with overlapping taxing jurisdictions for shared services and coordination of service efforts.
  - Management Information Services has been providing technical support in a cooperative agreement with the City of Baraboo.
  - The 2014 budget includes dollars to begin expansion and renovation of the jointly owned University of Wisconsin Baraboo / Sauk County campus to upgrade the science facilities.
  - Further, work is underway to construct residential facilities on campus.
  - The County is developing a plan for dealing with tax deeded properties that will benefit the County and local municipalities, as well as the citizenry.

## **2014 Budget Issues Policy Implementation**

Priorities are derived from the broader, countywide planning process, while 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. Several areas were affected by this policy in the preparation of the 2014 budget. This budget will result in the following impacts:

- ✓ Funding for core services of safety, maintained highways, and vital human services has continued.
- ✓ The Board has allocated tax levy to funding programs in Human Services where State funding is inadequate to meet local needs (Economic Support).
- ✓ The Aging and Disability Resources Center has conducted needs assessments and designed programs that allow the elderly to live and thrive in our Sauk County communities.
- ✓ Public Health, along with private partners, has developed programming to target at-risk populations with essential care (i.e. dental care). A needs assessment being conducted by

Public Health will further define areas for preventative programming. Tax levy funding has been added to support the County's Home Care program.

### **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 financial and institutional stability. Revenue enhancements to offset operational costs and improve financial health will be pursued.**

Sauk County maintains sufficient fund balances to meet its long- and short-term business needs. It is essential that 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 that the County will not offset the cost of operations through the use of fund balance.

Conservative budget practices and sound financial policies have allowed Sauk County to accumulate a General Fund balance in excess of the twenty percent required by the County's working capital policy. As of January 1, 2013, the amount calculated by policy for working capital was \$11,352,168, and the unassigned balance (after working capital removed) was \$10,889,299. The sum of the working capital and the unassigned is sixty percent of the 2014 budgeted general fund expenses, well above the ten to twenty percent considered as sound reserves by bond rating

agencies. A significant budgetary practice having an impact on this amount during the year is:

- ✓ Vacancy Factor. With around 700 employees, Sauk County experiences a certain degree of staff turnover. Each department's budget, however, assumes that 100 percent of the positions will be filled 100 percent of the time. Since time is likely to elapse between an employee's termination and the hire of their replacement, an average of about three percent (3%) of all positions are likely to be vacant at any given time. This percentage of the total wages and benefits is funded from fund balance rather than from the tax levy. The budget reflects this as a \$700,000 use of fund balance, but in reality this use is unlikely to occur.

### **Budget Policy 3**

**The most costly programs funded by Sauk County property tax dollars are those that respond to social need. Social need 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 past years, Sauk County has voluntarily limited levy growth to corresponding inflationary measures. This was accomplished as Sauk County's population, equalized value, and personal income, grew at a rate higher than that of the state as a whole. This is also consistent with 2013 Act 20 (Wisconsin's 2013 - 2015 budget), which includes a levy freeze limiting growth to the percent of new construction or zero percent, whichever is greater. Although there are formulaic exemptions for bridge, library, and debt levies, the County Board chose to be responsive to the impact of current

economic conditions on taxpayers, and adopted an increase in levy dollars \$243,500 less than allowable for the 2014 budget.

Tax levy stabilization has been a long standing County goal. 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 Management Information Systems Plan which governs the development and maintenance of computer hardware and software and provides a mechanism for managing expenditures. Copier maintenance and replacement have been incorporated into the county-wide plan for equipment expenditures.
- ✓ Judicious use of fund balance is to fund large, one-time only 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 specific succession planning.

### **Budget Policy 4**

**Sauk County will consciously consider reducing the level of services provided when reductions in departmental revenue can be directly related to reductions in state or federal aid.**

The County is an arm of State government by definition, the ongoing partnership that inextricably intertwines County and State priorities. In its various forms and functions the State of



Wisconsin influences county priorities. The relationship with the State is one that requires further discussion as the relationship is evolving to provide for greater collaboration and as a reformed tax structure is contemplated.

There has been much discussion in recent years concerning the deterioration of 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 issues. 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 estimate anticipated funding. While this policy remains a valid response, some discretion is necessary in the case of temporary loss of funding.

- ✓ Even non-grant funded, property tax levy funded, operations have been scaled back as demand for services declines (Conservation, Planning & Zoning).
- ✓ The County has continued to utilize attrition as a means of controlling expenditure growth. This, coupled with the implementation of strategic resource alignment discussions across functional groups, allows for appropriate downsizing.
- ✓ The Board made a conscious decision in 2014 to continue funding to various Human Services programs to address a

rising caseload. Continued efforts at cross-departmental coordination are expected to minimize the impact to clients.

#### **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 within 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 will continue to provide voter registration services for many municipalities for a fee. Other municipalities would have to spend more to obtain the training and equipment necessary to perform the function themselves rather than paying the County to provide the service. The Management Information Systems department continues to investigate potential partnerships with other governmental units, as does Highway.
- ✓ Consolidated and shared purchasing has been extended to town, village and city governments.
- ✓ The County continues to investigate opportunities for shared services and joint ventures with other governmental units through regular bi-annual intergovernmental meetings.
- ✓ Adding property tax levy to the Home Care department is hoped to provide an overall lower cost of care for those clients, compared to use of emergency or residential services.

### **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 2014 budget includes support for County economic development; funding for library services; support of education through the partnership with the University of Wisconsin (UW) Extension and the UW-Baraboo/Sauk County campus; and direct and supplemental support for the arts, history and humanities.

- ✓ Sauk County's contribution to municipal libraries remains well in excess of minimums required by statute.
- ✓ Continued partnerships with the University of Wisconsin and the Sauk County Development Corporation have provided for the development of educational and 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.
- ✓ The Economic Development Committee has begun to strategically address county owned assets and the use of the assets in furthering the economic objectives of the region.

### **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. Future 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.
- ✓ Favorable additions to fund balance have been appropriated for high cost and infrequently occurring capital maintenance projects, such as carpet replacement or roof repairs.

## **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.



Location of Sauk County, Wisconsin

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

Land area in square miles	831	54,158
Persons per square mile, 2010	74.6	105.0

### **History**

In the spring of 1838, three men staked out claims at the present site of Sauk City. By 1840, settlements had been established at what are now Prairie du Sac and Baraboo. Sauk County was formed in 1840 and was 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 time frame. 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.

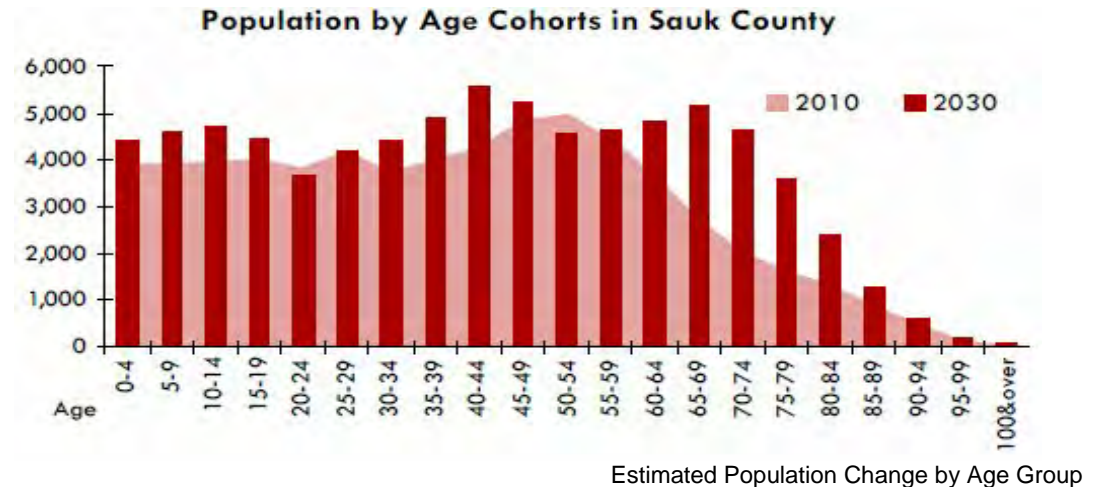
## Demography

The 2010 United States Census Bureau reports Sauk County's population at 61,976 people. Since 2000 the population has increased by 12.2%. This rate of growth is significantly higher than that of the state as a whole, ranking Sauk County as 7th among the 72 counties. The median age of County residents is 37.3 years (also higher than the state's median age).

The population is not diverse, and the largest minority groups are American Indian (1.4%) and Hispanic/Latino (4.5%). The 25,504 family households in the County with an average family size of 2.38 persons are comparable to that of the state as a whole.

As a premier tourist area, the transient population of Sauk County is large. The Wisconsin Dells / Lake Delton area alone accounts for an additional 50,000 visitors daily. Devil's Lake State Park in Baraboo is the number one state park in the state of Wisconsin with 2 million visitors per year. This coupled with importing workers to staff the tourism related industries significantly increases overall population figures.

There are 29,848 housing units in the County. Seasonal or recreational housing units comprise 6.5% of the available housing. Seventy-three percent of the occupied dwellings are occupied by the owners, which is a significantly higher rate than that of the state as a whole. The Housing Affordability Index for Sauk County is 162 (a 100 or above means the median family can afford a median home).



A slightly lower percentage of residents have high school as well as bachelor's or graduate degrees as compared to the state as a whole. A smaller percentage of individuals (9.7%) fall below the federal poverty standards.

The population of the County has grown at a rate that outpaces both the state and the nation (0.5% increase annualized). The rate of net in-migration will increase, 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 and law enforcement.

<b>Population Profile</b> <sup>(1)</sup>	<u>Sauk County</u>	<u>Wisconsin</u>
Population, percent change from 2012	0.08%	0.24%
Population, 2013 estimate	62,041	5,717,110
White persons, 2012 <sup>(3)</sup>	96.1%	88.2%
Black persons	0.7%	6.5%
American Indian	1.4%	1.1%
Asian	0.6%	2.5%
Other	1.1%	1.7%
Hispanic or Latino <sup>(3b)</sup>	4.5%	6.2%
Less than 18 years old, 2012 <sup>(3)</sup>	23.2%	23.0%
18 - 64 years old	60.9%	62.6%
Persons 65 and older	15.9%	14.4%
<b>Highest Educational Attainment - 2011</b> <sup>(3)</sup>		
Bachelors degree or higher, pct>25 yrs of age	20.2%	26.0%
High school graduates, pct >25 yrs of age	88.4%	89.8%
Less than high school	11.6%	10.2%
<b>Geographic Profile</b>		
Land area in square miles	831	54,158
Persons per square mile, 2010	74.6	105.0
<b>Housing</b>		
Housing Units, 2011 <sup>(3)</sup>	29,848	2,634,781
Home ownership rate, 2011 <sup>(3)</sup>	72.2%	69.1%
Households, 2011 <sup>(3)</sup>	25,504	2,279,738
Projected persons per household, 2011 <sup>(3)</sup>	2.38	2.42
Median sales price, 2012 <sup>(4)</sup>	\$134,900	\$150,000*
Average sales price, 2012 <sup>(4)</sup>	\$154,082	\$174,837*
<b>Earnings</b>		
Median household income, 2011 <sup>(3)</sup>	\$51,121	\$52,374
Per capita total personal income, 2012 <sup>(8)</sup>	\$38,998	\$42,121
Persons below poverty level, 2011 <sup>(3)</sup>	9.7%	12.0%
<b>Unemployment Rate - Not seasonally adjusted</b> <sup>(5)</sup>		
October 2013	5.2%	5.7%

<b>Occupational Composition</b> <sup>(2)</sup>	Sauk County	Wisconsin
Manufacturing	15.7%	16.7%
Trade, transportation, utilities	25.1%	23.3%
Professional, financial, information	19.2%	23.2%
Education, health	16.2%	22.7%
Leisure, hospitality	19.9%	9.5%
All other	3.9%	4.6%

<b>Largest Employers</b> <sup>(6)</sup>	
Ho-Chunk Casino, Hotel, Convention Center	1,000+ employees
Lands' End	1,000+ employees
Kalahari Resort and Convention Center	500-999 employees
Cardinal Glass Industries Inc	500-999 employees
Wal-Mart Associates Inc	500-999 employees
Wilderness Hotel & Resort Inc	500-999 employees
SSM Health Care of WI St Clare Hospital	500-999 employees
County of Sauk	500-999 employees
Grede Foundries LLC	500-999 employees
Baraboo Public Schools	500-999 employees

<b>Sauk County Equalized Land Values-2013</b> <sup>(7)</sup>	\$Value	% of Value
Residential	3,939,338,800	61.1%
Agricultural	51,045,000	.8%
Manufacturing / Commercial	1,755,454,900	27.2%
Forest / Undeveloped / Other	696,820,000	10.8%

(1) - Source: Wis. Dept. of Administration, Demographic Services Center

(2) - Source: Wis. Dept. of Workforce Development, Office of Economic Advisors, Census of Employment & Wages (ES202)

(3) - Source: United States Census Bureau

(3b) Hispanics maybe of any race, so also are included in applicable race categories

(4) - Source: South Central Wisconsin Multiple Listing Service (\*South Central WI-Columbia, Dane, Dodge, Green, Rock and Sauk Counties)

(5) - Source: Wis. Dept. of Workforce Development

(6) - Source: Source: Wis. Dept. of Workforce Development, Office of Economic Advisors-Largest Employers

(7) - Source: Wis. Dept. of Revenue

(8) - Source: U.S. Bureau of Economic Analysis-Regional Economic Accounts



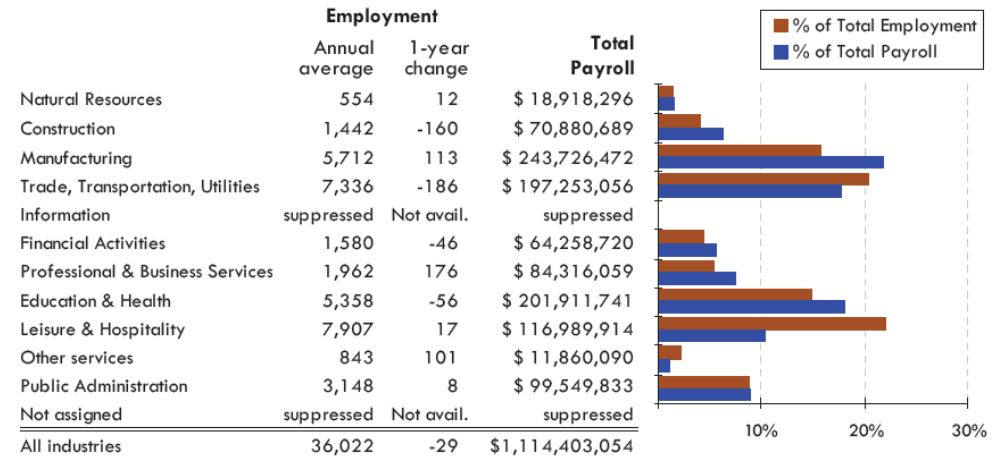
## Economy

Although heavily influenced by the tourism (leisure and hospitality) industry, Sauk County has been able to maintain a robust and diversified economy. The most recent estimates from the Wisconsin Department of Workforce Development (WDWD) indicate that while the leisure and hospitality sector accounts for approximately 19.9% of the total employment in the County (10.1% of local wages) it is followed closely by trade (wholesale and retail) at 19.8% and manufacturing, at 19.1%.

When looked at in terms of percent of total payroll, manufacturing pulls far ahead of other sectors at 24.2%. An anomaly in the data also occurs because the County's largest employer, the Ho Chunk Casino, is a tribal enterprise, and its employees are grouped under "governmental or public administration" categories.

Unemployment rates for October of 2013 are at 5.2%. Sauk County typically has lower rates of unemployment than both the state and nation, (5.7 and 7.0 respectively) and is quicker to recover during recessions.

**2010 Employment and Wage Distribution by Industry in Sauk County**



Source: WI DWD, Bureau of Workforce Training, Quarterly Census Employment and Wages, June 2011

Per capita money income for the County in 2012 was \$38,998. Sauk County ranks 21st in the state for per capita income, and is lower than that of the state as a whole, due in part to employment in the lowest paying wage sector of leisure and hospitality.

The information below uses the sectoral composition of the U.S. economy as a benchmark for economic diversity and compares the local sector breakout to that of the nation. Communities that are heavily reliant on only a few industries may be economically vulnerable to disruptions. This information quantitatively measures the extent to which the sectoral breakout of the local economy mirrors that of the US, and if they are different, illustrates the major factors that are contributing to the differences. Sauk County, Wisconsin is diverse, with a specialization score of 77. By comparison, a county that is structured identically to the US would have a score of 0 (very diverse). The largest observed score in the U.S. is 3,441 (very specialized). The sectors that most diverge from the US norm for Sauk County are:

- Over reliance on manufacturing (19.1% compared to 14.1% in the US)
- Over reliance on agriculture, forestry, fishing and hunting (5.3% compared to 1.5% in the US)
- Over reliance on accommodation and food services (8.7% compared to 6.1% in the US)
- Under reliance on professional, scientific, and technical services (3.6% compared to 5.9% in the US)

Source: A SocioEconomic Profile Sauk County, Wisconsin, February 16, 2009, available at:  
[http://www.headwaterseconomics.org/profiles/p\\_Sauk\\_County\\_Wisconsin.pdf](http://www.headwaterseconomics.org/profiles/p_Sauk_County_Wisconsin.pdf)

## Governmental Structure

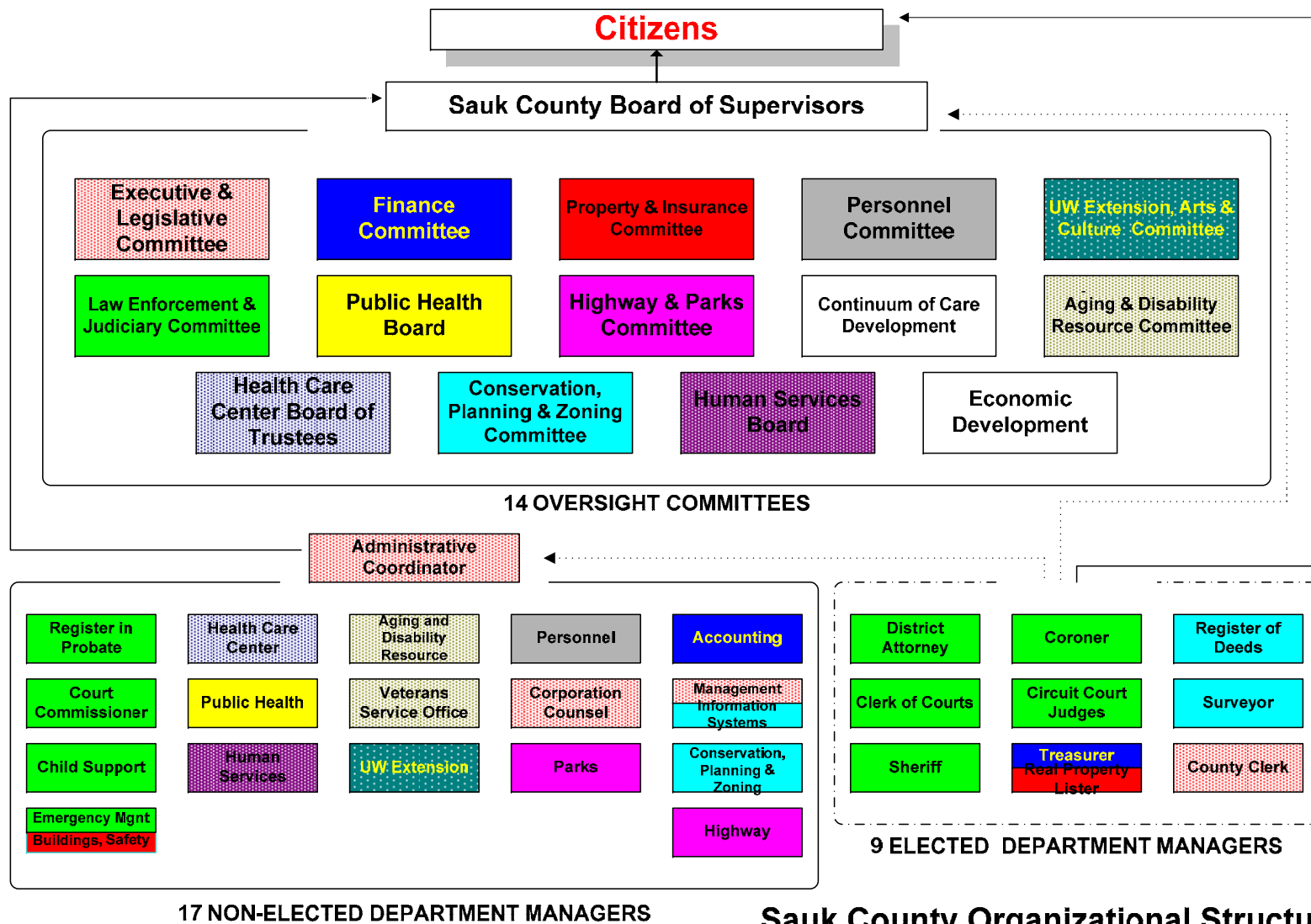
Sauk County is one of 72 units of county government in the State of Wisconsin and is a municipal corporation existing pursuant to the authority of Chapter 59 of the Wisconsin Statutes. The County is governed by a 31 member County Board whose total membership is elected every two years. There are 14 standing 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 governmental, leadership body which makes policy determinations with regard to 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 the 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 Administrative Coordinator 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. The Administrative Coordinator's duties include striving to ensure that all County ordinances and state and federal laws are observed and enforced, and representing the County Board's will and commands. The Administrative Coordinator also appoints and supervises 17 department heads. In addition to the 17 departments with appointed department heads, there are 9 departments supervised by elected officials or state employees.

County operations are dual in nature, providing both governance and administration. The delineation occurs through the creation of oversight committees that 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. It should be noted that the organization chart varies significantly from typical hierarchical organizational charts. 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 2014 Sauk County Budget maintains the quality and quantity of services provided in 2013. Along with budget priorities, policies and environmental conditions, there are many related factors which shape the budget. They include financial management policies; and non-fiscal policies, plans and ordinances.

### **Financial Management Policies**

The development of the Sauk County budget is also governed by many financial policies. These policies not only 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 Administrative Coordinator 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 subsection 65.90, Municipal Budgets. This subsection requires that annually the County shall formulate a budget and hold public hearings thereon. Further, this subsection 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. This budget meets these requirements.

*Property Tax Levy Rate Limit* – As part of 2013 Act 20, the Wisconsin 2013-2015 budget, the levy rate limit was eliminated. This limit had been comprised of limits on the tax levy rate for debt service as well as for operations using a baseline of the actual

1992 rate. Sauk County had been within this limit since its inception.

*Property Tax Dollar Levy Limit* - In addition to the levy rate limits described above, Wisconsin counties are also subject to dollar levy limits updated with 2013 Act 20, the 2013-2015 Wisconsin budget. Under Wis. Stats. 66.0602, counties may not increase their levy by a percentage equal to the greater of 1) 2012 net new construction divided by 2012 equalized value (0.461 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, and referendum. The penalties for exceeding this limit are reductions in state shared revenues and transportation aids. Sauk County's actual 2013 payable 2014 levy for the 2014 budget is \$28,854,774, which is within the limit.

*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. This budget meets the definition of a balanced budget. (Financial Policy 2-96, Annual Budget Process)

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)

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

*Use of / Addition to Fund Balance.* The use of fund balances is governed by a fund balance policy designed to protect 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 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.

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 5-94, Fund Balance / Retained Earnings and Contingent Funds Policy)

*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)



### Debt and Capital Acquisitions Policies:

*Debt Requirements* - 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 only 8.14 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 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 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.

*Capital outlay* - Capital outlay shall be defined as expenditure of \$5,000 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 greater than \$5,000 but whose individual values are less than \$5,000 shall not be capitalized. (Financial Policy 1-95, Outlay Expenditures)

*Capital improvements* - A capital improvement shall be 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 team consisting of County Board members and staff 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 County-wide goals. This CIP is then incorporated into the County's budget. (Financial Policy 1-96, Capitalized / Fixed Asset Accounting, and Financial Policy 4-96, Capital Improvements)

### 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)

*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 and related Office of Management and Budget Circulars. 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)

*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)

*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)

*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 a 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. All bank accounts must be first authorized by the Finance Committee. 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; 5-95, Miscellaneous Bank Accounts; and 3-97, Cash Handling)

*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)

### **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, some as infrequently as every five 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:

<b>Additional Non-Fiscal Policies, Plans and Ordinances</b>		
<b>Plan / Policy</b>	<b>Function</b>	<b>Impacts in 2014 and Beyond</b>
Personnel Ordinance (Chapter 13, Sauk County Code of Ordinances)	Sauk County has codified its personnel policies into ordinance form. This ordinance establishes the policies and procedures used in the administration of its human resources functions for non-represented employees and for represented employees when collective bargaining agreements are silent.	It is anticipated the classification and compensation system will be reworked in 2014 as union contracts expire December 31, 2013 and the classification and compensation analysis is implemented will have significant financial impact. The Board budgeted 1,099,188 for implementation in 2014.
Capital Improvement Plan	Forecast major expenditures in excess of \$25,000.	<p>The Capital Improvement Projects Plan anticipates various ongoing activities required to maintain a healthy infrastructure. Road and building maintenance being the priorities.</p> <p>Future investment includes improvements to the co-owned University of Wisconsin - Baraboo / Sauk County campus science labs. The University is also exploring the creation of on-campus housing as an added service. \$2.3 million in county share for the science project is budgeted in 2014.</p>

<b>Additional Non-Fiscal Policies, Plans and Ordinances</b>		
<b>Plan / Policy</b>	<b>Function</b>	<b>Impacts in 2014 and Beyond</b>
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.  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 in order to maintain ongoing levels of service.
Land Records Modernization Plan	This plan directs the County's efforts in the transition from paper to a comprehensive geographic information system and allocates resources to specific projects in: Mapping, Register of Deeds, Treasurer, Real Property Lister, and Conservation, Planning and Zoning Departments.	Efforts continue within the confines of ongoing yearly operational expenses to develop the comprehensive geographic information system. The GIS Technician position has been restructured to allow for countywide development of GIS as an informational tool.
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 that 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 Plan	This plan identifies significant community health issues beyond those mandated by law and establishes priorities necessary to direct the allocation of resources.	No immediate impact. The Public Health Board is discussing the Nurse-Family Partnership Program as a preventative program to address an array of health and social issues.



<b>Additional Non-Fiscal Policies, Plans and Ordinances</b>		
<b>Plan / Policy</b>	<b>Function</b>	<b>Impacts in 2014 and Beyond</b>
Comprehensive Land Use Planning	The plan will continue to inform strategic planning processes for County operations. Working in concert with the County Comprehensive Plan, the County will continue to assist other local units of government as needed.	The County has assisted in developing Comprehensive Land Use Plans for the majority of its towns and villages. These plans will soon be in need of review and update, and the County may play a role in again assisting these other units of government. Potential financial impacts are yet to be identified.
Highway Improvement Plan	This plan is a subset of the Capital Improvements Plan regarding highway construction and reconstruction projects.	The County has pursued additional funding through the State to fund local highway improvement projects. Funding for this program is included in the Capital Improvements Plan and is adopted as part of the yearly budget process.
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.	Four year computer replacement cycle continues. Ongoing savings are estimated at \$40,000 per year compared to a three year replacement cycle.  Copiers and other electronic office equipment were added to the MIS plan to maximize resource allocation while reducing ongoing maintenance costs.
Sauk County Aging Plan	This plan governs the interaction of state and federal programs directed specifically at older Americans.	The County Aging Plan will speak directly to services offered at the county level for the aging. Community asset mapping done in conjunction with this plan will allow for greater use of county resources.
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.

<b>Additional Non-Fiscal Policies, Plans and Ordinances</b>		
<b>Plan / Policy</b>	<b>Function</b>	<b>Impacts in 2014 and Beyond</b>
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 is evolving from a plan that iterated county services and associated projects, to a plan that incorporates recreational activities across the county (such as bike trails and the National Parks Ice Age trail) and will work to identify recreational assets regardless of ownership. The plan will investigate the development of additional recreational opportunities on county owned property.	Will identify areas for growth and improvement in the Parks system. The 2014 budget will allow for funding in Parks to accommodate implementation of recommended changes in the plan adopted in December of 2013.
Comprehensive Plan	Informs goals and objectives regarding stakeholder views on and about county government and partnership opportunities.	The comprehensive plan goals and objectives have provided 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.

## BUDGET SUMMARY

### 2014 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 interaction between these stakeholders.

#### Primary Stakeholders in Budget Development

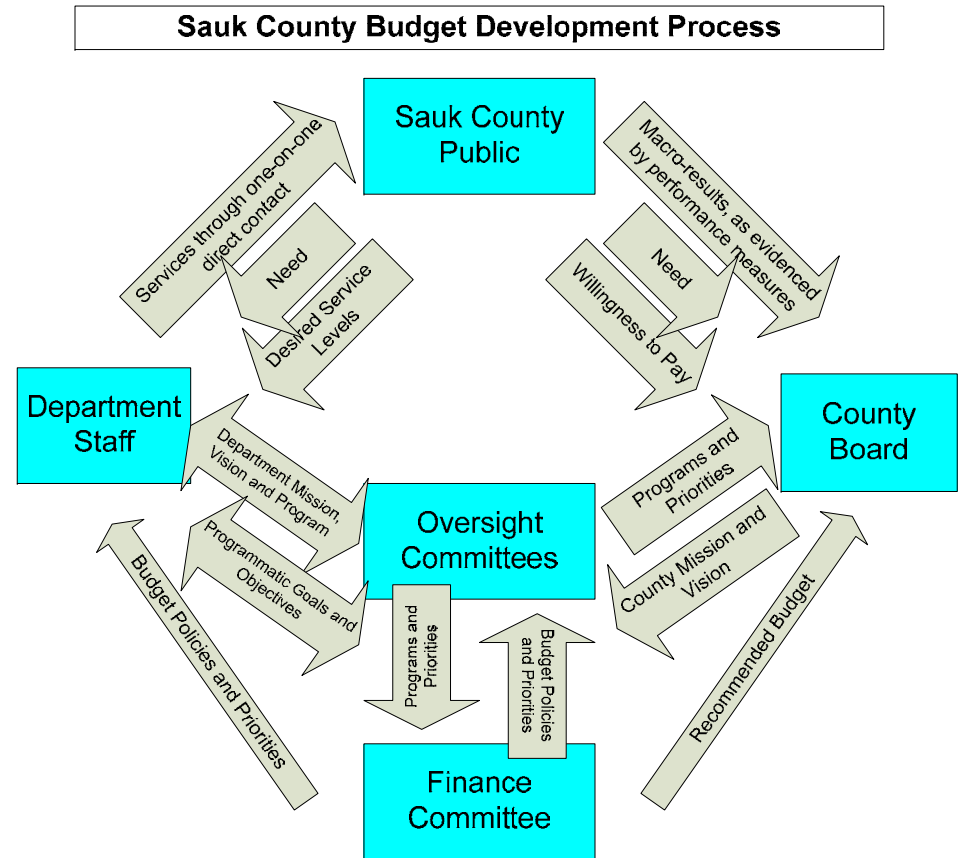
**Public (P):** The electorate in need of services.

**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 charged with developing a framework to manage the budget process and making a budget recommendation to the County Board which allocates available resources to conflicting priorities.

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



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 year-long 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.

<b>Summary Budget Development Calendar</b>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Annual report of prior year results compiled		DH										
Finance Committee review of budget policies & priorities, timeline		Fin										
Meeting with overlapping units of government to discuss intergovernmental concerns			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, and performance measures					OS, DH							
Citizen public input forums					P, CB							
Capital improvement projects developed						DH						
Oversight committee and departmental budget development						OS, DH						
Administrative Coordinator issues budget guidance							DH					
Capital improvements team reviews and ranks major projects for upcoming ten year period								OS				
Technical administrative review of budget submissions								DH				
Finance Committee review of budget submissions									Fin			
Finance Committee proposed budget presented to County Board and public										Fin		
Proposed amendments to Finance Committee recommendation reviewed										Fin		
Public hearing on proposed budget											CB	
Budget adoption											CB	
Information gathering about public need	P, CB											
Budget monitoring	OS, DH											

CB-County Board

DH-Department Heads

Fin-Finance Committee

OS-Oversight Committees

P-Public

### Amendments

Every effort is made to abide by the budget adopted in November; however, new situations can arise that merit an amendment to the budget. The Sauk County budget process is governed by Wisconsin State Statutes §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 for county boards to delegate specific budgetary fund transfer authority powers to its Finance Committee. The Sauk County Finance Committee is empowered to authorize transfers between budgeted items within an individual office, agency, or department. However, the Finance Committee defers exercising this authority through the Rules of the Board.

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.

### **2014 Summary Data**

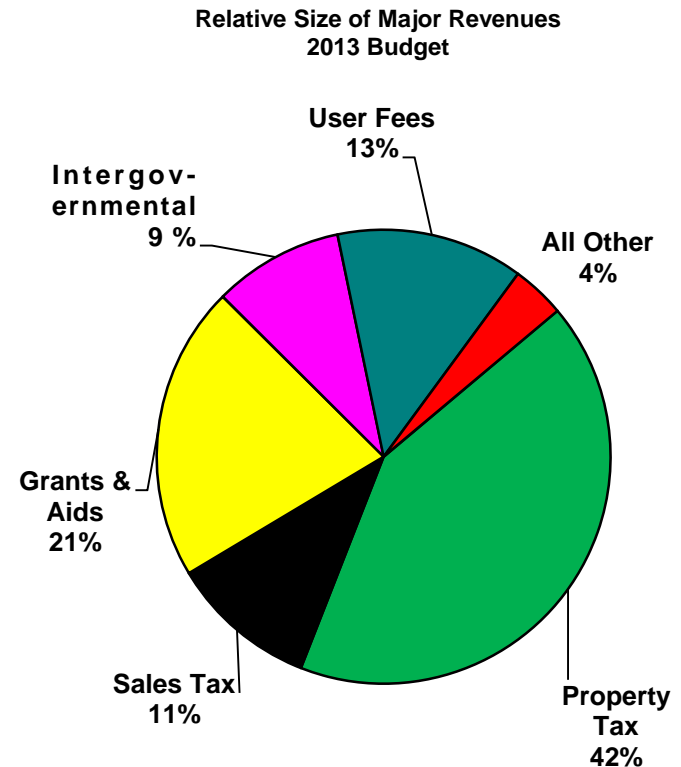
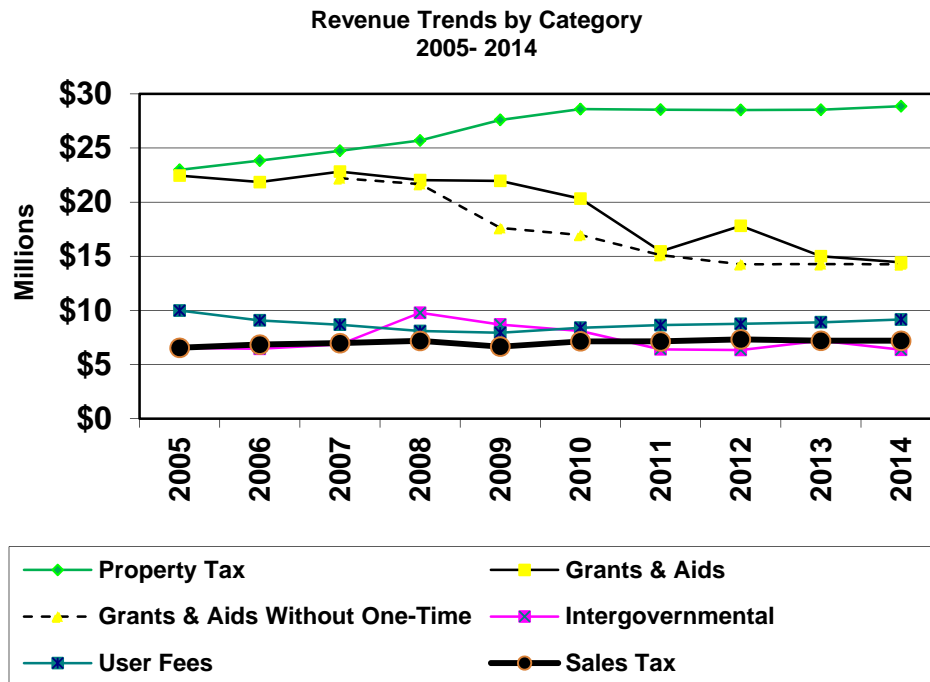
Much of the annual Sauk County budget presentation is directed at department specific detail. This level of detail is intended to provide relatively concise guidance to individual departments and functions in terms of the resources available to fulfill the visions they set forth. It is also appropriate 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.

### 2014 Adopted Budget by Fund Type

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals</u>
<b>Revenues</b>							
Property Taxes	\$15,161,448	\$7,792,886		\$250,000	\$5,650,440	\$0	\$28,854,774
Other Taxes	871,650	0			0	0	871,650
Sales Tax	7,200,000	0			0	0	7,200,000
Grants & Aids	4,102,369	8,349,756			1,984,435	0	14,436,560
Licenses & Permits	319,460	28,000			0	0	347,460
Fines, Forfeitures & Penalties	436,500	216,500			0	0	653,000
User Fees	1,868,865	611,317			6,680,908	0	9,161,090
Intergovernmental Charges	2,356,752	2,500			3,678,698	332,011	6,369,961
Donations	10,000	68,000			4,000	0	82,000
Interest	75,122	48,168		2,500	10,806	1,200	137,796
Rent	309,195	0			0	0	309,195
Miscellaneous	83,320	122,282			1,400	0	207,002
Transfers from Other Funds	620,900	41,000		1,737,799	1,276,071	0	3,675,770
Use of Fund Balance	<u>4,634,810</u>	<u>922,054</u>			<u>1,380,000</u>	<u>0</u>	<u>6,936,864</u>
<b>Total Revenues</b>	<b>38,050,391</b>	<b>18,202,463</b>	<b>0</b>	<b>1,990,299</b>	<b>20,666,758</b>	<b>333,211</b>	<b>79,243,122</b>
<b>Expenses / Expenditures</b>							
Wages & Salaries	15,574,454	5,606,583			7,397,141	0	28,578,178
Labor Benefits	5,978,860	2,335,694			3,608,873	0	11,923,427
Supplies & Services	9,385,883	9,999,086			7,038,773	313,472	26,737,214
Debt Service - Principal	0	0		1,455,000	800,000	0	2,255,000
Debt Service - Interest & Charges	0	0		535,299	476,071	0	1,011,370
Capital Outlay	4,207,324	100,000			735,100	0	5,042,424
Transfers to Other Funds	2,903,870	161,100			610,800	0	3,675,770
Addition to Fund Balance	<u>0</u>	<u>0</u>			<u>0</u>	<u>19,739</u>	<u>19,739</u>
<b>Total Expenditures</b>	<b>38,050,391</b>	<b>18,202,463</b>	<b>0</b>	<b>1,990,299</b>	<b>20,666,758</b>	<b>333,211</b>	<b>79,243,122</b>
<b>Net Change in Fund Balances</b>	<b>(4,634,810)</b>	<b>(922,054)</b>	<b>0</b>	<b>0</b>	<b>(1,380,000)</b>	<b>19,739</b>	<b>(6,917,125)</b>
 Estimated January 1 Fund Balances	 <u>29,523,937</u>	 <u>9,362,467</u>	 <u>0</u>	 <u>0</u>	 <u>12,511,801</u>	 <u>1,184,196</u>	 <u>52,582,401</u>
Estimated December 31 Fund Balances	<u>\$24,889,127</u>	<u>\$8,440,413</u>	<u>\$0</u>	<u>\$0</u>	<u>\$11,131,801</u>	<u>\$1,203,935</u>	<u>\$45,665,276</u>

## 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 expense, 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.



The Revenue Trends chart shows by category how Countywide major revenue sources have changed over time; as well as provides a pictorial view of the revenue relationships. **Of greatest note is the divergence of grants and aids, particularly when excluding one-time grants and aids, from property tax levels.**

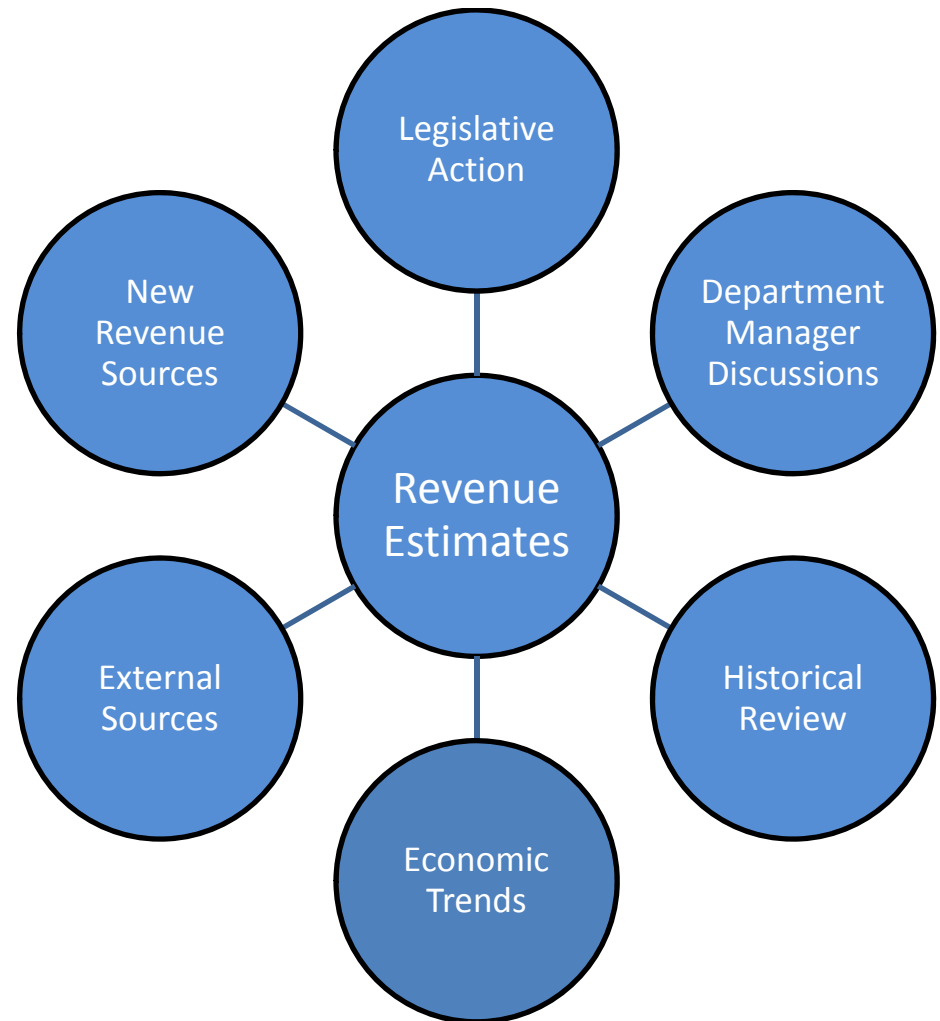
Categories not included are: Miscellaneous Revenues, Licenses and Permits, Fines and Forfeitures, Transfers, Interest, Other Taxes, Rent, Bond Note Proceeds, Proceeds from Capital Leases, Use of Fund Balance and Donations. These revenues are not included because of minimal overall budgetary impact or they are volatile 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 is 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.

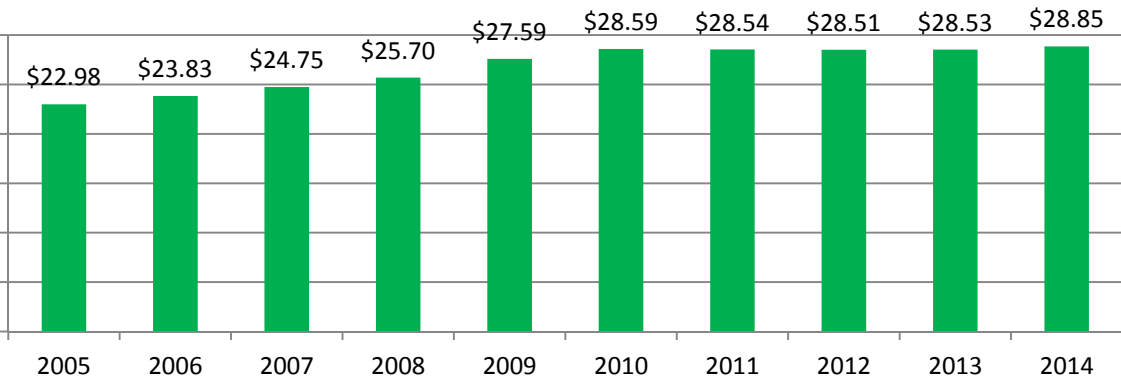
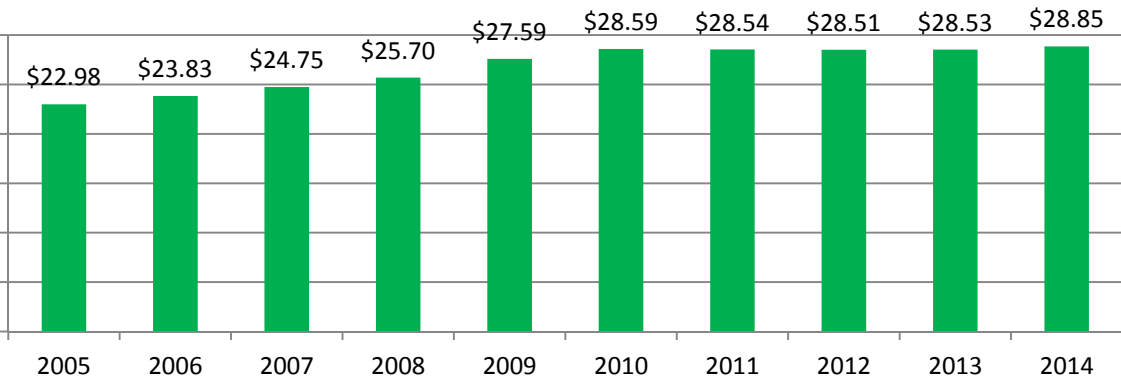
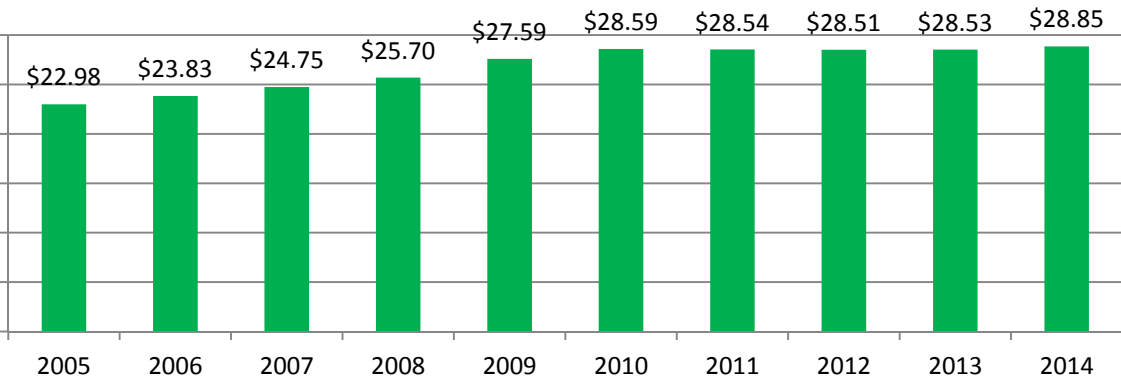
Although Sauk County is very stable, macroeconomic trends such as inflation, unemployment, and the real estate market do affect the County’s financial condition. Other independent variables such as weather and the business community’s workforce also affect collections. Special attention is focused on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

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

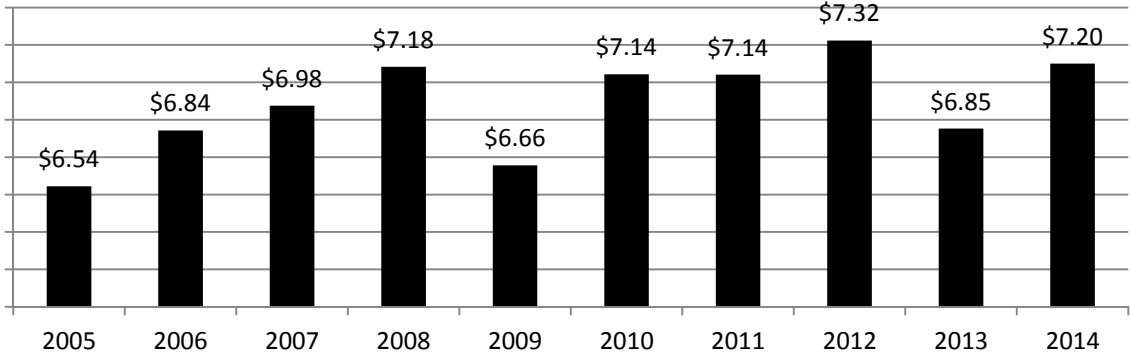
### **Magnitude of Revenues by Fund**

\$	\$0 to \$2.5 million
\$\$	\$2.5 to \$5.0 million
\$\$\$	\$5.0 to \$7.5 million
\$\$\$\$	\$7.5 to \$10.0 million
\$\$\$\$\$	\$10.0 to \$12.5 million
\$\$\$\$\$\$	\$12.5 to \$15.0 million
\$\$\$\$\$\$\$	\$15.0 to \$17.5 million

### Property Tax Levy

<b>Description</b>	A levy on real and certain personal 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.																												
<b>Authorizations</b>	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.																												
<b>Source</b>	Real and certain personal property owners in Sauk County.																												
<b>Use</b>	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.																												
<b>Payment</b>	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, as well as 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.																												
<b>Expiration</b>	None. Wis. Stats. §59.605, the tax levy rate limit, was eliminated with 2013 Act 20, the 2013-2015 State budget.																												
<b>History</b>	<table><tr><td></td><td><u>Year</u></td><td><u>Amount</u></td><td></td></tr><tr><td rowspan="10">(2013 and 2014 are budgeted numbers)</td><td>2005</td><td>22,984,361</td><td rowspan="10"></td></tr><tr><td>2006</td><td>23,833,255</td></tr><tr><td>2007</td><td>24,746,228</td></tr><tr><td>2008</td><td>25,697,469</td></tr><tr><td>2009</td><td>27,594,579</td></tr><tr><td>2010</td><td>28,592,971</td></tr><tr><td>2011</td><td>28,538,084</td></tr><tr><td>2012</td><td>28,513,778</td></tr><tr><td>2013</td><td>28,531,297</td></tr><tr><td>2014</td><td>28,854,774</td></tr></table>				<u>Year</u>	<u>Amount</u>		(2013 and 2014 are budgeted numbers)	2005	22,984,361		2006	23,833,255	2007	24,746,228	2008	25,697,469	2009	27,594,579	2010	28,592,971	2011	28,538,084	2012	28,513,778	2013	28,531,297	2014	28,854,774
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<b>Assumptions &amp; Future Expectations</b>	2005 was the first year that property taxes exceeded grants and aids as a revenue source, a trend which has continued with a widening gap each year. 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 §30.04.																								
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	<div><div>(2013 and 2014 are budgeted numbers)</div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2005</td><td>6,544,503</td></tr><tr><td>2006</td><td>6,842,639</td></tr><tr><td>2007</td><td>6,975,488</td></tr><tr><td>2008</td><td>7,183,473</td></tr><tr><td>2009</td><td>6,656,427</td></tr><tr><td>2010</td><td>7,142,957</td></tr><tr><td>2011</td><td>7,140,919</td></tr><tr><td>2012</td><td>7,323,695</td></tr><tr><td>2013</td><td>6,852,601</td></tr><tr><td>2014</td><td>7,200,000</td></tr></tbody></table></div>			Year	Amount	2005	6,544,503	2006	6,842,639	2007	6,975,488	2008	7,183,473	2009	6,656,427	2010	7,142,957	2011	7,140,919	2012	7,323,695	2013	6,852,601	2014	7,200,000
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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. Recent economic conditions softened collections in 2009, but 2010 and subsequent collections are strong. Due to this line item’s volatility and general economic conditions, the County favors a conservative budget approach. The 2014 estimate includes an increase to \$7,200,000, back to pre-2008 recession levels.																								

### Grants & Aids

<b>Description</b>	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.																																														
<b>Authorizations</b>	Multiple variations by agency and type of grant.																																														
<b>Source</b>	There are around 50 Federal programs and around 75 State programs. Many State programs are in tandem with Federal programs, and basically all Federal programs are administered by the State.																																														
<b>Use</b>	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 \$756,920 from the State are discretionary grants and aids.																																														
<b>Payment</b>	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.																																														
<b>Expiration</b>	None.																																														
<b>History</b>  (2013 and 2014 are budgeted numbers)	<table><thead><tr><th><u>Year</u></th><th><u>Amount</u></th></tr></thead><tbody><tr><td>2005</td><td>22,453,684</td></tr><tr><td>2006</td><td>21,855,930</td></tr><tr><td>2007</td><td>22,823,960</td></tr><tr><td>2008</td><td>22,036,948</td></tr><tr><td>2009</td><td>21,965,828</td></tr><tr><td>2010</td><td>20,322,130</td></tr><tr><td>2011</td><td>15,454,695</td></tr><tr><td>2012</td><td>17,812,002</td></tr><tr><td>2013</td><td>14,601,617</td></tr><tr><td>2014</td><td>14,436,560</td></tr></tbody></table>	<u>Year</u>	<u>Amount</u>	2005	22,453,684	2006	21,855,930	2007	22,823,960	2008	22,036,948	2009	21,965,828	2010	20,322,130	2011	15,454,695	2012	17,812,002	2013	14,601,617	2014	14,436,560	<table><thead><tr><th>Year</th><th>Amount (\$)</th></tr></thead><tbody><tr><td>2005</td><td>22.45</td></tr><tr><td>2006</td><td>21.86</td></tr><tr><td>2007</td><td>22.82</td></tr><tr><td>2008</td><td>22.04</td></tr><tr><td>2009</td><td>21.97</td></tr><tr><td>2010</td><td>20.32</td></tr><tr><td>2011</td><td>15.45</td></tr><tr><td>2012</td><td>17.81</td></tr><tr><td>2013</td><td>14.60</td></tr><tr><td>2014</td><td>14.44</td></tr></tbody></table>		Year	Amount (\$)	2005	22.45	2006	21.86	2007	22.82	2008	22.04	2009	21.97	2010	20.32	2011	15.45	2012	17.81	2013	14.60	2014	14.44
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<b>Assumptions &amp; Future Expectations</b>	<p>Each grant is examined based on its particular set of facts and assumptions in light of 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 time are needed.</p> <p>The continued erosion of grant funding and governmental aids puts extreme pressure on local governments to maintain essential services. One-time revenues in the 2014 budget include \$179,623 for conservation programs. Excluding this application of one-time funds further illustrates the erosion of funding for ongoing programs. The discretionary shared revenue aid increased by \$8,000, but future reductions are expected.</p>																																														

### 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 four 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	<div><div><div>(2013 and 2014 are budgeted numbers)</div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2005</td><td>6,542,546</td></tr><tr><td>2006</td><td>6,460,221</td></tr><tr><td>2007</td><td>6,865,979</td></tr><tr><td>2008</td><td>9,780,494</td></tr><tr><td>2009</td><td>8,696,291</td></tr><tr><td>2010</td><td>8,101,536</td></tr><tr><td>2011</td><td>6,409,031</td></tr><tr><td>2012</td><td>6,349,543</td></tr><tr><td>2013</td><td>6,837,650</td></tr><tr><td>2014</td><td>6,369,961</td></tr></tbody></table></div><div><table><thead><tr><th>Year</th><th>Amount (\$)</th></tr></thead><tbody><tr><td>2005</td><td>\$6.54</td></tr><tr><td>2006</td><td>\$6.46</td></tr><tr><td>2007</td><td>\$6.87</td></tr><tr><td>2008</td><td>\$9.78</td></tr><tr><td>2009</td><td>\$8.70</td></tr><tr><td>2010</td><td>\$8.10</td></tr><tr><td>2011</td><td>\$6.41</td></tr><tr><td>2012</td><td>\$6.35</td></tr><tr><td>2013</td><td>\$6.84</td></tr><tr><td>2014</td><td>\$6.37</td></tr></tbody></table></div></div>			Year	Amount	2005	6,542,546	2006	6,460,221	2007	6,865,979	2008	9,780,494	2009	8,696,291	2010	8,101,536	2011	6,409,031	2012	6,349,543	2013	6,837,650	2014	6,369,961	Year	Amount (\$)	2005	\$6.54	2006	\$6.46	2007	\$6.87	2008	\$9.78	2009	\$8.70	2010	\$8.10	2011	\$6.41	2012	\$6.35	2013	\$6.84	2014	\$6.37
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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, a decline of \$434,000. Court security charges are based on the actual anticipated costs of staff assigned to those tasks. Sauk County is self-insured for workers compensation, and there have been favorable losses allowing for low, stable rates charged to departments. The years 2008 through 2010 included operation of Unit A, a 94 bed portion of the County jail. These revenues at their height were \$1.7 million, but decreased significantly with the Unit's closure and recent trends in lower inmate populations. In 2014, the revenue is increased by \$65,000 to \$415,000. The remaining intergovernmental charges are based on historical averages.																																														

### User Fees

<b>Description</b>	This category represents a wide range of sources, typically payments received for direct service provision.																																				
<b>Authorizations</b>	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.																																				
<b>Source</b>	Two-thirds of the revenues in this category come from fees charged at the County's nursing home.																																				
<b>Use</b>	User fees offset the costs of providing specific services.																																				
<b>Payment</b>	Fees are generally collected at the time a service is provided.																																				
<b>Expiration</b>	None.																																				
<b>History</b>	<table><tr><td rowspan="11">(2013 and 2014 are budgeted numbers)</td><td><u>Year</u></td><td><u>Amount</u></td><td></td></tr><tr><td>2005</td><td>9,989,402</td><td>\$9.99</td></tr><tr><td>2006</td><td>9,082,011</td><td>\$9.08</td></tr><tr><td>2007</td><td>8,684,617</td><td>\$8.68</td></tr><tr><td>2008</td><td>8,094,893</td><td>\$8.09</td></tr><tr><td>2009</td><td>7,939,683</td><td>\$7.94</td></tr><tr><td>2010</td><td>8,398,720</td><td>\$8.40</td></tr><tr><td>2011</td><td>8,641,950</td><td>\$8.64</td></tr><tr><td>2012</td><td>8,766,447</td><td>\$8.77</td></tr><tr><td>2013</td><td>9,418,387</td><td>\$9.42</td></tr><tr><td>2014</td><td>9,161,090</td><td>\$9.16</td></tr></table>			(2013 and 2014 are budgeted numbers)	<u>Year</u>	<u>Amount</u>		2005	9,989,402	\$9.99	2006	9,082,011	\$9.08	2007	8,684,617	\$8.68	2008	8,094,893	\$8.09	2009	7,939,683	\$7.94	2010	8,398,720	\$8.40	2011	8,641,950	\$8.64	2012	8,766,447	\$8.77	2013	9,418,387	\$9.42	2014	9,161,090	\$9.16
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<b>Assumptions &amp; Future Expectations</b>	<p>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, taking into account 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. However, projected charges to Huber inmates have shown significant decreases due to the economy and lack of employment for Huber inmates.</p> <p>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.</p>																																				



### 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: Conservation, Planning & Zoning 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 \$33 million of invested funds. Also interest repayment on Community Development Block Grants. Rent: Revenues from communication tower and fiber optic contracts. Miscellaneous: Principal repayment on 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  (2013 and 2014 are budgeted numbers)	<table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2005</td><td>3,890,146</td></tr><tr><td>2006</td><td>4,249,604</td></tr><tr><td>2007</td><td>4,892,910</td></tr><tr><td>2008</td><td>4,704,137</td></tr><tr><td>2009</td><td>2,652,534</td></tr><tr><td>2010</td><td>3,431,841</td></tr><tr><td>2011</td><td>3,501,289</td></tr><tr><td>2012</td><td>2,949,586</td></tr><tr><td>2013</td><td>2,370,277</td></tr><tr><td>2014</td><td>2,608,103</td></tr></tbody></table>	Year	Amount	2005	3,890,146	2006	4,249,604	2007	4,892,910	2008	4,704,137	2009	2,652,534	2010	3,431,841	2011	3,501,289	2012	2,949,586	2013	2,370,277	2014	2,608,103	<p>(1)</p>	
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Assumptions & Future Expectations	<p>The economy plays a major role in many of the revenues of this category. A flattened housing market has forced conservative estimates of real estate transfer taxes, land use and sanitary system permits. The economy further negatively impacts collection of fines and forfeitures by the Clerk of Courts, so these amounts have also been held low. Interest on investments has decreased significantly over the last seven years from \$2 million to only \$138,000, even with cash balances remaining steady. This has lead to increased efforts to seek higher return on investments, while retaining tolerable risk levels. Although a minor part of the budget, donations have languished with the economy.</p> <p>(The negative amount of miscellaneous in 2009 was impairment and writeoff of the vacated Health Care Center facility when the new facility was occupied in November 2009.)</p>																								

**Transfers from Other Funds -** Like most local governments, Sauk County uses a variety of funds and fund types to receive, expend, and account for the moneys entrusted to it. It is both appropriate and necessary to make transfers from one fund to another based on the specific purposes of both the donor and recipient fund. Projections in this category are based on specific, known events, which vary from year to year. With each transfer in of funds, there is a corresponding transfer out in another fund.

Donor Fund	Recipient Fund	Purpose	Amount
Health Care Center	General Fund	Reimbursement of intergovernmental transfer payment	\$600,000
Health Care Center	General Fund	Recognition of interfund interest	\$4,600
Highway	General Fund	Recognition of interfund interest	\$6,200
Human Services	General Fund	Recognition of interfund interest	\$10,100
Jail Assessment	Debt Service	Transfer of assessments to be used for jail debt reduction	\$110,000
CDBG-FRSB	CDBG-ED	Transfer of loan repayments to capitalize additional loans	\$41,000
General Fund	Health Care Center	Transfer of sales tax for payment of existing debt service	\$1,276,071
General Fund	Debt Service	Transfer of sales tax for payment of existing debt service	\$1,627,799
<b>Total</b>			<b>\$3,675,770</b>

**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 and result in the immediate improvement of many important credit ratios.
- **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 will analyze previous years' turnover, outside funding and any other pertinent information. The property tax levy may be reduced by using fund balance to fund this vacancy factor centrally (as opposed to in departments' budget).
- **Continuing appropriations / carryforward funds** as described in Financial Policy 3-96. It is occasionally necessary to allow funds levied or grants received in one year to lapse into fund balance and be expended in the next year to assure completion of the purpose for which the funds were received.

The 2014 use of fund balance is anticipated to be \$6,936,864, detail of which can be found in the Tables and Charts section at the rear of this budget book. Projected uses of fund balance are for specific items as noted, and are **never for operations**.

<b>Fund</b>	<b>Nonrecurring Capital Outlay</b>	<b>Startup Costs</b>	<b>Contingency Fund</b>	<b>Vacancy &amp; Turnover</b>	<b>Continuing Programs</b>	<b>Totals</b>
General	3,307,531	150,000	350,000	700,000	127,279	<b>4,634,810</b>
Land Records Modernization					77,807	<b>77,807</b>
Landfill Remediation					157,900	<b>157,900</b>
Drug Seizures					11,000	<b>11,000</b>
CDBG-ED Revolving Loans					375,578	<b>375,578</b>
CDBG-Emergency Assistance Program					299,663	<b>299,663</b>
Health Care Center	480,000			250,000		<b>730,000</b>
Highway	650,000					<b>650,000</b>
Dog License					106	<b>106</b>
<b>Total</b>	<b>4,437,531</b>	<b>150,000</b>	<b>350,000</b>	<b>950,000</b>	<b>1,049,333</b>	<b>6,936,864</b>

## Revenues by Fund

Fund	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Adopted	2014 Change from 2013 Budget	
							\$	%
<b><u>General Fund</u></b>								
General	\$ 33,463,205	\$ 34,888,042	\$ 33,717,646	\$ 33,910,334	\$ 32,848,494	\$ 33,415,581	\$ 567,087	1.73%
<b><u>Special Revenue Funds</u></b>								
Aging & Disability Resource Center	\$ 1,420,617	\$ 1,558,124	\$ 1,858,644	\$ 1,749,803	\$ 1,871,542	\$ 1,813,042	\$ (58,500)	-3.13%
Alice in Dairyland	26	14	0	0	0	0	0	--
Baraboo Range	339,197	104,486	0	0	0	0	0	--
CDBG-Emergency Assistance Program	3,605,803	3,249,062	30,000	2,411,923	300,000	0	(300,000)	-100.00%
CDBG-Flood Relief Small Business	389,350	0	202,048	42,722	41,000	41,000	0	0.00%
CDBG-Housing Rehabilitation	0	0	191,740	439,091	0	20,000	20,000	--
CDBG-Revolving Loans	90,981	78,349	293,598	111,275	91,642	103,780	12,138	13.25%
Dog License	30,999	29,230	28,376	28,561	28,000	28,000	0	0.00%
Drug Seizures	1,933	23,347	9,005	11,240	1,000	1,100	100	10.00%
Human Services	16,362,184	17,033,805	15,503,424	15,223,191	14,398,192	14,914,487	516,295	3.59%
Jail Assessment	130,006	121,794	114,322	121,120	100,000	110,000	10,000	10.00%
Land Records Modernization	128,774	207,307	278,372	170,937	150,000	240,000	90,000	60.00%
Landfill Remediation	104,605	45,087	32,412	18,712	14,100	9,000	(5,100)	-36.17%
Rental Properties	13,313	0	0	0	0	0	0	--
<b>Subtotal Special Revenue Funds</b>	<b>\$ 22,617,788</b>	<b>\$ 22,450,605</b>	<b>\$ 18,541,941</b>	<b>\$ 20,328,575</b>	<b>\$ 16,995,476</b>	<b>\$ 17,280,409</b>	<b>\$ 284,933</b>	<b>1.68%</b>
<b><u>Capital Projects Fund</u></b>								
Building Projects	\$ -	\$ 98,311	\$ 267,937	\$ 714,771	\$ -	\$ -	\$ -	--
<b><u>Debt Service Fund</u></b>								
Debt Service	\$ 2,421,217	\$ 2,478,013	\$ 2,417,556	\$ 2,440,011	\$ 2,447,628	\$ 1,990,299	\$ (457,329)	-18.68%
<b><u>Proprietary Funds</u></b>								
Health Care Center	\$ 8,896,426	\$ 9,608,712	\$ 9,612,180	\$ 9,339,530	\$ 9,620,849	\$ 10,120,391	\$ 499,542	5.19%
Highway	10,329,263	9,676,702	9,093,462	9,041,088	9,573,651	9,166,367	(407,284)	-4.25%
<b>Subtotal Proprietary Funds</b>	<b>\$ 19,225,689</b>	<b>\$ 19,285,414</b>	<b>\$ 18,705,642</b>	<b>\$ 18,380,618</b>	<b>\$ 19,194,500</b>	<b>\$ 19,286,758</b>	<b>\$ 92,258</b>	<b>0.48%</b>
<b><u>Internal Service Funds</u></b>								
Insurance	\$ 88,315	\$ 27,902	\$ 62,688	\$ 58,503	\$ 88,561	\$ 66,789	\$ (21,772)	-24.58%
Workers Compensation	738,288	-40,690	263,769	309,628	325,557	266,422	(59,135)	-18.16%
<b>Subtotal Internal Service Funds</b>	<b>\$ 826,603</b>	<b>\$ (12,788)</b>	<b>\$ 326,457</b>	<b>\$ 368,131</b>	<b>\$ 414,118</b>	<b>\$ 333,211</b>	<b>\$ (80,907)</b>	<b>-19.54%</b>
<b>GRAND TOTAL</b>	<b>\$ 78,554,502</b>	<b>\$ 79,187,597</b>	<b>\$ 73,977,179</b>	<b>\$ 76,142,440</b>	<b>\$ 71,900,216</b>	<b>\$ 72,306,258</b>	<b>\$ 406,042</b>	<b>0.56%</b>

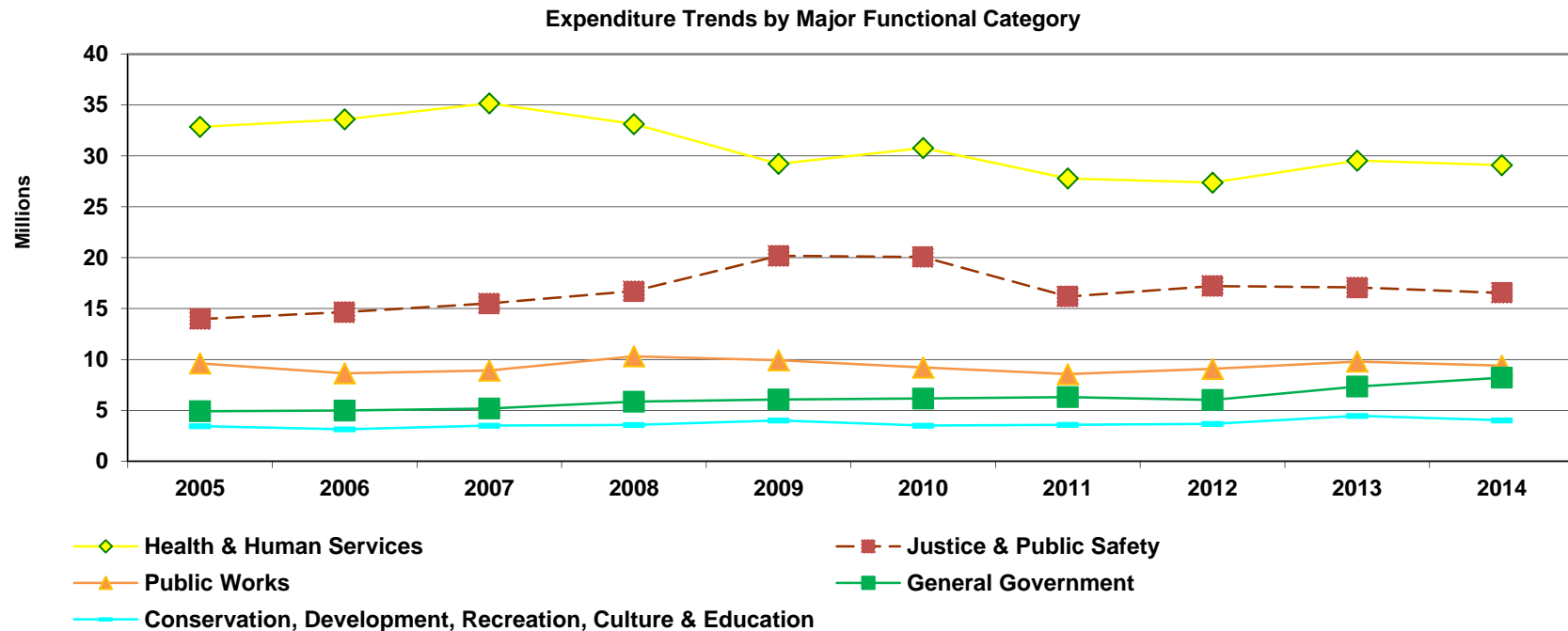
## Expenses by Fund

Fund							2014 Change from 2013	
	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget	Budget \$	%
<b><u>General Fund</u></b>								
General	\$ 32,398,717	\$ 33,405,988	\$ 31,716,834	\$ 31,423,288	\$ 36,699,379	\$ 38,050,391	\$ 1,351,012	3.68%
<b><u>Special Revenue Funds</u></b>								
Aging & Disability Resource Center	\$ 1,514,304	\$ 1,548,806	\$ 1,644,484	\$ 1,642,268	\$ 2,107,647	\$ 1,813,042	\$ (294,605)	-13.98%
Alice in Dairyland	250	9,199	0	0	0	0	0	--
Baraboo Range	420,643	16,176	0	0	0	0	0	--
CDBG-Emergency Assistance Program	3,014,669	2,726,886	573,339	2,091,093	617,875	299,663	(318,212)	-51.50%
CDBG-Flood Relief Small Business	413,863	0	202,048	42,723	41,000	41,000	0	0.00%
CDBG-Housing Rehabilitation	0	0	190,469	440,362	0	20,000	20,000	--
CDBG-Revolving Loans	28,278	15	131,671	202,061	461,702	479,358	17,656	3.82%
Dog License	36,290	26,977	27,780	21,895	28,055	28,106	51	0.18%
Drug Seizures	21,095	11,237	10,873	9,330	12,000	12,100	100	0.83%
Forest Management	10,000	72,895	0	0	0	0	0	--
Human Services	16,209,401	16,627,278	14,890,782	15,028,994	14,745,917	14,914,487	168,570	1.14%
Jail Assessment	169,000	140,000	118,485	121,120	100,000	110,000	10,000	10.00%
Land Records Modernization	56,501	200,132	166,059	224,255	274,900	317,807	42,907	15.61%
Landfill Remediation	192,172	168,092	107,394	91,741	163,560	166,900	3,340	2.04%
Rental Properties	37,440	0	0	0	0	0	0	--
<b>Subtotal Special Revenue Funds</b>	<b>\$ 22,123,906</b>	<b>\$ 21,547,693</b>	<b>\$ 18,063,384</b>	<b>\$ 19,915,842</b>	<b>\$ 18,552,656</b>	<b>\$ 18,202,463</b>	<b>\$ (350,193)</b>	<b>-1.89%</b>
<b><u>Capital Projects Fund</u></b>								
Building Projects	\$ 256,773	\$ 258,224	\$ 271,292	\$ 845,286	\$ -	\$ -	\$ -	--
<b><u>Debt Service Fund</u></b>								
Debt Service	\$ 2,443,327	\$ 2,443,514	\$ 2,446,841	\$ 2,445,259	\$ 2,447,628	\$ 1,990,299	\$ (457,329)	-18.68%
<b><u>Proprietary Funds</u></b>								
Health Care Center	\$ 9,150,810	\$ 10,570,520	\$ 9,793,140	\$ 9,548,003	\$ 9,990,391	\$ 10,850,391	\$ 860,000	8.61%
Highway	\$ 9,670,548	\$ 8,984,093	\$ 8,397,807	\$ 8,932,018	\$ 10,223,651	\$ 9,816,367	\$ (407,284)	-3.98%
<b>Subtotal Proprietary Funds</b>	<b>\$ 18,821,358</b>	<b>\$ 19,554,613</b>	<b>\$ 18,190,947</b>	<b>\$ 18,480,021</b>	<b>\$ 20,214,042</b>	<b>\$ 20,666,758</b>	<b>\$ 452,716</b>	<b>2.24%</b>
<b><u>Internal Service Funds</u></b>								
Insurance	\$ 46,117	\$ 66,164	\$ 63,439	\$ 48,253	\$ 46,050	\$ 47,050	\$ 1,000	2.17%
Workers Compensation	\$ 387,764	\$ 282,450	\$ 452,689	\$ 249,112	\$ 325,557	\$ 266,422	\$ (59,135)	-18.16%
<b>Subtotal Internal Service Funds</b>	<b>\$ 433,881</b>	<b>\$ 348,614</b>	<b>\$ 516,128</b>	<b>\$ 297,365</b>	<b>\$ 371,607</b>	<b>\$ 313,472</b>	<b>\$ (58,135)</b>	<b>-15.64%</b>
<b>GRAND TOTAL</b>	<b>\$ 76,477,962</b>	<b>\$ 77,558,646</b>	<b>\$ 71,205,426</b>	<b>\$ 73,407,061</b>	<b>\$ 78,285,312</b>	<b>\$ 79,223,383</b>	<b>\$ 938,071</b>	<b>1.20%</b>

## 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 aids 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 2005 to 2012 represent actual expenditures, and 2013 and 2014 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.

### Expenditures by Functional Area



### **Gross Expenditures by Functional Area**

**Health and human services** continue to lead the expenditures made by the County. However, regional implementation of a managed care model for serving disabled and elderly clients has lessened costs (and related revenues) in this area significantly. The work of the Continuum of Care Committee is hoped to generate recommendations that will mitigate costs in this area, as well as better serve residents.

**Justice and public safety** expenditures increased in 2008 with additional staffing and support for the opening of County Jail Unit A for additional rental housing space for State jail inmates. The 2009 and 2010 increases, continued through 2012 to varying degrees, relate to expenditures for community redevelopment after the floods of 2008. The 2011 decrease in this category relates to the closure of County Jail Unit A.

**Public works** expenditures had shown a decrease in recent years due to decreases in state and federal funding, excluding a peak in 2008 and 2009 for flood repairs. However 2012 and 2013 show increases due to additional funding for the State Highway maintenance program. The County remains committed to not deferring maintenance on its roads.

**General government** budgeted expenditures increased in 2011 and 2012 with MIS departmental charge backs for major systems and/or hardware replacements in the Treasurer's office, Accounting, and Public Health, and with voice over internet protocol technology implementation. These large expenses are largely complete in 2013, but ongoing operational costs for labor

and benefits are increasing. This category includes \$1,099,188 in 2014 for implementation of the employee classification and compensation analysis.

**Conservation, development, recreation, culture and education** expenditures have stayed generally stable, except for the expansion of revolving loan fund programs to rehabilitate housing and promote businesses.

**Debt service** is only issued for specific major capital projects. Care is taken in the structure of the repayment schedules 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), a major upgrade to the County's communications systems (repayment complete in 2013), and construction of the Health Care Center (repayment complete in 2027). 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 roof repairs or carpet replacement. Emphasis is placed on analysis of future operating costs related to capital acquisitions. However, as budgets have tightened, most expenditures have been for maintenance or replacement, not expansion or growth.

### **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, increasingly 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 \$7.2 million in sales tax collections. This forces the general government function to have a net reduction of the property tax levy.

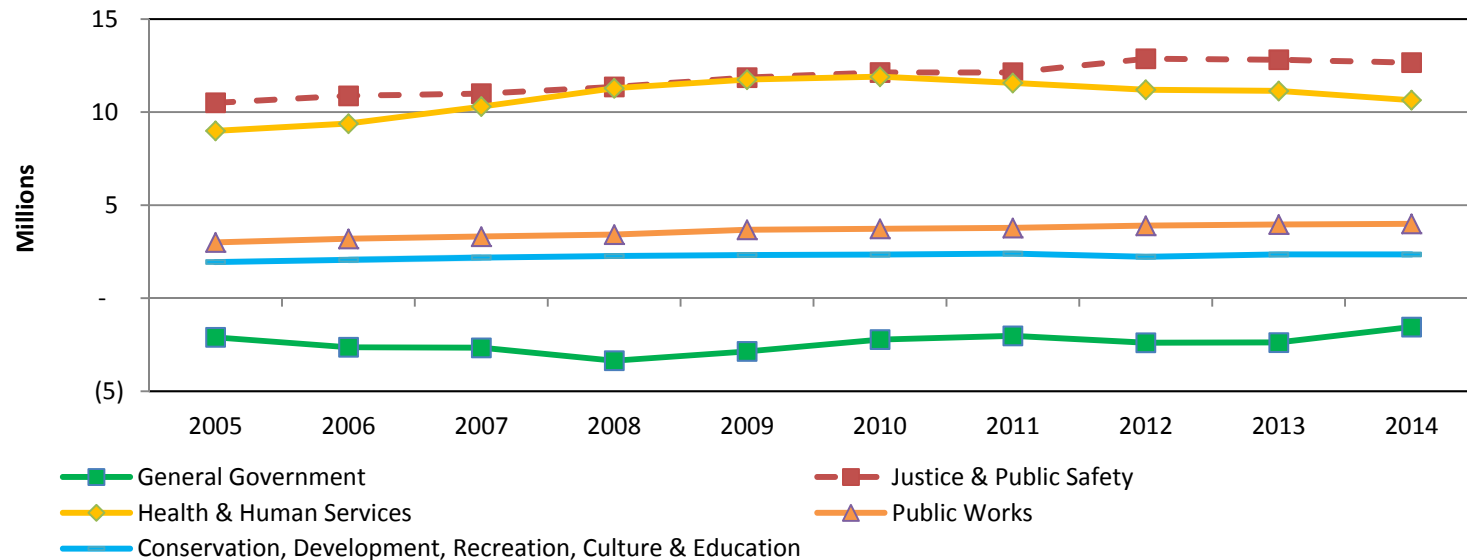
Further, comparing the property tax levy as a percentage of expenditures by function indicates the County's willingness to

support those functions and programs. The impact of the loss of Federal and State funding becomes more apparent in the following chart.

<b>Property Tax Levy as a Percentage of Expenditures</b>	<b>2005</b>	<b>2014</b>
Health & Human Services	27.36%	36.58%
Justice & Public Safety	75.14%	76.57%*
Public Works	31.16%	42.55%
General Government	-42.80%	-18.84%
Conservation, Development, Recreation, Culture & Education	56.14%	58.43%

\* 77.99% if CDBG-EAP excluded

**Property Tax Levy Trends by Function**



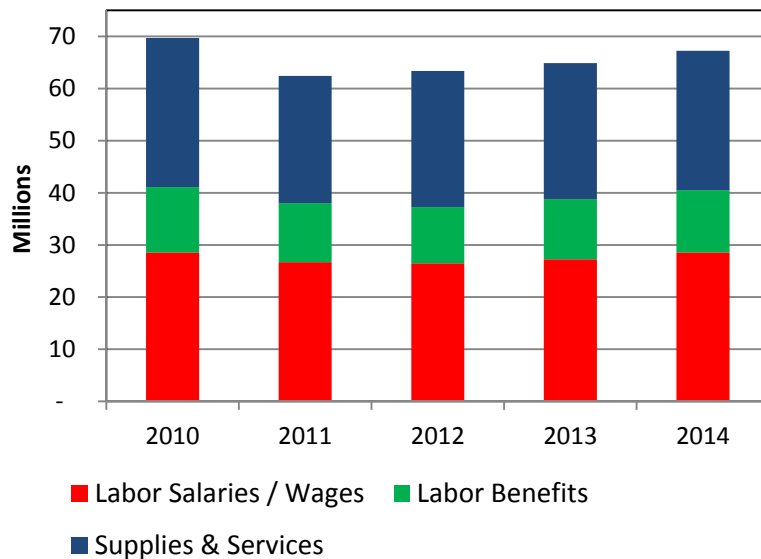


### Expenditures by Category

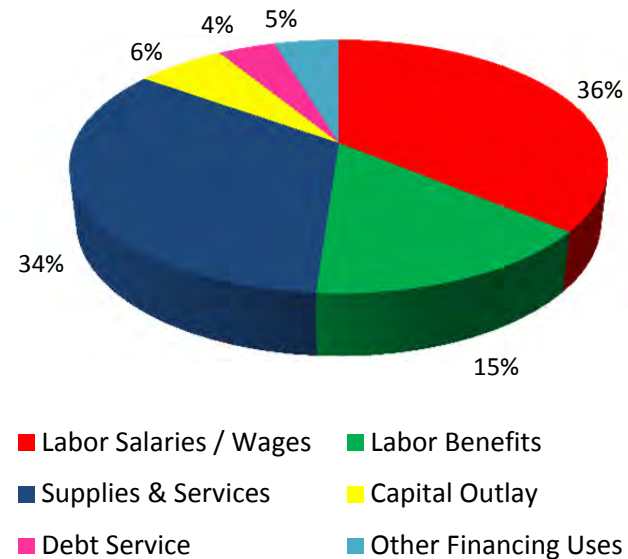
It is also prudent to review expenditures by categorical uses. The following bar graph on the left shows the change over time for costs associated with labor salaries / wages, labor benefits, and supplies and services. The corresponding pie chart highlights for 2014 how expenses are allocated.

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

**Expenses by Category**

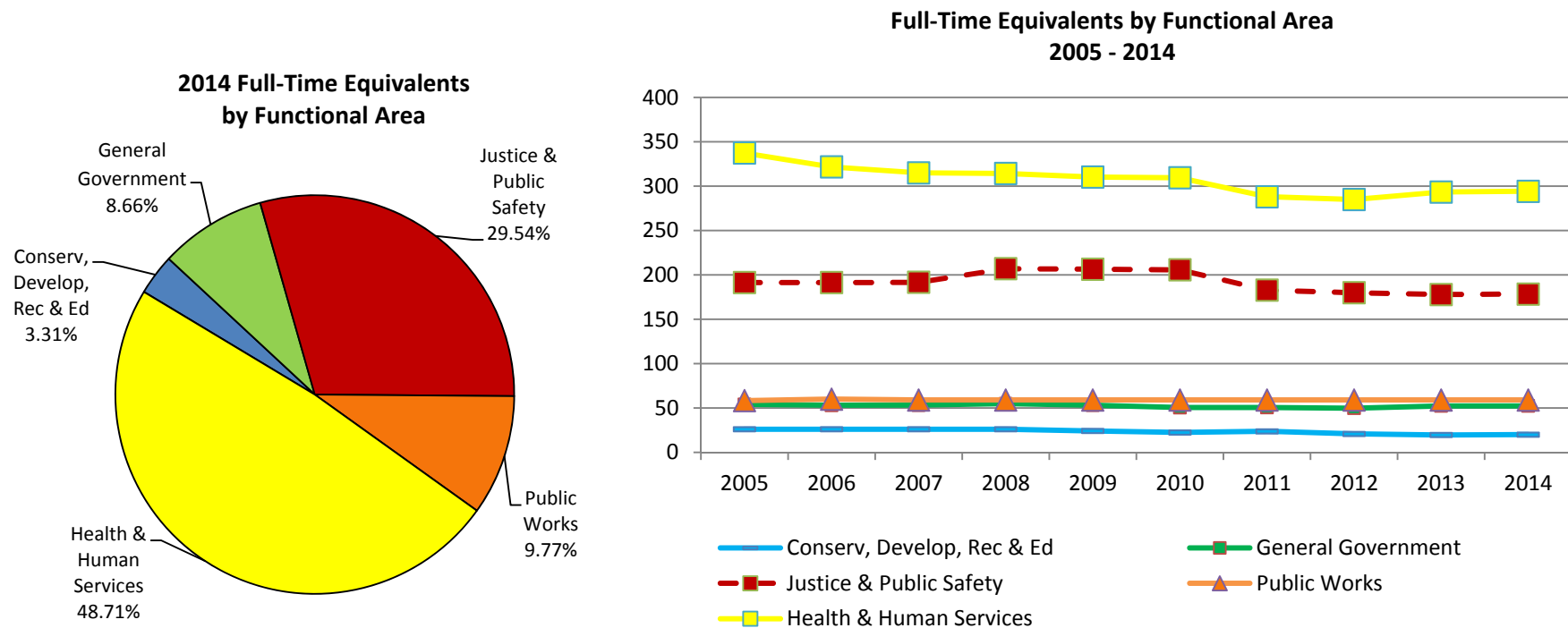


**2014 Expenses by Category**



## 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 51 percent of the total expenses for 603.75 full-time equivalents (FTE's) in 2014. The most employees provide 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 tightens its belt.



At the end of 2010, two staff-intensive programs came to an end, resulting in layoffs: Unit A of the jail was closed (14.77 FTE's) and provision of Family Care services by the Sauk County Human Services Department was regionalized (22.21 FTE). Departments continue to react to outside funding changes and explore implementation of technological and workflow efficiencies. 2014 sees an increase in staff of 1.71 FTE's, most of which are in the Sheriff's Department.

**Full-Time Equivalents (FTE's) Allocated by Department  
In the Original Adopted Budgets**

	2005 Balance	2006 Change	2007 Change	2008 Change	2009 Change	2010 Change	2011 Change	2012 Change	2013 Change	2014 Change	2014 Balance	FTE Change from 2005 to 2014
<b>General Government</b>												
Accounting	4.50					-0.50					4.00	-0.50
Administrative Coordinator	1.50					-0.50		0.50			1.50	0.00
Building Services	9.00			1.00	-0.23						9.77	0.77
Corporation Counsel	6.50					-0.50			0.29		6.29	-0.21
County Clerk / Elections	3.00		1.00					-0.92			3.08	0.08
Land Records Modernization (from Cons, Dev, Rec, Cul, Ed)	0.00								1.20		1.20	1.20
Management Information Systems (MIS)	9.00						1.50		0.80		11.30	2.30
Mapping (to MIS & Treasurer)	3.00	-1.00				0.50	-2.50				0.00	-3.00
Personnel	6.50		-0.81	0.61	-1.00	-1.30	0.25	-0.45	0.29		4.09	-2.41
Register of Deeds	4.00				-0.50	-0.34	-0.16				3.00	-1.00
Surveyor	1.00										1.00	0.00
Treasurer	6.07						1.00				7.07	1.00
Total General Government	54.07	-1.00	0.19	1.61	-1.73	-2.64	0.09	-0.87	2.58	0.00	52.30	-1.77
<b>Justice &amp; Public Safety</b>												
Circuit Courts	3.40			0.39			-0.20	-0.19			3.40	0.00
Clerk of Court	13.00			1.00						-1.00	13.00	0.00
Coroner	1.00										1.00	0.00
Court Commissioner/Family Court Counseling	1.92	0.02					0.06				2.00	0.08
District Attorney / Victim Witness	9.00					-0.40	-0.60	-0.77	0.37	0.20	7.80	-1.20
Emergency Management	3.00			-1.00							2.00	-1.00
Family Court Counselling (to Court Commissioner)	0.08	-0.02					-0.06				0.00	-0.08
Register in Probate	2.00										2.00	0.00
Sheriff's Department	157.97		0.27	14.97	-0.58	-0.33	-22.12	-1.93	-2.37	1.29	147.17	-10.80
Total Justice & Public Safety	191.37	0.00	0.27	15.36	-0.58	-0.73	-22.92	-2.89	-2.00	0.49	178.37	-13.00
<b>Public Works</b>												
Highway	57.00	2.00									59.00	2.00
Solid Waste (Landfill)	1.28	-0.28	-1.00								0.00	-1.28
Total Public Works	58.28	1.72	-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.00	0.72
<b>Health &amp; Human Services</b>												
ADRC / Commission on Aging	9.58	0.28	-0.02	4.66	1.50	2.81	-0.92	-1.02	4.77		21.64	12.06
Bioterrorism	2.13	-0.50	-0.57	-0.56		-0.50					0.00	-2.13
Child Support	12.00			-1.00		0.96	-0.96				11.00	-1.00
Environmental Health	2.00		1.00	-0.50	1.00		1.02	-0.92	0.15		3.75	1.75
Health Care Center	171.45	-16.60	-12.27	-4.48	-10.23	0.47	5.68	0.51	0.04	-0.47	134.10	-37.35
Home Care	9.81		-0.30				-0.39	-1.52	-0.15	-1.55	5.90	-3.91
Human Services	115.97	1.06	4.55	1.43	3.06	-4.80	-26.58	-0.20	2.18	1.30	97.97	-18.00
Public Health	8.22	0.09	0.38	0.06		0.24	0.81		0.75	1.53	12.08	3.86
Veterans' Services	3.00										3.00	0.00
Women, Infants and Children	3.10		0.57	-0.35	0.66				0.68		4.66	1.56
Total Health & Human Services	337.26	-15.67	-6.66	-0.74	-4.01	-0.82	-21.34	-3.15	8.42	0.81	294.10	-43.16
<b>Conservation, Development, Recreation, Culture &amp; Education</b>												
Baraboo Range	1.05	-0.25	-0.25	-0.25	0.25	-0.55					0.00	-1.05
Board of Adjustment	0.95				-0.10						0.00	-0.95
Conservation, Planning & Zoning (CPZ)	0.00							13.15		0.41	13.56	13.56
Land Conservation (to CPZ)	9.40				-0.60	-1.25	1.00	-8.55			0.00	-9.40
Land Records Modernization (to Gen Govt)	0.00				0.50	0.49	0.25		-1.24		0.00	0.00
Parks	3.78										3.78	0.00
Planning & Zoning (to CPZ)	8.40	0.25	0.24	0.26	-2.05	-0.35		-6.75			0.00	-8.40
UW-Extension	2.51							0.13			2.64	0.13
Total Cons, Devel, Rec, Culture & Ed	26.09	0.00	-0.01	0.01	-2.00	-1.66	1.25	-2.87	-1.24	0.41	19.98	-6.11
<b>TOTAL COUNTY FTE's - CHANGE</b>												
TOTAL COUNTY FTE's	667.07	-14.95	-7.21	16.24	-8.32	-5.85	-42.92	-9.78	7.76	1.71	603.75	-63.32
<b>TOTAL PERSONS EMPLOYED - CHANGE</b>												
TOTAL PERSONS EMPLOYED	744	-30	-14	27	-6	-4	-44	-6	10	-3	674	-70

Note: This summary excludes any funding source information.

2014 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
Justice & Public Safety	Clerk of Court	Deputy Clerk of Court	-1.00	Workflow efficiencies allow for reduction of a position
Justice & Public Safety	District Attorney	Victim Witness Specialist Part-Time	0.20	Restoration of hours to address demand for service
Justice & Public Safety	Sheriff's Department	Field Services-Domestic Violence Liaison	-0.16	Completion of funding for Domestic Violence Liaison
Justice & Public Safety	Sheriff's Department	Communications Telecommunicator Limited Term Employee	0.29	Additional of hours for a flexible position in dispatch
Justice & Public Safety	Sheriff's Department	Patrol – Drug Enforcement Coordinator Project Position	1.00	New position to provide interagency coordination of drug enforcement efforts
Health & Human Services	Health Care Center	Certified Nursing Assistant Part-Time Casual Certified Nursing Assistant Licensed Practical Nurse Part-Time Registered Nurse Part-Time Dining Assistant Full-Time Dining Assistant Part-Time Housekeeper Part-Time Laundry Aide Part-Time	0.75 -0.52 0.10 -0.50 -2.00 2.00 -0.20 -0.10	Reallocations of staff to better accommodate workflow and needs in the facility (Total decrease -0.47 FTE)
Health & Human Services	Home Care	Public Health Deputy Director Accounting Assistant Home Care Nurse Limited Term Home Care Nurse Part-Time	-0.40 -0.10 -0.85 -0.20	Reallocate staff to Public Health from Home Care. Adjust nursing hours to match demand. (Total decrease -1.55)
Health & Human Services	Human Services	Children/Family Support Social Worker Outpatient Psychotherapist Part-Time	1.00 0.30	Addition of positions to meet calls for service
Health & Human Services	Public Health	Public Health Deputy Director Accounting Assistant Public Health Nurse Project Systems Analyst Project Home Health Aide Part-Time Home Care Nurse Part-Time Dental Hygienist Part-Time	0.40 0.10 -0.02 1.00 -0.15 -0.05 0.25	Reallocate staff to more closely show actual time spent in programs. (Total increase 1.53)
Conservation, Development, Recreation, Culture & Education	Conservation, Planning & Zoning	Water Nitrate Study Specialist	0.41	Creation of grant-funded project position
Total Change in Full-Time Equivalents			1.71	

In response to budget pressures, the County Board has chosen to suspend merit pay increases for non-represented employees since 2011, an estimated savings of \$70,000 to the property tax levy each year. Also in 2013 and 2014, the County Board is conducting a classification and compensation analysis of nearly all County positions. This analysis will help address implementation issues with 2011 Wisconsin Act 10 and related laws and administrative code, as well as evaluate Sauk County wages compared to the market. The 2014 budget includes \$1,099,188 for implementation.

The prior years were unprecedented with regard to the collective bargaining process and changes to Wisconsin law. Five of the collective bargaining agreements are settled through December 31, 2013. We expect significant challenges in future budget years with regard to employee compensation and benefit issues based on ongoing litigation affiliated with Wisconsin 2011 Acts 10 and 32. Since the classification and compensation analysis is ongoing, the County Board chose to rely on the results of the analysis rather than determine any across-the-board wage adjustments.

County employees are represented by five unions, in addition to the non-represented employees and elected officials.

Union / Employee Group	Group Represented	2014 Number of Full-Time Equivalents	Contract Expiration	Known Wage Adjustments			
				2014	2015	2016	2017
AFSCME, AFL-CIO Local #360	Highway Department Employees	51.00	December 31, 2013				
AFSCME, AFL-CIO Local #3148	Sauk County Health Care Center	94.40	December 31, 2013				
Wisconsin Professional Police Association (WPPA/LEER - Clerical)	Non-Professional Clerical Employees of the Administrative Building, Courthouse, Human Services & Highway	118.48	December 31, 2013				
SEIU Healthcare District 1199 Wisconsin United Professionals for Quality Healthcare	Health Professionals within the Public Health and Human Services Departments	60.95	December 31, 2013				
AFSCME, AFL-CIO Local #252	Sauk County Sheriff's Department Sworn Employees	92.00	December 31, 2013				
Non-Represented – Exempt	Exempt from Overtime	89.74	Not Applicable				
Non-Represented – Hourly	Not Exempt from Overtime	90.18	Not Applicable				
Elected – Law Enforcement & Judiciary focus	Clerk of Courts, Coroner, Sheriff	3.00	Term of office 2011 through 2014	0.00%			
Elected – General Administration focus	County Clerk, Register of Deeds, Surveyor, Treasurer	4.00	Term of office 2013 through 2016	0.00%	1.00%	1.00%	

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. The 2014 budget includes contribution by sworn law enforcement employees to the retirement system. Also, beginning in 2008, workers compensation became self insured (with the inclusion of stop-loss policies) resulting in significant cost savings. The 2014 budget continues use of this money-saving program.

	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Wages & Salaries	\$28,560,250	\$26,697,176	\$26,476,342	\$27,461,800	\$28,578,178
Benefits	<u>\$12,544,958</u>	<u>\$11,330,879</u>	<u>\$10,792,482</u>	<u>\$11,679,253</u>	<u>\$11,923,427</u>
Total Personnel Costs	\$41,105,208	\$38,028,055	\$37,268,824	\$39,141,053	\$40,501,605
Benefits as a % of Total Personnel Costs	30.52%	29.80%	28.96%	29.84%	29.44%

Health insurance plan design is reconsidered and health insurance providers are bid annually. The following table lists the percentage change in health insurance premium costs to Sauk County over the last five years. These increases are a product of both aggressive bidding, plan design changes, and increasing emphasis on wellness programs.

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Sauk County Health Insurance Premium Rate Changes	2.94%	-7.00%	6.40%	3.70%	5.52% Single 4.71% Family

### **Changes in Fund Balance and Retained Earnings**

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:

<b>Category</b>	<b>Description</b>
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.

Some funds' balances are anticipated to undergo fairly significant changes during 2014. 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.

### 2014 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	219,646	219,646	0	0.00%	
CDBG-ED Revolving Loans	375,578	0	-375,578	100.00%	As loans made from Community Development Block Grants for Economic Development are repaid, the repayment and interest are recognized as revenues. These revenues have accumulated with sufficient fund balance to re-loan the funds to other participants.
CDBG-Emergency Assistance	591,099	291,436	-299,663	-50.70%	Planned forgiveness of 2008 flood assistance loans.
CDBG-Flood Recovery Small Business	57	57	0	0.00%	
Debt Service	0	0	0	0.00%	
Dog License	1,493	1,387	-106	-7.10%	
Drug Seizures	86,296	75,296	-11,000	-12.75%	Use of accumulated forfeited funds for drug enforcement activities.
General	29,523,937	24,889,127	-4,634,810	-15.70%	Large uses of accumulated fund balance are appropriated to fund non-recurring capital projects: \$2,365,000 for UW-Baraboo/Sauk County science facility, \$375,000 for 911 phone system, \$225,000 for installation of energy-saving measures, \$150,000 for dispatch center update, and \$143,531 for Conservation, Planning & Zoning streambank protection. Startup costs of the Justice Continuum Committee of \$150,000. Offsets the tax levy in an amount approximating the wages/ benefits to be unspent due to vacancy and turnover of \$700,000, and contingency fund of \$350,000.
Health Care Center	2,592,086	1,862,086	-730,000	-28.16%	Regular capital outlay acquisitions are initially funded by property tax levy, with depreciation charges allocated over the useful life of the assets acquired charged to fund balance. Further, the property tax levy has been offset by \$250,000 using fund balance to fund wage and benefit costs estimated as unneeded due to position vacancy and turnover.
Highway	9,919,715	9,269,715	-650,000	-6.55%	
Human Services	2,327,548	2,327,548	0	0.00%	
Insurance	480,261	500,000	19,739	4.11%	
Jail Assessment	20,000	20,000	0	0.00%	
Land Records Modernization	691,514	613,707	-77,807	-11.25%	Use of accumulated program funds for remonumentation project.
Landfill Remediation	5,049,236	4,891,336	-157,900	-3.13%	
Workers Compensation	703,935	703,935	0	0.00%	
<b>Totals</b>	<b>\$52,582,401</b>	<b>\$45,665,276</b>	<b>-\$6,917,125</b>	<b>-13.15%</b>	



## **Conclusion**

The 2014 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 2014 and beyond are met. It is anticipated that county services will continue to provide for the health, safety, and well being 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 2014 budget through its prudent use of resources, **allows for program sustainability** for years to come.

A \$79.2 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 2014 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.

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## **Capital Projects**

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

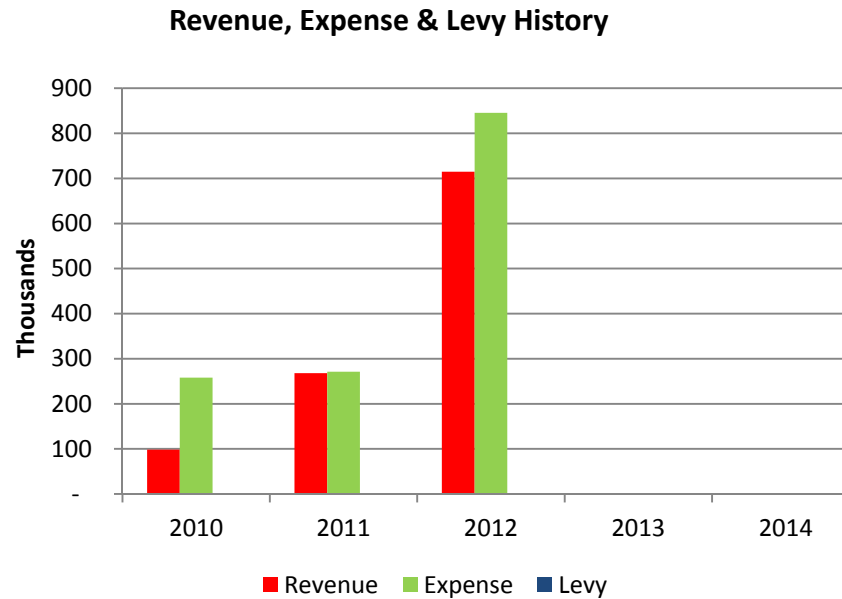
Sauk County annually prepares a capital outlay plan that spans the upcoming five years. Items included in this plan are capital acquisitions with a cost expected to be \$5,000 or greater and a useful life exceeding two years. This plan allows the County to find commonalities to take advantage of volume pricing and plan for funding needs. The detailed items to be purchased in this budget year can be 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.

Further, Sauk County annually prepares a capital improvements plan for the upcoming ten 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.

## Capital Projects

### Significant Changes in the Capital Projects Function for 2014

- The 2014 budget includes funding for the University of Wisconsin-Baraboo/Sauk County science facility. This project is included in the non-departmental accounts and not in the capital projects accounts.



## BUILDING PROJECTS

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted
Grants & Aids	0	0	695,657	0	0	0	0	0.00%
Transfer from other Funds	98,311	267,937	19,114	0	0	0	0	0.00%
Use of Fund Balance	159,913	3,355	130,515	0	0	0	0	0.00%

Total Revenues	258,224	271,292	845,286	0	0	0	0	0.00%
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### Expenses

Capital Outlay	258,224	271,292	845,286	0	0	0	0	0.00%
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Total Expenses	258,224	271,292	845,286	0	0	0	0	0.00%
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Beginning of Year Fund Balance	293,783	133,870	130,515	0		0		
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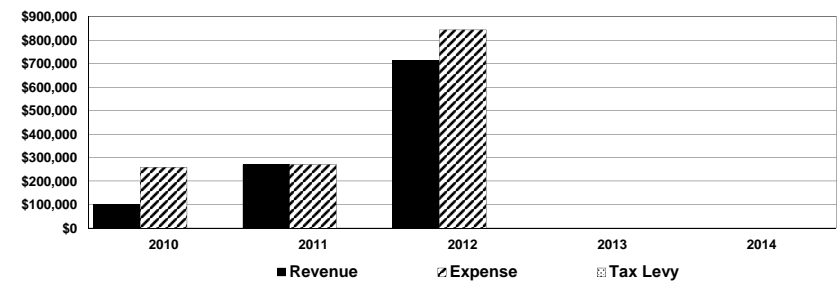
End of Year Fund Balance	133,870	130,515	0	0		0		
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Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2014 Total	0	0
2015	0	0
2016	0	0
2017	2,000,000	2,000,000
2018	0	0

## 2014 Highlights and Issues on the Horizon

No immediate projects are planned.

Revenue, Expense and Tax Levy



<b>CAPITAL OUTLAY PLAN - FIVE-YEAR</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2013-2018 TOTALS</b>
Accounting	0	0	0	0	0	0	0
Administrative Coordinator	0	0	0	0	0	0	0
Aging and Disability Resource Center	0	0	0	2,000,000	0	0	2,000,000
Building Projects Fund	0	0	0	0	2,000,000	0	2,000,000
Building Services	1,353,506	865,000	620,000	635,000	230,000	240,000	3,943,506
Child Support	0	0	0	0	0	0	0
Circuit Courts	0	0	0	0	0	0	0
Clerk of Courts	0	0	0	0	0	0	0
Conservation, Planning & Zoning	345,154	345,154	25,000	22,000	25,000	25,000	787,308
Coroner	0	0	24,000	24,000	0	0	48,000
Corporation Counsel	0	0	0	0	0	0	0
County Board	0	0	0	0	0	0	0
County Clerk / Elections	0	0	550,000	0	0	0	550,000
Court Commissioner	0	0	0	0	0	0	0
District Attorney/Victim Witness	0	0	0	0	0	0	0
Emergency Management	0	0	0	0	0	0	0
Environmental Health	0	0	19,000	0	0	0	19,000
General Accounts	65,000	2,365,000	0	0	29,500	29,500	2,489,000
Health Care Center	65,600	85,100	63,750	88,250	577,250	3,589,250	4,469,200
Highway	650,000	650,000	700,000	700,000	750,000	750,000	4,200,000
Home Care / Home Nursing	0	0	0	0	0	0	0
Human Services	17,000	0	0	0	0	0	17,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	106,300	100,000	125,000	75,000	25,000	25,000	456,300
Landfill Remediation	0	0	0	0	0	0	0
MIS	961,651	344,670	563,500	653,000	623,000	632,000	3,777,821
Parks	24,000	0	138,000	22,000	18,000	8,500	210,500
Personnel	0	0	0	0	0	0	0
Public Health	0	0	0	0	0	0	0
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	253,500	287,500	307,500	288,500	285,500	234,000	1,656,500
Surveyor	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
UW Extension	0	0	0	0	0	0	0
Veterans Service	0	0	0	0	0	0	0
Women, Infants & Children (WIC)	0	0	0	0	0	0	0
<b>COUNTY GRAND TOTAL</b>	<b>3,841,711</b>	<b>5,042,424</b>	<b>3,135,750</b>	<b>4,507,750</b>	<b>4,563,250</b>	<b>5,533,250</b>	<b>26,624,135</b>

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

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

Detail of each department's outlay for 2014 can be found with the departmental budgets.

<b>CAPITAL OUTLAY PLAN - LEVY-FUNDED</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2013-2018 TOTALS</b>
Accounting	0	0	0	0	0	0	0
Administrative Coordinator	0	0	0	0	0	0	0
Aging and Disability Resource Center	0	0	0	400,000	0	0	400,000
Building Projects Fund	0	0	0	0	2,000,000	0	2,000,000
Building Services	28,000	115,000	620,000	635,000	230,000	240,000	1,868,000
Child Support	0	0	0	0	0	0	0
Circuit Courts	0	0	0	0	0	0	0
Clerk of Courts	0	0	0	0	0	0	0
Conservation, Planning & Zoning	22,000	22,000	25,000	22,000	25,000	25,000	141,000
Coroner	0	0	24,000	24,000	0	0	48,000
Corporation Counsel	0	0	0	0	0	0	0
County Board	0	0	0	0	0	0	0
County Clerk / Elections	0	0	550,000	0	0	0	550,000
Court Commissioner	0	0	0	0	0	0	0
District Attorney/Victim Witness	0	0	0	0	0	0	0
Emergency Management	0	0	0	0	0	0	0
Environmental Health	0	0	6,333	0	0	0	6,333
General Accounts	65,000	0	0	0	29,500	29,500	124,000
Health Care Center	0	85,100	63,750	88,250	577,250	3,589,250	4,403,600
Highway	0	0	0	0	0	0	0
Home Care / Home Nursing	0	0	0	0	0	0	0
Human Services	0	0	0	0	0	0	0
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	0	0	0	0	0	0	0
Landfill Remediation	0	0	0	0	0	0	0
MIS	367,200	344,670	563,500	653,000	623,000	632,000	3,183,370
Parks	0	0	8,000	22,000	18,000	8,500	56,500
Personnel	0	0	0	0	0	0	0
Public Health	0	0	0	0	0	0	0
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	253,500	287,500	303,500	288,500	285,500	234,000	1,652,500
Surveyor	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
UW Extension	0	0	0	0	0	0	0
Veterans Service	0	0	0	0	0	0	0
Women, Infants & Children (WIC)	0	0	0	0	0	0	0
<b>TOTAL LEVY IMPACT</b>	<b>735,700</b>	<b>854,270</b>	<b>2,164,083</b>	<b>2,132,750</b>	<b>3,788,250</b>	<b>4,758,250</b>	<b>14,433,303</b>

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.

<b>Fund: BUILDING PROJECTS</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: GENERAL</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>44999 BUILDING PROJECTS REVENUE</b>								
424314 ECONOMIC DEVELOPMENT GRANT	0.00	0.00	-695,657.00	0.00	0.00	0.00	0.00	0.00
492100 TRANSFER FROM GENERAL FUND	-98,310.74	-267,937.47	-19,114.23	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BUILDING PROJECTS REVENUE</b>	<b>-98,310.74</b>	<b>-267,937.47</b>	<b>-714,771.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>44999122 CLERK OF COURT/PROBATE</b>								
582900 OTHER CAPITAL IMPROVEMENT	3,079.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CLERK OF COURT/PROBATE</b>	<b>3,079.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>44999184 COUNTY PHONE / COMMUNICATION</b>								
580100 PROJECT ADMINISTRATION	220.00	0.00	541.81	0.00	0.00	0.00	0.00	0.00
581500 INELIGIBLE GRANT EXPENSES	3,166.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582100 ARCHITECT/ENGINEER	94,923.81	69,687.47	2,365.30	0.00	0.00	0.00	0.00	0.00
582200 CONTRACTOR COSTS	0.00	0.00	707,643.76	0.00	0.00	0.00	0.00	0.00
582500 INSPECTIONS	0.00	0.00	134,735.52	0.00	0.00	0.00	0.00	0.00
582700 ACQUISITION/RELOCATION	0.00	750.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL COUNTY PHONE / COMMUNICATION</b>	<b>98,310.74</b>	<b>70,437.47</b>	<b>845,286.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>44999250 OFFICERS RANGE ASSOCIATION</b>								
581900 CAPITAL OUTLAY	156,832.90	3,354.37	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OFFICERS RANGE ASSOCIATION</b>	<b>156,832.90</b>	<b>3,354.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>44999562 UW CENTER OPERATING</b>								
581900 CAPITAL OUTLAY	0.00	197,500.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL UW CENTER OPERATING</b>	<b>0.00</b>	<b>197,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-98,310.74</b>	<b>-267,937.47</b>	<b>-714,771.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>258,223.51</b>	<b>271,291.84</b>	<b>845,286.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>159,912.77</b>	<b>3,354.37</b>	<b>130,515.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	



## CAPITAL IMPROVEMENT PLAN

### Ten-Year Capital Improvement Plan (CIP)

A Capital Improvement Plan (CIP) is a long-term plan to assist County leaders in allocating limited financial and personnel resources for major future capital expenditures. Creation of a CIP provides continuity in financial decisions by linking planning, programming and budgeting of major capital intensive projects. A CIP further allows for stabilization of tax rates and management of General and other fund balances by relating the timing of expenditures to financial capacity.

Capital improvements are defined as major projects undertaken on a nonrecurring basis. These projects include such things as major improvements or repairs to existing structures, construction of new facilities, and purchases of large equipment. A capital improvement project or purchase has a cost of \$25,000 or greater and a useful life of greater than six years. All projects meeting these criteria are included in the CIP, regardless of funding source or department responsible.

### The Capital Improvement Plan Review Process

Requests are generally compiled by the department who will be responsible for completion of the project, with the guidance of that department's oversight committee. 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 Team consisting of County Board Supervisors from the Finance, Property & Insurance, and Executive & Legislative Committees; the Administrative Coordinator; the Controller; and the Emergency Management, Building & Safety Administrator reviews the projects anticipated over the next ten years. The Team prioritizes the projects based on a number of factors, including:

- 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 capital 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 Costs - 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.
- 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?
- Relationship to Countywide Goals - Does the project forward the goals sought for our County?

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 Team makes a recommendation that attempts to evenly distribute workloads and cash flows over the ten-year period. This recommendation is forwarded to the Finance Committee 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.

The following pages summarize the projects included in the 2014 Capital Improvement Plan.

## Approved Sauk County 2014 to 2023 Capital Improvement Plan

Department - Item	Funding Source	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014 to 2023
<b>Health Care Center</b>												
Assisted Living Facility	Undetermined	15,000		485,000	4,500,000							5,000,000
<b>Highway</b>												
Equipment Replacement	Tax Levy/Hwy Fund Balance	650,000	700,000	700,000	750,000	750,000	800,000	800,000	850,000	850,000	850,000	7,700,000
County Highway K - Alexander Ave to CTH G (9 miles)	Tax Levy/Hwy Fund Balance	2,000,000										2,000,000
County Highway H - Reedsburg City limits to IH 90/94 (12 miles) (total cost \$3,500,000)	Tax Levy/Hwy Fund Balance Federal (80%)		700,000 2,800,000									3,500,000
County Highway D - CTH W to STH 154 (8 miles)	Tax Levy/Hwy Fund Balance			2,500,000								2,500,000
County Highway W - CTH PF to CTH D (5 miles)	Tax Levy/Hwy Fund Balance				3,000,000							3,000,000
County Highway A - Baraboo City Limits to USH 12 (9 miles)	Tax Levy/Hwy Fund Balance					3,500,000						3,500,000
County Highway C - CTH PF to CTH B (6 miles)	Tax Levy/Hwy Fund Balance						3,000,000					3,000,000
County Highway P - STH 23 to CTH H (5.5 miles)	Tax Levy/Hwy Fund Balance							3,000,000				3,000,000
<b>County Clerk</b>												
Voting Equipment	Undetermined		550,000									550,000
<b>Circuit Courts</b>												
Fourth Jury Courtroom	Undetermined				2,000,000							2,000,000
<b>UW-Baraboo/Sauk County</b>												
Student Resident Housing - Project scope and timing to be determined	Private & Other Resources											0
Master Plan Development & Campus Renovations * 2013-2015: Phase 2, Science Labs & Classroom Remodeling/Expansion (\$4,612,000)	Undetermined	65,000	2,176,000		29,500	29,500	527,000		98,000	98,000	1,759,000	4,782,000
2017-2019: Phase 3A, Theater and Arts Renovation (\$1,172,000) 2021-2023: Phase 3B, Theater and Arts Expansion (\$3,910,000)	City of Baraboo	65,000	2,176,000		29,500	29,500	527,000		98,000	98,000	1,759,000	4,782,000
<b>Parks</b>												
Parks - Hemlock Dam Repairs	Previously Allocated General Fund Balance for Other Dam Projects		130,000									130,000
<b>Emergency Management, Buildings &amp; Safety</b>												
Phone System Upgrades	Tax Levy	45,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	495,000
Communications System Upgrades	Tax Levy	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
9-1-1 Phone System Replacement (next replacement in 7 years, 2021)	General Fund Balance	375,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	825,000
Dispatch & EOC Radio Console Replacement (next replacement in 10 years, 2025)	Tax Levy	150,000	150,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	540,000
Cost Saving Energy Measures Courthouse, West Square, Law Enforcement (total cost \$675,000)	Tax Levy Focus on Energy/Alliant Energy	225,000 ??	225,000 ??	225,000 ??								675,000
Elevator - Annex	Tax Levy		55,000									55,000
Replace roofs on West Square, Courthouse & Human Services	Tax Levy			240,000								240,000
Emergency Services Driving Simulator	Tax Levy/Self Insurance Fund				60,000							60,000
Re-Gasket, Check Bearings on Chillers	Tax Levy					70,000	70,000					140,000
<b>Total Expenditure</b>		3,640,000	9,812,000	4,330,000	10,549,000	4,559,000	5,104,000	3,980,000	1,226,000	1,226,000	4,548,000	48,974,000
<b>Portion Funded by Grant Revenues or Fund Balances</b>		440,000	5,156,000	50,000	79,500	79,500	577,000	50,000	148,000	148,000	1,809,000	8,537,000
<b>Portion Funded in Part by Tax Levy or Undetermined Funding Source</b>		3,200,000	4,656,000	4,280,000	10,469,500	4,479,500	4,527,000	3,930,000	1,078,000	1,078,000	2,739,000	40,437,000

\* UW-Baraboo/Sauk County Master plan development and campus renovations also include amounts for future phases in years beyond the scope of this summary. All amounts would be split equally between Sauk County and the City of Baraboo.  
2025-2027: Phase 4, Front Entrance and Administration Relocation for \$9,566,000  
2027-2029: Phase 5, Library and Classroom Expansions for \$6,172,000

Department: Health Care Center												
Project	Prior Years	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
1: Assisted Living Facility		15,000		485,000	4,500,000							5,000,000
<b>Project Description(s)</b>	<b>1 Assisted Living:</b> Construction of a 20- to 24-bed assisted living facility adjacent to the County's new nursing home on the continuum of care campus with a portion of the facility dedicated to dementia specific care.											
<b>Analysis of Need</b>	<b>1 Assisted Living:</b> Particularly with the implementation of the State's Family Care model of service provision for elderly and disabled, there is increasing emphasis on making sure people can remain in the community, instead of nursing homes. A lack of medium care facilities has been determined to be a gap in the existing service provision in Sauk County.											
<b>Previous Authorizations/ Actions</b>	<b>1 Assisted Living:</b> The Continuum of Care Committee has been reviewing community health care needs since 2004, and has recommended assisted living beds as another phase of the continuum of care planning. In December 2011, the Continuum of Care Committee asked that we perform market analysis for the need of an assisted living facility, specifically lower income CBRF or memory care specific CBRF. Based on results, there is a need for memory specific and potential need with increased population by 2017.											
<b>Funding Sources</b>	<b>1 Assisted Living:</b> The funding source is unknown at this time. The County is having initial conversations with entities who may be interested in forming a public-private partnership for construction and/or management.											
<b>Future Operating Budget Impacts</b>	<b>1 Assisted Living:</b> Efficiencies in operation can be gained by an assisted living facility sharing staff and infrastructure, such as meal preparation, with the new Health Care Center. Nonetheless, additional staff will be needed. Funding has historically been from private pay sources, but the Family Care model of service provision will likely open additional pay sources from the State or Federal governments. More detailed analysis will be completed closer to project time.											

Department: Highway												
Project	Prior Years	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
1: Equipment Replacement	650,000	650,000	700,000	700,000	750,000	750,000	800,000	800,000	850,000	850,000	850,000	7,700,000
2: CTH K		2,000,000										2,000,000
3: CTH H			3,500,000									3,500,000
4: CTH D				2,500,000								2,500,000
5: CTH W					3,000,000							3,000,000
6: CTH A						3,500,000						3,500,000
7: CTH C							3,000,000					3,000,000
8: CTH P								3,000,000				3,000,000
<b>Project Description(s)</b>	<p><b>1 Equipment Replacement:</b> Annual replacement of highway equipment, including patrol trucks, plows and wings, salt spreaders, tandem trucks, pickup trucks, dump trucks, loaders, tractors and mowers.</p> <p><b>2 CTH K:</b> Pulverize and pave 4" mat on County Highway K from Alexander Ave to CTH G (9 miles).</p> <p><b>3 CTH H:</b> Pulverize and pave 4" mat on County Highway H from Reedsburg City Limits to IH 90/94 (12 miles).</p> <p><b>4 CTH D:</b> Pulverize and pave 4" mat on County Highway D from County Highway W to State Highway 154 (8 miles).</p> <p><b>5 CTH W:</b> Pulverize and pave 4" mat on County Highway W from County Highway PF to CTH D (5 miles).</p> <p><b>6 CTH A:</b> Pulverize and pave 4" mat on County Highway A from Baraboo City Limits to US Highway 12 (9 miles).</p> <p><b>7 CTH C:</b> Pulverize and pave 4" mat on County Highway C from County Highway PF to County Highway B (6 miles).</p> <p><b>8 CTH P:</b> Pulverize and pave 4" mat on County Highway P from State Highway 23 to County Highway H (5.5 miles).</p>											
<b>Analysis of Need</b>	<p><b>1 Equipment Replacement:</b> 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 Department efficiency is increased.</p> <p><b>Projects 2 - 8:</b> Ongoing repair and maintenance of existing roadways to extend useful life.</p>											
<b>Previous Authorizations/ Actions</b>	<p><b>Projects 1 - 9:</b> 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.</p>											
<b>Funding Sources</b>	<p><b>1 Equipment Replacement:</b> Funded by Highway Dept fund balance.</p> <p><b>Projects 2, 4 - 8:</b> Funded by county tax levy dollars, General Transportation Aids and County Highway Improvement Project reimbursements provided by the State of Wisconsin.</p> <p><b>Project 3:</b> County Highway H estimated \$2.8 million of Federal funds and \$700,000 county tax levy.</p>											
<b>Future Operating Budget Impacts</b>	<p><b>Projects 1 - 8:</b> 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.</p>											

Department: County Clerk												
Project	Prior Years	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
1: Voting Equipment			550,000									550,000
<b>Project Description(s)</b>	<b>1 Voting Equipment:</b> Replacement of electronic ballot tabulation system, including handicapped accessible equipment for each polling place. The existing system includes Accuvote units, ballot boxes, memory cards and software. These units are deployed in the County Clerk's office and in municipalities throughout the County.											
<b>Analysis of Need</b>	<b>1 Voting Equipment:</b> The existing system was purchased in 1999 (handicapped accessible equipment in 2006) and is nearing the end of its useful life. The vendor currently has replacement parts, but their supply of old parts is diminishing. Increasing attention has been placed on vote tabulation since the existing system's purchase. Further, with frequently changing federal and state election laws, it is important to have a system that can respond quickly and accurately to these changes.											
<b>Previous Authorizations/ Actions</b>	<b>1 Voting Equipment:</b> When the original system was purchased, the units used by municipalities were provided to those municipalities at County cost. The subsequent handicapped accessible equipment was purchased by local municipalities, but with federal funding available.											
<b>Funding Sources</b>	<b>1 Voting Equipment:</b> General Fund balance or tax levy. There is the possibility of cost sharing with local municipalities.											
<b>Future Operating Budget Impacts</b>	<b>1 Voting Equipment:</b> Maintenance for municipal equipment is funded by local municipalities. Federal or state funding is not available at this time.											

Department: Circuit Courts Fourth Jury Courtroom												
Project	Prior Years	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
1: Courthouse Remodel					2,000,000							2,000,000
<b>Project Description(s)</b>	<b>1 Courthouse Remodel:</b> Fourth circuit courtroom with chambers, conference room, jury facilities and support staff area.											
<b>Analysis of Need</b>	<b>1 Courthouse Remodel:</b> If a fourth judgeship is created for the county, a fully functional courtroom will be needed. Construction of the fourth courtroom at the Law Enforcement Center is an alternative to consider. Construction cost estimates would need to acknowledge and address that all proceedings must be open to the public. The balance between this openness and potential security issues with the rest of the Law Enforcement Center must be considered. Continued operational cost estimates would also need to weigh the savings achieved in less transfer of defendants against additional costs for transferring court staff including the judge, court clerk, court reporter and prosecutor. Transfer of files via paper and electronics would also need to be addressed.											
<b>Previous Authorizations/ Actions</b>	<b>1 Courthouse Remodel:</b> None.											
<b>Funding Sources</b>	<b>1 Courthouse Remodel:</b> Unknown at this time.											
<b>Future Operating Budget Impacts</b>	<b>1 Courthouse Remodel:</b> A slight revenue increase in court support grant may occur. Potential additional expenses would include an increase in postage, telephone, office supplies (totaling around \$1,000) and jury costs (\$10,000 to \$15,000) for an additional branch. A fourth judge would likely require an additional judicial assistant, whose wages and benefits are estimated to be \$60,000 in 2017, court security officer for an estimated \$85,000, and bailiffs for an estimated \$6,000. An additional law clerk (student intern) may be required with wages and benefits of \$13,000. An additional legal secretary in the District Attorney's office may also be needed with wages and benefits of \$60,000. There would be little additional space to maintain, existing hired and contracted staff could clean and maintain the new courtroom.											

Department: University of Wisconsin - Baraboo/Sauk County (UW-BSC)												
Project	Prior Years	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
1: Student Resident Housing	Project scope and timing to be determined											
2: Master Plan Development & Campus Renovations (Sauk County's 50% portion shown)		65,000	2,176,000		29,500	29,500	527,000		98,000	98,000	1,759,000	See project description
<b>Project Description(s)</b>	<p><b>1 Student Resident Housing:</b> Construction of an on-site residence hall for students. The land would be leased to a private company, and this company would construct and operate the residence hall. There would be no cost to Sauk County or the City of Baraboo, and the only compensation would be the no-cost lease.</p> <p><b>2 Master Plan Development and Campus Renovations:</b> The campus master plan has identified five major phases of building projects over the next 10-15 years. Each phase has been developed around the most immediate needs of the campus, programming requirements and the campus strategic plan.</p> <p>Phase 1 (2011): Prepares the site for future building improvements, potential residence hall and conference center, and increasing campus enrollments. This phase is complete in the summer of 2011 with parking expansion and tennis court relocation.</p> <p>Phase 2 (2013-2015 \$4,612,000): Construction and renovation of a portion of the facilities which have not been updated since 1968. New construction provides modern science labs for the teaching of STEM subjects (science, technology, engineering, and math); current science labs will be remodeled and converted to general purpose classroom space; original faculty offices will be modernized. Additional construction will join the classroom and library buildings to accommodate an "integrated learning center".</p> <p>Phase 3A (2017-2019 \$1,172,000): Renovation of the upper and lower levels of the current Theater and Arts building.  Phase 3B (2021-2023 \$3,910,000): Expansion of the upper and lower levels of the Theater and Arts building.</p> <p>Phase 4 (2025-2027 \$9,566,000): Expansion of upper and lower levels of the Lange Center. Recognizes the need for a "front entrance" to the campus and the need to combine the administrative functions in one area. This phase will improve efficiencies within the administrative support departments and better serve students and the public.</p> <p>Phase 5 (2027-2029 \$6,172,000): Increases space for food service facilities management operations; expands and connects the academic and library buildings and provides for additional classrooms.</p>											

Department: University of Wisconsin - Baraboo/Sauk County (UW-BSC)	
<b>Analysis of Need</b>	<p><b>1 Student Resident Housing:</b> As surveyed, 60% of UW-BSC students would consider living in resident housing. More than 50% of UW-BSC students live more than 20 miles from campus. Resident housing would improve the student life experience at the campus and provide a learning laboratory for students of all ages.</p> <p><b>2 Master Plan Development and Campus Renovations:</b> The campus was originally designed for 300 full time equivalent (FTE) students. Current enrollment projections indicate that fall enrollment will be 450 FTE, over 600 head count. Although the campus facilities and physical plant have been expanded several times over the years, they have not kept pace with enrollments and changing methods of curriculum and instruction. A continued expansion of enrollment, faculty and degree offerings in support of residents of Sauk County and surrounding communities necessitate an expansion of facilities.</p>
<b>Previous Authorizations/ Actions</b>	<p><b>1 Student Resident Housing:</b> Resolution 35-06 created a building committee and Resolution 112-06 authorized a contract with Strang, Inc. for master planning and preliminary design of resident housing. Resolution 56-2013 (September, 2013) authorized an agreement with Bluffstone, LLC for the lease of land, construction and operation of a residence hall.</p> <p><b>2 Master Plan Development and Campus Renovations:</b> Phase 1 was completed in 2011. The master plan phasing was re-prioritized in 2010/11 to reflect more critical core education items being constructed first. Resolution 45-2013 (August, 2013) authorized a contract with Bray Architects for science building and associated remodeling architectural services.</p>
<b>Funding Sources</b>	<p><b>1 Student Resident Housing:</b> All construction and operations costs will be borne by the private company. No additional County funding is expected.</p> <p><b>2 Master Plan Development and Campus Renovations:</b> The initial \$100,000 for master planning was funded by Sauk County General Fund balance. Campus ownership is shared equally between the City of Baraboo and Sauk County. Renovations would similarly be funded by the two entities. The County's portion of science facility work in 2014 will be funded by General Fund balance. Future funding sources are currently unknown.</p>
<b>Future Operating Budget Impacts</b>	<p><b>1 Student Resident Housing:</b> The County is not currently considering participating in the operation of the residence hall. The lease will be for a term not greater than 30 years, with the possibility of one 10-year extension. The contract will include a clause that provides for the ability of the joint owners to buy out the contractor at a prearranged price based on the depreciated value of the improvements on the leasehold at any time during the lease.</p> <p><b>2 Master Plan Development and Campus Renovations:</b> Currently, Sauk County splits most annual facilities maintenance costs with the City of Baraboo for a 63-acre campus with approximately 158,000 square feet in 5 buildings. The 2012 operating budget is \$160,000, which equates to approximately one dollar per square foot for buildings, not including grounds. These costs include maintenance and replacement expenses for items such as carpet, HVAC, fire inspections, window replacements, paint, etc. but do not include personnel, custodial expenses, groundskeeping expenses, etc. The UW System provides funding for these as well as all movable equipment, personnel, and most consumable supplies. Additional funding for maintenance and upkeep expenses may be requested from Sauk County as the total square footage of facilities increases and as current facilities continue to age.</p>



Department: Parks												
Project	Prior Years	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
1: Hemlock Dam Repairs			130,000									130,000
<b>Project Description(s)</b>	<b>1 Hemlock Dam Repairs:</b> Repairs and maintenance to the Hemlock dam. Scope of repairs is unknown.											
<b>Analysis of Need</b>	<b>1 Hemlock Dam Repairs:</b> Sauk County owns six dams. In the past few years, severe flood events and the subsequent emphasis by the Wisconsin Department of Natural Resources (WDNR) on inspection and repair have necessitated major repairs at the Redstone and Delton (Mirror Lake) dams. Hemlock is in need of inspection, and there are likely to be some repairs and maintenance required to keep the dam in peak condition.											
<b>Previous Authorizations/ Actions</b>	<b>1 Hemlock Dam Repairs:</b> None.											
<b>Funding Sources</b>	<b>1 Hemlock Dam Repairs:</b> No outside funding other than tax levy or General Fund balance is known. Occasionally, grant funds become available from the WDNR, but there is no certainty of availability for this project. Also, some lake associations participate in financial assistance for repairs. For Hemlock dam repairs, previously appropriated General Fund balance is being carried forward for repairs.											
<b>Future Operating Budget Impacts</b>	<p><b>1 Hemlock Dam Repairs:</b> Inspections by qualified engineers are required every two years for high hazard dams (Redstone) at an estimated cost of \$5,000. Inspections are required every ten years for low hazard dams (Hemlock and Delton (Mirror Lake)) at a combined cost of about \$2,000. The Federal Natural Resources Conservation Service (NRCS) has tentatively committed to inspecting the remaining three dams (White Mound, Shanahan and County N) with little to no County cost. If deficiencies are found at any of these dams, more costly repairs may be needed. However, with major maintenance being completed at White Mound in 2004, Redstone in 2010, and Delton in 2011, expenses should be minimal after maintenance on Hemlock expected in 2015.</p> <p>Annual maintenance and repair by County is needed on all dams, including mowing and debris removal. This work is part of the duties of existing Parks staff with the assistance of Highway Department staff and equipment.</p>											

<b>Department: Emergency Management, Buildings and Safety</b>												
<b>Project</b>	<b>Prior Years</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Total</b>
1: Phone Systems Upgrades	45,000	45,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	495,000
2: Communication Systems Upgrades	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
3: 9-1-1 Phone System Replacement		375,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	825,000
4: Dispatch & EOC Radio Console		150,000	150,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	540,000
5: Energy Measures		225,000	225,000	225,000								675,000
6: Elevator – Courthouse Annex			55,000									55,000
7: Replace Roofs				240,000								240,000
8: Emergency Driving System					60,000							60,000
9: Re-Gasket, Check Bearings on Chillers						70,000	70,000					140,000
<b>Project Description(s)</b>	<p><b>1 Phone:</b> Continued upgrades to the countywide phone and voice mail system. Includes all locations.</p> <p><b>2 Communications:</b> This funding is utilized for continued, necessary equipment upgrades and improvements as the technology dictates for communication system infrastructure (tower &amp; fiber optic sites and equipment). This is not intended to cover "big" one time expenditures such as adding a new tower site, or the addition of a fiber optics node, or such things as the major improvements needed after narrowbanding. As technology changes it is possible that additional tower sites/fiber nodes will be needed.</p> <p><b>3 9-1-1 Phone System:</b> Replacement of the 9-1-1 phone system in 2014, plus an annualized amount for future replacements. The next major replacement should be in about 2021.</p> <p><b>4 Dispatch and EOC:</b> Replacement of 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.</p> <p><b>5 Energy Measures:</b> Implement cost saving measures identified within the Courthouse &amp; West Square (CH/WS) Feasibility study and Law Enforcement Center (LEC) Retrocommissioning reports.</p> <p><b>6 Elevator-Annex:</b> Replacement of single-bottom underground hydraulic cylinder assembly on the Courthouse Annex elevator.</p> <p><b>7 Roofs:</b> Replace rubber roofs on West Square, Courthouse Annex, Courthouse Connector Addition, and Human Services Reedsburg.</p>											

<b>Department: Emergency Management, Buildings and Safety</b>	
	<p><b>8 Driving Simulator:</b> The Emergency Services driving simulator is computer based interactive training tool that can place our employees and emergency responders into different situations to improve their responses to adverse driving conditions and situations.</p> <p><b>9 Bearings:</b> Complete tear down on Chillers at the West Square and Law Enforcement Center to replace gaskets and check bearings.</p>
<b>Analysis of Need</b>	<p><b>1 Phone:</b> Money is budgeted annually to complete upgrades as necessary. Budgeting an annual amount for necessary system upgrades will provide continuity to the budget. This equipment is operational 24 hours a day, 7 days a week, 365 days a year. System is constantly changing and is similar to a computer network.</p> <p><b>2 Communications:</b> 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 pieces 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.</p> <p><b>3 9-1-1:</b> In November of 2011 the County received notification that as of March 1st, 2015 our existing 9-1-1 phone would reach its end of life. This funding would completely replace the 9-1-1 phone system as well as our recording system that records calls and radio traffic. The recording equipment is well past its life expectancy. The manufacturer of the equipment, Dictaphone, is no longer in business and spare used parts have been purchased off of eBay to keep the system running. It has been operating since 2003 - 24 hours a day, 7 days a week, 365 days a year. The 9-1-1 system has been operating 24/7/365 since being installed in 2006.</p> <p><b>4 Dispatch and EOC:</b> This equipment is operational 24 hours a day, 7 days a week, 365 days a year. As noted this equipment is utilized for paging and radio communications with all emergency response agencies. Existing equipment was installed in 2003 and will be replaced in 2015. Life expectancy is 10-12 years and this product line hit the end of service life in 2010.</p> <p><b>5 Energy Measures:</b> There are a number of energy cost saving items that have been identified within the feasibility study completed for the CH/WS and within the LEC Retrocommissioning report. The majority of the costs noted (approximately \$400,000) would be for the replacement of existing building controls in the CH/WS from pneumatic to digital. There are nine projects in total being considered. It is anticipated that most, if not all, would be eligible for Focus On Energy grants under the existing rules, however that amount cannot be estimated until further review is complete.</p> <p><b>6 Elevator-Annex:</b> This is the original hydraulic cylinder assembly installed in 1963. Our Elevator Service provider has identified this as a high priority for replacement within the next couple years. Should this fail it would completely disable this elevator making it very difficult to access the 2<sup>nd</sup> floor of the Courthouse by elevator.</p> <p><b>7 Roofs:</b> Life expectancy of the rubber roofs is estimated at 20 years +/- . In 2016 roofs on the West Square, Courthouse Annex and Human Services will be reaching this age. Full inspections of these roofs would be conducted prior to the 2016 budget year to determine a more accurate replacement schedule. Law Enforcement Center (built in 2001-2003) and Connector Addition (roof replaced 2011) would be 2020 and beyond.</p> <p><b>8 Driving Simulator:</b> Simulator is a training tool to develop better techniques and skill in defensive driving for all county employees who spend a majority of their working day driving as well as all the emergency services providers. By better preparing our employees and emergency responders we are protecting the public as well as our drivers from unnecessary accidents. Existing unit is anticipated to be covered under warranty/maintenance agreement until 2017 at which time an upgrade to existing equipment would be done.</p>

<b>Department: Emergency Management, Buildings and Safety</b>	
	<p><b>9 Bearings:</b> This is regular maintenance that is recommended to be completed every 7 -10 years of operation. Failure to complete this on a scheduled basis could lead to a catastrophic failure of the chillers requiring a full replacement.</p>
<b>Previous Authorizations/ Actions</b>	<p><b>Projects 1-4, 6-9:</b> None.</p> <p><b>5 Energy Measures:</b> As part of the Focus On Energy Grant for retrocommissioning at the LEC several small projects are completed.</p>
<b>Funding Sources</b>	<p><b>Projects 1, 2, 6, 7, 9:</b> Projects are county tax levy funded. Future projects' funding is unknown at this time, likely county tax levy or General Fund balance.</p> <p><b>3 9-1-1:</b> In 2014, the major system replacement of \$375,000 is being funded by General Fund balance. In subsequent years, a lesser amount will be levied annually and carried forward to future years until the next major system replacement is needed.</p> <p><b>4 Dispatch &amp; EOC:</b> In 2015, the major system replacement of \$300,000 is being funded by General Fund balance (\$150,000 each in 2014 and 2015). In subsequent years, a lesser amount will be levied annually and carried forward to future years until the next major system replacement is needed.</p> <p><b>5 Energy Measures:</b> Most likely funded by tax levy or General Fund balance, but some Focus on Energy funding may be available.</p> <p><b>8 Driving Simulator:</b> Funded through the county self-insurance fund to the extent funds are available, otherwise tax levy.</p>
<b>Future Operating Budget Impacts</b>	<p><b>1 Phone / 2 Communications:</b> Annual budgeting for upgrades will provide for consistent budgeting. If an actual upgrade is not needed in a year, the funds will be carried forward to future years. Keeping the system on the most recent version and platform will allow for the most efficient use of the system, both for end users and administrators.</p> <p><b>3 9-1-1 Phone System:</b> These systems are maintained by staff on a day to day basis. Additionally the 9-1-1 phone system is maintained under maintenance agreements with the manufacturers.</p> <p><b>4 Dispatch &amp; EOC:</b> All of these systems are maintained by Emergency Management, Buildings &amp; Safety department staff.</p> <p><b>5 Energy Measures:</b> With all these projects the focus would be implementing projects that would provide good energy savings in the future, generally a 10 to 20 year payback.</p> <p><b>6 Elevator-Annex:</b> All elevators are covered under our elevator maintenance contract.</p> <p><b>7 Roofs:</b> Once replaced roofs should be maintenance free for the most part.</p> <p><b>8 Driving Simulator:</b> Normal maintenance and software upgrades are \$7,000 per year, funded by tax levy.</p> <p><b>9 Bearings:</b> No operating budget impacts beyond regular maintenance costs.</p>

## 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 should 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, as is the case with all the issues except the 2007 \$5,000,000 and 2009 \$4,965,000 issues.

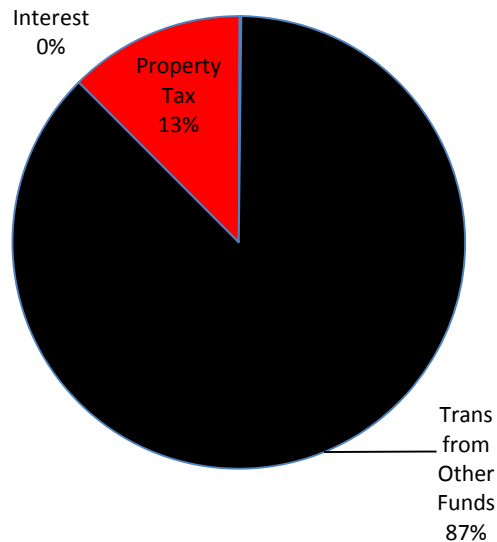
The rating system is similar for each investor service. Moody's, for example, provides ratings of Aaa, Aa, A, Baa, Ba, B, Caa, Ca and C, with Aaa being the highest rating. Each of these rating categories can be further modified with a 1, 2 or 3 to denote higher (1) or lower (3) rankings within that category. 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. No additional funding or refunding has been needed since then, so no updates to the rating have been sought or made.

## Debt Service

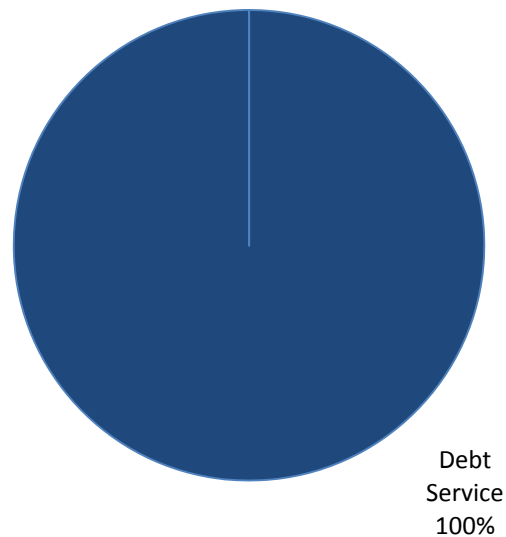
### Significant Changes in the Debt Service Function for 2014

- 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 related to expansion of the County's communications system was complete in 2013, generating a drop in debt service fund expenses in 2014. There is a corresponding increase in Health Care Center debt in 2014, so the County experiences flat debt payment requirements overall.
- The County will begin looking for opportunities in 2014 to pre-pay debt callable in October of 2014.

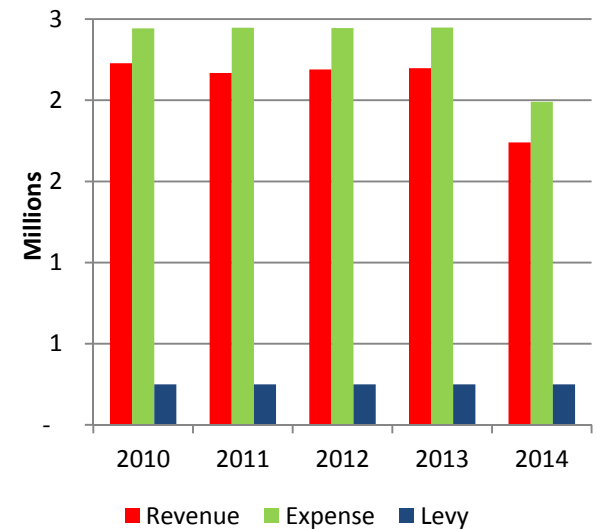
**2014 Revenues by Category**



**2014 Expenses by Category**



**Revenue, Expense & Levy History**



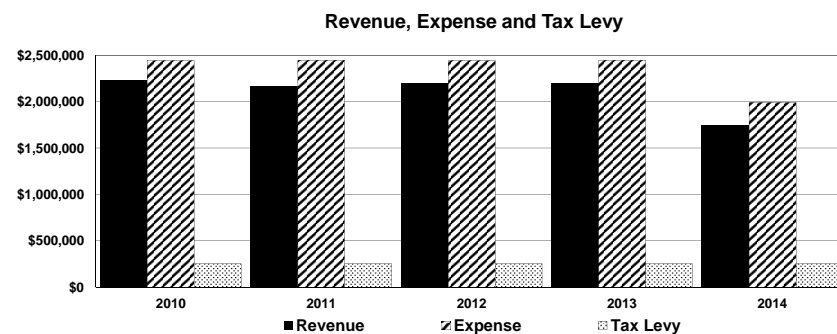
	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>DEBT SERVICE</b>											
<u>Revenues</u>											
Tax Levy	250,000	250,000	250,000	250,000	250,000	250,000	0	0.00%	None	0	0
Interest	6,644	2,269	3,441	2,949	3,000	2,500	(500)	-16.67%			
Transfer from other Funds	2,221,369	2,165,285	2,186,570	2,194,628	2,194,628	1,737,799	(456,829)	-20.82%	2014 Total	0	0
Use of Fund Balance	0	29,287	5,248	0	0	0	0	0.00%			
Total Revenues	2,478,013	2,446,841	2,445,259	2,447,577	2,447,628	1,990,299	(457,329)	-18.68%	2015	0	0
<u>Expenses</u>											
Principal Redemption	1,640,000	1,705,000	1,770,000	1,840,000	1,840,000	1,455,000	(385,000)	-20.92%	2016	0	0
Interest Payments	803,514	741,841	675,259	607,577	607,628	535,299	(72,329)	-11.90%	2017	0	0
Addition to Fund Balance	34,499	0	0	0	0	0	0	0.00%	2018	0	0
Total Expenses	2,478,013	2,446,841	2,445,259	2,447,577	2,447,628	1,990,299	(457,329)	-18.68%			
Beginning of Year Fund Balance	36	34,535	5,248	0		0					
End of Year Fund Balance	34,535	5,248	0	0		0					

#### 2014 Highlights and Issues on the Horizon

Debt for the replacement Health Care Center is accounted for in the Health Care Center fund.

2013 was the final year of debt service on the County's communications enhancements notes.

No changes are anticipated to the County's existing debt schedule.



<b>Fund: DEBT SERVICE Department: GENERAL</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 6 Months Actual</b>	<b>2013 Modified Budget</b>	<b>2013 Estimated</b>	<b>2014</b>	<b>Dollar Change</b>
<b>50999 DEBT SERVICE REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-250,000.00	-250,000.00	-250,000.00	-124,999.98	-250,000.00	-250,000.00	-250,000.00	0.00
481180 INTEREST DEBT SERVICE INVESTME	-6,643.98	-2,270.68	-3,440.44	-1,413.52	-3,000.00	-2,949.00	-2,500.00	-500.00
492100 TRANSFER FROM GENERAL FUND	-2,081,369.00	-2,046,800.00	-2,065,450.01	-1,047,313.98	-2,094,628.00	-2,094,628.00	-1,627,799.00	-466,829.00
492200 TRANSFER FROM SPECIAL REVENUE	-140,000.00	-118,484.76	-121,120.22	-49,999.98	-100,000.00	-100,000.00	-110,000.00	10,000.00
<b>TOTAL DEBT SERVICE REVENUE</b>	<b>-2,478,012.98</b>	<b>-2,417,555.44</b>	<b>-2,440,010.67</b>	<b>-1,223,727.46</b>	<b>-2,447,628.00</b>	<b>-2,447,577.00</b>	<b>-1,990,299.00</b>	<b>-457,329.00</b>
<b>50999800 DEBT SERVICE FUND</b>								
561000 PRINCIPAL REDEMPTION	1,640,000.00	1,705,000.00	1,770,000.00	0.00	1,840,000.00	1,840,000.00	1,455,000.00	-385,000.00
562000 INTEREST EXPENSE	803,514.26	741,841.26	675,258.81	304,220.25	607,628.00	607,577.00	535,299.00	-72,329.00
<b>TOTAL DEBT SERVICE FUND</b>	<b>2,443,514.26</b>	<b>2,446,841.26</b>	<b>2,445,258.81</b>	<b>304,220.25</b>	<b>2,447,628.00</b>	<b>2,447,577.00</b>	<b>1,990,299.00</b>	<b>-457,329.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-2,478,012.98</b>	<b>-2,417,555.44</b>	<b>-2,440,010.67</b>	<b>-1,223,727.46</b>	<b>-2,447,628.00</b>	<b>-2,447,577.00</b>	<b>-1,990,299.00</b>	<b>-457,329.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>2,443,514.26</b>	<b>2,446,841.26</b>	<b>2,445,258.81</b>	<b>304,220.25</b>	<b>2,447,628.00</b>	<b>2,447,577.00</b>	<b>1,990,299.00</b>	<b>-457,329.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-34,498.72</b>	<b>29,285.82</b>	<b>5,248.14</b>	<b>-919,507.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	



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

Year of Payment	Principal	Interest	Total Payments	Year-End Outstanding Principal
2002	415,000	991,782	1,406,782	30,705,000
2003	765,000	1,222,531	1,987,531	28,790,000
2004	1,015,000	1,147,251	2,162,251	30,785,000
2005	2,530,000	1,255,520	3,785,520	28,710,000
2006	2,830,000	998,417	3,828,417	25,880,000
2007	2,350,000	1,000,539	3,350,539	28,530,000
2008	2,320,000	1,060,293	3,380,293	26,210,000
2009	1,630,000	1,513,035	3,143,035	29,545,000
2010	2,025,000	1,313,453	3,338,453	32,445,000
2011	1,965,000	1,326,521	3,291,521	30,480,000
2012	2,090,000	1,204,877	3,294,877	28,390,000
2013	2,170,000	1,126,157	3,296,157	26,220,000
2014	2,255,000	1,042,841	3,297,841	23,965,000
2015	2,345,000	955,091	3,300,091	21,620,000
2016	2,435,000	863,291	3,298,291	19,185,000
2017	2,530,000	766,341	3,296,341	16,655,000
2018	2,515,000	663,861	3,178,861	14,140,000
2019	2,615,000	563,261	3,178,261	11,525,000
2020	2,715,000	461,339	3,176,339	8,810,000
2021	2,825,000	354,594	3,179,594	5,985,000
2022	905,000	241,594	1,146,594	5,080,000
2023	935,000	205,394	1,140,394	4,145,000
2024	975,000	167,019	1,142,019	3,170,000
2025	1,015,000	126,800	1,141,800	2,155,000
2026	1,055,000	86,200	1,141,200	1,100,000
2027	1,100,000	44,000	1,144,000	0
2028	0	0	0	0

Includes interest, not principal, of bond anticipation notes.

The Health Care Center budget includes repayment of \$5 million of general obligation promissory notes issued in 2007, \$4.965 million of general obligation advance refunding bonds issued in 2009, and \$4.925 million of general obligation refunding bonds for construction of a replacement facility. The Health Care Center is accounted for as an enterprise fund, so debt issuance and repayment is recorded in that fund, not the Debt Service fund, with repayment starting in 2008.

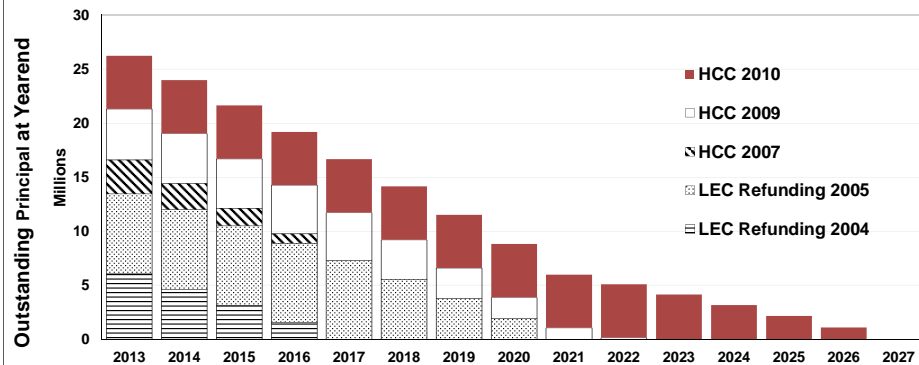
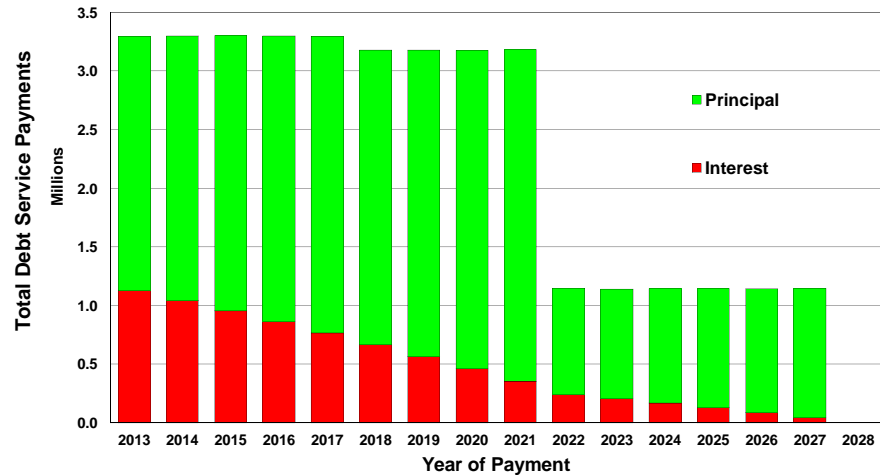
#### Future Debt Plans

There are no other known debt issuance needs planned at this time. However, 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. Consult the Capital Improvement Plan for possible future projects needing funding.

#### 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.

2013 County Equalization Report as issued by the Wisconsin Department of Revenue		\$6,442,658,700
5% Debt Limitation	100.00%	\$322,132,935
Outstanding General Obligation Debt at 1/1/2014	8.14%	\$26,220,000
Remaining Debt Margin	91.86%	\$295,912,935



# GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE

Issue Type:	General Obligation Refunding Bonds				General Obligation Refunding Bonds, Series 2004A				General Obligation Promissory Notes, Series 2004B				General Obligation Refunding Bonds			
Purpose:	Law Enforcement Center Construction - Includes Sheriff's offices, jail, and Coroner's offices				Advance Refunding of Law Enforcement Center Bonds - for maturities due 2014 through 2017				Communications Infrastructure Upgrades - Including fiber optics loops construction, communications towers and related equipment				Advance Refunding of Law Enforcement Center Bonds - for maturities due 2012 (partial), 2013, and 2018 through 2021			
Dated:	December 1, 2001				May 1, 2004				May 1, 2004				December 29, 2005			
Original Issue \$:	\$24,500,000				\$6,550,000				\$3,450,000				\$10,000,000			
Moody's Rating:	Aa3. Rating enhanced with bond insurance to Aaa				Aa3. Rating enhanced with bond insurance to Aaa				Aa3. Rating enhanced with bond insurance to Aaa				Aa3. Rating enhanced with bond insurance to Aaa			
Principal Due:	October 1				October 1				October 1				October 1			
Interest Due:	April 1 and October 1				April 1 and October 1				April 1 and October 1				April 1 and October 1			
Callable:	October 1, 2011 at par				October 1, 2014 at par				October 1, 2011 at par				October 1, 2015 at par			
CUSIP:	804328				804328				804328				804328			
Paying Agent:	Sauk County				Sauk County				Sauk County				Associated Bank			
Budgeted Fund:	Debt Service				Debt Service				Debt Service				Debt Service			
Year of Payment	Principal	Interest	Total		Principal	Interest	Total		Principal	Interest	Total		Principal	Interest	Total	
	These Law Enforcement Center bonds refunded bond anticipation notes with principal of \$24,480,000 and interest of \$341,088, totaling \$24,821,088.															
2002	385,000	904,049	3.150% *	1,289,049												
2003	705,000	1,072,731	3.250%	1,777,731												
2004	750,000	891,172	3.250%	1,641,172		107,479		107,479								
2005	750,000	708,150	3.300%	1,458,150	45,000	257,950	2.000% *	302,950	305,000	148,107	2.000% *	453,107				
2006	775,000	249,975	3.500%	1,024,975	50,000	257,050	2.250%	307,050	355,000	98,446	2.250%	453,446	135,000	298,108	3.750%	433,108
2007	800,000	222,850	3.750%	1,022,850	50,000	255,925	2.500%	305,925	365,000	90,459	2.500%	455,459	20,000	389,493	3.500% *	409,493
2008	1,080,000	192,850	3.875%	1,272,850	50,000	254,675	3.000%	304,675	370,000	81,334	2.875%	451,334	20,000	388,793	3.500% *	408,793
2009	1,120,000	151,000	4.000%	1,271,000	50,000	253,175	3.250%	303,175	385,000	70,696	3.250%	455,696	25,000	388,093	3.500% *	413,093
2010	1,165,000	106,200	4.000%	1,271,200	55,000	251,550	3.500%	306,550	395,000	58,184	3.375%	453,184	25,000	387,218	3.500% *	412,218
2011	1,215,000	59,600	4.000%	1,274,600	55,000	249,625	3.750%	304,625	410,000	44,853	3.500%	454,853	25,000	386,343	3.500% *	411,343
2012	275,000	11,000	4.000% **	286,000	55,000	247,563	3.650%	302,563	425,000	30,503	3.450%	455,503	1,015,000	385,468	4.000% **	1,400,468
2013	Refunded 12-2005	0	4.125%	0	60,000	245,555	3.750%	305,555	440,000	15,840	3.600% **	455,840	1,340,000	344,868	4.000% **	1,684,868
2014	Refunded 5-2004	0	5.250%	0	1,430,000	243,305	4.000%	1,673,305	0	0		0	25,000	291,268	4.000% **	316,268
2015	Refunded 5-2004	0	5.375%	0	1,500,000	186,105	3.900%	1,686,105	0	0		0	25,000	290,268	4.000% **	315,268
2016	Refunded 5-2004	0	5.375%	0	1,545,000	127,605	4.000%	1,672,605	0	0		0	30,000	289,268	4.000% **	319,268
2017	Refunded 5-2004	0	5.375%	0	1,605,000	65,805	4.100% **	1,670,805	0	0		0	30,000	288,068	4.000% **	318,068
2018	Refunded 12-2005	0	4.625%	0	0	0		0	0	0		0	1,720,000	286,868	4.000% **	2,006,868
2019	Refunded 12-2005	0	4.625%	0	0	0		0	0	0		0	1,785,000	218,068	3.850%	2,003,068
2020	Refunded 12-2005	0	4.750%	0	0	0		0	0	0		0	1,855,000	149,345	3.900%	2,004,345
2021	Refunded 12-2005	0	4.750%	0	0	0		0	0	0		0	1,925,000	77,000	4.000% **	2,002,000
2022																
2023																
2024																
2025																
2026																
2027																
Totals	9,020,000	4,569,577	Average N/A	13,589,577	6,550,000	3,003,367	3.985%	9,553,367	3,450,000	638,421	3.265%	4,088,421	10,000,000	4,858,531	3.950%	14,858,531

In general, interest rates increase over the lives of bond issues due to uncertainty as to the issuer's ability to make bond payments farther in the future.

\* Indicates the lowest interest rate for each issue.

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

Callable maturities

**GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE**

Issue Type:	General Obligation Promissory Notes				Bond Anticipation Notes				General Obligation Advance Refunding Bonds				General Obligation Advance Refunding Bonds			
Purpose:	First Phase of Financing for Skilled Nursing Facility				Second Phase of Financing for Skilled Nursing Facility				Skilled Nursing Facility				Skilled Nursing Facility			
Dated:	December 31, 2007				April 8, 2008				October 13, 2009				July 6, 2010			
Original Issue \$:	\$5,000,000				\$10,000,000				\$4,965,000				\$4,925,000			
Moody's Rating:	Aa3				MIG 1				Aa3				Aa2			
Principal Due:	October 1				April 1, 2011				October 1				October 1			
Interest Due:	April 1 and October 1				April 1 and October 1				April 1 and October 1				April 1 and October 1			
Callable:	October 1, 2014 at par				October 1, 2010 at par				October 1, 2019 at par				October 1, 2020 at par			
CUSIP:	804328				804328				804328				804328			
Paying Agent:	Sauk County				Sauk County				Sauk County				Sauk County			
Budgeted Fund:	Health Care Center				Health Care Center				Health Care Center				Health Care Center			
Year of Payment	Principal	Interest		Total	Principal	Interest		Total	Principal	Interest		Total	Principal	Interest		Total
2002																
2003																
2004																
2005																
2006																
2007																
2008	800,000	142,642	3.500% *	942,642												
2009	50,000	161,488	3.500% *	211,488		488,583	3.300%	488,583				0				0
2010	275,000	159,738	3.500% *	434,738		165,000	3.300%	165,000	110,000	185,564	2.000% *	295,564				0
2011	235,000	150,113	3.500% *	385,113	Refunded 10-2009 and 7-2010				25,000	189,763	2.000% *	214,763		246,226		246,226
2012	245,000	141,888	3.500% *	386,888					75,000	189,263	2.500%	264,263		199,194		199,194
2013	255,000	133,313	3.750%	388,313					75,000	187,388	2.750%	262,388		199,194		199,194
2014	740,000	123,750	3.750%	863,750					60,000	185,325	3.000%	245,325		199,194		199,194
2015	770,000	96,000	4.000% **	866,000					50,000	183,525	3.000%	233,525		199,194		199,194
2016	800,000	65,200	4.000% **	865,200					60,000	182,025	3.250%	242,025		199,194		199,194
2017	830,000	33,200	4.000% **	863,200					65,000	180,075	3.500%	245,075		199,194		199,194
2018									795,000	177,800	4.000% **	972,800		199,194		199,194
2019									830,000	146,000	4.000% **	976,000		199,194		199,194
2020									860,000	112,800	4.000% **	972,800		199,194		199,194
2021									900,000	78,400	4.000% **	978,400		199,194		199,194
2022									905,000	42,400	4.000% **	947,400		199,194		199,194
2023									155,000	6,200	4.000% **	161,200	780,000	199,194	4.125% **	979,194
2024													975,000	167,019	4.125% **	1,142,019
2025													1,015,000	126,800	4.000% *	1,141,800
2026													1,055,000	86,200	4.000% *	1,141,200
2027													1,100,000	44,000	4.000% *	1,144,000
Totals	5,000,000	1,207,329	3.892%	6,207,329	0	653,583	3.300%	653,583	4,965,000	2,046,528	3.958%	7,011,528	4,925,000	3,060,569	4.010%	7,985,569

In general, interest rates increase over the lives of bond issues due to uncertainty as to the issuer's ability to make bond payments farther in the future.

\* Indicates the lowest interest rate for each issue.

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

Callable maturities

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## 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.

### FUNCTIONAL AREA GOALS & OBJECTIVES

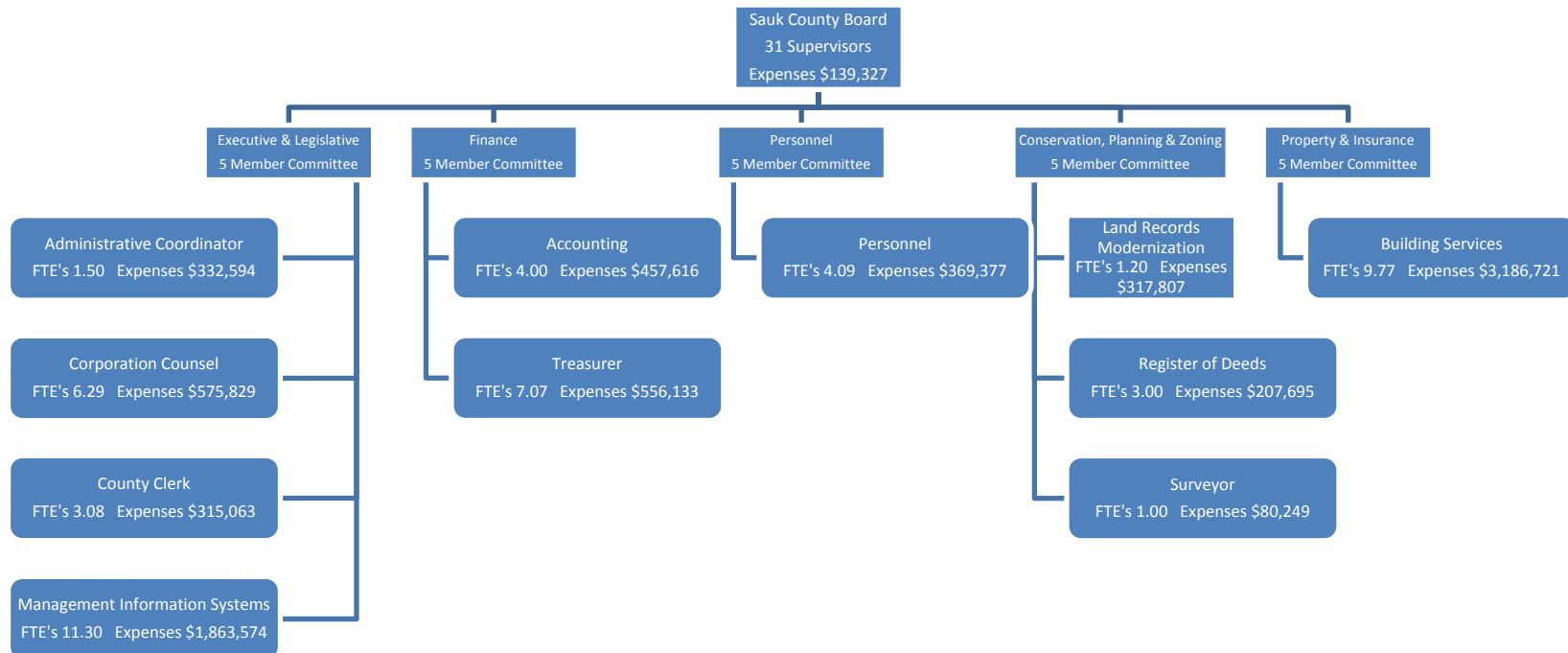
**Formalize the documentation of the County's organizational knowledge:** Complete the master planning of County-owned properties. Continue to improve the contract management system. Enhance usage of a central storage of organizational information - written down and available. Create budget web page.

**Enhance the processes and tools of County Government:** Improve routine processes through the application of existing tools. Standardized formats and processes for minutes, agendas, resolutions, etc. Encourage and facilitate electronic storage of records. Review resolution routing to ascertain potential process improvements and next steps.

**Promote better communications throughout County Government:** Require departments to use existing tools. Promote, educate and maintain transparency. Work from the public information that was provided to Department Heads to improve processes for informing and educating the general public about County government.

**Minimize the impact of departmental boundaries:** Reduce unnecessary redundancy. Encourage cross departmental cooperation through informal work groups at all levels of the organization. Create forums for peer learning / problem solving. Continue using department head meeting format to encourage collaborative problem solving - pick monthly topics for peer discussion and learning (maintain fluidity / spontaneity). Identify structural deficiencies created by funding streams. Improve role and function of functional groups within the organization.

**Improve central services to departments:** Ascertain relevance of services via a survey on expectations.

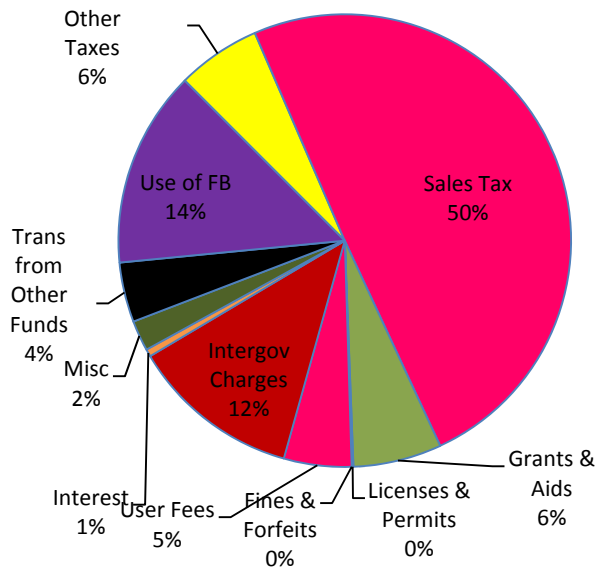


# General Government

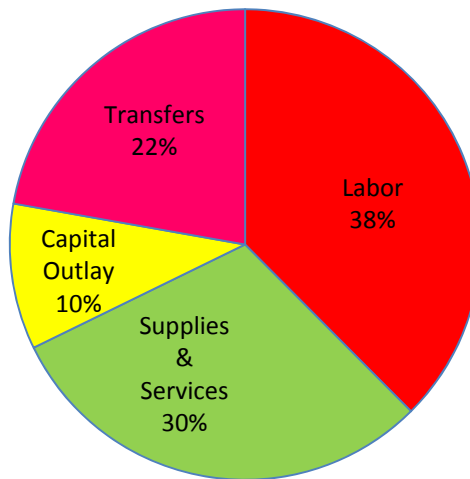
## Significant Changes in the General Government Function for 2014

- The creation of the Justice Continuum created to coordinate efforts across departments and committees that pertain to programs typically aligned with clients of the justice system. This initiative is funded by \$150,000 of general fund balance in the Administrative Coordinators budget for start-up costs associated with pre-planning and planning for appropriate programming.
- After a nearly eight percent decline in sales tax revenue in 2009; equating to a reduction of \$527,000 in revenue, sales tax projections based on general economic trends appear steady or slightly optimistic. Increased sales tax revenue projections by \$347,399, based on prior year actuals.
- Funding for implementation of the classification and compensation study is in the budget at \$1,099,188.
- Increased use of temporary staff, such as interns and law clerks, for projects in Corporation Counsel, MIS and Personnel.
- Four elections are anticipated in 2014.
- Health insurance rates were held to a 5.11% increase, which added cost of \$316,653, despite added costs of implementation of the Affordable Care Act.
- A renovation and refurbishment Building Services account has been created for upkeep of County-owned properties to fund infrequent maintenance needs at \$50,000 per year.
- Additional General Fund balance has been allocated for non- or rarely-recurring capital projects including: Dispatch center system replacement, \$150,000; implementation of energy and cost saving measures, \$225,000; 911 phone system replacement, \$375,000.
- One-time only funding of \$40,000 for the Wormfarm Institute to match a federal National Endowment for the Arts grant.

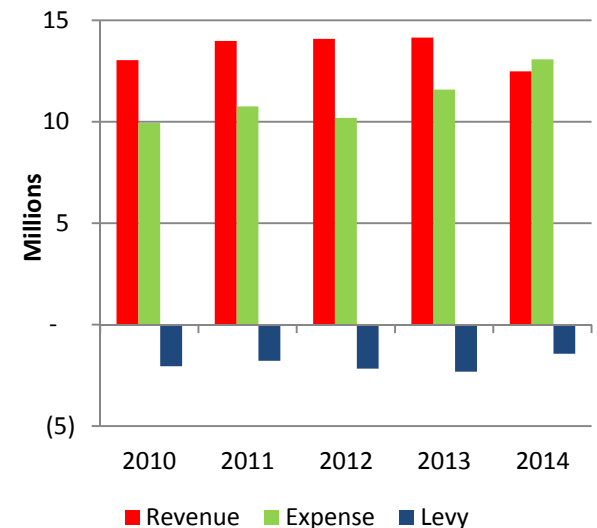
**2014 Revenues by Category**



**2014 Expenses by Category**



**Revenue, Expense & Levy History**



## 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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
The County is in compliance with financial reporting requirements	Number of new and recurring audit findings is less than three	7/31/2014
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	12/31/2014
Provide clear guidance to County Board members and Department Managers regarding the County's financial policies	One to two new or revised financial policies are adopted based on nationally recognized recommended practices	12/31/2014
Provide more comprehensive historical financial and community information	The Comprehensive Annual Financial Report (CAFR) receives the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting	6/30/2014
Minimize time spent processing accounts payable	Provide the option of direct deposit of accounts payable	12/31/2014
Provide decision-makers and public with quality planning documents of anticipated capital expenditures	Award of Special Capital Recognition by Government Finance Officers Association for budget document	12/31/2015
Provide decision-makers and public with quality measures of all departments' performance	Award of Special Performance Measure Recognition by Government Finance Officers Association for budget document	12/31/2015

### Program Evaluation

Program Title	Program Description	Mandates and References	2014 Budget	FTE's	Key Outcome Indicator(s)
Finance	Financial and Accounting Expertise: Provide consultation services and professional direction for County staff and elected officials on accounting and financial matters. Recommend new or updated County financial policies to the Finance Committee and County Board. Review and update accounting processes.		User Fees	\$0	0.40
			<b>TOTAL REVENUES</b>	<b>\$0</b>	
			Wages & Benefits	\$38,911	
			Operating Expenses	\$5,569	
			<b>TOTAL EXPENSES</b>	<b>\$44,480</b>	
			<b>COUNTY LEVY</b>	<b>\$44,480</b>	
Accounting Services	Accounting Services: Maintain a County accounting and financial management system for the day-to-day processing of payroll, accounts payable and general ledger transactions. Prepare tax and regulatory submissions as necessary, and maintain associated records and files.	Wis Stats 59.61, 59.22(3), 59.52(10), 59.61	User Fees	\$1,500	2.05
			Use of Carryforward	\$0	
			<b>TOTAL REVENUES</b>	<b>\$1,500</b>	
			Wages & Benefits	\$132,245	
			Operating Expenses	\$57,961	
			<b>TOTAL EXPENSES</b>	<b>\$190,206</b>	
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	<b>COUNTY LEVY</b>	<b>\$188,706</b>	0.60
			User Fees	\$2,613	
			<b>TOTAL REVENUES</b>	<b>\$2,613</b>	
			Wages & Benefits	\$53,552	
			Operating Expenses	\$8,048	
			<b>TOTAL EXPENSES</b>	<b>\$61,600</b>	
			<b>COUNTY LEVY</b>	<b>\$58,987</b>	

## Accounting Department

Budget	Budgeting and Strategic Planning: Compile, analyze, maintain and monitor the annual County budget. Participate in the development of the Capital Improvement Plan. Incorporate strategic planning in the budgeting process and implement financial and operational performance measurement as a management tool for all County departments.	Wis Stats 65.90	User Fees	\$0	0.55	Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$52,664		
			Operating Expenses	\$4,238		
			TOTAL EXPENSES	\$56,903		
			COUNTY LEVY	\$56,903		
Audit	Audit: Safeguard County assets and protect the integrity of the County's accounting system through performance of internal audits as needed. Perform operational reviews of County functions to enhance overall efficiency and effectiveness. Serve as the County contact for financial audits performed by outside agencies. Contract for an annual audit of the County's financial statements by an independent public accounting firm. Review County financial records for compliance with regulatory requirements and generally accepted accounting principals as promulgated by the Governmental Accounting Standards Board.	Wis Stats 59.47, 46.036; Federal OMB Circular A-133 "Audits of States, Local Governments and Nonprofit Organizations"; State Single Audit Guidelines	User Fees	\$0	0.40	New audit findings reported in the management letter prepared by the County's external auditors  Quantity of auditor-generated adjustments to financial statements
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$37,794		
			Operating Expenses	\$66,634		
			TOTAL EXPENSES	\$104,427		
			COUNTY LEVY	\$104,427		
Outlay	None	\$0.00	User Fees	\$0	-	
			TOTAL REVENUES	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
Totals			TOTAL REVENUES	\$4,113	4.00	
			TOTAL EXPENSES	\$457,616		
			COUNTY LEVY	\$453,503		

### Output Measures - How much are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Accounts payable checks – Number issued, and checks as a percent of checks and direct deposits issued	9,291 100%	9,000 100%	8,500 89%
Accounts payable direct deposits – Number issued, and direct deposits as a percent of checks and direct deposits issued	0 0%	0 0%	1,000 11%
Payroll checks - Number issued, and checks as a percent of checks and direct deposits issued	4,315 24%	4,900 27%	4,900 27%
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	13,695 76%	13,000 73%	13,000 73%
W2's issued to employees	813	830	830

### Key Outcome Indicators - How well are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings	Yes, for 2012 budget 81 of 81, or 100%	Yes, for 2013 budget 78 of 81, or 96%	Yes, for 2014 budget 81 of 81, or 100%
New audit findings reported in the management letter prepared by the County's external auditors	0 Findings, not counting material weakness related to internal accounting controls for 2011 audit	0 Findings, not counting material weakness related to internal accounting controls for 2012 audit	0 Findings, not counting material weakness related to internal accounting controls for 2013 audit
Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting received with "proficient" or "outstanding" ratings for Comprehensive Annual Financial Report (CAFR)	CAFR first prepared for 2012 year end in 2013	Yes, for 2013 CAFR	Yes, for 2014 CAFR
Preserve and enhance the County's bond rating as issued by Moody's	No debt issued or refunded in 2012. Maintain Aa2 rating.	No debt issued or refunded in 2013. Maintain Aa2 rating.	No debt issued or refunded in 2014. Maintain Aa2 rating.
Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)	0, and \$0	0, and \$0	0, and \$0
Quantity of auditor-generated material adjustments to financial statements	0 for 2011 audit	0 for 2012 audit	0 for 2013 audit



# Sauk County Accounting Department

Oversight Committee: **Finance**

**Controller**  
1.00 FTE

**Accounting Manager**  
1.00 FTE

**Payroll & Accounting  
Technician**  
2.00 FTE

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
4.00					4.00

## ACCOUNTING

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	480,947	488,641	440,944	441,941	441,941	453,503	11,562	2.62%	None	0	0
Intergovernmental	39,156	6,541	7,243	4,213	4,513	4,113	(400)	-8.86%			
Use of Fund Balance	0	23,144	0	0	0	0	0	0.00%	2014 Total	0	0
<b>Total Revenues</b>	<b>520,103</b>	<b>518,326</b>	<b>448,187</b>	<b>446,154</b>	<b>446,454</b>	<b>457,616</b>	<b>11,162</b>	<b>2.50%</b>			

### Expenses

Labor	225,291	230,586	232,579	233,155	233,823	233,903	80	0.03%	2015	0	0
Labor Benefits	77,536	76,914	65,212	69,480	78,405	81,263	2,858	3.65%	2016	0	0
Supplies & Services	154,377	210,826	136,363	134,608	134,226	142,450	8,224	6.13%	2017	0	0
Addition to Fund Balance	62,899	0	14,033	8,911	0	0	0	0.00%	2018	0	0
<b>Total Expenses</b>	<b>520,103</b>	<b>518,326</b>	<b>448,187</b>	<b>446,154</b>	<b>446,454</b>	<b>457,616</b>	<b>11,162</b>	<b>2.50%</b>			

Beginning of Year Fund Balance  
End of Year Fund Balance

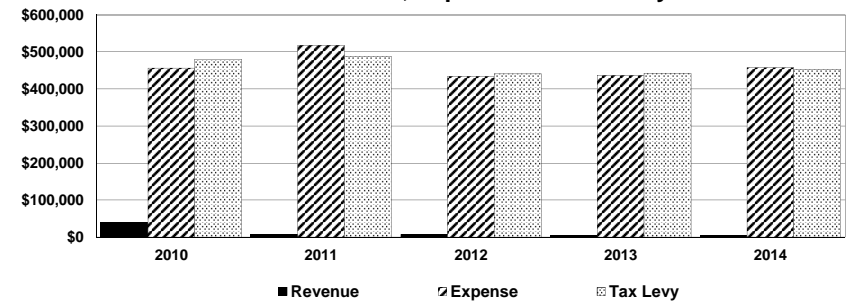
Included in General Fund Total

### 2014 Highlights and Issues on the Horizon

New auditing standards require more detailed documentation of accounting procedures and changes in financial reporting.

Ongoing significant maintenance and redefining the basic elements of the financial statements require increased efforts and education. Calls for additional analysis and heightened external reporting. Additional accounting staff may be warranted in the next few years.

### Revenue, Expense and Tax Levy



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: ACCOUNTING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10007 ACCOUNTING REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-480,947.00	-488,641.00	-440,944.00	-220,970.52	-441,941.00	-441,941.00	-453,503.00	11,562.00
451100 ADMINISTRATIVE FEES	-2,277.46	-2,160.28	-2,299.00	-864.00	-1,900.00	-1,600.00	-1,500.00	-400.00
474200 CDBG ADMINISTRATION CHARGES	-32,513.00	-423.00	-1,830.18	0.00	0.00	0.00	0.00	0.00
474610 CSA CONTRACT	-4,366.32	-3,957.60	-3,113.74	-1,310.58	-2,613.00	-2,613.00	-2,613.00	0.00
<b>TOTAL ACCOUNTING REVENUE</b>	<b>-520,103.78</b>	<b>-495,181.88</b>	<b>-448,186.92</b>	<b>-223,145.10</b>	<b>-446,454.00</b>	<b>-446,154.00</b>	<b>-457,616.00</b>	<b>11,162.00</b>
<b>10007150 ACCOUNTING</b>								
511100 SALARIES PERMANENT REGULAR	223,353.73	228,504.20	230,699.18	109,602.36	230,695.00	230,695.00	230,695.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	217.39	281.83	0.00	0.00	1,168.00	500.00	1,168.00	0.00
511900 LONGEVITY-FULL TIME	1,720.00	1,800.00	1,880.00	0.00	1,960.00	1,960.00	2,040.00	80.00
514100 FICA & MEDICARE TAX	16,350.12	16,874.27	16,815.73	7,995.61	17,885.00	17,830.00	17,894.00	9.00
514200 RETIREMENT-COUNTY SHARE	10,826.75	12,423.71	13,761.60	7,288.56	15,549.00	15,510.00	16,373.00	824.00
514300 RETIREMENT-EMPLOYEES SHARE	13,980.97	10,679.50	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	35,802.81	36,587.54	34,262.10	17,708.88	44,562.00	35,742.00	46,655.00	2,093.00
514500 LIFE INSURANCE COUNTY SHARE	116.40	124.16	138.19	53.36	128.00	128.00	130.00	2.00
514600 WORKERS COMPENSATION	-31.79	225.28	234.04	131.43	281.00	270.00	211.00	-70.00
514800 UNEMPLOYMENT	491.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520100 CONSULTANT AND CONTRACTUAL	0.00	0.00	465.00	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	70,815.00	68,400.00	62,900.00	28,647.00	61,400.00	61,400.00	66,900.00	5,500.00
522500 TELEPHONE & DAIN LINE	225.52	195.89	168.05	99.92	275.00	250.00	230.00	-45.00
531100 POSTAGE AND BOX RENT	653.09	633.70	540.28	379.60	750.00	775.00	750.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	2,155.52	4,129.31	4,316.43	1,472.01	4,750.00	4,750.00	5,000.00	250.00
531300 PHOTO COPIES	549.63	308.25	496.98	93.33	700.00	500.00	600.00	-100.00
531500 FORMS AND PRINTING	361.30	415.53	420.65	0.00	450.00	425.00	450.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	78,354.88	135,276.38	64,564.75	2,327.37	63,246.00	64,636.00	65,865.00	2,619.00
532200 SUBSCRIPTIONS	205.00	215.00	225.00	225.00	230.00	225.00	230.00	0.00
532400 MEMBERSHIP DUES	446.66	446.67	446.66	446.67	475.00	447.00	475.00	0.00
532500 SEMINARS AND REGISTRATIONS	230.00	235.00	455.00	0.00	1,000.00	500.00	1,000.00	0.00
532600 ADVERTISING	227.13	242.20	0.00	0.00	250.00	200.00	250.00	0.00
533200 MILEAGE	83.43	183.76	454.30	50.96	450.00	250.00	450.00	0.00
533500 MEALS AND LODGING	70.00	144.48	910.28	0.00	250.00	250.00	250.00	0.00
<b>TOTAL ACCOUNTING</b>	<b>457,204.61</b>	<b>518,326.66</b>	<b>434,154.22</b>	<b>176,522.06</b>	<b>446,454.00</b>	<b>437,243.00</b>	<b>457,616.00</b>	<b>11,162.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-520,103.78</b>	<b>-495,181.88</b>	<b>-448,186.92</b>	<b>-223,145.10</b>	<b>-446,454.00</b>	<b>-446,154.00</b>	<b>-457,616.00</b>	<b>11,162.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>457,204.61</b>	<b>518,326.66</b>	<b>434,154.22</b>	<b>176,522.06</b>	<b>446,454.00</b>	<b>437,243.00</b>	<b>457,616.00</b>	<b>11,162.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-62,899.17</b>	<b>23,144.78</b>	<b>-14,032.70</b>	<b>-46,623.04</b>	<b>0.00</b>	<b>-8,911.00</b>	<b>0.00</b>	

## Administrative Coordinator

### 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, real and human resources Sauk County has available 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 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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Assess communications identifying gaps in service and recommending changes to address those gaps.	<ol style="list-style-type: none"> <li>1. Implement strategies for improving communications interdepartmentally, between the board and departments, and between the county and constituency.</li> <li>2. Use of technology to create better processes (agenda and resolution creation / routing and vetting as needed)</li> <li>3. Research, develop and implement strategies for improving communications interdepartmentally, between the board and departments, and between the county and constituency. Citizen engagement initiatives – research viable alternatives.</li> <li>4. Work with functional groups to develop enhanced cross functional work group collaboration.</li> <li>5. Develop policies and strategies with appropriate oversight committees' involving social media.</li> <li>6. Comprehensive Plan</li> <li>7. Collaborative / joint / interagency ventures that align county mission and vision with shared community-wide goals.</li> </ol>	12/31/2014
Development of performance measurement as a vital part of County operations.	<ol style="list-style-type: none"> <li>1. Follow-up with managers on use of performance measures in tracking programs and ensuring that they are an appropriate management tool, and policy indicator.</li> <li>2. Identifying meaningful performance measures and appropriate methods for communicating them to the constituency (dashboard).</li> </ol>	12/31/2014
Organizational capacity building.	<ol style="list-style-type: none"> <li>1. Staff professional development initiatives. Develop long term plan to transition to a merit / performance based system. Ascertain relevant training needed for the shift in focus for managerial staff.</li> <li>2. Work with Human Resources manager to develop specific training to accompany ordinance and process changes.</li> <li>3. Develop organizational processes consistent with new flexibility with expiration of union contracts at the end of 2013.</li> <li>4. Transition / updating of personnel policies in concert with implementation of classification and compensation study.</li> <li>5. Succession planning</li> </ol>	12/31/2014

## Administrative Coordinator

Cross departmental coordination	<ol style="list-style-type: none"> <li>1. Increase functionality of functional groups through development of strategic planning efforts.</li> <li>2. Identify opportunities through functional groups for possible collaborative efforts - shared positions. Build in recommendations from mid-term assessment and citizen focus groups as appropriate.</li> <li>3. Identify cross departmental shared opportunities (flex scheduling).</li> <li>4. Staffing and working with criminal justice planning committee.</li> </ol>	12/31/2014
Coordination / research	<ol style="list-style-type: none"> <li>1. Facilitation work with Economic Development Committee (asset research; grant implementation; rail facilitation) Finalize re-use white papers for major county assets.</li> <li>2. Facilitation for UW-Baraboo / Sauk County Science facility and residence hall.</li> </ol>	12/31/2014
Revolving Loan Fund expansion / use of available funds	<ol style="list-style-type: none"> <li>1. Develop marketing strategies and work with other agencies to create this as a resource for small business capital.</li> <li>2. Identify potential partners in expanding the program. Conduct meetings with bank managers to provide programmatic information .</li> <li>3. Work through issues associated with the transition to regionalization of CDBG-ED funding.</li> </ol>	12/31/2014
Completion of projects associated with 2008 Flood Community Development Block Grants funds.	Finalize all projects (Clark Creek, Western Basin, Baraboo River Clean-up, Lakeside Foods, Business Mitigation) and work with Commerce on close-out of programs.	4/1/2014

Program Evaluation					
Program Title	Program Description	Mandates and References	2014 Budget		Key Outcome Indicator(s)
Administration	<ol style="list-style-type: none"> <li>1) Budget Process / Financial Management: Continue process of incorporating quantifiable performance measures in budget process and annual report. By encouraging the development of outcome based measures for analysis of programmatic success that adequately assess effectiveness. Facilitate budget process, by working with oversight committees to define priorities, services to be maintained.</li> <li>2) Interdepartmental Cooperation / Workflow: a. Continue to develop applications of technology to improve workflow and interdepartmental communications including a centralized policy manual. Review current practices in regard to changes in technology, policy, and emerging best practices. b. Functional groups; c. Project specific work groups.</li> <li>3) Provide Effective Leadership to all Departments: Serve as a liaison between board and departments. Encouraging the development of ongoing board training; and advise board on issues related to state and local government actions. Training, and development opportunities for Department Heads.</li> <li>4) Regional Cooperation: Begin to explore options for regional cooperation and cooperative efforts with other governmental agencies</li> <li>5) Assist/Advise County Board through Strategic Planning Process: Provide assistance as county board liaison in implementing strategic initiatives. Assist departments in evaluating programs and activities in terms of countywide mission and goals.</li> <li>6) Project Development and Oversight: Provide staff assistance to major county initiatives.</li> </ol>	Wis Stats 59.19	User Fees	\$0	Percentage of Departments Utilizing Performance Measures in Planning and Budget Preparation Documents  Proficient or Outstanding rating on Budget Message, Transmittal Letter, and as planning document.
			Grants	\$0	
			Use of Fund Balance	\$12,300	
			<b>TOTAL REVENUES</b>	<b>\$12,300</b>	
			Wages & Benefits	\$153,246	
			Operating Expenses	\$18,090	
			<b>TOTAL EXPENSES</b>	<b>\$171,336</b>	
			<b>COUNTY LEVY</b>	<b>\$159,036</b>	
					1.38

## Administrative Coordinator

CDBG	Community Development Block Grants (CDBG): Administration and coordination of revolving loan funds, including loan application processing, repayment and compliance monitoring, and reporting to the Wis Dept of Commerce		User Fees	\$0	0.13	Ratio of monies loaned to private funds leveraged. Ratio of monies loaned to dollar available.
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$11,258		
			Operating Expenses	\$0		
			<b>TOTAL EXPENSES</b>	<b>\$11,258</b>		
Criminal Justice Planning	Work with criminal justice planning committee to recommend programming across county departments that may address recidivism, alternatives to incarceration, or specialty courts.		<b>COUNTY LEVY</b>	<b>\$11,258</b>	0.00	
			Use of Fund Balance	\$150,000		
			<b>TOTAL REVENUES</b>	<b>\$150,000</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$150,000		
Totals			<b>TOTAL EXPENSES</b>	<b>\$150,000</b>	1.50	
			<b>COUNTY LEVY</b>	<b>\$0</b>		
			<b>TOTAL REVENUES</b>	<b>\$162,300</b>		
			<b>TOTAL EXPENSES</b>	<b>\$332,594</b>		
			<b>COUNTY LEVY</b>	<b>\$170,294</b>		

### Output Measures - How much are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Number of Department Head Meetings Held	14	14	12
Number of Informational Postings (Current events)	15	15	20
Number of RLF awards processed	4	4	5

### Key Outcome Indicators - How well are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Percentage of Departments Utilizing Performance Measures in Planning and Budget Preparation Documents	36 out of 36	36 out of 36	36 out of 36
Proficient or Outstanding rating on Budget Message, Transmittal Letter, and as planning document.	21 out of 21	21 out of 21	21 out of 21
Ratio of dollars loaned to dollars available in RLF	N/A	N/A	1:1
Investment dollars leveraged through RLF (RLF investment : Private investment)	1.5	1:5	1:6

# Sauk County Administrative Coordinator's Office

Oversight Committee: **Executive and Legislative**

**Sauk County  
Department Heads**

**Administrative Coordinator**  
1.00 FTE

**Administrative Analyst**  
0.50 FTE \*

\*Shared project position with the Personnel Department.

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
1.00		0.50			1.50

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>ADMINISTRATIVE COORDINATOR</b>											
<u>Revenues</u>											
Tax Levy	164,935	168,703	162,380	164,485	164,485	170,294	5,809	3.53%	None	0	0
Use of Fund Balance	50,022	0	29,660	12,592	27,300	162,300	135,000	494.51%			
Total Revenues	214,957	168,703	192,040	177,077	191,785	332,594	140,809	73.42%	2014 Total	0	0
<u>Expenses</u>											
Labor	120,913	123,295	121,871	122,970	123,090	122,990	(100)	-0.08%	2015	0	0
Labor Benefits	33,505	30,984	33,619	33,145	35,498	41,514	6,016	16.95%	2016	0	0
Supplies & Services	60,539	8,413	36,550	20,962	33,197	168,090	134,893	406.34%	2017	0	0
Addition to Fund Balance	0	6,011	0	0	0	0	0	0.00%	2018	0	0
Total Expenses	214,957	168,703	192,040	177,077	191,785	332,594	140,809	73.42%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

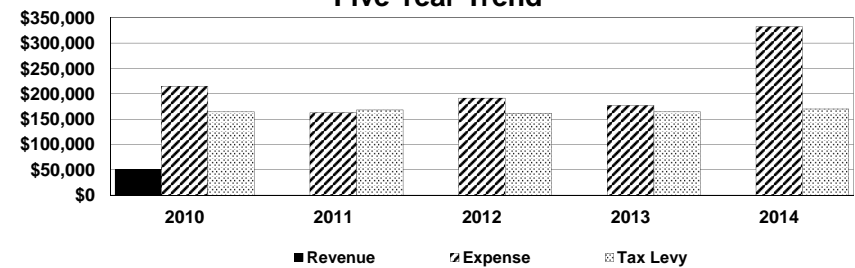
#### 2014 Highlights and Issues on the Horizon

Emphasis on development of revolving loan fund programming regionally.

The budget contains \$150,000 for criminal justice planning and development start up funded by fund balance.

Implementation planning for organizational restructure initiatives continues. Continuity of operations review and messaging strategies that incorporate social media, web, and local media.

**Revenue, Expense and Tax Levy  
Five Year Trend**





<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: ADMINISTRATIVE COORDINATOR</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10024 ADMINISTRATIVE COORDINATOR</b>								
411100 GENERAL PROPERTY TAXES	-164,935.00	-168,703.00	-162,380.00	-82,242.48	-164,485.00	-164,485.00	-170,294.00	5,809.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-27,300.00	0.00	-162,300.00	135,000.00
<b>TOTAL ADMINISTRATIVE COORDINATOR</b>	<b>-164,935.00</b>	<b>-168,703.00</b>	<b>-162,380.00</b>	<b>-82,242.48</b>	<b>-191,785.00</b>	<b>-164,485.00</b>	<b>-332,594.00</b>	<b>140,809.00</b>
<b>10024142 ADMINISTRATIVE COORDINATOR</b>								
511100 SALARIES PERMANENT REGULAR	98,424.58	101,294.09	121,501.08	57,794.16	122,690.00	122,690.00	122,690.00	0.00
511900 LONGEVITY-FULL TIME	220.00	240.00	370.00	0.00	400.00	280.00	300.00	-100.00
514100 FICA & MEDICARE TAX	7,412.38	7,634.42	9,115.47	4,328.31	9,416.00	9,416.00	9,409.00	-7.00
514200 RETIREMENT-COUNTY SHARE	4,740.63	5,468.15	7,209.33	3,813.24	8,186.00	7,500.00	8,609.00	423.00
514300 RETIREMENT-EMPLOYEES SHARE	6,121.61	3,925.16	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	14,717.99	13,822.25	17,131.05	8,616.42	17,710.00	16,043.00	23,327.00	5,617.00
514500 LIFE INSURANCE COUNTY SHARE	34.65	34.61	40.82	17.40	38.00	38.00	58.00	20.00
514600 WORKERS COMPENSATION	-13.91	99.38	122.56	69.31	148.00	148.00	111.00	-37.00
514800 UNEMPLOYMENT	491.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515900 RELIEF WORKER CHARGES	22,268.75	21,761.04	0.00	0.00	0.00	0.00	0.00	0.00
520100 CONSULTANT AND CONTRACTUAL	54,072.72	2,700.00	30,000.00	4,100.00	27,300.00	15,000.00	12,300.00	-15,000.00
520900 CONTRACTED SERVICES	102.47	42.06	51.41	0.00	0.00	0.00	0.00	0.00
520910 CRIMINAL JUSTICE PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	150,000.00
522500 TELEPHONE & DAIN LINE	813.76	825.20	731.80	397.38	800.00	800.00	600.00	-200.00
531100 POSTAGE AND BOX RENT	494.59	364.32	230.56	179.74	400.00	400.00	400.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	363.45	192.88	323.92	98.15	400.00	400.00	400.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,831.56	1,382.07	2,214.76	300.76	602.00	602.00	590.00	-12.00
532200 SUBSCRIPTIONS	148.30	90.00	95.00	115.84	95.00	160.00	200.00	105.00
532400 MEMBERSHIP DUES	1,278.98	1,269.95	1,456.95	1,331.94	1,400.00	1,400.00	1,400.00	0.00
532500 SEMINARS AND REGISTRATIONS	619.00	886.00	685.00	175.00	1,000.00	1,000.00	1,000.00	0.00
533200 MILEAGE	511.80	317.25	348.70	434.28	700.00	700.00	700.00	0.00
533500 MEALS AND LODGING	302.75	343.59	411.50	0.00	500.00	500.00	500.00	0.00
<b>TOTAL ADMINISTRATIVE COORDINATOR</b>	<b>214,957.14</b>	<b>162,692.42</b>	<b>192,039.91</b>	<b>81,771.93</b>	<b>191,785.00</b>	<b>177,077.00</b>	<b>332,594.00</b>	<b>140,809.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-164,935.00</b>	<b>-168,703.00</b>	<b>-162,380.00</b>	<b>-82,242.48</b>	<b>-191,785.00</b>	<b>-164,485.00</b>	<b>-332,594.00</b>	<b>140,809.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>214,957.14</b>	<b>162,692.42</b>	<b>192,039.91</b>	<b>81,771.93</b>	<b>191,785.00</b>	<b>177,077.00</b>	<b>332,594.00</b>	<b>140,809.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>50,022.14</b>	<b>-6,010.58</b>	<b>29,659.91</b>	<b>-470.55</b>	<b>0.00</b>	<b>12,592.00</b>	<b>0.00</b>	

## Building Services/Risk Management/Safety

### Department Vision - Where the department would ideally like to be

Facilities radiate a professional appearance both inside and out.

### Department Vision - Where the department would ideally like to be

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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Fuel Tank Storage - Maintain compliance	Correct any maintenance or compliance issues. Keep systems up to current standards.	12/31/2014
Interior Maintenance - Maintain a Clean & Professional looking Facilities.	Carpet replacement completed in first half of 2014, Complete major repair/refurbishment projects that have been identified.	12/31/2014
Mail - Maintain cost effective services	Continue to implement any changes that will keep our usage at minimal levels.	12/31/2014
Communications - Maintain, upgrade, replace all Communications Systems	Update radio, fiber and phone systems as needed to keep current. Continued implementation of more VOIP technology.	12/31/2014
Utilities - Effectively manage facility usage	Continue work on systems to save on utilities, implementation of Digital Controls over pneumatic.	12/31/2014
Vending - Maintain minimal vending	Evaluate the needs of the buildings to determine needed changes.	12/31/2014
Risk Management - Maintain a safe work environment	Complete Safety trainings, complete facility inspections, conduct regular Safety meetings, correct all safety issues immediately	12/31/2014

### Program Evaluation

Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Clerical	Support operations of the Building Services and Risk Management Department through training.		Wages & Benefits	\$11,178	0.10	Staff able to work across multiple Building Service areas
			Operating Expenses	\$11,889		
			<b>TOTAL EXPENSES</b>	<b>\$23,067</b>		
			<b>COUNTY LEVY</b>	<b>\$23,067</b>		
Mail	Shipping, receiving and postal duties for the County facilities		User Fees	\$45,565	0.55	
			<b>TOTAL REVENUES</b>	<b>\$45,565</b>		
			Wages & Benefits	\$27,379		
			Operating Expenses	\$17,983		
			<b>TOTAL EXPENSES</b>	<b>\$45,362</b>		
			<b>COUNTY LEVY</b>	<b>(\$203)</b>		
Utilities	Oversight of approximately 424,280 square feet utilities		Operating Expenses	\$586,105	-	Work orders and Maintenance cost per square foot
			<b>TOTAL EXPENSES</b>	<b>\$586,105</b>		
			<b>COUNTY LEVY</b>	<b>\$586,105</b>		

## Building Services/Risk Management/Safety

Exterior Maintenance	Oversight of maintenance and care of all county facilities and properties		User Fees	\$7,200	1.64	Work orders and Maintenance cost per square foot
			TOTAL REVENUES	\$7,200		
			Wages & Benefits	\$92,014		
			Operating Expenses	\$184,710		
			TOTAL EXPENSES	\$276,724		
COUNTY LEVY	\$269,524					
Interior Maintenance	Oversight of maintenance and care of approximately 424,280 square feet		Rent	\$31,000	5.05	Work orders and Maintenance cost per square foot
			TOTAL REVENUES	\$31,000		
			Wages & Benefits	\$311,195		
			Operating Expenses	\$430,991		
			TOTAL EXPENSES	\$742,186		
COUNTY LEVY	\$711,186					
Vending	Oversight of County vending machines		User Fees	\$11,000	0.03	
			TOTAL REVENUES	\$11,000		
			Wages & Benefits	\$1,493		
			Operating Expenses	\$11,000		
			TOTAL EXPENSES	\$12,493		
COUNTY LEVY	\$1,493					
Communications	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. Maintain Fiber optic network, communications infrastructure and all associated equipment and towers.	Yes	User Fees	\$34,500	1.35	Communication systems (phones, radios, Fiber) run at peak efficiency, short or no outages on network.
			Rent	\$159,400		
			TOTAL REVENUES	\$193,900		
			Wages & Benefits	\$122,853		
			Operating Expenses	\$385,648		
TOTAL EXPENSES	\$508,501					
COUNTY LEVY	\$314,601					
Underground Storage	Oversight and compliance of all County owned fuel storage tanks.	Yes	Wages & Benefits	\$0	-	No compliance issues
			Operating Expenses	\$7,500		
			TOTAL EXPENSES	\$7,500		
			COUNTY LEVY	\$7,500		
Risk Management	Administer, file and investigate all claims for Workers Compensation, Property Insurance and Liability Insurance including procuring Policies for such coverage. Assist with the return to work program	Chapter 101, 102, 343	User Fees	\$0	1.05	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$91,407		
			Operating Expenses	\$28,376		
			TOTAL EXPENSES	\$119,783		
COUNTY LEVY	\$119,783					
Outlay	Implement Energy Cost Saving Measures Replacement Tractor Communications Infrastructure Upgrades Phone System Upgrades Sheriff Dispatch Center 9-1-1 Phone system replacement	\$225,000 \$20,000 \$50,000 \$45,000 \$150,000 \$375,000	User Fees	\$0		
			User of Fund Balance	\$750,000		
			TOTAL REVENUES	\$750,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$865,000		
			TOTAL EXPENSES	\$865,000		
			COUNTY LEVY	\$115,000		
			TOTAL REVENUES	\$1,038,665	9.77	
			TOTAL EXPENSES	\$3,186,721		
			COUNTY LEVY	\$2,148,056		

## Building Services/Risk Management/Safety

### Output Measures - How much are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Work Orders - Facilities in good working Order, issues address quickly and efficiently. No issue with compliance.	2300 Work Orders	2300 Work Orders	2300 Work Orders
Risk Management/Safety - Manage worker comp claims - monitor losses, lost work days, recordable workday and modification rating	65 claims	TBD	TBD
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.	500 Work orders, 4 Fiber Leases, 10 tower space leases, Narrowbanding	500 work orders, 5 fiber lease, 11 tower space leases	500 work orders, 6 fiber lease, 10 tower space leases

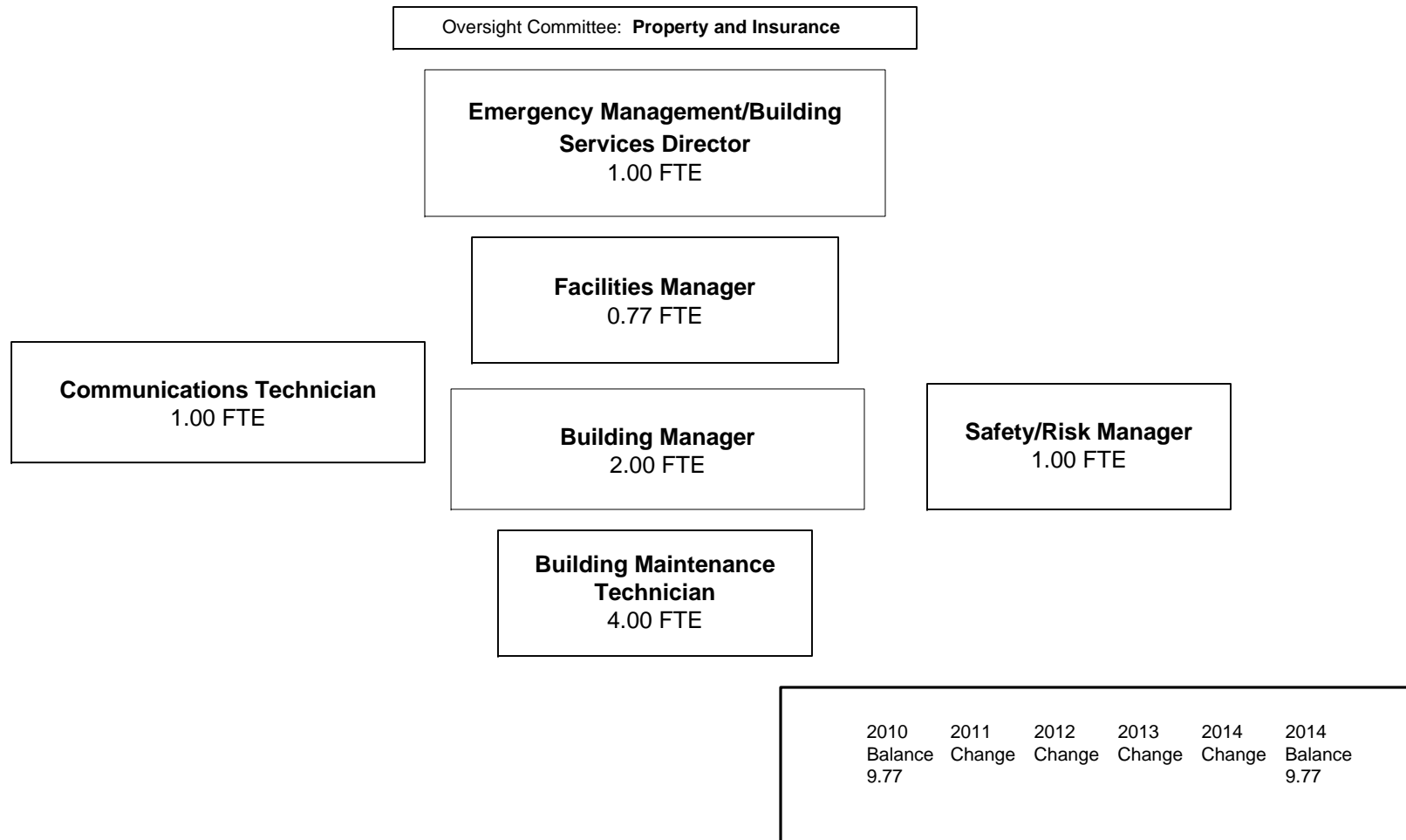
### Key Outcome Indicators - How well are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Maintenance costs per square foot includes all tower sites (NOTE: based on final revised budget divided by square footage, 424,280, This cost does not include outlay / CIP projects)	\$4.40	\$5.50	5.44
Risk Management/Safety - Lost work days industry standard = 1.8, recordable workdays industry standard = 5.7, total losses average since 1995 = \$207,744, base line for modification rating = 1.00	Total Losses = \$67,099 with a reserve of \$87874 Lost Work days = 1.1 Recordable workdays = 4.3 Mod rating = .69	TBD	TBD
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.	No outages on systems one fiber lease expired and not renewed	2 minor outages for maintenance on fiber, one fiber lease added and one tower lease added	Ideally no outages. Still have space to lease on both towers and fiber

# Sauk County Department of Emergency Management, Buildings & Safety

## Building Services

(A division of the Department of Emergency Management, Buildings & Safety.)



	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>BUILDING SERVICES</b>											
<u>Revenues</u>											
Tax Levy	2,413,318	2,330,307	2,264,282	2,099,957	2,099,957	2,148,056	48,099	2.29%	Replacement Tractor	20,000	20,000
User Fees	52,599	46,117	44,505	45,000	47,000	45,000	(2,000)	-4.26%	Implement Energy Cost Saving Measure	225,000	0
Intergovernmental	94,397	79,576	49,068	128,500	105,896	53,265	(52,631)	-49.70%	Upgrade Communications	50,000	50,000
Rent	120,355	166,342	183,723	183,650	174,250	190,400	16,150	9.27%	Updates to Phone System	45,000	45,000
Miscellaneous	19,119	22,401	1,442	5,211	0	0	0	0.00%	Dispatch Center	150,000	0
Use of Fund Balance	0	0	0	1,208,784	1,493,605	750,000	(743,605)	-49.79%	911 Phone System Replacement	375,000	0
Total Revenues	2,699,788	2,644,743	2,543,020	3,671,102	3,920,708	3,186,721	(733,987)	-18.72%	2014 Total	865,000	115,000
<u>Expenses</u>											
Labor	467,277	487,225	484,792	511,612	504,238	507,985	3,747	0.74%	2015	620,000	620,000
Labor Benefits	152,142	145,427	138,153	147,694	146,142	149,534	3,392	2.32%	2016	635,000	635,000
Supplies & Services	1,499,256	1,336,388	1,350,205	1,788,907	1,916,822	1,664,202	(252,620)	-13.18%	2017	230,000	230,000
Capital Outlay	351,266	262,360	345,190	1,222,889	1,353,506	865,000	(488,506)	-36.09%			
Addition to Fund Balance	229,847	413,343	224,681	0	0	0	0	0.00%			
Total Expenses	2,699,788	2,644,743	2,543,021	3,671,102	3,920,708	3,186,721	(733,987)	-18.72%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

#### 2014 Highlights and Issues on the Horizon

Continue to promote the towers/ fiber generating additional co-locators/lessees that have increased revenues.

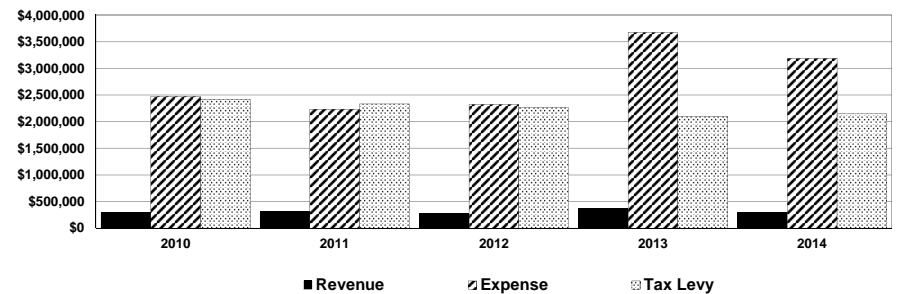
The 2014 budget includes a new \$50,000 expense line for renovation and refurbishment to facilities.

Continuation of funding for phone system upgrades, communications system upgrades, fiber system upgrades with the additional expense in 2014 for radio console replacement (911 Dispatch Center).

Equipment and services to support communications narrowbanding at the County's tower sites is included at \$300,000 as use of fund balance.

Funding for implementation of cost and energy saving measures at County facilities is included at \$225,000 as use of General Fund balance.

Revenue, Expense and Tax Levy



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: BUILDING SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10017 BUILDING SERVICES REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-2,413,318.00	-2,330,307.00	-2,264,282.00	-1,049,978.52	-2,099,957.00	-2,099,957.00	-2,148,056.00	48,099.00
452050 TELEPHONE REBATES	-40,456.78	-35,444.51	-34,424.57	-16,239.62	-35,000.00	-34,000.00	-34,000.00	-1,000.00
472490 LOCAL GOVT/AGENCY PAYMENTS	-49,209.11	-33,169.20	-3,952.80	-74,035.91	-59,950.00	-74,500.00	-500.00	-59,450.00
474010 DEPARTMENTAL CHARGES	-35,675.35	-39,019.61	-36,978.17	-17,172.61	-38,446.00	-40,000.00	-45,565.00	7,119.00
474050 LANDFILL MONITORING CHARGES	-9,512.50	-7,387.50	-8,137.50	-6,962.50	-7,500.00	-14,000.00	-7,200.00	-300.00
482100 RENT OF COUNTY BUILDINGS	-28,100.81	-28,943.84	-30,394.62	-15,134.86	-30,000.00	-30,500.00	-31,000.00	1,000.00
482470 RENT/LEASE - TOWER SPACE	-79,542.22	-100,754.44	-117,469.51	-63,420.04	-111,250.00	-113,150.00	-115,400.00	4,150.00
482480 RENT/LEASE - FIBER OPTICS	-12,712.22	-36,643.81	-35,858.87	-20,512.83	-33,000.00	-40,000.00	-44,000.00	11,000.00
483700 VENDING MACHINE SALES	-12,142.55	-10,672.75	-10,103.59	-5,096.23	-12,000.00	-11,000.00	-11,000.00	-1,000.00
484160 MISCELLANEOUS REVENUES	-1,639.30	-1,442.54	-1,442.29	-4,410.78	0.00	-4,411.00	0.00	0.00
484175 FOCUS ON ENERGY	-17,480.00	-12,500.00	0.00	-800.00	0.00	-800.00	0.00	0.00
486300 INSURANCE RECOVERIES	0.00	-8,458.24	0.00	0.00	0.00	0.00	0.00	0.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-936,800.00	0.00	-750,000.00	-186,800.00
493200 CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-556,162.00	0.00	0.00	-556,162.00
493400 CONTINUING APPROP SUNSHINE FND	0.00	0.00	0.00	0.00	-643.00	0.00	0.00	-643.00
<b>TOTAL BUILDING SERVICES REVENUE</b>	<b>-2,699,788.84</b>	<b>-2,644,743.44</b>	<b>-2,543,043.92</b>	<b>-1,273,763.90</b>	<b>-3,920,708.00</b>	<b>-2,462,318.00</b>	<b>-3,186,721.00</b>	<b>-733,987.00</b>
<b>10017110 BLDG SRVCS ADMINISTRATION</b>								
511100 SALARIES PERMANENT REGULAR	123,694.92	125,796.49	127,049.07	60,360.51	127,838.00	127,838.00	127,839.00	1.00
511900 LONGEVITY-FULL TIME	799.80	839.80	879.80	0.00	920.00	920.00	960.00	40.00
512100 WAGES-PART TIME	30,044.02	30,841.75	31,282.80	14,834.26	47,148.00	47,148.00	47,148.00	0.00
512900 LONGEVITY-PART TIME	0.00	606.00	616.40	0.00	626.00	626.00	636.00	10.00
514100 FICA & MEDICARE TAX	12,014.75	12,287.64	12,384.23	5,827.60	13,776.00	13,776.00	13,784.00	8.00
514200 RETIREMENT-COUNTY SHARE	5,982.87	6,822.27	7,569.72	4,013.88	8,802.00	8,802.00	9,268.00	466.00
514300 RETIREMENT-EMPLOYEES SHARE	7,725.81	4,874.59	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	20,378.73	19,128.57	19,894.12	10,282.56	20,567.00	20,567.00	21,579.00	1,012.00
514500 LIFE INSURANCE COUNTY SHARE	53.55	59.45	63.05	25.08	58.00	58.00	68.00	10.00
514600 WORKERS COMPENSATION	-585.57	4,136.69	4,426.46	2,125.42	4,769.00	4,769.00	3,701.00	-1,068.00
519300 VEHICLE ALLOWANCE	3,600.22	3,600.22	3,738.69	1,661.64	3,600.00	3,600.00	3,600.00	0.00
522500 TELEPHONE & DAIN LINE	1,875.10	2,098.37	2,228.82	1,067.19	2,700.00	2,700.00	2,700.00	0.00
525010 RENOVATION/REFURBISHMENT	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00
531100 POSTAGE AND BOX RENT	368.61	15.00	87.85	172.94	100.00	300.00	300.00	200.00
531200 OFFICE SUPPLIES AND EXPENSE	465.25	88.86	75.00	0.00	1,000.00	500.00	500.00	-500.00
531300 PHOTO COPIES	16.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	2,160.58	6,226.93	5,735.75	2,277.51	4,920.00	4,920.00	4,296.00	-624.00
532200 SUBSCRIPTIONS	31.65	31.65	31.65	31.65	200.00	200.00	200.00	0.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
532800 TRAINING AND INSERVICE	0.00	1,149.98	0.00	0.00	1,500.00	500.00	1,500.00	0.00
533200 MILEAGE	5.00	0.00	0.00	0.00	200.00	200.00	200.00	0.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: BUILDING SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10017110 BLDG SRVCS ADMINISTRATION</b>								
533500 MEALS AND LODGING	7.25	0.00	0.00	0.00	200.00	200.00	200.00	0.00
581900 CAPITAL OUTLAY	203,651.08	164,441.98	175,531.43	553,433.61	828,829.00	700,000.00	245,000.00	-583,829.00
<b>TOTAL BLDG SRVCS ADMINISTRATION</b>	<b>412,290.12</b>	<b>383,046.24</b>	<b>391,594.84</b>	<b>656,113.85</b>	<b>1,067,853.00</b>	<b>937,724.00</b>	<b>533,579.00</b>	<b>-534,274.00</b>
<b>10017152 RISK MANAGEMENT AND INSURANCE</b>								
511100 SALARIES PERMANENT REGULAR	58,821.57	59,704.48	60,298.32	28,647.47	60,298.00	60,298.00	60,298.00	0.00
511900 LONGEVITY-FULL TIME	280.00	300.00	320.00	0.00	340.00	340.00	360.00	20.00
514100 FICA & MEDICARE TAX	4,431.06	4,501.70	4,503.21	2,135.71	4,639.00	4,639.00	4,640.00	1.00
514200 RETIREMENT-COUNTY SHARE	2,840.32	3,232.25	3,586.96	1,905.01	4,032.00	4,032.00	4,246.00	214.00
514300 RETIREMENT-EMPLOYEES SHARE	3,667.70	2,313.53	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	14,717.99	13,815.06	14,367.98	7,426.32	14,853.00	14,853.00	15,552.00	699.00
514500 LIFE INSURANCE COUNTY SHARE	10.09	12.19	14.56	5.47	13.00	12.00	13.00	0.00
514600 WORKERS COMPENSATION	-116.72	821.05	832.39	432.63	916.00	916.00	710.00	-206.00
520900 CONTRACTED SERVICES	391.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521100 MEDICAL EXAMINATIONS	5,767.66	8,521.41	8,965.83	3,105.00	9,000.00	9,000.00	9,000.00	0.00
522500 TELEPHONE & DAIN LINE	1,870.18	1,294.46	1,157.53	514.66	1,500.00	1,500.00	1,500.00	0.00
531100 POSTAGE AND BOX RENT	58.50	55.47	34.21	24.82	100.00	100.00	100.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	910.72	1,023.87	135.39	159.34	750.00	750.00	750.00	0.00
531300 PHOTO COPIES	26.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,264.54	632.01	562.25	323.26	752.00	752.00	601.00	-151.00
532200 SUBSCRIPTIONS	271.65	261.65	1,459.65	281.65	3,000.00	3,000.00	3,000.00	0.00
532400 MEMBERSHIP DUES	519.00	645.00	635.00	735.00	1,000.00	1,000.00	1,000.00	0.00
532800 TRAINING AND INSERVICE	5,739.84	12.99	8,458.56	7,793.25	10,000.00	10,000.00	10,000.00	0.00
533200 MILEAGE	0.00	0.00	0.00	0.00	200.00	200.00	200.00	0.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	200.00	200.00	200.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	940.00	20.00	20.00	0.00	1,000.00	1,000.00	1,000.00	0.00
539100 OTHER SUPPLIES & EXPENSES	880.91	166.75	320.49	75.00	1,000.00	1,000.00	1,000.00	0.00
551000 INSURANCE	0.00	25.00	25.00	0.00	25.00	25.00	25.00	0.00
<b>TOTAL RISK MANAGEMENT AND INSURANCE</b>	<b>103,293.19</b>	<b>97,358.87</b>	<b>105,697.33</b>	<b>53,564.59</b>	<b>113,618.00</b>	<b>113,617.00</b>	<b>114,195.00</b>	<b>577.00</b>
<b>10017161 SHELTER CARE BLDG MNT</b>								
551000 INSURANCE	8.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SHELTER CARE BLDG MNT</b>	<b>8.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10017162 HS SERV/RDBGS/6TH STR</b>								
520900 CONTRACTED SERVICES	11,410.03	9,047.19	9,537.17	3,883.33	9,000.00	10,000.00	10,000.00	1,000.00
522900 UTILITIES	24,435.58	22,149.45	21,242.75	9,126.38	27,000.00	27,000.00	23,367.00	-3,633.00
523000 TRADE SERVICES	0.00	440.00	150.00	50.00	3,500.00	3,500.00	3,500.00	0.00



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: BUILDING SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10017162 HS SERV/RDBGS/6TH STR</b>								
531400 SMALL EQUIPMENT	0.00	0.00	0.00	0.00	250.00	250.00	250.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,555.90	301.46	407.28	223.28	552.00	552.00	589.00	37.00
533100 VEHICLE EXPENSES	1,503.03	2,511.51	1,988.09	1,097.25	2,500.00	2,500.00	3,000.00	500.00
534000 OPERATING/MEETING SUPPLIES	3,429.49	4,274.80	3,556.66	1,082.40	5,000.00	5,000.00	5,000.00	0.00
551000 INSURANCE	1,665.71	1,390.26	1,441.50	411.00	1,500.00	1,500.00	1,800.00	300.00
581900 CAPITAL OUTLAY	0.00	24,064.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL HS SERV/RDBGS/6TH STR</b>	<b>43,999.74</b>	<b>64,178.67</b>	<b>38,323.45</b>	<b>15,873.64</b>	<b>49,302.00</b>	<b>50,302.00</b>	<b>47,506.00</b>	<b>-1,796.00</b>
<b>10017163 HS-SHELTERED WORKSHOP</b>								
523000 TRADE SERVICES	4,325.00	1,410.77	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
551000 INSURANCE	196.37	527.23	652.39	920.46	700.00	921.00	1,200.00	500.00
<b>TOTAL HS-SHELTERED WORKSHOP</b>	<b>4,521.37</b>	<b>1,938.00</b>	<b>652.39</b>	<b>920.46</b>	<b>2,700.00</b>	<b>2,921.00</b>	<b>3,200.00</b>	<b>500.00</b>
<b>10017180 POSTAGE METERING</b>								
511100 SALARIES PERMANENT REGULAR	19,482.50	20,241.39	20,191.98	9,593.16	16,521.00	20,192.00	20,192.00	3,671.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	368.00	250.00	449.00	81.00
511900 LONGEVITY-FULL TIME	88.00	0.00	110.00	0.00	99.00	121.00	132.00	33.00
514100 FICA & MEDICARE TAX	1,497.29	1,546.96	1,506.33	704.77	1,299.00	1,588.00	1,589.00	290.00
514200 RETIREMENT-COUNTY SHARE	940.46	1,091.18	1,201.18	637.98	1,130.00	1,422.00	1,454.00	324.00
514300 RETIREMENT-EMPLOYEES SHARE	1,214.48	1,234.82	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	252.50	3,039.34	1,570.92	2,571.00	3,485.00	3,315.00	744.00
514500 LIFE INSURANCE COUNTY SHARE	6.03	3.94	4.68	1.76	4.00	4.00	4.00	0.00
514600 WORKERS COMPENSATION	-38.66	276.98	278.82	144.83	257.00	314.00	243.00	-14.00
520900 CONTRACTED SERVICES	8,146.13	8,809.82	8,968.69	2,724.60	8,000.00	10,000.00	10,000.00	2,000.00
524800 MAINTENANCE AGREEMENT	561.50	300.00	5,163.50	542.00	1,000.00	1,000.00	1,000.00	0.00
531100 POSTAGE AND BOX RENT	1,040.00	1,090.00	1,100.00	1,160.00	1,200.00	1,160.00	1,300.00	100.00
531400 SMALL EQUIPMENT	0.00	0.00	0.00	0.00	300.00	300.00	300.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,366.31	226.50	306.73	138.89	383.00	383.00	383.00	0.00
534000 OPERATING/MEETING SUPPLIES	4,592.46	6,035.41	1,175.04	0.00	5,000.00	5,000.00	5,000.00	0.00
581900 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL POSTAGE METERING</b>	<b>38,896.50</b>	<b>41,109.50</b>	<b>43,046.29</b>	<b>17,218.91</b>	<b>38,132.00</b>	<b>45,219.00</b>	<b>45,361.00</b>	<b>7,229.00</b>
<b>10017182 GENERAL COUNTY BUILDINGS</b>								
511100 SALARIES PERMANENT REGULAR	81,193.38	91,778.88	88,446.48	42,342.79	92,216.00	92,216.00	89,306.00	-2,910.00
511200 SALARIES-PERMANENT-OVERTIME	1,073.42	928.61	2,397.12	4,932.31	2,052.00	6,500.00	3,893.00	1,841.00
511900 LONGEVITY-FULL TIME	132.00	80.00	250.00	0.00	321.00	321.00	348.00	27.00
514100 FICA & MEDICARE TAX	6,291.85	7,081.13	6,914.43	3,585.86	7,236.00	7,236.00	7,157.00	-79.00
514200 RETIREMENT-COUNTY SHARE	3,959.98	5,026.10	5,391.35	3,143.73	6,290.00	6,290.00	6,548.00	258.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: BUILDING SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10017182 GENERAL COUNTY BUILDINGS</b>								
514300 RETIREMENT-EMPLOYEES SHARE	5,113.48	5,606.55	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	206.60	2,486.80	1,285.32	3,143.00	3,143.00	2,712.00	-431.00
514500 LIFE INSURANCE COUNTY SHARE	33.64	43.18	46.02	18.50	43.00	43.00	52.00	9.00
514600 WORKERS COMPENSATION	-162.75	1,269.35	1,251.09	713.91	1,428.00	1,428.00	1,095.00	-333.00
520900 CONTRACTED SERVICES	227,670.79	197,661.93	206,940.08	98,782.58	314,618.00	300,000.00	250,000.00	-64,618.00
522900 UTILITIES	194,701.09	209,708.91	196,127.64	92,543.04	240,000.00	240,000.00	215,740.00	-24,260.00
523000 TRADE SERVICES	33,227.55	3,635.60	10,240.13	5,339.50	12,000.00	15,000.00	15,000.00	3,000.00
525100 VENDING MACHINES	11,888.59	9,819.00	9,645.54	5,185.13	11,643.00	11,650.00	11,000.00	-643.00
531100 POSTAGE AND BOX RENT	0.00	109.53	27.63	0.00	0.00	0.00	0.00	0.00
531400 SMALL EQUIPMENT	2,106.16	0.00	0.00	0.00	2,000.00	1,000.00	2,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	264.07	1,108.24	306.73	138.89	383.00	383.00	538.00	155.00
533100 VEHICLE EXPENSES	1,100.30	9,900.11	2,407.13	764.82	5,000.00	5,000.00	5,000.00	0.00
534000 OPERATING/MEETING SUPPLIES	67,147.13	60,322.53	73,551.41	40,685.74	65,000.00	70,000.00	70,000.00	5,000.00
535100 VEHICLE FUEL / OIL	0.00	26.98	0.00	0.00	0.00	0.00	0.00	0.00
551000 INSURANCE	10,602.92	13,582.86	9,660.07	16,412.80	10,000.00	16,500.00	20,000.00	10,000.00
<b>TOTAL GENERAL COUNTY BUILDINGS</b>	<b>646,343.60</b>	<b>617,896.09</b>	<b>616,089.65</b>	<b>315,874.92</b>	<b>773,373.00</b>	<b>776,710.00</b>	<b>700,389.00</b>	<b>-72,984.00</b>
<b>10017184 COUNTY PHONE/COMMUNICATIONS</b>								
511100 SALARIES PERMANENT REGULAR	63,900.78	65,386.88	66,042.91	31,376.70	66,869.00	66,869.00	66,869.00	0.00
511900 LONGEVITY-FULL TIME	140.00	160.00	180.00	0.00	200.00	200.00	220.00	20.00
514100 FICA & MEDICARE TAX	4,844.33	4,960.17	4,997.59	2,371.78	5,131.00	5,132.00	5,132.00	1.00
514200 RETIREMENT-COUNTY SHARE	3,077.59	3,530.10	3,918.48	2,086.55	4,460.00	4,460.00	4,696.00	236.00
514300 RETIREMENT-EMPLOYEES SHARE	3,974.27	2,533.78	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	5,660.74	5,313.51	5,526.14	2,856.24	5,713.00	5,713.00	6,028.00	315.00
514600 WORKERS COMPENSATION	-126.49	896.90	909.48	473.80	1,013.00	1,013.00	785.00	-228.00
520900 CONTRACTED SERVICES	15,144.03	17,594.15	27,182.77	8,245.63	20,000.00	30,000.00	30,000.00	10,000.00
522500 TELEPHONE & DAIN LINE	76,973.94	73,216.26	69,470.33	23,629.48	82,300.00	72,300.00	68,300.00	-14,000.00
522700 911 EMERGENCY NUMBER	17,581.44	17,581.44	17,581.44	17,581.44	25,000.00	25,000.00	25,000.00	0.00
522720 911 SURCHARGE FEE	0.00	0.00	0.00	25,437.98	93,000.00	80,000.00	93,000.00	0.00
522900 UTILITIES	71,546.56	49,546.58	48,468.46	22,984.79	68,700.00	58,200.00	53,315.00	-15,385.00
523000 TRADE SERVICES	316.50	0.00	0.00	227.50	10,000.00	5,000.00	10,000.00	0.00
524800 MAINTENANCE AGREEMENT	25,551.00	29,256.14	29,895.00	0.00	31,000.00	25,000.00	30,000.00	-1,000.00
531100 POSTAGE AND BOX RENT	321.33	1,235.80	1,546.47	252.65	1,500.00	1,200.00	1,500.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	178.38	62.46	101.47	28.92	500.00	250.00	500.00	0.00
531400 SMALL EQUIPMENT	122,341.86	50,104.92	63,220.50	30,611.83	60,000.00	60,000.00	60,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	9,985.51	2,558.50	9,574.58	3,727.14	165,545.00	50,000.00	589.00	-164,956.00
532800 TRAINING AND INSERVICE	0.00	0.00	0.00	0.00	3,000.00	1,500.00	3,000.00	0.00
533100 VEHICLE EXPENSES	4,686.61	6,466.48	6,192.99	2,494.43	8,000.00	8,000.00	8,000.00	0.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	200.00	100.00	200.00	0.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: BUILDING SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10017184 COUNTY PHONE/COMMUNICATIONS</b>								
535000 REPAIRS AND MAINTENANCE	203.72	301.14	0.00	0.00	0.00	0.00	0.00	0.00
551000 INSURANCE	448.90	1,001.02	1,235.22	1,720.19	1,460.00	1,726.00	2,245.00	785.00
581900 CAPITAL OUTLAY	137,234.86	0.00	104,971.17	0.00	487,677.00	487,677.00	620,000.00	132,323.00
<b>TOTAL COUNTY PHONE/COMMUNICATIONS</b>	<b>563,985.86</b>	<b>331,706.23</b>	<b>461,015.00</b>	<b>176,107.05</b>	<b>1,141,268.00</b>	<b>989,340.00</b>	<b>1,089,379.00</b>	<b>-51,889.00</b>
<b>10017265 WEST BARABOO GARAGE</b>								
522900 UTILITIES	4,079.95	4,268.01	2,892.23	2,712.06	4,500.00	6,000.00	3,181.00	-1,319.00
534000 OPERATING/MEETING SUPPLIES	3,012.59	1,232.46	874.01	141.77	2,000.00	500.00	2,000.00	0.00
551000 INSURANCE	0.00	0.00	0.00	0.00	250.00	250.00	250.00	0.00
<b>TOTAL WEST BARABOO GARAGE</b>	<b>7,092.54</b>	<b>5,500.47</b>	<b>3,766.24</b>	<b>2,853.83</b>	<b>6,750.00</b>	<b>6,750.00</b>	<b>5,431.00</b>	<b>-1,319.00</b>
<b>10017270 LAW ENFORCEMENT CENTER</b>								
511100 SALARIES PERMANENT REGULAR	83,287.87	86,462.18	82,610.00	39,506.81	83,674.00	83,674.00	84,488.00	814.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	749.00	100.00	768.00	19.00
511900 LONGEVITY-FULL TIME	738.60	498.60	378.60	0.00	399.00	399.00	479.00	80.00
514100 FICA & MEDICARE TAX	6,153.53	6,498.42	6,116.96	2,926.85	6,489.00	6,489.00	6,559.00	70.00
514200 RETIREMENT-COUNTY SHARE	4,038.03	4,029.97	4,910.66	2,627.19	5,641.00	5,641.00	6,002.00	361.00
514300 RETIREMENT-EMPLOYEES SHARE	5,214.48	3,544.37	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	29,435.98	17,257.26	20,847.92	10,282.56	20,567.00	20,567.00	21,579.00	1,012.00
514500 LIFE INSURANCE COUNTY SHARE	59.78	35.50	23.14	8.85	21.00	21.00	20.00	-1.00
514600 WORKERS COMPENSATION	-165.95	1,182.65	1,139.68	596.57	1,281.00	1,281.00	1,003.00	-278.00
520900 CONTRACTED SERVICES	90,334.59	79,648.08	93,321.74	64,938.59	85,000.00	100,000.00	90,000.00	5,000.00
522900 UTILITIES	355,598.69	358,175.69	312,560.65	182,747.69	400,000.00	400,000.00	343,817.00	-56,183.00
523000 TRADE SERVICES	964.20	2,979.35	7,021.20	6,325.00	10,000.00	10,000.00	10,000.00	0.00
531400 SMALL EQUIPMENT	0.00	75.00	0.00	137.34	2,000.00	500.00	2,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,630.37	-399.81	572.68	277.68	766.00	766.00	766.00	0.00
533100 VEHICLE EXPENSES	317.87	389.39	409.30	295.01	1,000.00	1,000.00	1,500.00	500.00
534000 OPERATING/MEETING SUPPLIES	56,151.50	44,911.84	49,903.09	27,333.93	60,000.00	60,000.00	60,000.00	0.00
551000 INSURANCE	4,907.76	9,061.48	9,659.16	12,714.88	11,000.00	12,715.00	16,000.00	5,000.00
581900 CAPITAL OUTLAY	10,380.08	73,854.00	64,687.51	35,212.00	37,000.00	35,212.00	0.00	-37,000.00
<b>TOTAL LAW ENFORCEMENT CENTER</b>	<b>649,047.38</b>	<b>688,203.97</b>	<b>654,162.29</b>	<b>385,930.95</b>	<b>725,587.00</b>	<b>738,365.00</b>	<b>644,981.00</b>	<b>-80,606.00</b>
<b>10017411 ANIMAL SHELTER</b>								
523000 TRADE SERVICES	432.04	376.26	3,884.16	586.23	2,000.00	10,000.00	2,500.00	500.00
551000 INSURANCE	30.94	86.16	108.49	153.92	125.00	154.00	200.00	75.00
<b>TOTAL ANIMAL SHELTER</b>	<b>462.98</b>	<b>462.42</b>	<b>3,992.65</b>	<b>740.15</b>	<b>2,125.00</b>	<b>10,154.00</b>	<b>2,700.00</b>	<b>575.00</b>

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: BUILDING SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-2,699,788.84</b>	<b>-2,644,743.44</b>	<b>-2,543,043.92</b>	<b>-1,273,763.90</b>	<b>-3,920,708.00</b>	<b>-2,462,318.00</b>	<b>-3,186,721.00</b>	<b>-733,987.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>2,469,941.66</b>	<b>2,231,400.46</b>	<b>2,318,340.13</b>	<b>1,625,198.35</b>	<b>3,920,708.00</b>	<b>3,671,102.00</b>	<b>3,186,721.00</b>	<b>-733,987.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-229,847.18</b>	<b>-413,342.98</b>	<b>-224,703.79</b>	<b>351,434.45</b>	<b>0.00</b>	<b>1,208,784.00</b>	<b>0.00</b>	

## 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 Promote safe community Encourage economic development Stewardship of natural resources Development of cultural, social, and community values

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Effectively support and execute the county's efforts to find alternatives to incarceration, provide mental health services, and address issues related to drug use and support efforts to provide rehabilitation.	Work with all parties; i.e. Courts, Sheriff's Dept., Human Services, and County Administration on innovative solutions to addressing these community problems.	12/31/2014 and ongoing
Support economic development activity through proactive legal support to the County.	Effective legal support to broadband, ongoing efforts with regard to CDBGs, and potential trail development.	12/31/2014 and ongoing
Respond to the revenue and regulatory threats and challenges posed by the trust land applications of the Ho-Chunk Nation.	Coordinate and communicate with the E&L Committee in responding proactively and aggressively to challenge the trust land acquisition including pursuing administrative and legal remedies.	12/31/2014 and ongoing
Support the County's efforts to protect the health and safety of Sauk County.	Assist in establishing an effective structure for Environmental Health program through a multi-county consortium and redraft the Emergency Management Ordinance.	12/31/2014 and ongoing
Provide legal support to the University of Wisconsin Baraboo-Sauk County Campus Commission as legal counsel in support of ongoing campus improvement projects.	Provide legal services and explore options regarding the science lab and classroom improvements as well as the residence hall. Draft, negotiate and review complex public/private ventures and contractual arrangements. .	12/31/2014 and ongoing
Maintain a proactive approach to the implementation of cost effective technology to improve our operations and remain in the lead with other public sector law offices.	Coordinate with other public law offices to review automation and best practices in various areas.	12/31/2014 and ongoing

Program Evaluation					
Program Title	Program Description	Mandates and References	2014 Budget		Key Outcome Indicator(s)
General Government Legal Services	The Office serves as a general attorney to the county providing legal advice in all areas including tort claims, general government law, real estate, ordinance drafting, code enforcement and a myriad of other civil law areas.	Wis Stat 59.42(1)( c)	Other Revenues	\$20	3.03  Legal Opinions Rendered - % of opinions rendered/status given within 2 weeks. P&Z, Public Health & Parks Violations - % of cases where action is taken to gain compliance with ordinance within 2 weeks of request.
			<b>TOTAL REVENUES</b>	<b>\$20</b>	
			Wages & Benefits	\$242,344	
			Operating Expenses	\$17,998	
			<b>TOTAL EXPENSES</b>	<b>\$260,342</b>	
			<b>COUNTY LEVY</b>	<b>\$260,322</b>	
Human Services	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, 51.20, 55.02	User Fees	\$0	2.08  TPR/CHIPS hearings & filings - % of cases resolved within statutory deadlines.
			Other Revenues	\$101,433	
			<b>TOTAL REVENUES</b>	<b>\$101,433</b>	
			Wages & Benefits	\$182,056	
			Operating Expenses	\$12,737	
			<b>TOTAL EXPENSES</b>	<b>\$194,793</b>	
			<b>COUNTY LEVY</b>	<b>\$93,360</b>	

## CORPORATION COUNSEL

Labor Management Relations	This area involves advising the Personnel Director on personnel law, representing the County in labor negotiations and representing the County in all manner of administrative law matters including grievance arbitration and practice before the Wisconsin Employment Relations Commission.		Grants	\$0	0.16	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$14,066		
			Operating Expenses	\$2,849		
			TOTAL EXPENSES	\$16,915		
	COUNTY LEVY	\$16,915				
Child Support Enforcement	The Office is responsible for providing representation to the Sauk County Child Support Agency in all areas of their enforcement function.	IV-D of Federal Social Security Act	Other Revenues	\$101,582	1.02	
			TOTAL REVENUES	\$101,582		
			Wages & Benefits	\$103,779		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$103,779		
	COUNTY LEVY	\$2,197				
Totals			TOTAL REVENUES	\$203,035	6.29	
			TOTAL EXPENSES	\$575,829		
			COUNTY LEVY	\$372,794		

### Output Measures - How much are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Guardianship/Protective Placement Hearings & Reviews	143	111	139
Hearings on Mental Commitments (Settling more cases w/o hearing to save County money - 9 this year so far)	112	120	142
Other Court Appearances & Hearings	31	32	35
Child Support Hearings/Court Appearances	875	903	886
New Litigations/Subrogations	25	18	22
Claims Received	0	0	2
Meetings Attended	303	318	324
Bankruptcies	69	85	71

### Key Outcome Indicators - How well are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Legal Opinions Rendered - % of opinions rendered/status given within 2 weeks	300 opinions, 99%	260 opinions, 98%	Estimate 255 opinions, 98%
TPR/CHIPS hearings & filings - % of cases resolved within statutory deadlines	219 matters, 100%	213 matters, 100%	Estimate 197 hearings and filings, 100%
P&Z, Public Health & Parks Violations -% of cases where action is taken to gain compliance with ordinance within two weeks of the request	25 violations, 100%	21 violations, 100%	Estimate 23 actions, 100%

# Sauk County Corporation Counsel's Office

Oversight Committee: **Executive and Legislative**

**Corporation Counsel**  
1.00 FTE

**Assistant  
Corporation Counsel**  
(Child Support Enforcement)  
1.00 FTE

**Assistant  
Corporation Counsel**  
(General Civil Law)  
1.00 FTE

**Assistant  
Corporation Counsel**  
(Termination of Parental Rights)  
1.00 FTE

**Lead Legal Secretary**  
1.00 FTE

**Paralegal**  
1.00 FTE

**Law Clerk**  
0.29 FTE

2010 Balance	2011 Change	2012 Change	2013 Change	2014 Change	2014 Balance
6.00			0.29		6.29

## CORPORATION COUNSEL

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	371,630	376,688	365,362	378,763	378,763	372,794	(5,969)	-1.58%	None	0	0
Intergovernmental	202,822	207,338	197,938	201,096	201,096	203,015	1,919	0.95%			
Miscellaneous	20	29	40	20	20	20	0	0.00%	2014 Total	0	0
<b>Total Revenues</b>	<b>574,472</b>	<b>584,055</b>	<b>563,340</b>	<b>579,879</b>	<b>579,879</b>	<b>575,829</b>	<b>(4,050)</b>	<b>-0.70%</b>			

### Expenses

Labor	385,288	394,615	398,534	408,154	408,154	408,274	120	0.03%	2015	0	0
Labor Benefits	152,185	140,202	130,630	138,397	138,397	133,971	(4,426)	-3.20%	2016	0	0
Supplies & Services	23,834	23,302	24,517	33,328	33,328	33,584	256	0.77%	2017	0	0
Addition to Fund Balance	13,165	25,936	9,659	0	0	0	0	0.00%	2018	0	0
<b>Total Expenses</b>	<b>574,472</b>	<b>584,055</b>	<b>563,340</b>	<b>579,879</b>	<b>579,879</b>	<b>575,829</b>	<b>(4,050)</b>	<b>-0.70%</b>			

Beginning of Year Fund Balance

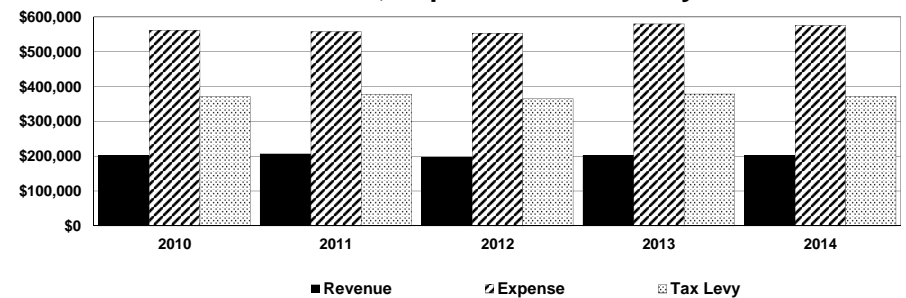
Included in General Fund Total

End of Year Fund Balance

### 2014 Highlights and Issues on the Horizon

The workload continues to increase as does the complexity of the issues handled.

### Revenue, Expense and Tax Levy





<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: CORPORATION COUNSEL</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10015 CORPORATION COUNSEL REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-371,630.00	-376,688.00	-365,362.00	-189,381.48	-378,763.00	-378,763.00	-372,794.00	-5,969.00
474600 HUMAN SERVICES REVENUE	-100,664.18	-100,209.16	-99,081.06	-47,812.04	-100,475.00	-100,475.00	-101,433.00	958.00
474620 CSA SUPPORT ENFORCEMENT	-102,157.50	-107,128.46	-98,856.50	-48,243.88	-100,621.00	-100,621.00	-101,582.00	961.00
484160 MISCELLANEOUS REVENUES	-20.00	-28.65	-40.00	0.00	-20.00	-20.00	-20.00	0.00
<b>TOTAL CORPORATION COUNSEL REVENUE</b>	<b>-574,471.68</b>	<b>-584,054.27</b>	<b>-563,339.56</b>	<b>-285,437.40</b>	<b>-579,879.00</b>	<b>-579,879.00</b>	<b>-575,829.00</b>	<b>-4,050.00</b>
<b>10015132 CORPORATION COUNSEL</b>								
511100 SALARIES PERMANENT REGULAR	235,491.95	240,264.68	247,779.56	116,129.71	249,142.00	249,142.00	249,141.00	-1.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	107.94	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	799.20	859.20	1,019.20	0.00	1,099.00	1,099.00	1,179.00	80.00
512100 WAGES-PART TIME	2,681.13	0.00	0.00	2,061.50	8,137.00	8,137.00	8,138.00	1.00
514100 FICA & MEDICARE TAX	17,781.21	17,745.45	18,289.67	8,715.16	19,768.00	19,768.00	19,772.00	4.00
514200 RETIREMENT-COUNTY SHARE	12,868.95	12,974.41	14,742.67	7,846.63	16,641.00	16,641.00	17,522.00	881.00
514300 RETIREMENT-EMPLOYEES SHARE	16,618.40	9,384.09	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	48,356.67	45,946.26	49,061.21	22,474.15	50,275.00	50,275.00	43,159.00	-7,116.00
514500 LIFE INSURANCE COUNTY SHARE	87.36	69.05	83.57	35.08	84.00	84.00	85.00	1.00
514600 WORKERS COMPENSATION	-33.72	235.83	249.94	141.87	310.00	310.00	233.00	-77.00
521200 LEGAL SERVICES	0.00	0.00	0.00	0.00	1,800.00	1,800.00	1,800.00	0.00
521400 COURT REPORTER AND TRANSCRIBER	1,724.35	1,311.10	901.50	802.10	4,000.00	4,000.00	4,000.00	0.00
522500 TELEPHONE & DAIN LINE	656.84	640.32	624.28	244.24	800.00	800.00	800.00	0.00
524800 MAINTENANCE AGREEMENT	871.04	821.76	631.78	346.02	750.00	750.00	750.00	0.00
531100 POSTAGE AND BOX RENT	1,729.28	1,775.29	1,529.53	675.29	2,000.00	2,000.00	2,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	1,735.94	1,338.99	3,332.40	722.74	4,000.00	4,000.00	4,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	-20.00	3,859.14	3,401.62	1,439.01	2,878.00	2,878.00	3,134.00	256.00
532200 SUBSCRIPTIONS	9,159.71	8,566.33	8,849.24	4,040.70	10,000.00	10,000.00	10,000.00	0.00
532400 MEMBERSHIP DUES	2,105.25	2,025.25	2,043.50	2,045.75	2,500.00	2,500.00	2,500.00	0.00
532500 SEMINARS AND REGISTRATIONS	660.00	638.00	375.00	298.00	1,400.00	1,400.00	1,400.00	0.00
533200 MILEAGE	816.57	716.80	692.45	208.88	1,000.00	1,000.00	1,000.00	0.00
533500 MEALS AND LODGING	394.94	9.50	207.48	0.00	500.00	500.00	500.00	0.00
<b>TOTAL CORPORATION COUNSEL</b>	<b>354,485.07</b>	<b>349,181.45</b>	<b>353,814.60</b>	<b>168,334.77</b>	<b>377,084.00</b>	<b>377,084.00</b>	<b>371,113.00</b>	<b>-5,971.00</b>
<b>10015146 NEGOTIATIONS AND LABOR</b>								
521200 LEGAL SERVICES	4,000.00	1,600.00	1,928.65	400.00	1,700.00	1,700.00	1,700.00	0.00
<b>TOTAL NEGOTIATIONS AND LABOR</b>	<b>4,000.00</b>	<b>1,600.00</b>	<b>1,928.65</b>	<b>400.00</b>	<b>1,700.00</b>	<b>1,700.00</b>	<b>1,700.00</b>	<b>0.00</b>
<b>10015442 TERMS OF PARENTAL RIGHTS</b>								
511100 SALARIES PERMANENT REGULAR	72,445.67	73,829.60	74,558.68	35,422.53	74,559.00	74,559.00	74,559.00	0.00
511900 LONGEVITY-FULL TIME	197.60	217.60	237.60	0.00	258.00	258.00	278.00	20.00

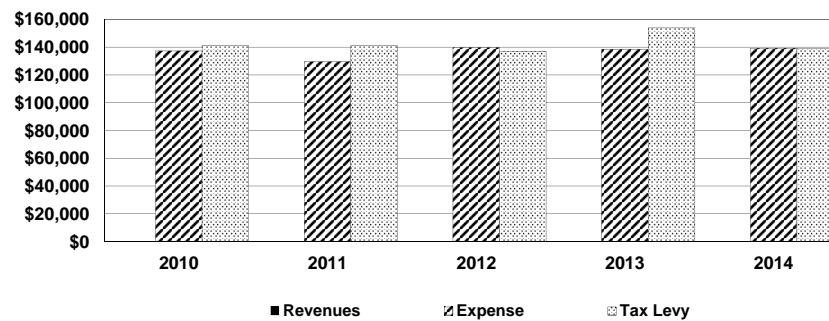
<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: CORPORATION COUNSEL</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10015442 TERMS OF PARENTAL RIGHTS</b>								
514100 FICA & MEDICARE TAX	5,333.27	5,413.00	5,418.51	2,583.43	5,723.00	5,723.00	5,725.00	2.00
514200 RETIREMENT-COUNTY SHARE	3,491.05	3,988.10	4,425.77	2,355.63	4,975.00	4,975.00	5,239.00	264.00
514300 RETIREMENT-EMPLOYEES SHARE	4,508.07	2,860.84	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	14,686.78	13,815.06	14,349.43	7,401.43	14,853.00	14,853.00	15,552.00	699.00
514500 LIFE INSURANCE COUNTY SHARE	12.00	12.48	15.82	6.49	16.00	16.00	14.00	-2.00
514600 WORKERS COMPENSATION	-10.26	72.48	75.25	42.53	90.00	90.00	67.00	-23.00
<b>TOTAL TERMS OF PARENTAL RIGHTS</b>	<b>100,664.18</b>	<b>100,209.16</b>	<b>99,081.06</b>	<b>47,812.04</b>	<b>100,474.00</b>	<b>100,474.00</b>	<b>101,434.00</b>	<b>960.00</b>
<b>10015451 CORP COUNSEL-CHILD SUPPORT</b>								
511100 SALARIES PERMANENT REGULAR	73,272.69	79,004.01	74,558.76	35,422.57	74,559.00	74,559.00	74,559.00	0.00
511900 LONGEVITY-FULL TIME	400.00	440.00	380.00	0.00	400.00	400.00	420.00	20.00
514100 FICA & MEDICARE TAX	5,541.59	5,705.44	5,452.85	2,584.25	5,734.00	5,734.00	5,736.00	2.00
514200 RETIREMENT-COUNTY SHARE	3,540.44	4,288.34	4,434.17	2,355.63	4,985.00	4,985.00	5,248.00	263.00
514300 RETIREMENT-EMPLOYEES SHARE	4,571.93	2,984.75	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	14,841.36	14,627.49	13,955.40	7,838.90	14,853.00	14,853.00	15,552.00	699.00
514500 LIFE INSURANCE COUNTY SHARE	0.11	0.77	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-10.62	77.66	75.38	42.53	90.00	90.00	67.00	-23.00
<b>TOTAL CORP COUNSEL-CHILD SUPPORT</b>	<b>102,157.50</b>	<b>107,128.46</b>	<b>98,856.56</b>	<b>48,243.88</b>	<b>100,621.00</b>	<b>100,621.00</b>	<b>101,582.00</b>	<b>961.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-574,471.68</b>	<b>-584,054.27</b>	<b>-563,339.56</b>	<b>-285,437.40</b>	<b>-579,879.00</b>	<b>-579,879.00</b>	<b>-575,829.00</b>	<b>-4,050.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>561,306.75</b>	<b>558,119.07</b>	<b>553,680.87</b>	<b>264,790.69</b>	<b>579,879.00</b>	<b>579,879.00</b>	<b>575,829.00</b>	<b>-4,050.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-13,164.93</b>	<b>-25,935.20</b>	<b>-9,658.69</b>	<b>-20,646.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>COUNTY BOARD</b>											
<u>Revenues</u>											
Tax Levy	141,396	141,396	137,300	154,129	154,129	139,327	(14,802)	-9.60%	None	0	0
Use of Fund Balance	0	0	2,408	0	0	0	0	0.00%			
Total Revenues	141,396	141,396	139,708	154,129	154,129	139,327	(14,802)	-9.60%	2014 Total	0	0
<u>Expenses</u>											
Labor	80,060	77,750	82,270	80,830	80,830	80,830	0	0.00%	2015	0	0
Labor Benefits	6,473	6,355	6,827	6,588	6,591	6,720	129	1.96%	2016	0	0
Supplies & Services	50,997	45,453	50,611	51,239	66,708	51,777	(14,931)	-22.38%	2017	0	0
Addition to Fund Balance	3,866	11,838	0	15,472	0	0	0	0.00%	2018	0	0
Total Expenses	141,396	141,396	139,708	154,129	154,129	139,327	(14,802)	-9.60%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

#### 2014 Highlights and Issues on the Horizon

The voting system in the County Board room may need to be considered for replacement in the next few years. A rough estimate of the replacement cost is \$30,000.

#### Revenue, Expense and Tax Levy



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: COUNTY BOARD</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10001 COUNTY BOARD REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-141,396.00	-141,396.00	-137,300.00	-77,064.48	-154,129.00	-154,129.00	-139,327.00	-14,802.00
<b>TOTAL COUNTY BOARD REVENUE</b>	<b>-141,396.00</b>	<b>-141,396.00</b>	<b>-137,300.00</b>	<b>-77,064.48</b>	<b>-154,129.00</b>	<b>-154,129.00</b>	<b>-139,327.00</b>	<b>-14,802.00</b>
<b>10001111 COUNTY BOARD CHAIRMAN</b>								
511100 SALARIES PERMANENT REGULAR	4,800.00	4,800.00	4,800.00	2,400.00	4,800.00	4,800.00	4,800.00	0.00
514100 FICA & MEDICARE TAX	1,228.64	1,132.16	1,323.11	597.24	1,123.00	1,123.00	1,276.00	153.00
514600 WORKERS COMPENSATION	-2.27	14.46	17.28	9.37	18.00	15.00	15.00	-3.00
515100 PER DIEM / COUNTY BOARD	720.00	780.00	780.00	420.00	780.00	780.00	780.00	0.00
515800 PER DIEM COMMITTEE	5,850.00	4,950.00	5,900.00	2,300.00	5,100.00	5,100.00	5,100.00	0.00
522500 TELEPHONE & DAIN LINE	736.60	866.18	782.77	450.91	825.00	825.00	825.00	0.00
531100 POSTAGE AND BOX RENT	111.91	304.54	207.87	84.55	200.00	175.00	200.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	197.76	53.25	0.00	0.00	475.00	400.00	475.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	2,214.58	1,335.00	1,814.20	1,900.12	18,908.00	4,249.00	4,027.00	-14,881.00
532400 MEMBERSHIP DUES	0.00	0.00	100.00	0.00	100.00	100.00	100.00	0.00
532500 SEMINARS AND REGISTRATIONS	410.00	390.00	325.00	150.00	400.00	400.00	400.00	0.00
533200 MILEAGE	4,676.76	4,278.92	5,815.70	2,697.20	4,500.00	5,500.00	6,000.00	1,500.00
533500 MEALS AND LODGING	1,970.18	108.50	378.75	104.00	400.00	400.00	400.00	0.00
<b>TOTAL COUNTY BOARD CHAIRMAN</b>	<b>22,914.16</b>	<b>19,013.01</b>	<b>22,244.68</b>	<b>11,113.39</b>	<b>37,629.00</b>	<b>23,867.00</b>	<b>24,398.00</b>	<b>-13,231.00</b>
<b>10001112 COMMITTEE &amp; COMMISSIONS</b>								
514100 FICA & MEDICARE TAX	5,256.56	5,143.14	5,416.12	2,460.56	5,366.00	5,366.00	5,366.00	0.00
514600 WORKERS COMPENSATION	-9.64	65.72	70.79	38.20	84.00	84.00	63.00	-21.00
515100 PER DIEM / COUNTY BOARD	20,640.00	22,270.00	22,440.00	11,760.00	23,400.00	23,400.00	23,400.00	0.00
515800 PER DIEM COMMITTEE	48,050.00	44,950.00	48,350.00	20,500.00	46,750.00	46,750.00	46,750.00	0.00
521900 OTHER PROFESSIONAL SERVICES	180.00	0.00	100.00	0.00	0.00	0.00	100.00	100.00
531100 POSTAGE AND BOX RENT	1,376.11	1,514.93	1,368.26	866.77	1,500.00	1,300.00	1,700.00	200.00
531200 OFFICE SUPPLIES AND EXPENSE	1,332.82	818.50	1,033.03	116.61	1,200.00	1,200.00	1,000.00	-200.00
531500 FORMS AND PRINTING	0.00	113.00	0.00	0.00	0.00	0.00	0.00	0.00
532100 PUBLICATION OF LEGAL NOTICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532400 MEMBERSHIP DUES	10,690.00	10,710.00	10,690.00	10,690.00	11,000.00	10,690.00	11,000.00	0.00
532700 BOARD PROCEEDINGS	4,920.06	4,060.03	2,287.00	865.77	3,100.00	3,000.00	2,500.00	-600.00
532800 TRAINING AND INSERVICE	1,535.00	2,100.00	2,205.00	0.00	2,000.00	1,400.00	2,000.00	0.00
533200 MILEAGE	20,208.23	18,800.42	21,841.12	9,360.00	20,000.00	20,000.00	20,000.00	0.00
533500 MEALS AND LODGING	436.80	0.00	1,662.24	0.00	2,100.00	1,600.00	1,050.00	-1,050.00
<b>TOTAL COMMITTEE &amp; COMMISSIONS</b>	<b>114,615.94</b>	<b>110,545.74</b>	<b>117,463.56</b>	<b>56,657.91</b>	<b>116,500.00</b>	<b>114,790.00</b>	<b>114,929.00</b>	<b>-1,571.00</b>

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: COUNTY BOARD</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-141,396.00</b>	<b>-141,396.00</b>	<b>-137,300.00</b>	<b>-77,064.48</b>	<b>-154,129.00</b>	<b>-154,129.00</b>	<b>-139,327.00</b>	<b>-14,802.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>137,530.10</b>	<b>129,558.75</b>	<b>139,708.24</b>	<b>67,771.30</b>	<b>154,129.00</b>	<b>138,657.00</b>	<b>139,327.00</b>	<b>-14,802.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-3,865.90</b>	<b>-11,837.25</b>	<b>2,408.24</b>	<b>-9,293.18</b>	<b>0.00</b>	<b>-15,472.00</b>	<b>0.00</b>	

## County Clerk

### Department Vision - Where the department would ideally like to be

To provide efficient and cost effective service in conjunction with other County government operations.

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

The County Clerk's Department performs election related and general, administrative functions for the public as well as county and municipal government, in accordance with WI Stat. 59.23, 19.81-19.98, 19.84 and all election statutes.

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Statewide Voter Registration System (SVRS) compliance	1. Maintain and administer voter required services to 28 "Relier" municipalities. Complete necessary steps to process yearly elections, update voter registration records, prepare required reports and do follow up work. 2. Purge voters records in odd-numbered years.	1. Ongoing 2. 12/31/15
Improve use and function of databases	1. Improve resolution routing database. 2. Creation of committee database, local elected officials,	1. 06/30/14 2. 12/31/14
Streamlining agendas/minutes routing	1. Incorporate agenda and minutes processing with the resolution routing database.	1. 12/31/14
Maintain certified, efficient election processing systems	1. Review and investigate new, state certified voting systems; long term plans for County wide replacement to the voting systems currently in use.	1. 12/31/15
Explore the option to provide Passport Services.	1. Review and investigate implementation of new service	1. 12/31/14

### Program Evaluation

Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
County Administration	1) Administer on behalf of the County multiple licenses and permits: Marriage licenses, domestic partnership agreements, dog license, open air assembly permits, County park stickers, timber notification filings & issuance thereof. 2) Central record keeper of multiple County documents and databases. 3) Certify compliance of Open Meeting Law. 4) Maintain file system for all County meeting agendas and minutes. 5) Apportionment of county and state taxes to municipalities. 6) Administer Care of Veterans Graves to Cemetery Associations.	Wis Stats Ch 174 Dog Licenses, 765 Marriage Licenses, 770 Domestic Partnerships, 59 Zoning, 91 Farmland Preservation, 26.03 Timber Permits, 19 Oaths & Bonds & multiple additional statutes. 70.63 Apportionment. 45.85 Vets Graves	User Fees	\$16,525	1.08	Marriage and domestic partnership license processing time
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$16,525</b>		
			Wages & Benefits	\$66,160		
			Operating Expenses	\$4,860		
			<b>TOTAL EXPENSES</b>	<b>\$71,020</b>		
			<b>COUNTY LEVY</b>	<b>\$54,495</b>		

### County Clerk

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 County. 5) Maintain record of rezoning petitions.	Wis Stats Ch 59, including 59.23(1), 59.23(b), 59.11	<table><tr><td>User Fees</td><td>\$0</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td><b>TOTAL REVENUES</b></td><td><b>\$0</b></td></tr><tr><td>Wages &amp; Benefits</td><td>\$34,893</td></tr><tr><td>Operating Expenses</td><td>\$4,860</td></tr><tr><td><b>TOTAL EXPENSES</b></td><td><b>\$39,753</b></td></tr><tr><td><b>COUNTY LEVY</b></td><td><b>\$39,753</b></td></tr><tr><td colspan="2"></td></tr></table>	User Fees	\$0	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$0</b>	Wages & Benefits	\$34,893	Operating Expenses	\$4,860	<b>TOTAL EXPENSES</b>	<b>\$39,753</b>	<b>COUNTY LEVY</b>	<b>\$39,753</b>			0.50	Length of time to complete and mail County Board agenda and minutes
User Fees	\$0																				
Use of Carryforward	\$0																				
<b>TOTAL REVENUES</b>	<b>\$0</b>																				
Wages & Benefits	\$34,893																				
Operating Expenses	\$4,860																				
<b>TOTAL EXPENSES</b>	<b>\$39,753</b>																				
<b>COUNTY LEVY</b>	<b>\$39,753</b>																				
Elections	1) Serve as provider for "Relier" municipalities under the Statewide Voter Registration System (SVRS). Draft and update SVRS Memorandum of Understanding. Coordinate and publish all election notices. Additional duties are now required as a provider, 4 year voter purge, Provisional Tracking Reporting, Cost of Elections (GAB 190). 2) 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. 3) Serve as collection point to coordinate candidate and referenda material for eventual placement on ballots. 4) Draft, proof and distribute test, absentee and official ballots and election supplies for all County and school district elections. Coordinate testing of election tabulating equipment. 5) Appoint Board of Canvassers. 6) Maintain official record of all County election results and election financial reports and report final canvass results to GAB. 7) Conduct County re-count proceedings and maintain official minutes. 8) Continue updating voter records in SVRS.	Wis Stats Ch 5.62, 5.66, 7.10, 7.60, 10.64, 59.11 & 59.14 and all election statutes	<table><tr><td>User Fees/MOU's</td><td>\$112,750</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td><b>TOTAL REVENUES</b></td><td><b>\$112,750</b></td></tr><tr><td>Wages &amp; Benefits</td><td>\$99,230</td></tr><tr><td>Operating Expenses</td><td>\$105,060</td></tr><tr><td><b>TOTAL EXPENSES</b></td><td><b>\$204,290</b></td></tr><tr><td><b>COUNTY LEVY</b></td><td><b>\$91,540</b></td></tr><tr><td colspan="2"></td></tr></table>	User Fees/MOU's	\$112,750	Grants	\$0	<b>TOTAL REVENUES</b>	<b>\$112,750</b>	Wages & Benefits	\$99,230	Operating Expenses	\$105,060	<b>TOTAL EXPENSES</b>	<b>\$204,290</b>	<b>COUNTY LEVY</b>	<b>\$91,540</b>			1.50	Length of time to enter on voter registration into SVRS  Number of days to reconcile poll books
User Fees/MOU's	\$112,750																				
Grants	\$0																				
<b>TOTAL REVENUES</b>	<b>\$112,750</b>																				
Wages & Benefits	\$99,230																				
Operating Expenses	\$105,060																				
<b>TOTAL EXPENSES</b>	<b>\$204,290</b>																				
<b>COUNTY LEVY</b>	<b>\$91,540</b>																				
Totals			<table><tr><td><b>TOTAL REVENUES</b></td><td><b>\$129,275</b></td></tr><tr><td><b>TOTAL EXPENSES</b></td><td><b>\$315,063</b></td></tr><tr><td><b>COUNTY LEVY</b></td><td><b>\$185,788</b></td></tr></table>	<b>TOTAL REVENUES</b>	<b>\$129,275</b>	<b>TOTAL EXPENSES</b>	<b>\$315,063</b>	<b>COUNTY LEVY</b>	<b>\$185,788</b>	3.08											
<b>TOTAL REVENUES</b>	<b>\$129,275</b>																				
<b>TOTAL EXPENSES</b>	<b>\$315,063</b>																				
<b>COUNTY LEVY</b>	<b>\$185,788</b>																				

## County Clerk

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Marriage Licenses Issued	486	450	450
DNR Licenses Sold	213	Discontinued	Discontinued
Dog/Kennel Licenses Sold	5513/9	5500/8	5500/8
County Park Stickers	52	50	50
Open Air Assembly Permits Issued	0	0	0
Timber Notices Issued	161	160	160
County Directory	50 printed/website	70 printed/website	70 printed/website
County Board Proceedings Book	4 printed/website	5 printed/website	5 printed/website
Resolutions & Ordinances Considered	127	127	127
Elections Conducted	7 (includes 2 recalls, 1 recount)	2	4
Domestic Partnership Agreements Issued	1	2	1
Termination of Domestic Partnerships Issued	1	1	1
Number of Registered Voters	34,687	35,676	35,700
Number of SVRS Reliers	30	28	28

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Length of time to complete and mail County Board agenda	2-3 days	2-3 days	2-3 days
Length of time to complete County Board meeting minutes	100% completion by one employee 2 1/2 days. Average # pages: 4	100% completion by one employee 2 1/2 days. Average # pages: 4	100% completion by one employee 2 1/2 days. Average # pages: 4
Length of time to process a marriage license	15 - 20 minutes	15 - 20 minutes	15 - 20 minutes
Length of time to process a domestic partnership application	30-45 minutes	30-45 minutes	30-45 minutes
Length of time to sell each DNR license	10 minutes	Discontinued	Discontinued 2013
Length of time to enter one (GAB 131) voter registration form information into SVRS	5 minutes if all information is complete	5 minutes if all information is complete	5 minutes if all information is complete
Number of days to reconcile municipal clerks' poll books against SVRS system entry, per election	15 - 20 days (due to redistricting in SVRS)	10-15 days	Estimate 15 days



# Sauk County Clerk's Office

Oversite Committee: **Executive and Legislative**

## **County Clerk/Elections**

Elected  
1.00 FTE

**Relief Clerical**  
Limited Term  
0.08 FTE

**Deputy  
County Clerk**  
2.00 FTE

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
4.00		(0.92)			3.08

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>COUNTY CLERK / ELECTIONS</b>											
<u>Revenues</u>											
Tax Levy	298,132	250,418	263,583	191,788	191,788	185,788	(6,000)	-3.13%	None	0	0
Licenses & Permits	14,860	15,003	16,048	16,500	16,500	16,500	0	0.00%			
User Fees	97	47	34	70	25	25	0	0.00%	2014 Total	0	0
Intergovernmental	82,338	73,356	105,985	80,938	72,750	112,750	40,000	54.98%			
Total Revenues	395,427	338,824	385,650	289,296	281,063	315,063	34,000	12.10%	2015	550,000	550,000
									2016	0	0
									2017	0	0
									2018	0	0
<u>Expenses</u>											
Labor	166,923	178,572	150,643	137,581	139,793	141,920	2,127	1.52%			
Labor Benefits	80,981	67,682	57,549	55,307	55,340	58,363	3,023	5.46%			
Supplies & Services	111,551	82,829	157,297	51,302	85,930	114,780	28,850	33.57%			
Addition to Fund Balance	35,972	9,741	20,161	45,106	0	0	0	0.00%			
Total Expenses	395,427	338,824	385,650	289,296	281,063	315,063	34,000	12.10%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

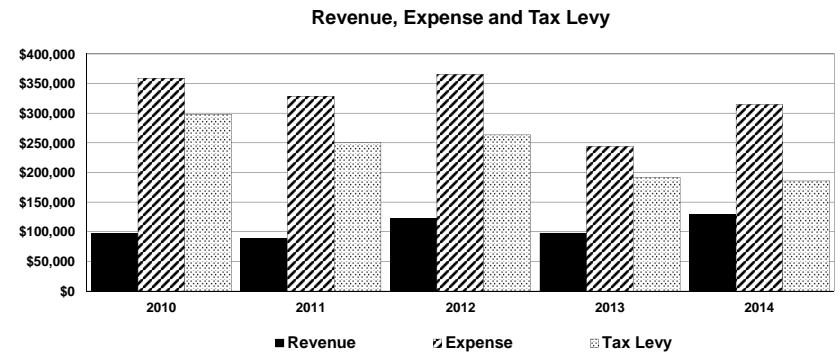
#### 2014 Highlights and Issues on the Horizon

Four regularly scheduled elections in 2014 - Spring Primary & Election includes County Board and Fall Primary & Election includes Governor.

Memorandums of Understanding (MOU) with 28 municipalities to provide Statewide Voter Registration System services cover salary for one deputy clerk's duties through 2015.

Unknown impact of additional overtime that may be required to accomplish the 4-year purge of voter records in SVRS. This previously was the responsibility of the Governmental Accountability Board (GAB).

Planning for 2015 (at the earliest) replacement of the electronic ballot tabulation system, including handicapped accessible equipment for each polling place.



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: COUNTY CLERK</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10010 COUNTY CLERK REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-298,132.00	-250,418.00	-263,583.00	-95,893.98	-191,788.00	-191,788.00	-185,788.00	-6,000.00
442200 MARRIAGE LICENSE FEE CTY	-14,350.00	-14,640.00	-15,770.00	-6,900.00	-16,500.00	-16,500.00	-16,500.00	0.00
442300 DNR LICENSE FEES	-410.15	-363.05	-278.25	0.00	0.00	0.00	0.00	0.00
444250 OPEN AIR ASSEMBLY PERMITS	-100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451650 COPIER/POSTAGE/MISC	-97.05	-47.40	-33.64	0.00	-25.00	-70.00	-25.00	0.00
472490 LOCAL GOVT/AGENCY PMTS SVRS	0.00	-54,739.72	-54,739.72	-49,092.12	-57,750.00	-57,750.00	-57,750.00	0.00
473400 ELECTION PROCESSING FEES	-82,085.08	-18,573.13	-51,244.93	-21,176.14	-15,000.00	-23,188.00	-55,000.00	40,000.00
474010 DEPARTMENTAL CHARGES	-253.30	-42.78	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL COUNTY CLERK REVENUE</b>	<b>-395,427.58</b>	<b>-338,824.08</b>	<b>-385,649.54</b>	<b>-173,062.24</b>	<b>-281,063.00</b>	<b>-289,296.00</b>	<b>-315,063.00</b>	<b>34,000.00</b>
<b>10010140 COUNTY CLERK</b>								
511100 SALARIES PERMANENT REGULAR	133,268.96	144,802.96	102,942.81	47,391.17	99,984.00	99,984.00	100,785.00	801.00
511200 SALARIES-PERMANENT-OVERTIME	1,163.30	1,410.26	1,449.85	276.11	1,770.00	1,770.00	1,290.00	-480.00
511900 LONGEVITY-FULL TIME	731.80	465.70	319.03	0.00	276.00	276.00	296.00	20.00
512100 WAGES-PART TIME	0.00	328.21	331.78	0.00	2,212.00	0.00	2,212.00	0.00
514100 FICA & MEDICARE TAX	9,912.85	11,021.08	7,864.38	3,575.50	7,974.00	7,800.00	8,000.00	26.00
514200 RETIREMENT-COUNTY SHARE	8,958.36	8,642.49	6,580.58	3,278.93	7,014.00	7,014.00	7,658.00	644.00
514300 RETIREMENT-EMPLOYEES SHARE	6,501.69	7,024.34	4,622.35	70.35	0.00	70.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	40,371.83	26,179.31	17,527.01	10,227.72	20,250.00	20,250.00	21,579.00	1,329.00
514500 LIFE INSURANCE COUNTY SHARE	109.51	74.65	29.42	12.05	25.00	31.00	43.00	18.00
514600 WORKERS COMPENSATION	-19.04	143.77	105.44	57.24	125.00	122.00	94.00	-31.00
514800 UNEMPLOYMENT	0.00	0.00	0.00	68.00	0.00	68.00	0.00	0.00
515900 RELIEF WORKER CHARGES	0.00	367.50	0.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	452.48	484.99	511.31	161.21	600.00	350.00	600.00	0.00
531100 POSTAGE AND BOX RENT	1,360.34	1,367.86	865.89	312.46	1,500.00	750.00	1,000.00	-500.00
531200 OFFICE SUPPLIES AND EXPENSE	652.02	1,279.32	847.67	180.88	1,000.00	650.00	1,000.00	0.00
531300 PHOTO COPIES	739.43	308.28	400.65	93.34	600.00	300.00	500.00	-100.00
531400 SMALL EQUIPMENT	0.00	0.00	459.99	0.00	500.00	500.00	500.00	0.00
531500 FORMS AND PRINTING	31.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	5,969.54	5,462.76	5,841.25	1,840.60	9,122.00	5,197.00	4,192.00	-4,930.00
531900 DIRECTORIES	1,958.00	1,932.00	0.00	0.00	0.00	0.00	0.00	0.00
532100 PUBLICATION OF LEGAL NOTICES	112.63	78.89	79.76	35.54	300.00	150.00	250.00	-50.00
532200 SUBSCRIPTIONS	268.60	233.60	111.00	163.60	238.00	238.00	238.00	0.00
532400 MEMBERSHIP DUES	50.00	50.00	50.00	50.00	50.00	50.00	100.00	50.00
532500 SEMINARS AND REGISTRATIONS	155.00	145.00	224.00	125.00	225.00	125.00	250.00	25.00
532700 BOARD PROCEEDINGS	641.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	115.50	73.24	126.50	0.00	400.00	400.00	400.00	0.00
533500 MEALS AND LODGING	13.00	7.50	221.84	303.00	675.00	350.00	675.00	0.00
552100 OFFICIALS BONDS	13.09	13.09	10.68	11.68	20.00	12.00	15.00	-5.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: COUNTY CLERK</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>TOTAL COUNTY CLERK</b>	<b>213,531.89</b>	<b>211,896.80</b>	<b>151,523.19</b>	<b>68,234.38</b>	<b>154,860.00</b>	<b>146,457.00</b>	<b>151,677.00</b>	<b>-3,183.00</b>
<b>10010141 ELECTIONS</b>								
511100 SALARIES PERMANENT REGULAR	30,363.57	25,373.73	38,104.40	16,235.77	34,336.00	34,336.00	35,145.00	809.00
511200 SALARIES-PERMANENT-OVERTIME	135.45	1,416.10	5,564.26	200.79	539.00	539.00	1,096.00	557.00
511900 LONGEVITY-FULL TIME	391.80	105.70	319.04	0.00	276.00	276.00	296.00	20.00
512100 WAGES-PART TIME	0.00	2,373.69	761.34	0.00	0.00	0.00	0.00	0.00
512200 WAGES-PART TIME-OVERTIME	0.00	128.43	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	2,361.95	2,339.52	3,390.32	1,233.88	2,720.00	2,720.00	2,856.00	136.00
514200 RETIREMENT-COUNTY SHARE	1,484.78	1,446.87	2,601.17	1,093.05	2,329.00	2,329.00	2,539.00	210.00
514300 RETIREMENT-EMPLOYEES SHARE	1,917.20	1,695.13	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	9,379.14	9,077.80	14,772.45	7,363.92	14,853.00	14,853.00	15,552.00	699.00
514500 LIFE INSURANCE COUNTY SHARE	7.28	6.08	10.14	3.39	7.00	7.00	8.00	1.00
514600 WORKERS COMPENSATION	-4.48	30.67	45.76	19.98	43.00	43.00	34.00	-9.00
515300 BOARD OF CANVASSERS	700.00	1,800.00	850.00	200.00	400.00	400.00	800.00	400.00
515900 RELIEF WORKER CHARGES	168.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
524800 MAINTENANCE AGREEMENT	5,443.20	5,472.52	7,905.36	7,985.63	8,000.00	8,000.00	8,200.00	200.00
526700 PROGRAMMING COSTS	18,804.41	20,791.69	39,200.15	14,366.88	17,000.00	14,367.00	30,000.00	13,000.00
530600 BALLOTS CHARGES	50,453.78	34,775.12	77,371.53	15,001.35	30,000.00	15,001.00	50,000.00	20,000.00
531100 POSTAGE AND BOX RENT	8,140.00	2,611.23	4,465.03	984.11	3,500.00	1,100.00	3,000.00	-500.00
531200 OFFICE SUPPLIES AND EXPENSE	814.73	1,688.73	3,516.17	502.41	1,000.00	700.00	1,700.00	700.00
531500 FORMS AND PRINTING	1,578.40	1,431.21	4,477.86	742.11	2,000.00	742.00	2,000.00	0.00
532100 PUBLICATION OF LEGAL NOTICES	12,378.05	4,201.28	10,453.47	2,167.10	8,000.00	2,300.00	10,000.00	2,000.00
532500 SEMINARS AND REGISTRATIONS	0.00	84.00	0.00	0.00	400.00	0.00	100.00	-300.00
533200 MILEAGE	204.30	316.63	150.05	7.84	400.00	10.00	50.00	-350.00
533500 MEALS AND LODGING	45.00	20.30	6.50	0.00	400.00	10.00	10.00	-390.00
<b>TOTAL ELECTIONS</b>	<b>144,766.56</b>	<b>117,186.43</b>	<b>213,965.00</b>	<b>68,108.21</b>	<b>126,203.00</b>	<b>97,733.00</b>	<b>163,386.00</b>	<b>37,183.00</b>
<b>10010149 PAPER/COPIES/FORMS</b>								
531200 OFFICE SUPPLIES AND EXPENSE	1,156.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PAPER/COPIES/FORMS</b>	<b>1,156.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-395,427.58</b>	<b>-338,824.08</b>	<b>-385,649.54</b>	<b>-173,062.24</b>	<b>-281,063.00</b>	<b>-289,296.00</b>	<b>-315,063.00</b>	<b>34,000.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>359,455.13</b>	<b>329,083.23</b>	<b>365,488.19</b>	<b>136,342.59</b>	<b>281,063.00</b>	<b>244,190.00</b>	<b>315,063.00</b>	<b>34,000.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-35,972.45</b>	<b>-9,740.85</b>	<b>-20,161.35</b>	<b>-36,719.65</b>	<b>0.00</b>	<b>-45,106.00</b>	<b>0.00</b>	

## 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.

<b>Fund</b>	<b>General Fund 10</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department</b>	<b>General Non-Departmental 999</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10999 GENERAL REVENUES</b>									
<b>411100 General Property Taxes</b>		5,434,520.69	5,185,173.77	5,377,551.46	2,588,203.50	5,176,407.00	5,176,407.00	4,409,988.00	766,419.00
<b>412100 Sales Tax Discount</b>		(138.26)	(142.74)	(154.86)	(94.15)	(130.00)	(160.00)	(150.00)	20.00
Retailer's Discount retained on taxable sales made by the County.									
<b>412200 County Sales Tax Revenues</b>		(7,142,956.63)	(7,140,919.26)	(7,323,694.75)	(2,049,824.28)	(6,852,601.00)	(7,200,000.00)	(7,200,000.00)	347,399.00
One-half percent sales tax initiated 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."									
<b>422100 Shared Revenue</b>		(863,323.30)	(875,857.53)	(755,151.44)	-	(748,653.00)	(763,829.00)	(756,920.00)	8,267.00
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.									
<b>422150 Computer Aid</b>		(86,905.00)	(77,662.00)	(93,658.00)	-	(80,000.00)	(112,562.00)	(85,000.00)	5,000.00
Payment from the State to offset the taxable value lost when business computers were exempted from personal property tax.									
<b>424120 Indirect Cost Reimbursement</b>		(113,652.00)	(147,722.00)	(128,171.00)	(123,217.68)	(153,711.00)	(153,711.00)	(133,593.00)	(20,118.00)
Reimbursement from certain Federal and State programs for the cost of central services provided by County departments.									
<b>424635 Arts &amp; Humanities Grants</b>		(10,000.00)	(10,000.00)	-	(7,010.00)	(7,010.00)	(7,010.00)	(7,010.00)	-
Advocate for and expand arts, humanities and historic resources in the County.									
<b>481420 Interest on Loan Payments</b>		(206.55)	(182.94)	(159.34)	(70.82)	(135.00)	(135.00)	(112.00)	(23.00)
Interest on loan made to the Tri-County Airport for hanger construction. Loan complete 2018.									

## 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.

<b>Fund</b>	<b>General Fund 10</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>Dollar</b>
<b>Department</b>	<b>General Non-Departmental 999</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>Change</b>
<b>482100 Rent of County Buildings</b>		(36,109.00)	(73,108.70)	(75,273.64)	(38,096.03)	(99,472.00)	(97,021.00)	19,323.00
Rent of office space to the Wis Dept of Natural Resources Forester, Federal Farm Service Agency, the Humane Society, VARC, and Sauk Co. Development Corp. Beginning 2013 - Includes revenue for Workforce Development Board of South Central Wisconsin, Department of Workforce Development and Madison Area Technical College.								
<b>483600 Sale of County Owned Property</b>		(45,961.78)	(2,109.00)	(5,448.25)	(4,084.45)	(1,000.00)	(4,200.00)	1,000.00
Proceeds from sale of surplus property.								
<b>484110 Miscellaneous Public Charges</b>		(3,824.64)	(1,349.65)	(794.50)	(120.00)	(1,000.00)	(1,000.00)	-
Miscellaneous revenues.								
<b>492200 Transfer from Special Revenue Funds</b>		(137,368.60)	(480,988.19)	(927,432.31)	(1,058,901.39)	-	(1,069,001.00)	10,100.00
2010 - Transfer of Human Services excess fund balance. 2011-2013 - Transfer of Human Services excess fund balance and interfund investment income. 2014 - Budgeted transfer of interfund investment income.								
<b>492600 Transfer from Enterprise Funds</b>		(643,124.00)	(624,193.00)	(732,963.17)	(153,150.00)	(550,000.00)	(554,600.00)	54,600.00
All years - Transfer of Supplemental Payment Program revenues from the Health Care Center. 2011-2014 Includes interfund investment income.								
<b>492700 Transfer from Highway Fund</b>		-	(5,401.00)	(6,172.66)	-	-	(6,200.00)	6,200.00
2011-2014 - Transfer of interfund investment income.								
<b>493100 General Fund Applied</b>		-	-	-	-	(1,050,000.00)	-	2,405,000.00
Use of General Fund balance to fund selected non-recurring projects. A budget only account; no actual revenues are received. Vacancy factor of \$700,000, and contingency fund of \$350,000. 2014: UW-Baraboo/Sauk County science facility updates \$2,365,000; Wormfarm Institute \$40,000.								
<b>493455 Continuing Appropriations AHHP</b>		-	-	-	-	(2,751.00)	-	(2,751.00)
Re-appropriation of Arts, Humanities & Historic Preservation previously budgeted funds.								
<b>TOTAL GENERAL REVENUES</b>		<b>(3,649,049.07)</b>	<b>(4,254,462.24)</b>	<b>(4,671,522.46)</b>	<b>(846,365.30)</b>	<b>(4,370,056.00)</b>	<b>(4,793,022.00)</b>	<b>3,600,436.00</b>

## 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.

<b>Fund</b>	<b>General Fund 10</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department</b>	<b>General Non-Departmental 999</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>GENERAL EXPENSES</b>									
<b>10999148-519000 Class &amp; Comp Implementation</b>		-	-	-	-	-	-	1,099,188.00	1,099,188.00
Amount to be allocated to departments for implementation of the County's classification and compensation analysis. Results of the analysis are expected in the spring of 2014.									
<b>10999148-524000 Miscellaneous Expenses</b>		-	13,926.30	9,217.00	-	2,000.00	2,000.00	2,000.00	-
Miscellaneous expenses.									
<b>10999148-524700 Charitable and Penal Charges</b>		7,685.76	2,268.84	1,811.21	148.33	297.00	297.00	3,537.00	3,240.00
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.									
<b>10999190-526100 Contingency Expense</b>		-	-	-	-	492,597.00	-	350,000.00	(142,597.00)
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.									
<b>10999350 Airports</b>									
526100-99004 Tri-County Airport		16,135.00	15,844.00	15,665.00	15,665.00	15,665.00	15,665.00	21,336.00	5,671.00
526100-99003 Sauk-Prairie Airport		4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	-
526100-99002 Reedsburg Airport		4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	-
526100-99001 Baraboo-Dells Airport		4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	-
<b>TOTAL AIRPORTS</b>		<b>28,435.00</b>	<b>28,144.00</b>	<b>27,965.00</b>	<b>27,965.00</b>	<b>27,965.00</b>	<b>27,965.00</b>	<b>33,636.00</b>	<b>5,671.00</b>
<b>10999360-526100 Wisconsin River Rail Transit</b>		26,520.00	24,923.21	26,520.00	28,000.00	28,000.00	28,000.00	28,000.00	-
Eight-county consortium to maintain and manage existing railroad right-of-way.									
<b>10999361-526100 Pink Lady Rail Transit Commission</b>		-	585.00	-	-	585.00	585.00	-	(585.00)
Commission to promote rail service along the line from Madison to Reedsburg, WI.									
<b>10999510 Sauk County Library Board</b>		914,336.51	911,056.08	952,338.34	933,874.58	935,174.00	935,174.00	926,961.00	(8,213.00)
Provide library service for rural county residents.									
<b>10999513 Arts, Humanities Grant</b>		63,402.03	79,593.14	75,394.80	69,472.00	73,523.00	77,035.00	110,772.00	37,249.00
Advocate for and expand arts, humanities and historic resources in the County.									

## 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.

<b>Fund</b>	<b>General Fund 10</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department</b>	<b>General Non-Departmental 999</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10999562 UW-Baraboo/Sauk County Operating &amp; Outlay</b>		78,800.00	80,000.00	80,000.00	80,000.00	145,000.00	145,000.00	2,445,000.00	2,300,000.00
50/50 Partnership between the City of Baraboo and Sauk County for UW-Baraboo/Sauk County campus maintenance of buildings and land.									
<b>10999677-526100 Sauk County Development Corp</b>		67,528.00	67,528.00	67,528.00	67,528.00	67,528.00	67,528.00	67,528.00	-
Promote and retain diverse economic vitality for Sauk County and its communities.									
<b>10999900-594000 Transfer to Capital Projects Fund</b>		98,310.74	267,937.47	19,114.23	-	-	-	-	-
2010 - Local match for EDA grant for fiber optics additions. 2011 - Local match for EDA grant for fiber optics additions and UW-Baraboo/Sauk County parking project. 2012 - Local match for EDA grant for fiber optics additions.									
<b>10999900-595000 Transfer to Debt Service Fund</b>		2,081,369.00	2,046,800.00	2,065,450.01	1,047,313.98	2,094,628.00	2,094,628.00	1,627,799.00	(466,829.00)
Transfer of sales tax proceeds to fund debt service.									
<b>10999900-596000 Transfer to Enterprise Funds</b>		-	545,359.00	512,414.00	251,379.48	502,759.00	502,759.00	1,276,071.00	773,312.00
Transfer of sales tax to the Health Care Center for debt service.									
<b>TOTAL GENERAL EXPENSES</b>		<b>3,366,387.04</b>	<b>4,068,121.04</b>	<b>3,837,752.59</b>	<b>2,505,681.37</b>	<b>4,370,056.00</b>	<b>3,880,971.00</b>	<b>7,970,492.00</b>	<b>3,600,436.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>		<b>(3,649,049.07)</b>	<b>(4,254,462.24)</b>	<b>(4,671,522.46)</b>	<b>(846,365.30)</b>	<b>(4,370,056.00)</b>	<b>(4,793,022.00)</b>	<b>(7,970,492.00)</b>	<b>3,600,436.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>		<b>3,366,387.04</b>	<b>4,068,121.04</b>	<b>3,837,752.59</b>	<b>2,505,681.37</b>	<b>4,370,056.00</b>	<b>3,880,971.00</b>	<b>7,970,492.00</b>	<b>3,600,436.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>		<b>(282,662.03)</b>	<b>(186,341.20)</b>	<b>(833,769.87)</b>	<b>1,659,316.07</b>	<b>-</b>	<b>(912,051.00)</b>	<b>-</b>	



## INSURANCE FUND

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Intergovernmental	0	30,249	29,329	10,282	87,271	65,589	(21,682)	-24.84%	None	0	0
Interest	1,194	2,020	954	1,850	1,290	1,200	(90)	-6.98%			
Miscellaneous	26,708	30,420	28,220	25,000	0	0	0	0.00%	2014 Total	0	0
Use of Fund Balance	38,262	750	0	11,155	0	0	0	0.00%			

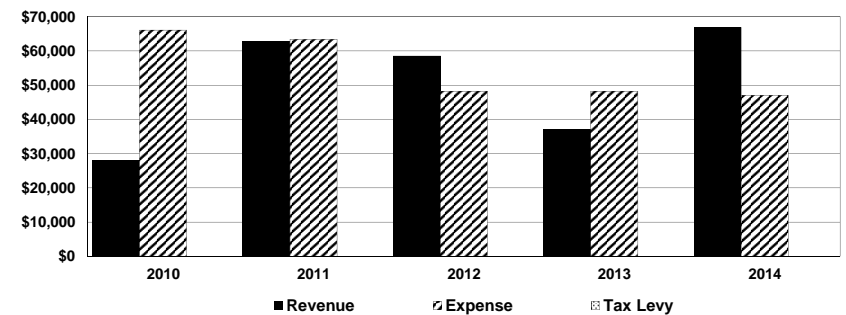
Total Revenues	66,164	63,439	58,503	48,287	88,561	66,789	(21,772)	-24.58%	2015	0	0
									2016	0	0
									2017	0	0
									2018	0	0
<b>Expenses</b>											
Supplies & Services	66,164	63,439	48,253	48,287	46,050	47,050	1,000	2.17%			
Addition to Fund Balance	0	0	10,250	0	42,511	19,739	(22,772)	-53.57%			
Total Expenses	66,164	63,439	58,503	48,287	88,561	66,789	(21,772)	-24.58%			

Beginning of Year Fund Balance	520,179	481,917	481,167	491,417		480,262					
End of Year Fund Balance	481,917	481,167	491,417	480,262		500,001					

### 2014 Highlights and Issues on the Horizon

Charges to departments to bring the estimated 2013 year end fund balance back to its minimum of \$500,000, as well as meet 2014 expenses.

Revenue, Expense and Tax Levy



<b>Fund: COUNTY INSURANCE Department: GENERAL</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 6 Months Actual</b>	<b>2013 Modified Budget</b>	<b>2013 Estimated</b>	<b>2014</b>	<b>Dollar Change</b>
<b>73999 COUNTY INSURANCE REVENUE</b>								
474010 DEPARTMENTAL CHARGES	0.00	-30,248.91	-29,328.52	-10,282.40	-87,271.00	-10,282.00	-65,589.00	-21,682.00
481100 INTEREST ON INVESTMENTS	-1,193.79	-2,020.10	-953.78	-1,838.54	-1,290.00	-1,850.00	-1,200.00	-90.00
486300 INSURANCE RECOVERIES	-3,884.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
486400 DEDUCTIBLE FUND REFUNDS/DIVIDE	-22,823.00	-30,419.10	-28,219.81	0.00	0.00	-25,000.00	0.00	0.00
<b>TOTAL COUNTY INSURANCE REVENUE</b>	<b>-27,901.64</b>	<b>-62,688.11</b>	<b>-58,502.11</b>	<b>-12,120.94</b>	<b>-88,561.00</b>	<b>-37,132.00</b>	<b>-66,789.00</b>	<b>-21,772.00</b>
<b>73999157 NON DEPARTMENT INSURANCE/BOND</b>								
524800 MAINTENANCE AGREEMENT	5,000.00	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00
551400 COLLISION & COMPREHENSIVE	12,166.68	10,495.71	1,698.32	0.00	3,000.00	9,000.00	6,000.00	3,000.00
551600 INSURANCE-MONIES & SECURITIES	397.87	807.02	807.03	807.03	807.00	807.00	807.00	0.00
551900 INSURANCE-GENERAL LIABILITY	43,356.00	39,893.00	40,505.00	33,237.00	37,000.00	33,237.00	35,000.00	-2,000.00
552200 EMPLOYEE BONDS	5,243.00	5,243.00	5,243.00	5,243.00	5,243.00	5,243.00	5,243.00	0.00
<b>TOTAL NON DEPARTMENT INSURANCE/BOND</b>	<b>66,163.55</b>	<b>63,438.73</b>	<b>48,253.35</b>	<b>39,287.03</b>	<b>46,050.00</b>	<b>48,287.00</b>	<b>47,050.00</b>	<b>1,000.00</b>
<b>73999930 ADDITION TO FUND BALANCE</b>								
593000 ADDTN TO FUND BAL/RET EARNINGS	0.00	0.00	0.00	0.00	42,511.00	0.00	19,739.00	-22,772.00
<b>TOTAL ADDITION TO FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,511.00</b>	<b>0.00</b>	<b>19,739.00</b>	<b>-22,772.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-27,901.64</b>	<b>-62,688.11</b>	<b>-58,502.11</b>	<b>-12,120.94</b>	<b>-88,561.00</b>	<b>-37,132.00</b>	<b>-66,789.00</b>	<b>-21,772.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>66,163.55</b>	<b>63,438.73</b>	<b>48,253.35</b>	<b>39,287.03</b>	<b>88,561.00</b>	<b>48,287.00</b>	<b>66,789.00</b>	<b>-21,772.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>38,261.91</b>	<b>750.62</b>	<b>-10,248.76</b>	<b>27,166.09</b>	<b>0.00</b>	<b>11,155.00</b>	<b>0.00</b>	

## Land Records Modernization

### Department Vision - Where the department would ideally like to be

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

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

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

### 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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Provide a complete portfolio of Sauk County Land Records on the Internet via the County Geographical Information System (GIS)	Deploy new web portal	12/31/2014
Consolidation of GIS dataset	Maintain fire number addresses to keep E911 up to date	Ongoing
Maintain the Land Records Modernization Plan	Update the Plan as necessary	Ongoing
	Provide required reporting to the Wis Department of Administration	Ongoing
Consolidation of GIS applications into a single software platform based on ESRI ArcGIS10	Standardize data model design to improve data sharing with other agencies	Ongoing
	Streamline parcel mapping workflow and reduce data maintenance overhead	Ongoing
Provide for the redaction of Social Security Numbers from documents electronically recorded in the Register of Deeds Office		
Improved integration of land information systems with existing County systems to provide for spatial modeling of information when appropriate	Integration of Planning & Zoning Maps and Land Use Permitting Systems	7/31/2015
	Integrate Tax Management System with new GIS to provide seamless access to maps and related tax information	10/31/2015
	Complete Remonumentation of Section Corners countywide	12/31/2015
	Complete the scanning of survey records and integrate that data into imaging/data systems.	12/31/2014

## Land Records Modernization

Program Evaluation						
Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Land Records Modernization	<p>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. Through the guidance of the designated Land Information Office, the following duties are carried out:</p> <p>-Coordination of land information projects within the County, between the County and local government units, between the state and local government units and among governmental units and the private sector.</p> <p>-Creation, submission and maintenance of a Land Records Modernization Plan per state statute including any reporting required in the implementation of the Plan.</p> <p>-Review and recommendation of projects from local government for grants available under the State Land Information Program.</p> <p>-Submission of qualifying projects for grant funding.</p>	Wis Stats 59.72(5)(b)3	<div></div> <div>User Fees / Misc</div> <div>Grants</div> <div>Use of Fund Balance</div> <div>TOTAL REVENUES</div> <div>Wages &amp; Benefits</div> <div>Operating Expenses</div> <div>TOTAL EXPENSES</div> <div>COUNTY LEVY</div>	<div></div> <div>\$217,807</div> <div>\$0</div> <div>\$0</div> <div>\$217,807</div> <div>\$34,007</div> <div>\$183,800</div> <div>\$217,807</div> <div>\$0</div>	1.21	
Outlay	Remonumentation	\$100,000	<div></div> <div>User Fees / Misc</div> <div>Grants</div> <div>Use of Carryforward</div> <div>TOTAL REVENUES</div> <div>Wages &amp; Benefits</div> <div>Operating Expenses</div> <div>TOTAL EXPENSES</div> <div>COUNTY LEVY</div>	<div></div> <div>\$22,193</div> <div>\$0</div> <div>\$77,807</div> <div>\$100,000</div> <div>\$0</div> <div>\$100,000</div> <div>\$0</div>	-	
Totals			<div></div> <div>TOTAL REVENUES</div> <div>TOTAL EXPENSES</div> <div>COUNTY LEVY</div>	<div></div> <div>\$317,807</div> <div>\$317,807</div> <div>\$0</div>	1.21	

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 BUDGET
Hours for GIS reimplementation	600	1,250	1,000

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 BUDGET
GIS System Upgrade and Redeployment (percent complete)	20	60	100

# Sauk County Land Records Modernization

Oversight Committee: **Conservation, Planning & Zoning**

Overseen by the  
Management Information  
Systems Coordinator

**Geographic Information  
Systems Project Position**  
0.46 FTE

**Geographic Information  
Systems Interns**  
0.74 FTE

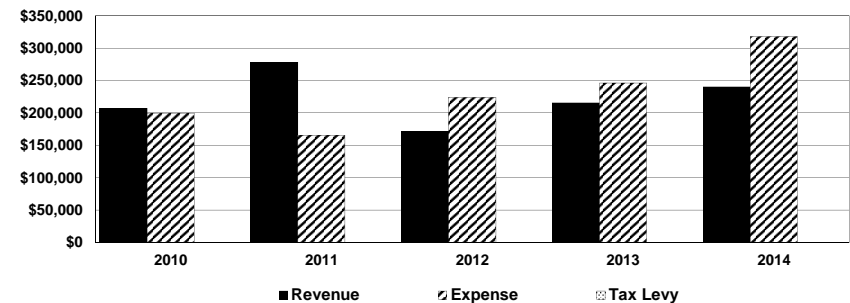
2010 Balance	2011 Change	2012 Change	2013 Change	2014 Change	2014 Balance
0.99	0.25		(0.04)		1.20

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>LAND RECORDS MODERNIZATION</b>											
<u>Revenues</u>											
Grants & Aids	300	300	300	0	0	0	0	0.00%	Remuneration	100,000	0
User Fees	207,007	278,072	170,637	215,500	150,000	240,000	90,000	60.00%			
Use of Fund Balance	0	0	53,317	30,828	124,900	77,807	(47,093)	-37.70%	2014 Total	100,000	0
Total Revenues	207,307	278,372	224,254	246,328	274,900	317,807	42,907	15.61%			
<u>Expenses</u>											
Labor	23,298	33,404	39,036	21,000	31,562	31,564	2	0.01%	2015	125,000	0
Labor Benefits	9,771	11,916	10,959	1,528	2,453	2,443	(10)	-0.41%	2016	75,000	0
Supplies & Services	115,192	69,227	125,657	118,800	134,585	183,800	49,215	36.57%	2017	25,000	0
Capital Outlay	51,871	51,513	48,602	105,000	106,300	100,000	(6,300)	-5.93%	2018	25,000	0
Addition to Fund Balance	7,175	112,312	0	0	0	0	0	0.00%			
Total Expenses	207,307	278,372	224,254	246,328	274,900	317,807	42,907	15.61%			
Beginning of Year Fund Balance	656,173	663,348	775,660	722,343		691,515					
End of Year Fund Balance	663,348	775,660	722,343	691,515		613,708					

#### 2014 Highlights and Issues on the Horizon

Continued need for GIS development and improved coordination among departments creating and maintaining digital land information.

Revenue, Expense and Tax Levy



2008: Revenue grants for wireless 911 implementation.  
Expenditures for large projects are made only after funds are accumulated.

<b>Fund: LAND RECORDS MODERNIZATION</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: GENERAL</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>23999 LAND RECORDS MODERN REVENUE</b>								
424360 S/A WIS LAND INFO BOARD	-300.00	-300.00	-300.00	0.00	0.00	0.00	0.00	0.00
461700 RECORDING FEES/COUNTY SHARE	-147,967.00	-171,072.00	-169,908.00	-74,544.00	-150,000.00	-155,500.00	-150,000.00	0.00
461800 REDACTION FEE	-59,040.00	-107,000.00	-729.00	-45,490.00	0.00	-60,000.00	-90,000.00	90,000.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-124,900.00	0.00	-77,807.00	-47,093.00
<b>TOTAL LAND RECORDS MODERN REVENUE</b>	<b>-207,307.00</b>	<b>-278,372.00</b>	<b>-170,937.00</b>	<b>-120,034.00</b>	<b>-274,900.00</b>	<b>-215,500.00</b>	<b>-317,807.00</b>	<b>42,907.00</b>
<b>23999173 LAND RECORDS MODERNIZATION</b>								
511100 SALARIES PERMANENT REGULAR	18,375.41	33,404.30	39,036.08	6,954.00	31,562.00	21,000.00	31,564.00	2.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512100 WAGES-PART TIME	4,922.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	1,712.36	2,450.11	2,856.76	532.00	2,415.00	1,500.00	2,415.00	0.00
514200 RETIREMENT-COUNTY SHARE	883.39	1,278.34	1,232.56	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	1,140.75	939.77	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	6,069.39	6,907.55	6,560.52	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	1.98	4.71	5.14	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-37.01	335.05	304.38	8.35	38.00	28.00	28.00	-10.00
520100 CONSULTANT AND CONTRACTUAL	47,458.40	8,000.00	0.00	0.00	18,000.00	10,000.00	56,000.00	38,000.00
520900 CONTRACTED SERVICES	0.00	0.00	0.00	17,478.71	50,000.00	50,000.00	50,000.00	0.00
524800 MAINTENANCE AGREEMENT	3,503.35	13,654.62	0.00	0.00	33,100.00	33,000.00	28,000.00	-5,100.00
531100 POSTAGE AND BOX RENT	16.34	0.00	19.93	2.83	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	1,654.20	624.37	168.15	142.73	1,800.00	1,000.00	1,000.00	-800.00
531800 MIS DEPARTMENT CHARGEBACKS	61,094.35	41,232.58	124,019.19	15,594.35	20,585.00	23,000.00	36,300.00	15,715.00
532500 SEMINARS AND REGISTRATIONS	975.00	1,010.00	665.00	690.00	1,500.00	1,000.00	1,000.00	-500.00
532800 TRAINING AND INSERVICE	0.00	4,410.00	0.00	0.00	7,500.00	0.00	10,000.00	2,500.00
533200 MILEAGE	0.00	-171.15	434.50	35.28	600.00	200.00	500.00	-100.00
533500 MEALS AND LODGING	490.00	466.26	350.00	420.09	1,500.00	600.00	1,000.00	-500.00
581300 EQUIPMENT >\$500	1,926.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
581900 CAPITAL OUTLAY	49,945.53	51,512.60	48,602.47	54,666.89	106,300.00	105,000.00	100,000.00	-6,300.00
<b>TOTAL LAND RECORDS MODERNIZATION</b>	<b>200,131.94</b>	<b>166,059.11</b>	<b>224,254.68</b>	<b>96,525.23</b>	<b>274,900.00</b>	<b>246,328.00</b>	<b>317,807.00</b>	<b>42,907.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-207,307.00</b>	<b>-278,372.00</b>	<b>-170,937.00</b>	<b>-120,034.00</b>	<b>-274,900.00</b>	<b>-215,500.00</b>	<b>-317,807.00</b>	<b>42,907.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>200,131.94</b>	<b>166,059.11</b>	<b>224,254.68</b>	<b>96,525.23</b>	<b>274,900.00</b>	<b>246,328.00</b>	<b>317,807.00</b>	<b>42,907.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-7,175.06</b>	<b>-112,312.89</b>	<b>53,317.68</b>	<b>-23,508.77</b>	<b>0.00</b>	<b>30,828.00</b>	<b>0.00</b>	

## Management Information Systems

### Department Vision - Where the department would ideally like to be

To provide the capability to improve the processes of County government, through the provision of centralized, secure and effective technology solutions to the agencies that constitute local government and the consumers of the services provided by those agencies.

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

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

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
<b>System Maintenance</b>		
Maintain Replacement Cycles	<ul style="list-style-type: none"> <li>• Workstation replacement cycles</li> <li>• Server replacement cycles</li> <li>• Printer replacement cycles</li> </ul>	Ongoing
VM storage devices	<ul style="list-style-type: none"> <li>• Refresh aging hardware</li> <li>• Increase storage capacity</li> <li>• Improve system scalability</li> </ul>	October-14
Department Requests	TBD	December-14
<b>Information Security and Compliance</b>		
Department Requests	TBD	December-14
System Redundancy	<ul style="list-style-type: none"> <li>• Continue migration to virtual servers</li> <li>• Replicate all virtual servers to offsite DC</li> <li>• Complete infrastructure at offsite facilities</li> </ul>	June-14
<b>Cost Reductions</b>		
Overall Government	Reduce cost of desktop computer management	
MIS Internal	Reduce cost of desktop computer management	June-14



## Management Information Systems

<b>Business Improvement</b>	Reduce dependence on printed materials	<ul style="list-style-type: none"> <li>• Health records imaging system</li> <li>• Land Records systems with GIS</li> <li>• Tax System with parcel based systems</li> </ul>	
	Integration of related systems and data		
	Improved meeting management		
	Technology Support	<ul style="list-style-type: none"> <li>• Improve end user skills</li> <li>• Develop end user resources</li> <li>• Deploy desktop management tools / systems</li> <li>• Improve malware/virus protection</li> </ul>	June-14
	Technology Collaboration with other agencies	Work with other units of government to collaboratively reduce the cost of system procurement and maintenance	Ongoing
	Departmental Requests	TBD	December-14

Program Evaluation						
Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Technical Support	Majority of MIS department work in this program. Encompasses all helpdesk activities, hardware replacement and upgrade, software upgrades and system administration.		Other Revenues	\$527,524	3.95	Average hours per help call
			<b>TOTAL REVENUES</b>	<b>\$527,524</b>		
			Wages & Benefits	\$296,132		
			Operating Expenses	\$593,479		
			<b>TOTAL EXPENSES</b>	<b>\$889,611</b>		
			<b>COUNTY LEVY</b>	<b>\$362,087</b>		
Research and Development	Work with County departments/agencies to find, evaluate new technology, purchase/or develop and implement that best meets their needs.		Other Revenues	\$20,000	3.55	
			Use of Carryforward	\$0		
			<b>TOTAL REVENUES</b>	<b>\$20,000</b>		
			Wages & Benefits	\$284,102		
			Operating Expenses	\$38,219		
			<b>TOTAL EXPENSES</b>	<b>\$322,321</b>		
			<b>COUNTY LEVY</b>	<b>\$302,321</b>		
Training	As technology changes, continuously assess the application of that technology, insure implemented solutions improve job efficiencies and meet regulatory requirements.				1.22	
			User Fees	\$0		
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$90,269		
			Operating Expenses	\$9,100		
			<b>TOTAL EXPENSES</b>	<b>\$99,369</b>		
			<b>COUNTY LEVY</b>	<b>\$99,369</b>		
	Expand program to provide more MIS sponsored, in-house training on applications and systems specific to the County.					

## Management Information Systems

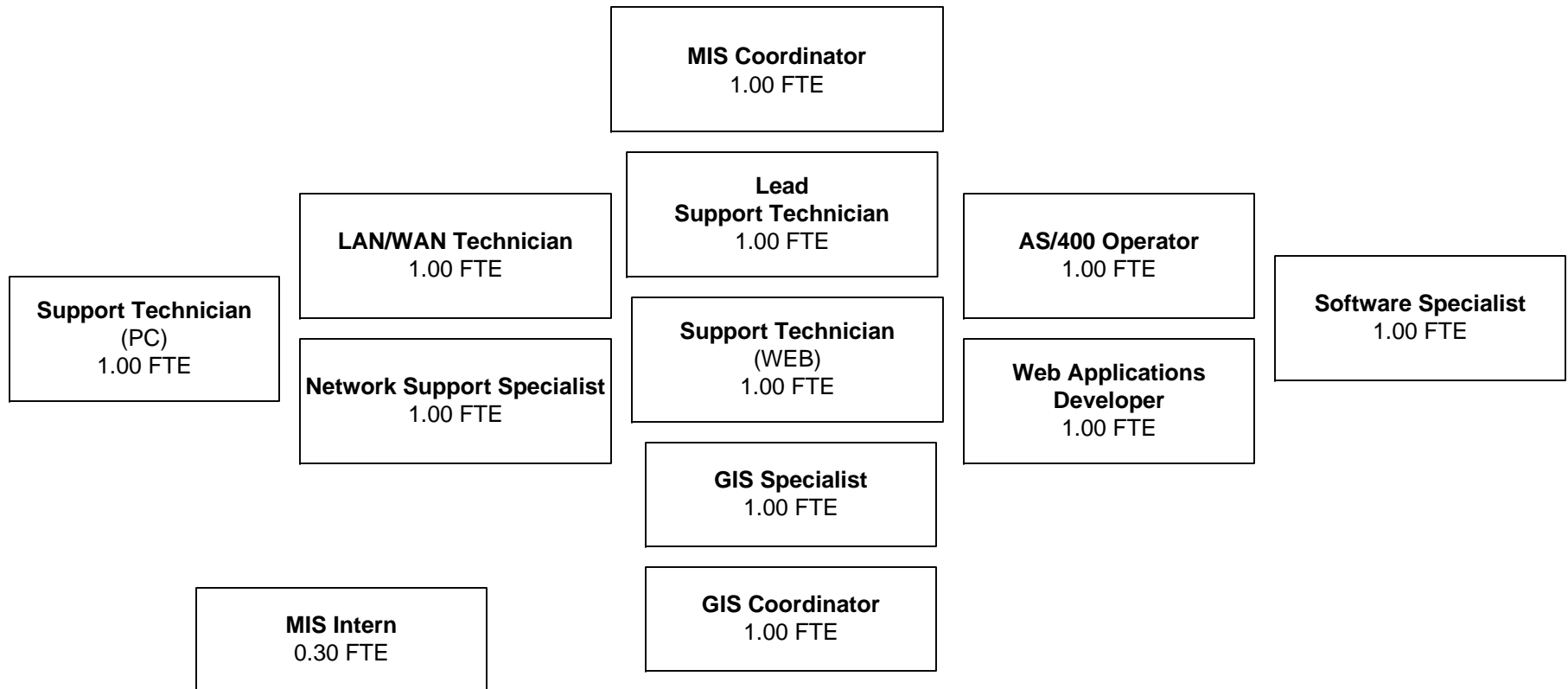
Continuity and Security	Government's overall dependence on technology constitutes a substantial risk to the continuity of operations. A system failure could interrupt the provision of services. MIS continuously evaluates systems, seeking systemic weaknesses and applying necessary resources to lessen those weaknesses in an effort to mitigate risk.	DHHS 45CFR 164.308	User Fees	\$0	0.84	Critical and non-critical unplanned downtime
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$66,078		
			Operating Expenses	\$9,887		
			<b>TOTAL EXPENSES</b>	<b>\$75,965</b>		
Ext Support	Assist other units of government, within Sauk County, with technology support. Develop cooperative agreements for sharing of resources.		<b>COUNTY LEVY</b>	<b>\$75,965</b>	0.27	External Support Hours
			Other Revenues	\$20,000		
			<b>TOTAL REVENUES</b>	<b>\$20,000</b>		
			Wages & Benefits	\$19,756		
			Operating Expenses	\$434		
			<b>TOTAL EXPENSES</b>	<b>\$20,191</b>		
Geographic Information Systems (GIS)	Focus on provision of Land Records Information to the public and other government agencies. Through use of internet and other computer technologies, land information is made available and tailored to the needs of the consumers.		<b>COUNTY LEVY</b>	<b>\$191</b>	1.50	
			LRM Funding	\$50,000		
			User Fees	\$2,000		
			<b>TOTAL REVENUES</b>	<b>\$52,000</b>		
			Wages & Benefits	\$109,713		
			Operating Expenses	\$1,734		
Outlay	Purchase technology items and products for County technology.		<b>TOTAL EXPENSES</b>	<b>\$111,447</b>	11.33	
			<b>COUNTY LEVY</b>	<b>\$59,447</b>		
			Other Revenues	293,451		
			<b>TOTAL REVENUES</b>	<b>\$293,451</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$344,670		
Totals			<b>TOTAL EXPENSES</b>	<b>\$344,670</b>		
			<b>COUNTY LEVY</b>	<b>\$51,219</b>		
			<b>TOTAL REVENUES</b>	<b>\$912,974</b>		
			<b>TOTAL EXPENSES</b>	<b>\$1,863,574</b>	11.33	
			<b>COUNTY LEVY</b>	<b>\$950,599</b>		
			<b>TOTAL REVENUES</b>	<b>\$912,974</b>		

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Help Call Volume	6,628	7,700	5,500
Help Call Hours	6,366	6,500	4,400
Projects Opened	712	800	600
Projects Closed	640	800	600
Project Hours Total	3,139	3,300	3,500
GIS Requests for Service	298	350	700
GIS Project Hours	1,059	550	1,200
Ext Support Hrs.	337	330	400
Planned System Downtime (hr.)	135	75	200
Consulting Expenditures	57,871	65,000	75,000
Total IT Expenditure	1,126,324	1,185,657	997,523

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Critical Unplanned Downtime (in hours)	16.52	5.00	0.00
Non-Critical Unplanned Downtime (in hours)	20.00	5.00	<10
Average hours per help call	0.96	0.75	0.80

# Sauk County Management Information Systems Department

Oversight Committee: **Executive and Legislative**



Mapping Department combined into MIS and Treasurer in 2011.

	2010	2011	2012	2013	2014	2014
	Balance	Change	Change	Change	Change	Balance
MIS	9.00	1.50		0.80		11.30
Mapping (MIS portion)	1.50	(1.50)				0.00
Combined Total	10.50	0.00	0.00	0.80	0.00	11.30

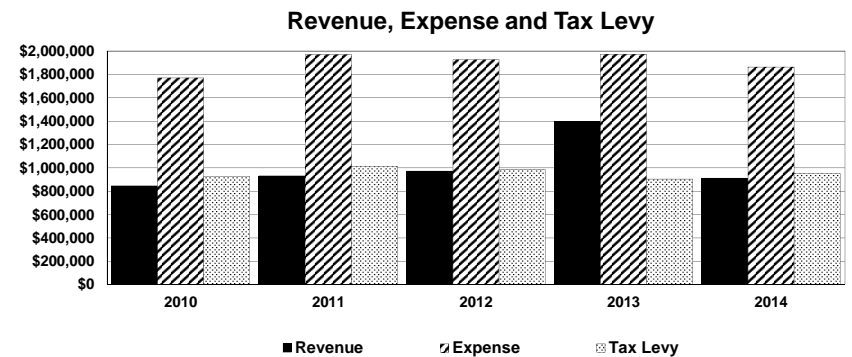
	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>MANAGEMENT INFORMATION SYSTEMS</b>											
<u>Revenues</u>											
Tax Levy	925,254	1,010,331	987,961	903,536	903,536	950,600	47,064	5.21%	Replacement PC's	136,140	136,140
User Fees	4	2,542	3,078	2,000	2,000	2,000	0	0.00%	New PC's	7,135	7,135
Intergovernmental	847,808	928,030	967,417	1,394,856	1,394,856	910,974	(483,882)	-34.69%	Replacement Printers and Peripherals	1,575	1,575
Miscellaneous	0	0	1,085	0	0	0	0	0.00%	Replacement Copiers	20,100	20,100
Use of Fund Balance	0	28,921	0	0	208,681	0	(208,681)	-100.00%	New Printers and Peripherals	7,875	7,875
Total Revenues	1,773,066	1,969,824	1,959,541	2,300,392	2,509,073	1,863,574	(645,499)	-25.73%	Software	19,095	19,095
<u>Expenses</u>											
Labor	503,930	587,929	599,930	581,788	642,291	635,571	(6,720)	-1.05%	Replacement Network Hardware	56,500	56,500
Labor Benefits	183,845	204,920	190,802	205,680	214,232	230,480	16,248	7.58%	Virtual Infrastructure	41,250	41,250
Supplies & Services	533,587	513,661	549,697	624,657	690,899	652,853	(38,046)	-5.51%	Systems Software Upgrades	45,000	45,000
Capital Outlay	548,269	663,314	585,993	561,000	961,651	344,670	(616,981)	-64.16%	Imaging System	10,000	10,000
Addition to Fund Balance	3,435	0	33,119	327,267	0	0	0	0.00%	2014 Total	344,670	344,670
Total Expenses	1,773,066	1,969,824	1,959,541	2,300,392	2,509,073	1,863,574	(645,499)	-25.73%	2015	563,500	563,500
Beginning of Year Fund Balance	Included in General Fund Total								2016	653,000	653,000
End of Year Fund Balance									2017	623,000	623,000
										2018	632,000

Mapping combined into Treasurer and MIS starting in 2011

#### 2014 Highlights and Issues on the Horizon

Maintaining a consistent level of service despite the increasing demand for services to be provided with the same resources.

To reduce the impact of the large number of computers scheduled for replacement in 2014 some units were deferred to 2015. This will reduce the amount of levy required for departmental operations by \$21,507.



Fund: GENERAL FUND		2010	2011	2012	2013	2013	2013		Dollar
Department: MANAGEMENT INFORMATION SYSTEMS		Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2014	Change
<b>10025 MANAGEMENT INFORMATION REVENUE</b>									
411100	GENERAL PROPERTY TAXES	-925,254.00	-1,010,331.00	-987,961.00	-451,768.02	-903,536.00	-903,536.00	-950,600.00	47,064.00
451650	COPIER/POSTAGE/MISC	-4.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-21,066.35	-19,411.25	-16,364.60	-124.70	-20,000.00	-20,000.00	-20,000.00	0.00
474010	DEPARTMENTAL CHARGES	-783,318.03	-881,289.52	-856,336.29	-402,604.27	-1,179,703.00	-1,179,703.00	-745,682.00	-434,021.00
474040	REPLACEMENT FUND CHARGES	-43,423.60	-27,329.41	-94,715.62	-93,377.17	-145,153.00	-145,153.00	-95,292.00	-49,861.00
474080	LAND RECORDS CHARGES	0.00	0.00	0.00	-17,478.71	-50,000.00	-50,000.00	-50,000.00	0.00
483300	SALE OF MATERIAL AND SUPPLIES	0.00	-2,542.27	-3,077.72	-729.39	-2,000.00	-2,000.00	-2,000.00	0.00
486300	INSURANCE RECOVERIES	0.00	0.00	-1,084.99	0.00	0.00	0.00	0.00	0.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-208,681.00	0.00	0.00	-208,681.00
<b>TOTAL MANAGEMENT INFORMATION REVENUE</b>		<b>1,773,066.25</b>	<b>-1,940,903.45</b>	<b>-1,959,540.22</b>	<b>-966,082.26</b>	<b>-2,509,073.00</b>	<b>-2,300,392.00</b>	<b>-1,863,574.00</b>	<b>-645,499.00</b>
<b>10025147 MANAGEMENT INFORMATION SYSTEMS</b>									
511100	SALARIES PERMANENT REGULAR	499,976.86	581,255.65	594,322.82	271,393.75	630,048.00	570,000.00	623,596.00	-6,452.00
511200	SALARIES-PERMANENT-OVERTIME	2,194.17	4,478.04	3,212.48	1,482.34	9,588.00	9,588.00	9,420.00	-168.00
511900	LONGEVITY-FULL TIME	1,759.40	2,195.20	2,394.60	0.00	2,655.00	2,200.00	2,555.00	-100.00
514100	FICA & MEDICARE TAX	37,622.28	43,720.80	44,275.26	20,134.52	49,136.00	44,000.00	48,621.00	-515.00
514200	RETIREMENT-COUNTY SHARE	24,218.08	31,673.11	35,161.06	17,998.23	42,234.00	39,000.00	43,986.00	1,752.00
514300	RETIREMENT-EMPLOYEES SHARE	31,273.23	22,641.72	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	90,572.17	105,738.40	110,117.72	57,659.04	121,116.00	121,116.00	136,468.00	15,352.00
514500	LIFE INSURANCE COUNTY SHARE	230.02	256.92	279.09	92.15	264.00	264.00	280.00	16.00
514600	WORKERS COMPENSATION	-71.15	889.41	969.17	659.94	1,482.00	1,300.00	1,125.00	-357.00
520100	CONSULTANT AND CONTRACTUAL	33,540.48	27,995.06	57,870.90	11,405.92	125,950.00	65,000.00	52,500.00	-73,450.00
522500	TELEPHONE & DAIN LINE	10,073.29	7,480.92	5,190.70	2,423.55	2,460.00	2,460.00	2,460.00	0.00
524100	COMPUTER SUPPORT / MNT	470,170.11	452,578.82	454,113.21	263,399.20	518,904.00	513,612.00	554,308.00	35,404.00
526000	COMPUTER TRAINING COSTS	385.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	18.07	150.30	38.29	37.25	250.00	250.00	250.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	566.05	562.16	1,007.79	1,019.44	2,000.00	2,000.00	2,000.00	0.00
532200	SUBSCRIPTIONS	669.35	496.85	560.00	200.00	1,200.00	1,200.00	1,200.00	0.00
532400	MEMBERSHIP DUES	0.00	50.00	0.00	350.00	1,000.00	1,000.00	1,000.00	0.00
532500	SEMINARS AND REGISTRATIONS	25.00	168.50	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00
532600	ADVERTISING	0.00	0.00	0.00	0.00	250.00	250.00	250.00	0.00
532800	TRAINING AND INSERVICE	3,576.39	5,710.62	6,507.89	7,500.00	7,500.00	7,500.00	7,500.00	0.00
533200	MILEAGE	825.72	1,735.18	717.21	168.39	1,500.00	1,500.00	1,500.00	0.00
533500	MEALS AND LODGING	44.89	182.74	7.50	659.18	1,200.00	1,200.00	1,200.00	0.00
534000	OPERATING/MEETING SUPPLIES	13,350.09	15,883.31	23,683.15	11,507.58	26,685.00	26,685.00	26,685.00	0.00
535400	COMPUTER SUPPLIES	341.60	666.64	0.00	274.40	500.00	500.00	500.00	0.00
581900	CAPITAL OUTLAY	548,269.30	663,314.17	585,992.75	353,352.78	961,651.00	561,000.00	344,670.00	-616,981.00
<b>TOTAL MANAGEMENT INFORMATION SYSTEMS</b>		<b>1,769,630.84</b>	<b>1,969,824.52</b>	<b>1,926,421.59</b>	<b>1,021,717.66</b>	<b>2,509,073.00</b>	<b>1,973,125.00</b>	<b>1,863,574.00</b>	<b>-645,499.00</b>

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: MANAGEMENT INFORMATION SYSTEMS</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-1,773,066.25</b>	<b>-1,940,903.45</b>	<b>-1,959,540.22</b>	<b>-966,082.26</b>	<b>-2,509,073.00</b>	<b>-2,300,392.00</b>	<b>-1,863,574.00</b>	<b>-645,499.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>1,769,630.84</b>	<b>1,969,824.52</b>	<b>1,926,421.59</b>	<b>1,021,717.66</b>	<b>2,509,073.00</b>	<b>1,973,125.00</b>	<b>1,863,574.00</b>	<b>-645,499.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-3,435.41</b>	<b>28,921.07</b>	<b>-33,118.63</b>	<b>55,635.40</b>	<b>0.00</b>	<b>-327,267.00</b>	<b>0.00</b>	

## MAPPING

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	185,623	0	0	0	0	0	0	0.00%	None	0	0
User Fees	2,700	0	0	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>188,323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>2014 Total</b>	<b>0</b>	<b>0</b>

### Expenses

Labor	104,717	0	0	0	0	0	0	0.00%	2015	0	0
Labor Benefits	48,016	0	0	0	0	0	0	0.00%	2016	0	0
Supplies & Services	3,550	0	0	0	0	0	0	0.00%	2017	0	0
Addition to Fund Balance	32,040	0	0	0	0	0	0	0.00%	2018	0	0
<b>Total Expenses</b>	<b>188,323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>			

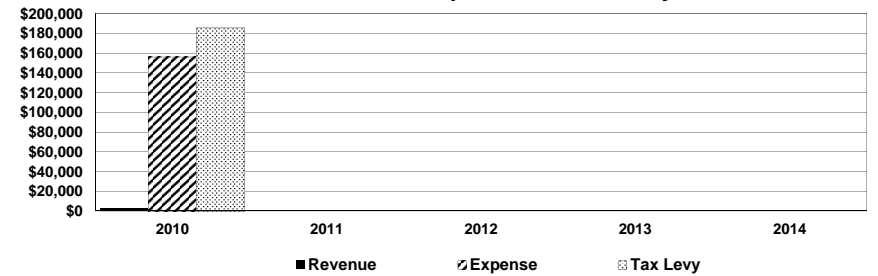
Beginning of Year Fund Balance  
End of Year Fund Balance

Included in General Fund Total

Mapping combined into Treasurer and MIS starting in 2011

### 2014 Highlights and Issues on the Horizon

Revenue, Expense and Tax Levy



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: PROPERTY MAPPING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10019 PROPERTY MAPPING REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-185,623.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
483300 SALE OF MATERIAL AND SUPPLIES	-2,699.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PROPERTY MAPPING REVENUE</b>	<b>-188,322.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10019172 PROPERTY MAPPING</b>								
511100 SALARIES PERMANENT REGULAR	104,150.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	53.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	512.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	7,661.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	4,694.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	6,062.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	29,629.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	17.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-48.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	147.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	96.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	548.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,686.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532500 SEMINARS AND REGISTRATIONS	590.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	460.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	20.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PROPERTY MAPPING</b>	<b>156,282.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-188,322.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>156,282.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-32,040.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	



## PERSONNEL DEPARTMENT

### Department Vision - Where the department would ideally like to be

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

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

The Personnel Department as directed by the Sauk County Board of Supervisors will advocate for the fair and equitable treatment of citizens, 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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Implement provisions of the Affordable Care Act (ACA) and additional plan design changes for health insurance program.	Overall compliance with the ACA. Maintenance of health care costs at reasonable level while implementing potential plan design, or carrier change for overall fiscal responsibility.	October 2014
Implementation of Classification and Compensation Analysis.	Update current compensation policies, improve internal equity and address overall issues with classification and compensation plan.	March 2014
Minimal or zero grievance/arbitration hearings.	Process and respond to grievances in accordance with timelines established in existing collective bargaining agreements.	June 2014
Update SCCO Chapter 13 and Policy Document(s).	Continued updates to ensure consistent with practice and applicable employment laws, as well as implement changes due to Acts 10/32 and expiration of collective bargaining agreements.	January 2014
Overall department expediency and efficiency.	Continued implementation of organizational analysis and reorganize department for maximum efficiency.	July 2014
Employee Wellness initiatives with possible health risk assessments (HRA)	Although employee wellness is not tied to reduced rates by our insurance provider, implementation of additional wellness programming for employees results in a healthier workforce.	October 2014
Continued implementation of all facets of Neogov for recruitment and selection purposes.	All job applications and recruitment related materials processed on-line. Overall expeditiousness for applicants while also reducing budget for expenses directly related to recruitment.	Ongoing
Increased pharmaceutical/emergency room copays, plan design changes and possible change of carrier for health insurance.	Less reliance on tax payer dollars while maintaining adequate levels of health insurance coverage.	Ongoing
Effective development of management training program.	Development of training programs for ongoing management related processes and procedures results in more effective management staff.	Ongoing

Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
General Human Resources	Employee Assistance Program, Employee Relations, Employee Development/Training, Unemployment (hearings and claims), wage/hour compliance, ADA/Civil Rights/EEO	Wis Stats 103 and 108	Other Revenues	\$100	1.29	Percentage of Departments with Complete Succession/Continuity Plans
			<b>TOTAL REVENUES</b>	<b>\$100</b>		
			Wages & Benefits	\$72,621		
			Operating Expenses	\$15,173		
			<b>TOTAL EXPENSES</b>	<b>\$87,794</b>		
			<b>COUNTY LEVY</b>	<b>\$87,694</b>		
Labor Relations and Negotiations	Collective bargaining, contract interpretation, contract preparation, labor/management relations, grievance mediation/arbitration, conflict dispute/resolution	Wis Stats 111	Other Revenues	\$200	0.20	Average Contract Settlement
			<b>TOTAL REVENUES</b>	<b>\$200</b>		
			Wages & Benefits	\$22,901		
			Operating Expenses	\$2,325		
			<b>TOTAL EXPENSES</b>	<b>\$25,226</b>		
			<b>COUNTY LEVY</b>	<b>\$25,026</b>		
Recruitment and Selection	On-line application system, employment advertising, interviews, testing, selection, union position postings, shift bids	Wis Stats 103	Wages & Benefits	\$46,830	1.00	Reduced time for recruitments and filling vacancies.
			Operating Expenses	\$23,895		
			<b>TOTAL EXPENSES</b>	<b>\$70,725</b>		
			<b>COUNTY LEVY</b>	<b>\$70,725</b>		

## PERSONNEL DEPARTMENT

Classification and Compensation	FLSA, performance appraisals, position descriptions, vacant position audits (VPA), job description maintenance/development/compliance, market adjustments, reclassifications, benchmarking, new position requests.	Wis Stats 103	Use of Fund Balance	\$0	0.20	Completion and implementation of classification and compensation analysis.
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$22,901		
			Operating Expenses	\$9,000		
			<b>TOTAL EXPENSES</b>	<b>\$31,901</b>		
Sauk County Health Care Center	Overall human resources support to facility.	Wis Stats 103 and 111	<b>COUNTY LEVY</b>	<b>\$31,901</b>	0.20	
			Wages & Benefits	\$22,901		
			Operating Expenses	\$0		
			<b>TOTAL EXPENSES</b>	<b>\$22,901</b>		
			<b>COUNTY LEVY</b>	<b>\$22,901</b>		
Benefits Administration	ACA implementation, Family Medical Leave Act (FMLA), COBRA, HIPAA, Deferred Compensation, WRS coordination, EAP, Health Insurance and Other Voluntary Benefits (short term disability, Section 125, dental, vision, life insurance, etc.), employee wellness initiatives.	Wis Stats 103	User Fees	\$3,200	1.20	Low health insurance percentage increase over prior year and variety options for voluntary benefits.
			<b>TOTAL REVENUES</b>	<b>\$3,200</b>		
			Wages & Benefits	\$83,832		
			Operating Expenses	\$47,000		
			<b>TOTAL EXPENSES</b>	<b>\$130,832</b>		
Totals			<b>COUNTY LEVY</b>	<b>\$127,632</b>	4.09	
			<b>TOTAL REVENUES</b>	<b>\$3,500</b>		
			<b>TOTAL EXPENSES</b>	<b>\$369,377</b>		
			<b>COUNTY LEVY</b>	<b>\$365,877</b>		

### Output Measures - How much are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Benefits Administration - Leave of Absence Coordination	389 applications 115 COBRA docs	145 applications 175 COBRA docs	154 applications 175 COBRA docs
Benefits Administration - New Employee Orientation and Training	23 orientation/5 trainings	45 orientation/7 trainings	40 orientations/5 trainings
Classification and Compensation	290 performance appraisals 0 position eliminations 10 project position created 0 new positions created 0 reclassifications 3 project positions extended	310 performance appraisals 5 position eliminations 4 project position created 0 new positions created 3 reclassifications 4 project positions extended	325 performance appraisals 7 position eliminations 0 new positions created 15 market adjustments 5 reclassifications 7 project positions extended
Employee Assistance Program (Utilization and Helpline Use)	102	110	117
Labor Relations (Grievances and Hearings)	2 Step Three Hearings 3 Grievance Arbitrations 1 Interest Arbitration Hearing 2 Side Letters	5 Step Three Hearings 3 Grievance Arbitrations 1 Interest Arbitration	9 Step Three Hearings Grievance Arbitrations 0 Interest Arbitration
Recruitment and Selection - General County	2120 applications 63 recruitments 15 posting/shift bids	2,500 applications 50 recruitments 15 posting/shift bids	2,200 applications 45 recruitments 20 posting/shift bids
Recruitment and Selection – HCC	75 applications 10 recruitments 15 postings	120 applications 50 recruitments 40 postings	110 applications 40 recruitments 25 postings

### Key Outcome Indicators - How well are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Benefits Administration - Health Insurance Percentage Increase Over Prior Year (Statewide average approximately 15%)	6.40%	3.69%	11.00%
Implementation of Affordable Care Act	n/a	20.00%	100.00%
Labor Relations (Average Contract Settlement)	2.00%	1.50%	1.66%
Succession/Continuity Planning (Percentage of Departments Completed)	75.00%	90.00%	100.00%

# Sauk County Personnel Department

Oversight Committee: **Personnel**

**Personnel Director**  
1.00 FTE

**Administrative Analyst**  
0.50 FTE \*

**Personnel Specialist**  
2.00 FTE

**Human Resources  
Intern**  
0.59 FTE

\*Shared project position with the Administrative Coordinator.

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
4.00	0.25	(0.45)	0.29		4.09

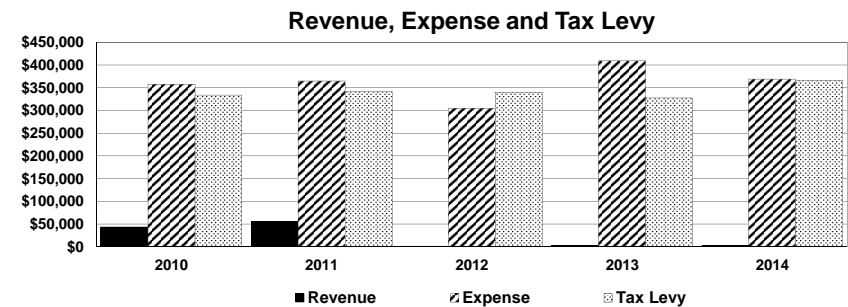
	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>PERSONNEL</b>											
<u>Revenues</u>											
Tax Levy	333,536	341,341	339,993	327,533	327,533	365,877	38,344	11.71%	None	0	0
User Fees	683	1,039	962	800	800	800	0	0.00%			
Intergovernmental	40,806	51,270	0	0	0	0	0	0.00%	2014 Total	0	0
Miscellaneous	2,106	4,030	485	2,700	2,700	2,700	0	0.00%			
Use of Fund Balance	0	0	0	78,203	78,393	0	(78,393)	-100.00%			
Total Revenues	377,131	397,680	341,440	409,236	409,426	369,377	(40,049)	-9.78%	2015	0	0
<u>Expenses</u>											
Labor	221,993	231,205	189,395	203,445	203,445	204,235	790	0.39%	2016	0	0
Labor Benefits	77,934	72,092	56,382	66,177	66,177	67,749	1,572	2.38%	2017	0	0
Supplies & Services	57,860	61,710	59,312	139,614	139,804	97,393	(42,411)	-30.34%	2018	0	0
Addition to Fund Balance	19,344	32,673	36,351	0	0	0	0	0.00%			
Total Expenses	377,131	397,680	341,440	409,236	409,426	369,377	(40,049)	-9.78%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

#### 2014 Highlights and Issues on the Horizon

Considerable effort will be expended implementing an employee classification and compensation analysis. This will include review and possibly significant revision to the Personnel Ordinance.

Continued review of health care provisions to minimize future cost to the County and employees. Outcome may be altered due to Federal health care reform and the Affordable Care Act.

Address issues due to implementation of 2012 Acts 10 and 32 with regard to labor/employee relations. Continued efforts will be directed to staff restructuring/consolidation to effectively and efficiently meet the needs of County government.



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: PERSONNEL</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10011 PERSONNEL REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-333,536.00	-341,341.00	-339,993.00	-163,766.52	-327,533.00	-327,533.00	-365,877.00	38,344.00
451650 COPIER/POSTAGE/MISC	-224.75	-19.00	0.00	0.00	-100.00	-100.00	-100.00	0.00
452160 SECTION 125 FORFEITURES	-2,106.24	-4,030.11	-484.62	0.00	-2,500.00	-2,500.00	-2,500.00	0.00
461400 COBRA ADMINISTRATION FEES	-458.50	-1,020.31	-961.62	-535.29	-700.00	-700.00	-700.00	0.00
474010 DEPARTMENTAL CHARGES	-40,805.78	-51,270.03	0.00	0.00	0.00	0.00	0.00	0.00
484160 MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	-200.00	-200.00	-200.00	0.00
493200 CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-78,393.00	0.00	0.00	-78,393.00
<b>TOTAL PERSONNEL REVENUE</b>	<b>-377,131.27</b>	<b>-397,680.45</b>	<b>-341,439.24</b>	<b>-164,301.81</b>	<b>-409,426.00</b>	<b>-331,033.00</b>	<b>-369,377.00</b>	<b>-40,049.00</b>
<b>10011143 PERSONNEL</b>								
511100 SALARIES PERMANENT REGULAR	160,560.47	163,376.55	188,612.21	90,414.11	202,592.00	202,592.00	203,442.00	850.00
511900 LONGEVITY-FULL TIME	552.60	612.60	782.60	0.00	853.00	853.00	793.00	-60.00
512100 WAGES-PART TIME	4,628.13	2,213.32	0.00	1,278.75	0.00	0.00	0.00	0.00
512200 WAGES-PART TIME-OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	12,132.10	12,044.79	13,701.49	6,673.45	15,564.00	15,564.00	15,624.00	60.00
514200 RETIREMENT-COUNTY SHARE	7,965.49	8,832.73	10,963.00	5,804.49	12,332.00	12,332.00	13,036.00	704.00
514300 RETIREMENT-EMPLOYEES SHARE	10,286.28	6,330.67	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	28,150.00	27,635.60	31,499.03	16,042.74	32,565.00	32,565.00	38,879.00	6,314.00
514500 LIFE INSURANCE COUNTY SHARE	20.95	22.45	28.73	10.97	27.00	27.00	26.00	-1.00
514600 WORKERS COMPENSATION	-23.37	162.48	190.07	109.98	244.00	244.00	184.00	-60.00
514800 UNEMPLOYMENT	6,534.00	3,993.00	0.00	0.00	5,445.00	5,445.00	0.00	-5,445.00
515900 RELIEF WORKER CHARGES	17,158.72	18,915.75	0.00	0.00	0.00	0.00	0.00	0.00
520100 CONSULTANT AND CONTRACTUAL	0.00	0.00	5,000.00	0.00	60,000.00	60,000.00	0.00	-60,000.00
521800 PURCHASED SERVICES	14,716.63	16,425.73	10,740.84	8,167.02	12,000.00	12,000.00	30,000.00	18,000.00
522500 TELEPHONE & DAIN LINE	784.59	667.30	665.96	292.13	1,000.00	1,000.00	1,000.00	0.00
531100 POSTAGE AND BOX RENT	1,204.28	784.21	1,163.75	512.05	1,000.00	1,000.00	900.00	-100.00
531200 OFFICE SUPPLIES AND EXPENSE	1,524.87	743.24	338.99	277.54	1,000.00	1,000.00	1,000.00	0.00
531300 PHOTO COPIES	0.00	0.00	0.00	0.00	200.00	200.00	200.00	0.00
531400 SMALL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	11,822.29	10,021.89	10,734.45	9,317.64	24,768.00	24,578.00	28,593.00	3,825.00
532200 SUBSCRIPTIONS	63.30	180.00	0.00	748.40	900.00	900.00	900.00	0.00
532400 MEMBERSHIP DUES	160.00	160.00	180.00	0.00	250.00	250.00	250.00	0.00
532600 ADVERTISING	12,435.53	16,001.66	13,466.20	5,923.25	19,000.00	19,000.00	19,000.00	0.00
532800 TRAINING AND INSERVICE	260.00	1,014.00	75.00	154.00	850.00	850.00	900.00	50.00
533200 MILEAGE	311.30	502.80	310.20	212.80	350.00	350.00	350.00	0.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	175.00	175.00	175.00	0.00
536100 REFERENCE CHECKS	330.00	190.00	330.00	110.00	300.00	300.00	300.00	0.00
536500 EMPLOYEE RECOGNITION	1,625.00	2,784.00	3,666.56	0.00	4,186.00	4,186.00	0.00	-4,186.00
537300 EMPLOYEE ASSISTANCE	12,274.00	11,400.00	11,400.00	11,400.00	11,500.00	11,500.00	11,500.00	0.00

<b>Fund: GENERAL FUND Department: PERSONNEL</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 6 Months Actual</b>	<b>2013 Modified Budget</b>	<b>2013 Estimated</b>	<b>2014</b>	<b>Dollar Change</b>
<b>TOTAL PERSONNEL</b>	<b>305,477.16</b>	<b>305,014.77</b>	<b>303,849.08</b>	<b>157,449.32</b>	<b>407,101.00</b>	<b>406,911.00</b>	<b>367,052.00</b>	<b>-40,049.00</b>
<b>10011145 RELIEF WORKER</b>								
511100 SALARIES PERMANENT REGULAR	37,565.81	37,982.88	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	180.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00
512100 WAGES-PART TIME	1,347.57	7,903.61	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	2,906.22	3,440.68	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	1,879.63	2,459.85	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	2,426.87	1,985.59	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	5,654.86	5,130.36	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	6.51	9.02	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-5.50	45.06	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RELIEF WORKER</b>	<b>51,961.97</b>	<b>59,157.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10011146 NEGOTIATIONS AND LABOR</b>								
531100 POSTAGE AND BOX RENT	32.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532300 PROFESSIONAL SUBSCRIPTION	160.00	0.00	250.00	0.00	150.00	150.00	150.00	0.00
532400 MEMBERSHIP DUES	0.00	0.00	25.00	25.00	75.00	75.00	75.00	0.00
532800 TRAINING AND INSERVICE	149.00	797.00	965.00	538.00	1,700.00	1,700.00	1,700.00	0.00
533200 MILEAGE	0.00	37.70	0.00	94.64	150.00	150.00	150.00	0.00
533500 MEALS AND LODGING	7.50	0.00	0.00	0.00	250.00	250.00	250.00	0.00
<b>TOTAL NEGOTIATIONS AND LABOR</b>	<b>348.53</b>	<b>834.70</b>	<b>1,240.00</b>	<b>657.64</b>	<b>2,325.00</b>	<b>2,325.00</b>	<b>2,325.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-377,131.27</b>	<b>-397,680.45</b>	<b>-341,439.24</b>	<b>-164,301.81</b>	<b>-409,426.00</b>	<b>-331,033.00</b>	<b>-369,377.00</b>	<b>-40,049.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>357,787.66</b>	<b>365,006.52</b>	<b>305,089.08</b>	<b>158,106.96</b>	<b>409,426.00</b>	<b>409,236.00</b>	<b>369,377.00</b>	<b>-40,049.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-19,343.61</b>	<b>-32,673.93</b>	<b>-36,350.16</b>	<b>-6,194.85</b>	<b>0.00</b>	<b>78,203.00</b>	<b>0.00</b>	

## 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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Maintain a grantor/grantee index and a tract index by recording all real estate documents that meet statutory recording requirements.	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.	Allow for search, retrieval and issuance of copies of vital records.	Ongoing
Back scanning historic documents/redaction of social security numbers	Scan historic documents, then inspect entire data base of scanned images to identify and redact social security numbers	12/31/2014
Retro-recording	Incorporate historical records (currently on paper) into the computerized index and imaging system.	Ongoing

### Program Evaluation

Program Title	Program Description	Mandates and References	2014 Budget	FTE's	Key Outcome Indicator(s)
Recordings	The Register of Deeds maintains real estate indexes (Grantor/Grantee and Tract) that allow title companies, attorneys, appraisers, Realtors, bankers and any other interested party to research title to a property, based upon documents pertaining to a parcel that have been submitted for recording. Deeds, mortgages, certified survey maps, and numerous other documents affecting title are all considered public record. The Register of Deeds makes these records available to all who request them; however, we do not make any determination as to the status of a parcel at any given time. Such determination is best done by a licensed title professional. Public computers are available at no cost for real estate research. There is a statutory fee for any copy of a real estate document issued by this office.	59	User Fees / Misc.	\$515,000	Timeliness of recording  Counter Service (public customer)  Staff Service (Title companies, funeral directors, attorneys)
			Grants	\$0	
			<b>TOTAL REVENUES</b>	<b>\$515,000</b>	
			Wages & Benefits	\$178,011	
			Operating Expenses	\$12,990	
			<b>TOTAL EXPENSES</b>	<b>\$191,001</b>	
			<b>COUNTY LEVY</b>	<b>(\$323,999)</b>	
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.	69	User Fees / Misc.	\$40,000	0.25
			Grants	\$0	
			<b>TOTAL REVENUES</b>	<b>\$40,000</b>	
			Wages & Benefits	\$15,194	
			Operating Expenses	\$1,500	
			<b>TOTAL EXPENSES</b>	<b>\$16,694</b>	
			<b>COUNTY LEVY</b>	<b>(\$23,306)</b>	
Totals			<b>TOTAL REVENUES</b>	<b>\$555,000</b>	3.00
			<b>TOTAL EXPENSES</b>	<b>\$207,695</b>	
			<b>COUNTY LEVY</b>	<b>(\$347,305)</b>	

## Register of Deeds

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Documents Recorded	21,557	20,000	20,000
Vital records filed	2,218	2,500	2,500
Copies of vital records issued	9,300	8,800	8,500

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Timeliness of recording	1 day to record	1 day to record	1 day to record
LandShark revenue	\$41,073	\$40,000	\$48,000



# Sauk County Register of Deeds Office

Oversite Committee: **Planning, Zoning and Land Records**

## **Register of Deeds**

Elected  
1.00 FTE

## **Deputy Register of Deeds**

2.00 FTE

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
3.16	(0.16)				3.00

## REGISTER OF DEEDS

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted
Tax Levy	(336,818)	(317,190)	(310,937)	(325,433)	(325,433)	(347,305)
Other Taxes	187,555	176,126	160,964	170,000	165,000	170,000
User Fees	378,155	445,155	430,286	385,000	370,000	385,000
<b>Total Revenues</b>	<b>228,892</b>	<b>304,091</b>	<b>280,313</b>	<b>229,567</b>	<b>209,567</b>	<b>207,695</b>

### Expenses

Labor	123,862	126,775	120,948	126,496	126,496	127,298
Labor Benefits	67,597	65,870	60,654	62,226	62,226	65,907
Supplies & Services	15,168	17,395	8,880	20,645	20,845	14,490
Addition to Fund Balance	22,265	94,051	89,831	20,200	0	0
<b>Total Expenses</b>	<b>228,892</b>	<b>304,091</b>	<b>280,313</b>	<b>229,567</b>	<b>209,567</b>	<b>207,695</b>

Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted
(21,872)	-6.72%
5,000	3.03%
15,000	4.05%
(1,872)	-0.89%
802	0.63%
3,681	5.92%
(6,355)	-30.49%
0	0.00%
(1,872)	-0.89%

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2014 Total	0	0
2015	0	0
2016	0	0
2017	0	0
2018	0	0

## 2014 Highlights and Issues on the Horizon

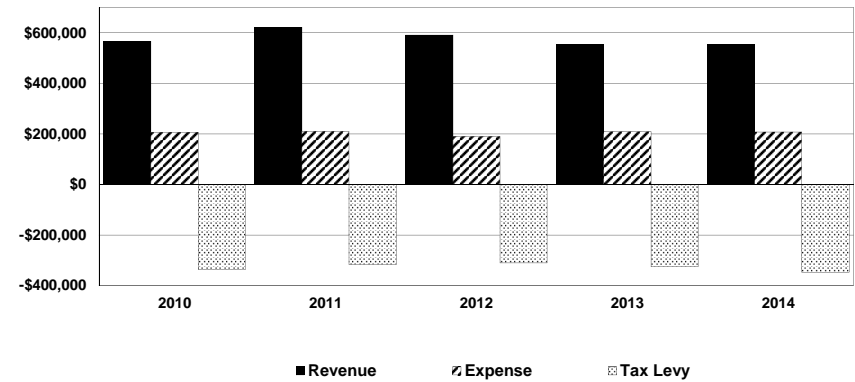
Real estate market has improved somewhat, though far from 2006/2007 levels.

Increased recording of electronic documents, as well as redaction of social security numbers from old recorded documents.

Continue to incorporate all older records into the new system. Scan old book documents, enter grantor/grantee information found in old indexes. There will be auditing/quality control required as part of the redaction process, this will most likely increase the work load on current staff.

The conversion of books containing paper documents to digital images will begin in late 2013, to be completed in early 2014.

## Revenue, Expense and Tax Levy



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: REGISTER OF DEEDS</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10013 REGISTER OF DEEDS REVENUE</b>								
411100 GENERAL PROPERTY TAXES	336,818.00	317,190.00	310,937.00	162,716.52	325,433.00	325,433.00	347,305.00	-21,872.00
419100 REAL ESTATE TRANSFER TAX	-187,555.26	-176,126.49	-160,963.70	-82,257.12	-165,000.00	-170,000.00	-170,000.00	5,000.00
451150 REGISTER OF DEEDS FEES	-319,220.00	-371,726.00	-370,736.00	-165,794.00	-315,000.00	-325,000.00	-325,000.00	10,000.00
451650 COPIER/POSTAGE/MISC	-58,934.50	-73,429.42	-59,550.13	-33,182.93	-55,000.00	-60,000.00	-60,000.00	5,000.00
484160 MISCELLANEOUS REVENUES	-0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REGISTER OF DEEDS REVENUE</b>	<b>-228,892.66</b>	<b>-304,091.91</b>	<b>-280,312.83</b>	<b>-118,517.53</b>	<b>-209,567.00</b>	<b>-229,567.00</b>	<b>-207,695.00</b>	<b>-1,872.00</b>
<b>10013170 REGISTER OF DEEDS</b>								
511100 SALARIES PERMANENT REGULAR	123,169.28	126,041.14	120,386.19	59,545.46	125,893.00	125,893.00	126,656.00	763.00
511900 LONGEVITY-FULL TIME	693.40	733.40	562.00	0.00	603.00	603.00	642.00	39.00
514100 FICA & MEDICARE TAX	9,317.01	9,362.31	8,783.53	4,342.86	9,677.00	9,677.00	9,738.00	61.00
514200 RETIREMENT-COUNTY SHARE	8,190.23	8,531.19	7,831.75	4,058.80	8,620.00	8,620.00	9,358.00	738.00
514300 RETIREMENT-EMPLOYEES SHARE	5,973.13	7,102.00	4,199.06	63.91	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	44,090.23	40,703.35	39,672.20	22,278.96	43,736.00	43,736.00	46,655.00	2,919.00
514500 LIFE INSURANCE COUNTY SHARE	44.16	47.39	46.13	17.17	41.00	41.00	41.00	0.00
514600 WORKERS COMPENSATION	-17.68	124.05	121.60	71.50	152.00	152.00	115.00	-37.00
522500 TELEPHONE & DAIN LINE	158.13	145.22	135.84	69.14	200.00	200.00	200.00	0.00
524800 MAINTENANCE AGREEMENT	306.81	316.97	365.88	176.81	1,000.00	1,000.00	1,000.00	0.00
531100 POSTAGE AND BOX RENT	4,059.93	4,424.25	5,189.04	2,410.46	4,600.00	4,600.00	4,600.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	1,593.25	1,861.54	1,885.49	239.55	2,200.00	2,000.00	2,000.00	-200.00
531500 FORMS AND PRINTING	1,101.87	465.00	928.00	380.40	1,100.00	1,100.00	1,100.00	0.00
531600 RECORD BOOKS AND BINDERS	730.78	344.46	353.65	0.00	700.00	700.00	700.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	6,406.96	8,668.26	-721.40	502.43	9,480.00	9,480.00	3,325.00	-6,155.00
532400 MEMBERSHIP DUES	300.00	400.00	300.00	200.00	600.00	600.00	600.00	0.00
533200 MILEAGE	362.50	481.67	283.50	110.80	550.00	550.00	550.00	0.00
533500 MEALS AND LODGING	140.00	280.00	154.00	0.00	400.00	400.00	400.00	0.00
552100 OFFICIALS BONDS	7.85	7.85	6.41	7.01	15.00	15.00	15.00	0.00
<b>TOTAL REGISTER OF DEEDS</b>	<b>206,627.84</b>	<b>210,040.05</b>	<b>190,482.87</b>	<b>94,475.26</b>	<b>209,567.00</b>	<b>209,367.00</b>	<b>207,695.00</b>	<b>-1,872.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-228,892.66</b>	<b>-304,091.91</b>	<b>-280,312.83</b>	<b>-118,517.53</b>	<b>-209,567.00</b>	<b>-229,567.00</b>	<b>-207,695.00</b>	<b>-1,872.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>206,627.84</b>	<b>210,040.05</b>	<b>190,482.87</b>	<b>94,475.26</b>	<b>209,567.00</b>	<b>209,367.00</b>	<b>207,695.00</b>	<b>-1,872.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-22,264.82</b>	<b>-94,051.86</b>	<b>-89,829.96</b>	<b>-24,042.27</b>	<b>0.00</b>	<b>-20,200.00</b>	<b>0.00</b>	

## Surveyor

### Department Vision - Where the department would ideally like to be

The County Surveyor's office is responsible for conducting and/or overseeing all activity with regards to remonumentation, maintenance and perpetuation of the corners of the PLSS. The physical office is the repository for records pertaining to the PLSS, real property boundaries and geodetic control information within the County. The County Surveyor is responsible for developing, maintaining, and providing access to these records by private Surveyors and other individuals as well as other Departments in County, State, and Federal Government. Additionally, by provisions of the new County Surveyor Ordinance, the County Surveyor is now responsible for critical review of Plats of Surveys, a responsibility which has never been provided for by State Statutes. This is a very positive advancement in the level of service that will be provided to the people of Sauk County.

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

To provide for the remonumentation and maintenance of the Public Land Survey System (PLSS), being the Section Corners and Quarter Corners throughout Sauk County. It is also the responsibility of the County Surveyor to provide resolution for controversies, disputes, and questions with regards to the locations of those corners, and also, with the provisions of the new ordinance, with regards to any and all surveys conducted in the county. The County Surveyor is also responsible for filing survey maps and reports of remonumentation and perpetuation of the 2,912 original PLSS corners and providing copies of these documents as they are requested. The County Surveyor may also be responsible for providing or administering Surveying related support services to other departments in the County as requested and where sufficient funding is provided.

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services  
Encourage economic development  
Stewardship of natural resources

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Complete Remonumentation of Corners	Reestablish at least 15 missing PLSS corners.	12/31/2014
Statutory Corner Maintenance Continued	Perpetuate at least 5% of total corners in the County annually as per Statutes.	Ongoing annually
Modernize Old Records and Establish Internet Availability of Old and New Records	Continue recording, maintaining, and updating survey records.	Ongoing
Provide availability of Survey Records via Internet	Establish and maintain Internet availability of Survey records.	12/31/2017
Provide accurate locations for PLSS Corners, County-wide.	Establish G.P.S. Coordinates on all County PLSS Corners	12/31/2018
Finish Filling In Gaps From Past County Surveyors	Complete Tie Sheets Database Update	12/31/2018

### Program Evaluation

Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Surveyor	Continue remonumentation, maintenance, and perpetuation of the PLSS corners. Respond to and resolve issues with regards to PLSS corners and Surveys. Coordinate with the Conservation, Planning & Zoning Department in reviewing Certified Survey Maps and Plats of Survey which have been submitted. Provide information and education to other units of Government and the general public. Coordination and cooperation with Mapping Department and Land Information Officer in scanning's, database creation and maintenance, and preparations in an ongoing effort to provide internet access to the public of all County survey records.	Wis. Stats. 59 Sauk County Code of Ordinances, Ch. 30.65	User Fees / Misc	\$0	1.00	G.P.S. Coordinates Map Production  Document scans
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$35,755		
			Operating Expenses	\$44,494		
			TOTAL EXPENSES	\$80,249		
			COUNTY LEVY	\$80,249		
Totals			TOTAL REVENUES	\$0	1.00	
			TOTAL EXPENSES	\$80,249		
			COUNTY LEVY	\$80,249		

### Output Measures - How much are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Corner Remonumentation	14	15	15
Corner Maintenance	252	250	250
G.P.S. Coordinates on corners	252	250	250
Review of Plats of Survey	N/A	200	200

### Key Outcome Indicators - How well are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Document scans	183	200	200
G.P.S. Coordinates Map Production - Number of coordinate sets	252	250	250

# Sauk County Surveyor's Office

Oversight Committee: **Planning, Zoning and Land Records**

**Surveyor**  
Elected  
1.00 FTE

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
1.00					1.00

## SURVEYOR

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	76,581	81,824	80,448	80,362	80,362	80,249	(113)	-0.14%	None	0	0
Total Revenues	76,581	81,824	80,448	80,362	80,362	80,249	(113)	-0.14%	2014 Total	0	0

### Expenses

Labor	23,634	20,838	25,040	32,857	32,857	32,857	0	0.00%	2015	0	0
Labor Benefits	1,761	1,879	2,261	3,010	3,010	2,898	(112)	-3.72%	2016	0	0
Supplies & Services	42,895	42,111	46,443	44,495	44,495	44,494	(1)	0.00%	2017	0	0
Addition to Fund Balance	8,291	16,996	6,704	0	0	0	0	0.00%	2018	0	0
Total Expenses	76,581	81,824	80,448	80,362	80,362	80,249	(113)	-0.14%			

Beginning of Year Fund Balance

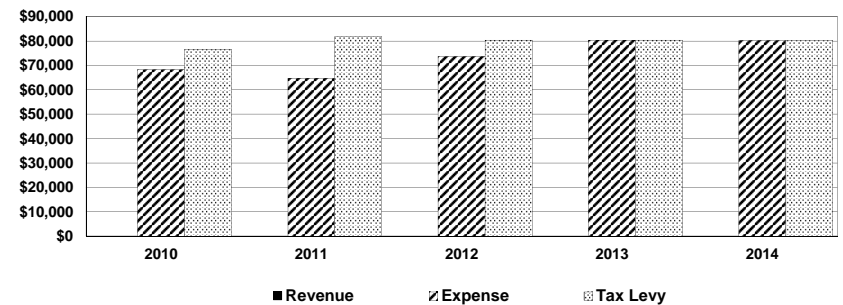
Included in General Fund Total

End of Year Fund Balance

### 2014 Highlights and Issues on the Horizon

Creation of a County Surveyor Ordinance effective in 2013 will help define the roles and responsibilities of the Surveyor, as well as the Surveyor's interactions with other County departments.

### Revenue, Expense and Tax Levy



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: COUNTY SURVEYOR</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10016 COUNTY SURVEYOR</b>								
411100 GENERAL PROPERTY TAXES	-76,581.00	-81,824.00	-80,448.00	-40,180.98	-80,362.00	-80,362.00	-80,249.00	-113.00
<b>TOTAL COUNTY SURVEYOR</b>	<b>-76,581.00</b>	<b>-81,824.00</b>	<b>-80,448.00</b>	<b>-40,180.98</b>	<b>-80,362.00</b>	<b>-80,362.00</b>	<b>-80,249.00</b>	<b>-113.00</b>
<b>10016171 COUNTY SURVEYOR</b>								
511100 SALARIES PERMANENT REGULAR	8,536.01	8,725.08	8,880.00	4,218.85	8,887.00	8,887.00	8,887.00	0.00
512700 WAGES-PART TIME-NO BENEFITS	15,098.11	12,112.49	16,160.30	12,108.25	23,970.00	23,970.00	23,970.00	0.00
514100 FICA & MEDICARE TAX	1,808.02	1,594.22	1,915.49	1,249.02	2,514.00	2,514.00	2,514.00	0.00
514600 WORKERS COMPENSATION	-46.68	284.54	345.86	246.55	496.00	496.00	384.00	-112.00
520300 MONUMENTATION (FIELD)	0.00	0.00	2,771.12	0.00	500.00	500.00	500.00	0.00
520500 MONUMENTATION MAINT & PRES	38,200.00	38,200.00	39,310.00	25,850.00	40,000.00	40,000.00	40,000.00	0.00
522500 TELEPHONE & DAIN LINE	57.26	23.14	15.04	3.58	30.00	30.00	30.00	0.00
531100 POSTAGE AND BOX RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	196.05	0.00	475.05	236.06	500.00	500.00	500.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	3,883.00	3,874.66	2,312.25	1,175.78	2,352.00	2,352.00	2,351.00	-1.00
532400 MEMBERSHIP DUES	0.00	0.00	100.00	0.00	100.00	100.00	100.00	0.00
536300 MONUMENTS,SIGNS,POSTS,ETC	545.00	0.00	1,449.00	232.45	1,000.00	1,000.00	1,000.00	0.00
552100 OFFICIALS BONDS	13.09	13.09	10.68	11.68	13.00	13.00	13.00	0.00
<b>TOTAL COUNTY SURVEYOR</b>	<b>68,289.86</b>	<b>64,827.22</b>	<b>73,744.79</b>	<b>45,332.22</b>	<b>80,362.00</b>	<b>80,362.00</b>	<b>80,249.00</b>	<b>-113.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-76,581.00</b>	<b>-81,824.00</b>	<b>-80,448.00</b>	<b>-40,180.98</b>	<b>-80,362.00</b>	<b>-80,362.00</b>	<b>-80,249.00</b>	<b>-113.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>68,289.86</b>	<b>64,827.22</b>	<b>73,744.79</b>	<b>45,332.22</b>	<b>80,362.00</b>	<b>80,362.00</b>	<b>80,249.00</b>	<b>-113.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-8,291.14</b>	<b>-16,996.78</b>	<b>-6,703.21</b>	<b>5,151.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

## TREASURER/REAL PROPERTY LISTER

### Department Vision - Where the department would ideally like to be

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

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

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

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Coordinate and develop processes with personnel from Mapping/GIS/MIS	To be able to process property splits during the year and coordinate map updates with parcel changes. Access POS images that are linked to parcels in LRS.	December 2014
Enter all MFL order information on all parcels subject to MFL orders from prior years	This will allow us to utilize reporting capabilities that are built into LRS	December 2014
Work with Transcedent Technologies Staff (LRS tax program) for standardized reporting information	Focus will be on the assessment roll reporting information that is required by the Wisconsin Department of Revenue	December 2014
Filed Surveys that have not been processed	Scanning, indexing and linking all of the backlogged information to the GIS System and the Property Tax System	December 2014

### Program Evaluation

Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Treasurer	Receive and Payout 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, Annual Departmental Budget, Land Information Council, Administrative Duties	26.03(2),34.05,59.25 etal,59.40,59.52,59.54,59.61, 59.63,59.64,70.39,77.24,77.8 9,174.08,174.09,814.6666.07 03,75,66.0139,59.69,59.66,25 .50,59.62,66.063,70.67,74 etal,990.88.18,59.72,59.20 etal,236.21	Other Revenues	\$889,180	2.37	-Average rate of investments. -Sale book value as a % of total taxes. -Tax deeds taken as a % of delinquency letters. -Time to process individual daily cash entries. -Average Percentage of Employees using Direct Deposit.
			<b>TOTAL REVENUES</b>	<b>\$889,180</b>		
			Wages & Benefits	\$150,464		
			Operating Expenses	\$65,072		
			<b>TOTAL EXPENSES</b>	<b>\$215,536</b>		
			<b>COUNTY LEVY</b>	<b>(\$673,644)</b>		
Real Property Listing	Real Property Lister, Property Assessments, Monitor Converted Agricultural Land, Map Maintenance, Land Records Council, Lottery & Gaming Credit Administration, Annual Departmental Budget, Administrative Duties	70.09(1)(2)(3), 70.323,70.43,70.44,70.46,70. 47,70.64,74.48,7910(5)thru 11),59.72(3m), 19,59.20(1),59.20(2),59.21,59 .25,59.25(1),59.52(4)	Other Revenues	\$7,820	4.70	-Time to search changes in assessment records for new construction and contact owners regarding eligibility for lottery credit certification.
			<b>TOTAL REVENUES</b>	<b>\$7,820</b>		
			Wages & Benefits	\$289,469		
			Operating Expenses	\$51,128		
			<b>TOTAL EXPENSES</b>	<b>\$340,597</b>		
			<b>COUNTY LEVY</b>	<b>\$332,777</b>		
Totals			<b>TOTAL REVENUES</b>	<b>\$897,000</b>	7.07	
			<b>TOTAL EXPENSES</b>	<b>\$556,133</b>		
			<b>COUNTY LEVY</b>	<b>(\$340,867)</b>		



## TREASURER/REAL PROPERTY LISTER

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
New Parcels	81	57 (a)	100
# Real Estate Parcels / Personal Property Parcels on the Tax Roll	49,765 / 3,790	49,758 / 3,713 (a)	49,800 / 3,750
New Certified Surveys	82	64 (a)	80
New Subdivisions / # Lots	None	1/3 plus 1 cemetery (a)	3 / 30
New Condos / # Units	3 / 12	4 / 14 (a)	4 / 12
New Annexations / # Parcels	3 / 4	1 / 1 (a)	3 / 4
New Highway Projects / # Parcels	9 / 29	3 / 35 (a) *	3 / 40
New Managed Forest Law Orders / # Parcels	48 / 96	59 / 121 (a)	50 / 100
MFL Orders Withdrawn or Expired / # Parcels	10 / 15	25 / 52 (a)	20 / 40
New Ag Use Penalty Conversion # Parcels / Revenue (County's portion)	10 / \$1,833	12 / \$3,000	12 / \$3,000
Parcels with informational changes (names/address/legal descriptions)	4,930	8,017 (a) **	5,000
Notice of Change of Assessments Printed (some assessors print their own)	5,626	4,500	4,000
Tax Bills Printed	49,164	49,150	49,200
Real Estate Transfer Returns Processed	4,320	5,000	5,000
Tax Receipts Processed	17,600 ***	12,500	12,500
Daily Cash Receipts processed for all County Departments	6,736	6,300	6,300
Accounts Payable Checks Printed and Processed	9,238	10,500	10,500
Direct Deposit Advices Printed and Processed	13,683	14,000	14,000
Payroll Checks Printed and Processed	4,303	4,000	4,000
Credit Card Transactions (payment of property taxes only)	82	125	125
E-Check Transactions (payment of property taxes only)	25	75	75
# Tax Deed letters sent to delinquent tax payers / mtg. companies/state depts., etc.	226	213 (a)	275
# Tax Deeds taken by the County	18	20	20
\$\$ Sale Book (September 1st of each year)	\$3,337,549.26	\$3,750,000.00	\$4,000,000.00
# of properties in the Sale Book (new category for the 2014 Budget)	2262	2300	2400
* also 5 discontinued town roads that involved 11 parcels			
** Parcels with information changes is higher this year because, in addition to regular changes, there were many "cleanup/standardization" changes were made in the conversion process		(a) = an actual known figure for 2013	n/a = none known of being contemplated at this time
*** The new tax system prints multiple parcel payments on 1 receipt instead of individual receipts for each parcel			

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Average rate of investments	0.39%	0.35%	0.35%
Time to process individual daily cash entries	2 minutes/entry	2 minutes/entry	2 minutes/entry
Sale book value as a % of total taxes	2.77%	3.00%	3.25%
Tax deeds taken as a % of delinquency letters	11.47%	12.00%	12.00%
Time to search changes in assessment records for new construction and contact owners regarding eligibility for lottery credit certification	1/2 hr/municipality	1/2 hr/municipality	1/2 hr/municipality
Average Percentage of Employees using Direct Deposit	76%	79%	80%

# Sauk County Treasurer's Office

Oversight Committee: **Finance**

**County Treasurer / Tax  
Lister**  
Elected  
1.00 FTE

**Assistant Cartographer**  
1.00 FTE

**Real Property Specialist**  
2.00 FTE

**Deputy Treasurer/Real Property  
Listing Manager**  
1.00 FTE

**Accounting Assistant**  
2.00 FTE

**Seasonal Tax Collection  
Limited Term Employee**  
0.07 FTE

Mapping Department combined into MIS and Treasurer in 2011.

	2010 Balance	2011 Change	2012 Change	2013 Change	2014 Change	2014 Balance
Treasurer	6.07	1.00				7.07
Mapping (Treasurer portion)	1.00	(1.00)				0.00
Combined Total	7.07	0.00	0.00	0.00	0.00	7.07

## TREASURER

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	(497,059)	(289,058)	(304,559)	(288,156)	(288,156)	(340,867)	(52,711)	-18.29%	None	0	0
Other Taxes	1,284,091	1,295,557	1,055,472	752,274	602,800	701,500	98,700	16.37%			
Grants & Aids	90,236	97,467	118,095	99,300	75,000	75,000	0	0.00%	2014 Total	0	0
Fees, Fines & Forfeitures	4,549	9,514	2,468	2,000	2,000	3,000	1,000	50.00%			
User Fees	27,197	27,399	29,320	26,000	27,500	27,500	0	0.00%			
Intergovernmental	12,775	12,494	12,925	12,000	12,000	12,000	0	0.00%	2015	0	0
Interest	248,105	171,874	97,536	75,000	95,000	75,000	(20,000)	-21.05%	2016	0	0
Miscellaneous	14,243	101,190	10,302	25,000	3,000	3,000	0	0.00%	2017	0	0
									2018	0	0
Total Revenues	1,184,137	1,426,437	1,021,559	703,418	529,144	556,133	26,989	5.10%			

### Expenses

Labor	266,136	301,261	307,765	310,619	309,751	309,851	100	0.03%
Labor Benefits	104,086	115,789	117,275	124,170	124,170	130,082	5,912	4.76%
Supplies & Services	72,136	245,108	137,932	94,142	95,223	116,200	20,977	22.03%
Addition to Fund Balance	741,779	764,279	458,587	174,487	0	0	0	0.00%
Total Expenses	1,184,137	1,426,437	1,021,559	703,418	529,144	556,133	26,989	5.10%

Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

### Mapping combined into Treasurer and MIS starting in 2011

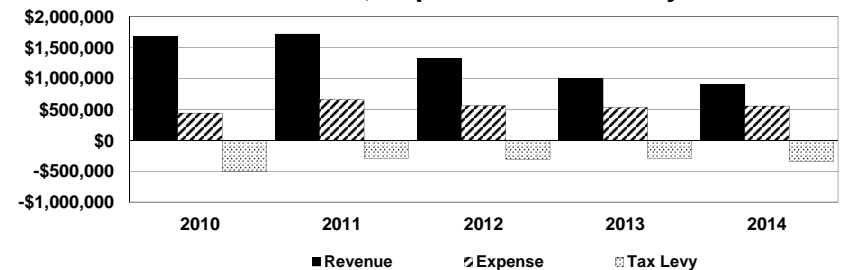
### 2014 Highlights and Issues on the Horizon

Increase in estimated interest collected on delinquent taxes by \$100,000 based on historical collections.

Increase in the number of and the complexity of tax deed properties eventually taken by the county. Careful analysis of these properties will need to be done.

Stabilizing of taxpayer delinquency rates. Payment plans have been started with a few taxpayers, with hopes that the number of participants will increase due to more exposure of the program. Also, the department is exploring all options available for tax delinquent collections (i.e. Tax Refund Intercept Program [TRIP]).

### Revenue, Expense and Tax Levy



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: TREASURER/REAL PROPERTY</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10012 TREASURER/REAL PROP REVENUE</b>								
411100 GENERAL PROPERTY TAXES	497,059.00	289,058.00	304,559.00	144,078.00	288,156.00	288,156.00	340,867.00	-52,711.00
411400 FOREST CROP TAX	-99.80	-3,673.38	-47.04	0.00	0.00	0.00	0.00	0.00
411500 MANAGED FOREST LAND TAXES	-25,575.67	-21,751.27	-13,388.92	-462.13	-2,800.00	-2,274.00	-1,500.00	-1,300.00
411600 PAYMENT IN LIEU OF TAXES-PILT	-71,274.83	-78,412.12	-98,657.22	-98,925.56	-75,000.00	-99,300.00	-75,000.00	0.00
411700 FOREST LANDS AID	-18,960.96	-19,054.49	-19,437.96	0.00	0.00	0.00	0.00	0.00
419900 INTEREST ON TAXES	-1,258,415.32	-1,270,132.40	-1,042,036.34	-475,774.87	-600,000.00	-750,000.00	-700,000.00	100,000.00
443110 AG USE CONVERSION CHRG	-4,545.00	-9,513.84	-2,467.51	0.00	-2,000.00	-2,000.00	-3,000.00	1,000.00
443120 LOTTERY CREDIT PENALTY	-4.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451650 COPIER/POSTAGE/MISC	-3,593.68	-2,360.61	-1,569.27	-725.63	-1,500.00	-1,500.00	-1,500.00	0.00
451680 UNCLAIMED FUNDS FORFEITURE	-6,437.68	0.00	-5,686.64	0.00	0.00	0.00	0.00	0.00
461510 LETTER & SEARCH FEES	-17,610.00	-18,000.00	-20,570.00	-10,980.00	-21,000.00	-19,500.00	-21,000.00	0.00
472490 LOCAL GOVT/AGENCY PAYMENTS	-12,772.11	-12,493.54	-12,925.38	-75.66	-12,000.00	-12,000.00	-12,000.00	0.00
473100 TIF DISTRICT OVERRUNS	-3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
481100 INTEREST ON INVESTMENTS	-248,105.00	-171,873.92	-97,536.06	-52,229.25	-95,000.00	-75,000.00	-75,000.00	-20,000.00
483300 SALE OF MATERIAL AND SUPPLIES	-5,993.24	-7,038.03	-7,180.66	-2,616.48	-5,000.00	-5,000.00	-5,000.00	0.00
483650 GAIN ON SALE OF TAX DEEDS	-7,805.80	-101,189.73	-4,615.16	-21,963.39	-3,000.00	-25,000.00	-3,000.00	0.00
<b>TOTAL TREASURER/REAL PROP REVENUE</b>	<b>-1,184,137.23</b>	<b>-1,426,435.33</b>	<b>-1,021,559.16</b>	<b>-519,674.97</b>	<b>-529,144.00</b>	<b>-703,418.00</b>	<b>-556,133.00</b>	<b>26,989.00</b>
<b>10012153 TREASURER/REAL PROP TAX LISTER</b>								
511100 SALARIES PERMANENT REGULAR	260,004.44	297,692.11	301,456.83	143,671.18	304,816.00	304,816.00	304,816.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	3,802.83	965.91	3,691.53	2,786.96	2,132.00	3,000.00	2,132.00	0.00
511900 LONGEVITY-FULL TIME	1,296.28	1,673.28	1,773.28	0.00	1,873.00	1,873.00	1,973.00	100.00
512100 WAGES-PART TIME	1,032.00	930.00	843.00	0.00	930.00	930.00	930.00	0.00
514100 FICA & MEDICARE TAX	19,691.84	22,233.30	22,398.06	10,630.27	23,696.00	23,696.00	23,704.00	8.00
514200 RETIREMENT-COUNTY SHARE	15,201.28	18,052.52	18,900.21	9,848.31	20,766.00	20,766.00	22,116.00	1,350.00
514300 RETIREMENT-EMPLOYEES SHARE	14,569.31	15,194.34	4,615.29	70.24	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	54,504.96	59,831.92	70,857.59	39,987.84	79,157.00	79,157.00	83,786.00	4,629.00
514500 LIFE INSURANCE COUNTY SHARE	156.81	182.60	194.35	76.25	179.00	179.00	197.00	18.00
514600 WORKERS COMPENSATION	-37.56	294.53	309.35	175.81	372.00	372.00	279.00	-93.00
522500 TELEPHONE & DAIN LINE	830.60	434.20	403.99	191.44	400.00	400.00	400.00	0.00
524900 SUNDRY REPAIR AND MAINTENANCE	272.86	400.10	473.71	0.00	240.00	240.00	240.00	0.00
531100 POSTAGE AND BOX RENT	21,540.94	22,618.95	22,216.80	4,851.27	20,000.00	20,000.00	20,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	2,387.02	1,501.16	2,122.23	1,172.46	2,200.00	2,500.00	3,000.00	800.00
531400 SMALL EQUIPMENT	0.00	1,295.02	0.00	470.46	500.00	500.00	500.00	0.00
531500 FORMS AND PRINTING	7,959.07	7,057.55	6,968.99	2,312.13	6,500.00	6,500.00	6,500.00	0.00
531600 RECORD BOOKS AND BINDERS	4,282.60	5,218.85	5,251.80	10,005.90	4,000.00	10,006.00	4,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	7,550.88	172,312.66	19,255.85	25,351.59	30,273.00	30,273.00	29,820.00	-453.00
532100 PUBLICATION OF LEGAL NOTICES	1,328.32	2,230.71	947.23	298.23	2,500.00	2,500.00	2,500.00	0.00
532400 MEMBERSHIP DUES	160.00	160.00	160.00	160.00	160.00	160.00	160.00	0.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: TREASURER/REAL PROPERTY</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10012153 TREASURER/REAL PROP TAX LISTER</b>								
532500 SEMINARS AND REGISTRATIONS	335.00	235.00	240.00	220.00	250.00	350.00	350.00	100.00
532800 TRAINING AND INSERVICE	25.00	0.00	79.00	0.00	100.00	100.00	100.00	0.00
533200 MILEAGE	330.00	957.39	501.46	398.05	600.00	600.00	600.00	0.00
533500 MEALS AND LODGING	535.74	494.74	303.28	231.00	750.00	750.00	750.00	0.00
552100 OFFICIALS BONDS	1,308.88	1,308.88	1,088.21	1,168.47	1,500.00	1,200.00	1,500.00	0.00
<b>TOTAL TREASURER/REAL PROP TAX LISTER</b>	<b>419,069.10</b>	<b>633,275.72</b>	<b>485,052.04</b>	<b>254,077.86</b>	<b>503,894.00</b>	<b>510,868.00</b>	<b>510,353.00</b>	<b>6,459.00</b>
<b>10012154 ASSESSMENTS</b>								
526200 REAL ESTATE / PROPERTY TAX	88.00	107.25	0.00	-2.20	0.00	3.00	20.00	20.00
<b>TOTAL ASSESSMENTS</b>	<b>88.00</b>	<b>107.25</b>	<b>0.00</b>	<b>-2.20</b>	<b>0.00</b>	<b>3.00</b>	<b>20.00</b>	<b>20.00</b>
<b>10012155 TAX DEED EXPENSE</b>								
520900 CONTRACTED SERVICES	6,475.00	7,000.00	7,950.00	7,250.00	9,200.00	8,000.00	9,200.00	0.00
524600 FILING FEES	114.00	60.00	25.00	30.00	50.00	60.00	60.00	10.00
531100 POSTAGE AND BOX RENT	1,783.80	2,158.30	2,020.65	405.45	2,500.00	2,500.00	2,500.00	0.00
532100 PUBLICATION OF LEGAL NOTICES	4,114.80	3,342.55	3,693.03	3,135.60	3,500.00	4,000.00	4,000.00	500.00
556000 LOSS ON ASSET DISPOSALS	0.00	0.00	42,824.27	0.00	0.00	0.00	0.00	0.00
559100 TAXES ON DEEDS TAKEN-PRIOR YR	3,862.45	10,795.28	8,399.52	442.14	0.00	0.00	0.00	0.00
<b>TOTAL TAX DEED EXPENSE</b>	<b>16,350.05</b>	<b>23,356.13</b>	<b>64,912.47</b>	<b>11,263.19</b>	<b>15,250.00</b>	<b>14,560.00</b>	<b>15,760.00</b>	<b>510.00</b>
<b>10012159 TAX CHARGEBACKS</b>								
526200 REAL ESTATE / PROPERTY TAX	6,851.28	5,419.65	13,006.92	3,401.12	10,000.00	3,500.00	30,000.00	20,000.00
<b>TOTAL TAX CHARGEBACKS</b>	<b>6,851.28</b>	<b>5,419.65</b>	<b>13,006.92</b>	<b>3,401.12</b>	<b>10,000.00</b>	<b>3,500.00</b>	<b>30,000.00</b>	<b>20,000.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-1,184,137.23</b>	<b>-1,426,435.33</b>	<b>-1,021,559.16</b>	<b>-519,674.97</b>	<b>-529,144.00</b>	<b>-703,418.00</b>	<b>-556,133.00</b>	<b>26,989.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>442,358.43</b>	<b>662,158.75</b>	<b>562,971.43</b>	<b>268,739.97</b>	<b>529,144.00</b>	<b>528,931.00</b>	<b>556,133.00</b>	<b>26,989.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-741,778.80</b>	<b>-764,276.58</b>	<b>-458,587.73</b>	<b>-250,935.00</b>	<b>0.00</b>	<b>-174,487.00</b>	<b>0.00</b>	

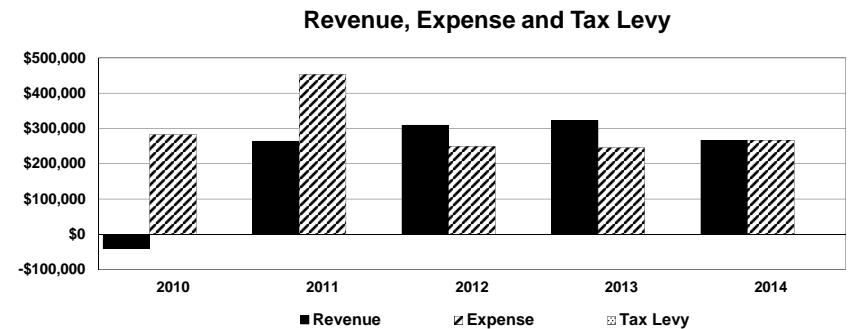
	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>WORKERS' COMPENSATION</b>											
<u>Revenues</u>											
Intergovernmental	(40,690)	263,769	271,285	321,675	325,557	266,422	(59,135)	-18.16%	None	0	0
Miscellaneous	0	0	38,343	0	0	0	0	0.00%			
Use of Fund Balance	323,140	188,920	0	0	0	0	0	0.00%	2014 Total	0	0
<b>Total Revenues</b>	<b>282,450</b>	<b>452,689</b>	<b>309,628</b>	<b>321,675</b>	<b>325,557</b>	<b>266,422</b>	<b>(59,135)</b>	<b>-18.16%</b>			
<u>Expenses</u>											
Supplies & Services	282,450	452,689	249,112	245,312	325,557	266,422	(59,135)	-18.16%	2015	0	0
Addition to Fund Balance	0	0	60,516	76,363	0	0	0	0.00%	2016	0	0
									2017	0	0
									2018	0	0
<b>Total Expenses</b>	<b>282,450</b>	<b>452,689</b>	<b>309,628</b>	<b>321,675</b>	<b>325,557</b>	<b>266,422</b>	<b>(59,135)</b>	<b>-18.16%</b>			
Beginning of Year Fund Balance	1,079,116	755,976	567,056	627,572		703,935					
End of Year Fund Balance	755,976	567,056	627,572	703,935		703,935					

#### 2014 Highlights and Issues on the Horizon

County began self insuring workers compensation in 2008. Workers compensation losses have been favorable since then, allowing for refund of premiums previously charged to departments.

Workers compensation rates to departments have decreased 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.



<b>Fund: WORKERS COMPENSATION Department: GENERAL</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 6 Months Actual</b>	<b>2013 Modified Budget</b>	<b>2013 Estimated</b>	<b>2014</b>	<b>Dollar Change</b>
<b>74999 WORKERS COMPENSATION</b>								
474070 WORKERS COMP CHARGES	40,689.83	-263,768.69	-271,285.36	-147,900.97	-325,557.00	-321,675.00	-266,422.00	-59,135.00
484130 REFUNDS OF PRIOR YEARS EXPENSE	0.00	0.00	-38,343.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL WORKERS COMPENSATION</b>	<b>40,689.83</b>	<b>-263,768.69</b>	<b>-309,628.36</b>	<b>-147,900.97</b>	<b>-325,557.00</b>	<b>-321,675.00</b>	<b>-266,422.00</b>	<b>-59,135.00</b>
<b>74999152 WORKERS COMPENSATION</b>								
520900 CONTRACTED SERVICES	107,059.00	102,244.00	104,415.00	100,848.00	104,400.00	101,054.00	104,500.00	100.00
535300 DAMAGE CLAIMS	164,256.94	174,295.08	144,697.22	60,014.79	221,157.00	144,258.00	161,922.00	-59,235.00
535310 DAMAGE CLAIMS-PRIOR YEAR	11,134.00	176,150.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL WORKERS COMPENSATION</b>	<b>282,449.94</b>	<b>452,689.08</b>	<b>249,112.22</b>	<b>160,862.79</b>	<b>325,557.00</b>	<b>245,312.00</b>	<b>266,422.00</b>	<b>-59,135.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>40,689.83</b>	<b>-263,768.69</b>	<b>-309,628.36</b>	<b>-147,900.97</b>	<b>-325,557.00</b>	<b>-321,675.00</b>	<b>-266,422.00</b>	<b>-59,135.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>282,449.94</b>	<b>452,689.08</b>	<b>249,112.22</b>	<b>160,862.79</b>	<b>325,557.00</b>	<b>245,312.00</b>	<b>266,422.00</b>	<b>-59,135.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>323,139.77</b>	<b>188,920.39</b>	<b>-60,516.14</b>	<b>12,961.82</b>	<b>0.00</b>	<b>-76,363.00</b>	<b>0.00</b>	

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## 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

To continually increase and improve working relationships between all departments in order to effectively succeed in joint interactions, procedures and agreements.

### FUNCTIONAL AREA GOALS & OBJECTIVES

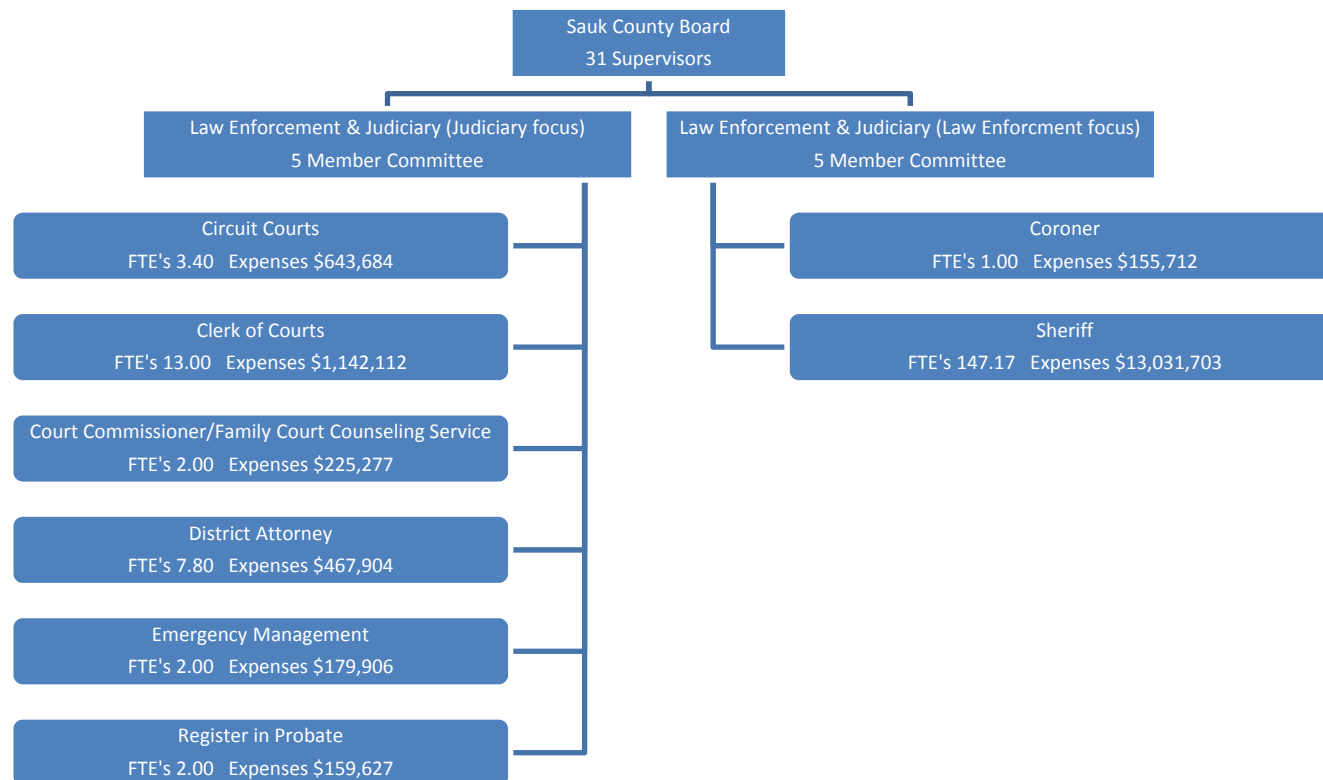
**Implement the most efficient methods for transfer of interdepartmental paperwork/forms:** Requires constant communication to utilize best practice methods.

**Enhance effective working relationships between departments:** Have functional group meetings to establish common sense goals/needs for departments.

**Implement county wide security measures:** Participate in ongoing research with other committees to create a security plan.

**Establish consistent communication and procedures between departments:** Identify the designated contact personnel for specific actions and create a protocol for follow-up.

**Assist in the development of alternative resolution initiatives within the criminal justice system:** More effectively and efficiently treat the underlying causes of crime and reduce recidivism.

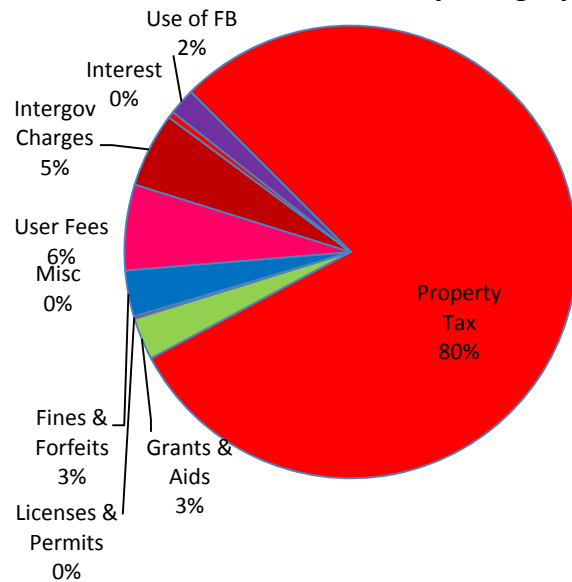


## Justice & Public Safety

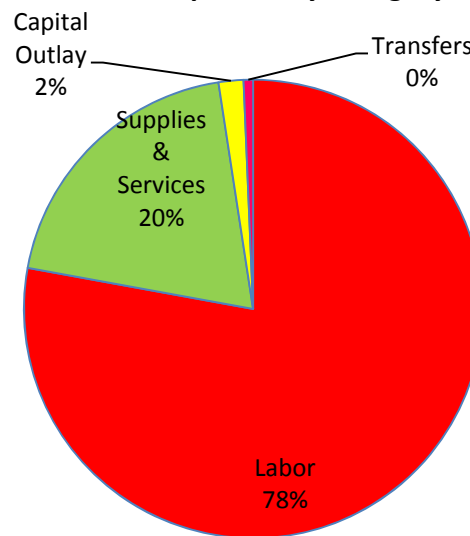
### Significant Changes in the Justice & Public Safety Function for 2014

- Pro se litigants continue to increase costs for Probate and the Court Commissioner's office as staff are needed to assist in properly filing actions.
- Electronic monitoring fees have been increased by \$10,000; while Huber fees have been reduced by the same amount denoting the changing status of both programs.
- A new drug enforcement coordinator deputy, and related vehicle, has been added at a cost of \$110,135.
- 2014 is the first year of budgeting for cremation permit fees, an estimated revenue of \$28,750.
- Labor expenses in the Clerk of Courts decreased due to the elimination of a limited term position of \$45,816.
- Changes in public defender standards have lowered the appointed counsel expense a total of \$39,000, \$4,000 of which is tax levy funded.
- Collection of aged GAL fees is decreasing as collections efforts become more current.

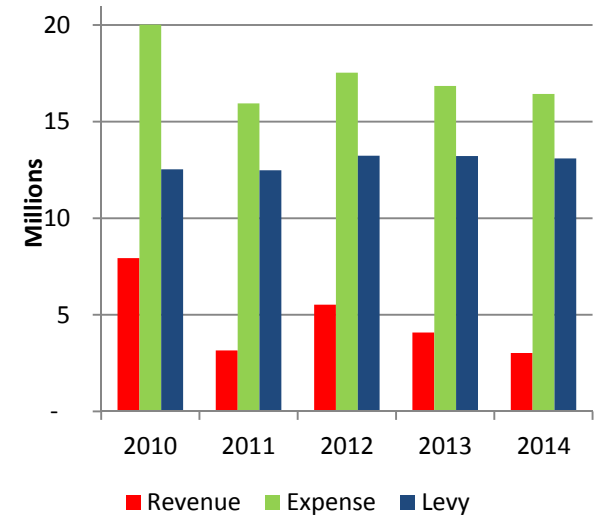
**2014 Revenues by Category**



**2014 Expenses by Category**



**Revenue, Expense & Levy History**



## **Community Development Block Grant - Emergency Assistance Program CDBG-EAP**

The State of Wisconsin has received **Supplemental Disaster Allocation** funds from the U.S. Department of Housing and Urban Development (HUD). Sauk County applied for and was allocated a portion of these funds which are being administered by the Wisconsin Department of Administration – Division of Housing as part of the Community Development Block Grant – Emergency Assistance Program (CDBG-EAP).

The money is to be used for repair and reconstruction of public infrastructure, remediation of the Clark Creek area, and assistance to businesses that sustained storm and flooding damage during the disaster period of June 5 through July 25, 2008. Sauk County took applications from businesses that sustained physical or economic damage directly related to the flooding that took place during this time period. The money was disbursed in the form of grants and zero-interest loans with negotiable terms for repayment. Each business application was evaluated on a case by case basis.

The money could be used for:

- Reimbursement of already completed reconstruction or repairs.
- New construction or repairs to reconstruct or repair buildings.
- Equipment.
- Damaged inventory.
- Working Capital - Loss of revenue that can be directly documented as having been caused by the flood.

The money ***could not*** be used for:

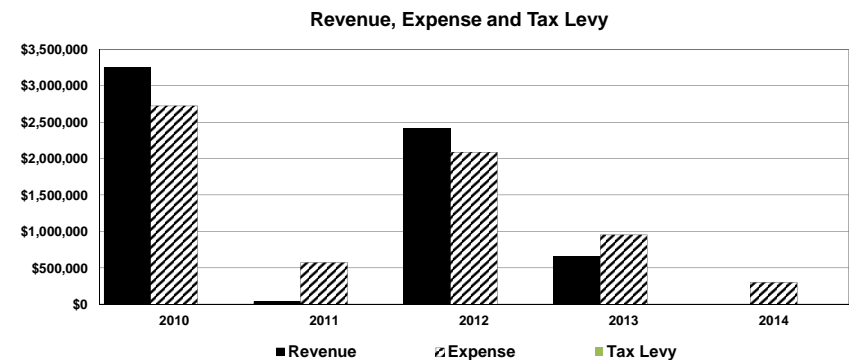
- Repairs or other costs covered by insurance or other federal or state assistance.
- Cleaning.
- Replacement of furniture, food, clothing or other personal items.
- Any repairs not directly related to the disaster.

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>CDBG-EMERGENCY ASSISTANCE PROGRAM (EAP )</b>											
<u>Revenues</u>											
Grants & Aids	3,249,062	30,000	2,411,885	656,231	300,000	0	(300,000)	-100.00%	None	0	0
Interest	0	0	38	0	0	0	0	0.00%			
Use of Fund Balance	0	543,339	0	299,701	317,875	299,663	(18,212)	-5.73%	2014 Total	0	0
Total Revenues	3,249,062	573,339	2,411,923	955,932	617,875	299,663	(318,212)	-51.50%			
<u>Expenses</u>											
Labor	0	15,584	15,444	8,500	0	0	0	0.00%	2015	0	0
Labor Benefits	0	1,405	1,393	760	0	0	0	0.00%	2016	0	0
Supplies & Services	2,726,886	556,350	1,658,755	646,672	617,875	299,663	(318,212)	-51.50%	2017	0	0
Capital Outlay	0	0	415,501	300,000	0	0	0	0.00%	2018	0	0
Addition to Fund Balance	522,176	0	320,830	0	0	0	0	0.00%			
Total Expenses	3,249,062	573,339	2,411,923	955,932	617,875	299,663	(318,212)	-51.50%			
Beginning of Year Fund Balance	591,134	1,113,310	569,971	890,801		591,100					
End of Year Fund Balance	1,113,310	569,971	890,801	591,100		291,437					

#### 2014 Highlights and Issues on the Horizon

Awarded funds are exhausted in 2013.

The 2014 budget includes write-off of a portion of the forgivable loans that were issued.



<b>Fund: CDBG-EMER ASSIST PROG</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: GENERAL</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>34999 CDBG-EMER ASSIST PROG</b>								
425660 FLOOD ASSISTANCE GRANT	-3,249,062.00	-30,000.00	-2,411,885.00	0.00	-300,000.00	-656,231.00	0.00	-300,000.00
481100 INTEREST ON INVESTMENTS	0.00	0.00	-38.12	0.00	0.00	0.00	0.00	0.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-317,875.00	0.00	-299,663.00	-18,212.00
<b>TOTAL CDBG-EMER ASSIST PROG</b>	<b>-3,249,062.00</b>	<b>-30,000.00</b>	<b>-2,411,923.12</b>	<b>0.00</b>	<b>-617,875.00</b>	<b>-656,231.00</b>	<b>-299,663.00</b>	<b>-318,212.00</b>
<b>34999703 CDBG-EMER ASSIST PROGRAM</b>								
520900 CONTRACTED SERVICES	135,847.00	1,795.00	510.02	0.00	0.00	0.00	0.00	0.00
572000 GRANTS ISSUED	1,400,803.80	248,191.87	357,283.28	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CDBG-EMER ASSIST PROGRAM</b>	<b>1,536,650.80</b>	<b>249,986.87</b>	<b>357,793.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>34999704 CDBG-EAP SUPPLEMENTAL</b>								
512100 WAGES-PART TIME CLARK CREEK	0.00	15,583.75	15,443.75	4,445.00	0.00	8,500.00	0.00	0.00
514100 FICA CLARK CREEK	0.00	1,192.18	1,181.46	340.08	0.00	625.00	0.00	0.00
514600 WORKERS COMP CLARK CREEK	0.00	213.26	211.59	67.12	0.00	135.00	0.00	0.00
520900 CONTRACTED SERVICES	79,010.23	305,256.34	1,300,962.04	19,440.19	300,000.00	347,009.00	0.00	-300,000.00
533200 MILEAGE CLARK CREEK	0.00	275.00	0.00	0.00	0.00	0.00	0.00	0.00
538480 PROGRAM ADMINISTRATION	0.00	831.75	0.00	0.00	0.00	0.00	0.00	0.00
571100 OTHER JURISDICTIONS	341,432.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572000 GRANTS ISSUED	769,792.62	0.00	0.00	0.00	317,875.00	299,663.00	299,663.00	-18,212.00
582700 CLARK CREEK ACQUISITION	0.00	0.00	415,501.33	18,296.95	0.00	300,000.00	0.00	0.00
<b>TOTAL CDBG-EAP SUPPLEMENTAL</b>	<b>1,190,235.63</b>	<b>323,352.28</b>	<b>1,733,300.17</b>	<b>42,589.34</b>	<b>617,875.00</b>	<b>955,932.00</b>	<b>299,663.00</b>	<b>-318,212.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-3,249,062.00</b>	<b>-30,000.00</b>	<b>-2,411,923.12</b>	<b>0.00</b>	<b>-617,875.00</b>	<b>-656,231.00</b>	<b>-299,663.00</b>	<b>-318,212.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>2,726,886.43</b>	<b>573,339.15</b>	<b>2,091,093.47</b>	<b>42,589.34</b>	<b>617,875.00</b>	<b>955,932.00</b>	<b>299,663.00</b>	<b>-318,212.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-522,175.57</b>	<b>543,339.15</b>	<b>-320,829.65</b>	<b>42,589.34</b>	<b>0.00</b>	<b>299,701.00</b>	<b>0.00</b>	

## 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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Have case dispositions fall within State guidelines.	To provide for reasonable flow of cases through court system.	Ongoing
Fourth Judgeship Planning	Plan for fourth judgeship and develop facilities plan.	Ongoing

### Program Evaluation

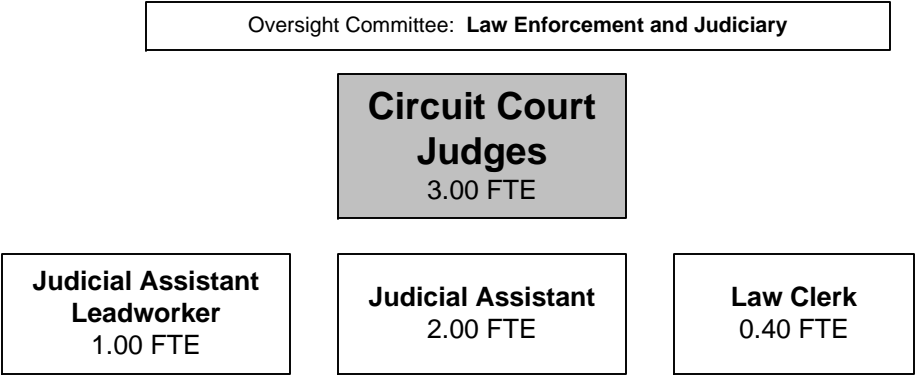
Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Circuit Courts	The Courts are a separate and co-equal branch of government. The Courts are not a department of county government. The Courts, by constitution and statute, are the designated decision makers for those who choose to bring matters to them.		Other Revenues	\$197,944	3.40	
			<b>TOTAL REVENUES</b>	<b>\$197,944</b>		
			Wages & Benefits	\$198,924		
			Operating Expenses	\$444,760		
			<b>TOTAL EXPENSES</b>	<b>\$643,684</b>		
			<b>COUNTY LEVY</b>	<b>\$445,740</b>		
Outlay	None		Operating Expenses	\$0	-	
			<b>TOTAL EXPENSES</b>	<b>\$0</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		
Totals			<b>TOTAL REVENUES</b>	<b>\$197,944</b>	3.40	
			<b>TOTAL EXPENSES</b>	<b>\$643,684</b>		
			<b>COUNTY LEVY</b>	<b>\$445,740</b>		

## CIRCUIT COURTS

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
<b>Number of cases disposed, by category:</b>			
Felony	374	400	400
Misdemeanor	867	850	850
Criminal Traffic	597	650	650
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	2,209	2,500	2,500
Civil (contracts/real estate, personal injury/property damage, other civil)	935	950	950
Small Claims	415	400	400
Family (divorce, paternity, other family)	536	550	550
Probate (informal, estates, trusts)	131	130	130
Probate (commitments, guardianships, adoptions, other)	142	125	125
Juvenile (delinquency, other)	117	100	100
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	33	35	35
Total Cases Disposed	6,356	6,690	6,690

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
<b>Percentage of Cases Disposed of within Goals:</b>			
Felony (Goal of 85% within 180 days, 95% within 360 days)	66%, 91%	70%, 90%	75%, 90%
Misdemeanor (Goal of 90% within 180 days)	82%	80%	80%
Criminal Traffic (Goal of 90% within 180 days)	79%	80%	80%
Forfeiture (contested traffic, forfeiture and juvenile ordinance) (Goal of 95% within 180 days)	85%	80%	80%
Civil(Personal Injury/Prop. Damage) (Goal of 90% within 540 days)	75%	75%	75%
Civil (Contracts/Real Estate)	95%	95%	95%
Small Claims (Goal of 90% within 180 days)	93%	80%	80%
Family (Divorce)(Goal of 90% within 360 days)	80%	80%	80%
Family (Paternity)(Goal of 90% within 180 days)	84%	85%	85%
Probate (Estates)(Goal of 75% within 420 days. 90% within 540 days)	66%. 69%	70%, 80%	70%, 80%
Probate (Informal)(Goal of 75% within 420 days. 90% within 540 days)	66%. 78%	70%, 80%	70%,80%
Juvenile (Delinquency)(Goal of 95% within 90 days)	82%	90%	90%
Juvenile(Children in need of protective services (CHIPS)(Goal of 95% within 360 days)	94%	95%	95%

# Sauk County Circuit Courts



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

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
3.79	(0.20)	(0.19)			3.40



## CIRCUIT COURTS

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	403,160	411,336	413,351	417,134	417,134	445,740	28,606	6.86%	None	0	0
Grants & Aids	220,259	208,941	197,890	197,980	198,016	197,944	(72)	-0.04%			
Use of Fund Balance	0	0	0	28,365	0	0	0	0.00%	2014 Total	0	0

Total Revenues	623,419	620,277	611,241	643,479	615,150	643,684
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### Expenses

Labor	141,522	132,176	126,396	134,091	134,091	134,151	60	0.04%	2015	0	0
Labor Benefits	66,270	63,812	59,094	62,356	62,356	64,773	2,417	3.88%	2016	0	0
Supplies & Services	411,396	385,305	371,694	447,032	418,703	444,760	26,057	6.22%	2017	0	0
Addition to Fund Balance	4,231	38,984	54,057	0	0	0	0	0.00%	2018	0	0

Total Expenses	623,419	620,277	611,241	643,479	615,150	643,684
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Beginning of Year Fund Balance

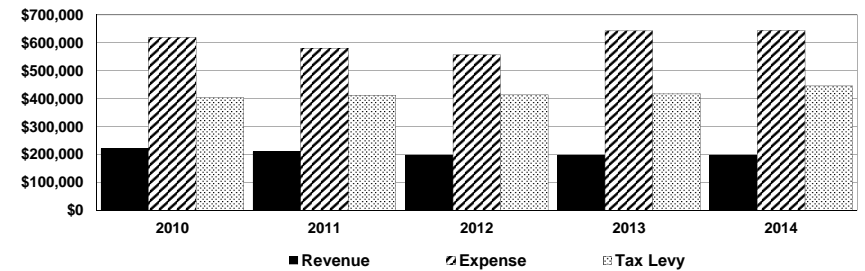
Included in General Fund Total

End of Year Fund Balance

### 2014 Highlights and 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.

### Revenue, Expense and Tax Levy



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: CIRCUIT COURTS</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10004 CIRCUIT COURTS REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-403,160.00	-411,336.00	-413,351.00	-208,567.02	-417,134.00	-417,134.00	-445,740.00	28,606.00
424000 STATE AID COURTS SYSTEM	-220,259.00	-208,941.00	-197,890.00	-99,008.00	-198,016.00	-197,980.00	-197,944.00	-72.00
<b>TOTAL CIRCUIT COURTS REVENUE</b>	<b>-623,419.00</b>	<b>-620,277.00</b>	<b>-611,241.00</b>	<b>-307,575.02</b>	<b>-615,150.00</b>	<b>-615,114.00</b>	<b>-643,684.00</b>	<b>28,534.00</b>
<b>10004120 CIRCUIT COURTS</b>								
511100 SALARIES PERMANENT REGULAR	102,620.26	105,318.32	106,255.32	50,481.44	106,255.00	106,255.00	106,255.00	0.00
511900 LONGEVITY-FULL TIME	996.60	1,056.60	1,116.60	0.00	1,177.00	1,177.00	1,237.00	60.00
512100 WAGES-PART TIME	24,170.39	16,760.80	9,695.26	5,214.00	12,000.00	12,000.00	12,000.00	0.00
514100 FICA & MEDICARE TAX	10,726.38	9,859.32	9,341.41	4,617.18	10,258.00	10,258.00	10,263.00	5.00
514200 RETIREMENT-COUNTY SHARE	4,979.51	5,733.87	6,353.42	3,356.94	7,144.00	7,144.00	7,524.00	380.00
514300 RETIREMENT-EMPLOYEES SHARE	6,430.20	6,489.74	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	44,153.97	41,445.18	43,103.94	22,278.96	44,561.00	44,561.00	46,655.00	2,094.00
514500 LIFE INSURANCE COUNTY SHARE	24.83	33.09	42.51	16.30	39.00	39.00	39.00	0.00
514600 WORKERS COMPENSATION	-44.53	250.60	252.33	159.16	354.00	354.00	292.00	-62.00
515800 PER DIEM COMMITTEE	13,734.88	9,040.00	9,328.80	6,151.54	14,659.00	14,659.00	14,659.00	0.00
520100 COURT SECURITY	307,073.28	313,075.67	306,702.64	185,699.34	329,403.00	359,432.00	357,581.00	28,178.00
522500 TELEPHONE & DAIN LINE	804.48	799.63	735.46	365.17	900.00	900.00	900.00	0.00
523300 PER DIEM JURY WITNESS	43,730.06	31,880.00	30,920.00	11,576.98	44,000.00	44,000.00	44,000.00	0.00
524800 MAINTENANCE AGREEMENT	570.00	180.00	240.00	126.00	240.00	240.00	240.00	0.00
531100 POSTAGE AND BOX RENT	11,580.80	13,073.80	12,364.74	6,656.04	12,800.00	13,000.00	13,000.00	200.00
531200 OFFICE SUPPLIES AND EXPENSE	4,341.40	2,471.84	2,565.04	795.08	3,600.00	2,000.00	2,600.00	-1,000.00
531500 FORMS AND PRINTING	1,241.00	1,301.00	1,133.00	464.00	1,400.00	1,200.00	1,200.00	-200.00
531800 MIS DEPARTMENT CHARGEBACKS	4,405.39	4,597.72	370.76	2,830.04	5,660.00	5,660.00	4,639.00	-1,021.00
532300 PROFESSIONAL SUBSCRIPTION	4,593.74	4,408.05	4,336.50	2,169.44	4,600.00	4,500.00	4,500.00	-100.00
533200 MILEAGE	641.00	446.24	358.60	271.04	600.00	600.00	600.00	0.00
533220 JURY MILEAGE	10,846.59	10,553.24	10,645.83	4,216.96	12,000.00	12,000.00	12,000.00	0.00
533600 JURY MEALS AND LODGING	21,567.84	2,517.65	1,321.43	1,983.95	3,500.00	3,500.00	3,500.00	0.00
<b>TOTAL CIRCUIT COURTS</b>	<b>619,188.07</b>	<b>581,292.36</b>	<b>557,183.59</b>	<b>309,429.56</b>	<b>615,150.00</b>	<b>643,479.00</b>	<b>643,684.00</b>	<b>28,534.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-623,419.00</b>	<b>-620,277.00</b>	<b>-611,241.00</b>	<b>-307,575.02</b>	<b>-615,150.00</b>	<b>-615,114.00</b>	<b>-643,684.00</b>	<b>28,534.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>619,188.07</b>	<b>581,292.36</b>	<b>557,183.59</b>	<b>309,429.56</b>	<b>615,150.00</b>	<b>643,479.00</b>	<b>643,684.00</b>	<b>28,534.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-4,230.93</b>	<b>-38,984.64</b>	<b>-54,057.41</b>	<b>1,854.54</b>	<b>0.00</b>	<b>28,365.00</b>	<b>0.00</b>	

## 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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Enhance and streamline office procedures	Continue to work with staff to establish effective daily work flow processes	Ongoing
Streamline in-court processing procedures	Work with CCAP to change and enhance in-court appearance screen functions	Ongoing
Enhance online services to pro se represented litigants	Develop Sauk County website to include better procedures & information for the most common self represented litigants beginning with small claims and family	12/31/2015 Ongoing
Paperless court records	Research use of E-filing and E-signatures	Ongoing
Elevate collection revenues	Turnover of accounts receivable to Credit Management Control & HE Stark	Ongoing

## Clerk of Courts

Program Evaluation						
Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Court Support	This office collects and disburses all funds received for fines, fees and forfeitures ordered by the courts; files and records all documents received for all case types; executes judgments of unpaid fines, fees and forfeitures and implement all collection tools available to insure their collection. We clerk all court proceedings implementing new procedures such as in-court processing and generalist clerks to enhance efficiency; administer jury functions; provide interpreter services; provide access to public records and searches to the public both in person and also phone inquiry requests. The office monitors and maintains all court records and files.	Wis. Stats. 59	User Fees / Misc	\$766,700	12.40	Cases filed vs. cases disposed  Debts assessed vs. debts collected by individual year  Grand total of aged debts assessed vs. debts collected overall
			Grants	\$17,000		
			<b>TOTAL REVENUES</b>	<b>\$783,700</b>		
			Wages & Benefits	\$692,364		
			Operating Expenses	\$365,978		
			<b>TOTAL EXPENSES</b>	<b>\$1,058,342</b>		
			<b>COUNTY LEVY</b>	<b>\$274,642</b>		
Guardian ad Litem (GAL)	The court appoints a Guardian Ad Litem in appropriate cases and the appointed attorney acts on behalf of the incompetent or minor party. The attorneys are contracted annually for a monthly fee. Parties are billed when ordered unless the fee is waived and the state reimburses a prorated amount set by the state annually. Financial records are maintained, collected and disbursed for all fees and costs.	Wis. Stats. 59	User Fees / Misc	\$95,000	0.60	
			Grants	\$58,000		
			<b>TOTAL REVENUES</b>	<b>\$153,000</b>		
			Wages & Benefits	\$47,574		
			Operating Expenses	\$36,196		
			<b>TOTAL EXPENSES</b>	<b>\$83,770</b>		
			<b>COUNTY LEVY</b>	<b>(\$69,230)</b>		
Outlay	None	\$0	User Fees / Misc	\$0	-	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			<b>TOTAL EXPENSES</b>	<b>\$0</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		
Totals			<b>TOTAL REVENUES</b>	<b>\$936,700</b>	13.00	
			<b>TOTAL EXPENSES</b>	<b>\$1,142,112</b>		
			<b>COUNTY LEVY</b>	<b>\$205,412</b>		

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
New cases filed	22,041	20,863	20,863
Casework performed	223,817	214,373	214,373
Documents scanned	122,320	137,635	137,635
Gross money receipted	4,613,090	4,324,836	4,324,836
Money collected outstanding fines - Clerk of Courts	858,013	765,753	765,753
Money collected outstanding fines - Other County Departments	301,919	315,497	315,497
Collections via collection agency	344,062	308,634	308,634

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Cases filed vs. cases disposed	22,041 / 22,364 99%	20,863 / 20,478 98%	20,863 / 20,478 98%
Debts assessed vs. debts collected by individual year	\$4,493,674 vs. \$3,816,020 85% collection rate	\$4,527,705 vs. \$3,688,323 81% collection rate	\$4,527,705 vs. \$3,688,323 81% collection rate
Grand total of aged debts assessed vs. debts collected overall	\$95,503,826 vs. \$88,883,027 93% collection rate	\$100,031,531 vs. \$95,381,851 95% collection rate	\$100,031,531 vs. \$95,381,851 95% collection rate

# Sauk County Clerk of Courts Office

Oversight Committee: **Law Enforcement and Judiciary**

**Clerk of Courts**  
Elected  
1.00 FTE

**Office Manager**  
1.00 FTE

**Deputy Clerk of  
Courts**  
10.00 FTE

**Accounting  
Technician**  
1.00 FTE

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
14.00				(1.00)	13.00

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>CLERK OF COURTS</b>											
<u>Revenues</u>											
Tax Levy	254,332	243,070	237,138	216,574	216,574	205,412	(11,162)	-5.15%	None		
Grants & Aids	84,701	88,441	81,379	79,670	81,190	75,000	(6,190)	-7.62%			
Licenses & Permits	100	140	240	300	100	150	50	50.00%	2014 Total	0	0
Fees, Fines & Forfeitures	407,027	393,322	380,646	423,500	427,000	422,000	(5,000)	-1.17%			
User Fees	472,932	468,992	388,059	393,032	419,950	353,050	(66,900)	-15.93%			
Intergovernmental	23,912	27,467	26,324	24,100	27,000	23,500	(3,500)	-12.96%	2015	0	0
Miscellaneous	21,840	51,050	62,420	65,000	40,000	63,000	23,000	57.50%	2016	0	0
									2017	0	0
									2018	0	0
Total Revenues	1,264,844	1,272,482	1,176,206	1,202,176	1,211,814	1,142,112	(69,702)	-5.75%			
<u>Expenses</u>											
Labor	528,418	533,950	544,350	547,205	547,205	512,220	(34,985)	-6.39%			
Labor Benefits	277,606	264,540	235,098	249,004	249,004	227,719	(21,285)	-8.55%			
Supplies & Services	443,161	381,308	349,894	384,705	415,605	402,173	(13,432)	-3.23%			
Addition to Fund Balance	15,659	92,684	46,864	21,262	0	0	0	0.00%			
Total Expenses	1,264,844	1,272,482	1,176,206	1,202,176	1,211,814	1,142,112	(69,702)	-5.75%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

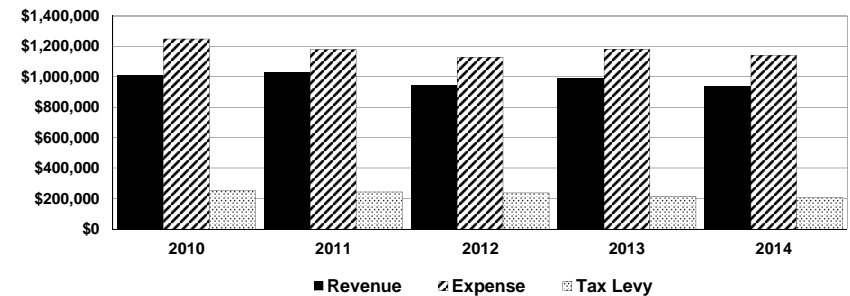
#### 2014 Highlights and Issues on the Horizon

Due to public defender standards, appointed counsel expense has decreased therefore also decreasing attorney fee revenue.

Collection of aged guardian ad litem fees is decreasing as collections become more current.

Labor expenses decreased due to elimination of limited term position.

#### Revenue, Expense and Tax Levy



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: CLERK OF COURTS</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10002 CLERK OF COURTS REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-254,332.00	-243,070.00	-237,138.00	-108,286.98	-216,574.00	-216,574.00	-205,412.00	-11,162.00
424340 INTERPRETER FEE-COUNTY	-20,465.05	-29,799.48	-22,189.48	-8,174.39	-22,000.00	-21,000.00	-17,000.00	-5,000.00
424370 GAL STATE AID	-64,236.00	-58,642.00	-59,190.00	0.00	-59,190.00	-58,670.00	-58,000.00	-1,190.00
441100 P000-COUNTY ORDINANCES	-204,071.87	-188,565.17	-205,788.23	-101,152.77	-200,000.00	-200,000.00	-200,000.00	0.00
441200 PENAL FINE SF341/OTHER CO	-189,657.52	-166,533.61	-152,194.13	-105,184.00	-200,000.00	-200,000.00	-200,000.00	0.00
441210 BAIL FORFEITURES	-12,500.52	-29,300.00	-10,275.00	-5,250.00	-15,000.00	-10,500.00	-10,000.00	-5,000.00
441240 GUARDIAN AD LITEM FEES CO	-172,501.47	-161,894.06	-123,122.04	-76,176.70	-120,000.00	-116,000.00	-95,000.00	-25,000.00
441241 GAL - MA MEDICAID REIMB	-200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
441350 EXPERT WITNESS/PSYCH EVAL	-650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
441700 IGNITION INTERLOCK DEVICE	-797.07	-8,923.45	-12,388.81	-6,649.87	-12,000.00	-13,000.00	-12,000.00	0.00
451110 ODLF-OCCUP LICENSE CO	-100.00	-140.00	-240.00	-220.00	-100.00	-300.00	-150.00	50.00
451130 OTHER CLERK FEES-COUNTY	-24,403.78	-26,624.48	-22,175.04	-13,186.46	-26,000.00	-26,000.00	-24,000.00	-2,000.00
451160 ATTORNEYS FEES DUE COUNTY	-90,340.51	-109,283.23	-72,851.97	-38,031.67	-105,000.00	-80,000.00	-70,000.00	-35,000.00
451170 FAMILY FILING FEE COST	-1,530.00	-1,410.00	-1,385.00	-740.00	-1,900.00	-1,500.00	-1,500.00	-400.00
451180 CIRCUIT COURT FEES	-130,685.62	-116,864.59	-113,832.94	-55,144.63	-110,000.00	-110,000.00	-110,000.00	0.00
451190 COUNTY SHARE COURT COSTS	-160.00	-170.00	-180.00	-20.00	-200.00	-100.00	-100.00	-100.00
451210 JURY FEES-COUNTY	-4,572.00	-5,616.00	-5,220.00	-2,844.00	-4,500.00	-5,000.00	-5,000.00	500.00
451220 MUNICIPAL FEES	-21,790.00	-23,665.00	-23,600.00	-10,800.00	-23,000.00	-21,600.00	-21,000.00	-2,000.00
451231 PAYMENT PLAN FEES	-6,470.00	-6,010.00	-6,210.00	-2,770.00	-6,000.00	-5,500.00	-5,500.00	-500.00
451240 RESTITUTION SURCHARGE-CO	-4,801.42	-6,709.90	-5,153.47	-7,182.31	-6,000.00	-8,682.00	-5,000.00	-1,000.00
451241 RESTITUTION ADMIN SURCHARGE 5%	-666.68	-998.08	-757.54	-4,107.68	-700.00	-4,300.00	-700.00	0.00
451260 SEARCH FEES COUNTY	-50.00	-40.00	-55.00	-35.00	-50.00	-50.00	-50.00	0.00
451270 SMALL CLAIMS	-22,479.20	-20,579.40	-22,116.20	-10,982.60	-25,000.00	-22,000.00	-22,000.00	-3,000.00
451280 TRANSMITTAL FEES	-225.00	-150.00	-345.00	-90.00	-200.00	-200.00	-200.00	0.00
451410 JLF-JUVENILE LEGAL FEE-CO	-2,121.89	-3,802.00	-2,724.06	-1,404.41	-4,000.00	-2,500.00	-2,500.00	-1,500.00
451650 COPIER/POSTAGE/MISC	-8,304.20	-7,895.45	-9,471.47	-7,307.30	-9,000.00	-9,000.00	-9,000.00	0.00
451660 FAX FEES COUNTY	-469.82	-349.98	-715.89	-78.25	-600.00	-300.00	-600.00	0.00
451670 MAIL FEES COUNTY	-3,660.00	-3,658.00	-3,898.50	-1,912.50	-4,500.00	-4,000.00	-4,000.00	-500.00
481250 INTEREST ON A/R	-19,668.01	-30,548.14	-47,851.67	-45,590.53	-40,000.00	-65,000.00	-63,000.00	23,000.00
481260 INTEREST ON JUDGEMENTS	-2,172.01	-20,501.53	-14,567.89	0.00	0.00	0.00	0.00	0.00
484010 NON-SUFFICIENT FUNDS FEES	-762.15	-738.94	-568.50	-373.50	-300.00	-400.00	-400.00	100.00
<b>TOTAL CLERK OF COURTS REVENUE</b>	<b>-1,264,843.79</b>	<b>-1,272,482.49</b>	<b>-1,176,205.83</b>	<b>-613,695.55</b>	<b>-1,211,814.00</b>	<b>-1,202,176.00</b>	<b>-1,142,112.00</b>	<b>-69,702.00</b>
<b>10002122 CLERK OF COURT</b>								
511100 SALARIES PERMANENT REGULAR	522,158.18	530,024.91	540,479.09	252,424.93	540,187.00	540,187.00	506,016.00	-34,171.00
511200 SALARIES-PERMANENT-OVERTIME	2,834.88	340.56	79.36	301.71	3,113.00	3,113.00	2,859.00	-254.00
511900 LONGEVITY-FULL TIME	3,425.00	3,584.80	3,791.47	63.33	3,905.00	3,905.00	3,345.00	-560.00
514100 FICA & MEDICARE TAX	38,631.71	38,890.73	39,823.67	18,689.84	41,861.00	41,861.00	39,185.00	-2,676.00
514200 RETIREMENT-COUNTY SHARE	27,538.34	30,571.21	32,400.11	16,081.46	36,609.00	36,609.00	36,328.00	-281.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: CLERK OF COURTS</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10002122 CLERK OF COURT</b>								
514300 RETIREMENT-EMPLOYEES SHARE	30,500.60	30,669.32	4,437.07	1,249.34	4,406.00	4,406.00	0.00	-4,406.00
514400 HEALTH INSURANCE COUNTY SHARE	173,155.63	160,727.40	157,567.35	72,250.09	165,172.00	165,172.00	151,490.00	-13,682.00
514500 LIFE INSURANCE COUNTY SHARE	298.42	320.66	321.46	106.01	299.00	299.00	255.00	-44.00
514600 WORKERS COMPENSATION	-74.69	522.56	548.08	303.67	657.00	657.00	461.00	-196.00
514800 UNEMPLOYMENT	7,555.59	2,837.74	0.00	0.00	0.00	0.00	0.00	0.00
521200 LEGAL SERVICES	147,506.62	160,170.71	161,155.36	81,486.97	160,000.00	160,000.00	160,000.00	0.00
521400 COURT REPORTER AND TRANSCRIBER	2,449.26	3,934.72	4,866.40	1,378.50	4,000.00	4,000.00	4,000.00	0.00
522500 TELEPHONE & DAIN LINE	2,248.15	2,182.18	2,183.62	1,021.31	2,500.00	2,500.00	2,500.00	0.00
523900 INTERPRETER FEES	17,785.50	17,095.54	17,988.50	7,896.25	17,223.00	16,000.00	17,223.00	0.00
523901 INTERPRETER FEES-TRAVEL	20,001.05	21,136.25	18,560.58	6,438.99	19,777.00	16,000.00	18,000.00	-1,777.00
524800 MAINTENANCE AGREEMENT	2,267.69	2,049.86	2,179.39	278.60	1,500.00	1,500.00	1,500.00	0.00
525500 APPOINTED COUNSEL	158,695.43	116,802.92	68,609.55	23,860.86	139,000.00	100,000.00	100,000.00	-39,000.00
525600 EXPERT WITNESS FEES-PSYCH EVAL	27,117.72	6,736.33	21,298.76	15,128.85	14,800.00	30,000.00	40,000.00	25,200.00
525601 EXPERT WITNESS TRAVEL-PSYCH	527.97	342.97	820.80	0.00	200.00	0.00	0.00	-200.00
525700 WITNESS FEES-DA	2,136.80	1,904.00	1,424.00	422.00	2,000.00	1,500.00	3,000.00	1,000.00
525701 WITNESS FEES-DA-TRAVEL	3,150.08	1,498.88	1,055.72	255.40	2,000.00	1,000.00	2,000.00	0.00
525800 WITNESS FEES-STATE PUB DEFEND	48.00	0.00	64.00	32.00	200.00	200.00	200.00	0.00
525801 WITNESS FEES-ST PUB DEFEND TRA	34.00	0.00	28.00	3.22	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	33,166.54	26,406.44	27,437.94	11,947.03	30,000.00	30,000.00	30,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	13,173.02	11,361.45	8,386.12	3,324.30	8,000.00	8,000.00	8,500.00	500.00
531400 SMALL EQUIPMENT	2,319.84	335.53	785.72	500.50	3,000.00	1,200.00	3,000.00	0.00
531500 FORMS AND PRINTING	6,376.84	3,254.36	4,888.11	3,231.93	3,500.00	5,000.00	5,000.00	1,500.00
531800 MIS DEPARTMENT CHARGEBACKS	1,254.15	4,400.88	4,598.39	1,954.29	4,530.00	4,530.00	3,975.00	-555.00
532200 SUBSCRIPTIONS	1,290.75	640.05	2,001.35	448.05	1,600.00	1,500.00	1,500.00	-100.00
532400 MEMBERSHIP DUES	175.00	175.00	175.00	175.00	175.00	175.00	175.00	0.00
532800 TRAINING AND INSERVICE	255.00	85.00	255.00	170.00	340.00	340.00	340.00	0.00
533200 MILEAGE	570.00	286.64	538.25	285.15	500.00	500.00	500.00	0.00
533500 MEALS AND LODGING	350.00	246.50	379.95	30.00	500.00	500.00	500.00	0.00
552100 OFFICIALS BONDS	261.78	261.78	213.64	233.69	260.00	260.00	260.00	0.00
<b>TOTAL CLERK OF COURT</b>	<b>1,249,184.85</b>	<b>1,179,797.88</b>	<b>1,129,341.81</b>	<b>521,973.27</b>	<b>1,211,814.00</b>	<b>1,180,914.00</b>	<b>1,142,112.00</b>	<b>-69,702.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-1,264,843.79</b>	<b>-1,272,482.49</b>	<b>-1,176,205.83</b>	<b>-613,695.55</b>	<b>-1,211,814.00</b>	<b>-1,202,176.00</b>	<b>-1,142,112.00</b>	<b>-69,702.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>1,249,184.85</b>	<b>1,179,797.88</b>	<b>1,129,341.81</b>	<b>521,973.27</b>	<b>1,211,814.00</b>	<b>1,180,914.00</b>	<b>1,142,112.00</b>	<b>-69,702.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-15,658.94</b>	<b>-92,684.61</b>	<b>-46,864.02</b>	<b>-91,722.28</b>	<b>0.00</b>	<b>-21,262.00</b>	<b>0.00</b>	



## 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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Continuity of Operations	Increase cross functions of all Deputies, continuing professionalism of the Office	12/31/2014
Training of Deputies	To provide better insight of deaths investigated	12/31/2014
Research valued services for our Department	Increase services to the citizens	12/31/2014

### Program Evaluation

Program Title	Program Description	Mandates and References	2014 Budget	FTE's	Key Outcome Indicator(s)
Coroner	Pronounces death as needed and also issue Cremation, Disinterment and Embalming permits. Involved in the notification of death to families in whom live in 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 of this program.	Wis Stats 59.34, 979	User Fees / Misc	\$28,750	1.00 Response time to calls
			Grants	\$0	
			<b>TOTAL REVENUES</b>	<b>\$28,750</b>	
			Wages & Benefits	\$92,019	
			Operating Expenses	\$63,693	
			<b>TOTAL EXPENSES</b>	<b>\$155,712</b>	
Outlay		\$0	<b>COUNTY LEVY</b>	<b>\$126,962</b>	
			User Fees / Misc	\$0	
			Grants	\$0	
			<b>TOTAL REVENUES</b>	<b>\$0</b>	
			Wages & Benefits	\$0	
			Operating Expenses	\$0	
Totals			<b>TOTAL REVENUES</b>	<b>\$28,750</b>	1.00
			<b>TOTAL EXPENSES</b>	<b>\$155,712</b>	
			<b>COUNTY LEVY</b>	<b>\$126,962</b>	

### Output Measures - How much are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Investigation of deaths	661	680	680
Number of autopsies	29	27	27
Number of cremation permits	267	260	260

### Key Outcome Indicators - How well are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Response time to calls	20 minutes	20 minutes	20 minutes
Signature of Death Certificates, after investigation completed	2 days	2 days	2 days

# Sauk County Coroner's Office

Oversight Committee: **Law Enforcement and Judiciary**

## **Coroner**

Elected  
1.00 FTE

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
1.00					1.00

## CORONER

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	137,015	135,518	147,394	156,964	156,964	126,962	(30,002)	-19.11%	Vehicle	0	0
Licenses & Permits	0	0	0	28,750	0	28,750	28,750	0.00%			
User Fees	0	0	1,500	0	0	0	0	0.00%	2014 Total	0	0
Use of Fund Balance	6,190	9,185	163	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>143,205</b>	<b>144,703</b>	<b>149,057</b>	<b>185,714</b>	<b>156,964</b>	<b>155,712</b>	<b>(1,252)</b>	<b>-0.80%</b>	2015	24,000	24,000
									2016	24,000	24,000
									2017	0	0
									2018	0	0

### Expenses

Labor	67,929	62,166	59,240	67,150	67,150	67,150	0	0.00%			
Labor Benefits	25,699	25,335	26,230	27,589	27,589	24,869	(2,720)	-9.86%			
Supplies & Services	49,577	57,202	63,587	62,214	62,225	63,693	1,468	2.36%			
Addition to Fund Balance	0	0	0	28,761	0	0	0	0.00%			
<b>Total Expenses</b>	<b>143,205</b>	<b>144,703</b>	<b>149,057</b>	<b>185,714</b>	<b>156,964</b>	<b>155,712</b>	<b>(1,252)</b>	<b>-0.80%</b>			

Beginning of Year Fund Balance

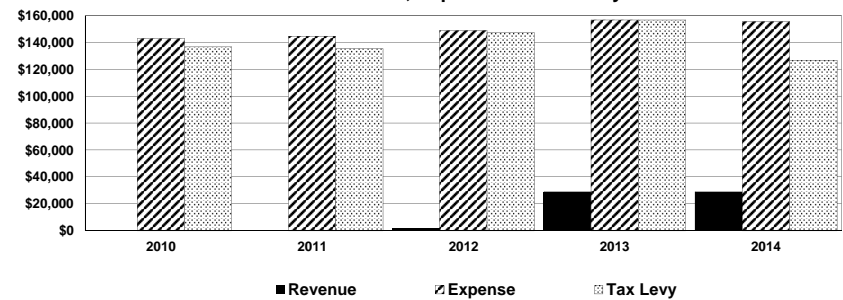
Included in General Fund Total

End of Year Fund Balance

### 2014 Highlights and Issues on the Horizon

2014 is the first year budgeting for cremation permit fees, an estimated revenue of \$28,750. The amount is based on issuing 230 cremation permits at \$125 per permit. Sauk County began charging for this as of January 1, 2013, but was not included in the 2013 budget.

Revenue, Expense and Tax Levy



2008: Purchase of a vehicle.

<b>Fund: GENERAL FUND Department: CORONER</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 6 Months Actual</b>	<b>2013 Modified Budget</b>	<b>2013 Estimated</b>	<b>2014</b>	<b>Dollar Change</b>
<b>10021 CORONER REVENUES</b>								
411100 GENERAL PROPERTY TAXES	-137,015.00	-135,518.00	-147,394.00	-78,481.98	-156,964.00	-156,964.00	-126,962.00	-30,002.00
441600 CREMATION PERMITS	0.00	0.00	0.00	-12,750.00	0.00	-28,750.00	-28,750.00	28,750.00
465420 LABORATORY FEES	0.00	0.00	-1,500.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CORONER REVENUES</b>	<b>-137,015.00</b>	<b>-135,518.00</b>	<b>-148,894.00</b>	<b>-91,231.98</b>	<b>-156,964.00</b>	<b>-185,714.00</b>	<b>-155,712.00</b>	<b>-1,252.00</b>
<b>10021126 CORONER</b>								
511100 SALARIES PERMANENT REGULAR	50,658.66	49,876.99	50,649.66	24,063.44	50,650.00	50,650.00	50,650.00	0.00
514100 FICA & MEDICARE TAX	5,126.32	4,640.31	4,398.46	2,172.93	5,137.00	5,137.00	5,137.00	0.00
514200 RETIREMENT-COUNTY SHARE	4,413.26	4,221.29	3,570.17	1,684.42	3,545.00	3,545.00	3,925.00	380.00
514300 RETIREMENT-EMPLOYEES SHARE	1,627.60	2,549.79	3,570.17	1,005.22	3,545.00	3,545.00	0.00	-3,545.00
514400 HEALTH INSURANCE COUNTY SHARE	14,654.25	13,073.23	13,878.20	7,173.18	14,348.00	14,348.00	15,021.00	673.00
514500 LIFE INSURANCE COUNTY SHARE	11.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-134.15	850.67	813.32	439.40	1,014.00	1,014.00	786.00	-228.00
515800 PER DIEM	17,270.00	12,289.18	8,590.00	5,040.00	16,500.00	16,500.00	16,500.00	0.00
521900 OTHER PROFESSIONAL SERVICES	37,414.67	44,605.00	50,063.99	23,767.00	45,000.00	45,000.00	45,000.00	0.00
522500 TELEPHONE & DAIN LINE	345.93	151.11	107.27	47.51	400.00	400.00	400.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	586.76	527.28	453.60	357.21	700.00	700.00	700.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,295.00	886.77	1,024.00	517.19	1,034.00	1,034.00	972.00	-62.00
532400 MEMBERSHIP DUES	90.00	90.00	60.00	120.00	90.00	120.00	120.00	30.00
532800 TRAINING AND INSERVICE	675.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
534700 FIELD SUPPLIES	2,097.82	897.93	2,356.96	1,066.36	2,500.00	2,500.00	2,500.00	0.00
535100 VEHICLE FUEL / OIL	4,728.50	7,609.25	7,764.41	3,028.31	8,000.00	8,500.00	8,500.00	500.00
535200 VEHICLE MAINTENACE AND REPAIR	1,304.84	1,273.65	655.69	197.78	2,000.00	2,000.00	3,000.00	1,000.00
551200 INSURANCE-VEHICLE LIABILITY	1,037.36	1,159.65	1,100.01	958.90	1,500.00	959.00	1,500.00	0.00
552100 OFFICIALS BONDS	1.31	1.31	1.07	1.17	1.00	1.00	1.00	0.00
581900 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CORONER</b>	<b>143,204.65</b>	<b>144,703.41</b>	<b>149,056.98</b>	<b>71,640.02</b>	<b>156,964.00</b>	<b>156,953.00</b>	<b>155,712.00</b>	<b>-1,252.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-137,015.00</b>	<b>-135,518.00</b>	<b>-148,894.00</b>	<b>-91,231.98</b>	<b>-156,964.00</b>	<b>-185,714.00</b>	<b>-155,712.00</b>	<b>-1,252.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>143,204.65</b>	<b>144,703.41</b>	<b>149,056.98</b>	<b>71,640.02</b>	<b>156,964.00</b>	<b>156,953.00</b>	<b>155,712.00</b>	<b>-1,252.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>6,189.65</b>	<b>9,185.41</b>	<b>162.98</b>	<b>-19,591.96</b>	<b>0.00</b>	<b>-28,761.00</b>	<b>0.00</b>	

## 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  
Development of cultural, social, and community values

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Expand remedies available to parties pursuing the entry of orders in family law (paternity/child support) child custody and physical placement actions	Coordinate remedies and forms available to (primarily) "pro se" litigants so that issues of this type can be resolved as quickly and efficiently as possible.	12/31/2014 and Ongoing
Allocate sufficient court time for all other matters	Provide sufficient time to hear/decide stipulated and contested cases within existing time constraints	12/31/2014 and Ongoing
Continue to monitor the referral of matters to mediation where domestic violence issues may or may not have been revealed initially	Terminate referrals (or not initially refer) any cases to mediation where the presence of domestic violence is identified, since this may lead to a party entering into an agreement that is not actually voluntary	12/31/2014 and Ongoing
Coordinate procedures for mediators, including referral and reporting timelines	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. In or early 2014, the process to hire one or two additional mediators will begin. This will not involve any additional cost to Sauk County.	12/31/2014 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	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.	12/31/2014
Standardize "pro se" family law processes	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.	12/31/2014

## Court Commissioner / Family Court Counseling

Program Evaluation						
Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Circuit Ct. Comm.	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, 767, 812, 813, Wis. Stats.	User Fees / Misc.	\$31,478	1.97	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$31,478</b>		
			Wages & Benefits	\$201,766		
			Operating Expenses	\$9,290		
			<b>TOTAL EXPENSES</b>	<b>\$211,056</b>		
			<b>COUNTY LEVY</b>	<b>\$179,578</b>		
Mediation	Mediation of legal custody and physical placement disputes: In any "action affecting the family" (i.e., Ch. 767, Wis. Stats. - divorce, legal separation, paternity, child custody, etc.) in which child custody, physical placement rights or visitation rights are contested, or a party experiences difficulty in exercising those rights, the matter is referred to a mediator for assistance in resolving the problem.	Ch. 767.405 Wis. Stats.	User Fees / Misc.	\$16,500	0.03	Referrals completed
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$16,500</b>		
			Wages & Benefits	\$3,687		
			Operating Expenses	\$10,534		
			<b>TOTAL EXPENSES</b>	<b>\$14,221</b>		
			<b>COUNTY LEVY</b>	<b>(\$2,279)</b>		
Totals			<b>TOTAL REVENUES</b>	<b>\$47,978</b>	2.00	
			<b>TOTAL EXPENSES</b>	<b>\$225,277</b>		
			<b>COUNTY LEVY</b>	<b>\$177,299</b>		

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
"Intake" proceedings conducted (all)	6,400	6,500	6,500
"Family law" action hearings conducted (including divorce, child custody, child support, paternity and domestic abuse)(subset of above)	1,105	1200	1,200
Mediation referrals made	153	160	160

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 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)	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)	95%	95%	95%
Referrals completed (includes referrals terminated after mandatory domestic violence screening)	100%	100%	100%

# Sauk County Court Commissioner/Family Court Counseling

Oversite Committee: **Law Enforcement and Judiciary**

**Court Commissioner/  
Family Court  
Commissioner**  
1.00 FTE

**Court Reporter**  
1.00 FTE

Departments combined with 2011 budget

	2010 Balance	2011 Change	2012 Change	2013 Change	2014 Change	2014 Balance
Court Commissioner	1.94	0.06				2.00
Family Court Counseling	0.06	(0.06)				0.00
Total Combined Department	2.00	0.00	0.00	0.00	0.00	2.00

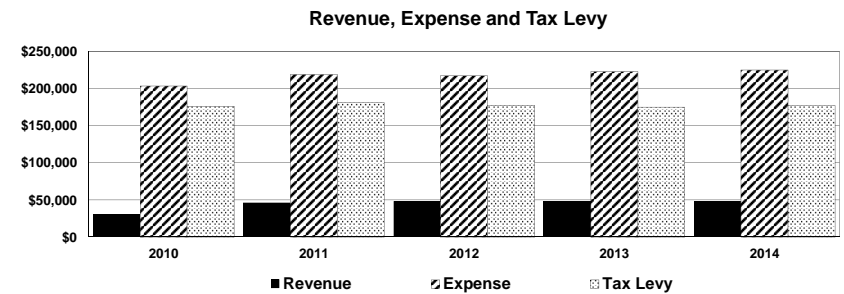
	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>COURT COMMISSIONER/FAMILY COURT COUNSELING SERVICE</b>											
<u>Revenues</u>											
Tax Levy	176,632	181,305	177,734	175,458	175,458	177,299	1,841	1.05%	None	0	0
User Fees	0	17,045	17,205	16,500	16,500	16,500	0	0.00%			
Intergovernmental	29,828	28,841	30,468	31,807	31,807	31,478	(329)	-1.03%	2014 Total	0	0
Use of Fund Balance	0	0	0	0	7,857	0	(7,857)	-100.00%			
Total Revenues	206,460	227,191	225,407	223,765	231,622	225,277	(6,345)	-2.74%	2015	0	0
									2016	0	0
<u>Expenses</u>									2017	0	0
Labor	142,905	149,882	150,831	152,030	152,030	152,070	40	0.03%	2018	0	0
Labor Benefits	54,476	52,476	48,954	51,518	51,518	53,384	1,866	3.62%			
Supplies & Services	6,373	16,813	17,880	19,717	28,074	19,823	(8,251)	-29.39%			
Addition to Fund Balance	2,706	8,020	7,742	500	0	0	0	0.00%			
Total Expenses	206,460	227,191	225,407	223,765	231,622	225,277	(6,345)	-2.74%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**Family Court Counseling Service combined into  
Court Commissioner starting in 2011**

#### 2014 Highlights and Issues on the Horizon

The proliferation of "pro se" litigants continues to present an increasing strain on available time and resources.

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



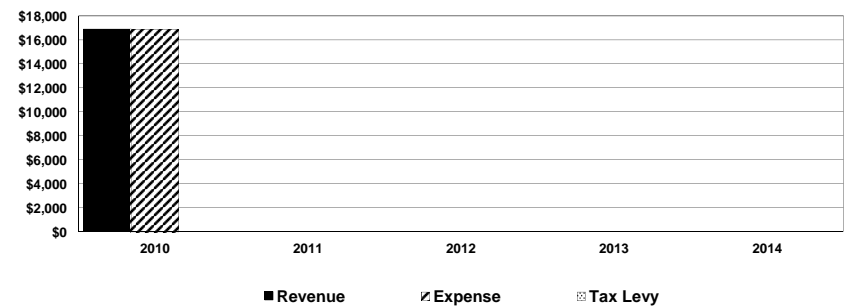


	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>FAMILY COURT COUNSELING SERVICE</b>											
<u>Revenues</u>											
User Fees	16,900	0	0	0	0	0	0	0.00%	None	0	0
Total Revenues	16,900	0	0	0	0	0	0	0.00%	2014 Total	0	0
<u>Expenses</u>											
Labor	5,366	0	0	0	0	0	0	0.00%	2015	0	0
Labor Benefits	1,869	0	0	0	0	0	0	0.00%	2016	0	0
Supplies & Services	9,033	0	0	0	0	0	0	0.00%	2017	0	0
Addition to Fund Balance	632	0	0	0	0	0	0	0.00%	2018	0	0
Total Expenses	16,900	0	0	0	0	0	0	0.00%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Family Court Counseling Service combined into  
Court Commissioner starting in 2011

#### 2014 Highlights and Issues on the Horizon

Revenue, Expense and Tax Levy



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: COURT COMMISSIONER</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10005 COURT COMMISSIONER REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-176,632.00	-181,305.00	-177,734.00	-87,729.00	-175,458.00	-175,458.00	-177,299.00	1,841.00
451200 FAMILY CT COUNSEL FEE MARRIAGE	0.00	-8,940.00	-9,720.00	-3,620.00	-9,000.00	-9,000.00	-9,000.00	0.00
451250 FAMILY CT COUNSEL REV CLKCOURT	0.00	-8,105.00	-7,485.00	-3,825.00	-7,500.00	-7,500.00	-7,500.00	0.00
474610 CSA CONTRACT	-29,828.19	-28,841.27	-30,468.38	-14,838.76	-31,807.00	-31,807.00	-31,478.00	-329.00
493200 CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-7,857.00	0.00	0.00	-7,857.00
<b>TOTAL COURT COMMISSIONER REVENUE</b>	<b>-206,460.19</b>	<b>-227,191.27</b>	<b>-225,407.38</b>	<b>-110,012.76</b>	<b>-231,622.00</b>	<b>-223,765.00</b>	<b>-225,277.00</b>	<b>-6,345.00</b>
<b>10005124 COURT COMMISSIONER</b>								
511100 SALARIES PERMANENT REGULAR	137,521.56	142,531.73	143,748.10	68,289.12	143,737.00	143,737.00	143,737.00	0.00
511900 LONGEVITY-FULL TIME	903.45	504.45	969.68	0.00	1,009.00	1,009.00	1,048.00	39.00
512100 WAGES-PART TIME	480.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	10,631.12	10,956.38	11,017.72	5,238.91	11,419.00	11,419.00	11,422.00	3.00
514200 RETIREMENT-COUNTY SHARE	6,652.22	7,705.82	8,563.21	4,541.26	9,626.00	9,626.00	10,135.00	509.00
514300 RETIREMENT-EMPLOYEES SHARE	8,590.27	5,506.90	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	28,559.38	27,178.67	28,302.65	14,629.86	29,262.00	29,262.00	30,637.00	1,375.00
514500 LIFE INSURANCE COUNTY SHARE	70.18	74.08	83.59	32.15	79.00	79.00	79.00	0.00
514600 WORKERS COMPENSATION	-26.67	185.34	185.23	109.85	239.00	239.00	187.00	-52.00
515800 PER DIEM COMMITTEE	4,000.00	4,120.00	3,360.00	1,840.00	4,520.00	4,520.00	4,520.00	0.00
521400 COURT REPORTER AND TRANSCRIBER	758.09	1,425.00	2,121.00	569.00	2,500.00	2,500.00	2,500.00	0.00
521500 COURT COMMISSIONERS	500.50	227.50	611.00	217.75	1,200.00	1,200.00	1,200.00	0.00
522500 TELEPHONE & DAIN LINE	211.91	146.77	137.52	95.58	250.00	250.00	250.00	0.00
524800 MAINTENANCE AGREEMENT	300.00	0.00	0.00	0.00	900.00	900.00	900.00	0.00
531100 POSTAGE AND BOX RENT	2,025.40	1,947.74	1,976.74	1,028.66	2,200.00	2,200.00	2,200.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	736.16	694.18	945.81	266.52	600.00	600.00	600.00	0.00
531500 FORMS AND PRINTING	81.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	409.50	411.50	424.50	207.80	416.00	416.00	391.00	-25.00
532400 MEMBERSHIP DUES	779.00	779.00	450.00	450.00	750.00	450.00	450.00	-300.00
532800 TRAINING AND INSERVICE	0.00	0.00	0.00	0.00	200.00	0.00	200.00	0.00
533200 MILEAGE	570.50	466.64	358.85	103.04	400.00	400.00	400.00	0.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	200.00	200.00	200.00	0.00
<b>TOTAL COURT COMMISSIONER</b>	<b>203,754.23</b>	<b>204,861.70</b>	<b>203,255.60</b>	<b>97,619.50</b>	<b>209,507.00</b>	<b>209,007.00</b>	<b>211,056.00</b>	<b>1,549.00</b>
<b>10005127 MEDIATION COUNSELING</b>								
511100 SALARIES PERMANENT REGULAR	0.00	2,725.32	2,739.65	1,306.60	2,750.00	2,750.00	2,750.00	0.00
511900 LONGEVITY-FULL TIME	0.00	0.00	13.77	0.00	14.00	14.00	15.00	1.00
514100 FICA & MEDICARE TAX	0.00	202.61	203.61	97.04	212.00	212.00	212.00	0.00
514200 RETIREMENT-COUNTY SHARE	0.00	146.79	163.00	86.92	184.00	184.00	194.00	10.00
514300 RETIREMENT-EMPLOYEES SHARE	0.00	104.87	0.00	0.00	0.00	0.00	0.00	0.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: COURT COMMISSIONER</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10005127 MEDIATION COUNSELING</b>								
514400 HEALTH INSURANCE COUNTY SHARE	0.00	410.99	431.04	222.78	445.00	445.00	467.00	22.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	1.48	1.56	0.60	49.00	49.00	49.00	0.00
514600 WORKERS COMPENSATION	0.00	2.54	2.87	1.61	3.00	3.00	2.00	-1.00
521800 PURCHASED SERVICES	0.00	10,715.00	10,855.00	2,690.00	18,458.00	10,601.00	10,532.00	-7,926.00
<b>TOTAL MEDIATION COUNSELING</b>	<b>0.00</b>	<b>14,309.60</b>	<b>14,410.50</b>	<b>4,405.55</b>	<b>22,115.00</b>	<b>14,258.00</b>	<b>14,221.00</b>	<b>-7,894.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-206,460.19</b>	<b>-227,191.27</b>	<b>-225,407.38</b>	<b>-110,012.76</b>	<b>-231,622.00</b>	<b>-223,765.00</b>	<b>-225,277.00</b>	<b>-6,345.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>203,754.23</b>	<b>219,171.30</b>	<b>217,666.10</b>	<b>102,025.05</b>	<b>231,622.00</b>	<b>223,265.00</b>	<b>225,277.00</b>	<b>-6,345.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-2,705.96</b>	<b>-8,019.97</b>	<b>-7,741.28</b>	<b>-7,987.71</b>	<b>0.00</b>	<b>-500.00</b>	<b>0.00</b>	

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: FAMILY COURT COUNSEL SERVICE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10008 FAMILY COURT COUNSEL REVENUE</b>								
451200 FAMILY COURT COUNSELING FEE	-8,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451250 FAMILY COURT COUNSELING REVENUE	-8,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL FAMILY COURT COUNSEL REVENUE</b>	<b>-16,900.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10008127 MEDIATION COUNSELING</b>								
511100 SALARIES PERMANENT REGULAR	5,365.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	398.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	257.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	333.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	876.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	3.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-0.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521800 PURCHASED SERVICES	9,027.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	6.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL MEDIATION COUNSELING</b>	<b>16,267.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-16,900.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>16,267.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-632.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

# District Attorney

## Department Vision - Where the department would ideally like to be

Swift prosecution will protect the community from violent offenders.  
Restitution collected and returned into the community will assist the economy  
Cases settled with fines and/or Court costs generate revenues for the County and State.

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

The Mission of the District Attorney' Office is to prosecute violations of the state law and county ordinances on behalf of the citizens of the County and in the name of the State of Wisconsin.

## Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services  
Promote safe community  
Development of community values

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Prosecute all cases as scheduled by the Courts	Swift prosecution will protect the community	Ongoing
Recover restitution and out of pocket expenses during prosecution.	Return restitution to the community	Ongoing
Provide services to Sauk County crime victims as required by Crime Victims' Constitutional Amendment.	Compliance with Chapter 950 of the Wisconsin Statutes	Ongoing
To conform all policies and procedures to the practices of the judicial system and the crime victims' enabling legislation. Maintain and improve upon all of the above.	Respond appropriately to all statutory changes	Ongoing
Continue to advocate for additional prosecutors for the District Attorney's Office from the State.	Understaffed	Ongoing
To develop new and innovative programs to assist crime victims	Successful implementation of crime victim services	Ongoing
Assist in the development of Alternative Resolution Initiatives within the Criminal Justice System	More effectively and efficiently treat the underlying causes of crime and reduce recidivism	Ongoing

Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator (s)
Victim Witness	The program provides services to victims and witnesses of crime. Assisting victims and witnesses with Court hearings, providing information to victims and witnesses and collecting restitution information	Wisconsin Statutes Chapter 950 and the Wisconsin Crime Victims' Constitutional Amendment	Other Revenues	\$52,345	1.94	Victim Services Provided (currently understaffed)  Attorneys are State Expense
			TOTAL REVENUES	\$52,345		
			Wages & Benefits	\$104,774		
			Operating Expenses	\$5,531		
			TOTAL EXPENSES	\$110,305		
	COUNTY LEVY	\$57,961				
Delinquent	Criminal prosecution for juveniles between the age of 10 and 16 years of age.	Wisconsin Statutes Chapter 938	Grants	\$0	0.32	Number of Cases  Attorneys are State Expense
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$18,639		
			Operating Expenses	\$6,506		
			TOTAL EXPENSES	\$25,145		
	COUNTY LEVY	\$25,145				
Adult Prosecution / Restitution	Criminal prosecution for adults and juveniles who have original adult Court jurisdiction and juveniles waived into adult Court. Collection of restitution information from victims to submit to the Court or to Probation and Parole, as well as actually collect restitution in our Department so that it may be returned to the community. Other restitution ordered by the Court could be Law Enforcement Transport	Wisconsin Statutes Chapters 939 - 980	Revenues	\$20,000	5.54	Number of Cases and Restitution dollars collected (currently understaffed)  Attorneys are State Expense
			TOTAL REVENUES	\$20,000		
			Wages & Benefits	\$312,936		
			Operating Expenses	\$19,317		
			TOTAL EXPENSES	\$332,254		
	COUNTY LEVY	\$312,254				
Law Enforcement Assistance	The Sauk County District Attorney's Office assists law enforcement in the investigation of cases, through providing legal advice, assisting with subpoenas for documents, search warrants and legal research; Providing legal updates and training to Law Enforcement Agencies in Sauk County. Attorney Salaries are paid by the State of Wisconsin.	Wisconsin Statutes Chapters 48, 938, 939 top 976, Wis. Stats., Wisconsin Constitution Article VI section 4	User Fees	\$0	-	Law Enforcement Assistance & Training  Attorneys are State Expense
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$200		
			TOTAL EXPENSES	\$200		
	COUNTY LEVY	\$200				

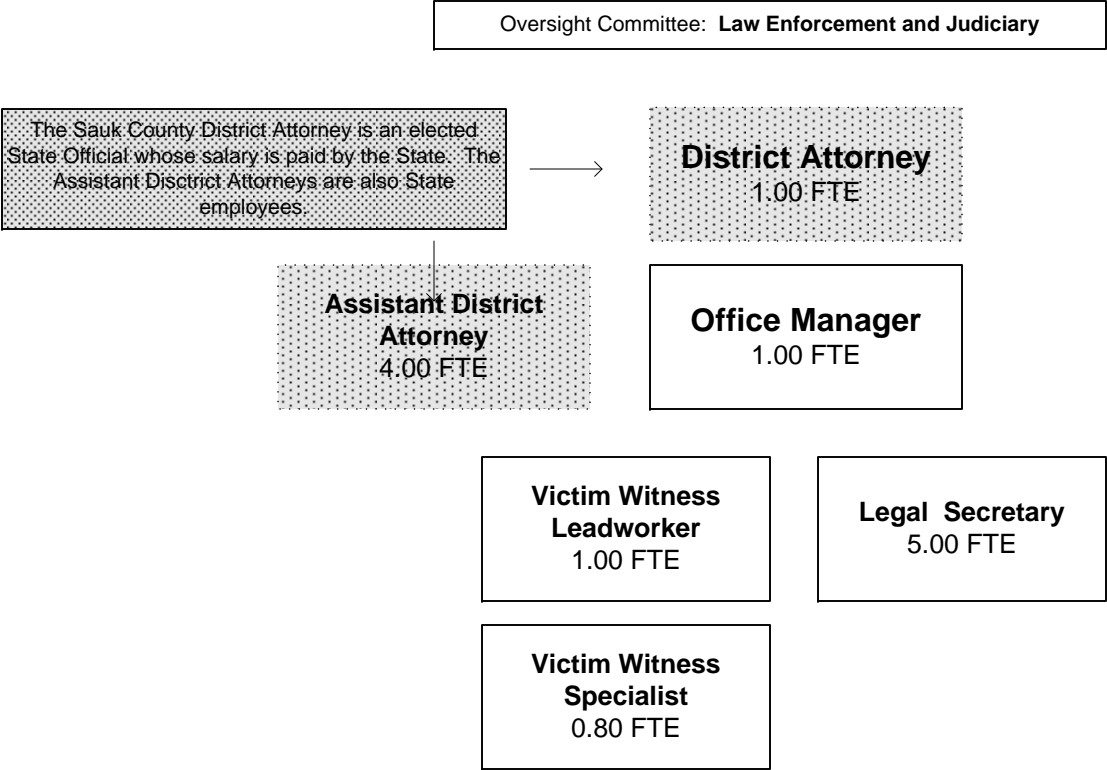
## District Attorney

Totals/Additional Comments (Staffing Needs)	We are 3.75 attorneys short according to the Preliminary DA Workload Analysis printed for 2012. The Sauk county District Attorney's Office must daily, decide not to prosecute certain cases due to lack of resources, impacting victims, collection of restitution and public perception of the efficacy of the criminal justice system. We have requested Personnel Committee to hold open the department vacant position of Restitution Specialist but not fill it for several years. DA County Staff along with the Victim Witness Unit County Staff are currently attempting to absorb those duties through 2013.	<b>TOTAL REVENUES</b>	<b>\$72,345</b>	7.80	
		<b>TOTAL EXPENSES</b>	<b>\$467,904</b>		
		<b>COUNTY LEVY</b>	<b>\$395,559</b>		

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
All Cases Received	3,290	3,072	3,340
Adult Felony Referrals	451	456	476
Adult Felony Filed	400	461	452
Adult Misdemeanor Filed	859	775	858
Criminal Traffic Filed	721	682	737
Juvenile Delinquent	68	57	65
Civil Traffic/Forfeiture Cases	918	681	839

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Actual (as of 7/31/13)	2014 Budget
Closed Cases NOTE: closed = dismissed, not prosecuted and prosecuted to sentencing; deferred cases will be "closed" in succeeding years.	3,307	1,817	2,690
Outcome Indicators are mainly subjective: An appropriate disposition for 1 case may be completely inappropriate for a 2nd case depending on offense and individual circumstance.			
Restitution Collected	\$45,940	\$14,458	

# Sauk County District Attorney's Office



2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
8.60	(0.60)	(0.77)	0.37	0.20	7.80

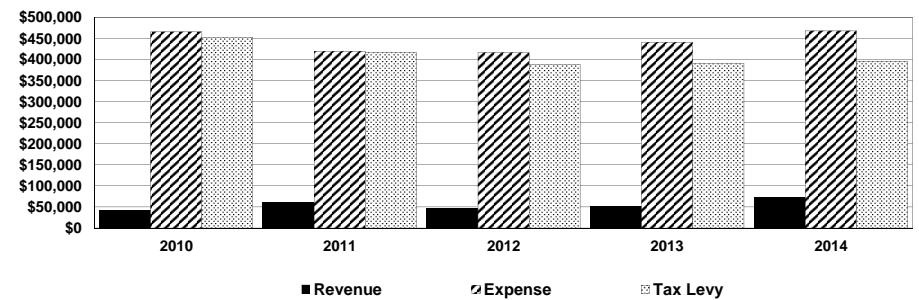
	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>DISTRICT ATTORNEY / VICTIM WITNESS</b>											
<u>Revenues</u>											
Tax Levy	453,418	416,882	388,235	390,450	390,450	395,559	5,109	1.31%	None	0	0
Grants & Aids	23,991	40,741	24,735	31,578	41,123	52,345	11,222	27.29%			
User Fees	16,624	19,660	21,582	18,800	16,800	20,000	3,200	19.05%	2014 Total	0	0
<b>Total Revenues</b>	<b>494,033</b>	<b>477,283</b>	<b>434,552</b>	<b>440,828</b>	<b>448,373</b>	<b>467,904</b>	<b>19,531</b>	<b>4.36%</b>			
<u>Expenses</u>											
Labor	294,145	267,853	270,869	269,763	272,517	280,057	7,540	2.77%	2015	0	0
Labor Benefits	143,811	124,356	117,040	138,085	142,702	156,293	13,591	9.52%	2016	0	0
Supplies & Services	28,019	27,215	29,019	32,980	33,154	31,554	(1,600)	-4.83%	2017	0	0
Addition to Fund Balance	28,058	57,859	17,624	0	0	0	0	0.00%	2018	0	0
<b>Total Expenses</b>	<b>494,033</b>	<b>477,283</b>	<b>434,552</b>	<b>440,828</b>	<b>448,373</b>	<b>467,904</b>	<b>19,531</b>	<b>4.36%</b>			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

#### 2014 Highlights and Issues on the Horizon

A steady growth in population and tourism has resulted in increased caseloads in child sexual assaults, domestic cases, OWI, and thefts. This increase cannot be sustained into the future without additional staff.

Based on statistics, the need for an additional assistant district attorney has risen. The continued increasing workload has caused serious consideration of suspending/declining prosecution of certain crimes.

**Revenue, Expense and Tax Levy  
Five Year Trend**





<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: DISTRICT ATTY/VICTIM WITNESS</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10014 DISTRICT ATTY REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-453,418.00	-416,882.00	-388,235.00	-195,225.00	-390,450.00	-390,450.00	-395,559.00	5,109.00
424270 S/A:VICTIM WITNESS ASSIST	-23,990.88	-40,740.99	-24,734.73	-16,008.40	-41,123.00	-31,578.00	-52,345.00	11,222.00
451240 RESTITUTION SURCHARGE-CO	-7,624.43	-8,599.17	-7,534.58	-6,942.77	-7,800.00	-8,800.00	-9,000.00	1,200.00
452020 COPIES AND PHOTOS	-8,999.61	-11,060.40	-14,047.77	-6,590.55	-9,000.00	-10,000.00	-11,000.00	2,000.00
<b>TOTAL DISTRICT ATTY REVENUE</b>	<b>-494,032.92</b>	<b>-477,282.56</b>	<b>-434,552.08</b>	<b>-224,766.72</b>	<b>-448,373.00</b>	<b>-440,828.00</b>	<b>-467,904.00</b>	<b>19,531.00</b>
<b>10014130 DISTRICT ATTORNEY</b>								
511100 SALARIES PERMANENT REGULAR	218,021.97	223,178.38	223,127.93	100,734.29	213,075.00	213,075.00	213,833.00	758.00
511900 LONGEVITY-FULL TIME	2,369.80	2,489.80	2,279.80	0.00	2,050.00	2,050.00	2,150.00	100.00
512100 WAGES-PART TIME	0.00	1,128.10	424.01	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	15,842.67	16,286.82	16,138.97	7,260.80	16,456.00	16,456.00	16,523.00	67.00
514200 RETIREMENT-COUNTY SHARE	10,591.56	12,164.32	12,722.00	6,698.75	14,306.00	14,306.00	15,119.00	813.00
514300 RETIREMENT-EMPLOYEES SHARE	13,677.11	12,524.87	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	73,589.95	69,115.76	76,660.87	44,557.92	89,123.00	89,123.00	93,310.00	4,187.00
514500 LIFE INSURANCE COUNTY SHARE	110.44	107.47	100.22	35.02	90.00	90.00	90.00	0.00
514600 WORKERS COMPENSATION	-31.34	221.67	227.02	120.96	258.00	258.00	194.00	-64.00
515900 RELIEF WORKER CHARGES	78.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00	0.00	0.00
521400 COURT REPORTER AND TRANSCRIBER	1,925.76	2,390.00	3,203.74	1,846.44	3,500.00	3,500.00	3,750.00	250.00
521900 OTHER PROFESSIONAL SERVICES	5,377.73	1,322.25	1,978.38	1,599.20	3,750.00	3,750.00	3,750.00	0.00
522500 TELEPHONE & DAIN LINE	792.89	784.48	716.66	254.62	1,200.00	1,026.00	800.00	-400.00
524800 MAINTENANCE AGREEMENT	2,057.20	2,480.14	2,395.07	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	3,205.92	3,376.06	4,294.26	2,035.78	5,000.00	5,000.00	4,500.00	-500.00
531200 OFFICE SUPPLIES AND EXPENSE	4,495.81	5,005.31	4,840.56	1,789.26	5,500.00	5,500.00	5,000.00	-500.00
531300 PHOTO COPIES	580.35	276.30	218.34	97.14	400.00	400.00	400.00	0.00
531400 SMALL EQUIPMENT	310.88	312.00	223.97	177.97	600.00	600.00	500.00	-100.00
531800 MIS DEPARTMENT CHARGEBACKS	-195.50	1,507.52	2,750.32	1,864.52	3,730.00	3,730.00	4,031.00	301.00
532300 PROFESSIONAL SUBSCRIPTION	750.66	1,447.62	476.07	256.49	573.00	573.00	573.00	0.00
532400 MEMBERSHIP DUES	900.00	380.00	540.00	0.00	355.00	355.00	330.00	-25.00
532500 SEMINARS AND REGISTRATIONS	305.00	980.00	575.00	405.00	1,245.00	1,245.00	1,200.00	-45.00
533200 MILEAGE	342.00	432.85	0.00	0.00	330.00	330.00	336.00	6.00
533500 MEALS AND LODGING	581.65	818.02	0.00	0.00	1,055.00	1,055.00	853.00	-202.00
<b>TOTAL DISTRICT ATTORNEY</b>	<b>358,181.26</b>	<b>361,229.74</b>	<b>356,393.19</b>	<b>169,734.16</b>	<b>362,596.00</b>	<b>362,422.00</b>	<b>367,242.00</b>	<b>4,646.00</b>
<b>10014131 VICTIM/WITNESS</b>								
511100 SALARIES PERMANENT REGULAR	72,871.82	37,671.93	38,016.88	18,057.20	38,008.00	38,008.00	38,007.00	-1.00
511200 SALARIES-PERMANENT-OVERTIME	279.63	204.07	32.89	274.81	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	523.33	460.00	480.00	0.00	500.00	500.00	520.00	20.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: DISTRICT ATTY/VICTIM WITNESS</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10014131 VICTIM/WITNESS</b>								
512100 WAGES-PART TIME	0.00	2,720.26	6,507.97	6,287.02	18,884.00	16,130.00	25,547.00	6,663.00
514100 FICA & MEDICARE TAX	5,401.90	2,957.48	3,318.05	1,815.95	4,390.00	4,180.00	4,901.00	511.00
514200 RETIREMENT-COUNTY SHARE	3,341.18	2,066.35	2,279.86	1,637.21	3,817.00	3,633.00	4,485.00	668.00
514300 RETIREMENT-EMPLOYEES SHARE	4,315.13	2,339.17	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	15,322.21	5,313.51	5,526.14	2,856.24	14,153.00	9,933.00	21,579.00	7,426.00
514500 LIFE INSURANCE COUNTY SHARE	33.02	20.21	21.71	13.90	40.00	40.00	34.00	-6.00
514600 WORKERS COMPENSATION	-10.40	40.15	45.31	29.60	69.00	66.00	58.00	-11.00
514800 UNEMPLOYMENT	1,627.05	1,198.03	0.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	288.29	241.09	245.36	127.13	500.00	500.00	300.00	-200.00
524800 MAINTENANCE AGREEMENT	506.52	414.58	727.72	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	1,621.60	1,370.97	1,653.10	957.73	2,000.00	2,000.00	2,100.00	100.00
531200 OFFICE SUPPLIES AND EXPENSE	1,005.40	718.69	809.00	275.95	1,500.00	1,500.00	1,100.00	-400.00
531300 PHOTO COPIES	138.15	82.95	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	0.00	0.00	343.75	405.30	811.00	811.00	772.00	-39.00
532400 MEMBERSHIP DUES	160.00	130.00	35.00	35.00	165.00	165.00	165.00	0.00
532500 SEMINARS AND REGISTRATIONS	90.00	90.00	80.00	50.00	173.00	173.00	160.00	-13.00
533200 MILEAGE	96.00	139.57	367.40	196.56	450.00	450.00	504.00	54.00
533500 MEALS AND LODGING	182.94	14.50	45.07	52.07	317.00	317.00	430.00	113.00
<b>TOTAL VICTIM/WITNESS</b>	<b>107,793.77</b>	<b>58,193.51</b>	<b>60,535.21</b>	<b>33,071.67</b>	<b>85,777.00</b>	<b>78,406.00</b>	<b>100,662.00</b>	<b>14,885.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-494,032.92</b>	<b>-477,282.56</b>	<b>-434,552.08</b>	<b>-224,766.72</b>	<b>-448,373.00</b>	<b>-440,828.00</b>	<b>-467,904.00</b>	<b>19,531.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>465,975.03</b>	<b>419,423.25</b>	<b>416,928.40</b>	<b>202,805.83</b>	<b>448,373.00</b>	<b>440,828.00</b>	<b>467,904.00</b>	<b>19,531.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-28,057.89</b>	<b>-57,859.31</b>	<b>-17,623.68</b>	<b>-21,960.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

## DRUG SEIZURES

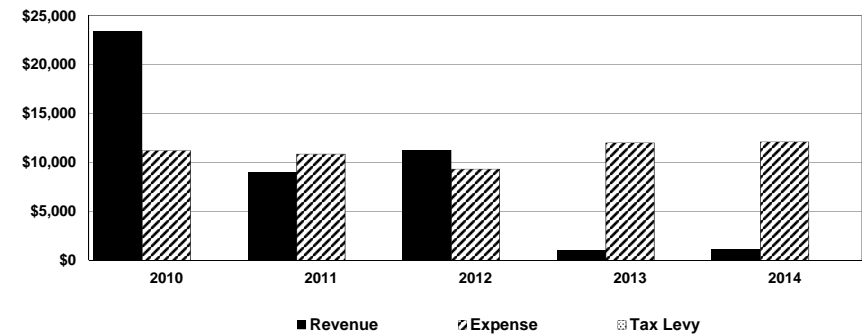
### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Grants & Aids	3,297	1,997	0	0	0	0	0	0.00%			
Fees, Fines & Forfeitures	19,139	6,350	10,860	0	0	500	500	0.00%	None	0	0
Interest	910	658	380	1,000	1,000	600	(400)	-40.00%			
Use of Fund Balance	0	1,868	0	11,000	11,000	11,000	0	0.00%	2014 Total	0	0
<b>Total Revenues</b>	<b>23,346</b>	<b>10,873</b>	<b>11,240</b>	<b>12,000</b>	<b>12,000</b>	<b>12,100</b>	<b>100</b>	<b>0.83%</b>			
<b>Expenses</b>											
Supplies & Services	11,237	10,873	9,330	12,000	12,000	12,100	100	0.83%	2015	0	0
Addition to Fund Balance	12,109	0	1,910	0	0	0	0	0.00%	2016	0	0
									2017	0	0
									2018	0	0
<b>Total Expenses</b>	<b>23,346</b>	<b>10,873</b>	<b>11,240</b>	<b>12,000</b>	<b>12,000</b>	<b>12,100</b>	<b>100</b>	<b>0.83%</b>			
Beginning of Year Fund Balance	85,145	97,254	95,386	97,296		86,296					
End of Year Fund Balance	97,254	95,386	97,296	86,296		75,296					

### 2014 Highlights and Issues on the Horizon

State and Federally authorized seizure of cash or properties can only be used for drug related activities. No specific items are planned for purchase in 2014.

### Revenue, Expense and Tax Levy



Sporadic receipt of funds from seizures made subsequent to drug convictions.

<b>Fund: DRUG SEIZURES</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: SHERIFF</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>28020 DRUG SEIZURES REVENUE</b>								
424210 STATE DRUG GRANTS	-3,297.32	-1,997.43	0.00	0.00	0.00	0.00	0.00	0.00
441300 COURT ORDERED RESTITUTION	-77.49	-461.29	-874.60	0.00	0.00	0.00	-500.00	500.00
452170 FED DRUG FORFEITURES	-19,062.06	-5,888.24	-9,985.84	0.00	0.00	0.00	0.00	0.00
452180 STATE DRUG FORFEITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
481100 INTEREST ON INVESTMENTS	-909.99	-658.40	-379.80	0.00	-1,000.00	-1,000.00	-600.00	-400.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-11,000.00	0.00	-11,000.00	0.00
<b>TOTAL DRUG SEIZURES REVENUE</b>	<b>-23,346.86</b>	<b>-9,005.36</b>	<b>-11,240.24</b>	<b>0.00</b>	<b>-12,000.00</b>	<b>-1,000.00</b>	<b>-12,100.00</b>	<b>100.00</b>
<b>28020110 DRUG SEIZURES ADMINISTRATION</b>								
520900 CONTRACTED SERVICES	10,888.97	10,137.43	2,796.00	0.00	2,000.00	2,000.00	1,100.00	-900.00
524000 MISCELLANEOUS EXPENSES	348.50	735.89	6,534.03	2,395.00	10,000.00	10,000.00	11,000.00	1,000.00
<b>TOTAL DRUG SEIZURES ADMINISTRATION</b>	<b>11,237.47</b>	<b>10,873.32</b>	<b>9,330.03</b>	<b>2,395.00</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>12,100.00</b>	<b>100.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-23,346.86</b>	<b>-9,005.36</b>	<b>-11,240.24</b>	<b>0.00</b>	<b>-12,000.00</b>	<b>-1,000.00</b>	<b>-12,100.00</b>	<b>100.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>11,237.47</b>	<b>10,873.32</b>	<b>9,330.03</b>	<b>2,395.00</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>12,100.00</b>	<b>100.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-12,109.39</b>	<b>1,867.96</b>	<b>-1,910.21</b>	<b>2,395.00</b>	<b>0.00</b>	<b>11,000.00</b>	<b>0.00</b>	

## 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
Department 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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Maintain NIMS compliance by continuing to monitor and address changes	Continue to develop a training calendar for the next year	January/February 2014
Maintain decontamination and mass casualty trailer	One (1) each - Centrally locate decon and mass casualty trailer	June-14
Review LEPC Committee	Make changes to by-laws to ensure the EPCRA law is being met	June-14
Exercise	Continue with the 4 year exercise plan	October-14
Ongoing planning, education and awareness to newly developing issues	To quickly and effectively deal with any new threats or problems that may present themselves	December-14
Assist all personnel involved with disaster response in obtaining required Incident Command System (ICS) & National Incident System (NIMS) training to assure compliance	A number of classes have been offered and will continue to be offered/scheduled	December-14
Homeland Security equipment purchase and training	Work with the Equipment Grant Committee to properly apply and distribute grant funding made available through the Homeland Security Grants	December-14

Program Evaluation					
Program Title	Program Description	Mandates and References	2014 Budget	FTE's	Key Outcome Indicator(s)
Buildings	Assistance with Building Services Vouchers, payroll, clerical work		Revenues	\$0	0.50
			<b>TOTAL REVENUES</b>	<b>\$0</b>	
			Wages & Benefits	\$28,256	
			Operating Expenses	\$0	
			<b>TOTAL EXPENSES</b>	<b>\$28,256</b>	
			<b>COUNTY LEVY</b>		
Emergency Management	Develop and administer all hazards emergency management, Homeland Security, and terrorism plans and programs, Respond to disasters to assist the local response agencies and disaster recovery through assisting with damage assessment to maximize the possibility of financial assistance via Federal and/or State declaration	State Statutes Ch. 323	Grants	\$48,500	1.00
			<b>TOTAL REVENUES</b>	<b>\$48,500</b>	
			Wages & Benefits	\$78,076	
			Operating Expenses	\$18,515	
			<b>TOTAL EXPENSES</b>	<b>\$96,591</b>	
			<b>COUNTY LEVY</b>	<b>\$48,091</b>	

## Emergency Management

SARA	Administer the SARA Title III (Emergency Planning and Community Right-To-Know) programs including the Local Emergency Planning Committee (LEPC), Develop SARA plans	State Statutes Ch. 323	Grants	\$16,800	0.45	Response effectiveness based on casualties and complaints
			TOTAL REVENUES	\$16,800		
			Wages & Benefits	\$32,618		
			Operating Expenses	\$17,615		
			TOTAL EXPENSES	\$50,233		
			COUNTY LEVY	\$33,433		
Risk Management	Risk management safety activities for the County	State Statutes Ch. 102	Revenues	\$0	0.05	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$2,826		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$2,826		
			COUNTY LEVY	\$2,826		
Fire Suppression	Provide for unpaid cost of fire response agencies to wild land fire	Statutory	Revenues	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$2,000		
			TOTAL EXPENSES	\$2,000		
			COUNTY LEVY	\$2,000		
			TOTAL REVENUES	\$65,300	2.00	
			TOTAL EXPENSES	\$179,906		
			COUNTY LEVY	\$114,606		

Description	2012 Actual	2013 Estimate	2014 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 course that is sponsored and taught)	NIIMS/ICS training (50) *Severe Weather Training (99) *Public Awareness talk/appearances (30) *Law enforcement in-service 6 sessions (100+)	*NIIMS/ICS training (15) **Severe Weather Training (100) *Public Awareness talk/appearances (20) *Law enforcement in-service 8 sessions (100+)	*NIIMS/ICS training *Review training W/FD's *Severe Weather Training *Public Awareness * Talks/appearances *Law enforcement in-service *Command Post Training
Exercises	6 tabletops, 2 functional	10 tabletops, 2 functional	6 Table tops, 1 functional

Description	2012 Actual	2013 Estimate	2014 Budget
They way to consider the outcome or our training, response and mitigation is by the effectiveness of the response to an incident.	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints
Grant applied for and received	\$20,000	None	None

# Sauk County Emergency Management

(A division of the Department of Emergency Management, Buildings & Safety.)

Oversight Committee: **Law Enforcement and Judiciary**

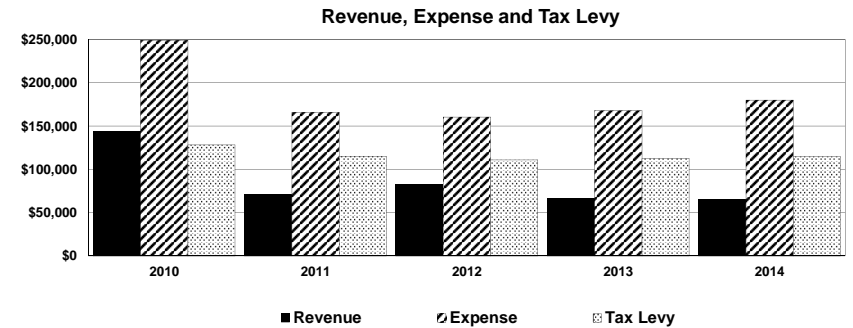
**Emergency  
Management Director**  
1.00 FTE

**Program Specialist**  
1.00 FTE

2010 Balance	2011 Change	2012 Change	2013 Change	2014 Change	2014 Balance
2.00					2.00

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>EMERGENCY MANAGEMENT</b>											
<u>Revenues</u>											
Tax Levy	128,096	114,927	110,743	112,845	112,845	114,606	1,761	1.56%	None	0	0
Grants & Aids	139,849	69,233	73,462	64,800	64,800	64,800	0	0.00%			
User Fees	3,684	800	8,447	1,200	500	500	0	0.00%	2014 Total	0	0
Miscellaneous	691	519	0	0	0	0	0	0.00%			
Total Revenues	272,320	185,479	192,652	178,845	178,145	179,906	1,761	0.99%	2015	0	0
<u>Expenses</u>									2016	0	0
Labor	89,666	91,450	92,514	94,003	94,489	94,529	40	0.04%	2017	0	0
Labor Benefits	45,751	46,393	43,967	46,162	46,162	47,247	1,085	2.35%	2018	0	0
Supplies & Services	95,657	28,297	23,828	27,704	37,494	38,130	636	1.70%			
Capital Outlay	18,064	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	23,182	19,339	32,343	10,976	0	0	0	0.00%			
Total Expenses	272,320	185,479	192,652	178,845	178,145	179,906	1,761	0.99%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

#### 2014 Highlights and Issues on the Horizon





<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: EMERGENCY MANAGEMENT</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10022 EMERGENCY MANAGEMENT REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-128,096.00	-114,927.00	-110,743.00	-56,422.50	-112,845.00	-112,845.00	-114,606.00	1,761.00
424290 FEMA DISASTER AIDS	-3,465.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424300 EMERGENCY MGNT ASSISTANCE	-42,764.53	-48,911.31	-50,519.27	0.00	-48,000.00	-48,000.00	-48,000.00	0.00
424310 SARA PROGRAM	-16,985.00	-17,633.00	-18,149.00	0.00	-16,800.00	-16,800.00	-16,800.00	0.00
424311 FLOOD MITIGATION PLANNING AID	0.00	-2,688.21	0.00	0.00	0.00	0.00	0.00	0.00
424610 ANTI-TERRORISM GRANT	-67,573.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424640 HAZARDOUS MATERIALS/MITIGATION	-9,061.20	0.00	-4,794.19	0.00	0.00	0.00	0.00	0.00
452060 MISCELLANEOUS REVENUES	-3,683.92	-800.00	-8,424.00	-875.00	-500.00	-1,200.00	-500.00	0.00
486300 INSURANCE RECOVERIES	-691.00	-519.17	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EMERGENCY MANAGEMENT REVENUE</b>	<b>-272,319.91</b>	<b>-185,478.69</b>	<b>-192,629.46</b>	<b>-57,297.50</b>	<b>-178,145.00</b>	<b>-178,845.00</b>	<b>-179,906.00</b>	<b>1,761.00</b>
<b>10022110 EMERGENCY MGNT-ADMINISTRATION</b>								
511100 SALARIES PERMANENT REGULAR	89,345.51	91,089.71	91,974.53	43,696.69	93,163.00	93,163.00	93,163.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	139.18	0.00	886.00	400.00	886.00	0.00
511900 LONGEVITY-FULL TIME	320.00	360.00	400.00	0.00	440.00	440.00	480.00	40.00
514100 FICA & MEDICARE TAX	6,745.23	6,833.53	6,847.40	3,228.95	7,228.00	7,228.00	7,231.00	3.00
514200 RETIREMENT-COUNTY SHARE	4,329.97	4,961.56	5,509.36	2,905.82	6,283.00	6,283.00	6,617.00	334.00
514300 RETIREMENT-EMPLOYEES SHARE	5,591.36	4,299.89	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	29,435.98	27,630.12	28,735.96	14,852.64	29,707.00	29,707.00	31,103.00	1,396.00
514500 LIFE INSURANCE COUNTY SHARE	24.69	29.01	34.19	13.52	32.00	32.00	36.00	4.00
514600 WORKERS COMPENSATION	-375.92	2,639.16	2,839.72	1,349.62	2,912.00	2,912.00	2,260.00	-652.00
533500 MEALS AND LODGING	93.00	47.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EMERGENCY MGNT-ADMINISTRATION</b>	<b>135,509.82</b>	<b>137,890.28</b>	<b>136,480.34</b>	<b>66,047.24</b>	<b>140,651.00</b>	<b>140,165.00</b>	<b>141,776.00</b>	<b>1,125.00</b>
<b>10022260 FIRE SUPPRESSION</b>								
535300 DAMAGE CLAIMS	0.00	602.85	357.75	0.00	2,000.00	2,000.00	2,000.00	0.00
<b>TOTAL FIRE SUPPRESSION</b>	<b>0.00</b>	<b>602.85</b>	<b>357.75</b>	<b>0.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>
<b>10022290 OFFICE OF EMERGENCY GOVERNMENT</b>								
520900 CONTRACTED SERVICES	7,726.75	2,875.00	658.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	693.42	255.21	744.56	483.60	1,500.00	1,200.00	1,500.00	0.00
531100 POSTAGE AND BOX RENT	524.51	662.16	402.59	79.84	500.00	500.00	400.00	-100.00
531200 OFFICE SUPPLIES AND EXPENSE	260.25	93.47	60.52	123.82	500.00	500.00	500.00	0.00
531400 SMALL EQUIPMENT	2,370.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	647.50	552.25	661.34	258.62	622.00	622.00	490.00	-132.00
532100 PUBLICATION OF LEGAL NOTICES	0.00	0.00	0.00	14.26	0.00	15.00	25.00	25.00
532200 SUBSCRIPTIONS	31.65	31.65	31.65	31.65	100.00	100.00	100.00	0.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: EMERGENCY MANAGEMENT</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10022290 OFFICE OF EMERGENCY GOVERNMENT</b>								
532800 TRAINING AND INSERVICE	12.10	175.00	497.25	311.50	2,000.00	1,500.00	2,000.00	0.00
533100 VEHICLE EXPENSES	1,154.40	4,705.52	1,726.67	655.64	3,000.00	3,000.00	3,000.00	0.00
533200 MILEAGE	0.00	141.90	0.00	0.00	200.00	100.00	200.00	0.00
533500 MEALS AND LODGING	0.00	43.86	0.00	0.00	200.00	100.00	200.00	0.00
535100 VEHICLE FUEL / OIL	15.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
539100 OTHER SUPPLIES & EXPENSES	24.30	2,310.60	4,759.60	518.65	5,000.00	3,000.00	5,000.00	0.00
551000 INSURANCE	3,675.11	4,097.64	2,590.79	3,390.08	4,500.00	3,390.00	5,000.00	500.00
581900 CAPITAL OUTLAY	9,032.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OFFICE OF EMERGENCY GOVERNMENT</b>	<b>26,167.67</b>	<b>15,944.26</b>	<b>12,132.97</b>	<b>5,867.66</b>	<b>18,222.00</b>	<b>14,127.00</b>	<b>18,515.00</b>	<b>293.00</b>
<b>10022291 SARA PROGRAM</b>								
520900 CONTRACTED SERVICES	3,607.16	850.00	657.00	0.00	2,000.00	1,000.00	2,000.00	0.00
522500 TELEPHONE & DAIN LINE	2,288.67	2,244.42	648.03	156.69	1,500.00	1,200.00	1,500.00	0.00
531100 POSTAGE AND BOX RENT	46.67	150.64	33.30	7.19	500.00	200.00	500.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	315.12	43.01	44.42	127.72	500.00	500.00	500.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	647.50	552.25	661.35	258.57	622.00	622.00	490.00	-132.00
532100 PUBLICATION OF LEGAL NOTICES	21.46	0.00	0.00	0.00	50.00	25.00	25.00	-25.00
532200 SUBSCRIPTIONS	31.65	31.65	31.65	31.65	100.00	100.00	100.00	0.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
532800 TRAINING AND INSERVICE	439.40	0.00	0.00	136.51	2,000.00	1,000.00	2,000.00	0.00
533100 VEHICLE EXPENSES	1,495.88	6,259.81	1,726.67	655.67	3,000.00	3,000.00	3,000.00	0.00
533200 MILEAGE	0.00	0.00	0.00	0.00	200.00	100.00	200.00	0.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	200.00	100.00	200.00	0.00
535100 VEHICLE FUEL / OIL	58.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
539100 OTHER SUPPLIES & EXPENSES	678.84	205.15	4,943.98	418.70	5,000.00	2,500.00	5,000.00	0.00
551000 INSURANCE	1,225.03	1,365.88	2,590.79	1,130.02	1,500.00	1,130.00	2,000.00	500.00
581900 CAPITAL OUTLAY	9,032.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SARA PROGRAM</b>	<b>19,887.50</b>	<b>11,702.81</b>	<b>11,337.19</b>	<b>2,922.72</b>	<b>17,272.00</b>	<b>11,577.00</b>	<b>17,615.00</b>	<b>343.00</b>
<b>10022292 ANTI-TERRORISM</b>								
539100 OTHER SUPPLIES & EXPENSES	67,573.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ANTI-TERRORISM</b>	<b>67,573.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-272,319.91</b>	<b>-185,478.69</b>	<b>-192,629.46</b>	<b>-57,297.50</b>	<b>-178,145.00</b>	<b>-178,845.00</b>	<b>-179,906.00</b>	<b>1,761.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>249,138.29</b>	<b>166,140.20</b>	<b>160,308.25</b>	<b>74,837.62</b>	<b>178,145.00</b>	<b>167,869.00</b>	<b>179,906.00</b>	<b>1,761.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-23,181.62</b>	<b>-19,338.49</b>	<b>-32,321.21</b>	<b>17,540.12</b>	<b>0.00</b>	<b>-10,976.00</b>	<b>0.00</b>	

## JAIL ASSESSMENT

### Revenues

Fees, Fines & Forfeitures  
Use of Fund Balance

Total Revenues

### Expenses

Transfer to Debt Service  
Addition to Fund Balance

Total Expenses

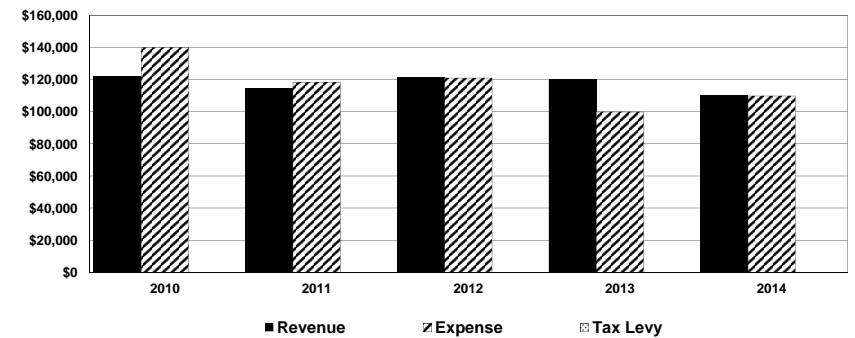
Beginning of Year Fund Balance  
End of Year Fund Balance

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Fees, Fines & Forfeitures	121,794	114,322	121,120	120,000	100,000	110,000	10,000	10.00%	None	0	0
Use of Fund Balance	18,206	4,162	0	0	0	0	0	0.00%			
Total Revenues	140,000	118,484	121,120	120,000	100,000	110,000	10,000	10.00%	2014 Total	0	0
Transfer to Debt Service	140,000	118,484	121,120	100,000	100,000	110,000	10,000	10.00%	2015	0	0
Addition to Fund Balance	0	0	0	20,000	0	0	0	0.00%	2016	0	0
Total Expenses	140,000	118,484	121,120	120,000	100,000	110,000	10,000	10.00%	2017	0	0
Beginning of Year Fund Balance	22,368	4,162	0	0		20,000			2018	0	0
End of Year Fund Balance	4,162	0	0	20,000		20,000					

## 2014 Highlights and Issues on the Horizon

Jail assessment revenues are transferred to debt service for repayment of principal and interest on Law Enforcement Center construction debt. Final Law Enforcement Center debt repayment in 2021.

Revenue, Expense and Tax Levy



<b>Fund: COUNTY JAIL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: SHERIFF</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>22020 COUNTY JAIL REVENUE</b>								
441220 JAIL ASSESSMENT	-121,794.14	-114,322.10	-121,120.22	-64,549.09	-100,000.00	-120,000.00	-110,000.00	10,000.00
<b>TOTAL COUNTY JAIL REVENUE</b>	<b>-121,794.14</b>	<b>-114,322.10</b>	<b>-121,120.22</b>	<b>-64,549.09</b>	<b>-100,000.00</b>	<b>-120,000.00</b>	<b>-110,000.00</b>	<b>10,000.00</b>
<b>22020900 TRANFERS TO OTHER FUNDS</b>								
595000 TRANSFER TO DEBT SERVICE FUND	140,000.00	118,484.76	121,120.22	49,999.98	100,000.00	100,000.00	110,000.00	10,000.00
<b>TOTAL TRANFERS TO OTHER FUNDS</b>	<b>140,000.00</b>	<b>118,484.76</b>	<b>121,120.22</b>	<b>49,999.98</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>110,000.00</b>	<b>10,000.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-121,794.14</b>	<b>-114,322.10</b>	<b>-121,120.22</b>	<b>-64,549.09</b>	<b>-100,000.00</b>	<b>-120,000.00</b>	<b>-110,000.00</b>	<b>10,000.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>140,000.00</b>	<b>118,484.76</b>	<b>121,120.22</b>	<b>49,999.98</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>110,000.00</b>	<b>10,000.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>18,205.86</b>	<b>4,162.66</b>	<b>0.00</b>	<b>-14,549.11</b>	<b>0.00</b>	<b>-20,000.00</b>	<b>0.00</b>	

## REGISTER IN PROBATE / JUVENILE CLERK OF COURT

### Department Vision - Where the department would ideally like to be

Within the given parameters of the revised state statutes for guardianship and protective placement proceedings will continue to strategize to effectively manage pro-se filings in these cases with the goal of reducing time expended by departmental personnel and the assigned Guardian ad Litem and promote individuals filing these proceedings to independently complete all requirements or secure legal counsel familiar with process to assist them.

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

To maintain records and perform statutory functions pertaining to Formal and Informal Probate proceedings, Juvenile Termination of Parental Rights, Juvenile and Adult Adoptions, Juvenile and Adult Guardianships, Juvenile and Adult Mental Commitments, Children in Need of Protection and Services (CHIPS), Juveniles in Need of Protection and Services (JIPS), Juvenile Delinquencies. The office serves the general public, attorneys, court personnel, and justice partners by providing forms, assistance, and information relative to probate case types under Wisconsin State Statutes 814.851 through 879, Chapters 51, 54, 55; children and juvenile case types under Wisconsin State Statutes 48 and 938.

### Elements of Countywide Mission Fulfilled

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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Effectively and efficiently manage the processing and destruction of juvenile and guardianship case files attaining the appropriate date of destruction.	Purge juvenile and guardianship hard files and maintain CCAP court records in accordance with state mandated retention schedule.	12/31/2014
Decrease the allotted time expended for processing in-office filings, increase staff availability to work with customers.	Explore the financial feasibility and benefit of adding one part-time or one full time position within the department.	12/31/2014
Increase court staff accessibility to all case filings via CCAP for purposes of in-court processing and increase public/legal counsel accessibility to open records via CCAP.	Explore the feasibility of scanning new documents to facilitate this process. Addition of minimum part-time or maximum full time position required to expedite this process.	12/31/2014

### Program Evaluation

Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Register in Probate	Process all county related cases in a timely manner, given the extraneous circumstances arising from case types involving multiple parties, pre-death personal or property matters; severity of situations concerning guardianship or involuntary commitment proceedings. The ever-changing dynamics of statutory changes and form revisions presented for probate create a challenging environment within which the Probate staff need to continually adjust and adapt.	WSS 814.851 through 879, Ch. 51, 54, 55,	User Fees	\$23,500	1.35	Cases filed, Commitments filed
			<b>TOTAL REVENUES</b>	<b>\$23,500</b>		
			Wages & Benefits	\$81,858		
			Operating Expenses	\$10,071		
			<b>TOTAL EXPENSES</b>	<b>\$91,929</b>		
			<b>COUNTY LEVY</b>	<b>\$68,429</b>		
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.	Ch. 48, 51, 54, 938	User Fees	\$2,000	0.65	Cases filed, Commitments filed
			<b>TOTAL REVENUES</b>	<b>\$2,000</b>		
			Wages & Benefits	\$41,713		
			Operating Expenses	\$25,985		
			<b>TOTAL EXPENSES</b>	<b>\$67,698</b>		
			<b>COUNTY LEVY</b>	<b>\$65,698</b>		

## REGISTER IN PROBATE / JUVENILE CLERK OF COURT

Outlay			User Fees	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			<b>TOTAL EXPENSES</b>	<b>\$0</b>		
Totals			<b>COUNTY LEVY</b>	<b>\$0</b>	2.00	
			<b>TOTAL REVENUES</b>	<b>\$25,500</b>		
			<b>TOTAL EXPENSES</b>	<b>\$159,627</b>		
			<b>COUNTY LEVY</b>	<b>\$134,127</b>		

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Probate cases filed / Wills for filing only	266	280	280
Juvenile / Adult Guardianships / Protective Placements filed	60	60	60
Juvenile / Adult Mental Commitments filed	132	175	175
Children in Need of Protection and Services (CHIPS) filed	11	20	20
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	68	50	50
Juvenile Injunctions filed	2	10	10
Termination of Parental Rights / Adoption filed	38	50	30

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Walk-in inquiries / filings	20-25 minutes-dependent on nature of inquiry or filing	20%-15 mins 60%-15-45 mins 20%-45+ mins	20%-15 mins 60%-15-45 mins 20%-45+ mins
Mail inquiries / filings	1-2 day response/return	80% - 1 day processing 20% - 2+ days processing	80% - 1 day processing 20% - 2+ days processing
Formal Probate proceedings	12 month closure per statute	60% = 12 month closure	60% = 12 month closure
Informal Probate proceedings	12 month closure per statute	80% = 12 month closure	80% = 12 month closure
Ancillary Probate proceedings	6 month closure per statute	80% = 6 month closure	80% = 6 month closure
Juvenile Terminations and Adoptions	30 days from filing of petition	100% = 30 days	100% = 30 days
Juvenile Delinquencies and JIPS	30-60 days from filing of petition	90% = 30-60 days	90% = 30-60 days
CHIPS	45-60 days from filing of petition	90% = 45-60 days	90% = 45-60 days
Juvenile Injunctions	1.45 hr-filing / 12 days to injunction hearing	1.45 hr-filing / 12 days to injunction hearing	1.45 hr-filing / 12 days to injunction hearing

# Sauk County Register in Probate / Juvenile Clerk

Oversight Committee: **Law Enforcement and Judiciary**

**Register in Probate / Juvenile  
Clerk of Court**  
1.00 FTE

**Deputy Juvenile Clerk**  
1.00 FTE

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
2.00					2.00

## REGISTER IN PROBATE

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted
Tax Levy	116,169	116,000	111,488	135,886	135,886	134,127
User Fees	33,230	33,310	32,683	25,500	25,500	25,500
<b>Total Revenues</b>	<b>149,399</b>	<b>149,310</b>	<b>144,171</b>	<b>161,386</b>	<b>161,386</b>	<b>159,627</b>

### Expenses

Labor	85,237	87,604	88,485	88,850	88,850	88,890
Labor Benefits	36,219	34,740	31,917	33,378	33,378	34,681
Supplies & Services	22,802	16,469	19,311	35,537	39,158	36,056
Addition to Fund Balance	5,141	10,497	4,458	3,621	0	0
<b>Total Expenses</b>	<b>149,399</b>	<b>149,310</b>	<b>144,171</b>	<b>161,386</b>	<b>161,386</b>	<b>159,627</b>

Beginning of Year Fund Balance  
End of Year Fund Balance

Included in General Fund Total

\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted
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(1,759)	-1.29%
0	0.00%
(1,759)	-1.09%
40	0.05%
1,303	3.90%
(3,102)	-7.92%
0	0.00%
(1,759)	-1.09%

### Outlay

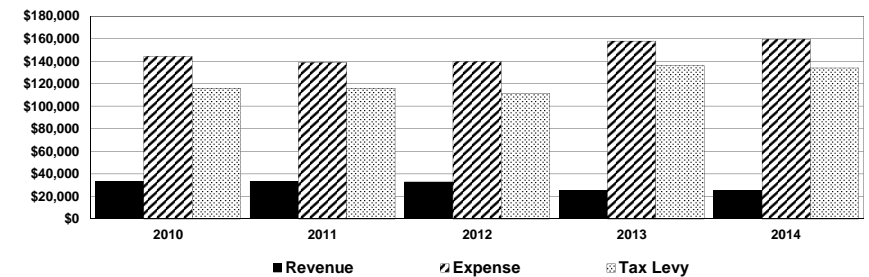
	Total Expense Amount	Property Tax Levy Impact
None	0	0
<b>2014 Total</b>	<b>0</b>	<b>0</b>
2015	0	0
2016	0	0
2017	0	0
2018	0	0

## 2014 Highlights and Issues on the Horizon

Economy's high unemployment rates and parents' inability to pay juvenile legal fees and court appointed counsel fees have increased need for tax intercept, judgments, and collection filings.

Court Appointed Special Advocate (CASA) program is closing due to lack of sustainable funding.

Revenue, Expense and Tax Levy





<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: CIRCUIT COURT PROBATE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10006 CIRCUIT COURT PROBATE REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-116,169.00	-116,000.00	-111,488.00	-67,942.98	-135,886.00	-135,886.00	-134,127.00	-1,759.00
451140 REGISTER IN PROBATE	-31,305.75	-26,941.24	-30,792.51	-10,426.42	-20,000.00	-20,000.00	-20,000.00	0.00
451450 JUV-FULL COUNSEL REVENUE	0.00	0.00	0.00	-1,372.73	-2,000.00	-2,000.00	-2,000.00	0.00
451550 PROBATE-FULL COUNSEL REV	-1,924.50	-6,369.24	-1,890.33	0.00	-3,500.00	-3,500.00	-3,500.00	0.00
<b>TOTAL CIRCUIT COURT PROBATE REVENUE</b>	<b>-149,399.25</b>	<b>-149,310.48</b>	<b>-144,170.84</b>	<b>-79,742.13</b>	<b>-161,386.00</b>	<b>-161,386.00</b>	<b>-159,627.00</b>	<b>-1,759.00</b>
<b>10006121 JUVENILE COURT</b>								
520900 CONTRACTED SERVICES	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	-5,000.00
521200 LEGAL SERVICES	9,058.71	702.00	3,841.50	6,173.06	12,000.00	12,000.00	12,000.00	0.00
521900 OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	420.00	0.00	200.00	1,260.00	1,260.00
523300 PER DIEM JURY WITNESS	0.00	140.00	0.00	0.00	600.00	600.00	600.00	0.00
523900 INTERPRETER FEES	193.25	170.00	0.00	70.00	1,500.00	1,500.00	1,500.00	0.00
523901 INTERPRETER FEES - TRAVEL	0.00	131.25	0.00	14.00	500.00	500.00	500.00	0.00
529900 PSYCHOLOGICAL SERVICES	0.00	4,320.00	1,425.00	800.00	5,000.00	5,000.00	5,000.00	0.00
532200 SUBSCRIPTIONS	51.75	54.59	56.41	103.69	75.00	104.00	125.00	50.00
<b>TOTAL JUVENILE COURT</b>	<b>14,303.71</b>	<b>10,517.84</b>	<b>10,322.91</b>	<b>12,580.75</b>	<b>24,675.00</b>	<b>24,904.00</b>	<b>20,985.00</b>	<b>-3,690.00</b>
<b>10006123 CIRCUIT COURT PROBATE</b>								
511100 SALARIES PERMANENT REGULAR	84,437.58	86,764.24	87,605.32	41,620.87	87,930.00	87,930.00	87,930.00	0.00
511900 LONGEVITY-FULL TIME	799.60	839.60	879.60	0.00	920.00	920.00	960.00	40.00
514100 FICA & MEDICARE TAX	6,466.01	6,647.53	6,698.47	3,128.33	6,796.00	6,796.00	6,800.00	4.00
514200 RETIREMENT-COUNTY SHARE	4,096.36	4,721.07	5,235.85	2,767.81	5,908.00	5,908.00	6,222.00	314.00
514300 RETIREMENT-EMPLOYEES SHARE	5,289.56	4,157.14	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	20,378.73	19,128.57	19,894.12	10,282.56	20,567.00	20,567.00	21,579.00	1,012.00
514600 WORKERS COMPENSATION	-12.04	85.71	88.97	49.97	107.00	107.00	80.00	-27.00
521200 LEGAL SERVICES	4,806.07	3,883.71	5,506.79	32.50	4,500.00	3,000.00	4,500.00	0.00
522500 TELEPHONE & DAIN LINE	120.20	120.20	120.38	64.02	300.00	300.00	300.00	0.00
523300 PER DIEM JURY WITNESS	54.40	0.00	62.80	33.20	300.00	300.00	300.00	0.00
523900 INTERPRETER FEES	415.00	0.00	40.00	0.00	1,000.00	250.00	750.00	-250.00
523901 INTERPRETER TRAVEL	0.00	0.00	0.00	0.00	0.00	250.00	250.00	250.00
524800 MAINTENANCE AGREEMENT	0.00	0.00	0.00	0.00	200.00	0.00	0.00	-200.00
529900 PSYCHOLOGICAL SERVICES	262.50	0.00	1,015.00	0.00	3,000.00	3,000.00	3,000.00	0.00
531100 POSTAGE AND BOX RENT	1,148.89	608.52	875.19	512.48	1,500.00	900.00	1,000.00	-500.00
531200 OFFICE SUPPLIES AND EXPENSE	853.59	691.91	696.11	496.14	1,350.00	900.00	1,250.00	-100.00
531500 FORMS AND PRINTING	0.00	0.00	0.00	0.00	400.00	0.00	0.00	-400.00
531800 MIS DEPARTMENT CHARGEBACKS	499.00	472.52	273.97	216.37	433.00	433.00	2,421.00	1,988.00
532200 SUBSCRIPTIONS	338.65	174.35	397.35	246.70	350.00	350.00	350.00	0.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	325.00	125.00	125.00	-200.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: CIRCUIT COURT PROBATE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10006123 CIRCUIT COURT PROBATE</b>								
533200 MILEAGE	0.00	0.00	0.00	0.00	325.00	325.00	325.00	0.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
<b>TOTAL CIRCUIT COURT PROBATE</b>	<b>129,954.10</b>	<b>128,295.07</b>	<b>129,389.92</b>	<b>59,450.95</b>	<b>136,711.00</b>	<b>132,861.00</b>	<b>138,642.00</b>	<b>1,931.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-149,399.25</b>	<b>-149,310.48</b>	<b>-144,170.84</b>	<b>-79,742.13</b>	<b>-161,386.00</b>	<b>-161,386.00</b>	<b>-159,627.00</b>	<b>-1,759.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>144,257.81</b>	<b>138,812.91</b>	<b>139,712.83</b>	<b>72,031.70</b>	<b>161,386.00</b>	<b>157,765.00</b>	<b>159,627.00</b>	<b>-1,759.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-5,141.44</b>	<b>-10,497.57</b>	<b>-4,458.01</b>	<b>-7,710.43</b>	<b>0.00</b>	<b>-3,621.00</b>	<b>0.00</b>	

## Sheriff's Department

### Department Vision - Where the department would ideally like to be

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

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

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

### Elements of Countywide Mission Fulfilled

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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Combat increasing drug sales within the County	Additional officer for drug investigations.	12/31/2014
To reduce violent crimes and property crimes	Continue to develop crime prevention programming throughout the County. Concentrated patrol and enforcement efforts such as Drug intervention activities.	12/31/2014
Build partnerships and relationships with the youth of Sauk County	Implement a police explorer post within Sauk County.	12/31/2014
Maintain highway safety grants.	Minimize fatalities and reduce traffic crashes.	12/31/2014
Continue to use innovative measures Increase inmate programming	With our new monitoring software we could look for independent study-type programming that inmates could participate in via the internet. This may reduce programming costs while allowing us to monitor them to reduce security concerns.	12/31/2014

## Sheriff's Department

Program Evaluation						
Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Field Services	Patrol activities for crime detection, investigation and prevention. Response to citizen calls for assistance and complaint \ conflict resolution. Traffic patrol and enforcement. Accident crash investigations. Criminal investigations. Record and serve arrest warrants. Record and serve civil process papers. Range - Monthly weapons training and qualification for officer safety and proficiency. Special Events - Parades, house moves, crowd and traffic control for large public events and gatherings. Field Training Officer Program to train all new employees. Accident Reduction - Patrol and traffic enforcement efforts to reduce injury and fatal traffic crashes. Crime Reduction - Criminal investigations and arrests to deter criminal activities and bring to justice those who commit crimes. Humane Officer Program to investigate animal abuse complaints. Accident Reconstruction, Juvenile Delinquency Program - program to assist our schools, Human Services and the public with delinquency and prevention. Crime Stoppers Program - Reward system for citizens to report suspects of crime. Mobile Data Terminal program to provide officers with direct data information from the Time System, Records Management Systems and TRACS. Prisoner Transport-Court, Warrants, Human Services.		User Fees / Misc	\$181,200	40.00	Number of complaints about officers per number of calls / contacts  Warrant Served/Warrants Issued  Violent crime arrests to occurrences (murder, manslaughter, rape, robbery and aggravated assault)
			Grants	\$45,000		
			<b>TOTAL REVENUES</b>	<b>\$226,200</b>		
			Wages & Benefits	\$3,444,821		
			Operating Expenses	\$457,300		
			<b>TOTAL EXPENSES</b>	<b>\$3,902,121</b>		
			<b>COUNTY LEVY</b>	<b>\$3,675,921</b>		
Jail	Maintain a County Jail & Huber facility. Inmate Programs - Education programs to reduce recidivism. Electronic Monitoring Program - Jail Inmate bracelet program. Field Training Officer Program to train all new employees. Providing a Community Service program for Huber Inmates. Maintain PREA Compliance 28CFR115.111	Wis. Admin. Code DOC 348/350	User Fees / Misc	\$849,289	74.00	GED Program Inmate participation (GED or HSED)  Anger Management Inmate participation/completion  Cognitive Intervention Inmate participation/completion  Employability participation / completion
			Grants	\$13,000		
			Use of Carryforward	\$0		
			<b>TOTAL REVENUES</b>	<b>\$862,289</b>		
			Wages & Benefits	\$5,281,779		
			Operating Expenses	\$833,300		
			<b>TOTAL EXPENSES</b>	<b>\$6,115,079</b>		
Court Security	Courthouse Security for 4 courtrooms and building offices.	Wis. Stats. 59.27	User Fees / Misc	\$358,221	4.00	
			Grants			
			<b>TOTAL REVENUES</b>	<b>\$358,221</b>		
			Wages & Benefits	\$353,531		
			Operating Expenses	\$4,050		
			<b>TOTAL EXPENSES</b>	<b>\$357,581</b>		
			<b>COUNTY LEVY</b>	<b>(\$640)</b>		
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.		User Fees / Misc	\$0	14.58	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$901,721		
			Operating Expenses	\$18,734		
			<b>TOTAL EXPENSES</b>	<b>\$920,455</b>		
			<b>COUNTY LEVY</b>	<b>\$920,455</b>		

## Sheriff's Department

Administration & Support	Fleet & Equipment Management - Maintaining and purchasing all Department vehicles and special equipment. Recruit\Hiring - Replacing vacant positions with qualified personnel. Employee applicants background investigations program. Grants- Including armor vests for officers, alcohol & speed reduction patrol & enforcement, Ho-Chunk Tribal Grant and Drug Enforcement Grants. Internal Affairs Program - maintaining employee standards and discipline for liability, efficiency and public trust. Vehicle Registration - Motor vehicle license registration program to assist our citizens from having to drive to Madison. Public Open Records Requests including statistics and questionnaires. Uniform Crime Reports program - Mandated State and Federal government monthly reporting on reported crimes and arrests. Triad - Senior Citizens, Sheriff and Police Agencies cooperating to reduce victimization of the elderly. In-service Training - Mandated 24 hours per officer per Wis. Training and Standards Board Requirements. Special Training - Certifications and special training to improve the performance and efficiency of employees. Automated External Defibrillators - Training all Dept. employees on using Automated External Defibrillators and obtaining them for all squad cars to help save lives caused by heart attacks. Child Fingerprinting. Honor Guard. Continuous recruitment program. Budget preparation and Management. Policy and procedure development and management. Coordination of training for Departmental members.	Wis. Stats. 59.27	User Fees / Misc	\$42,480	11.00	Percent of overtime as compared to overall payroll
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$42,480</b>		
			Wages & Benefits	\$781,159		
			Operating Expenses	\$396,388		
			<b>TOTAL EXPENSES</b>	<b>\$1,177,547</b>		
			<b>COUNTY LEVY</b>	<b>\$1,135,067</b>		
Special Teams	Water safety patrol and rescue services. ERT (Emergency Response Team) responds to high risk calls involving weapons or barricaded suspects. CIN (Critical Incident Negotiations Team) handles suicide and armed barricaded suspects. Dive Team - Water rescue, body and evidence recovery. K-9 Program - Drug enforcement and missing persons searches. Drug Unit - Special Drug Enforcement Unit (police departments and Sheriff's Department members). Honor Guard, Project Lifesaver	Wis. Stats. 59.27	User Fees / Misc	\$2,500	-	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$2,500</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$22,000		
			<b>TOTAL EXPENSES</b>	<b>\$22,000</b>		
			<b>COUNTY LEVY</b>	<b>\$19,500</b>		
Transport	Civilian employees hired as Limited Term Employees to transport non-violent inmates, juveniles, and mental health patients. Reduces the use of sworn officers on overtime.	Wis. Stats. 59.27	User Fees / Misc	\$45,000	3.59	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$45,000</b>		
			Wages & Benefits	\$89,851		
			Operating Expenses	\$11,270		
			<b>TOTAL EXPENSES</b>	<b>\$101,121</b>		
			<b>COUNTY LEVY</b>	<b>\$56,121</b>		
Outside Agency Appropriations	Animal Shelter and Sauk County Disabled Parking Enforcement Assistance Council		User Fees / Misc	\$0	-	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$0		
			Operating Expenses	148,300		
			<b>TOTAL EXPENSES</b>	<b>\$148,300</b>		
			<b>COUNTY LEVY</b>	<b>\$148,300</b>		

## Sheriff's Department

Outlay	Field Services squad cars - 9	\$238,500	User Fees / Misc	\$0	-	
	Field Services unmarked squad car	\$25,000	Grants	\$0		
	Prisoner transport van	\$24,000	<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Operating Expenses	\$287,500		
			<b>TOTAL EXPENSES</b>	<b>\$287,500</b>		
Totals			<b>COUNTY LEVY</b>	<b>\$287,500</b>	147.17	
			<b>TOTAL REVENUES</b>	<b>\$1,536,690</b>		
			<b>TOTAL EXPENSES</b>	<b>\$13,031,703</b>		
			<b>COUNTY LEVY</b>	<b>\$11,495,013</b>		

### Output Measures - How much are we doing?

Description	2012 Actual	2013 Estimated	2014 Budget
Field Services Division calls for Service	17,136	17,000	17,500
Arrests	7,700	6,000	8,250
Traffic Accidents	1,372	1,440	1,300
Civil Process	2,395	2,200	2,550
Transports	983	970	1,000
Bookings	3,521	3,500	3,800
Warrant Arrests	740	720	820
Illegal drug use related deaths	6	14	16

### Key Outcome Indicators - How well are we doing?

Description	2012 Actual	2013 Estimated	2014 Budget
Warrant Served/Warrants Issued	795/794	768/800	800/820
Percent of overtime as compared to overall payroll	5.20%	4.12%	3.50%
Criminal investigation cases/closed cases	2015/1463	1,764/1,329	2,000/1,500
GED Program Inmate completion (GED or HSED)	18	48	50
Anger Management Inmate participation/completion	15/20	18/26	22/30
Parenting	20/24	18/24	24/30
Employability participation/completion	40/52	20/22	25/27
Community Service hours by Inmates	9,884	8,000	9,000

# Sauk County Sheriff's Department

Oversight Committee: **Law Enforcement and Judiciary**

**Sheriff**  
1.00 FTE

**Chief Deputy**  
1.00 FTE

**Captain**  
1.00 FTE

**Lieutenant**  
3.00 FTE

**Communications  
Supervisor**  
1.00 FTE

**Sergeant**  
3.00 FTE

**Office Manager**  
1.00 FTE

**Security Sergeant**  
6.00 FTE

**Jail Programs  
Administrator**  
1.00 FTE

**Telecommunicator**  
13.58 FTE

**Detective**  
8.00 FTE

**Administrative  
Services  
Supervisor**  
1.00 FTE

**Electronic  
Monitoring  
Deputy**  
1.00 FTE

**Administrative  
Assistant**  
2.00 FTE

**Prisoner Transport  
(Casual employees)**  
3.59 FTE

**Patrol Deputy**  
24.00 FTE

**Clerk**  
6.00 FTE

**Security Deputy**  
55.00 FTE

**Clerk**  
8.00 FTE

**Patrol Drug  
Enforcement  
Coordinator**  
1.00 FTE

**Clerk  
Receptionist**  
2.00 FTE

**Court Security  
Sergeant**  
1.00 FTE

**Court Security  
Officer**  
3.00 FTE

Court Security Officers are  
assigned to the Circuit Courts

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
172.30	(22.12)	(1.93)	(2.37)	1.29	147.17

## SHERIFF

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted
Tax Levy	10,862,457	10,862,457	11,644,521	11,609,689	11,609,689	11,495,013
Grants & Aids	207,179	190,698	144,466	130,154	159,430	105,780
Fees, Fines & Forfeitures	508	3,457	4,725	3,100	8,000	6,500
User Fees	566,511	499,050	551,635	600,684	577,509	592,000
Intergovernmental	2,262,511	858,212	901,673	1,162,254	730,328	820,410
Donations	200	200	5,960	1,906	0	0
Miscellaneous	8,662	5,446	27,941	8,591	11,500	12,000
Use of Fund Balance	137,300	0	0	0	50,000	0
<b>Total Revenues</b>	<b>14,045,328</b>	<b>12,419,520</b>	<b>13,280,921</b>	<b>13,516,378</b>	<b>13,146,456</b>	<b>13,031,703</b>

### Expenses

Labor	8,341,636	7,393,400	7,207,694	7,300,766	7,472,732	7,573,033
Labor Benefits	3,661,915	3,352,747	3,186,541	3,244,812	3,316,763	3,279,828
Supplies & Services	1,735,006	1,518,137	1,917,025	2,006,857	2,103,461	1,891,342
Capital Outlay	306,771	128,170	229,767	253,500	253,500	287,500
Addition to Fund Balance	0	27,066	739,894	710,443	0	0
<b>Total Expenses</b>	<b>14,045,328</b>	<b>12,419,520</b>	<b>13,280,921</b>	<b>13,516,378</b>	<b>13,146,456</b>	<b>13,031,703</b>

Beginning of Year Fund Balance  
End of Year Fund Balance

Included in General Fund Total

\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted
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Outlay	Total Expense Amount	Property Tax Levy Impact
Field Services Squad Cars - 9	238,500	238,500
Field Services Unmarked Squad Cars - 1	25,000	25,000
Prisoner Transport Van	24,000	24,000
<b>2014 Total</b>	<b>287,500</b>	<b>287,500</b>
2015	307,500	303,500
2016	288,500	288,500
2017	285,500	285,500
2018	234,000	234,000

## 2014 Highlights and Issues on the Horizon

The number of Huber inmates employed has decreased; therefore decreasing Huber boarding fees for the 2014 budget by \$10,000. Similarly, the number of rental inmates from the Federal and State governments has been increased, increasing that budget revenue by \$64,903.

In addition to the costs shown directly in the Sheriff's Department budget, the Debt Service fund contains principal and interest payments totaling \$1,990,423 in 2013 and \$1,989,573 in 2014 for debt service on construction of the law enforcement center.

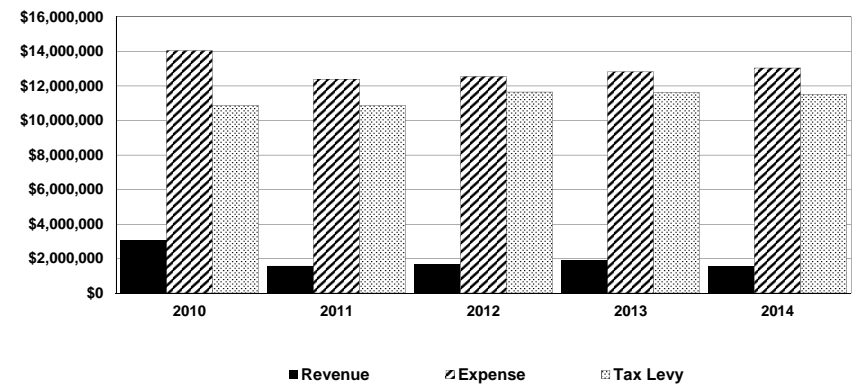
Further costs related to general building services, such as utilities and maintenance staff, are included in the Building Services budget. These costs total \$725,587 in 2013 and \$644,981 in 2014.

Drug usage in Sauk County continues to increase. The County has seen an increase in drug related deaths over the past several years. In order to combat the drug usage in Sauk County the 2014 budget includes an additional patrol deputy to work specifically on drug related crimes at a cost of \$109,498.

Includes Budgeted Outside Agency Requests:

Sauk County Humane Society \$147,000  
Disabled Parking Enforcement \$1,300

## Revenue, Expense and Tax Levy





Fund: GENERAL FUND Department: SHERIFF		2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014	Dollar Change
<b>10020 SHERIFF REVENUE</b>									
411100	GENERAL PROPERTY TAXES	-10,862,457.00	-10,862,457.00	-11,644,521.00	-5,804,844.48	-11,609,689.00	-11,609,689.00	-11,495,013.00	-114,676.00
423200	PUBLIC/HIGHWAY SAFETY	-51,420.63	-60,329.60	-71,347.03	-15,815.38	-80,000.00	-50,000.00	-30,000.00	-50,000.00
423220	FED CRIMINAL ALIEN ASSISTANCE	-11,268.66	-14,882.40	-7,424.82	0.00	-13,000.00	-12,000.00	-13,000.00	0.00
424080	DNA TEST REIMBURSEMENT	-2,580.00	-1,440.00	-980.00	0.00	-1,500.00	-1,500.00	-1,500.00	0.00
424100	BULLETPROOF VEST GRANT	-3,057.50	-3,058.00	0.00	0.00	-7,650.00	-3,500.00	-4,000.00	-3,650.00
424230	S/A:LAW ENFORCEMENT TRAIN	-25,340.00	-19,980.00	-19,127.04	-22,893.23	-17,280.00	-22,893.00	-17,280.00	0.00
424240	RECREATIONAL PATROL ENFORCEMEN	-11,050.47	-16,575.06	-14,555.31	-14,073.36	-15,000.00	-14,073.00	-15,000.00	0.00
424250	S/A:TRIBAL L/E PRO	-27,627.96	-28,442.00	-24,824.00	-26,188.00	-25,000.00	-26,188.00	-25,000.00	0.00
424255	DOMESTIC VIOLENCE GRANT	-21,965.00	-32,616.55	-6,207.61	0.00	0.00	0.00	0.00	0.00
424256	FIREARMS SURRENDER GRANT	-6,868.61	-12,704.89	0.00	0.00	0.00	0.00	0.00	0.00
424313	COMMUNICATIONS GRANT	-46,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424390	DEPT OF JUSTICE REIMBURSEMENT	0.00	-669.20	0.00	-3,078.39	0.00	0.00	0.00	0.00
441300	COURT ORDERED RESTITUTION	-508.10	-37.47	0.00	0.00	-500.00	-100.00	-500.00	0.00
452010	CIVIL PROCESS FEES	-140,136.94	-116,341.63	-111,817.50	-55,305.82	-111,509.00	-135,265.00	-120,000.00	8,491.00
452020	COPIES AND PHOTOS	-2,210.56	-1,557.21	-1,976.45	-549.84	-2,000.00	-1,209.00	-2,000.00	0.00
452030	WITNESS FEES	-297.53	-696.36	-360.20	-25.40	-300.00	-81.00	-300.00	0.00
452040	PRISONER MEDICATION FEES	-16,799.38	-18,503.01	-20,183.92	-8,854.83	-20,000.00	-18,518.00	-20,000.00	0.00
452050	TELEPHONE REBATES	-99,455.25	-53,855.19	-67,013.66	-25,284.26	-63,000.00	-67,159.00	-67,000.00	4,000.00
452060	MISCELLANEOUS REVENUES	-17,432.65	-5,695.24	-8,731.01	-4,230.31	-10,000.00	-8,846.00	-10,000.00	0.00
452080	SPECIAL TEAMS FEES	-500.00	-16,907.35	-3,700.39	-4,961.16	-500.00	-5,000.00	-2,500.00	2,000.00
452100	SHERIFF FEES	-14,523.31	-8,475.39	-4,711.88	-2,061.05	-10,000.00	-4,654.00	-7,000.00	-3,000.00
452110	HUBER BOARD FEES	-87,173.21	-120,000.06	-147,037.39	-55,076.23	-150,000.00	-135,912.00	-140,000.00	-10,000.00
452120	JUV-DETEN/MED/TRANS	-41,906.27	-39,202.59	-20,563.15	-27,141.10	-48,000.00	-47,210.00	-48,000.00	0.00
452130	ELECTRONIC MONITORING CHG	-68,797.81	-65,469.54	-89,321.33	-38,556.75	-82,000.00	-91,949.00	-92,000.00	10,000.00
452131	VEHICLE LICENSE FEES	-25,884.75	-26,698.10	-26,990.91	0.00	-30,000.00	-33,073.00	-30,000.00	0.00
452132	PARKING VIOLATION FEES	0.00	-3,420.00	-4,725.00	-1,425.00	-7,500.00	-3,000.00	-6,000.00	-1,500.00
452140	LAUNDRY COMMISSIONS	-462.00	-307.50	-449.50	-395.67	-700.00	-908.00	-700.00	0.00
452141	TOWING RECOUPMENT	-1,782.10	-429.88	-1,444.50	-2,115.00	-1,500.00	-3,000.00	-2,000.00	500.00
472200	HOUSING PRISONERS-OTHER JURISD	-1,894,268.78	-477,281.64	-536,865.40	-374,667.15	-350,426.00	-757,626.00	-415,329.00	64,903.00
474010	DEPARTMENTAL CHARGES	-307,073.28	-313,075.67	-306,702.64	-185,699.34	-329,402.00	-359,432.00	-357,581.00	28,179.00
474030	PRISONER TRANSPORT	-60,668.85	-50,947.78	-53,504.54	-19,066.44	-50,000.00	-39,896.00	-45,000.00	-5,000.00
474600	HS PROJECT LIFESAVER	0.00	0.00	-900.00	-300.00	0.00	-300.00	0.00	0.00
483600	SALE OF COUNTY OWNED PROPERTY	0.00	0.00	-758.32	0.00	0.00	-200.00	0.00	0.00
483750	JAIL COMMISSARY	-51,431.48	-42,248.51	-52,478.46	-24,475.41	-50,000.00	-55,900.00	-55,000.00	5,000.00
485100	DONATIONS FROM INDIVIDUALS	-200.00	-200.00	-5,959.94	-943.18	0.00	-1,906.00	0.00	0.00
486200	INSURANCE RECOVERY-VEHICLES	-6,879.88	-4,588.85	-25,738.10	-2,450.03	-10,000.00	-5,391.00	-10,000.00	0.00
486300	INSURANCE RECOVERIES	0.00	-427.37	0.00	0.00	0.00	0.00	0.00	0.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-50,000.00	0.00	0.00	-50,000.00
<b>TOTAL SHERIFF REVENUE</b>		<b>-13,908,027.96</b>	<b>-12,419,521.04</b>	<b>-13,280,921.00</b>	<b>-6,720,476.81</b>	<b>-13,146,456.00</b>	<b>-13,516,378.00</b>	<b>-13,031,703.00</b>	<b>-114,753.00</b>

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: SHERIFF</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10020110 SHERIFF ADMINISTRATION</b>								
511100 SALARIES PERMANENT REGULAR	647,636.85	586,322.36	547,043.11	257,593.08	550,701.00	536,996.00	547,380.00	-3,321.00
511200 SALARIES-PERMANENT-OVERTIME	265.70	264.31	14.34	14.33	1,652.00	26.00	1,655.00	3.00
511900 LONGEVITY-FULL TIME	1,620.00	1,470.00	3,160.00	20.00	3,960.00	3,960.00	4,180.00	220.00
514100 FICA & MEDICARE TAX	48,762.17	43,853.01	40,734.32	19,067.26	42,599.00	39,721.00	42,359.00	-240.00
514200 RETIREMENT-COUNTY SHARE	48,119.34	42,478.89	43,916.61	22,419.63	48,447.00	46,737.00	46,225.00	-2,222.00
514300 RETIREMENT-EMPLOYEES SHARE	38,124.54	25,816.05	13,135.15	5,375.36	11,056.00	10,761.00	6,765.00	-4,291.00
514400 HEALTH INSURANCE COUNTY SHARE	135,043.16	113,327.64	116,664.50	60,301.76	120,609.00	120,603.00	126,414.00	5,805.00
514500 LIFE INSURANCE COUNTY SHARE	352.52	257.53	224.92	100.25	319.00	223.00	288.00	-31.00
514600 WORKERS COMPENSATION	-503.01	3,143.07	2,913.50	1,701.43	3,683.00	3,547.00	3,137.00	-546.00
514700 EDUCATION AND TRAINING	504.40	514.10	504.40	232.80	504.00	487.00	504.00	0.00
514800 UNEMPLOYMENT	0.00	15,038.00	470.00	0.00	0.00	0.00	0.00	0.00
519100 UNIFORM ALLOWANCE	5,594.28	4,868.71	3,379.77	516.20	2,250.00	4,350.00	2,250.00	0.00
520900 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	147,119.00	147,119.00	0.00	-147,119.00
522500 TELEPHONE & DAIN LINE	33,052.57	35,433.66	46,311.03	24,001.31	50,000.00	48,003.00	50,000.00	0.00
522900 UTILITIES	7,975.59	5,967.69	7,480.89	4,343.94	8,000.00	8,688.00	8,000.00	0.00
531100 POSTAGE AND BOX RENT	5,594.14	7,041.08	4,700.17	2,878.50	5,000.00	5,757.00	5,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	10,941.74	10,570.23	9,168.21	3,642.29	10,000.00	10,000.00	10,000.00	0.00
531300 PHOTO COPIES	7,795.22	7,889.70	6,661.05	2,015.94	7,000.00	4,032.00	0.00	-7,000.00
531800 MIS DEPARTMENT CHARGEBACKS	211,977.66	195,277.33	255,458.49	155,916.23	281,170.00	281,696.00	243,370.00	-37,800.00
532200 SUBSCRIPTIONS	2,319.00	1,809.72	2,579.88	1,987.54	2,970.00	2,970.00	2,970.00	0.00
532800 TRAINING AND INSERVICE	3,135.13	2,680.02	2,665.13	1,186.14	6,000.00	6,000.00	6,000.00	0.00
533500 MEALS AND LODGING	280.00	30.01	70.00	70.00	400.00	400.00	400.00	0.00
533800 EXTRADITIONS	6,873.62	3,992.00	3,360.04	9.85	6,000.00	6,000.00	6,000.00	0.00
534700 FIELD SUPPLIES	3,679.75	7,531.84	6,291.28	546.37	6,375.00	6,375.00	5,800.00	-575.00
535100 VEHICLE FUEL / OIL	12,529.90	6,647.60	10,454.30	4,373.14	15,000.00	10,000.00	11,000.00	-4,000.00
535200 VEHICLE MAINTENACE AND REPAIR	1,110.59	3,469.84	3,409.85	1,921.52	6,500.00	4,000.00	4,000.00	-2,500.00
535800 PHOTOGRAPHY SUPPLIES	1,565.45	623.90	787.85	169.96	2,500.00	2,500.00	2,500.00	0.00
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	107.27	220.47	268.00	333.77	200.00	334.00	200.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	185.53	268.11	0.00	881.77	1,000.00	882.00	1,000.00	0.00
551300 INSURANCE-CONTRACTORS EQUIP/IN	108.20	118.03	193.65	145.28	118.00	145.00	118.00	0.00
551900 INSURANCE-GENERAL LIABILITY	40,586.00	38,715.00	40,331.00	40,140.00	40,000.00	40,140.00	40,000.00	0.00
552100 OFFICIALS BONDS	26.18	26.18	21.36	23.37	30.00	23.00	30.00	0.00
581900 CAPITAL OUTLAY	0.00	0.00	28,808.05	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SHERIFF ADMINISTRATION</b>	<b>1,275,363.49</b>	<b>1,165,666.08</b>	<b>1,201,180.85</b>	<b>611,929.02</b>	<b>1,381,162.00</b>	<b>1,352,475.00</b>	<b>1,177,545.00</b>	<b>-203,617.00</b>
<b>10020220 SHERIFF-DISPATCH</b>								
511100 SALARIES PERMANENT REGULAR	553,894.12	553,185.07	556,098.69	261,709.33	592,955.00	541,118.00	589,853.00	-3,102.00
511200 SALARIES-PERMANENT-OVERTIME	70,923.00	61,080.11	71,552.62	34,920.46	50,138.00	76,307.00	49,760.00	-378.00
511900 LONGEVITY-FULL TIME	360.00	380.00	3,017.60	175.00	2,720.00	2,720.00	2,860.00	140.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: SHERIFF</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10020220 SHERIFF-DISPATCH</b>								
512100 WAGES-PART TIME	0.00	0.00	6,613.45	6,141.16	10,681.00	15,005.00	21,151.00	10,470.00
514100 FICA & MEDICARE TAX	46,611.36	45,372.25	46,821.93	22,240.85	50,222.00	46,429.00	50,767.00	545.00
514200 RETIREMENT-COUNTY SHARE	28,333.33	31,242.32	35,014.83	19,079.25	40,668.00	39,908.00	43,663.00	2,995.00
514300 RETIREMENT-EMPLOYEES SHARE	36,494.80	21,693.28	127.43	14.38	0.00	30.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	153,146.09	146,565.78	136,505.87	66,551.16	150,824.00	133,510.00	142,496.00	-8,328.00
514500 LIFE INSURANCE COUNTY SHARE	111.60	131.18	126.32	52.45	114.00	113.00	124.00	10.00
514600 WORKERS COMPENSATION	-77.29	618.75	666.47	367.56	788.00	768.00	597.00	-191.00
514800 UNEMPLOYMENT	4,473.77	9,461.32	0.00	0.00	0.00	0.00	0.00	0.00
519100 UNIFORM ALLOWANCE	4,151.82	4,451.20	450.00	0.00	450.00	450.00	450.00	0.00
522500 TELEPHONE & DAIN LINE	13,038.00	12,576.00	12,534.00	6,267.00	13,348.00	12,534.00	12,534.00	-814.00
531200 OFFICE SUPPLIES AND EXPENSE	1,869.13	1,189.65	1,012.00	225.00	2,000.00	2,000.00	1,500.00	-500.00
532800 TRAINING AND INSERVICE	1,717.88	0.00	1,704.06	2,094.46	2,000.00	2,094.00	2,500.00	500.00
533500 MEALS AND LODGING	21.25	0.00	0.00	0.00	200.00	200.00	200.00	0.00
534700 FIELD SUPPLIES	1,924.00	1,256.97	1,946.98	1,053.70	2,000.00	1,800.00	2,000.00	0.00
<b>TOTAL SHERIFF-DISPATCH</b>	<b>916,992.86</b>	<b>889,203.88</b>	<b>874,192.25</b>	<b>420,891.76</b>	<b>919,108.00</b>	<b>874,986.00</b>	<b>920,455.00</b>	<b>1,347.00</b>
<b>10020225 SHERIFF-FIELD SERVICES</b>								
511100 SALARIES PERMANENT REGULAR	2,229,490.32	2,053,305.10	2,074,141.06	991,271.35	2,147,894.00	2,069,309.00	2,218,834.00	70,940.00
511200 SALARIES-PERMANENT-OVERTIME	181,786.95	171,222.38	166,638.97	68,352.35	147,058.00	164,047.00	150,471.00	3,413.00
511900 LONGEVITY-FULL TIME	3,080.00	2,580.00	2,700.00	0.00	2,840.00	2,840.00	2,960.00	120.00
512100 WAGES-PART TIME	24,637.50	37,300.00	6,500.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	183,551.56	170,503.43	168,912.64	79,333.05	175,934.00	167,194.00	181,631.00	5,697.00
514200 RETIREMENT-COUNTY SHARE	255,265.71	242,982.15	247,739.00	124,433.79	267,925.00	262,446.00	244,786.00	-23,139.00
514300 RETIREMENT-EMPLOYEES SHARE	134,701.08	130,908.92	114,744.00	49,658.57	83,942.00	101,390.00	71,228.00	-12,714.00
514400 HEALTH INSURANCE COUNTY SHARE	490,677.53	418,541.43	457,706.25	235,121.47	474,182.00	470,310.00	524,294.00	50,112.00
514500 LIFE INSURANCE COUNTY SHARE	620.01	642.99	615.47	266.11	601.00	580.00	760.00	159.00
514600 WORKERS COMPENSATION	-3,014.32	23,912.72	26,103.26	15,350.75	33,117.00	32,361.00	29,916.00	-3,201.00
514700 EDUCATION AND TRAINING	2,245.62	2,079.79	1,993.42	920.04	1,992.00	1,925.00	1,992.00	0.00
514800 UNEMPLOYMENT	9,628.45	21,116.65	2,904.00	0.00	0.00	0.00	0.00	0.00
519100 UNIFORM ALLOWANCE	18,234.26	16,728.05	16,442.18	8,837.51	17,500.00	17,050.00	17,950.00	450.00
523900 INTERPRETER FEES	35.00	217.50	0.00	0.00	500.00	50.00	50.00	-450.00
531200 OFFICE SUPPLIES AND EXPENSE	5,535.44	3,907.27	3,536.75	2,096.35	5,000.00	5,000.00	5,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	23,746.65	20,681.74	38,288.25	13,256.04	0.00	13,256.00	0.00	0.00
532800 TRAINING AND INSERVICE	20,828.06	23,757.97	23,823.73	22,819.88	32,000.00	32,000.00	32,000.00	0.00
533500 MEALS AND LODGING	432.10	942.44	155.00	364.74	1,000.00	1,000.00	1,000.00	0.00
534700 FIELD SUPPLIES	87,997.83	75,163.67	120,349.80	30,379.62	97,750.00	98,688.00	97,750.00	0.00
534750 TOWING	1,891.50	1,257.85	5,394.00	1,462.15	2,500.00	2,500.00	2,500.00	0.00
535100 VEHICLE FUEL / OIL	201,898.81	241,174.81	243,263.64	123,200.83	240,000.00	246,402.00	240,000.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	48,873.72	39,254.60	48,113.62	20,666.41	50,000.00	41,333.00	50,000.00	0.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: SHERIFF</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10020225 SHERIFF-FIELD SERVICES</b>								
539500 RADAR EXPENSE	194.37	452.26	930.22	0.00	1,500.00	1,500.00	1,500.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	23,591.16	26,454.48	22,399.33	19,985.69	25,000.00	19,986.00	25,000.00	0.00
572200 CRIME PREVENTION	2,159.10	2,539.08	1,067.89	3,747.16	2,000.00	3,747.00	2,000.00	0.00
572300 HIGHWAY SAFETY	0.00	356.17	142.47	0.00	500.00	500.00	500.00	0.00
581100 VEHICLE REPLACEMENT	172,320.30	128,169.99	200,959.09	192,753.96	229,500.00	229,500.00	263,500.00	34,000.00
581900 CAPITAL OUTLAY	90,797.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SHERIFF-FIELD SERVICES</b>	<b>4,211,206.27</b>	<b>3,856,153.44</b>	<b>3,995,564.04</b>	<b>2,004,277.82</b>	<b>4,040,235.00</b>	<b>3,984,914.00</b>	<b>4,165,622.00</b>	<b>125,387.00</b>
<b>10020235 SHERIFF-JAIL</b>								
511100 SALARIES PERMANENT REGULAR	3,977,483.13	3,366,400.00	3,304,092.02	1,610,252.96	3,497,814.00	3,385,851.00	3,513,674.00	15,860.00
511200 SALARIES-PERMANENT-OVERTIME	231,376.24	144,224.99	135,343.82	59,213.98	106,064.00	137,082.00	104,613.00	-1,451.00
511900 LONGEVITY-FULL TIME	2,200.00	1,675.00	3,867.23	0.00	4,460.00	4,460.00	4,480.00	20.00
512100 WAGES-PART TIME	84,235.21	89,560.17	0.00	0.00	0.00	0.00	0.00	0.00
512200 WAGES-PART TIME-OVERTIME	632.58	2,268.01	378.41	0.00	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	134.40	151.60	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	320,354.18	266,853.61	253,653.09	123,329.49	276,075.00	260,311.00	277,179.00	1,104.00
514200 RETIREMENT-COUNTY SHARE	403,645.01	353,255.76	355,331.91	181,542.63	394,394.00	380,108.00	356,410.00	-37,984.00
514300 RETIREMENT-EMPLOYEES SHARE	241,654.75	196,535.82	149,942.52	66,242.64	112,717.00	134,764.00	93,156.00	-19,561.00
514400 HEALTH INSURANCE COUNTY SHARE	960,998.88	827,739.13	832,076.34	419,047.53	879,806.00	829,517.00	871,493.00	-8,313.00
514500 LIFE INSURANCE COUNTY SHARE	1,065.69	1,162.67	1,055.06	446.46	1,063.00	960.00	1,048.00	-15.00
514600 WORKERS COMPENSATION	-5,029.00	33,479.23	34,331.72	20,939.60	45,094.00	44,270.00	39,592.00	-5,502.00
514700 EDUCATION AND TRAINING	484.12	502.74	484.12	223.44	484.00	467.00	484.00	0.00
514800 UNEMPLOYMENT	25,439.01	59,808.22	7,085.77	1,815.00	0.00	5,858.00	0.00	0.00
519100 UNIFORM ALLOWANCE	26,531.28	26,767.60	20,913.60	10,599.14	19,650.00	19,650.00	19,650.00	0.00
520900 CONTRACTED SERVICES	86,759.45	82,012.84	263,300.72	174,703.98	280,000.00	265,056.00	280,000.00	0.00
523200 HOUSING JUVENILES-SECURE DETEN	52,005.00	39,031.50	42,645.00	8,230.00	50,000.00	16,460.00	43,000.00	-7,000.00
523900 INTERPRETER FEES	2,266.25	706.86	862.50	347.89	1,000.00	696.00	1,000.00	0.00
524800 MAINTENANCE AGREEMENT	5,011.52	4,278.76	4,859.93	1,508.00	4,500.00	3,016.00	0.00	-4,500.00
529400 PRISONER MEALS	404,877.75	293,454.97	310,593.08	148,992.59	308,000.00	297,985.00	308,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	15,668.78	9,066.89	10,461.36	3,013.80	11,000.00	6,028.00	11,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	187.06	1,250.00	584.00	0.00	0.00	0.00	0.00	0.00
532200 SUBSCRIPTIONS	994.85	524.65	437.95	179.95	1,000.00	360.00	1,000.00	0.00
532800 TRAINING AND INSERVICE	17,812.07	2,466.07	5,967.85	6,267.80	9,000.00	10,000.00	9,000.00	0.00
533500 MEALS AND LODGING	893.46	99.01	164.44	70.35	600.00	141.00	600.00	0.00
534700 FIELD SUPPLIES	25,339.35	13,481.18	20,728.76	9,886.07	20,000.00	19,772.00	20,000.00	0.00
539200 JAIL EXPENSE	84,857.65	52,777.02	64,144.22	30,897.25	65,000.00	65,000.00	65,000.00	0.00
539220 PRISONER PROGRAMS	21,212.37	9,424.21	13,949.00	8,143.00	20,000.00	16,286.00	20,000.00	0.00
539300 PRISONERS MEDICAL EXPENSE	42,361.54	34,394.46	35,636.22	13,126.69	39,000.00	26,253.00	39,000.00	0.00
539700 LAUNDRY, LINENS & BEDDING	3,719.31	11,104.83	16,834.79	4,833.06	9,000.00	9,666.00	9,000.00	0.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: SHERIFF</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10020235 SHERIFF-JAIL</b>								
539800 EQUIPMENT LEASE	21,035.61	21,115.20	21,632.36	10,558.48	26,000.00	21,117.00	26,000.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	582.17	840.21	354.58	410.07	0.00	410.00	0.00	0.00
551600 INSURANCE-MONIES & SECURITIES	99.47	201.76	201.76	201.76	700.00	202.00	700.00	0.00
<b>TOTAL SHERIFF-JAIL</b>	<b>7,056,889.14</b>	<b>5,946,614.97</b>	<b>5,911,914.13</b>	<b>2,915,023.61</b>	<b>6,182,421.00</b>	<b>5,961,746.00</b>	<b>6,115,079.00</b>	<b>-67,342.00</b>
<b>10020237 COURT SECURITY</b>								
511100 SALARIES PERMANENT REGULAR	208,217.50	210,635.95	214,611.74	131,731.62	222,894.00	246,356.00	227,989.00	5,095.00
511200 SALARIES-PERMANENT-OVERTIME	2,378.50	1,555.23	1,275.57	3,136.29	8,141.00	5,809.00	8,293.00	152.00
511900 LONGEVITY-FULL TIME	220.00	240.00	260.00	0.00	260.00	260.00	280.00	20.00
514100 FICA & MEDICARE TAX	15,671.20	15,749.54	16,012.41	10,101.48	17,713.00	20,306.00	18,116.00	403.00
514200 RETIREMENT-COUNTY SHARE	22,305.82	23,098.01	23,736.08	12,566.95	26,975.00	26,058.00	24,416.00	-2,559.00
514300 RETIREMENT-EMPLOYEES SHARE	11,690.63	12,406.71	11,216.73	5,015.98	8,451.00	10,100.00	7,104.00	-1,347.00
514400 HEALTH INSURANCE COUNTY SHARE	44,153.97	41,499.44	33,665.28	19,895.97	35,420.00	42,594.00	62,206.00	26,786.00
514500 LIFE INSURANCE COUNTY SHARE	99.01	136.21	135.84	52.84	110.00	108.00	91.00	-19.00
514600 WORKERS COMPENSATION	-265.04	2,239.70	2,495.32	1,957.15	3,334.00	3,945.00	2,984.00	-350.00
514700 EDUCATION AND TRAINING	252.20	261.90	252.20	87.30	252.00	457.00	252.00	0.00
519100 UNIFORM ALLOWANCE	1,278.88	1,443.60	1,608.41	1,053.91	1,800.00	1,800.00	1,800.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	189.00	0.00	0.00	500.00	500.00	500.00	0.00
532800 TRAINING AND INSERVICE	758.92	0.00	312.00	0.00	1,800.00	600.00	1,800.00	0.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	250.00	100.00	250.00	0.00
534700 FIELD SUPPLIES	311.69	2,893.75	1,121.06	99.85	1,500.00	1,000.00	1,500.00	0.00
<b>TOTAL COURT SECURITY</b>	<b>307,073.28</b>	<b>312,349.04</b>	<b>306,702.64</b>	<b>185,699.34</b>	<b>329,400.00</b>	<b>359,993.00</b>	<b>357,581.00</b>	<b>28,181.00</b>
<b>10020245 SHERIFF-SPECIAL TEAMS</b>								
532800 TRAINING AND INSERVICE	3,176.49	1,910.00	1,440.00	0.00	3,000.00	3,000.00	3,000.00	0.00
534700 FIELD SUPPLIES	14,438.41	7,183.66	19,075.52	194.25	14,461.00	14,000.00	14,000.00	-461.00
535100 VEHICLE FUEL / OIL	0.00	0.00	56.78	0.00	1,000.00	1,000.00	1,000.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	744.11	1,027.77	1,397.25	485.29	2,000.00	2,000.00	2,000.00	0.00
539600 BOAT/SNOWMOBILE SUPPLIES	379.18	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	87.56	813.02	2,541.18	1,334.83	1,000.00	1,335.00	1,000.00	0.00
581900 CAPITAL OUTLAY	43,653.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SHERIFF-SPECIAL TEAMS</b>	<b>62,479.13</b>	<b>10,934.45</b>	<b>24,510.73</b>	<b>2,014.37</b>	<b>22,461.00</b>	<b>22,335.00</b>	<b>22,000.00</b>	<b>-461.00</b>
<b>10020255 SHERIFF-PRISONER TRANSPORT</b>								
511100 SALARIES PERMANENT REGULAR	107.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512100 WAGES-PART TIME	65,165.98	55,320.99	67,591.25	31,742.03	80,850.00	65,320.00	82,500.00	1,650.00
514100 FICA & MEDICARE TAX	5,004.55	4,250.41	5,190.32	2,431.72	6,185.00	5,004.00	6,311.00	126.00
514200 RETIREMENT-COUNTY SHARE	16.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: SHERIFF</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10020255 SHERIFF-PRISONER TRANSPORT</b>								
514300 RETIREMENT-EMPLOYEES SHARE	0.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-99.49	581.72	777.31	457.70	1,164.00	942.00	1,040.00	-124.00
514800 UNEMPLOYMENT	1,299.37	2,985.25	554.71	0.00	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	198.89	240.19	255.67	44.67	400.00	400.00	400.00	0.00
534700 FIELD SUPPLIES	260.78	819.04	133.38	352.11	425.00	425.00	425.00	0.00
535100 VEHICLE FUEL / OIL	543.92	1,795.67	5,351.53	694.30	2,445.00	1,600.00	2,445.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	2,577.28	4,988.65	2,219.27	1,084.44	5,000.00	2,500.00	5,000.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	1,316.53	1,744.05	1,568.93	1,095.15	3,000.00	1,095.00	3,000.00	0.00
581900 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	24,000.00	24,000.00	24,000.00	0.00
<b>TOTAL SHERIFF-PRISONER TRANSPORT</b>	<b>76,392.46</b>	<b>72,725.97</b>	<b>83,642.37</b>	<b>37,902.12</b>	<b>123,469.00</b>	<b>101,286.00</b>	<b>125,121.00</b>	<b>1,652.00</b>
<b>10020293 DISABLED PARKING ENFORCEMENT</b>								
526100 DISABLED PARKING ENFORCEMENT	931.16	807.35	320.36	421.63	1,200.00	1,200.00	1,300.00	100.00
<b>TOTAL DISABLED PARKING ENFORCEMENT</b>	<b>931.16</b>	<b>807.35</b>	<b>320.36</b>	<b>421.63</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>1,300.00</b>	<b>100.00</b>
<b>10020411 ANIMAL SHELTER</b>								
526100 ANIMAL SHELTER	138,000.00	138,000.00	143,000.00	73,500.00	147,000.00	147,000.00	147,000.00	0.00
<b>TOTAL ANIMAL SHELTER</b>	<b>138,000.00</b>	<b>138,000.00</b>	<b>143,000.00</b>	<b>73,500.00</b>	<b>147,000.00</b>	<b>147,000.00</b>	<b>147,000.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-13,908,027.96</b>	<b>-12,419,521.04</b>	<b>-13,280,921.00</b>	<b>-6,720,476.81</b>	<b>-13,146,456.00</b>	<b>-13,516,378.00</b>	<b>-13,031,703.00</b>	<b>-114,753.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>14,045,327.79</b>	<b>12,392,455.18</b>	<b>12,541,027.37</b>	<b>6,251,659.67</b>	<b>13,146,456.00</b>	<b>12,805,935.00</b>	<b>13,031,703.00</b>	<b>-114,753.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>137,299.83</b>	<b>-27,065.86</b>	<b>-739,893.63</b>	<b>-468,817.14</b>	<b>0.00</b>	<b>-710,443.00</b>	<b>0.00</b>	

## 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

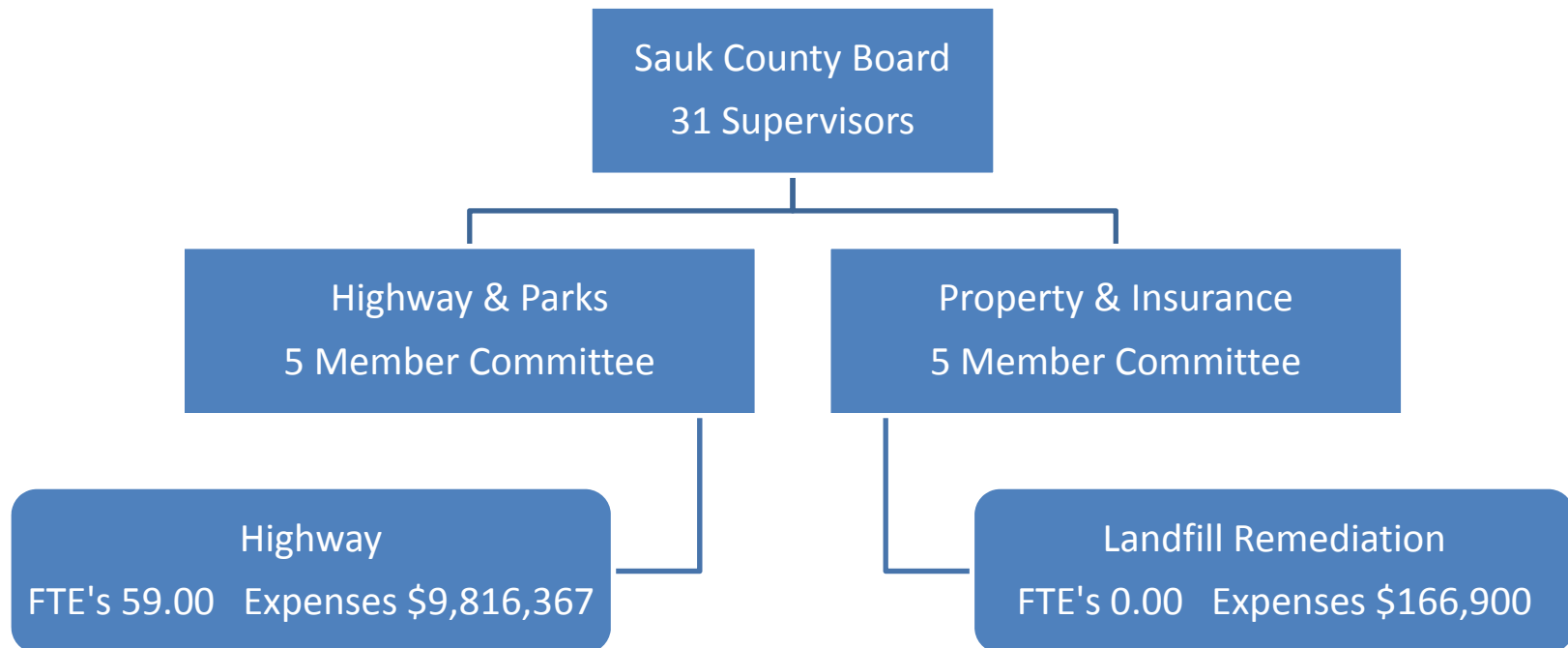
To promote interdepartmental and intergovernmental cooperation to provide safe, efficient and quality customer service.

### FUNCTIONAL AREA GOALS & OBJECTIVES

**Continued improvement and development of employee and public safety:** Continue to educate employees on policy/procedure changes and train crews on various safety, maintenance and construction techniques.

**Continue to share resources to improve operations:** 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.

**Continue to share knowledge and expertise to enhance operations:** 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.

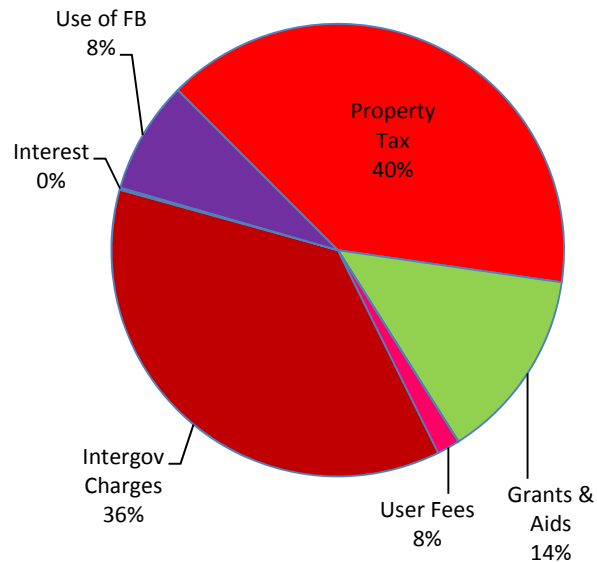


## Public Works

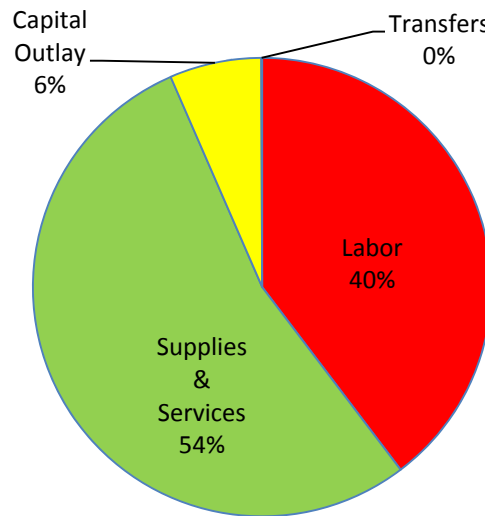
### Significant Changes in the Public Works Function for 2014

- Highway levy increase primarily due to increases in commodities costs (petroleum based products, salt, etc.).
- Continued planning regarding emergency preparedness will affect multiple functional areas as it relates to planning and recovery.
- Continued pursuit of having the older Sauk County landfill site removed from the federal Environmental Protection Agency Priority list, the “Superfund” list. Further, maintenance costs at the landfill sites are using accumulated funds at a high rate. The County is developing long-term projections to consider whether/when there is need to seek additional funding, such as the tax levy.

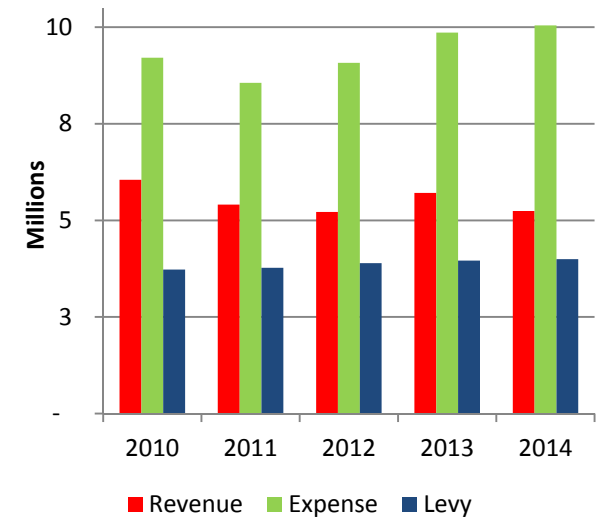
**2014 Revenues by Category**



**2014 Expenses by Category**



**Revenue, Expense & Levy History**





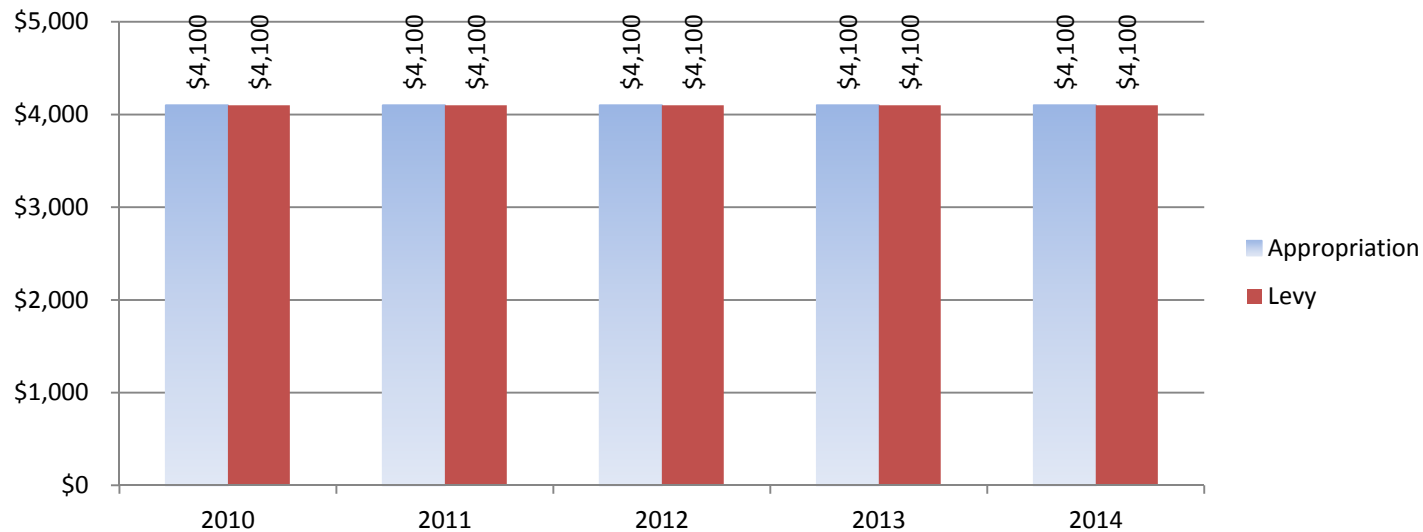
## Baraboo Dells Airport

**Organization Purpose:** Aviation access for Sauk County businesses, residents and the flying public. With the decrease in commercial flights among bigger airlines, renewed interest in smaller airports and small commercial jets is foreseen, therefore increased use at local airports is anticipated. Our mission is to be ready to serve the needs of the flying public.

**Programs Provided to Sauk County Residents:** Current airport services include airplane fueling, flight lessons, aircraft rentals. UPS overnight packages flown in on a daily basis. Airplane mechanical services.

**Major Goals for Organization for 2014 and Beyond:** Working on a land use zoning ordinance. Pavement reconstruction will be a major focus in the next several years.

Fund Department	General Fund 10 General Non-Departmental 999	2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014
10999350-526100	99001 Appropriation	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100



## 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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Reduce equipment repair time and cost. Eliminate frequent and redundant repairs or extending the longevity of repairs that are made.	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.	12/31/2014
Improve safety with a well maintained fleet of operational equipment.	Continue to update the Department's equipment fleet with new, reliable, safe, and efficient units.	12/31/2014
Reduce employee injuries/accidents as well as general public liability claims and improve work quality and efficiency through knowledgeable work crews.	Continue to educate employees on policy/procedure changes and train crews on various safety, maintenance, and construction techniques through workshops and seminars.	4/30/2014
Maintain continuity of information sharing between government agencies, authorities, and the general public to reduce confusion and inefficiency.	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.	12/31/2014
Consider all roads/bridges on the CTH system for future needs to ensure that no single element falls below an acceptable level of safety.	Monitor and accurately determine future needs of the CTH system to adequately project budget values to cover needed costs.	8/31/2014
Maintain effective procedures used for winter maintenance operations to ensure the Department is current with statewide accepted levels of service.	Improve service of winter maintenance operations by incorporating new materials, equipment, and procedures to improve efficiency, response time, and general safety.	10/1/2014
Incorporate new technologies and alternative fuels into Department operations.	Monitor advancements in alternative fuel vehicles and other technologies which could improve Department efficiency.	12/31/2014
Improve signing and public information for businesses located on CTH BD and USH 12.	Continue to work with businesses on signing issues and future needs for improving business in areas affected by the USH 12 Bypass.	12/31/2014
Address ever changing needs of the Department and employees and act upon them to maintain Department efficiency, safety, and employee morale.	Review and update current procedures and administer improvements where needed to increase Department efficiency, moral, and safety.	12/31/2014

### Program Evaluation

Program Title	Program Description	Mandates and References	2014 Budget	FTE's	Key Outcome Indicator(s)
General Public Liability	Liability Insurance.	83.015(2)	Intergovernmental	\$12,090	0.01
			Grants	\$0	
			<b>TOTAL REVENUES</b>	<b>\$12,090</b>	
			Wages & Benefits	\$909	
			Operating Expenses	\$25,775	
			<b>TOTAL EXPENSES</b>	<b>\$26,684</b>	
			<b>COUNTY LEVY</b>	<b>\$14,594</b>	

## Highway

Bridge Aids	Reimbursement to local townships and villages for half of their costs associated with construction, repair, or replacement of eligible bridges and culverts.	82.08	User Fees / Misc	\$0	0.03	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$1,819		
			Operating Expenses	\$107,127		
			<b>TOTAL EXPENSES</b>	<b>\$108,946</b>		
			<b>COUNTY LEVY</b>	<b>\$108,946</b>		
Radio	Mobile communication equipment repair and replacement.		Intergovernmental	\$3,416	0.01	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$3,416</b>		
			Wages & Benefits	\$909		
			Operating Expenses	\$4,120		
			<b>TOTAL EXPENSES</b>	<b>\$5,029</b>		
			<b>COUNTY LEVY</b>	<b>\$1,613</b>		
County Highway(CTH) Maintenance	General maintenance of all County highways including patching, seal coating, brush cutting, mowing, litter cleanup, and road painting.	83-83.06	User Fees / Misc	\$19,652	18.99	"Total centerline miles of roadway rehabilitation and maintenance completed.  Fleet efficiency: Net equip revenues/operating costs
			Grants	\$507,080		
			<b>TOTAL REVENUES</b>	<b>\$526,732</b>		
			Wages & Benefits	\$1,243,520		
			Operating Expenses	\$819,907		
			<b>TOTAL EXPENSES</b>	<b>\$2,063,427</b>		
			<b>COUNTY LEVY</b>	<b>\$1,536,695</b>		
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.	83-83.06	Intergovernmental	\$0	6.44	Total lane miles of roadway maintained during winter maintenance operations.
			Grants	\$270,811		
			<b>TOTAL REVENUES</b>	<b>\$270,811</b>		
			Wages & Benefits	\$442,879		
			Operating Expenses	\$693,287		
			<b>TOTAL EXPENSES</b>	<b>\$1,136,166</b>		
			<b>COUNTY LEVY</b>	<b>\$865,355</b>		
CTH Construction	County highway rehabilitation and reconstruction projects.	83-83.035	Intergovernmental	\$0	4.26	"Total centerline miles of roadway rehabilitation and maintenance completed.  Fleet efficiency: Net equip revenues/operating costs.
			Grants	\$572,693		
			<b>TOTAL REVENUES</b>	<b>\$572,693</b>		
			Wages & Benefits	\$290,309		
			Operating Expenses	\$1,588,379		
			<b>TOTAL EXPENSES</b>	<b>\$1,878,688</b>		
			<b>COUNTY LEVY</b>	<b>\$1,305,995</b>		
CTH Bridge	County bridge rehabilitation and reconstruction projects.	83-83.065	User Fees / Misc	\$0	0.58	
			Grants	\$33,851		
			<b>TOTAL REVENUES</b>	<b>\$33,851</b>		
			Wages & Benefits	\$39,552		
			Operating Expenses	\$94,565		
			<b>TOTAL EXPENSES</b>	<b>\$134,117</b>		
			<b>COUNTY LEVY</b>	<b>\$100,266</b>		
State Highway (STH) Maintenance	General maintenance of all State highways.	84-84.07	Intergovernmental	\$2,128,717	19.89	Total lane miles of roadway maintained during winter maintenance operations.  Fleet efficiency: Net equip revenues/operating costs.
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$2,128,717</b>		
			Wages & Benefits	\$1,364,848		
			Operating Expenses	\$763,869		
			<b>TOTAL EXPENSES</b>	<b>\$2,128,717</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		

## Highway

STH Construction	State highway and bridge rehabilitation and reconstruction projects and repair of damaged signs, guardrail, etc.	84-84.10	Intergovernmental	\$218,430	1.92	Total lane miles of roadway maintained during winter maintenance operations.  Fleet efficiency: Net equip revenues/operating costs.
			Grants	\$0		
			TOTAL REVENUES	\$218,430		
			Wages & Benefits	\$131,419		
			Operating Expenses	\$87,011		
			TOTAL EXPENSES	\$218,430		
			COUNTY LEVY	(\$0)		
STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	84-84.07	Intergovernmental	\$95,262	0.08	
			Grants	\$0		
			TOTAL REVENUES	\$95,262		
			Wages & Benefits	\$5,578		
			Operating Expenses	\$89,684		
			TOTAL EXPENSES	\$95,262		
			COUNTY LEVY	\$0		
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.		Intergovernmental	\$1,171,145	5.64	Total lane miles of roadway maintained during winter maintenance operations.  Fleet efficiency: Net equip revenues/operating costs.
			Grants	\$0		
			TOTAL REVENUES	\$1,171,145		
			Wages & Benefits	\$384,441		
			Operating Expenses	\$786,704		
			TOTAL EXPENSES	\$1,171,145		
			COUNTY LEVY	\$0		
County Department	Services provided to other Sauk County Departments.		Intergovernmental	\$99,569	0.58	
			Grants	\$0		
			TOTAL REVENUES	\$99,569		
			Wages & Benefits	\$39,552		
			Operating Expenses	\$60,017		
			TOTAL EXPENSES	\$99,569		
			COUNTY LEVY	(\$0)		
Non-Government	Services/materials provided to non-government customers.		User Fees / Misc	\$100,187	0.58	
			Grants	\$0		
			TOTAL REVENUES	\$100,187		
			Wages & Benefits	\$39,552		
			Operating Expenses	\$60,635		
			TOTAL EXPENSES	\$100,187		
			COUNTY LEVY	(\$0)		
Outlay	1 Patrol Truck	\$100,000	User Fees / Misc	\$0	-	
	2 Tandem Trucks	\$210,000	Use of Fund Balance	\$650,000		
	3 Snow Plows	\$21,000	TOTAL REVENUES	\$650,000		
	3 Snow Wings	\$18,000	Wages & Benefits	\$0		
	2 V-Box Spreaders	\$28,000	Operating Expenses	\$650,000		
	1 Tailgate Spreader	\$5,000	TOTAL EXPENSES	\$650,000		
	1 Fuel Tank	\$10,000	COUNTY LEVY	\$0		
	1 Motor Grader	\$160,000				
	1 Tractor Mower	\$98,000				
Totals			TOTAL REVENUES	\$5,882,903	59.00	
			TOTAL EXPENSES	\$9,816,367		
			COUNTY LEVY	\$3,933,464		

## Highway

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Total centerline miles of roadway rehabilitation completed.	11.37	8.41	10.00
Total lane miles of roadway maintained during winter maintenance operations (total)	1,666 miles	1,666 miles	1,666 miles
State of Wisconsin	615 miles	615 miles	615 miles
Sauk County	614 miles	625 miles	625 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	60.9 miles	60.9 miles	60.9 miles
Town of Sumpter	46.8 miles	46.8 miles	46.8 miles
Town of Dellona	0 miles	0 miles	0 miles
Town of Winfield	83.1 miles	83.1 miles	83.1 miles
Total centerline miles of County roads to maintain.	307.30	307.30	307.30
Cubic yards of sand used for winter maintenance on County Highways.	6,350 yds	6,350 yds	6,350 yds
Tons of salt used for winter maintenance on County Highways.	4,033 tn	6,000 tn	4,329 tn
Diesel fuel used annually.	127,239 gal	162,941 gal	154,721 gal
Highway Department Administrative costs as a percentage of total highway maintenance costs.	4.98%	4.80%	4.50%

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Percentage of road miles resurfaced as compared to the total road miles of the CTH system.	3.70%	2.74%	3.25%
Fleet efficiency: equipment revenues generated less operating costs.	\$400,492	\$0	\$0
Fleet efficiency: percentage of revenues generated in excess of operating costs.	119.77%	100.00%	100.00%
Average lane miles of roadway per patrol section to maintain during winter maintenance operations.	43.67	43.67	43.67
Maintenance dollars per centerline mile of county roads.	\$16,314	\$17,180	\$18,177
Statewide average administrative costs as a percentage of total highway maintenance costs. (71 counties)	4.73%	4.80%	4.80%

# Sauk County Highway Department

Oversight Committee: **Highway and Parks**

**Highway Commissioner**  
1.00 FTE

**Shop Supervisor**  
1.00 FTE

**Office Manager**  
1.00 FTE

**Patrol  
Superintendent**  
1.00 FTE

**Foreman**  
2.00 FTE

**Partsman**  
1.00 FTE

**Accounting  
Assistant**  
1.00 FTE

**Patrolman**  
21.00 FTE

**Skilled Laborer**  
3.00 FTE

**Janitor**  
1.00 FTE

**Account  
Clerk**  
1.00 FTE

**Sign Maker**  
1.00 FTE

**Tandem Driver**  
5.00 FTE

**Welder**  
1.00 FTE

**Recordkeeper**  
1.00 FTE

**Assistant Sign  
Maker**  
1.00 FTE

**Skilled Equipment  
Operator**  
11.00 FTE

**Mechanic**  
4.00 FTE

**Mechanic Helper**  
1.00 FTE

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
59.00					59.00

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>HIGHWAY</b>											
<u>Revenues</u>											
Tax Levy	3,673,792	3,719,001	3,840,237	3,902,944	3,902,944	3,933,464	30,520	0.78%	1 Patrol Truck	100,000	0
Grants & Aids	1,569,782	1,584,677	1,455,994	1,871,449	1,868,884	1,384,435	(484,449)	-25.92%	2 Tandem Trucks	210,000	0
User Fees	182,412	176,002	180,157	198,082	176,880	163,570	(13,310)	-7.52%	3 Snow Plows	21,000	0
Intergovernmental	4,223,695	3,606,503	3,558,527	3,624,943	3,624,943	3,678,698	53,755	1.48%	3 Snow Wings	18,000	0
Interest	0	5,401	6,173	6,200	0	6,200	6,200	0.00%	2 V-Box Spreaders	28,000	0
Miscellaneous	27,021	1,878	0	284	0	0	0	0.00%	1 Tailgate Spreader	5,000	0
Use of Fund Balance	0	0	0	0	650,000	650,000	0	0.00%	1 Fuel Tank	10,000	0
									1 Motor Grader	160,000	0
									1 Tractor Mower	98,000	0
Total Revenues	9,676,702	9,093,462	9,041,088	9,603,902	10,223,651	9,816,367	(407,284)	-3.98%			
<u>Expenses</u>											
Labor	2,661,609	2,728,215	2,652,082	2,743,910	2,744,160	2,726,420	(17,740)	-0.65%	2014 Total	650,000	0
Labor Benefits	1,243,521	1,040,838	1,163,194	1,209,377	1,209,377	1,258,867	49,490	4.09%			
Supplies & Services	5,078,962	4,623,353	5,110,569	5,644,415	5,620,114	5,174,880	(445,234)	-7.92%	2015	700,000	0
Capital Outlay	0	0	0	0	650,000	650,000	0	0.00%	2016	700,000	0
Transfer to General Fund	0	5,401	6,173	6,200	0	6,200	6,200	0.00%	2017	750,000	0
Addition to Fund Balance	692,610	695,655	109,070	0	0	0	0	0.00%	2018	750,000	0
Total Expenses	9,676,702	9,093,462	9,041,088	9,603,902	10,223,651	9,816,367	(407,284)	-3.98%			
Beginning of Year Fund Balance	8,422,381	9,114,991	9,810,646	9,919,716		9,919,716					
End of Year Fund Balance	9,114,991	9,810,646	9,919,716	9,919,716		9,269,716					

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

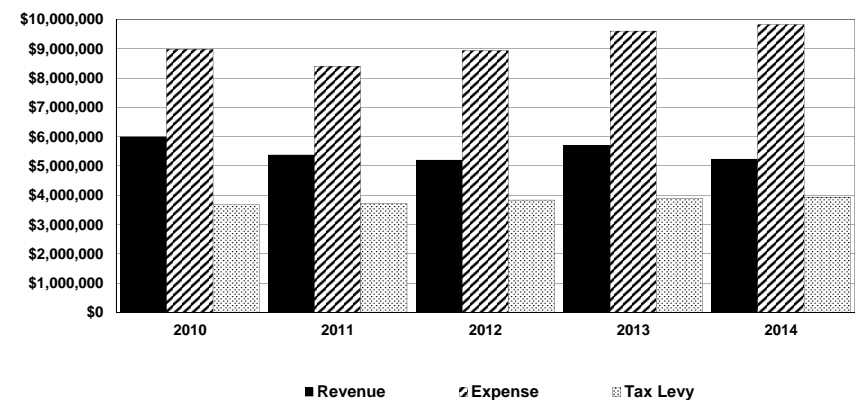
#### 2014 Highlights and Issues on the Horizon

State budget cuts decreased the General Transportation Aids revenue by \$40,000.

Increasing costs will continue to challenge the ability to maintain favorable levels of service.

2014 County Highway project:  
County Highway K - Alexander Ave to CTH G (9 miles) for \$2,000,000

#### Revenue, Expense and Tax Levy



<b>Fund: HIGHWAY</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HIGHWAY</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>70030 HIGHWAY REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-3,673,792.00	-3,719,001.00	-3,840,237.00	-1,951,471.98	-3,902,944.00	-3,902,944.00	-3,933,464.00	30,520.00
422160 HO-CHUNK GAMING GRANT	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	0.00	-20,000.00
435300 TRANSPORTATION AIDS / STATE	-1,452,060.15	-1,477,400.16	-1,329,660.14	-323,268.59	-1,290,510.00	-1,293,075.00	-1,293,074.00	2,564.00
435310 LOCAL ROAD/CO HWY IMPROVEMENT	-97,722.10	-87,277.15	-106,334.23	0.00	-558,374.00	-558,374.00	-91,361.00	-467,013.00
463100 HWY MAINT/CONST PRIVATE	-111,288.75	-101,398.33	-119,468.51	-91,597.03	-113,082.00	-113,082.00	-96,070.00	-17,012.00
472300 TRANSPORTATION-STHS MAINTENANC	-2,844,356.80	-2,598,676.86	-2,558,401.62	-1,235,230.76	-2,409,717.00	-2,409,717.00	-2,452,122.00	42,405.00
473300 HWY MAINT/CONST-OTHER GOVERNMI	-1,098,819.71	-936,258.14	-909,943.75	-650,519.13	-1,115,804.00	-1,115,804.00	-1,131,124.00	15,320.00
474100 HWY MAINT/CONST-OTHER DEPT	-192,628.66	-63,567.70	-90,181.15	-63,290.81	-99,422.00	-99,422.00	-95,452.00	-3,970.00
481100 INTEREST ON INVESTMENTS	0.00	-5,401.00	-6,172.66	0.00	0.00	-6,200.00	-6,200.00	6,200.00
483300 SALE OF MATERIAL AND SUPPLIES	-71,123.42	-74,604.00	-60,688.82	-77,879.92	-63,798.00	-85,000.00	-67,500.00	3,702.00
486300 INSURANCE RECOVERIES	-27,021.17	-1,877.97	0.00	-283.23	0.00	-284.00	0.00	0.00
489010 STATE CONTRIB CAPITAL REVENUE	0.00	-4,000.00	0.00	0.00	0.00	0.00	0.00	0.00
489011 COUNTY CONTRIB CAPITAL REVENUE	-87,890.00	-4,000.00	0.00	0.00	0.00	0.00	0.00	0.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-650,000.00	0.00	-650,000.00	0.00
<b>TOTAL HIGHWAY REVENUE</b>	<b>-9,676,702.76</b>	<b>-9,093,462.31</b>	<b>-9,041,087.88</b>	<b>-4,413,541.45</b>	<b>-10,223,651.00</b>	<b>-9,603,902.00</b>	<b>-9,816,367.00</b>	<b>-407,284.00</b>
<b>70030110 HIGHWAY ADMINISTRATION</b>								
514100 FICA & MEDICARE TAX	348.16	290.79	271.71	130.11	300.00	300.00	300.00	0.00
514600 WORKERS COMPENSATION	-0.64	3.72	3.55	2.04	5.00	5.00	5.00	0.00
515800 PER DIEM COMMITTEE	4,550.00	3,800.00	3,550.00	1,700.00	4,050.00	3,800.00	3,800.00	-250.00
526100 ADMINISTRATION	378,579.27	394,596.07	413,361.33	186,183.46	395,675.00	395,925.00	403,451.00	7,776.00
531800 MIS DEPARTMENT CHARGEBACKS	3,906.31	1,738.33	1,778.20	1,019.97	2,766.00	2,766.00	2,739.00	-27.00
533200 MILEAGE	1,568.26	1,373.04	1,386.55	651.11	1,300.00	1,300.00	1,400.00	100.00
551600 INSURANCE-MONIES & SECURITIES	7.96	16.14	16.14	16.14	18.00	18.00	18.00	0.00
552100 OFFICIALS BONDS	26.18	26.18	21.36	23.37	25.00	25.00	25.00	0.00
<b>TOTAL HIGHWAY ADMINISTRATION</b>	<b>388,985.50</b>	<b>401,844.27</b>	<b>420,388.84</b>	<b>189,726.20</b>	<b>404,139.00</b>	<b>404,139.00</b>	<b>411,738.00</b>	<b>7,599.00</b>
<b>70030303 LOCAL BRIDGE AIDS</b>								
526100 LOCAL BRIDGE AIDS	62,724.00	67,411.00	103,635.00	107,498.00	107,498.00	107,498.00	106,887.00	-611.00
<b>TOTAL LOCAL BRIDGE AIDS</b>	<b>62,724.00</b>	<b>67,411.00</b>	<b>103,635.00</b>	<b>107,498.00</b>	<b>107,498.00</b>	<b>107,498.00</b>	<b>106,887.00</b>	<b>-611.00</b>
<b>70030305 SUPERVISION</b>								
526100 SUPERVISION	114,448.21	115,863.86	105,063.00	47,098.57	111,750.00	111,750.00	112,500.00	750.00
<b>TOTAL SUPERVISION</b>	<b>114,448.21</b>	<b>115,863.86</b>	<b>105,063.00</b>	<b>47,098.57</b>	<b>111,750.00</b>	<b>111,750.00</b>	<b>112,500.00</b>	<b>750.00</b>
<b>70030306 RADIO EXPENSE</b>								
526100 RADIO EXPENSE	3,396.77	2,649.41	2,799.64	37.40	4,000.00	4,000.00	4,000.00	0.00



<b>Fund: HIGHWAY</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HIGHWAY</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>TOTAL RADIO EXPENSE</b>	<b>3,396.77</b>	<b>2,649.41</b>	<b>2,799.64</b>	<b>37.40</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>0.00</b>
<b>70030307 GENERAL PUBLIC LIABILITY</b>								
551700 INSURANCE-UMBRELLA	30,071.00	25,804.00	24,182.00	25,351.00	28,000.00	28,000.00	25,655.00	-2,345.00
<b>TOTAL GENERAL PUBLIC LIABILITY</b>	<b>30,071.00</b>	<b>25,804.00</b>	<b>24,182.00</b>	<b>25,351.00</b>	<b>28,000.00</b>	<b>28,000.00</b>	<b>25,655.00</b>	<b>-2,345.00</b>
<b>70030308 EMPLOYEE TAXES AND BENEFITS</b>								
513000 EMPLOYEE BENEFITS	34,765.06	-124,702.45	44,513.51	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EMPLOYEE TAXES AND BENEFITS</b>	<b>34,765.60</b>	<b>-124,702.45</b>	<b>44,513.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70030310 HWY SHOP OPERATIONS</b>								
526100 SHOP OPERATIONS	-3,572.46	-1,738.36	-3,038.09	0.00	-2,766.00	-2,766.00	-2,738.00	28.00
531800 MIS DEPARTMENT CHARGEBACKS	3,572.46	1,738.36	3,038.09	0.00	2,766.00	2,766.00	2,738.00	-28.00
<b>TOTAL HWY SHOP OPERATIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70030312 MACHINERY/EQUIPMENT OPERATIONS</b>								
535900 EQUIPMENT AND MAINTENANCE	-561,542.19	-292,380.87	-548,050.08	-442,535.59	0.00	0.00	0.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	125,326.34	138,987.50	138,508.58	122,489.73	0.00	0.00	0.00	0.00
551300 INSURANCE-CONTRACTORS EQUIP/IN	4,592.12	9,568.89	9,049.50	7,150.26	0.00	0.00	0.00	0.00
<b>TOTAL MACHINERY/EQUIPMENT OPERATIONS</b>	<b>-431,623.73</b>	<b>-143,824.48</b>	<b>-400,492.00</b>	<b>-312,895.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70030315 INSURANCE RECOVERY EXPENSE</b>								
526100 INSURANCE RECOVERY EXPENSE	26,177.64	3,552.70	0.00	3,572.35	0.00	0.00	0.00	0.00
<b>TOTAL INSURANCE RECOVERY EXPENSE</b>	<b>26,177.64</b>	<b>3,552.70</b>	<b>0.00</b>	<b>3,572.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70030316 CAPITAL ASSET ACQUISITION</b>								
581000 CAPITAL EQUIPMENT >\$500	0.00	0.00	0.00	0.00	650,000.00	0.00	650,000.00	0.00
<b>TOTAL CAPITAL ASSET ACQUISITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>650,000.00</b>	<b>0.00</b>	<b>650,000.00</b>	<b>0.00</b>
<b>70030317 MATERIAL HANDLING</b>								
534700 FIELD SUPPLIES	0.00	0.00	0.00	-1,083.30	0.00	0.00	0.00	0.00
<b>TOTAL MATERIAL HANDLING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,083.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70030318 HIGHWAY PAYROLL DEFAULT</b>								
511100 SALARIES PERMANENT REGULAR	2,463,962.42	2,540,939.94	2,480,405.27	1,176,290.29	2,495,190.00	2,495,190.00	2,493,916.00	-1,274.00
511200 SALARIES-PERMANENT-OVERTIME	170,046.83	160,963.05	148,359.00	111,828.34	224,007.00	224,007.00	207,631.00	-16,376.00

<b>Fund: HIGHWAY</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HIGHWAY</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>70030318 HIGHWAY PAYROLL DEFAULT</b>								
511900 LONGEVITY-FULL TIME	23,049.67	22,512.42	19,767.83	0.00	20,913.00	20,913.00	21,073.00	160.00
514100 FICA & MEDICARE TAX	198,026.00	202,534.33	194,537.15	95,100.73	209,619.00	209,619.00	208,280.00	-1,339.00
514200 RETIREMENT-COUNTY SHARE	127,438.98	141,231.07	156,130.41	85,866.24	182,217.00	182,217.00	190,583.00	8,366.00
514300 RETIREMENT-EMPLOYEES SHARE	164,555.27	105,381.68	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	723,427.82	668,087.11	715,923.94	374,247.11	758,691.00	758,691.00	810,251.00	51,560.00
514500 LIFE INSURANCE COUNTY SHARE	1,541.31	1,479.92	1,434.31	554.70	1,349.00	1,349.00	1,349.00	0.00
514600 WORKERS COMPENSATION	-6,580.92	46,531.80	50,379.81	27,179.72	57,196.00	57,196.00	48,099.00	-9,097.00
519600 PAYROLL DEFAULT OFFSET	-3,871,971.59	-3,895,765.79	-3,772,324.52	-1,872,562.93	-3,949,182.00	-3,949,182.00	-3,981,182.00	-32,000.00
524000 MISCELLANEOUS EXPENSES	5,736.10	5,542.20	5,286.80	1,400.26	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	768.11	562.27	100.00	95.54	0.00	0.00	0.00	0.00
<b>TOTAL HIGHWAY PAYROLL DEFAULT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70030320 CTHS ROUTINE MAINTENANCE</b>								
526100 CTHS ROUTINE MAINTENANCE	1,950,373.20	2,015,102.07	2,159,274.18	913,072.33	1,945,679.00	1,945,679.00	1,917,170.00	-28,509.00
<b>TOTAL CTHS ROUTINE MAINTENANCE</b>	<b>1,950,373.20</b>	<b>2,015,102.07</b>	<b>2,159,274.18</b>	<b>913,072.33</b>	<b>1,945,679.00</b>	<b>1,945,679.00</b>	<b>1,917,170.00</b>	<b>-28,509.00</b>
<b>70030321 CTHS SNOW/ICE CONTROL</b>								
526100 CTHS SNOW/ICE CONTROL	849,136.93	880,358.93	839,093.76	942,132.50	1,040,000.00	1,064,051.00	1,040,000.00	0.00
<b>TOTAL CTHS SNOW/ICE CONTROL</b>	<b>849,136.93</b>	<b>880,358.93</b>	<b>839,093.76</b>	<b>942,132.50</b>	<b>1,040,000.00</b>	<b>1,064,051.00</b>	<b>1,040,000.00</b>	<b>0.00</b>
<b>70030322 CTHS ROAD CONSTRUCTION</b>								
526100 CTHS ROAD CONSTRUCTION	1,877,414.29	1,535,296.77	2,014,832.73	6,687.62	2,293,812.00	2,293,812.00	1,848,464.00	-445,348.00
<b>TOTAL CTHS ROAD CONSTRUCTION</b>	<b>1,877,414.29</b>	<b>1,535,296.77</b>	<b>2,014,832.73</b>	<b>6,687.62</b>	<b>2,293,812.00</b>	<b>2,293,812.00</b>	<b>1,848,464.00</b>	<b>-445,348.00</b>
<b>70030323 CTHS BRIDGE CONSTRUCTION</b>								
526100 CTHS BRIDGE CONSTRUCTION	48,057.10	126,217.32	146,325.25	15,343.58	120,000.00	120,000.00	130,000.00	10,000.00
<b>TOTAL CTHS BRIDGE CONSTRUCTION</b>	<b>48,057.10</b>	<b>126,217.32</b>	<b>146,325.25</b>	<b>15,343.58</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>130,000.00</b>	<b>10,000.00</b>
<b>70030325 STHS MAINTENANCE</b>								
526100 STHS MAINTENANCE	2,053,913.63	1,928,836.18	1,889,416.18	947,618.28	1,946,874.00	1,946,874.00	1,946,874.00	0.00
<b>TOTAL STHS MAINTENANCE</b>	<b>2,053,913.63</b>	<b>1,928,836.18</b>	<b>1,889,416.18</b>	<b>947,618.28</b>	<b>1,946,874.00</b>	<b>1,946,874.00</b>	<b>1,946,874.00</b>	<b>0.00</b>
<b>70030326 STHS ROAD/BRIDGE CONSTRUCTION</b>								
526100 STHS ROAD/BRIDGE CONSTRUCTION	480,271.84	353,552.90	357,952.81	78,710.09	150,000.00	150,000.00	200,000.00	50,000.00
<b>TOTAL STHS ROAD/BRIDGE CONSTRUCTION</b>	<b>480,271.84</b>	<b>353,552.90</b>	<b>357,952.81</b>	<b>78,710.09</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>200,000.00</b>	<b>50,000.00</b>

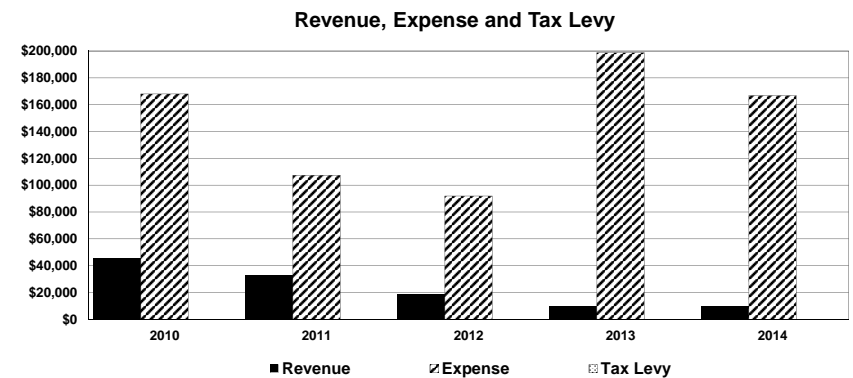
<b>Fund: HIGHWAY</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HIGHWAY</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>70030327 STHS OTHER SERVICES</b>								
526100 STHS OTHER SERVICES	93,245.85	103,210.89	99,250.44	28,021.60	93,591.00	93,591.00	94,233.00	642.00
<b>TOTAL STHS OTHER SERVICES</b>	<b>93,245.85</b>	<b>103,210.89</b>	<b>99,250.44</b>	<b>28,021.60</b>	<b>93,591.00</b>	<b>93,591.00</b>	<b>94,233.00</b>	<b>642.00</b>
<b>70030330 OTHER LOCAL GOVERNMENT ROADS</b>								
526100 OTHER LOCAL GOVERNMENT ROADS	1,098,819.71	936,258.14	909,943.75	647,933.03	1,115,804.00	1,115,804.00	1,131,124.00	15,320.00
<b>TOTAL OTHER LOCAL GOVERNMENT ROADS</b>	<b>1,098,819.71</b>	<b>936,258.14</b>	<b>909,943.75</b>	<b>647,933.03</b>	<b>1,115,804.00</b>	<b>1,115,804.00</b>	<b>1,131,124.00</b>	<b>15,320.00</b>
<b>70030331 LOCAL DEPARTMENTS</b>								
526100 LOCAL DEPARTMENTS	192,628.66	63,567.70	90,181.15	62,559.55	99,422.00	99,422.00	95,452.00	-3,970.00
<b>TOTAL LOCAL DEPARTMENTS</b>	<b>192,628.66</b>	<b>63,567.70</b>	<b>90,181.15</b>	<b>62,559.55</b>	<b>99,422.00</b>	<b>99,422.00</b>	<b>95,452.00</b>	<b>-3,970.00</b>
<b>70030332 NON-GOVERNMENTAL CUSTOMERS</b>								
524000 MISCELLANEOUS EXPENSES	-1.71	8.00	16.63	-5.86	0.00	0.00	0.00	0.00
526100 NON-GOVERNMENT CUSTOMERS	111,288.75	101,398.33	119,468.51	91,597.03	113,082.00	113,082.00	96,070.00	-17,012.00
<b>TOTAL NON-GOVERNMENTAL CUSTOMERS</b>	<b>111,287.04</b>	<b>101,406.33</b>	<b>119,485.14</b>	<b>91,591.17</b>	<b>113,082.00</b>	<b>113,082.00</b>	<b>96,070.00</b>	<b>-17,012.00</b>
<b>70030900 TRANSFERS TO OTHER FUNDS</b>								
591000 TRANSFER TO GENERAL FUND	0.00	5,401.00	6,172.66	0.00	0.00	6,200.00	6,200.00	6,200.00
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>0.00</b>	<b>5,401.00</b>	<b>6,172.66</b>	<b>0.00</b>	<b>0.00</b>	<b>6,200.00</b>	<b>6,200.00</b>	<b>6,200.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-9,676,702.76</b>	<b>-9,093,462.31</b>	<b>-9,041,087.88</b>	<b>-4,413,541.45</b>	<b>-10,223,651.00</b>	<b>-9,603,902.00</b>	<b>-9,816,367.00</b>	<b>-407,284.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>8,984,093.24</b>	<b>8,397,806.54</b>	<b>8,932,018.04</b>	<b>3,792,974.37</b>	<b>10,223,651.00</b>	<b>9,603,902.00</b>	<b>9,816,367.00</b>	<b>-407,284.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-692,609.52</b>	<b>-695,655.77</b>	<b>-109,069.84</b>	<b>-620,567.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>LANDFILL REMEDIATION FUND</b>											
<u>Revenues</u>											
User Fees	8,522	7,251	5,077	488	5,100	0	(5,100)	-100.00%	None	0	0
Interest	36,565	25,160	13,635	8,500	9,000	9,000	0	0.00%			
Use of Fund Balance	123,004	74,983	73,029	189,888	149,460	157,900	8,440	5.65%	2014 Total	0	0
Total Revenues	168,091	107,394	91,741	198,876	163,560	166,900	3,340	2.04%			
<u>Expenses</u>											
Supplies & Services	168,092	107,394	91,741	198,876	163,560	166,900	3,340	2.04%	2015	0	0
Total Expenses	168,092	107,394	91,741	198,876	163,560	166,900	3,340	2.04%	2016	0	0
									2017	0	0
									2018	0	0
Beginning of Year Fund Balance	5,510,139	5,387,135	5,312,152	5,239,123		5,049,235					
End of Year Fund Balance	5,387,135	5,312,152	5,239,123	5,049,235		4,891,335					

#### 2014 Highlights and Issues on the Horizon

Interest rates and revenues continue to be significantly decreased.

Long Term Care Funds were intended to cover the management cost of the closed landfill for 40 years, 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.



<b>Fund: LANDFILL REMEDIATION</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: SOLID WASTE SITE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>25060 LANDFILL REMEDIATION REVENUE</b>								
464500 WASTE TO ENERGY REVENUES	-7,859.86	-6,088.20	-4,851.99	-487.89	-4,500.00	-488.00	0.00	-4,500.00
464600 LANDFILL LABOR REIMBURSEMENT	-662.50	-1,162.50	-225.00	0.00	-600.00	0.00	0.00	-600.00
481160 INTEREST LANDFILL REMEDIATION	-31,054.09	-21,875.95	-10,042.64	-4,315.76	-6,000.00	-6,000.00	-6,000.00	0.00
481400 INTEREST ON LNG TRM CR INVEST	-5,511.40	-3,285.18	-3,592.34	-1,348.11	-3,000.00	-2,500.00	-3,000.00	0.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-149,460.00	0.00	-157,900.00	8,440.00
<b>TOTAL LANDFILL REMEDIATION REVENUE</b>	<b>-45,087.85</b>	<b>-32,411.83</b>	<b>-18,711.97</b>	<b>-6,151.76</b>	<b>-163,560.00</b>	<b>-8,988.00</b>	<b>-166,900.00</b>	<b>3,340.00</b>
<b>25060372 LANDFILL REMEDIATION OLD</b>								
520100 CONSULTANT AND CONTRACTUAL	4,425.00	3,112.50	3,956.25	3,481.25	3,300.00	7,000.00	3,600.00	300.00
520101 WASTE TO ENERGY MONITORING	662.50	1,162.50	225.00	0.00	600.00	0.00	0.00	-600.00
520900 CONTRACTED SERVICES	46,358.43	19,830.48	17,209.08	22,956.32	40,000.00	40,000.00	40,000.00	0.00
522500 TELEPHONE & DAIN LINE	834.47	479.71	402.15	255.59	600.00	400.00	0.00	-600.00
522900 UTILITIES	2,095.76	962.56	646.30	908.19	1,000.00	2,200.00	2,500.00	1,500.00
523100 GROUNDWATER MONITORING	11,423.05	9,792.90	8,953.47	7,255.39	12,000.00	12,000.00	12,000.00	0.00
530500 LICENSES AND PERMITS	0.00	0.00	65.00	0.00	100.00	100.00	100.00	0.00
535000 REPAIRS AND MAINTENANCE	0.00	44.94	0.00	10,407.15	2,500.00	15,000.00	2,500.00	0.00
551000 INSURANCE	10.92	22.25	26.94	37.86	30.00	38.00	50.00	20.00
<b>TOTAL LANDFILL REMEDIATION OLD</b>	<b>65,810.13</b>	<b>35,407.84</b>	<b>31,484.19</b>	<b>45,301.75</b>	<b>60,130.00</b>	<b>76,738.00</b>	<b>60,750.00</b>	<b>620.00</b>
<b>25060373 LANDFILL REMEDIATION NEW</b>								
520100 CONSULTANT AND CONTRACTUAL	4,425.00	3,112.50	3,956.25	3,481.25	3,300.00	7,000.00	3,600.00	300.00
520900 CONTRACTED SERVICES	60,673.28	36,284.66	33,519.07	22,418.87	60,000.00	60,000.00	60,000.00	0.00
522100 WATER TREATMENT/TESTING	2,841.22	1,685.85	1,321.66	1,006.44	1,000.00	2,500.00	2,500.00	1,500.00
522500 TELEPHONE & DAIN LINE	118.83	479.75	487.42	255.61	600.00	400.00	0.00	-600.00
522900 UTILITIES	2,011.05	962.59	708.66	907.28	1,000.00	2,200.00	2,500.00	1,500.00
523100 GROUNDWATER MONITORING	29,552.06	29,373.76	20,236.35	15,859.13	35,000.00	35,000.00	35,000.00	0.00
530500 LICENSES AND PERMITS	65.00	65.00	0.00	0.00	0.00	0.00	0.00	0.00
535000 REPAIRS AND MAINTENANCE	2,584.51	0.00	0.64	10,404.24	2,500.00	15,000.00	2,500.00	0.00
551000 INSURANCE	10.92	22.25	26.94	37.85	30.00	38.00	50.00	20.00
<b>TOTAL LANDFILL REMEDIATION NEW</b>	<b>102,281.87</b>	<b>71,986.36</b>	<b>60,256.99</b>	<b>54,370.67</b>	<b>103,430.00</b>	<b>122,138.00</b>	<b>106,150.00</b>	<b>2,720.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-45,087.85</b>	<b>-32,411.83</b>	<b>-18,711.97</b>	<b>-6,151.76</b>	<b>-163,560.00</b>	<b>-8,988.00</b>	<b>-166,900.00</b>	<b>3,340.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>168,092.00</b>	<b>107,394.20</b>	<b>91,741.18</b>	<b>99,672.42</b>	<b>163,560.00</b>	<b>198,876.00</b>	<b>166,900.00</b>	<b>3,340.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>123,004.15</b>	<b>74,982.37</b>	<b>73,029.21</b>	<b>93,520.66</b>	<b>0.00</b>	<b>189,888.00</b>	<b>0.00</b>	

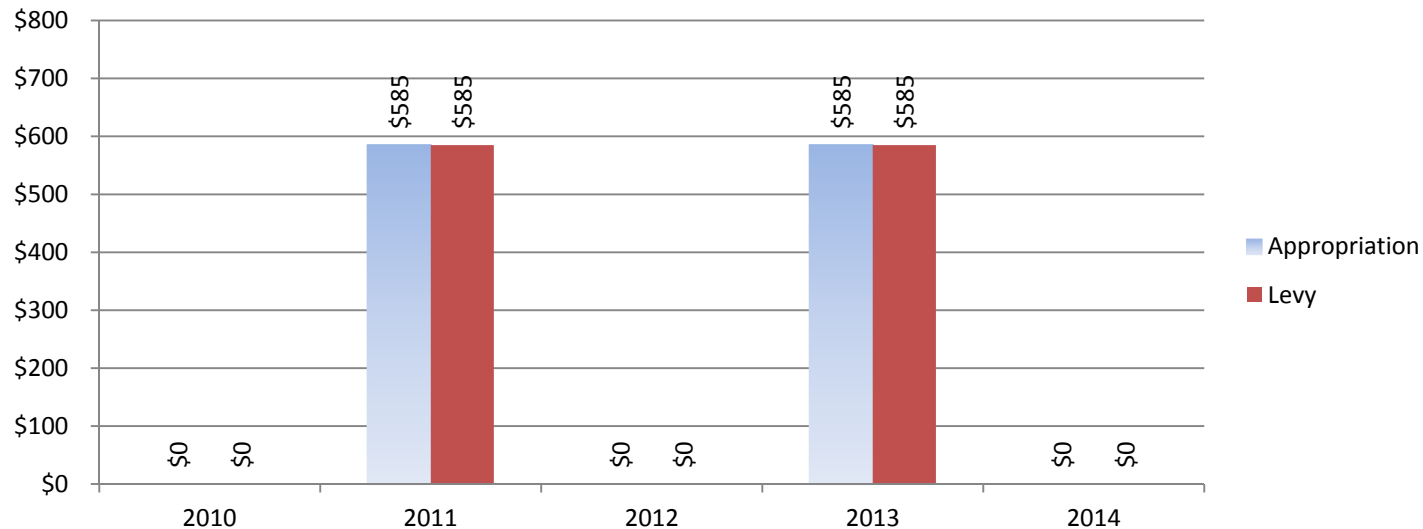
## Pink Lady Rail Transit Commission (PLRTC)

**Organization Purpose:** The organization's purpose is to continue and expand rail service to local industries in northern Sauk County. The Pink Lady Rail Transit Commission (PLRTC) was formed in 1988 to fight a proposed rail abandonment from Rock Springs to Reedsburg. PLRTC was successful in the effort and since has worked to keep communications between the communities on the line, the rail provider, the businesses that use the rail and the State of Wisconsin Department of Transportation (DOT). It has also worked to encourage more rail usage to keep the line healthy economically. Since 1988 rail usage has tripled and rail service is excellent.

**Programs Provided to Sauk County Residents:** Coordination of communications between local industries, local municipalities and the Wisconsin Southern Railroad.

**Major Goals for Organization for 2014 and Beyond:** To work toward finishing the State's purchase of the rail line from Madison to Reedsburg. No additional funds are anticipated to be needed in 2014.

Fund Department	General Fund 10 General Non-Departmental 999	2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014
10999361-526100	Appropriation	\$0	\$585	\$0	\$0	\$585	\$585	\$0



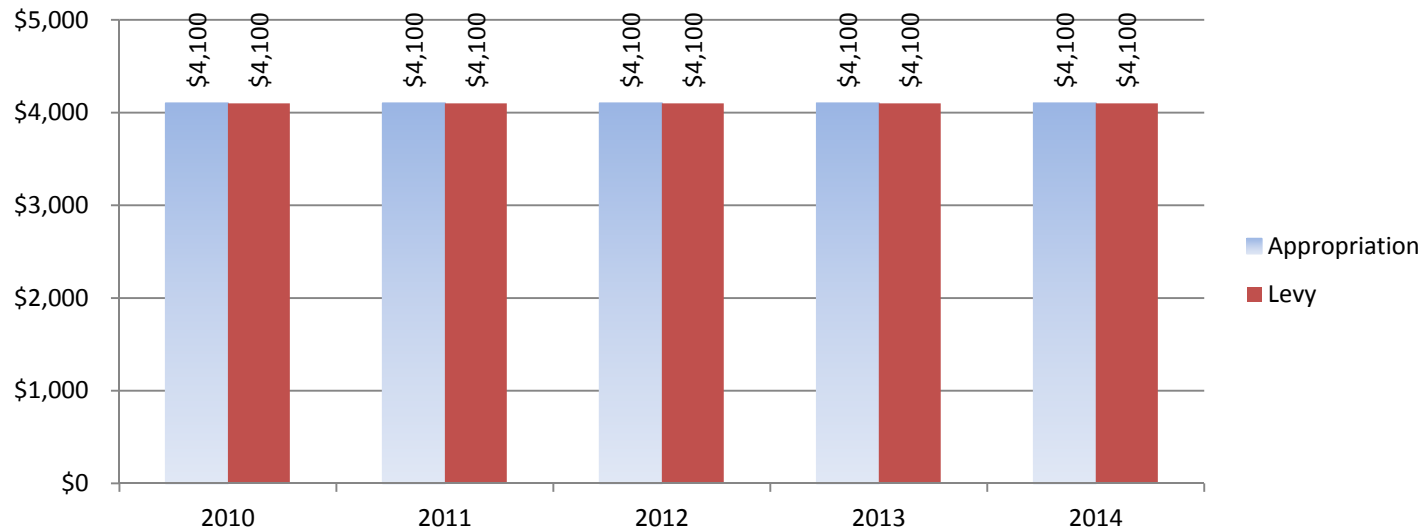
## Reedsburg Airport

**Organization Purpose:** To serve the citizens of Reedsburg and the entire surrounding area with a safe and modern general aviation facility.

**Programs Provided to Sauk County Residents:** Fixed Base Operator (FBO) – fuel. Instruction. Pilot services. Pilot supplies. Aircraft rental. Tie downs. Aircraft storage. Weather computer. Internet. Aircraft management. Aircraft maintenance, paint and interior.

**Major Goals for Organization for 2014 and Beyond:** Continue to maintain and promote use of the airport. Three full-time aviation businesses make their home at the Reedsburg Airport. Reedsburg has the ability to refurbish a whole aircraft. Reedsburg has a full-time service FBO which has certified flight instructors (CFI's) on staff to train pilots year round. A new weather station is being installed.

Fund Department	General Fund 10 General Non-Departmental 999	2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014
10999350-526100	99002 Appropriation	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100



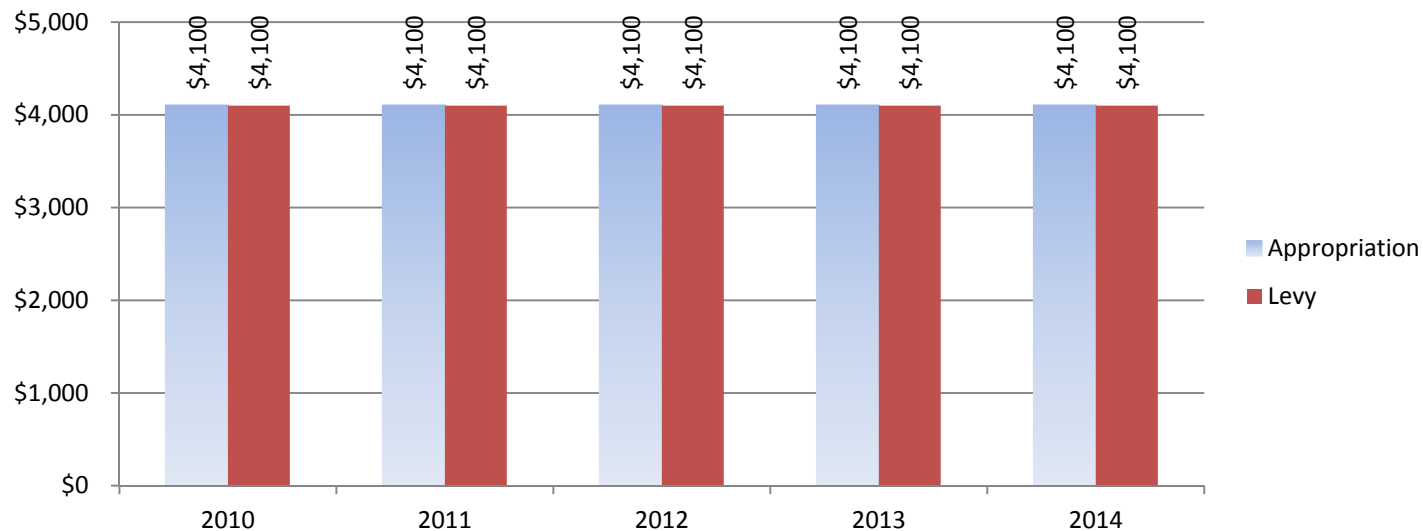
## Sauk-Prairie Airport, Inc.

**Organization Purpose:** Manage the Sauk Prairie Airport on behalf of the Town of Prairie du Sac.

**Programs Provided to Sauk County Residents:** Provide a safe, well-maintained public use airport facility for transient and based aircraft conducting business, personal and military flight operations. Promote general aviation, business partnerships, and community involvement by sponsoring an airport fly-in event.

**Major Goals for Organization for 2014 and Beyond:** Install precision approach path indicator lights (PAPI's) for runways 18 and 36. A new PAPI has been purchased and is awaiting installation. Underground wiring for the PAPI is installed and connected to our pilot controller lighting system. Construct terminal building for transient and based pilots and passengers. Construct a fueling station utilizing a fixed base operator (FBO). Provide flight instruction (FBO). Provide air charter service (FBO). Obtain crew car for transient visitors (FBO).

Fund Department	General Fund 10 General Non-Departmental 999	2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014
10999350-526100	99003 Appropriation	\$4,000	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100





## Tri-County Airport

**Organization Purpose:** Owned jointly by Sauk, Iowa and Richland Counties, the Tri-County Airport is a general utility public airport providing hangar storage, a 5,000 foot runway, and a restaurant operated by a leased contractor. Provide a quality airport to the river valley area. Maintain the Counties' investment in the airport infrastructure. Ensure the maximum possible safety in air transportation. Utilize State and Federal aid to limit the financial burden on the Counties.

**Programs Provided to Sauk County Residents:** Access to the air transportation system. Weather data recording for the Spring Green area. All weather destination for Med Flight and aviation departments of law enforcement, military, and federal, state and local agencies. Provide access to the local business community for national and international companies. Base of operation for 36 aircraft.

**Major Goals for Organization for 2014 and Beyond:** For 2014, the Tri-County Airport Commission has planned a major upgrade to the restaurant and terminal building parking areas, which will greatly improve both safety and drainage. This project will be financed 95% with state and federal funds and will include a one-time opportunity to replace the restaurant septic system using federal funding.

Fund Department	General Fund 10 General Non-Departmental 999	2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014
10999350-526100	99004 Appropriation	\$16,135	\$15,844	\$15,665	\$15,665	\$15,665	\$15,665	\$21,336



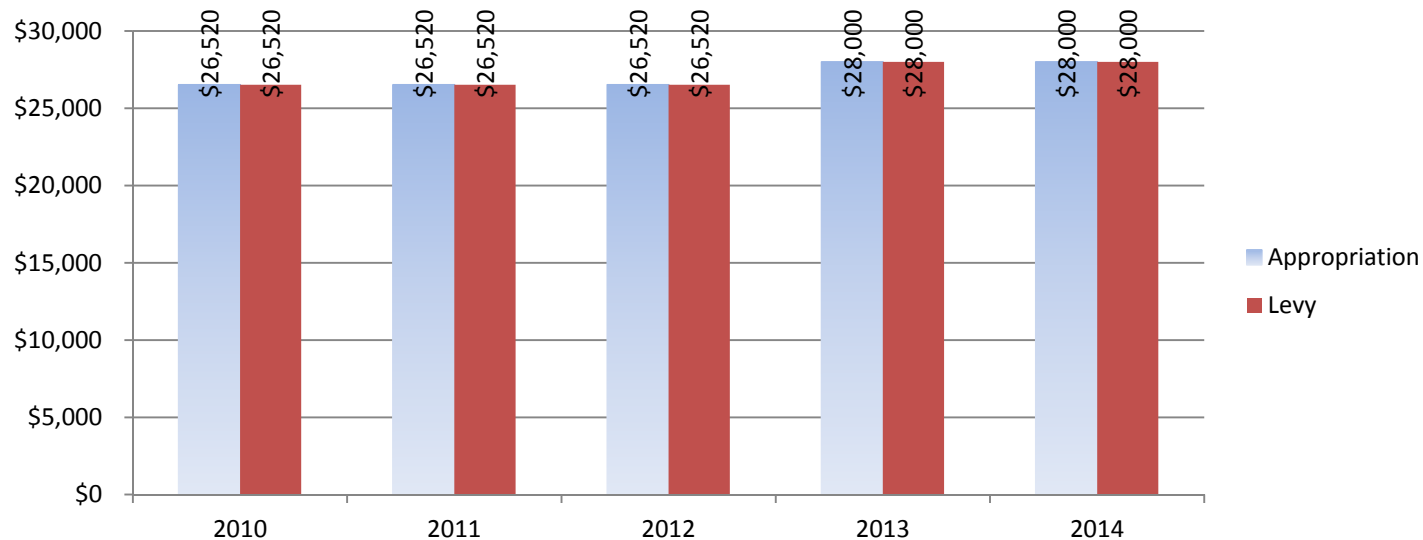
## Wisconsin River Rail Transit Commission

**Organization Purpose:** Wisconsin River Rail Transit Commission exists to preserve and maintain the rail corridor through Crawford, Dane, Grant, Iowa, Rock, Sauk , Walworth and Waukesha Counties. The RTC works with the State, local governments, the local rail operator [Wisconsin & Southern Railroad Co. (WSOR)] and land owners to assure high-quality freight rail is available through the region. The WRRTC helps pay for rail improvements by providing matching funds necessary to leverage state funds for rail improvement projects.

**Programs Provided to Sauk County Residents:** The WRRTC helps preserve rail service to the County, which is a valuable economic support system for a number of local businesses and communities. In 2013 the WRRTC funded a UW-Extension service study analyzing the economic impact of freight rail which showed that publicly owned rail in southern Wisconsin generates a total economic impact of 10,160 jobs, \$614 million in wages, \$1.03 billion in total income, \$1.8 billion in industrial sales, and \$91.9 million in state and local tax revenues.

**Major Goals for Organization for 2014 and Beyond:** WRRTC intends to continue to preserve and maintain the rail corridor through each of its counties. While not all of the projects occur within Sauk County, because the rail line is contiguous, Sauk benefits from all improvements along the line. Improvement projects that WRRTC plans to work with Wisconsin & Southern Railroad in 2014 include: Prairie Subdivision for complete replacement (bridges, ties, rail (CRW) ballast, crossings) a 3 to 4 year project; and trackage to Oregon, Wis for service to Lycon facility (ties, rail, ballast).

Fund Department	General Fund 10 General Non-Departmental 999	2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014
10999360-526100	Appropriation	\$26,520.00	\$24,923.21	\$26,520.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00



## 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.

### FUNCTIONAL AREA GOALS & OBJECTIVES

**Investigate areas of unmet needs in the County:** Educate providers about services available from the County. Hold Community Health Fair for professionals.

**Develop strategies to address components of the Sauk County Comprehensive Plan:** Transportation. Mental health /Drug and Alcohol abuse (identified in the 2011 needs assessment). Health Care Center Campus. Community Health Improvement Plan. Comprehensive benefits counseling. Expansion of dental program.

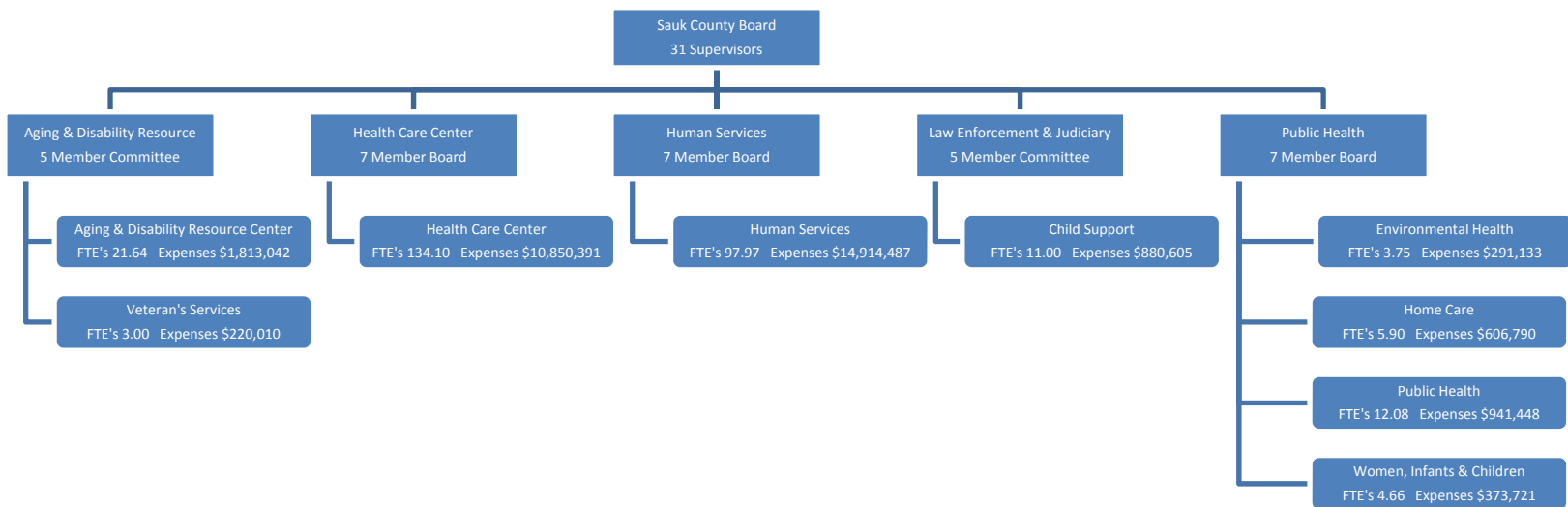
**Develop strategies to deliver optimal services within funding restrictions:** Establish a reasonable level of available services based on available funding. Work collaboratively across departments to take advantage of expertise, and with community partners to help provide services. Affordable Care Act. Use of self-directed volunteer teams to harness the knowledge and skills of retirees to meet the challenges associated with the needs surpassing the available resources and to create more livable communities for all.

**Improve the overall health of the community to decrease overall healthcare costs:** Educate to promote positive health practices. Encourage personal responsibility to make healthy life choices. Be an active partner in developing health community plans. Partner in addressing drug abuse/heroin in the County.

**As service providers, work to achieve quality and continuity of care in the health care community:** Acquire electronic medical records to allow for real time documentation resulting in meaningful data exchange among providers. National accreditation of Public Health Department.

**Seek solutions to address unmet needs of target populations:** Data available from Communication Needs Assessment/Communication Need Improvement Plan website. Increased incidences of increased acuity of middle aged non-qualified individuals. Veterans court. Criminal Justice Continuum development.

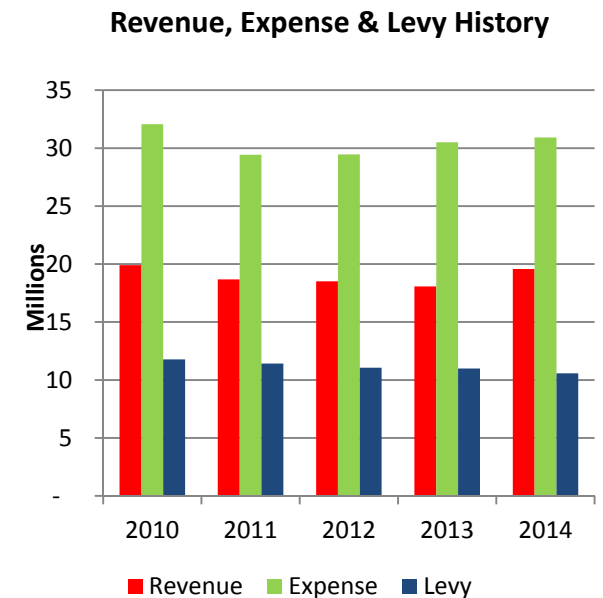
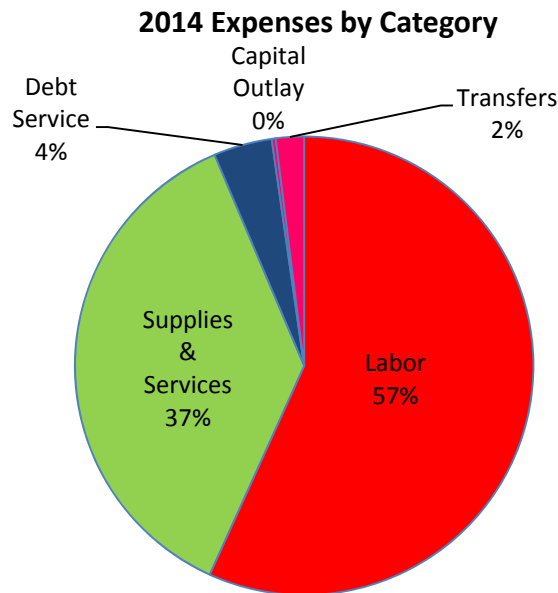
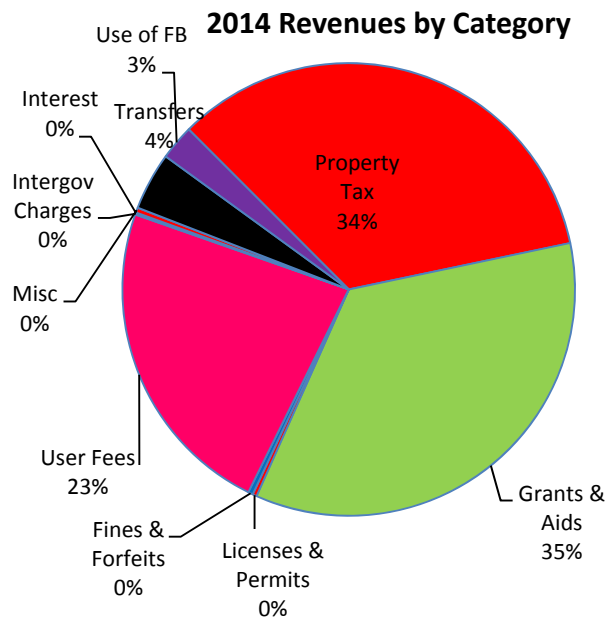
**Achieve and maintain a state of readiness to emergency and/or disaster events:** Develop the plans, educate community on the plans, communicate plans to the public and partners, and practice implementing plans via drills and tabletop exercise scenarios.



# Health & Human Services

## Significant Changes in the Health & Human Services Function for 2014

- Efforts to work with creating self-directed volunteer teams in Aging and Disability Resources should provide a direct return in volunteer labor in 2014.
- \$49,790 in tax levy was added to support the Home Care Program.
- Supplemental Payment (previously Intergovernmental Transfer Program ITP of IGT) program revenues from the State are expected to increase by \$50,000 for the Health Care Center.
- Health Care Center \$15,000 pro-forma and market analysis for assisted living facility.
- Public Health has received \$18,809 through the Seal- a -Smile (SAS) grant to provide sealants in the schools. Sixteen schools are targeted for the 2013-2014 school year with the increase in funding and the potential for more funding through the SAS and the Adopt-A-Smile initiatives. To staff the growing program, a 0.25 Dental Hygienist position is created, funded through grants and Medicaid funds.
- Due to increased workload, a project Public Health Systems Analyst position is created. This position will be multifaceted to continue to support the new computer system, act as accreditation coordinator, and accounts payable/receivable and payroll backup. Total expense of \$58,386.
- An adjustment has been made in the Public Health budget for the actual hours spent by the deputy director in management of all programs and divisions in the department. The total cost of allocation adjustment between Public Health and Home Care is \$31,603.
- Comprehensive Community Services (CCS) regionalization. Counties will receive both the Federal and State share of Medicaid reimbursement starting in July of 2014 if they regionalize to provide CCS services, a tax levy decrease of \$294,215.
- Grant funded mobility management providing for coordinated transportation services for human services, aging, disabled and veterans.
- Focus on immunization efforts, particularly preparation for viruses that may become worldwide pandemics.



## 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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Increase referrals to home-based services through ADRC Information & Assistance specialists' options counseling by 10%.	Develop list of home-based services for referral purposes. Develop and implement method for monthly tracking of clients to home-based services referrals.	6/30/2014
Increase customer use of ADRC website (as measured by the number of hits as recorded by the Sauk County webmaster) by 10%.	Determine number of "hits" to Sauk County's ADRC website in 2013. Develop and implement method for monthly tracking of "hits" to website in 2014. Promote website in AddLIFE Today! newsmagazine, business cards, brochures and other literature about the ADRC agency.	3/31/2014
Purchase five (5) monitoring bracelets for Project Lifesaver Program and increase ADRC agency referrals to the program by 10%.	Purchase five monitoring bracelets for the Project Lifesaver Program. Determine number of referrals to the programs in 2013. Develop and implement method to document and track monthly referrals for adults to the program.	12/31/2014
Develop and implement a second pilot neighborhood for Our Neighborhood Cares initiative.	Identify pilot neighborhood. Develop and implement methods to help identified neighborhood become prepared for a self-directed emergency response. Develop and implement methods to track and evaluate the success of the neighborhood pilot.	12/31/2014
Increase attendance at ADRC-facilitated Prevention programs by 10%.	Assemble, publish and circulate ADRC prevention programs calendar. Seek public input on awareness and participation of ADRC prevention programs. Train staff to facilitate new prevention programs. Participate in ADRC Eagle Country region's change project to increase prevention program attendance.	12/31/2014
Develop and implement self-directed volunteer teams to benefit the Nutrition, Prevention, and National Family Caregiver Support Programs.	Identify and select areas within the Nutrition, Prevention and National Family Caregiver Support Programs that could benefit from self-directed volunteer team support. Recruit lead volunteers for identified areas. Develop and train	12/31/2014

## Aging & Disability Resource Center

Program Evaluation					
Program Title	Program Description	Mandates and References	2014 Budget	FTE's	Key Outcome Indicator(s)
Aging & Disability Specialist	To support 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: short-term care coordination (less than 3 months) 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, public education and outreach to older adults and adults with disabilities who are isolated, community agencies and services providers in order to promote the use of the ADRC long-term care options counseling Pre-admission consultation to individuals seeking admission to substitute care settings Screening for and assistance with enrollment in the long-term care benefit.	ADRC	Grants	\$480,174	6.14  # of unduplicated people served to services provided  Enrollment statistics-meeting expectations for transition to managed long term care
			<b>TOTAL REVENUES</b>	<b>\$480,174</b>	
			Wages & Benefits	\$440,449	
			Operating Expenses	\$42,728	
			<b>TOTAL EXPENSES</b>	<b>\$483,177</b>	
			<b>COUNTY LEVY</b>	<b>\$3</b>	
Transportation	This program makes it possible for individuals with driving limitations due to disability or infirmity of age to obtain transportation for essential trips, such as medical appointments, business errands, shopping and senior activities. The program utilizes volunteers who drive their own vehicle as well as employees who drive county-owned vehicles.	Older Americans Act, Wis Dept of Transportation	User Fees / Misc	\$46,298	7.66
			Grants	\$377,184	
			<b>TOTAL REVENUES</b>	<b>\$423,482</b>	
			Wages & Benefits	\$319,134	
			Operating Expenses	\$134,251	
			<b>TOTAL EXPENSES</b>	<b>\$453,385</b>	
Congregate Meals	Through congregate dining centers, guests are provided a minimum of 1/3 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. Individualized counseling by a dietitian is offered for those found to be at high risk. The dining centers also act as a conduit for positive social contacts proven to combat the problems associated with social isolation. 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.	Older Americans Act	User Fees / Misc	\$28,200	0.68  The length of time guests spend participating in activities at the dining centers is increased
			Grants	\$121,500	
			<b>TOTAL REVENUES</b>	<b>\$149,700</b>	
			Wages & Benefits	\$36,114	
			Operating Expenses	\$146,098	
			<b>TOTAL EXPENSES</b>	<b>\$182,212</b>	
Home Delivered Meals	Through home-delivery, guests are provided a minimum of 1/3 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. Individualized counseling by a dietitian is offered for those found to be at high risk. 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.	Older Americans Act	User Fees / Misc	\$44,500	0.89
			Grants	\$128,289	
			<b>TOTAL REVENUES</b>	<b>\$172,789</b>	
			Wages & Benefits	\$46,485	
			Operating Expenses	\$202,358	
			<b>TOTAL EXPENSES</b>	<b>\$248,843</b>	
			<b>COUNTY LEVY</b>	<b>\$76,054</b>	

## Aging & Disability Resource Center

Home & Community Based Services	<p><b>Home Safe &amp; Sound:</b> Grant funding provided to serve older adults with limited income by accomplishing minor home repairs or modifications which allow the resident to continue to live independently and more safely. Materials purchased by the homeowner and projects accomplished primarily by volunteers.</p> <p><b>AddLIFE Today! Newsmagazine:</b> Publication distributed 6 times per year and includes 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 caregivers.</p> <p><b>Telephone Reassurance:</b> Provides brief, regular telephone contact for persons who are homebound, live alone or are the family caregiver of an older adult. The goal is to check the daily well-being, identify needs of the individual as they occur and notify those who can help when appropriate. Older adults are provided this service on a payment by donation basis while all others pay the full cost of services.</p>	Older Americans Act	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$9,867</td></tr><tr><td><b>TOTAL REVENUES</b></td><td><b>\$9,867</b></td></tr><tr><td>Wages &amp; Benefits</td><td>\$8,059</td></tr><tr><td>Operating Expenses</td><td>\$7,873</td></tr><tr><td><b>TOTAL EXPENSES</b></td><td><b>\$15,932</b></td></tr><tr><td><b>COUNTY LEVY</b></td><td><b>\$6,065</b></td></tr></table>	User Fees / Misc	\$0	Grants	\$9,867	<b>TOTAL REVENUES</b>	<b>\$9,867</b>	Wages & Benefits	\$8,059	Operating Expenses	\$7,873	<b>TOTAL EXPENSES</b>	<b>\$15,932</b>	<b>COUNTY LEVY</b>	<b>\$6,065</b>	0.15	<p># of volunteers in service to # service hours provided</p> <p># of total services provided to # of staff Full Time Equivalents (FTEs)</p> <p># of Functional Screenings completed to # of I&amp;A staff FTEs</p> <p>Those who received I&amp;A services received a follow up contact and reported that the service or benefit which they were seeking was accomplished or otherwise appropriately resolved to their satisfaction</p>
User Fees / Misc	\$0																		
Grants	\$9,867																		
<b>TOTAL REVENUES</b>	<b>\$9,867</b>																		
Wages & Benefits	\$8,059																		
Operating Expenses	\$7,873																		
<b>TOTAL EXPENSES</b>	<b>\$15,932</b>																		
<b>COUNTY LEVY</b>	<b>\$6,065</b>																		
Elder Benefits Specialist	Benefits Counseling: This program includes staff which serve older adults in a legal assistance program which provides advocacy and representation related to approximately 102 identified issues in the practice area of public benefits, insurance, rights and access to supportive services.	Wisconsin Elder's Act	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$202,683</td></tr><tr><td><b>TOTAL REVENUES</b></td><td><b>\$202,683</b></td></tr><tr><td>Wages &amp; Benefits</td><td>\$202,597</td></tr><tr><td>Operating Expenses</td><td>\$10,104</td></tr><tr><td><b>TOTAL EXPENSES</b></td><td><b>\$212,701</b></td></tr><tr><td><b>COUNTY LEVY</b></td><td><b>\$10,018</b></td></tr></table>	User Fees / Misc	\$0	Grants	\$202,683	<b>TOTAL REVENUES</b>	<b>\$202,683</b>	Wages & Benefits	\$202,597	Operating Expenses	\$10,104	<b>TOTAL EXPENSES</b>	<b>\$212,701</b>	<b>COUNTY LEVY</b>	<b>\$10,018</b>	2.98	
User Fees / Misc	\$0																		
Grants	\$202,683																		
<b>TOTAL REVENUES</b>	<b>\$202,683</b>																		
Wages & Benefits	\$202,597																		
Operating Expenses	\$10,104																		
<b>TOTAL EXPENSES</b>	<b>\$212,701</b>																		
<b>COUNTY LEVY</b>	<b>\$10,018</b>																		
Disability Benefits Specialist	Benefits Counseling: This program will include Specialist staff which serve adults with disabilities. This legal assistance programs provide advocacy and representation related to identified issues in the practice area of disability benefits, public benefits, insurance, rights and access to supportive services.	ADRC	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$150,071</td></tr><tr><td><b>TOTAL REVENUES</b></td><td><b>\$150,071</b></td></tr><tr><td>Wages &amp; Benefits</td><td>\$140,811</td></tr><tr><td>Operating Expenses</td><td>\$9,259</td></tr><tr><td><b>TOTAL EXPENSES</b></td><td><b>\$150,070</b></td></tr><tr><td><b>COUNTY LEVY</b></td><td><b>(\$1)</b></td></tr></table>	User Fees / Misc	\$0	Grants	\$150,071	<b>TOTAL REVENUES</b>	<b>\$150,071</b>	Wages & Benefits	\$140,811	Operating Expenses	\$9,259	<b>TOTAL EXPENSES</b>	<b>\$150,070</b>	<b>COUNTY LEVY</b>	<b>(\$1)</b>	2.22	
User Fees / Misc	\$0																		
Grants	\$150,071																		
<b>TOTAL REVENUES</b>	<b>\$150,071</b>																		
Wages & Benefits	\$140,811																		
Operating Expenses	\$9,259																		
<b>TOTAL EXPENSES</b>	<b>\$150,070</b>																		
<b>COUNTY LEVY</b>	<b>(\$1)</b>																		
Family Caregiver Support Program	Family Caregiver Support Program: This funding is specifically allocated to provide a continuum of services designed to meet the unique needs of the caregiver. Services may include assistance with care-planning using existing programs, counseling, training and support, in-home support services and respite care all aimed at reducing or eliminating the occurrence of caregiver stress and burnout.	Older Americans Act	<table><tr><td>User Fees / Misc</td><td>0</td></tr><tr><td>Grants</td><td>\$28,154</td></tr><tr><td><b>TOTAL REVENUES</b></td><td><b>\$28,154</b></td></tr><tr><td>Wages &amp; Benefits</td><td>\$16,996</td></tr><tr><td>Operating Expenses</td><td>\$14,471</td></tr><tr><td><b>TOTAL EXPENSES</b></td><td><b>\$31,467</b></td></tr><tr><td><b>COUNTY LEVY</b></td><td><b>\$3,313</b></td></tr></table>	User Fees / Misc	0	Grants	\$28,154	<b>TOTAL REVENUES</b>	<b>\$28,154</b>	Wages & Benefits	\$16,996	Operating Expenses	\$14,471	<b>TOTAL EXPENSES</b>	<b>\$31,467</b>	<b>COUNTY LEVY</b>	<b>\$3,313</b>	0.33	
User Fees / Misc	0																		
Grants	\$28,154																		
<b>TOTAL REVENUES</b>	<b>\$28,154</b>																		
Wages & Benefits	\$16,996																		
Operating Expenses	\$14,471																		
<b>TOTAL EXPENSES</b>	<b>\$31,467</b>																		
<b>COUNTY LEVY</b>	<b>\$3,313</b>																		
Prevention	<p>Assess individuals to identify risk factors and opportunities for prevention and early intervention and make appropriate referrals to agencies which can assist with early intervention activities. Through the ADRC's implementation of a variety of evidence-based health promotion and disease prevention programs, participants learn to take positive action to make lifestyle changes which are proven to prevent the onset of or to manage existing chronic conditions and their symptoms thus reducing the need for more expensive long-term care.</p> <p>Other Evidence-based programs: "Living Well with Chronic Conditions", "Stepping On" for falls prevention, "Eat Better, Move More", and "PACE- People with Arthritis Can Exercise".</p>	Older Americans Act	<table><tr><td>User Fees / Misc</td><td>0</td></tr><tr><td>Grants</td><td>\$21,984</td></tr><tr><td><b>TOTAL REVENUES</b></td><td><b>\$21,984</b></td></tr><tr><td>Wages &amp; Benefits</td><td>\$29,748</td></tr><tr><td>Operating Expenses</td><td>\$5,507</td></tr><tr><td><b>TOTAL EXPENSES</b></td><td><b>\$35,255</b></td></tr><tr><td><b>COUNTY LEVY</b></td><td><b>\$13,271</b></td></tr></table>	User Fees / Misc	0	Grants	\$21,984	<b>TOTAL REVENUES</b>	<b>\$21,984</b>	Wages & Benefits	\$29,748	Operating Expenses	\$5,507	<b>TOTAL EXPENSES</b>	<b>\$35,255</b>	<b>COUNTY LEVY</b>	<b>\$13,271</b>	0.57	
User Fees / Misc	0																		
Grants	\$21,984																		
<b>TOTAL REVENUES</b>	<b>\$21,984</b>																		
Wages & Benefits	\$29,748																		
Operating Expenses	\$5,507																		
<b>TOTAL EXPENSES</b>	<b>\$35,255</b>																		
<b>COUNTY LEVY</b>	<b>\$13,271</b>																		

## Aging & Disability Resource Center

Totals			<b>TOTAL REVENUES</b>	<b>\$1,638,904</b>	21.62	
			<b>TOTAL EXPENSES</b>	<b>\$1,813,042</b>		
			<b>COUNTY LEVY</b>	<b>\$171,138</b>		

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
AddLIFE Today! - Subscribers' Hardcopies mailed	5,459	5,500	5,550
AddLIFE Today! - Subscribers' Emailed	341	300	300
AddLIFE Today! - Partners	5	5	5
AddLIFE Today! - Pages	36	36	36
Disability Benefit Specialist Program - Total individuals served	370	350	350
Disability Benefit Specialist Program - Monetary impact	\$1,766,715	\$1.8M	\$1.8M
Elderly Benefit Specialist Program - Total clients served	580	600	600
Elderly Benefit Specialist Program - # of Units of service provided	855	900	900
Elderly Benefit Specialist Program - Monetary impact	\$981,579	\$900K	\$900K
Elderly Benefit Specialist Program - Community outreach program/visits held	12	15	15
Information & Assistance Program (Aging & Disability Specialists) - Contacts (without collaterals)	5,827	6,200	6,200
Information & Assistance Program (Aging & Disability Specialists) - Home visits	340	350	350
Information & Assistance Program (Aging & Disability Specialists) - MDS's completed	63	70	70
Information & Assistance Program (Aging & Disability Specialists) - Enrollments processed	127	130	130
Information & Assistance Program (Aging & Disability Specialists) - Assessments completed	176	200	200
Information & Assistance Program (Aging & Disability Specialists) - Option counseling sessions completed	312	300	300
Nat'l Family Caregiver Support Program - Care for Caregiver participants	5	15	15
Nat'l Family Caregiver Support Program - Caregiver referrals, I&A provided	1	30	30
Nutrition Programs - Total congregate lunches served	20,950	21,000	23,400
Nutrition Programs - Total home-delivered lunches served	25,889	25,000	25,700
Prevention Program - Living Well w/Chronic Conditions - classes held / # participants	1 / 9	2 / 20	6 / 120
Prevention Program - Stepping On - classes held / # participants	1 / 10	2 / 20	6 / 120
Transportation Programs - The Bus ridership	4,262	5,000	6,000
Transportation Programs - Escorted one-way trips arranged	2,639	2,500	2,500
Volunteer Coordination - Volunteer positions	282	282	282
Volunteer Coordination - Total individual volunteers	235	200	200
Volunteer Coordination - Volunteer hours	23,933	24,000	24,000

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
The length of time guests spend participating in activities at the dining centers is increased	60-90 minutes	60-90 minutes	60-90 minutes
The number of overall agency units of service per FTE falls within the reasonable range (range: something less than 1054 units of service per FTE)	N/A	1054	1054
Special projects are completed within projected timelines	N/A	75.00%	75.00%



# Sauk County Aging and Disability Resource Center

Oversight Committee: **Aging and Disability Resource Center**

**Aging & Disability  
Resource Center Director**  
1.00 FTE

**Fiscal Accounting  
Technician**  
1.00 FTE

**Lead Aging &  
Disability  
Specialist**  
1.00 FTE

**Mobility  
Operations  
Manager**  
1.00 FTE

**Volunteer & Family  
Caregiver Services  
Coordinator**  
1.00 FTE

**Program  
Assistant - ADRC**  
1.00 FTE

**Aging & Disability  
Specialist**  
4.00 FTE

**Program  
Specialist -  
Transportation**  
1.00 FTE

**Nutrition &  
Prevention  
Specialist**  
1.00 FTE

**Program  
Specialist –  
Benefit Programs**  
1.00 FTE

**Elder Benefit  
Specialist**  
2.00 FTE

**Program  
Assistant -  
Transportation**  
0.48 FTE

**Program  
Specialist**  
1.00 FTE

**Disability  
Benefit  
Specialist**  
1.00 FTE

**Van Driver**  
4.16 FTE

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
18.81	(0.92)	(1.02)	4.77		21.64

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>AGING &amp; DISABILITY RESOURCE CENTER</b>											
<u>Revenues</u>											
Tax Levy	164,180	147,738	176,914	174,608	174,608	171,138	(3,470)	-1.99%	None	0	0
Grants & Aids	1,180,471	1,547,099	1,405,254	1,414,823	1,525,734	1,519,906	(5,828)	-0.38%			
User Fees	74,616	46,339	83,649	63,000	84,000	61,298	(22,702)	-27.03%	2014 Total	0	0
Intergovernmental	27,900	23,753	7,703	2,500	10,000	2,500	(7,500)	-75.00%			
Donations	110,743	92,165	75,055	58,000	77,000	58,000	(19,000)	-24.68%			
Interest	14	8	2	0	0	0	0	0.00%	2015	0	0
Miscellaneous	199	1,542	1,226	200	200	200	0	0.00%	2016	2,000,000	400,000
Use of Fund Balance	0	0	0	236,105	236,105	0	(236,105)	-100.00%	2017	0	0
									2018	0	0
Total Revenues	1,558,123	1,858,644	1,749,803	1,949,236	2,107,647	1,813,042	(294,605)	-13.98%			
<u>Expenses</u>											
Labor	656,575	662,900	763,087	927,905	865,905	869,082	3,177	0.37%			
Labor Benefits	289,540	283,288	290,191	382,176	374,575	371,311	(3,264)	-0.87%			
Supplies & Services	602,690	599,316	544,194	639,155	867,167	572,649	(294,518)	-33.96%			
Capital Outlay	0	98,980	44,796	0	0	0	0	0.00%			
Addition to Fund Balance	9,318	214,160	107,535	0	0	0	0	0.00%			
Total Expenses	1,558,123	1,858,644	1,749,803	1,949,236	2,107,647	1,813,042	(294,605)	-13.98%			
Beginning of Year Fund Balance	124,739	134,057	348,217	455,752		219,647					
End of Year Fund Balance	134,057	348,217	455,752	219,647		219,647					

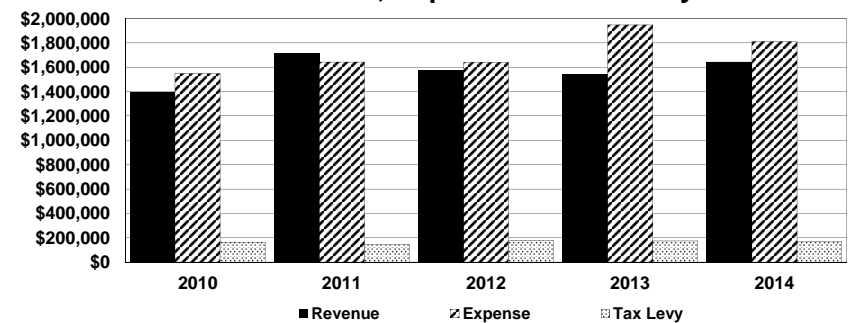
#### 2014 Highlights and Issues on the Horizon

Challenged to address the increased and changing demographic population of older adults and adults with disabilities by maintaining access to services commensurate with adequate capacity.

Investigate use of shared resources across County departments.

Develop strategic approaches to funding and budget constraints.

#### Revenue, Expense and Tax Levy



Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014	Dollar Change
<b>20054 AGING &amp; DISABILITY RESRCE REV</b>									
411100	GENERAL PROPERTY TAXES	-164,180.00	-147,738.00	-176,914.00	-87,304.02	-174,608.00	-174,608.00	-171,138.00	-3,470.00
424182	MIPPA GRANT	-17,594.00	-15,000.00	-5,091.00	0.00	0.00	0.00	0.00	0.00
424502	AGING & DISABIL RESOURCE CENTE	-504,594.29	-627,913.37	-646,020.00	-295,434.00	-756,091.00	-645,180.00	-748,072.00	-8,019.00
424503	ADRC REGIONAL LIVING WELL GRNT	0.00	0.00	0.00	-196.88	0.00	0.00	0.00	0.00
425500	WIHA GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
425590	IIIB REVENUE CONTROL	-61,598.00	-61,496.00	-62,191.00	-32,935.00	-60,798.00	-60,798.00	-59,203.00	-1,595.00
425630	IIID SUPP HOME CARE	-4,856.00	-4,867.00	-4,875.00	-4,062.00	-4,646.00	-4,646.00	-4,611.00	-35.00
425650	STATE BENEFIT SPECIALIST	-25,843.00	-35,290.00	-28,215.00	-4,391.00	-28,215.00	-28,215.00	-28,215.00	0.00
425651	STATE BENEFIT SPEC-FED MTCH	-23,492.00	-28,236.00	-28,215.00	-4,391.00	-28,215.00	-28,215.00	-28,215.00	0.00
425655	STATE HLTH INS ASST PROGRAM	-10,000.00	-8,451.00	-5,000.00	-1,549.00	-5,000.00	-5,000.00	-5,000.00	0.00
425665	IIIC-1,IIIC-2 STIMULUS	-21,041.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
425700	IIIC-1 CONGREGATE NUTRITION	-176,766.00	-158,013.00	-153,805.00	-61,611.00	-147,865.00	-147,865.00	-145,841.00	-2,024.00
425750	NSIP CONG NUTRITION	-14,099.00	-18,126.00	-14,242.00	-8,237.00	-18,000.00	-18,000.00	-18,000.00	0.00
425760	STATE PHARM ASST PROG	-7,870.00	-7,870.00	-6,779.00	-6,779.00	-7,800.00	-7,800.00	-6,779.00	-1,021.00
425762	STATE PHARM ASST-FED MTCH	-2,471.00	-7,870.00	-6,779.00	-6,779.00	-7,800.00	-7,800.00	-6,779.00	-1,021.00
425820	IIIC-2 HOME DELIVERED MEALS	-39,567.00	-47,623.00	-43,644.00	-19,680.00	-42,443.00	-42,443.00	-40,627.00	-1,816.00
425850	NSIP HOME DEL MEALS	-14,814.00	-33,878.00	-15,899.00	-9,241.00	-18,000.00	-18,000.00	-18,000.00	0.00
425860	SCSP HOME DEL TRANSPORT	-7,392.00	-7,587.00	-7,587.00	-2,805.00	-7,587.00	-7,587.00	-7,587.00	0.00
425880	III-E PROGRAM REVENUES	-26,218.00	-31,931.00	-24,913.00	-8,409.00	-27,529.00	-27,529.00	-25,793.00	-1,736.00
425950	TRANSPORTATION GRANT	-150,434.00	-155,631.00	-155,803.00	0.00	-149,607.00	-149,607.00	-143,772.00	-5,835.00
425952	RURAL TRANSPORTATION GRANT	-63,707.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
425953	VETS TRANSPORTATION GRANT	-1,592.39	0.00	-1,455.48	0.00	-1,500.00	-1,500.00	-1,200.00	-300.00
425954	NEW FREEDOM TRANSPORT GRANT	-6,014.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
425955	53.10 TRANSPORTATION GRANT	0.00	-73,562.40	-34,800.00	0.00	0.00	0.00	0.00	0.00
425956	53.11 TRANSPORTATION GRANT	0.00	-223,754.00	-159,142.00	-46,367.00	-214,438.00	-214,438.00	-232,012.00	17,574.00
425957	RTAP STATE SCHOLARSHIPS	-506.88	0.00	-798.43	0.00	-200.00	-200.00	-200.00	0.00
455640	FAMILY CARE NUTRITION	-40,707.36	-23,450.70	-26,969.53	-7,432.38	-28,000.00	-12,000.00	-12,000.00	-16,000.00
455641	FAMILY CARE TRANSPORTATION	-150.00	-603.02	-34,952.99	-23,826.07	-28,000.00	-32,000.00	-29,298.00	1,298.00
466020	SUPP HOME CARE REVENUE	-59.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
466150	AGING-PROGRAM INCOME	-46.55	-243.49	-1,024.55	0.00	0.00	0.00	0.00	0.00
466151	LIVING WELL EXPO FEES	-8,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
466155	AddLIFE TODAY PUBLICATION FEES	-2,596.00	-2,550.00	-3,991.96	-1,925.00	-3,000.00	-3,000.00	-3,000.00	0.00
466210	CAFE CONNECTIONS REVENUE	-93.62	-146.23	-201.17	-151.59	-200.00	-200.00	-200.00	0.00
466300	HOME DELIVERED REVENUE	0.00	0.00	-338.94	0.00	0.00	0.00	0.00	0.00
466340	THE BUS PROGRAM FARES	-2,876.60	-2,713.63	-3,558.87	-2,717.23	-5,000.00	-5,000.00	-6,000.00	1,000.00
466350	VOLUNTEER DRIVER REVENUE	-15,242.36	-13,259.80	-9,436.53	-5,059.72	-15,000.00	-8,500.00	-8,500.00	-6,500.00
466351	VOLUNTEER DRIVER REV VETERANS	-4,361.61	-3,761.50	-4,386.15	-1,570.80	-5,000.00	-2,500.00	-2,500.00	-2,500.00
466352	DVR TRANSPORTATION	-307.20	0.00	-14.00	0.00	0.00	0.00	0.00	0.00
474650	HUMAN SERVICE-MA TRANSPORTATIO	-16,265.41	-10,426.75	0.00	0.00	0.00	0.00	0.00	0.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014	Dollar Change
<b>20054 AGING &amp; DISABILITY RESRCE REV</b>									
474700	HUMAN SERVICE-COP HOME DELIVER	-11,635.11	-13,325.88	-7,702.97	-1,641.12	-10,000.00	-2,500.00	-2,500.00	-7,500.00
481100	INTEREST ON INVESTMENTS	-14.03	-8.20	-1.79	0.00	0.00	0.00	0.00	0.00
485090	DONATIONS - INFO & ASSISTANCE	-610.00	-189.00	-707.75	-306.50	0.00	0.00	0.00	0.00
485120	DONATIONS ELDERLY BENEFIT SPEC	0.00	0.00	-20.00	0.00	0.00	0.00	0.00	0.00
485130	DONATIONS HOMEMAKER PROGRAM	-4,715.00	-661.50	0.00	0.00	0.00	0.00	0.00	0.00
485140	DONATIONS STATE BENEFIT SPECIA	-101.00	-176.00	-116.75	-20.00	0.00	0.00	0.00	0.00
485200	DONATIONS CONGREGATE PROGRAM	-48,602.61	-38,086.82	-26,087.90	-13,792.87	-32,000.00	-28,000.00	-28,000.00	-4,000.00
485300	DONATIONS HOME DELIVERED PROG	-56,714.26	-53,046.88	-48,057.59	-14,591.37	-45,000.00	-30,000.00	-30,000.00	-15,000.00
485400	DONATIONS - PREVENTION	0.00	-5.00	-40.00	-50.00	0.00	0.00	0.00	0.00
485500	DONATIONS - ADRC	0.00	0.00	-25.00	0.00	0.00	0.00	0.00	0.00
485600	DONATIONS - CAREGIVER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
486300	INSURANCE RECOVERIES	0.00	-1,151.97	0.00	-522.45	0.00	0.00	0.00	0.00
493460	CONTINUING APPROP III B	0.00	0.00	0.00	0.00	-22,982.00	0.00	0.00	-22,982.00
493461	CONTINUING APPROP IIIC-1	0.00	0.00	0.00	0.00	-16,282.00	0.00	0.00	-16,282.00
493462	CONTINUING APPROP IIIC-2	0.00	0.00	0.00	0.00	-12,316.00	0.00	0.00	-12,316.00
493470	CONTINUING APPROP ST BEN SPEC	0.00	0.00	0.00	0.00	-46,362.00	0.00	0.00	-46,362.00
493480	CONTINUING APPROP CONGREGATE	0.00	0.00	0.00	0.00	-1,791.00	0.00	0.00	-1,791.00
493490	CONTINUING APPROP HOME DELIVER	0.00	0.00	0.00	0.00	-1,355.00	0.00	0.00	-1,355.00
493561	CONTIN APPROP FAM CARE TRANSP	0.00	0.00	0.00	0.00	-14,084.00	0.00	0.00	-14,084.00
493580	CONT APPROP - INFO & ASSISTAN	0.00	0.00	0.00	0.00	-2,841.00	0.00	0.00	-2,841.00
493590	CONT APPROP - ADRC	0.00	0.00	0.00	0.00	-118,092.00	0.00	0.00	-118,092.00
<b>TOTAL AGING &amp; DISABILITY RESRCE REV</b>		<b>-1,558,123.67</b>	<b>-1,858,643.14</b>	<b>-1,749,802.35</b>	<b>-673,778.00</b>	<b>-2,107,647.00</b>	<b>-1,713,131.00</b>	<b>-1,813,042.00</b>	<b>-294,605.00</b>
<b>20054459 AGING DISABILITY RESOURCE CNTR</b>									
511100	SALARIES PERMANENT REGULAR	206,424.71	220,641.05	296,120.02	122,626.59	304,108.00	304,108.00	294,834.00	-9,274.00
511900	LONGEVITY-FULL TIME	545.17	845.02	1,097.79	0.00	1,254.00	1,254.00	1,677.00	423.00
514100	FICA & MEDICARE TAX	15,395.66	16,464.50	21,715.10	8,941.84	23,476.00	23,476.00	22,798.00	-678.00
514200	RETIREMENT-COUNTY SHARE	9,945.97	11,967.29	17,406.32	8,154.63	20,307.00	20,307.00	20,756.00	449.00
514300	RETIREMENT-EMPLOYEES SHARE	12,843.80	8,270.33	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	63,607.37	62,110.75	86,800.72	40,259.88	95,354.00	95,354.00	95,434.00	80.00
514500	LIFE INSURANCE COUNTY SHARE	32.39	42.72	95.58	38.62	98.00	98.00	107.00	9.00
514600	WORKERS COMPENSATION	-393.21	2,965.52	3,789.48	1,656.16	4,315.00	4,315.00	3,340.00	-975.00
515800	PER DIEM COMMITTEE	1,100.00	600.00	750.00	550.00	1,500.00	1,500.00	1,500.00	0.00
521800	PURCHASED SERVICES	213.95	10.00	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	409.03	793.10	710.34	229.41	2,000.00	1,750.00	1,750.00	-250.00
531100	POSTAGE AND BOX RENT	2,320.09	2,968.80	4,742.06	3,476.54	9,000.00	8,750.00	8,750.00	-250.00
531200	OFFICE SUPPLIES AND EXPENSE	1,979.51	3,290.57	2,022.40	914.98	3,000.00	3,000.00	2,650.00	-350.00
531300	PHOTO COPIES	0.00	0.00	0.00	137.96	150.00	138.00	0.00	-150.00
531400	SMALL EQUIPMENT	9,837.25	925.01	58.00	5,248.91	4,000.00	8,000.00	0.00	-4,000.00

<b>Fund: AGING &amp; DISABILITY RESOURCE CE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: AGING &amp; DISABILITY RESOURCE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>20054459 AGING DISABILITY RESOURCE CNTR</b>								
531800 MIS DEPARTMENT CHARGEBACKS	23,194.29	6,125.06	5,684.73	2,939.03	7,753.00	9,154.00	6,154.00	-1,599.00
532400 MEMBERSHIP DUES	50.00	80.00	50.00	94.00	200.00	100.00	200.00	0.00
532600 ADVERTISING	0.00	0.00	0.00	924.41	5,000.00	5,000.00	0.00	-5,000.00
532800 TRAINING AND INSERVICE	1,366.71	1,723.30	2,280.20	1,328.97	5,000.00	2,000.00	4,000.00	-1,000.00
532900 OTHER PUBLICATIONS	1,600.83	2,592.78	2,852.64	2,608.97	7,000.00	7,000.00	7,500.00	500.00
533200 MILEAGE	7,952.15	7,580.62	8,933.72	3,999.52	10,000.00	8,000.00	7,750.00	-2,250.00
533500 MEALS AND LODGING	289.99	409.79	1,176.12	651.64	2,000.00	1,500.00	2,000.00	0.00
534000 OPERATING/MEETING SUPPLIES	11.95	984.54	352.77	5.50	27,330.00	500.00	500.00	-26,830.00
534900 PROJECT SUPPLIES	0.00	2,436.11	0.00	60.00	0.00	70.00	0.00	0.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	0.00	1,451.30	0.00	1,451.00	1,474.00	1,474.00
<b>TOTAL AGING DISABILITY RESOURCE CNTR</b>	<b>358,727.61</b>	<b>353,826.86</b>	<b>456,637.99</b>	<b>206,298.86</b>	<b>532,845.00</b>	<b>506,825.00</b>	<b>483,174.00</b>	<b>-49,671.00</b>
<b>20054461 SUPP HOMECRE IIIB</b>								
511100 SALARIES PERMANENT REGULAR	16,011.31	8,476.13	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	50.24	14.04	0.00	0.00	0.00	0.00	0.00	0.00
512100 WAGES-PART TIME	31,050.85	11,914.80	0.00	0.00	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	111.20	24.93	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	3,519.54	1,524.02	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	2,035.38	680.83	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	2,628.39	832.39	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	5,537.45	2,299.63	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	6.52	3.74	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-76.73	249.91	0.00	0.00	0.00	0.00	0.00	0.00
514800 UNEMPLOYMENT	0.00	484.00	0.00	0.00	0.00	0.00	0.00	0.00
521800 PURCHASED SERVICES	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	2.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	47.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	2,274.60	281.01	0.00	0.00	0.00	0.00	0.00	0.00
534000 OPERATING/MEETING SUPPLIES	384.10	153.85	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SUPP HOMECRE IIIB</b>	<b>63,651.18</b>	<b>26,939.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>20054462 TRANSPORTATION</b>								
511100 SALARIES PERMANENT REGULAR	72,794.63	95,011.57	97,654.16	48,555.60	104,135.00	104,135.00	112,070.00	7,935.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	91.85	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	518.97	736.15	868.00	0.00	904.00	904.00	985.00	81.00
512100 WAGES-PART TIME	63,367.98	84,256.56	118,208.54	62,551.64	131,951.00	131,951.00	132,137.00	186.00
512200 WAGES-PART TIME-OVERTIME	0.00	0.00	51.00	0.00	0.00	0.00	0.00	0.00

<b>Fund: AGING &amp; DISABILITY RESOURCE CE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: AGING &amp; DISABILITY RESOURCE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>20054462 TRANSPORTATION</b>								
514100 FICA & MEDICARE TAX	10,568.39	13,644.67	15,934.58	8,234.15	18,160.00	18,160.00	18,788.00	628.00
514200 RETIREMENT-COUNTY SHARE	6,032.70	8,227.42	12,025.83	6,862.68	14,841.00	14,841.00	16,196.00	1,355.00
514300 RETIREMENT-EMPLOYEES SHARE	7,790.14	8,583.83	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	13,281.85	21,015.16	26,449.07	16,998.71	46,172.00	46,172.00	35,976.00	-10,196.00
514500 LIFE INSURANCE COUNTY SHARE	35.62	20.68	92.79	52.14	120.00	120.00	125.00	5.00
514600 WORKERS COMPENSATION	-221.02	2,038.33	2,203.03	1,184.43	3,142.00	3,142.00	2,458.00	-684.00
514800 UNEMPLOYMENT	4,852.81	1,362.21	4,550.00	2,358.71	0.00	5,000.00	0.00	0.00
515800 PER DIEM COMMITTEE	400.00	150.00	250.00	150.00	400.00	400.00	400.00	0.00
521800 PURCHASED SERVICES	1,754.31	1,122.66	1,343.47	798.47	2,300.00	1,300.00	1,500.00	-800.00
522500 TELEPHONE & DAIN LINE	2,273.31	1,927.28	1,619.41	718.66	2,000.00	1,800.00	1,800.00	-200.00
531100 POSTAGE AND BOX RENT	524.14	283.16	410.63	634.50	500.00	700.00	700.00	200.00
531200 OFFICE SUPPLIES AND EXPENSE	416.31	375.53	606.27	185.40	800.00	500.00	500.00	-300.00
531300 PHOTO COPIES	0.00	0.00	0.00	160.48	170.00	161.00	0.00	-170.00
531400 SMALL EQUIPMENT	70.00	0.00	1,054.20	2,428.92	1,000.00	3,000.00	0.00	-1,000.00
531800 MIS DEPARTMENT CHARGEBACKS	4,420.82	2,790.68	1,258.20	1,346.59	3,300.00	3,200.00	7,179.00	3,879.00
532100 PUBLICATION OF LEGAL NOTICES	267.89	256.01	240.69	0.00	200.00	200.00	200.00	0.00
532400 MEMBERSHIP DUES	50.00	25.00	100.00	0.00	200.00	200.00	200.00	0.00
532600 ADVERTISING	0.00	0.00	8,623.05	1,685.41	4,000.00	4,000.00	2,500.00	-1,500.00
532800 TRAINING AND INSERVICE	254.59	20.00	711.50	62.50	600.00	100.00	450.00	-150.00
532900 OTHER PUBLICATIONS	756.65	824.81	951.55	511.93	1,000.00	1,000.00	1,000.00	0.00
533200 MILEAGE	631.14	520.02	943.75	916.72	1,200.00	2,000.00	2,000.00	800.00
533500 MEALS AND LODGING	132.07	70.00	498.10	60.80	400.00	200.00	400.00	0.00
533901 TRANSPORTATION - TAXI	4,680.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533902 VOLUNTEER DRIVERS	42,484.52	36,805.37	29,927.99	16,952.01	45,000.00	40,000.00	35,000.00	-10,000.00
533903 TRANSPORTATION - VETERANS	10,203.22	6,959.09	5,727.06	2,043.41	15,000.00	5,000.00	5,000.00	-10,000.00
534000 OPERATING/MEETING SUPPLIES	36,240.37	57,439.15	62,656.77	1,459.60	53,607.00	2,000.00	3,000.00	-50,607.00
534900 PROJECT SUPPLIES	1,275.97	746.75	2,149.50	1,241.34	4,414.00	1,510.00	3,000.00	-1,414.00
535100 VEHICLE FUEL	0.00	0.00	0.00	23,421.54	0.00	45,000.00	45,000.00	45,000.00
535200 VEHICLE MAINTENACE AND REPAIR	0.00	0.00	0.00	7,443.58	0.00	15,000.00	15,000.00	15,000.00
551200 INSURANCE-VEHICLE LIABILITY	4,142.08	3,812.46	5,907.88	5,968.61	8,000.00	8,000.00	8,000.00	0.00
551900 INSURANCE-GENERAL LIABILITY	2,680.60	2,918.66	2,944.87	1,686.96	3,500.00	1,687.00	1,722.00	-1,778.00
552400 INSURANCE-VOLUNTEERS	56.25	56.25	62.00	31.25	100.00	50.00	100.00	0.00
581900 CAPITAL OUTLAY	0.00	98,980.05	44,796.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TRANSPORTATION</b>	<b>292,736.31</b>	<b>451,071.36</b>	<b>450,819.89</b>	<b>216,706.74</b>	<b>467,116.00</b>	<b>461,433.00</b>	<b>453,386.00</b>	<b>-13,730.00</b>
<b>20054464 CONGREGATE NUTRITION MEALS</b>								
511100 SALARIES PERMANENT REGULAR	31,158.28	23,562.57	21,642.10	11,181.31	24,095.00	24,095.00	26,082.00	1,987.00
511900 LONGEVITY-FULL TIME	136.67	66.49	38.08	0.00	40.00	40.00	51.00	11.00
514100 FICA & MEDICARE TAX	2,206.40	1,599.15	1,582.16	822.50	1,846.00	1,846.00	1,999.00	153.00

<b>Fund: AGING &amp; DISABILITY RESOURCE CE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: AGING &amp; DISABILITY RESOURCE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>20054464 CONGREGATE NUTRITION MEALS</b>								
514200 RETIREMENT-COUNTY SHARE	1,503.34	1,269.74	1,283.31	743.66	1,605.00	1,605.00	1,829.00	224.00
514300 RETIREMENT-EMPLOYEES SHARE	1,941.25	1,308.51	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	13,087.68	6,896.09	4,090.97	2,449.95	4,889.00	4,889.00	5,935.00	1,046.00
514500 LIFE INSURANCE COUNTY SHARE	7.03	5.59	4.78	2.01	6.00	6.00	8.00	2.00
514600 WORKERS COMPENSATION	-54.43	257.80	267.98	151.56	267.00	267.00	211.00	-56.00
521800 PURCHASED SERVICES	114,241.01	121,259.35	103,826.31	45,309.29	131,360.00	114,250.00	120,300.00	-11,060.00
522500 TELEPHONE & DAIN LINE	1,791.72	1,656.16	1,037.34	379.14	800.00	800.00	300.00	-500.00
525200 EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	14.95	0.00	0.00	100.28	0.00	250.00	250.00	250.00
531200 OFFICE SUPPLIES AND EXPENSE	188.98	457.12	283.29	224.03	800.00	500.00	500.00	-300.00
531400 SMALL EQUIPMENT	182.74	6,646.96	1,502.63	3,159.81	10,000.00	7,000.00	0.00	-10,000.00
531800 MIS DEPARTMENT CHARGEBACKS	0.00	0.00	1,246.17	898.46	800.00	945.00	604.00	-196.00
532100 PUBLICATION OF LEGAL NOTICES	147.34	57.53	46.08	0.00	100.00	100.00	100.00	0.00
532400 MEMBERSHIP DUES	85.00	85.00	75.00	75.00	200.00	100.00	100.00	-100.00
532800 TRAINING AND INSERVICE	995.59	1,041.31	775.31	736.21	1,900.00	1,000.00	1,000.00	-900.00
532900 OTHER PUBLICATIONS	501.66	621.73	693.43	511.02	700.00	800.00	800.00	100.00
533200 MILEAGE	1,168.50	862.53	1,007.05	836.68	2,000.00	1,500.00	1,500.00	-500.00
533500 MEALS AND LODGING	140.00	70.00	178.60	366.89	1,500.00	700.00	700.00	-800.00
534000 OPERATING/MEETING SUPPLIES	2,295.09	3,435.00	1,978.57	2,704.09	6,573.00	3,000.00	3,000.00	-3,573.00
534300 FOOD	561.09	1,339.63	523.52	317.80	4,000.00	3,500.00	2,000.00	-2,000.00
534900 PROJECT SUPPLIES	392.88	174.25	610.55	1,370.02	5,400.00	3,900.00	1,900.00	-3,500.00
539800 EQUIPMENT LEASE	5,979.44	2,812.50	2,738.10	2,082.50	3,500.00	4,300.00	4,300.00	800.00
551900 INSURANCE-GENERAL LIABILITY	1,217.40	1,392.34	1,619.13	142.11	2,000.00	142.00	144.00	-1,856.00
552400 INSURANCE-VOLUNTEERS	56.25	56.25	62.00	31.25	100.00	100.00	100.00	0.00
553200 RENTS & UTILITIES	7,040.00	9,840.00	7,923.33	3,770.00	8,000.00	8,500.00	8,500.00	500.00
<b>TOTAL CONGREGATE NUTRITION MEALS</b>	<b>186,985.86</b>	<b>186,773.60</b>	<b>155,035.79</b>	<b>78,365.57</b>	<b>212,481.00</b>	<b>184,135.00</b>	<b>182,213.00</b>	<b>-30,268.00</b>
<b>20054465 HOME DELIVERED MEALS</b>								
511100 SALARIES PERMANENT REGULAR	24,882.55	23,202.34	28,832.13	14,926.38	32,148.00	32,148.00	33,685.00	1,537.00
511900 LONGEVITY-FULL TIME	82.07	70.11	52.57	0.00	56.00	56.00	68.00	12.00
514100 FICA & MEDICARE TAX	1,799.63	1,606.91	2,118.20	1,102.52	2,464.00	2,464.00	2,582.00	118.00
514200 RETIREMENT-COUNTY SHARE	1,199.14	1,251.12	1,709.64	992.68	2,142.00	2,142.00	2,363.00	221.00
514300 RETIREMENT-EMPLOYEES SHARE	1,548.78	1,296.83	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	9,049.14	6,570.62	5,389.27	3,330.31	6,556.00	6,556.00	7,505.00	949.00
514500 LIFE INSURANCE COUNTY SHARE	7.15	6.55	6.39	2.78	8.00	8.00	10.00	2.00
514600 WORKERS COMPENSATION	-38.34	253.25	358.15	202.34	347.00	347.00	272.00	-75.00
521800 PURCHASED SERVICES	173,954.41	154,865.01	143,860.25	73,813.38	164,999.00	120,490.00	132,700.00	-32,299.00
522500 TELEPHONE & DAIN LINE	60.98	42.03	113.18	46.36	300.00	200.00	200.00	-100.00
531100 POSTAGE AND BOX RENT	576.88	584.52	1,152.42	800.03	1,800.00	1,600.00	1,800.00	0.00

<b>Fund: AGING &amp; DISABILITY RESOURCE CE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: AGING &amp; DISABILITY RESOURCE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>20054465 HOME DELIVERED MEALS</b>								
531200 OFFICE SUPPLIES AND EXPENSE	123.72	36.41	60.03	0.00	200.00	200.00	200.00	0.00
531400 SMALL EQUIPMENT	884.40	504.00	0.00	0.00	5,500.00	5,500.00	0.00	-5,500.00
531800 MIS DEPARTMENT CHARGEBACKS	0.00	0.00	0.00	587.01	1,100.00	1,100.00	814.00	-286.00
532800 TRAINING AND INSERVICE	26.33	0.00	56.00	0.00	100.00	100.00	100.00	0.00
532900 OTHER PUBLICATIONS	449.99	519.36	693.43	313.92	700.00	700.00	700.00	0.00
533200 MILEAGE	40,141.50	43,619.12	42,960.40	150.00	50,000.00	450.00	500.00	-49,500.00
533500 MEALS AND LODGING	0.00	0.00	29.40	49.24	500.00	200.00	500.00	0.00
533902 VOLUNTEER DRIVERS	0.00	0.00	0.00	18,565.00	0.00	37,000.00	40,000.00	40,000.00
534000 OPERATING/MEETING SUPPLIES	23,881.43	19,070.58	16,663.28	12,028.50	28,000.00	22,000.00	23,000.00	-5,000.00
534900 PROJECT SUPPLIES	605.21	373.36	1,080.67	707.04	3,671.00	710.00	1,500.00	-2,171.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	0.00	191.70	0.00	192.00	194.00	194.00
552400 INSURANCE-VOLUNTEERS	123.75	123.75	126.00	62.50	300.00	150.00	150.00	-150.00
<b>TOTAL HOME DELIVERED MEALS</b>	<b>279,358.72</b>	<b>253,995.87</b>	<b>245,261.41</b>	<b>127,871.69</b>	<b>300,891.00</b>	<b>234,313.00</b>	<b>248,843.00</b>	<b>-52,048.00</b>
<b>20054466 HOME &amp; COMMUNITY BASED SRVCS</b>								
511100 SALARIES PERMANENT REGULAR	25,691.74	21,120.65	11,689.66	1,072.02	2,273.00	2,273.00	5,435.00	3,162.00
511900 LONGEVITY-FULL TIME	95.35	85.49	41.29	0.00	9.00	9.00	17.00	8.00
512100 WAGES-PART TIME	0.00	0.00	0.00	3,773.69	0.00	8,000.00	0.00	0.00
514100 FICA & MEDICARE TAX	1,856.37	1,508.84	862.33	366.55	175.00	800.00	417.00	242.00
514200 RETIREMENT-COUNTY SHARE	1,248.97	1,144.30	694.24	71.16	152.00	152.00	382.00	230.00
514300 RETIREMENT-EMPLOYEES SHARE	1,612.87	1,145.30	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	7,938.88	5,973.99	2,636.42	339.77	497.00	800.00	1,791.00	1,294.00
514500 LIFE INSURANCE COUNTY SHARE	9.85	7.48	5.71	0.42	1.00	1.00	3.00	2.00
514600 WORKERS COMPENSATION	-34.20	179.94	142.16	71.34	7.00	170.00	13.00	6.00
514800 UNEMPLOYMENT	3,143.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521800 PURCHASED SERVICES	12,702.45	7,069.90	4,898.94	118.94	600.00	170.00	200.00	-400.00
522500 TELEPHONE & DAIN LINE	262.32	100.49	93.29	33.46	300.00	100.00	100.00	-200.00
531100 POSTAGE AND BOX RENT	9,823.30	8,188.03	8,500.88	4,747.28	10,007.00	5,000.00	5,000.00	-5,007.00
531200 OFFICE SUPPLIES AND EXPENSE	484.46	364.16	724.25	450.55	500.00	500.00	500.00	0.00
531300 PHOTO COPIES	0.00	0.00	0.00	1.47	0.00	2.00	0.00	0.00
531400 SMALL EQUIPMENT	0.00	0.00	75.86	1,078.94	0.00	2,000.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	4,198.82	3,392.82	3,684.76	620.29	200.00	632.00	58.00	-142.00
532400 MEMBERSHIP DUES	25.00	0.00	0.00	0.00	50.00	0.00	0.00	-50.00
532600 ADVERTISING	794.65	0.00	0.00	391.00	1,000.00	1,000.00	1,000.00	0.00
532800 TRAINING AND INSERVICE	-153.75	330.00	195.00	12.50	200.00	100.00	100.00	-100.00
532900 OTHER PUBLICATIONS	1,249.91	-200.04	2,803.58	897.35	3,000.00	3,000.00	0.00	-3,000.00
533200 MILEAGE	0.00	18.87	234.30	18.48	100.00	50.00	100.00	0.00
533500 MEALS AND LODGING	99.00	0.00	35.00	12.07	100.00	50.00	100.00	0.00
534000 OPERATING/MEETING SUPPLIES	74.91	407.12	193.01	254.23	20,023.00	400.00	200.00	-19,823.00



<b>Fund: AGING &amp; DISABILITY RESOURCE CE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: AGING &amp; DISABILITY RESOURCE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>20054466 HOME &amp; COMMUNITY BASED SRVCS</b>								
534900 PROJECT SUPPLIES	3,049.58	402.24	9,106.04	224.39	500.00	2,300.00	500.00	0.00
537120 RESPITE CARE CAREGIVERS	7,142.50	2,615.37	1,081.00	0.00	0.00	0.00	0.00	0.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	0.00	14.31	0.00	15.00	15.00	15.00
553200 RENTS & UTILITIES HEALTH AGING	743.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL HOME &amp; COMMUNITY BASED SRVCS</b>	<b>82,060.12</b>	<b>53,854.95</b>	<b>47,697.72</b>	<b>14,570.21</b>	<b>39,694.00</b>	<b>27,524.00</b>	<b>15,931.00</b>	<b>-23,763.00</b>
<b>20054469 STATE BENEFIT SPECIALIST</b>								
511100 SALARIES PERMANENT REGULAR	47,424.82	24,688.73	39,577.89	41,473.86	138,100.00	138,100.00	134,320.00	-3,780.00
511900 LONGEVITY-FULL TIME	50.35	50.89	152.26	0.00	594.00	594.00	646.00	52.00
512100 WAGES-PART TIME	41,391.67	46,535.40	49,800.29	23,659.89	0.00	40,000.00	0.00	0.00
512900 LONGEVITY-PART TIME	337.20	355.80	375.80	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	6,451.80	5,169.20	6,469.54	4,692.30	10,610.00	10,610.00	10,325.00	-285.00
514200 RETIREMENT-COUNTY SHARE	4,285.38	3,785.94	5,327.07	4,331.50	9,223.00	9,223.00	9,448.00	225.00
514300 RETIREMENT-EMPLOYEES SHARE	5,534.48	3,162.40	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	24,321.92	18,947.40	25,454.32	22,817.65	45,772.00	45,772.00	46,322.00	550.00
514500 LIFE INSURANCE COUNTY SHARE	14.31	15.75	27.04	15.16	46.00	46.00	33.00	-13.00
514600 WORKERS COMPENSATION	-164.14	914.95	1,117.28	823.24	1,951.00	1,951.00	1,505.00	-446.00
514800 UNEMPLOYMENT	0.00	6,534.00	0.00	695.85	0.00	900.00	0.00	0.00
521800 PURCHASED SERVICES	0.00	850.00	0.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	432.71	263.38	270.70	117.38	500.00	300.00	500.00	0.00
531100 POSTAGE AND BOX RENT	560.95	316.19	304.61	159.01	500.00	300.00	500.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	262.32	171.73	229.34	169.35	400.00	400.00	400.00	0.00
531400 SMALL EQUIPMENT	1,052.36	0.00	33.39	4,199.30	20,000.00	5,000.00	0.00	-20,000.00
531800 MIS DEPARTMENT CHARGEBACKS	963.88	1,380.43	3,393.28	1,953.00	3,700.00	2,900.00	2,547.00	-1,153.00
532100 PUBLICATION OF LEGAL NOTICES	0.00	203.85	0.00	0.00	0.00	0.00	0.00	0.00
532400 MEMBERSHIP DUES	70.00	70.00	70.00	70.00	200.00	100.00	150.00	-50.00
532600 ADVERTISING	0.00	0.00	0.00	533.41	0.00	600.00	0.00	0.00
532800 TRAINING AND INSERVICE	172.00	75.00	75.00	383.96	500.00	400.00	1,000.00	500.00
532900 OTHER PUBLICATIONS	501.66	985.40	856.25	445.32	1,000.00	1,000.00	1,000.00	0.00
533200 MILEAGE	2,148.90	1,599.48	2,840.75	1,454.88	2,500.00	2,000.00	2,500.00	0.00
533500 MEALS AND LODGING	143.14	77.50	177.28	24.75	500.00	300.00	500.00	0.00
534000 OPERATING/MEETING SUPPLIES	0.00	0.00	11.25	4.78	571.00	300.00	300.00	-271.00
534900 PROJECT SUPPLIES	0.00	0.00	0.00	14.40	0.00	100.00	0.00	0.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	0.00	696.77	0.00	697.00	707.00	707.00
559400 INDIRECT COSTS	0.00	0.00	0.00	46,362.00	46,362.00	46,362.00	0.00	-46,362.00
<b>TOTAL STATE BENEFIT SPECIALIST</b>	<b>135,955.71</b>	<b>116,153.42</b>	<b>136,563.34</b>	<b>155,097.76</b>	<b>283,029.00</b>	<b>307,955.00</b>	<b>212,703.00</b>	<b>-70,326.00</b>

<b>Fund: AGING &amp; DISABILITY RESOURCE CE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: AGING &amp; DISABILITY RESOURCE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>20054471 DISABILITY BENEFITS</b>								
511100 SALARIES PERMANENT REGULAR	59,575.27	78,321.03	72,946.45	44,719.63	95,755.00	95,755.00	91,558.00	-4,197.00
511900 LONGEVITY-FULL TIME	60.08	187.47	162.21	0.00	206.00	206.00	233.00	27.00
512100 WAGES-PART TIME	0.00	0.00	0.00	3,773.69	0.00	7,000.00	0.00	0.00
514100 FICA & MEDICARE TAX	4,154.81	5,415.39	5,054.64	3,420.12	7,341.00	7,341.00	7,022.00	-319.00
514200 RETIREMENT-COUNTY SHARE	2,866.11	4,245.43	4,329.10	2,973.95	6,381.00	6,381.00	6,425.00	44.00
514300 RETIREMENT-EMPLOYEES SHARE	3,700.99	3,592.07	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	19,749.78	25,278.08	22,429.40	17,290.63	34,729.00	34,729.00	34,559.00	-170.00
514500 LIFE INSURANCE COUNTY SHARE	10.53	16.55	16.55	8.53	33.00	33.00	19.00	-14.00
514600 WORKERS COMPENSATION	-104.38	762.63	852.29	526.79	1,294.00	1,294.00	995.00	-299.00
522500 TELEPHONE & DAIN LINE	0.00	69.15	449.60	154.82	500.00	400.00	500.00	0.00
531100 POSTAGE AND BOX RENT	334.69	417.76	616.03	393.09	700.00	700.00	700.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	220.30	456.28	777.22	800.21	500.00	1,500.00	500.00	0.00
531400 SMALL EQUIPMENT	4,803.02	688.96	855.03	3,853.07	20,000.00	5,000.00	0.00	-20,000.00
531800 MIS DEPARTMENT CHARGEBACKS	963.88	2,704.61	2,346.03	2,345.97	4,000.00	4,000.00	2,243.00	-1,757.00
532400 MEMBERSHIP DUES	0.00	100.00	70.00	70.00	200.00	100.00	150.00	-50.00
532800 TRAINING AND INSERVICE	341.00	965.00	970.00	846.97	1,000.00	1,200.00	1,500.00	500.00
532900 OTHER PUBLICATIONS	549.32	724.70	742.79	445.34	1,000.00	1,000.00	1,000.00	0.00
533200 MILEAGE	-39.80	63.80	727.10	394.24	600.00	600.00	600.00	0.00
533500 MEALS AND LODGING	171.18	816.82	418.01	232.21	800.00	500.00	800.00	0.00
534000 OPERATING/MEETING SUPPLIES	27.01	87.47	533.75	120.41	37,841.00	500.00	500.00	-37,341.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	0.00	754.53	0.00	755.00	766.00	766.00
553200 RENTS & UTILITIES	0.00	180.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISABILITY BENEFITS</b>	<b>97,383.79</b>	<b>125,093.20</b>	<b>114,296.20</b>	<b>83,124.20</b>	<b>212,880.00</b>	<b>168,994.00</b>	<b>150,070.00</b>	<b>-62,810.00</b>
<b>20054476 FAMILY CAREGIVER SUPPORT PROGR</b>								
511100 SALARIES PERMANENT REGULAR	0.00	0.00	0.00	4,330.25	9,181.00	9,181.00	11,936.00	2,755.00
511900 LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	37.00	37.00	48.00	11.00
514100 FICA & MEDICARE TAX	0.00	0.00	0.00	314.60	705.00	705.00	917.00	212.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	287.92	613.00	613.00	839.00	226.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	894.13	2,009.00	2,009.00	3,217.00	1,208.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	2.05	4.00	4.00	9.00	5.00
514600 WORKERS COMPENSATION	0.00	0.00	0.00	58.29	30.00	30.00	30.00	0.00
521800 PURCHASED SERVICES	0.00	0.00	0.00	0.00	1,500.00	0.00	2,500.00	1,000.00
522500 TELEPHONE & DAIN LINE	0.00	0.00	0.00	1.81	200.00	10.00	200.00	0.00
531100 POSTAGE AND BOX RENT	0.00	0.00	0.00	69.43	500.00	200.00	500.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	0.00	0.00	85.25	300.00	300.00	300.00	0.00
531400 SMALL EQUIPMENT	0.00	0.00	0.00	871.94	0.00	872.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	0.00	0.00	0.00	8.39	200.00	200.00	249.00	49.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	50.00	0.00	50.00	0.00

<b>Fund: AGING &amp; DISABILITY RESOURCE CE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: AGING &amp; DISABILITY RESOURCE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>20054476 FAMILY CAREGIVER SUPPORT PROGR</b>								
532800 TRAINING AND INSERVICE	0.00	0.00	0.00	30.00	200.00	50.00	200.00	0.00
532900 OTHER PUBLICATIONS	0.00	0.00	0.00	246.40	1,000.00	1,000.00	1,000.00	0.00
533200 MILEAGE	0.00	0.00	0.00	30.80	400.00	400.00	400.00	0.00
533500 MEALS AND LODGING	0.00	0.00	0.00	70.00	200.00	100.00	200.00	0.00
534000 OPERATING/MEETING SUPPLIES	0.00	0.00	0.00	327.09	346.00	1,000.00	313.00	-33.00
534900 PROJECT SUPPLIES	0.00	0.00	0.00	14.40	1,219.00	515.00	1,300.00	81.00
537120 RESPITE CARE CAREGIVER	0.00	0.00	0.00	960.00	7,200.00	1,200.00	7,200.00	0.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	0.00	58.28	0.00	59.00	59.00	59.00
<b>TOTAL FAMILY CAREGIVER SUPPORT PROGR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,661.03</b>	<b>25,894.00</b>	<b>18,485.00</b>	<b>31,467.00</b>	<b>5,573.00</b>
<b>20054478 RURAL TRANSPORT GRANT</b>								
511100 SALARIES PERMANENT REGULAR	11,219.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	858.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	538.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	695.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	143.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RURAL TRANSPORT GRANT</b>	<b>13,453.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>20054479 PREVENTION &amp; NUTRITION</b>								
511100 SALARIES PERMANENT REGULAR	22,020.37	21,817.25	17,580.84	9,057.44	19,115.00	19,115.00	21,344.00	2,229.00
511900 LONGEVITY-FULL TIME	74.10	73.14	40.60	0.00	44.00	44.00	56.00	12.00
512100 WAGES-PART TIME	0.00	0.00	5,155.06	3,010.98	0.00	7,000.00	0.00	0.00
514100 FICA & MEDICARE TAX	1,574.94	1,502.09	1,673.26	894.41	1,466.00	2,066.00	1,637.00	171.00
514200 RETIREMENT-COUNTY SHARE	973.66	1,179.09	1,043.11	602.28	1,274.00	1,274.00	1,498.00	224.00
514300 RETIREMENT-EMPLOYEES SHARE	1,257.38	1,170.57	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	7,393.24	6,286.02	3,954.63	2,086.88	3,971.00	3,971.00	5,067.00	1,096.00
514500 LIFE INSURANCE COUNTY SHARE	6.36	6.61	5.11	2.44	6.00	6.00	9.00	3.00
514600 WORKERS COMPENSATION	-33.83	234.08	223.54	126.52	170.00	180.00	137.00	-33.00
521800 PURCHASED SERVICES	400.00	400.00	0.00	0.00	0.00	45.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	1,846.49	1,795.40	1,511.40	6.01	1,900.00	20.00	200.00	-1,700.00
531100 POSTAGE AND BOX RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	74.65	161.21	100.69	102.83	300.00	300.00	300.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	481.94	948.66	1,076.52	192.77	500.00	420.00	489.00	-11.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	100.00	0.00	100.00	0.00
532800 TRAINING AND INSERVICE	278.75	50.00	814.00	0.00	1,000.00	300.00	500.00	-500.00
532900 OTHER PUBLICATIONS	409.98	729.50	752.39	246.34	1,000.00	1,000.00	500.00	-500.00
533200 MILEAGE	1,407.95	1,609.54	1,497.10	900.44	1,000.00	1,500.00	1,500.00	500.00

<b>Fund: AGING &amp; DISABILITY RESOURCE CE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: AGING &amp; DISABILITY RESOURCE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>20054479 PREVENTION &amp; NUTRITION</b>								
533500 MEALS AND LODGING	70.00	155.00	475.16	27.73	700.00	200.00	500.00	-200.00
534000 OPERATING/MEETING SUPPLIES	256.95	0.00	52.19	223.51	271.00	2,000.00	300.00	29.00
534900 PROJECT SUPPLIES	0.00	0.00	0.00	14.40	0.00	15.00	1,000.00	1,000.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	0.00	116.04	0.00	116.00	118.00	118.00
553200 RENTS & UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
559400 INDIRECT COSTS	0.00	38,657.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PREVENTION &amp; NUTRITION</b>	<b>38,492.93</b>	<b>76,775.16</b>	<b>35,955.60</b>	<b>17,611.02</b>	<b>32,817.00</b>	<b>39,572.00</b>	<b>35,255.00</b>	<b>2,438.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-1,558,123.67</b>	<b>-1,858,643.14</b>	<b>-1,749,802.35</b>	<b>-673,778.00</b>	<b>-2,107,647.00</b>	<b>-1,713,131.00</b>	<b>-1,813,042.00</b>	<b>-294,605.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>1,548,805.69</b>	<b>1,644,483.70</b>	<b>1,642,267.94</b>	<b>908,307.08</b>	<b>2,107,647.00</b>	<b>1,949,236.00</b>	<b>1,813,042.00</b>	<b>-294,605.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-9,317.98</b>	<b>-214,159.44</b>	<b>-107,534.41</b>	<b>234,529.08</b>	<b>0.00</b>	<b>236,105.00</b>	<b>0.00</b>	

## Child Support

### Department Vision - Where the department would ideally like to be

Provide services so fewer children live in poverty and have 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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Maintain performance standards to realize maximum incentives.	Receipt of performance money based on:	Ongoing
	90% Paternity establishment rate	
	80% Court order rate	
	80% Current support collection rate	
	80% Collection rate on Arrears	

### Program Evaluation

Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Child Support	Responsibilities include: Establishing paternity on cases where no father is named on the child's birth certificate. Establishment and enforcement of court orders which include child support orders, health insurance provisions, and collections of birth related expenses. Modification of existing court orders to comply with the percentage guidelines contained in DCF 150. The agency receives referrals from the Department of Human Services for children receiving public assistance benefits or in substitute care (foster care, kinship care). We also accept applications for services to establish new orders, or to modify and enforce extension orders.	49.22	Grants	\$695,539	11.00	
			User Fees	\$17,490		
			<b>TOTAL REVENUES</b>	<b>\$713,029</b>		
			Wages & Benefits	\$642,095		
			Operating Expenses	\$238,510		
			<b>TOTAL EXPENSES</b>	<b>\$880,605</b>		
Totals			<b>COUNTY LEVY</b>	<b>\$167,576</b>	11.00	
			<b>TOTAL REVENUES</b>	<b>\$713,029</b>		
			<b>TOTAL EXPENSES</b>	<b>\$880,605</b>		
			<b>COUNTY LEVY</b>	<b>\$167,576</b>		

### Output Measures - How much are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Number of active IV-D cases	3,441	3,480	3,500

### Key Outcome Indicators - How well are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Paternity Establishment Rate (90%)	112.03%	112.00%	112.00%
Court Order Establishment Rate (80%)	90.79%	90.00%	90.00%
Collection of Current Support (80%)	80.10%	80.00%	80.00%+
Collection of Arrears (80%)	80.43%	80.00%	80.00%+

# Sauk County Child Support Agency

Oversight Committee: **Law Enforcement and Judiciary**

**Child Support Director**  
1.00 FTE

**Assistant  
Corporation  
Counsel**  
1.00 FTE

**Child Support  
Paraprofessional**  
4.00 FTE

**Accounting  
Assistant**  
1.00 FTE

**Program  
Assistant**  
4.00 FTE

**Program  
Specialist**  
1.00 FTE

This position is an employee of the Corporation Counsel's Office, but performs primarily Child Support enforcement duties.

2010 Balance	2011 Change	2012 Change	2013 Change	2014 Change	2014 Balance
11.96	(0.96)				11.00

## CHILD SUPPORT

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	187,877	190,365	188,567	181,570	181,570	167,576	(13,994)	-7.71%	None	0	0
Grants & Aids	787,502	636,649	686,953	670,595	670,595	695,539	24,944	3.72%			
User Fees	18,445	18,034	20,325	17,490	17,240	17,490	250	1.45%	2014 Total	0	0

Total Revenues	993,824	845,048	895,845	869,655	869,405	880,605
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### Expenses

Labor	431,110	414,080	417,767	418,366	418,366	418,586	220	0.05%	2015	0	0
Labor Benefits	226,125	215,273	206,910	214,824	214,824	223,509	8,685	4.04%	2016	0	0
Supplies & Services	273,947	208,139	197,152	236,015	236,215	238,510	2,295	0.97%	2017	0	0
Addition to Fund Balance	62,642	7,557	74,016	450	0	0	0	0.00%	2018	0	0

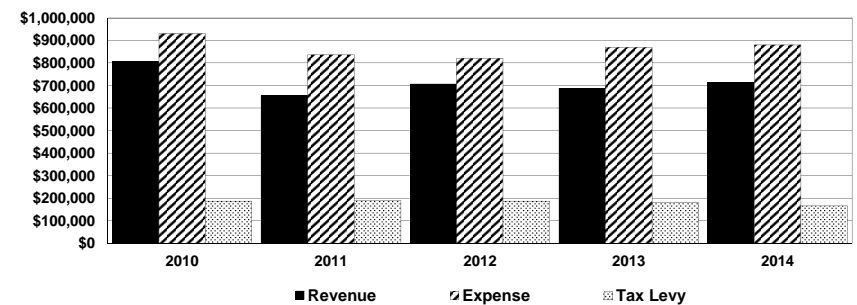
Total Expenses	993,824	845,049	895,845	869,655	869,405	880,605
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Beginning of Year Fund Balance Included in General Fund Total  
End of Year Fund Balance

## 2014 Highlights and Issues on the Horizon

With the restoration of GPR funding in the next biennial budget and the corresponding federal matching funds, the Sauk County Child Support Agency should see a funding increase of approximately \$112,565 over the two year budget period above the original budget estimates.

Revenue, Expense and Tax Levy



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: CHILD SUPPORT</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10052 CHILD SUPPORT REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-187,877.00	-190,365.00	-188,567.00	-90,784.98	-181,570.00	-181,570.00	-167,576.00	-13,994.00
424540 ACT IV-D AGENCY REVENUE	-787,502.08	-636,648.57	-686,952.73	-179,906.59	-670,595.00	-670,595.00	-695,539.00	24,944.00
441240 GUARDIAN AD LITEM FEES CO	-2.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
441250 BLOOD TEST FEES	-6,917.56	-6,777.73	-5,456.55	-1,796.97	-5,000.00	-5,000.00	-5,000.00	0.00
441260 SERVICE FEES	-11,450.05	-11,134.29	-14,708.64	-4,058.38	-12,000.00	-12,000.00	-12,000.00	0.00
441270 VITAL STATISTICS FEES	-75.02	-70.00	-50.00	0.00	-240.00	-240.00	-240.00	0.00
441280 NON-IVD FEES	0.00	0.00	-35.00	0.00	0.00	-250.00	-250.00	250.00
451650 COPIER/POSTAGE/MISC	0.00	-52.21	-75.13	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CHILD SUPPORT REVENUE</b>	<b>-993,824.19</b>	<b>-845,047.80</b>	<b>-895,845.05</b>	<b>-276,546.92</b>	<b>-869,405.00</b>	<b>-869,655.00</b>	<b>-880,605.00</b>	<b>11,200.00</b>
<b>10052451 IV-D AGENCY-CHILD SUPPORT</b>								
511100 SALARIES PERMANENT REGULAR	428,195.11	410,904.56	414,371.68	196,867.16	414,751.00	414,751.00	414,751.00	0.00
511900 LONGEVITY-FULL TIME	2,915.00	3,175.00	3,395.00	0.00	3,615.00	3,615.00	3,835.00	220.00
514100 FICA & MEDICARE TAX	31,133.53	29,682.24	29,660.30	14,140.40	32,006.00	32,006.00	32,022.00	16.00
514200 RETIREMENT-COUNTY SHARE	20,017.70	22,315.02	24,720.47	13,091.97	27,821.00	27,821.00	29,301.00	1,480.00
514300 RETIREMENT-EMPLOYEES SHARE	25,850.19	23,841.59	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	143,703.10	134,962.56	149,080.00	77,119.44	154,251.00	154,251.00	161,544.00	7,293.00
514500 LIFE INSURANCE COUNTY SHARE	203.77	204.33	246.51	103.39	244.00	244.00	265.00	21.00
514600 WORKERS COMPENSATION	-61.03	405.37	420.38	236.42	502.00	502.00	377.00	-125.00
514800 UNEMPLOYMENT	5,277.94	3,861.68	2,782.56	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	140,852.01	139,927.33	133,149.32	64,393.22	135,042.00	135,042.00	136,598.00	1,556.00
521100 MEDICAL EXAMINATIONS	5,807.00	6,042.00	3,658.00	1,979.00	10,000.00	10,000.00	10,000.00	0.00
521900 OTHER PROFESSIONAL SERVICES	18,912.81	16,643.87	16,205.74	7,297.32	30,200.00	30,000.00	30,000.00	-200.00
522500 TELEPHONE & DAIN LINE	1,862.23	1,668.74	1,801.61	729.91	3,500.00	3,500.00	3,500.00	0.00
523900 INTERPRETER FEES	317.46	447.70	719.79	238.38	3,500.00	3,500.00	3,500.00	0.00
531100 POSTAGE AND BOX RENT	13,958.74	14,548.43	13,218.21	7,340.46	20,000.00	20,000.00	20,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	9,313.33	8,462.74	8,803.28	4,510.65	12,000.00	12,000.00	12,000.00	0.00
531400 SMALL EQUIPMENT	4,988.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	73,831.02	16,701.88	15,803.39	10,001.63	15,673.00	15,673.00	16,612.00	939.00
532400 MEMBERSHIP DUES	672.00	632.00	735.00	0.00	650.00	650.00	650.00	0.00
532800 TRAINING AND INSERVICE	894.50	35.00	810.00	905.00	1,250.00	1,250.00	1,250.00	0.00
533200 MILEAGE	614.00	686.00	907.50	636.16	750.00	750.00	1,000.00	250.00
533500 MEALS AND LODGING	605.72	1,095.77	346.00	115.43	2,000.00	2,000.00	1,750.00	-250.00
537800 VITAL STATISTICS FEES	270.00	200.00	140.00	50.00	500.00	500.00	500.00	0.00
552100 OFFICIALS BONDS	1,047.10	1,047.10	854.58	701.08	1,150.00	1,150.00	1,150.00	0.00
<b>TOTAL IV-D AGENCY-CHILD SUPPORT</b>	<b>931,181.87</b>	<b>837,490.91</b>	<b>821,829.32</b>	<b>400,457.02</b>	<b>869,405.00</b>	<b>869,205.00</b>	<b>880,605.00</b>	<b>11,200.00</b>



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: CHILD SUPPORT</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-993,824.19</b>	<b>-845,047.80</b>	<b>-895,845.05</b>	<b>-276,546.92</b>	<b>-869,405.00</b>	<b>-869,655.00</b>	<b>-880,605.00</b>	<b>11,200.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>931,181.87</b>	<b>837,490.91</b>	<b>821,829.32</b>	<b>400,457.02</b>	<b>869,405.00</b>	<b>869,205.00</b>	<b>880,605.00</b>	<b>11,200.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-62,642.32</b>	<b>-7,556.89</b>	<b>-74,015.73</b>	<b>123,910.10</b>	<b>0.00</b>	<b>-450.00</b>	<b>0.00</b>	

## DOG LICENSE FUND

### Revenues

Licenses & Permits	29,230	28,376	28,561	28,000	28,000	28,000
Use of Fund Balance	0	0	0	368	55	106

Total Revenues	29,230	28,376	28,561	28,368	28,055	28,106
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### Expenses

Supplies & Services	26,976	27,781	21,895	28,368	28,055	28,106
Addition to Fund Balance	2,252	595	6,666	0	0	0

Total Expenses	29,228	28,376	28,561	28,368	28,055	28,106
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Beginning of Year Fund Balance	(7,653)	(5,401)	(4,806)	1,860		1,492
End of Year Fund Balance	(5,401)	(4,806)	1,860	1,492		1,386

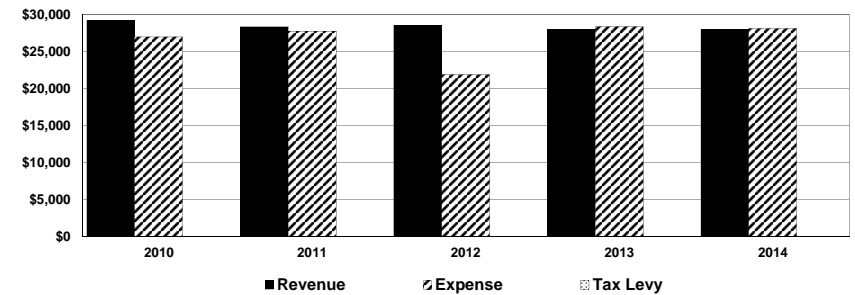
\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted
0	0.00%
51	92.73%
51	0.18%

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2014 Total	0	0
2015	0	0
2016	0	0
2017	0	0
2018	0	0

## 2014 Highlights and Issues on the Horizon

None

Revenue, Expense and Tax Levy



<b>Fund: DOG LICENSE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: COUNTY POUND</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>82026 DOG LICENSE REVENUE</b>								
442100 DOG LICENSE FEES	-29,229.85	-28,375.63	-28,561.35	-21,502.10	-28,000.00	-28,000.00	-28,000.00	0.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-55.00	0.00	-106.00	51.00
<b>TOTAL DOG LICENSE REVENUE</b>	<b>-29,229.85</b>	<b>-28,375.63</b>	<b>-28,561.35</b>	<b>-21,502.10</b>	<b>-28,055.00</b>	<b>-28,000.00</b>	<b>-28,106.00</b>	<b>51.00</b>
<b>82026413 DOG FUND EXPENSES</b>								
520100 CONSULTANT AND CONTRACTUAL	23,240.03	23,240.03	18,434.22	12,550.39	24,455.00	25,100.00	24,731.00	276.00
531200 OFFICE SUPPLIES AND EXPENSE	390.29	445.76	329.70	316.86	400.00	317.00	400.00	0.00
532100 PUBLICATION OF LEGAL NOTICES	467.14	1,370.66	343.88	150.92	400.00	151.00	175.00	-225.00
559200 LOCAL OFFICIALS REIMBURSE	2,880.00	2,724.00	2,787.00	0.00	2,800.00	2,800.00	2,800.00	0.00
<b>TOTAL DOG FUND EXPENSES</b>	<b>26,977.46</b>	<b>27,780.45</b>	<b>21,894.80</b>	<b>13,018.17</b>	<b>28,055.00</b>	<b>28,368.00</b>	<b>28,106.00</b>	<b>51.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-29,229.85</b>	<b>-28,375.63</b>	<b>-28,561.35</b>	<b>-21,502.10</b>	<b>-28,055.00</b>	<b>-28,000.00</b>	<b>-28,106.00</b>	<b>51.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>26,977.46</b>	<b>27,780.45</b>	<b>21,894.80</b>	<b>13,018.17</b>	<b>28,055.00</b>	<b>28,368.00</b>	<b>28,106.00</b>	<b>51.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-2,252.39</b>	<b>-595.18</b>	<b>-6,666.55</b>	<b>-8,483.93</b>	<b>0.00</b>	<b>368.00</b>	<b>0.00</b>	

## Environmental Health

<b>Department Vision - Where the department would ideally like to be</b>
The Sauk County Health Department will be an independent, nationally accredited health department.

<b>Department Mission - Major reasons for the department's existence and purpose in County government</b>
The Sauk County Health Department protects Sauk County residents and visitors by taking action to promote health and safety and illness, injury and disease.

<b>Elements of Countywide Mission Fulfilled</b>
Provide fiscally responsible / essential services Promote safe community Encourage economic development Stewardship of natural resources Development of cultural, social, and community values

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Prevent food borne disease exposure in establishments in all three counties of the Consortium.	Improve both the Department of Health Services - FSRL program and the Department of Agriculture, Trade and Consumer Protection (DATCP) programs to meet all state requirements and all contractual agreements.	06/30/2014 - Reviewed Annually
Increase quality of services through the accreditation process.	Complete process mapping to identify areas of needed improvement. Standardization of programs. Develop and update policies and procedures that give guidance and for new and established staff. Conduct quality improvement projects to increase efficiencies.	12/31/2014 - Reviewed Annually
Decrease contamination to ground water and assist residents in obtaining safe drinking water.	Provide education to individuals for well water testing and testing kits when appropriate. Complete all contractual requirements of the DNR TNC Program.	12/31/2014 - Reviewed Annually
Become a Level III Health Department.	Achieve Full Agent status in the Department of Health Services - FSRL program.	07/01/2014 - Reviewed Annually
Create or obtain an electronic database for the Public Health Department to serve all programs with in the Environmental Health Division.	Obtain a computer program capable of compiling and communicating Nuisance, Human Health Hazard, Radon, Lead, and Rabies information for all three counties in the consortium.	12/31/2014 - Reviewed Annually

Program Evaluation						
Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Nuisances & Human Health Hazards	Assessments and abatement of environmental concerns, utilizing the Wisconsin State Statutes and County Ordinance, "Abating Public Nuisance Affecting the Public Health." Nuisances and health hazards can include the following: air quality, asbestos exposure, unsanitary housing conditions, exposure to raw sewage, improper solid waste disposal, insects exposure, vectors rodent harboring, and exotic animals licensing.	254	User Fees / Misc.	\$20,816	0.64	243 problems were investigated and 882 contacts for Nuisances/Human Health Hazards were made in 2012.
			Grants	\$0		
			Use of Carryforward	\$731		
			<b>TOTAL REVENUES</b>	<b>\$21,547</b>		
			Wages & Benefits	\$41,146		
			Operating Expenses	\$2,345		
			<b>TOTAL EXPENSES</b>	<b>\$43,491</b>		
			<b>COUNTY LEVY</b>	<b>\$21,944</b>		
Lead & Rabies	An environmental health assessment is conducted to evaluate the risk of lead exposure. Sample collection is possible to determine the sources of the lead contamination. Information and resources are given for clean-up and abatement.	Ch. 245.13	User Fees / Misc.	\$0	0.14	There were 39 contacts regarding lead, 5 problems investigated, and 12 home lead inspections completed in 2012.
			Grants	\$6,400		
			Use of Carryforward	\$1,165		
			<b>TOTAL REVENUES</b>	<b>\$7,565</b>		
			Wages & Benefits	\$8,882		
			Operating Expenses	\$5,810		
			<b>TOTAL EXPENSES</b>	<b>\$14,692</b>		
			<b>COUNTY LEVY</b>	<b>\$7,127</b>		

## Environmental Health

Mold & Mildew	Education and guidance for mold remediation is provided for residents upon request. Inspections of private homes, schools and businesses maybe performed as part of nuisance/human health hazard investigation if necessary conditions are met.		User Fees / Misc.	\$0	0.04	Policy was created and forms are available on line for citizens to retrieve to report mold problems. In 2012, 57 problems were addressed and 153 contacts were made.
			Grants	\$0		
			Use of Carryforward	\$2,415		
			TOTAL REVENUES	\$2,415		
			Wages & Benefits	\$2,382		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$2,382		
COUNTY LEVY	(\$33)					
Tattoo Inspections	Tattooing and body piercing present a significant health hazard to the public through the spread of blood bourn pathogens. HFS 173 has been promulgated for the purpose of regulating tattooists and body piercing establishments in order to protect public health and safety.		User Fees / Misc.	\$1,962	0.10	11 tattoo/piercing inspections were completed and 102 contacts in 2012.
			Grants	\$0		
			Use of Carryforward	\$2,265		
			TOTAL REVENUES	\$4,227		
			Wages & Benefits	\$6,384		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$6,384		
COUNTY LEVY	\$2,157					
Radon	To advance public education and awareness of radon. To assist in evaluating the scope of our local radon problems by selling radon test kits and collecting information. To work to minimize the number of people who are exposed to radon which is a known cause of lung cancer.		User Fees / Misc.	\$1,000	0.19	In 2012 - 161 radon kits were provided to the public, 66 tests kits were returned. 57 were considered average, 6 were slightly above average, and 3 were considered to be at dangerous levels. There were 31 problems addressed and 151 contacts.
			Grants	\$7,676		
			Use of Carryforward	\$1,100		
			TOTAL REVENUES	\$9,776		
			Wages & Benefits	\$12,291		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$12,291		
COUNTY LEVY	\$2,515					
DATCP Retail Food Safety & Licensing	Sauk County Health Department to become a designated Full Agent of The Wisconsin Department of Agriculture, Trade and Consumer Protection for the purpose of establishing permit fees, issuing permits, routinely inspecting, and making investigations and collecting samples at retail food establishments if necessary. Enacting local regulation that governs these establishments helps reduce the publics risk of contracting a food bourne disease.		User Fees / Misc.	\$60,498	0.86	267 facilities were licensed and inspected. There were 65 problems addressed and 747 contacts made.
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$60,498		
			Wages & Benefits	\$54,681		
			Operating Expenses	\$6,064		
			TOTAL EXPENSES	\$60,745		
COUNTY LEVY	\$247					
DNR - TNC Well Water	Potable well water systems deemed to meet the definition of a transient non-community system are tested for bacteria and nitrates annually. These systems also are given a sanitary survey once every 5 years to detect possible construction, location, maintenance or operational deficiencies within the public water system before unsafe conditions occur.		User Fees / Misc.	\$83,000	0.79	In 2012 - 411 wells were sampled. There were 35 problems addressed and 811 contacts made.
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$83,000		
			Wages & Benefits	\$48,441		
			Operating Expenses	\$27,172		
			TOTAL EXPENSES	\$75,613		
COUNTY LEVY	(\$7,387)					
DHS - Food Safety and Recreational Licensing (FSRL)	This limited agent program enables SCEHC to perform routine, complaint, and follow up inspections at facilities contractually designated by the Department of Health Services, Division of Food Safety and Recreational Licensing by the authority of SS 254 and HFS 178,195,196, 197 and 198 Wisconsin Administrative Code. These types of facilities include campgrounds, restaurants, school food service programs, hotels, vending machines, and bed and breakfasts establishments.		User Fees / Misc.	\$0	1.01	There were 463 Sauk County Facilities inspected in 2012. There were also 99 problems addressed and 1030 contacts made.
			Grants	\$92,000		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$92,000		
			Wages & Benefits	\$63,990		
			Operating Expenses	\$11,544		
			TOTAL EXPENSES	\$75,534		
COUNTY LEVY	(\$16,466)					
Totals			TOTAL REVENUES	\$281,028	3.75	
			TOTAL EXPENSES	\$291,133		
			COUNTY LEVY	\$10,105		

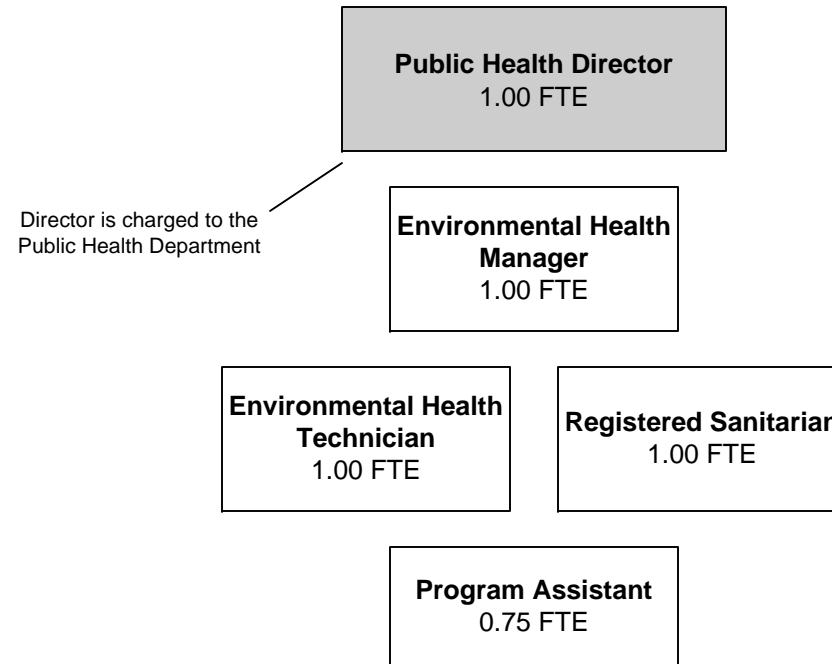
## Environmental Health

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimated	2014 Budget
Number of Establishments of Limited Agent Program that Have Been Inspected	463	475	475
Number of DATCP Inspections Sauk County	267	240	250
Number of DNR Well Inspections	411	400	400
Environmental Health Investigations and Follow Up	4,226	4,000	4,000

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Percentage of establishments inspected through the Limited Agent contract.	100%	100%	100%
Percentage of establishments inspected through the DATCP program.	100%	100%	100%
Percentage of wells tested through the DNR Well Water program.	100%	100%	100%

# Sauk County - Environmental Health Services

A Division of the Public Health Department



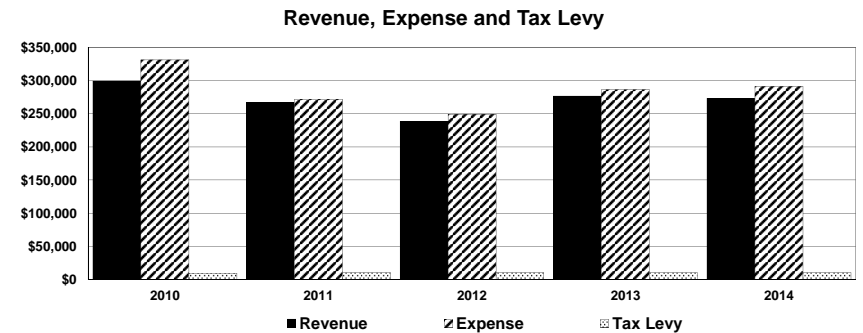
2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
3.50	1.02	(0.92)	0.15		3.75

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>ENVIRONMENTAL HEALTH</b>											
<u>Revenues</u>											
Tax Levy	9,444	10,105	10,105	10,105	10,105	10,105	0	0.00%	None	0	0
Grants & Aids	216,213	197,169	163,286	197,486	189,810	189,076	(734)	-0.39%			
Licenses & Permits	39,120	44,084	47,867	52,752	52,752	62,460	9,708	18.40%	2014 Total	0	0
User Fees	892	1,046	1,127	1,000	1,500	1,000	(500)	-33.33%			
Intergovernmental	37,388	22,210	20,210	20,210	20,210	20,816	606	3.00%			
Miscellaneous	5,802	2,709	5,808	4,958	2,000	0	(2,000)	-100.00%	2015	19,000	6,333
Use of Fund Balance	22,310	0	740	0	19,308	7,676	(11,632)	-60.24%	2016	0	0
									2017	0	0
									2018	0	0
Total Revenues	331,169	277,323	249,143	286,511	295,685	291,133	(4,552)	-1.54%			
<u>Expenses</u>											
Labor	173,189	169,216	150,502	162,639	162,639	163,744	1,105	0.68%			
Labor Benefits	84,829	55,733	57,650	62,815	62,815	74,454	11,639	18.53%			
Supplies & Services	58,652	47,004	40,991	61,057	70,231	52,935	(17,296)	-24.63%			
Capital Outlay	14,499	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	0	5,370	0	0	0	0	0	0.00%			
Total Expenses	331,169	277,323	249,143	286,511	295,685	291,133	(4,552)	-1.54%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

#### 2014 Highlights and Issues on the Horizon

Funding has decreased, however through cost effective efficiencies the levy budget remains the same.

The state "Health Space" computer system is used for the limited agent and DATCP programs for documentation. The Health Space system allows for easier access to data for quality improvement projects. An educational opportunity is being planned based on collected data from the system for the operators. A continued review of the data will allow the program to verify improvements and to identify other educational needs for the operators.





<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: ENVIRONMENTAL HEALTH</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10048 ENVIRONMENTAL HEALTH REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-9,444.00	-10,105.00	-10,105.00	-5,052.48	-10,105.00	-10,105.00	-10,105.00	0.00
423900 BIOTERRORISM GRANT	-8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424160 PREVENTION GRANT	-21,757.00	-11,790.00	0.00	-6,518.00	-12,410.00	-12,410.00	0.00	-12,410.00
424170 LEAD GRANT	-14,568.00	-11,257.00	-5,395.00	-7,092.00	-6,400.00	-6,400.00	-6,400.00	0.00
424200 ASBESTOS GRANT	-5,000.00	-5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
424201 RETAIL FOOD LICENSES	-37,357.22	-41,447.00	-45,881.50	-53,777.85	-51,052.00	-51,052.00	-60,498.00	9,446.00
424350 RADON TESTING GRANT	-7,676.00	-6,397.00	-4,665.00	-6,058.00	0.00	-7,676.00	-7,676.00	7,676.00
424492 TRANSIENT WELL WATER	-76,401.00	-81,905.00	-81,550.00	-24,515.00	-82,000.00	-82,000.00	-83,000.00	1,000.00
424493 SANITATION PROGRAM	-82,811.00	-80,820.00	-71,676.00	-12,707.20	-89,000.00	-89,000.00	-92,000.00	3,000.00
441500 TATTOO LICENSES	-1,763.00	-2,637.00	-1,985.50	-1,719.00	-1,700.00	-1,700.00	-1,962.00	262.00
465110 RADON TESTING KIT SALES	-892.00	-1,046.24	-1,127.01	-311.60	-1,500.00	-1,000.00	-1,000.00	-500.00
472490 LOCAL GOVT/AGENCY PAYMENTS	-37,388.00	-22,210.00	-20,210.00	-20,210.00	-20,210.00	-20,210.00	-20,816.00	606.00
484160 MISCELLANEOUS REVENUES	-2,336.02	-2,709.00	-5,445.29	-3,055.50	-2,000.00	-4,958.00	0.00	-2,000.00
486300 INSURANCE RECOVERIES	-3,466.16	0.00	-363.00	0.00	0.00	0.00	0.00	0.00
493200 CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-19,308.00	0.00	-7,676.00	-11,632.00
<b>TOTAL ENVIRONMENTAL HEALTH REVENUE</b>	<b>-308,859.40</b>	<b>-277,323.24</b>	<b>-248,403.30</b>	<b>-141,016.63</b>	<b>-295,685.00</b>	<b>-286,511.00</b>	<b>-291,133.00</b>	<b>-4,552.00</b>
<b>10048410 ENVIRONMENTAL HEALTH PROGRAM</b>								
511100 SALARIES PERMANENT REGULAR	149,414.53	147,742.64	130,497.02	65,306.45	138,817.00	138,817.00	139,762.00	945.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	21.21	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	336.80	21.67	60.00	0.00	80.00	80.00	220.00	140.00
512100 WAGES-PART TIME	23,265.23	21,333.05	19,827.33	10,510.78	23,605.00	23,605.00	23,605.00	0.00
512200 WAGES-PART TIME-OVERTIME	94.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	78.60	97.40	117.40	0.00	137.00	137.00	157.00	20.00
514100 FICA & MEDICARE TAX	12,644.32	12,559.94	11,197.19	5,669.49	12,442.00	12,442.00	12,526.00	84.00
514200 RETIREMENT-COUNTY SHARE	8,001.75	7,247.64	8,906.21	5,029.08	10,816.00	10,816.00	11,462.00	646.00
514300 RETIREMENT-EMPLOYEES SHARE	10,332.71	5,248.47	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	54,048.34	28,572.65	35,721.20	18,243.19	37,420.00	37,420.00	48,795.00	11,375.00
514500 LIFE INSURANCE COUNTY SHARE	114.72	10.80	10.92	4.36	11.00	11.00	12.00	1.00
514600 WORKERS COMPENSATION	-312.74	2,093.07	1,814.31	997.47	2,126.00	2,126.00	1,659.00	-467.00
520900 CONTRACTED SERVICES	8,583.10	12,517.46	10,341.73	1,303.27	7,962.00	7,962.00	5,000.00	-2,962.00
521800 PURCHASED SERVICES	470.00	407.08	207.90	0.00	1,000.00	1,000.00	1,000.00	0.00
522100 WATER TREATMENT	24,549.00	17,830.01	13,621.78	12,457.18	18,000.00	18,000.00	18,000.00	0.00
522500 TELEPHONE & DAIN LINE	2,283.61	2,347.20	1,653.06	600.44	2,000.00	2,000.00	2,000.00	0.00
530300 COPY MACHINE AND SUPPLIES	135.51	302.31	99.06	0.00	200.00	0.00	0.00	-200.00
531100 POSTAGE AND BOX RENT	1,300.48	1,737.57	1,539.46	972.21	3,000.00	3,000.00	3,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	605.03	1,254.51	673.71	459.39	2,000.00	2,000.00	2,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,687.02	1,830.35	2,884.25	22,076.82	7,941.00	7,941.00	5,010.00	-2,931.00
532800 TRAINING AND INSERVICE	575.00	217.00	1,007.00	115.00	1,000.00	3,000.00	1,000.00	0.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: ENVIRONMENTAL HEALTH</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10048410 ENVIRONMENTAL HEALTH PROGRAM</b>								
533200 MILEAGE	9,426.42	2,812.54	453.20	549.92	2,123.00	2,458.00	2,000.00	-123.00
533500 MEALS AND LODGING	322.95	482.83	53.84	227.33	275.00	500.00	500.00	225.00
534800 EDUCATIONAL SUPPLIES	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
534900 PROJECT SUPPLIES	3,856.16	1,526.43	4,355.41	514.07	16,805.00	5,796.00	6,025.00	-10,780.00
535100 VEHICLE FUEL	2,928.61	3,020.48	3,109.09	1,325.33	4,000.00	4,000.00	4,000.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	1,034.56	345.38	641.95	130.38	2,500.00	2,500.00	2,500.00	0.00
537900 LICENSE/CERTIFICATION RENEWALS	550.00	0.00	0.00	0.00	525.00	0.00	0.00	-525.00
551000 INSURANCE	344.18	372.93	349.82	627.40	400.00	400.00	400.00	0.00
581900 CAPITAL OUTLAY	14,499.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ENVIRONMENTAL HEALTH PROGRAM</b>	<b>331,169.39</b>	<b>271,952.62</b>	<b>249,142.84</b>	<b>147,119.56</b>	<b>295,685.00</b>	<b>286,511.00</b>	<b>291,133.00</b>	<b>-4,552.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-308,859.40</b>	<b>-277,323.24</b>	<b>-248,403.30</b>	<b>-141,016.63</b>	<b>-295,685.00</b>	<b>-286,511.00</b>	<b>-291,133.00</b>	<b>-4,552.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>331,169.39</b>	<b>271,952.62</b>	<b>249,142.84</b>	<b>147,119.56</b>	<b>295,685.00</b>	<b>286,511.00</b>	<b>291,133.00</b>	<b>-4,552.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>22,309.99</b>	<b>-5,370.62</b>	<b>739.54</b>	<b>6,102.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

## 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. 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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Improve visibility of the Sauk County Health Care Center by increasing our presence in the community.	Establish a Marketing Work Group. The Work Group will be responsible for developing a Marketing Strategy with the end product being a Marketing Work plan. This Work Plan shall include at least 4 public relations events per year; at least 1 per quarter.	ongoing
Improve staffing efficiencies throughout the facility.	To improve staffing efficiencies by revising and redefining team members' roles and responsibilities throughout the facility. This will be accomplished by working with department managers to research and recommend best practice staffing models. The staffing model recommendations shall take the following into consideration: Occupancy, resident centered high quality care, resident acuity, overtime reduction, and decreased employee turnover.	ongoing
Develop a strategic plan for the Sauk County Health Care Center.	Continue working with Board of Trustees, Functional Group and Sauk County Board of Supervisors to determine the feasibility and probability that recommended options will be reviewed for addition to the Sauk County Health Care Center Campus. Some Continuum of Care options include : Hospice house, affordable assisted living, memory care community based residential facility (CBRF), and adult family home cottages.	12/31/2014
Continual review for additional revenue streams to offset costs of the Sauk County Health Care Center	Contact and explore relationships/contracts with insurance companies, hospice, outpatient therapy and veterans administration to find alternative sources of funding.	ongoing
Work on alignment with local health providers as a preferred provider with focus on national health care reform act.	Work on reducing readmission rates for SCHCC. Explore Accountable Care Organizations and determine where SCHCC will be best aligned for sustainability	ongoing

## Health Care Center

Program Evaluation					
Program Title	Program Description	Mandates and References	2014 Budget		FTE's
Business Office	Oversees all billing and revenue collections of the Sauk County Health Care Center. Responsible for cost reporting, accounts payable, accounts receivable, and resident trust accounts.		User Fees / Bad Debt / Misc	(\$125,100)	3.00
			Grants	\$600,000	
			Sales Tax from Gen'l Fund for Debt Service	\$1,276,071	
			Other Revenues & Bed Tax	(\$162,069)	
			Use of Fund Balance	\$730,000	
			<b>TOTAL REVENUES</b>	<b>\$2,318,902</b>	
			Wages & Benefits	\$170,113	
			Operating Expenses	\$1,222,501	
			Debt Service	\$1,276,071	
			<b>TOTAL EXPENSES</b>	<b>\$2,668,685</b>	
Human Resources	Responsible for assisting department heads with the resolution of employee issues, hiring and orienting new employees, and payroll and benefits tasks.		<b>COUNTY LEVY</b>	<b>\$349,783</b>	1.00
			Wages & Benefits	\$70,351	
			Operating Expenses	\$8,375	
			<b>TOTAL EXPENSES</b>	<b>\$78,726</b>	
Skilled Nursing Facility	Provides skilled nursing for short and long term rehabilitative care to Sauk County and surrounding communities' residents.		<b>COUNTY LEVY</b>	<b>\$78,726</b>	90.60
			User Fees / Misc	\$6,802,613	
			Grants	\$0	
			<b>TOTAL REVENUES</b>	<b>\$6,802,613</b>	
			Wages & Benefits	\$4,736,973	
			Operating Expenses	\$510,600	
Occupational Therapy	Enhances the lives of residents by keeping them at their highest functional level by providing skilled therapy and restorative care.		<b>TOTAL EXPENSES</b>	<b>\$5,247,573</b>	2.00
			<b>COUNTY LEVY</b>	<b>(\$1,555,040)</b>	
			Wages & Benefits	\$113,527	
			Operating Expenses	\$58,000	
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.		<b>TOTAL EXPENSES</b>	<b>\$171,527</b>	3.90
			<b>COUNTY LEVY</b>	<b>\$171,527</b>	
			User Fees / Misc	\$5,400	
			Grants	\$0	
			<b>TOTAL REVENUES</b>	<b>\$5,400</b>	
			Wages & Benefits	\$221,130	
Medical Doctor	Physician monitoring		Operating Expenses	\$19,842	-
			<b>TOTAL EXPENSES</b>	<b>\$240,972</b>	
			<b>COUNTY LEVY</b>	<b>\$235,572</b>	
			Operating Expenses	\$15,700	
Medical Records	Medical records/privacy documentation		<b>TOTAL EXPENSES</b>	<b>\$15,700</b>	2.00
			<b>COUNTY LEVY</b>	<b>\$15,700</b>	
			Wages & Benefits	\$112,425	
			Operating Expenses	\$4,150	
Social Work	Responsible for discharge planning and resource referrals, psychosocial assistance, and aiding residents with transitional placement issues.		<b>TOTAL EXPENSES</b>	<b>\$116,575</b>	1.00
			<b>COUNTY LEVY</b>	<b>\$116,575</b>	
			Wages & Benefits	\$79,256	
			Operating Expenses	\$1,350	
			<b>TOTAL EXPENSES</b>	<b>\$80,606</b>	
			<b>COUNTY LEVY</b>	<b>\$80,606</b>	

## Health Care Center

Dietary	Prepare and distribute nutritious, good tasting meals while adhering to physician ordered diets.		User Fees / Misc	\$6,500	11.50	
			<b>TOTAL REVENUES</b>	<b>\$6,500</b>		
			Wages & Benefits	\$506,537		
			Operating Expenses	\$277,250		
			<b>TOTAL EXPENSES</b>	<b>\$783,787</b>		
Maintenance	Maintain physical plant and grounds of the Sauk County Health Care Center.		<b>COUNTY LEVY</b>	<b>\$777,287</b>	4.90	
			Wages & Benefits	\$301,989		
			Operating Expenses	\$262,750		
			<b>TOTAL EXPENSES</b>	<b>\$564,739</b>		
			<b>COUNTY LEVY</b>	<b>\$564,739</b>		
Environmental Services	Maintain housekeeping tasks for facility and residents. Launder clothes and linens for facility and residents.		Wages & Benefits	\$539,986	12.20	
			Operating Expenses	\$60,975		
			<b>TOTAL EXPENSES</b>	<b>\$600,961</b>		
			<b>COUNTY LEVY</b>	<b>\$600,961</b>		
			Wages & Benefits	\$168,440	2.00	
Administration	Manage oversight of skilled nursing facility		Operating Expenses	\$27,000		
			<b>TOTAL EXPENSES</b>	<b>\$195,440</b>		
			<b>COUNTY LEVY</b>	<b>\$195,440</b>		
			Wages & Benefits	\$0	-	
Outlay	Tiling Behind Handwashing Sinks Security Cameras Nursing Equipment and Lift Kitchen Cooler Mattresses MIS Upgrades Ice Machine Lawn Mower	\$3,000 5,000 5,000 15,000 4,000 40,100 5,000 8,000	Use of Fund Balance	\$0		
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$85,100		
			<b>TOTAL EXPENSES</b>	<b>\$85,100</b>		
			<b>COUNTY LEVY</b>	<b>\$85,100</b>		
			<b>TOTAL REVENUES</b>	<b>\$9,133,415</b>		
			<b>TOTAL EXPENSES</b>	<b>\$10,850,391</b>		
			<b>COUNTY LEVY</b>	<b>\$1,716,976</b>		
Totals					134.10	

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Deficiency Free Survey	0	0	Deficiency free
Average Daily census as a % of licensed beds	94%	93%	95%
Reduce Complaint Surveys	1	1	0
Reduce number of life safety code citations	5	1	0

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Prevalence of acute pain to stay below 10%	4.5%	3.8%	4.0%
Increase rate of staff who receive influenza vaccine to 90%	93.0%	92.0%	90.0%
Reduce employee turnover rate by 1%	27.0%	27.0%	26.0%
Total overtime hours for facility by 1% in 2014	5,591	*6000	5,940
Prevalence of falls - stay below 14%	4.0%	3.7%	3.0%
Increase rate of residents who receive influenza vaccine to 90%	100.0%	100.0%	100.0%

# Sauk County Health Care Center

Oversight Committee: **Health Care Center Board of Trustees**

**Administrator**  
1.00 FTE

<b>Chief Engineer</b> 1.00 FTE	<b>Environ. Services Supervisor</b> 1.00 FTE	<b>Food Services Supervisor</b> 1.00 FTE	<b>Social Worker</b> 1.00 FTE	<b>RN Director of Nursing</b> 1.00 FTE	<b>Medical Records Supervisor</b> 1.00 FTE	<b>Business Manager</b> 1.00 FTE	<b>Administrative Secretary</b> 1.00 FTE	<b>Human Resources Clerk</b> 1.00 FTE
<b>Maintenance-Security</b> 3.90 FTE	<b>Housekeeper</b> 6.60 FTE	<b>Cook</b> 2.90 FTE	<b>Activities Director</b> 1.00 FTE	<b>RN Assist. Director of Nursing</b> 1.00 FTE	<b>Medical Records Clerk</b> 1.00 FTE	<b>Billing Clerk</b> 1.00 FTE		
	<b>Laundry Aide</b> 3.60 FTE	<b>Dining Assistant</b> 7.60 FTE	<b>Activity Therapy Aide</b> 2.90 FTE	<b>RN Supervisor</b> 1.90 FTE	<b>Receptionist</b> 1.00 FTE			
	<b>Custodian</b> 1.00 FTE		<b>Certified Occupational Therapy Aide</b> 2.00 FTE	<b>Registered Nurse</b> 10.30 FTE				
			<b>Ward Clerks</b> 2.00 FTE	<b>LPN</b> 10.10 FTE				
				<b>CNA</b> 63.30 FTE				
				<b>Nursing Admin Assistant</b> 1.00 FTE				

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
127.40	5.68	0.51	0.04	-0.47	134.10

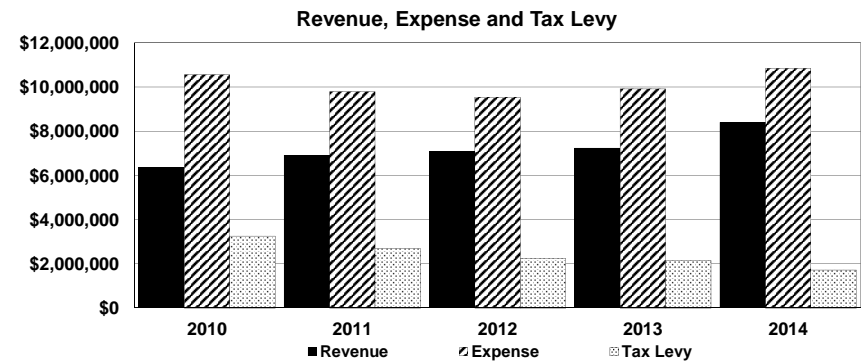
	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>HEALTH CARE CENTER</b>											
<u>Revenues</u>											
Tax Levy	3,259,202	2,698,114	2,248,339	2,151,509	2,151,509	1,716,976	(434,533)	-20.20%	Kitchen Cooler	15,000	15,000
Grants & Aids	643,124	619,969	728,359	550,000	550,000	600,000	50,000	9.09%	Mattresses	4,000	4,000
User Fees	5,576,275	5,742,276	5,846,530	6,170,625	6,411,270	6,517,338	106,068	1.65%	Security Camera	5,000	5,000
Donations	10,342	3,828	4,447	4,000	4,000	4,000	0	0.00%	Nursing Equipment	5,000	5,000
Interest	2,292	4,229	4,610	4,606	5	4,606	4,601	92020.00%	Hands Free Ice Machine	5,000	5,000
Miscellaneous	117,475	(1,597)	(5,169)	1,400	1,306	1,400	94	7.20%	MIS Upgrade	40,100	40,100
Transfer from other Funds	0	545,359	512,414	502,759	502,759	1,276,071	773,312	153.81%	Tile Handwashing Sinks	3,000	3,000
Use of Fund Balance	961,809	180,963	208,473	545,207	369,542	730,000	360,458	97.54%			
Total Revenues	10,570,519	9,793,141	9,548,003	9,930,106	9,990,391	10,850,391	860,000	8.61%	2014 Total	85,100	85,100
<u>Expenses</u>											
Labor	4,660,697	4,661,780	4,602,899	4,790,688	4,761,601	4,670,721	(90,880)	-1.91%	2015	63,750	63,750
Labor Benefits	2,250,669	2,228,015	2,034,287	2,280,167	2,278,967	2,350,006	71,039	3.12%	2016	88,250	88,250
Supplies & Services	2,385,897	1,738,301	1,664,351	1,801,892	1,831,464	1,863,893	32,429	1.77%	2017	577,250	577,250
Principal Redemption	0	0	0	0	0	800,000	800,000	0.00%	2018	3,589,250	3,589,250
Interest Payments	630,132	540,852	513,503	502,759	502,759	476,071	(26,688)	-5.31%			
Capital Outlay	0	0	0	0	65,600	85,100	19,500	29.73%			
Transfer to General Fund	643,124	624,193	732,963	554,600	550,000	604,600	54,600	9.93%			
Total Expenses	10,570,519	9,793,141	9,548,003	9,930,106	9,990,391	10,850,391	860,000	8.61%			
Beginning of Year Fund Balance	4,488,538	3,526,729	3,345,766	3,137,293		2,592,086					
End of Year Fund Balance	3,526,729	3,345,766	3,137,293	2,592,086		1,862,086					

The Health Care Center is required by accounting standards to record outlay purchases as assets, not expenditures. The amounts shown for outlay expenditures are for budget purposes only.

#### 2014 Highlights and Issues on the Horizon

2014 includes \$15,000 for development of a pro forma and market analysis for a potential assisted living facility.

Continuous review of staffing levels to meet needs of residents and to focus on resident centered care.



<b>Fund: HEALTH CARE CENTER</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: ACCOUNTING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>60007110 HCC ACCOUNTING ADMINISTRATIVE</b>								
514100 FICA & MEDICARE TAX	294.61	252.54	260.26	141.64	321.00	321.00	321.00	0.00
514600 WORKERS COMPENSATION	-0.54	3.23	3.40	2.22	5.00	5.00	5.00	0.00
515800 PER DIEM COMMITTEE	3,850.00	3,300.00	3,400.00	1,850.00	4,200.00	4,200.00	4,200.00	0.00
519200 PHYSICALS / OTHER BENEFITS	1,386.00	1,460.20	0.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	17,352.39	17,536.59	18,701.80	8,973.62	21,000.00	21,000.00	21,000.00	0.00
523400 COLLECTION AGENCY FEES	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	-2,000.00
531800 MIS DEPARTMENT CHARGEBACKS	32,519.37	47,531.54	43,880.82	21,955.97	33,867.00	33,867.00	31,651.00	-2,216.00
532200 SUBSCRIPTIONS	5,307.95	5,918.82	5,968.82	8,800.38	6,500.00	10,000.00	9,000.00	2,500.00
533200 MILEAGE	1,264.00	1,263.97	1,485.00	767.74	1,800.00	1,800.00	1,800.00	0.00
537900 LICENSE RENEWALS	812.00	492.00	642.00	0.00	800.00	800.00	800.00	0.00
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	1,536.66	2,126.38	2,644.87	3,691.47	3,000.00	3,700.00	3,800.00	800.00
551200 INSURANCE-VEHICLE LIABILITY	1,397.43	1,562.71	1,482.32	1,292.19	1,550.00	1,300.00	1,400.00	-150.00
551500 INSURANCE-BOILER & MACHINERY	-244.05	1,158.00	1,151.25	0.00	1,200.00	1,200.00	1,200.00	0.00
551600 INSURANCE-MONIES & SECURITIES	979.58	1,061.41	1,061.41	1,061.41	1,100.00	1,100.00	1,100.00	0.00
551900 INSURANCE-GENERAL LIABILITY	25,110.00	23,659.00	26,225.00	25,536.00	28,000.00	28,000.00	28,000.00	0.00
552100 OFFICIALS BONDS	183.24	183.24	149.55	163.59	200.00	200.00	200.00	0.00
552400 INSURANCE-VOLUNTEERS	225.00	225.00	162.50	125.00	200.00	125.00	200.00	0.00
554000 DEPRECIATION EXPENSE	474,018.50	473,217.93	475,566.29	240,000.00	480,000.00	480,000.00	480,000.00	0.00
554002 DEPRECIATION - NON-MA	321.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
574500 SETTLEMENTS	4,561.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
581900 CAPITAL OUTLAY	0.00	0.00	0.00	1,732.80	65,600.00	0.00	85,100.00	19,500.00
<b>TOTAL HCC ACCOUNTING ADMINISTRATIVE</b>	<b>570,875.43</b>	<b>580,952.56</b>	<b>582,785.29</b>	<b>316,094.03</b>	<b>651,343.00</b>	<b>587,618.00</b>	<b>669,777.00</b>	<b>18,434.00</b>
<b>60007420 ACCOUNTING LABOR</b>								
511100 SALARIES PERMANENT REGULAR	95,422.61	96,803.02	88,939.39	47,685.90	109,495.00	109,495.00	110,894.00	1,399.00
511200 SALARIES-PERMANENT-OVERTIME	581.21	332.52	147.02	5.46	208.00	208.00	213.00	5.00
511800 SALARIES-NONPRODUCTIVE	14,601.22	12,974.03	14,683.64	4,630.92	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	289.77	275.77	692.29	0.00	759.00	759.00	824.00	65.00
512100 WAGES-PART TIME	23,561.93	25,234.71	5,966.88	0.00	0.00	0.00	0.00	0.00
512200 WAGES-PART TIME-OVERTIME	432.07	968.08	0.00	0.00	0.00	0.00	0.00	0.00
512800 WAGES PART TIME NONPRODUCTIVE	5,649.54	4,711.84	769.92	0.00	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	327.75	350.52	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	10,452.87	10,197.54	8,076.71	3,800.07	8,450.00	8,450.00	8,563.00	113.00
514200 RETIREMENT-COUNTY SHARE	6,834.31	7,426.98	6,573.04	3,463.69	7,346.00	7,346.00	7,835.00	489.00
514300 RETIREMENT-EMPLOYEES SHARE	8,821.25	5,499.63	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	50,033.39	46,298.14	33,436.61	20,851.19	35,422.00	35,422.00	37,131.00	1,709.00
514500 LIFE INSURANCE COUNTY SHARE	28.80	30.16	23.97	12.52	24.00	24.00	27.00	3.00
514600 WORKERS COMPENSATION	-20.07	135.92	112.40	62.77	133.00	133.00	101.00	-32.00



<b>Fund: HEALTH CARE CENTER</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: ACCOUNTING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>TOTAL ACCOUNTING LABOR</b>	<b>217,016.65</b>	<b>211,238.86</b>	<b>159,421.87</b>	<b>80,512.52</b>	<b>161,837.00</b>	<b>161,837.00</b>	<b>165,588.00</b>	<b>3,751.00</b>
<b>60007425 ACCOUNTING OPERATIONS</b>								
520900 CONTRACTED SERVICES	15,214.51	16,062.36	17,805.49	10,646.11	20,000.00	20,000.00	22,000.00	2,000.00
521300 ACCOUNTING AND AUDITING	530.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	4,664.88	4,481.01	3,976.40	1,745.28	5,000.00	5,000.00	5,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	10,879.83	7,844.21	7,961.05	2,423.81	9,000.00	8,000.00	8,000.00	-1,000.00
532200 SUBSCRIPTIONS	210.50	377.00	467.00	20.00	500.00	300.00	300.00	-200.00
532800 TRAINING AND INSERVICE	1,328.00	634.00	190.00	378.00	1,000.00	1,000.00	1,100.00	100.00
533200 MILEAGE	129.88	0.00	20.90	0.00	0.00	150.00	150.00	150.00
539800 EQUIPMENT LEASE	572.04	1,016.04	867.97	551.00	1,200.00	1,200.00	1,200.00	0.00
561000 PRINCIPAL REDEMPTION	0.00	0.00	0.00	0.00	0.00	0.00	800,000.00	800,000.00
562000 INTEREST EXPENSE	653,125.01	556,169.14	528,820.18	261,035.88	518,077.00	518,077.00	501,970.00	-16,107.00
<b>TOTAL ACCOUNTING OPERATIONS</b>	<b>686,654.65</b>	<b>586,583.76</b>	<b>560,108.99</b>	<b>276,800.08</b>	<b>554,777.00</b>	<b>553,727.00</b>	<b>1,339,720.00</b>	<b>784,943.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>								
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>1,474,546.73</b>	<b>1,378,775.18</b>	<b>1,302,316.15</b>	<b>673,406.63</b>	<b>1,367,957.00</b>	<b>1,303,182.00</b>	<b>2,175,085.00</b>	<b>807,128.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>1,474,546.73</b>	<b>1,378,775.18</b>	<b>1,302,316.15</b>	<b>673,406.63</b>	<b>1,367,957.00</b>	<b>1,303,182.00</b>	<b>2,175,085.00</b>	
<b>60011420 PERSONNEL LABOR</b>								
511100 SALARIES PERMANENT REGULAR	32,204.48	30,671.69	34,475.20	14,617.90	40,507.00	40,507.00	40,507.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	1,599.28	86.45	0.00	0.00	0.00	0.00	0.00	0.00
511800 SALARIES-NONPRODUCTIVE	7,463.08	8,798.23	9,797.00	4,626.90	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	220.00	240.00	260.00	0.00	280.00	280.00	300.00	20.00
514100 FICA & MEDICARE TAX	2,867.74	2,799.98	2,882.70	1,338.31	3,099.00	3,099.00	3,099.00	0.00
514200 RETIREMENT-COUNTY SHARE	1,977.77	2,171.40	2,423.93	1,279.80	2,694.00	2,694.00	2,836.00	142.00
514300 RETIREMENT-EMPLOYEES SHARE	2,552.66	1,553.92	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	14,855.78	13,917.06	14,493.98	8,664.04	14,854.00	14,854.00	15,552.00	698.00
514500 LIFE INSURANCE COUNTY SHARE	19.40	21.76	21.60	10.80	22.00	22.00	22.00	0.00
514600 WORKERS COMPENSATION	-5.79	39.46	41.22	23.06	49.00	49.00	37.00	-12.00
514800 UNEMPLOYMENT	9,438.00	157.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PERSONNEL LABOR</b>	<b>73,192.40</b>	<b>60,456.95</b>	<b>64,395.63</b>	<b>30,560.81</b>	<b>61,505.00</b>	<b>61,505.00</b>	<b>62,353.00</b>	<b>848.00</b>
<b>60011425 PERSONNEL OPERATIONS</b>								
519200 PHYSICALS / OTHER BENEFITS	6,260.25	2,764.71	8,549.55	3,868.87	7,000.00	7,000.00	8,000.00	1,000.00
532200 SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532600 ADVERTISING	2,442.55	5,149.46	5,006.74	3,321.82	7,000.00	7,000.00	7,000.00	0.00
532800 TRAINING AND INSERVICE	0.00	60.00	0.00	0.00	300.00	300.00	300.00	0.00
533200 MILEAGE	16.50	88.33	0.00	0.00	75.00	75.00	75.00	0.00

<b>Fund: HEALTH CARE CENTER Department: PERSONNEL</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 6 Months Actual</b>	<b>2013 Modified Budget</b>	<b>2013 Estimated</b>	<b>2014</b>	<b>Dollar Change</b>
<b>60011425 PERSONNEL OPERATIONS</b>								
536100 REFERENCE CHECKS	959.57	830.00	860.00	180.00	1,000.00	1,000.00	1,000.00	0.00
<b>TOTAL PERSONNEL OPERATIONS</b>	<b>9,678.87</b>	<b>8,892.50</b>	<b>14,416.29</b>	<b>7,370.69</b>	<b>15,375.00</b>	<b>15,375.00</b>	<b>16,375.00</b>	<b>1,000.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>								
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>82,871.27</b>	<b>69,349.45</b>	<b>78,811.92</b>	<b>37,931.50</b>	<b>76,880.00</b>	<b>76,880.00</b>	<b>78,728.00</b>	<b>1,848.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>82,871.27</b>	<b>69,349.45</b>	<b>78,811.92</b>	<b>37,931.50</b>	<b>76,880.00</b>	<b>76,880.00</b>	<b>78,728.00</b>	
<b>60065421 NURSING CNA LABOR</b>								
511100 SALARIES PERMANENT REGULAR	751,245.67	723,137.96	724,483.31	335,279.66	915,275.00	915,275.00	913,145.00	-2,130.00
511200 SALARIES-PERMANENT-OVERTIME	56,200.32	55,732.55	73,205.10	27,765.67	29,354.00	35,000.00	26,806.00	-2,548.00
511800 FT-WAGES NONPRODUCTIVE	125,742.19	136,705.21	113,716.29	59,663.50	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	8,447.21	8,181.48	7,646.97	0.00	8,705.00	8,705.00	8,847.00	142.00
512100 WAGES-PART TIME	583,038.24	575,632.34	533,332.87	269,341.39	764,710.00	764,710.00	768,027.00	3,317.00
512200 WAGES-PART TIME-OVERTIME	56,580.22	49,917.65	50,774.07	27,047.63	19,467.00	27,000.00	20,374.00	907.00
512800 PT WAGES NONPRODUCTIVE	41,107.03	62,463.26	42,838.58	20,297.48	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	1,065.82	1,318.51	899.53	0.00	1,886.00	1,886.00	1,656.00	-230.00
514100 FICA & MEDICARE TAX	119,648.18	120,142.05	112,104.86	53,344.79	133,064.00	133,064.00	133,022.00	-42.00
514200 RETIREMENT-COUNTY SHARE	73,317.87	82,373.47	84,641.64	46,693.49	115,677.00	115,677.00	121,720.00	6,043.00
514300 RETIREMENT-EMPLOYEES SHARE	94,625.28	60,496.67	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	562,497.28	562,289.51	536,739.69	344,382.12	624,751.00	624,751.00	689,593.00	64,842.00
514500 LIFE INSURANCE COUNTY SHARE	652.94	647.67	489.61	187.25	556.00	556.00	547.00	-9.00
514600 WORKERS COMPENSATION	-3,199.34	22,378.65	21,269.47	11,164.78	26,265.00	26,265.00	20,345.00	-5,920.00
514800 UNEMPLOYMENT	12,270.05	26,223.03	7,730.16	1,393.77	15,000.00	15,000.00	15,000.00	0.00
<b>TOTAL NURSING CNA LABOR</b>	<b>2,483,238.96</b>	<b>2,487,640.01</b>	<b>2,309,872.15</b>	<b>1,196,561.53</b>	<b>2,654,710.00</b>	<b>2,667,889.00</b>	<b>2,719,082.00</b>	<b>64,372.00</b>
<b>60065422 LICENSED PRACTICAL NURSE LABOR</b>								
511100 SALARIES PERMANENT REGULAR	85,190.13	83,071.16	72,878.64	39,913.16	103,899.00	103,899.00	97,259.00	-6,640.00
511200 SALARIES-PERMANENT-OVERTIME	4,467.60	5,907.03	4,794.08	2,206.73	1,493.00	3,000.00	1,072.00	-421.00
511800 SALARIES-NONPRODUCTIVE	14,001.86	16,526.75	18,591.08	4,285.78	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	788.79	828.79	865.39	0.00	909.00	909.00	496.00	-413.00
512100 WAGES-PART TIME	310,758.68	301,036.06	325,793.56	170,378.38	402,784.00	402,784.00	365,937.00	-36,847.00
512200 WAGES-PART TIME-OVERTIME	20,577.68	27,726.27	23,055.95	14,571.25	12,628.00	17,000.00	13,457.00	829.00
512800 WAGES PART TIME NONPRODUCTIVE	57,434.72	61,625.48	74,803.91	26,317.54	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	2,910.02	3,045.82	3,231.22	0.00	3,505.00	3,505.00	3,786.00	281.00
514100 FICA & MEDICARE TAX	36,519.24	37,136.61	38,241.20	18,807.45	40,179.00	40,179.00	36,873.00	-3,306.00
514200 RETIREMENT-COUNTY SHARE	23,750.40	27,118.70	31,346.09	17,135.20	34,927.00	34,927.00	33,740.00	-1,187.00
514300 RETIREMENT-EMPLOYEES SHARE	30,653.59	19,341.95	0.00	0.00	0.00	0.00	0.00	0.00

<b>Fund: HEALTH CARE CENTER Department: NURSING</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 6 Months Actual</b>	<b>2013 Modified Budget</b>	<b>2013 Estimated</b>	<b>2014</b>	<b>Dollar Change</b>
<b>60065422 LICENSED PRACTICAL NURSE LABOR</b>								
514400 HEALTH INSURANCE COUNTY SHARE	118,434.31	109,087.03	119,494.58	71,533.95	123,374.00	123,374.00	117,421.00	-5,953.00
514500 LIFE INSURANCE COUNTY SHARE	285.84	318.92	351.75	175.13	352.00	352.00	315.00	-37.00
514600 WORKERS COMPENSATION	-976.11	6,879.55	7,268.77	3,890.87	7,931.00	7,931.00	5,639.00	-2,292.00
<b>TOTAL LICENSED PRACTICAL NURSE LABOR</b>	<b>704,796.75</b>	<b>699,650.12</b>	<b>720,716.22</b>	<b>369,215.44</b>	<b>731,981.00</b>	<b>737,860.00</b>	<b>675,995.00</b>	<b>-55,986.00</b>
<b>60065423 REGISTERED NURSES LABOR</b>								
511100 SALARIES PERMANENT REGULAR	249,308.40	254,616.59	248,952.06	123,924.13	309,504.00	309,504.00	307,207.00	-2,297.00
511200 SALARIES-PERMANENT-OVERTIME	7,085.25	9,773.57	9,226.77	2,963.72	3,389.00	3,500.00	3,323.00	-66.00
511800 SALARIES-NONPRODUCTIVE	43,851.19	35,157.35	43,925.71	16,332.26	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,035.67	1,214.80	1,354.00	0.00	1,274.00	909.00	1,175.00	-99.00
512100 WAGES-PART TIME	467,318.34	486,370.42	464,396.75	194,853.34	559,711.00	559,711.00	530,106.00	-29,605.00
512200 WAGES-PART TIME-OVERTIME	48,560.33	43,881.56	42,094.61	16,833.86	23,595.00	23,595.00	19,467.00	-4,128.00
512800 WAGES PART TIME NONPRODUCTIVE	74,468.45	78,882.40	87,566.88	41,305.92	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	1,982.25	2,144.94	2,385.34	28.52	2,800.00	2,800.00	2,468.00	-332.00
514100 FICA & MEDICARE TAX	65,105.92	65,591.88	66,526.79	28,824.25	68,871.00	68,871.00	66,077.00	-2,794.00
514200 RETIREMENT-COUNTY SHARE	42,295.18	47,523.03	54,020.11	25,926.61	59,868.00	59,868.00	60,462.00	594.00
514300 RETIREMENT-EMPLOYEES SHARE	54,584.68	34,607.95	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	197,601.50	191,246.76	190,772.46	105,966.45	200,665.00	200,665.00	197,457.00	-3,208.00
514500 LIFE INSURANCE COUNTY SHARE	550.39	484.29	541.71	270.65	506.00	506.00	505.00	-1.00
514600 WORKERS COMPENSATION	-1,748.13	12,140.09	12,546.95	5,983.32	13,594.00	13,594.00	10,106.00	-3,488.00
<b>TOTAL REGISTERED NURSES LABOR</b>	<b>1,251,999.42</b>	<b>1,263,635.63</b>	<b>1,224,310.14</b>	<b>563,213.03</b>	<b>1,243,777.00</b>	<b>1,243,523.00</b>	<b>1,198,353.00</b>	<b>-45,424.00</b>
<b>60065424 WARD CLERKS LABOR</b>								
511100 SALARIES PERMANENT REGULAR	41,863.14	46,649.58	46,063.03	23,573.91	57,921.00	57,921.00	57,921.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	1,633.35	790.99	759.71	432.01	208.00	1,000.00	208.00	0.00
511800 SALARIES-NONPRODUCTIVE	9,366.99	9,863.57	9,541.93	3,079.03	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	843.43	889.43	935.43	0.00	972.00	972.00	1,064.00	92.00
514100 FICA & MEDICARE TAX	4,037.98	4,245.67	4,107.69	1,912.01	4,521.00	4,521.00	4,528.00	7.00
514200 RETIREMENT-COUNTY SHARE	2,646.59	3,159.26	3,449.49	1,801.17	3,930.00	3,930.00	4,144.00	214.00
514300 RETIREMENT-EMPLOYEES SHARE	3,415.73	2,255.87	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	28,136.16	27,630.12	28,735.96	17,328.08	29,709.00	29,709.00	31,103.00	1,394.00
514500 LIFE INSURANCE COUNTY SHARE	14.39	14.52	18.84	10.54	21.00	21.00	21.00	0.00
514600 WORKERS COMPENSATION	-108.49	801.44	799.86	408.96	892.00	892.00	693.00	-199.00
<b>TOTAL WARD CLERKS LABOR</b>	<b>91,849.27</b>	<b>96,300.45</b>	<b>94,411.94</b>	<b>48,545.71</b>	<b>98,174.00</b>	<b>98,966.00</b>	<b>99,682.00</b>	<b>1,508.00</b>
<b>60065425 NURSING OPERATIONS</b>								
520900 CONTRACTED SERVICES	338.25	0.00	1,126.61	0.00	0.00	3,000.00	2,000.00	2,000.00
520920 CONTRACTED CNA	0.00	0.00	859.36	0.00	0.00	0.00	0.00	0.00

<b>Fund: HEALTH CARE CENTER</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: NURSING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>60065425 NURSING OPERATIONS</b>								
520930 CONTRACTED RN	0.00	5,684.04	3,438.51	505.68	5,000.00	0.00	0.00	-5,000.00
523500 CNA TRAINING SUPPLIES	138.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
529100 PHARMACY SERVICES	3,600.00	3,600.00	3,300.00	1,200.00	3,600.00	3,600.00	3,600.00	0.00
529200 PHARMACY EQUIPMENT RENTAL	1,200.00	1,200.00	1,100.00	400.00	1,200.00	1,200.00	1,200.00	0.00
529300 SPEECH THERAPY	44,487.10	74,899.60	50,408.35	23,351.82	70,000.00	55,000.00	60,000.00	-10,000.00
529500 PHYSICAL THERAPY PURCHASE SVCS	125,816.32	142,497.70	110,714.05	55,539.65	150,000.00	135,000.00	150,000.00	0.00
529550 PHYSICAL THERAPY SMALL EQUIP	0.00	1,579.08	1,246.54	153.22	2,000.00	2,000.00	2,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	293.00	195.00	0.00	0.00	0.00	0.00	0.00	0.00
531400 SMALL EQUIPMENT	13,227.62	14,186.53	9,144.92	1,783.83	10,000.00	10,000.00	10,000.00	0.00
532200 SUBSCRIPTIONS	660.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	4,013.46	4,790.50	3,593.01	503.00	4,000.00	4,000.00	6,000.00	2,000.00
533200 MILEAGE	241.85	356.91	609.51	317.00	800.00	800.00	800.00	0.00
535900 EQUIPMENT AND MAINTENANCE	4,779.01	4,143.99	6,006.58	5,105.00	6,000.00	7,000.00	8,000.00	2,000.00
538100 NON-CHARGEABLE SUPPLIES	70,055.10	70,332.72	64,998.11	27,295.59	75,000.00	70,000.00	75,000.00	0.00
538101 NON-CHARGEABLE MEDICARE A	0.00	70.90	0.00	0.00	0.00	0.00	0.00	0.00
538200 INCONTINENT SUPPLIES	43,601.95	49,252.54	54,332.17	17,828.13	52,000.00	52,000.00	50,000.00	-2,000.00
538300 OXYGEN EXPENSE	8,886.55	9,775.25	3,410.25	5,435.70	10,000.00	11,000.00	12,000.00	2,000.00
538500 LAB & X-RAY & ANALGESICS	37,025.69	28,744.95	34,105.80	7,003.83	30,000.00	25,000.00	30,000.00	0.00
538600 PHARMACY DRUGS	50,806.00	54,931.53	43,324.30	12,698.00	60,000.00	60,000.00	60,000.00	0.00
538700 OTC DRUGS	30,676.57	20,076.27	40,641.40	12,958.07	26,000.00	28,000.00	30,000.00	4,000.00
539800 EQUIPMENT LEASE	312.87	2,034.00	1,059.70	6,330.04	5,000.00	10,000.00	10,000.00	5,000.00
<b>TOTAL NURSING OPERATIONS</b>	<b>440,160.96</b>	<b>488,351.51</b>	<b>433,419.17</b>	<b>178,408.56</b>	<b>510,600.00</b>	<b>477,600.00</b>	<b>510,600.00</b>	<b>0.00</b>
<b>60065426 NURSING ADMINISTRATIVE</b>								
511100 SALARIES PERMANENT REGULAR	26,448.75	28,021.29	28,268.23	13,584.22	32,260.00	32,260.00	32,260.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	880.93	602.57	104.41	115.92	116.00	200.00	116.00	0.00
511800 FT WAGES NONPRODUCTIVE	4,438.05	4,341.50	4,859.07	1,757.49	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	161.00	184.00	207.00	0.00	230.00	230.00	276.00	46.00
514100 FICA & MEDICARE TAX	2,504.74	2,471.46	2,451.26	1,159.88	2,494.00	2,494.00	2,498.00	4.00
514200 RETIREMENT-COUNTY SHARE	1,612.27	1,762.52	1,941.63	1,027.93	2,168.00	2,168.00	2,286.00	118.00
514300 RETIREMENT-EMPLOYEES SHARE	2,081.31	1,262.86	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	6,694.25	5,511.31	3,288.05	5,713.00	5,713.00	6,028.00	315.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	12.69	11.37	5.36	11.00	11.00	10.00	-1.00
514600 WORKERS COMPENSATION	-64.76	447.00	450.10	233.40	492.00	492.00	382.00	-110.00
<b>TOTAL NURSING ADMINISTRATIVE</b>	<b>38,062.29</b>	<b>45,800.14</b>	<b>43,804.38</b>	<b>21,172.25</b>	<b>43,484.00</b>	<b>43,568.00</b>	<b>43,856.00</b>	<b>372.00</b>

<b>Fund: HEALTH CARE CENTER Department: NURSING</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 6 Months Actual</b>	<b>2013 Modified Budget</b>	<b>2013 Estimated</b>	<b>2014</b>	<b>Dollar Change</b>
<b>TOTAL DEPARTMENT REVENUE</b>								
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>5,010,107.65</b>	<b>5,081,377.86</b>	<b>4,826,534.00</b>	<b>2,377,116.52</b>	<b>5,282,726.00</b>	<b>5,269,406.00</b>	<b>5,247,568.00</b>	<b>-35,158.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>5,010,107.65</b>	<b>5,081,377.86</b>	<b>4,826,534.00</b>	<b>2,377,116.52</b>	<b>5,282,726.00</b>	<b>5,269,406.00</b>	<b>5,247,568.00</b>	
<b>60080 HEALTH CARE CENTER REVENUE</b>								
425010 RM BRD MEDICARE A	-809,211.54	-959,165.82	-794,733.92	-358,372.00	-950,000.00	-800,000.00	-870,413.00	-79,587.00
425020 RM BRD MEDICAID	-4,498,223.95	-4,325,699.02	-4,677,669.07	-2,371,504.00	-4,500,000.00	-4,600,000.00	-4,800,000.00	300,000.00
425030 RM BRD INSURANCE	-9,508.00	-1,513.71	-11,935.89	-45,686.75	-10,000.00	-75,000.00	-75,000.00	65,000.00
425040 RM BRD SWFA	-106,782.20	-144,121.89	-142,038.93	-29,836.58	-150,000.00	-100,000.00	-100,000.00	-50,000.00
425050 RM BRD RPLCMT A	-50,277.67	-53,859.27	-41,886.27	-46,588.74	-60,000.00	-80,000.00	-80,000.00	20,000.00
425200 CONTRACTUAL-MEDICARE A	27,997.77	-773.13	191,129.89	67,331.05	100,000.00	125,000.00	125,000.00	-25,000.00
425220 CONTRACTUAL-RPLCMT A	-3,772.10	1,682.46	772.11	13,264.35	-4,000.00	20,000.00	20,000.00	-24,000.00
425250 MC COST REPORT SETTLEMENT	0.00	0.00	-15.02	0.00	0.00	0.00	0.00	0.00
451650 COPIER/POSTAGE/MISC	-902.14	-554.52	-363.14	-181.78	-600.00	-500.00	-500.00	-100.00
455200 SAUK CO HEALTH CARE CENTER	0.00	0.00	0.00	58,706.85	0.00	0.00	0.00	0.00
455401 OUTPT PHYSICAL THER-MEDICARE B	0.00	0.00	-5,531.57	-835.10	-1,000.00	-1,000.00	-1,000.00	0.00
455402 OUTPT PHYSICAL THER-SELF PAY	0.00	0.00	0.00	-1.13	-100.00	-100.00	-100.00	0.00
455403 OUTPT PHYSICAL THER-MEDICAID	0.00	0.00	0.00	-1.91	0.00	0.00	0.00	0.00
455405 OUTPT PHYSICAL THER-INS	0.00	0.00	0.00	3.68	-100.00	-100.00	-100.00	0.00
455411 OUTPT OCCUP THER-MEDICARE B	0.00	0.00	0.00	0.00	-1,000.00	-1,000.00	-1,000.00	0.00
455412 OUTPT OCCUP THER-SELF PAY	0.00	0.00	0.00	0.00	-100.00	-100.00	-100.00	0.00
455415 OUTPT OCCUP THER-INS	0.00	0.00	0.00	0.00	-100.00	-100.00	-100.00	0.00
455421 OUTPT SPEECH THER-MEDICARE B	0.00	0.00	0.00	0.00	-1,000.00	-1,000.00	-1,000.00	0.00
455422 OUTPT SPEECH THER-SELF PAY	0.00	0.00	0.00	0.00	-100.00	-100.00	-100.00	0.00
455425 OUTPT SPEECH THER-INS	0.00	0.00	0.00	0.00	-100.00	-100.00	-100.00	0.00
465200 SNF PRIVATE PAY	0.00	-168.00	0.00	0.00	0.00	0.00	0.00	0.00
465280 TRANSPORTATION REVENUE	-81.62	-177.00	6.00	0.00	-250.00	0.00	0.00	-250.00
465290 RM BRD SELF PAY	-883,170.61	-1,200,148.00	-1,392,004.59	-599,322.50	-1,400,000.00	-1,400,000.00	-1,425,000.00	25,000.00
465300 RADIOLOGYMDICARE A	-10,690.11	-8,036.16	-10,520.13	-3,696.71	-8,500.00	-8,500.00	-8,500.00	0.00
465310 PHARMACY MEDICARE A	-48,503.00	-54,028.00	-42,965.34	-18,564.00	-56,000.00	-45,000.00	-45,000.00	-11,000.00
465330 PHYSICAL THERAPY MEDICARE A	-274,978.07	-276,996.17	-220,971.37	-111,105.00	-240,000.00	-200,000.00	-200,000.00	-40,000.00
465331 PHYSICAL THERAPY-MEDICARE B	-112,686.73	-100,744.11	-76,265.92	-19,951.78	-60,000.00	-60,000.00	-69,000.00	9,000.00
465332 PHYSICAL THERAPY-SELF PAY	0.00	-2,115.00	0.00	0.00	-2,000.00	-1,000.00	-1,000.00	-1,000.00
465333 PHYSICAL THERAPY-MEDICAID	-1,564.20	-97.69	41.66	13.50	-1,000.00	-1,000.00	-1,000.00	0.00
465334 PHYSICAL THERAPY-RPLC A	-11,430.00	-18,270.00	-10,890.00	-17,550.00	-15,000.00	-25,000.00	-35,000.00	20,000.00
465335 PHYSICAL THERAPY-INS	0.00	-4,725.00	-4,230.00	-13,995.00	-5,000.00	-20,000.00	-25,000.00	20,000.00
465336 PHYSICAL THERAPY-RPLC B	-3,608.80	-1,425.00	0.00	0.00	-2,500.00	0.00	0.00	-2,500.00
465337 PHYSCIAL THERAPY-SWFA	0.00	429.32	20.04	8.64	-500.00	-500.00	-500.00	0.00
465350 PSYCHIATRIC BILLING	-5,096.83	-8,648.37	-5,897.37	-4,410.00	-2,500.00	-5,000.00	-3,000.00	500.00
465355 CONTRACTUAL-PSYCHIATRIC BILLIN	2,153.67	3,701.10	3,318.99	1,829.46	2,000.00	2,500.00	2,500.00	-500.00

<b>Fund: HEALTH CARE CENTER</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HEALTH CARE CENTER</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>60080 HEALTH CARE CENTER REVENUE</b>								
465370 OCC THERAPY MEDICARE A	-282,060.00	-274,680.00	-240,210.00	-107,820.00	-250,000.00	-220,000.00	-225,000.00	-25,000.00
465371 OCC THERAPY MEDICARE B	-56,840.58	-51,935.93	-49,551.96	-10,128.97	-50,000.00	-30,000.00	-30,000.00	-20,000.00
465372 OCC THERAPY SELF PAY	0.00	0.00	0.00	0.00	0.00	-2,000.00	-2,000.00	2,000.00
465373 OCC THERAPY MEDICAID	-3,713.06	-1,027.33	3.27	-5.39	-2,000.00	-100.00	-100.00	-1,900.00
465374 OCC THERAPY RPLCMT A	-16,020.00	-18,315.00	-11,430.00	-20,025.00	-15,000.00	-30,000.00	-45,000.00	30,000.00
465375 OCC THERAPY INSURANCE	-55.68	-4,245.22	-3,265.77	-19,391.11	-3,000.00	-30,000.00	-30,000.00	27,000.00
465376 OCC THERAPY RPLCMNT B	0.00	-1,215.00	0.00	0.00	-2,000.00	0.00	0.00	-2,000.00
465377 OCC THERAPY SWFA	0.00	0.00	0.00	0.00	-2,000.00	0.00	0.00	-2,000.00
465380 SPEECH THERAPY PART A	-60,550.00	-115,380.00	-71,593.00	-34,384.00	-90,000.00	-80,000.00	-80,000.00	-10,000.00
465381 SPEECH THERAPY MEDICARE B	-64,085.22	-60,903.87	-36,406.19	-10,477.47	-40,000.00	-30,000.00	-30,000.00	-10,000.00
465382 SPEECH THERAPY SELF PAY	0.00	0.00	0.00	0.00	-1,000.00	-1,000.00	-1,000.00	0.00
465383 SPEECH THERAPY MEDICAID	-1,406.77	-22.23	133.65	-52.26	0.00	0.00	0.00	0.00
465384 SPEECH THERAPY RPLCMT A	-9,075.00	-13,575.00	-2,729.00	-4,017.00	-5,000.00	-5,000.00	-10,000.00	5,000.00
465385 SPEECH THERAPY INSURANCE	19.29	-5,100.00	-1,570.38	-1,036.56	-4,000.00	-4,000.00	-4,000.00	0.00
465386 SPEECH THERAPY RPLCMT B	0.00	-500.00	0.00	0.00	-500.00	0.00	0.00	-500.00
465387 SPEECH THERAPY SWFA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465400 BED TAX ASSESSMENT	132,840.00	167,280.00	167,280.00	83,640.00	167,280.00	167,280.00	167,280.00	0.00
465405 BAD DEBT OUTPT MEDICARE B	0.00	0.00	0.00	0.00	0.00	100.00	100.00	-100.00
465406 BAD DEBT OUTPT SELF PAY	0.00	1,055.30	4,048.72	0.00	0.00	0.00	0.00	0.00
465407 BAD DEBT OUTPT MEDICAID	0.00	2,890.02	10.96	94.77	0.00	0.00	0.00	0.00
465408 BAD DEBT OUTPT INS	0.00	550.00	559.64	0.00	0.00	0.00	0.00	0.00
465410 BAD DEBT SWFA	7,349.50	6,616.86	9,852.49	6,059.35	12,000.00	7,500.00	10,000.00	2,000.00
465411 BAD DEBT MEDICAID	56,036.03	49,691.16	21,178.69	19,176.49	40,000.00	40,000.00	30,000.00	10,000.00
465412 BAD DEBT MEDICARE A	24,473.18	11,556.40	949.73	232.06	10,000.00	8,000.00	8,000.00	2,000.00
465413 BAD DEBT SELF PAY	-18,206.24	99,040.04	5,197.57	23,750.72	50,000.00	50,000.00	45,000.00	5,000.00
465414 BAD DEBT INSURANCE	29,551.40	60,255.89	3,969.63	3,416.33	20,000.00	8,000.00	10,000.00	10,000.00
465415 BAD DEBT MEDICARE B	39,901.10	63,411.20	11,613.99	1,748.33	30,000.00	5,000.00	10,000.00	20,000.00
465417 BAD DEBT MEDICARE RPLCMT	7,782.70	9,320.63	-14,508.22	0.00	0.00	10,000.00	10,000.00	-10,000.00
465418 BAD DEBT PSYCH SERVICES	598.92	600.00	1,572.57	1,006.22	0.00	2,000.00	2,000.00	-2,000.00
465420 LABORATORY	-12,554.55	-11,673.31	-17,647.18	-3,554.61	-14,000.00	-7,000.00	-10,000.00	-4,000.00
465428 VACCINATIONS	-3,260.92	-4,313.85	-7,301.41	981.10	-3,000.00	-3,000.00	-3,000.00	0.00
465430 PHYS THER CONTRACTUAL ADJUSTME	0.00	-54.52	0.00	-198.89	0.00	-200.00	0.00	0.00
465467 CONTRACTUAL MED B MPPR	0.00	0.00	0.00	937.17	0.00	1,000.00	0.00	0.00
465469 CONTRACTUAL OP MED B MPPR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465470 CONTRACTUAL MEDICAID	1,323,723.26	1,372,890.11	1,524,849.83	793,421.06	1,000,000.00	1,200,000.00	1,200,000.00	-200,000.00
465471 CONTRACTUAL SWFA	41,044.66	53,254.02	40,805.82	7,280.81	35,000.00	15,000.00	20,000.00	15,000.00
465472 CONTRACTUAL MEDICARE B	89,306.11	84,907.64	62,147.95	14,841.73	80,000.00	40,000.00	40,000.00	40,000.00
465473 CONTRACTUAL-MED B RPLCMT	1,431.70	1,192.20	0.00	0.00	500.00	0.00	0.00	500.00
465474 CONTRACTUAL OUTPT SWFA	0.00	0.00	0.00	0.00	0.00	500.00	500.00	-500.00

<b>Fund: HEALTH CARE CENTER</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HEALTH CARE CENTER</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>60080 HEALTH CARE CENTER REVENUE</b>								
465475 CONTRACTUAL OUTPT MECICARE B	0.00	0.00	2,485.75	331.15	0.00	0.00	0.00	0.00
465478 CONTRACTUAL OUTPT INSUR	0.00	1,415.00	0.00	0.00	0.00	0.00	0.00	0.00
465510 LEVEL 1 SCREEN	-1,920.00	-2,730.00	-2,670.00	-1,410.00	-2,500.00	-2,500.00	-2,500.00	0.00
465520 NA TRAINING	-458.40	-658.20	0.00	-458.40	-1,000.00	-1,000.00	-1,000.00	0.00
465531 INSURANCE CONTRACT ADJ	6,900.00	-892.60	4,395.00	-700.17	5,000.00	5,000.00	5,000.00	0.00
465550 GUEST MEALS	-6,123.50	-5,335.00	-6,072.50	-3,567.00	-6,500.00	-6,500.00	-6,500.00	0.00
470000 HCC ASSISTED LIVING REVENUES	0.00	0.00	0.00	0.00	0.00	-5.00	-5.00	5.00
481100 INTEREST ON INVESTMENTS	-11.12	-4.75	-6.25	-3.14	-5.00	-6.00	-6.00	1.00
481250 INSURANCE INTEREST	-3,885.07	-206.45	-29.16	-2.22	-6.00	0.00	0.00	-6.00
483100 GAIN/LOSS FIXED ASSETS DIV	-111,130.65	3,452.52	6,627.36	0.00	0.00	0.00	0.00	0.00
483310 BAKE SALES	-1,810.50	-1,306.00	-1,428.75	-788.50	-1,300.00	-1,300.00	-1,300.00	0.00
483330 CRAFT SALES	0.00	-8.00	0.00	-17.00	0.00	-100.00	-100.00	100.00
483800 CANTEEN RECEIPTS	-649.06	-334.78	0.00	0.00	0.00	0.00	0.00	0.00
484110 MISCELLANEOUS PUBLIC CHARGES	-567.00	-194.50	0.00	-80.00	-100.00	-100.00	-100.00	0.00
485010 DONATIONS & CONTRIBUTIONS	-6,124.07	-50.00	-520.49	0.00	0.00	0.00	0.00	0.00
485020 GERIATRICS DONATIONS	-4,218.51	-3,777.87	-3,926.65	-1,619.90	-4,000.00	-4,000.00	-4,000.00	0.00
493160 USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00	-369,542.00	0.00	-730,000.00	360,458.00
<b>TOTAL HEALTH CARE CENTER REVENUE</b>	<b>-5,704,104.18</b>	<b>-5,744,513.40</b>	<b>-5,845,814.13</b>	<b>-2,763,265.75</b>	<b>-6,786,123.00</b>	<b>-6,176,031.00</b>	<b>-7,252,744.00</b>	<b>466,621.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-5,704,104.18</b>	<b>-5,744,513.40</b>	<b>-5,845,814.13</b>	<b>-2,763,265.75</b>	<b>-6,786,123.00</b>	<b>-6,176,031.00</b>	<b>-7,252,744.00</b>	<b>466,621.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-5,704,104.18</b>	<b>-5,744,513.40</b>	<b>-5,845,814.13</b>	<b>-2,763,265.75</b>	<b>-6,786,123.00</b>	<b>-6,176,031.00</b>	<b>-7,252,744.00</b>	
<b>60085420 OCCUP THERAPY LABOR</b>								
511100 SALARIES PERMANENT REGULAR	58,410.80	57,103.15	59,457.05	26,019.65	69,322.00	69,322.00	69,322.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	298.87	174.36	809.82	410.98	249.00	498.00	498.00	249.00
511800 SALARIES-NONPRODUCTIVE	10,491.03	10,677.95	11,362.70	7,055.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,069.73	1,115.73	1,161.73	0.00	1,208.00	1,208.00	1,300.00	92.00
514100 FICA & MEDICARE TAX	4,988.59	4,879.81	4,843.76	2,346.90	5,415.00	5,415.00	5,441.00	26.00
514200 RETIREMENT-COUNTY SHARE	3,408.13	3,798.24	4,244.30	2,226.77	4,707.00	4,707.00	4,978.00	271.00
514300 RETIREMENT-EMPLOYEES SHARE	4,398.89	2,685.61	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	29,673.98	27,875.12	28,989.96	17,328.08	29,709.00	29,709.00	31,103.00	1,394.00
514500 LIFE INSURANCE COUNTY SHARE	33.36	36.24	48.88	26.90	38.00	38.00	53.00	15.00
514600 WORKERS COMPENSATION	-139.77	962.89	984.03	505.60	1,069.00	1,069.00	832.00	-237.00
<b>TOTAL OCCUP THERAPY LABOR</b>	<b>112,633.61</b>	<b>109,309.10</b>	<b>111,902.23</b>	<b>55,919.88</b>	<b>111,717.00</b>	<b>111,966.00</b>	<b>113,527.00</b>	<b>1,810.00</b>

<b>Fund: HEALTH CARE CENTER</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: OCCUPATIONAL THERAPY</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>60085425 OCCUP THERAPY OPERATIONS</b>								
520900 CONTRACTED SERVICES	54,313.32	43,038.03	22,023.67	15,898.41	50,000.00	45,000.00	50,000.00	0.00
531400 SMALL EQUIPMENT	3,722.44	2,578.88	1,352.50	843.48	3,500.00	3,500.00	3,500.00	0.00
532800 TRAINING AND INSERVICE	374.00	547.00	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
535900 EQUIPMENT AND MAINTENANCE	2,029.95	3,484.47	1,775.09	1,782.53	0.00	2,500.00	2,500.00	2,500.00
<b>TOTAL OCCUP THERAPY OPERATIONS</b>	<b>60,439.71</b>	<b>49,648.38</b>	<b>25,151.26</b>	<b>18,524.42</b>	<b>55,500.00</b>	<b>53,000.00</b>	<b>58,000.00</b>	<b>2,500.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>								
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>173,073.32</b>	<b>158,957.48</b>	<b>137,053.49</b>	<b>74,444.30</b>	<b>167,217.00</b>	<b>164,966.00</b>	<b>171,527.00</b>	<b>4,310.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>173,073.32</b>	<b>158,957.48</b>	<b>137,053.49</b>	<b>74,444.30</b>	<b>167,217.00</b>	<b>164,966.00</b>	<b>171,527.00</b>	
<b>60086420 ACTIVITY THERAPY LABOR COSTS</b>								
511100 SALARIES PERMANENT REGULAR	92,172.91	104,699.23	94,257.51	39,802.34	109,098.00	109,098.00	107,991.00	-1,107.00
511200 SALARIES-PERMANENT-OVERTIME	1,900.60	2,300.12	2,432.56	1,308.13	392.00	1,500.00	587.00	195.00
511800 SALARIES-NONPRODUCTIVE	12,839.80	13,606.10	15,730.80	9,671.71	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	939.47	1,005.47	1,071.47	0.00	1,140.00	1,140.00	1,477.00	337.00
512100 WAGES-PART TIME	21,288.41	17,841.26	20,599.82	9,535.88	23,753.00	23,753.00	23,753.00	0.00
512200 WAGES-PART TIME-OVERTIME	343.23	165.44	214.47	257.09	190.00	300.00	190.00	0.00
512800 WAGES PART TIME NONPRODUCTIVE	2,643.76	3,232.42	2,641.69	1,504.16	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	9,478.57	9,503.93	9,704.91	4,508.29	10,295.00	10,295.00	10,251.00	-44.00
514200 RETIREMENT-COUNTY SHARE	6,323.32	6,967.44	7,932.58	3,773.93	8,949.00	8,949.00	9,380.00	431.00
514300 RETIREMENT-EMPLOYEES SHARE	8,161.13	5,055.09	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	38,554.53	37,855.91	47,534.91	29,302.57	50,276.00	50,276.00	62,206.00	11,930.00
514500 LIFE INSURANCE COUNTY SHARE	30.97	34.75	32.12	17.44	32.00	32.00	68.00	36.00
514600 WORKERS COMPENSATION	-259.25	1,778.74	1,839.16	937.42	5,248.00	5,248.00	5,226.00	-22.00
<b>TOTAL ACTIVITY THERAPY LABOR COSTS</b>	<b>194,417.45</b>	<b>204,045.90</b>	<b>203,992.00</b>	<b>100,618.96</b>	<b>209,373.00</b>	<b>210,591.00</b>	<b>221,129.00</b>	<b>11,756.00</b>
<b>60086425 ACTIVITY THERAPY OPERATIONS</b>								
520900 CONTRACTED SERVICES	2,677.77	2,504.37	3,238.47	1,278.47	3,000.00	5,500.00	5,500.00	2,500.00
531400 SMALL EQUIPMENT	185.94	272.86	216.72	37.99	300.00	200.00	300.00	0.00
532200 SUBSCRIPTIONS	89.95	621.38	792.34	1,207.23	800.00	1,500.00	1,500.00	700.00
532600 ADVERTISING	560.43	740.10	765.16	20.00	1,000.00	100.00	1,000.00	0.00
532800 TRAINING AND INSERVICE	270.13	115.00	165.00	568.00	500.00	500.00	1,000.00	500.00
533200 MILEAGE	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
534000 OPERATING/MEETING SUPPLIES	7,574.08	6,217.85	4,664.55	1,616.21	9,942.00	6,000.00	9,942.00	0.00
535900 EQUIPMENT AND MAINTENANCE	187.99	44.40	174.59	479.81	150.00	500.00	500.00	350.00
538800 CANTEEN EXPENSE	596.02	92.54	0.00	0.00	0.00	0.00	0.00	0.00



<b>Fund: HEALTH CARE CENTER</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: ACTIVITY THERAPY</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>TOTAL ACTIVITY THERAPY OPERATIONS</b>	<b>12,142.31</b>	<b>10,608.50</b>	<b>10,016.83</b>	<b>5,207.71</b>	<b>15,792.00</b>	<b>14,400.00</b>	<b>19,842.00</b>	<b>4,050.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>								
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>206,559.76</b>	<b>214,654.40</b>	<b>214,008.83</b>	<b>105,826.67</b>	<b>225,165.00</b>	<b>224,991.00</b>	<b>240,971.00</b>	<b>15,806.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>206,559.76</b>	<b>214,654.40</b>	<b>214,008.83</b>	<b>105,826.67</b>	<b>225,165.00</b>	<b>224,991.00</b>	<b>240,971.00</b>	
 <b>60087425 PHYSICIAN</b>								
528700 PHYSICIANS SERVICES	12,987.37	9,171.10	9,900.00	5,100.00	10,200.00	10,200.00	10,200.00	0.00
529700 PSYCHIATRIST	4,264.25	5,081.50	4,407.00	2,587.50	5,000.00	5,000.00	5,000.00	0.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
<b>TOTAL PHYSICIAN</b>	<b>17,251.62</b>	<b>14,252.60</b>	<b>14,307.00</b>	<b>7,687.50</b>	<b>15,700.00</b>	<b>15,700.00</b>	<b>15,700.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>								
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>17,251.62</b>	<b>14,252.60</b>	<b>14,307.00</b>	<b>7,687.50</b>	<b>15,700.00</b>	<b>15,700.00</b>	<b>15,700.00</b>	<b>0.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>17,251.62</b>	<b>14,252.60</b>	<b>14,307.00</b>	<b>7,687.50</b>	<b>15,700.00</b>	<b>15,700.00</b>	<b>15,700.00</b>	
 <b>60088420 SOCIAL WORKERS LABOR COSTS</b>								
511100 SALARIES PERMANENT REGULAR	46,433.56	46,294.88	49,187.76	21,869.76	53,495.00	53,495.00	53,495.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	52.24	0.00	0.00	0.00	0.00	0.00	0.00
511800 SALARIES-NONPRODUCTIVE	5,752.80	6,569.28	5,417.28	3,009.60	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	120.00	140.00	160.00	0.00	180.00	180.00	200.00	20.00
514100 FICA & MEDICARE TAX	3,671.45	3,738.37	3,724.51	1,768.84	4,106.00	4,106.00	4,108.00	2.00
514200 RETIREMENT-COUNTY SHARE	2,416.65	2,819.67	3,123.24	1,654.53	3,569.00	3,569.00	3,759.00	190.00
514300 RETIREMENT-EMPLOYEES SHARE	3,119.09	2,031.89	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	14,842.99	13,945.06	14,470.98	8,664.04	14,854.00	14,854.00	15,552.00	698.00
514500 LIFE INSURANCE COUNTY SHARE	44.56	50.00	49.20	24.66	49.00	49.00	50.00	1.00
514600 WORKERS COMPENSATION	-99.10	715.73	724.17	375.72	2,093.00	2,093.00	2,094.00	1.00
<b>TOTAL SOCIAL WORKERS LABOR COSTS</b>	<b>76,302.00</b>	<b>76,357.12</b>	<b>76,857.14</b>	<b>37,367.15</b>	<b>78,346.00</b>	<b>78,346.00</b>	<b>79,258.00</b>	<b>912.00</b>
 <b>60088425 SOCIAL WORKERS OPERATIONS</b>								
532800 TRAINING AND INSERVICE	881.00	436.09	647.00	180.00	700.00	700.00	1,000.00	300.00
533200 MILEAGE	265.00	233.64	123.20	151.20	300.00	300.00	350.00	50.00
<b>TOTAL SOCIAL WORKERS OPERATIONS</b>	<b>1,146.00</b>	<b>669.73</b>	<b>770.20</b>	<b>331.20</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,350.00</b>	<b>350.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>								
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>77,448.00</b>	<b>77,026.85</b>	<b>77,627.34</b>	<b>37,698.35</b>	<b>79,346.00</b>	<b>79,346.00</b>	<b>80,608.00</b>	<b>1,262.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>77,448.00</b>	<b>77,026.85</b>	<b>77,627.34</b>	<b>37,698.35</b>	<b>79,346.00</b>	<b>79,346.00</b>	<b>80,608.00</b>	

<b>Fund: HEALTH CARE CENTER</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: MEDICAL RECORDS</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>60089420 MEDICAL RECORDS LABOR COSTS</b>								
511100 SALARIES PERMANENT REGULAR	69,821.82	67,036.45	68,041.37	32,600.51	78,906.00	78,906.00	79,323.00	417.00
511200 SALARIES-PERMANENT-OVERTIME	1.92	0.00	0.00	0.00	0.00	0.00	109.00	109.00
511800 SALARIES-NONPRODUCTIVE	9,431.43	10,394.89	10,435.44	4,732.27	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,387.00	1,430.00	1,473.00	0.00	1,516.00	1,516.00	1,612.00	96.00
514100 FICA & MEDICARE TAX	5,926.57	5,939.13	5,939.10	2,771.58	6,152.00	6,152.00	6,200.00	48.00
514200 RETIREMENT-COUNTY SHARE	2,332.00	2,652.11	2,952.42	1,544.92	3,304.00	3,304.00	3,481.00	177.00
514300 RETIREMENT-EMPLOYEES SHARE	3,009.72	1,876.43	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	20,500.73	18,815.50	19,855.48	11,805.49	20,568.00	20,568.00	21,579.00	1,011.00
514500 LIFE INSURANCE COUNTY SHARE	28.16	41.16	48.24	23.88	48.00	48.00	47.00	-1.00
514600 WORKERS COMPENSATION	-11.16	77.53	80.73	44.85	97.00	97.00	73.00	-24.00
<b>TOTAL MEDICAL RECORDS LABOR COSTS</b>	<b>112,428.19</b>	<b>108,263.20</b>	<b>108,825.78</b>	<b>53,523.50</b>	<b>110,591.00</b>	<b>110,591.00</b>	<b>112,424.00</b>	<b>1,833.00</b>
<b>60089425 MEDICAL RECORDS OPERATIONS</b>								
520900 CONTRACTED SERVICES	1,417.17	1,317.03	1,322.80	0.00	1,500.00	1,500.00	1,500.00	0.00
531400 SMALL EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
532200 SUBSCRIPTIONS	44.00	60.00	0.00	0.00	160.00	500.00	500.00	340.00
532800 TRAINING AND INSERVICE	255.00	0.00	0.00	200.00	600.00	600.00	1,500.00	900.00
533200 MILEAGE	125.00	0.00	0.00	0.00	150.00	150.00	150.00	0.00
<b>TOTAL MEDICAL RECORDS OPERATIONS</b>	<b>1,841.17</b>	<b>1,377.03</b>	<b>1,322.80</b>	<b>200.00</b>	<b>2,910.00</b>	<b>3,250.00</b>	<b>4,150.00</b>	<b>1,240.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>								
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>114,269.36</b>	<b>109,640.23</b>	<b>110,148.58</b>	<b>53,723.50</b>	<b>113,501.00</b>	<b>113,841.00</b>	<b>116,574.00</b>	<b>3,073.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>114,269.36</b>	<b>109,640.23</b>	<b>110,148.58</b>	<b>53,723.50</b>	<b>113,501.00</b>	<b>113,841.00</b>	<b>116,574.00</b>	
<b>60092420 KITCHEN LABOR COSTS</b>								
511100 SALARIES PERMANENT REGULAR	185,991.94	167,961.40	173,525.11	76,276.75	215,837.00	215,837.00	187,279.00	-28,558.00
511200 SALARIES-PERMANENT-OVERTIME	6,909.74	8,183.38	7,013.47	2,873.75	3,480.00	5,000.00	2,452.00	-1,028.00
511800 SALARIES-NONPRODUCTIVE	28,523.17	38,454.80	34,168.53	12,113.67	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	2,680.42	2,876.12	3,028.60	0.00	2,722.00	2,722.00	2,788.00	66.00
512100 WAGES-PART TIME	105,923.88	117,210.37	121,658.21	69,298.50	116,059.00	116,059.00	143,488.00	27,429.00
512200 WAGES-PART TIME-OVERTIME	5,622.51	7,901.32	7,908.38	3,851.50	2,800.00	4,000.00	2,993.00	193.00
512800 WAGES PART TIME NONPRODUCTIVE	10,049.86	10,248.95	13,318.09	4,544.66	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	53.36	123.74	215.97	0.00	598.00	598.00	1,027.00	429.00
514100 FICA & MEDICARE TAX	25,324.92	26,025.75	26,205.45	12,159.97	26,124.00	26,124.00	26,012.00	-112.00
514200 RETIREMENT-COUNTY SHARE	15,631.55	19,001.22	20,917.08	10,765.46	22,709.00	22,709.00	23,802.00	1,093.00
514300 RETIREMENT-EMPLOYEES SHARE	20,175.38	13,671.50	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	88,798.64	98,418.61	103,284.85	63,831.46	105,059.00	105,059.00	112,580.00	7,521.00

<b>Fund: HEALTH CARE CENTER Department: KITCHEN</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 6 Months Actual</b>	<b>2013 Modified Budget</b>	<b>2013 Estimated</b>	<b>2014</b>	<b>Dollar Change</b>
<b>60092420 KITCHEN LABOR COSTS</b>								
514500 LIFE INSURANCE COUNTY SHARE	90.01	104.19	109.35	53.92	109.00	109.00	138.00	29.00
514600 WORKERS COMPENSATION	-674.69	4,863.09	4,985.98	2,551.27	5,157.00	5,157.00	3,978.00	-1,179.00
514800 UNEMPLOYMENT	6,682.87	492.04	-816.11	-646.17	0.00	0.00	0.00	0.00
<b>TOTAL KITCHEN LABOR COSTS</b>	<b>501,783.56</b>	<b>515,536.48</b>	<b>515,522.96</b>	<b>257,674.74</b>	<b>500,654.00</b>	<b>503,374.00</b>	<b>506,537.00</b>	<b>5,883.00</b>
<b>60092425 KITCHEN OPERATIONS</b>								
520900 CONTRACTED SERVICES	8,021.25	7,830.00	8,133.78	6,275.44	9,375.00	12,000.00	12,500.00	3,125.00
531400 SMALL EQUIPMENT	50.57	0.00	789.25	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	454.95	310.00	255.00	238.00	1,500.00	1,000.00	750.00	-750.00
533200 MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534300 FOOD	221,102.25	215,055.13	219,342.26	98,673.29	245,000.00	245,000.00	245,000.00	0.00
535900 EQUIPMENT AND MAINTENANCE	1,371.42	1,302.08	5,039.69	1,234.80	2,000.00	3,000.00	3,000.00	1,000.00
539000 DIETARY SUPPLIES	14,736.77	14,012.84	15,989.68	7,105.64	15,000.00	15,000.00	16,000.00	1,000.00
<b>TOTAL KITCHEN OPERATIONS</b>	<b>245,737.21</b>	<b>238,510.05</b>	<b>249,549.66</b>	<b>113,527.17</b>	<b>272,875.00</b>	<b>276,000.00</b>	<b>277,250.00</b>	<b>4,375.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>								
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>747,520.77</b>	<b>754,046.53</b>	<b>765,072.62</b>	<b>371,201.91</b>	<b>773,529.00</b>	<b>779,374.00</b>	<b>783,787.00</b>	<b>10,258.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>747,520.77</b>	<b>754,046.53</b>	<b>765,072.62</b>	<b>371,201.91</b>	<b>773,529.00</b>	<b>779,374.00</b>	<b>783,787.00</b>	
<b>60093420 MAINTENANCE LABOR COSTS</b>								
511100 SALARIES PERMANENT REGULAR	121,811.47	115,623.43	143,019.78	68,990.70	169,608.00	169,608.00	161,256.00	-8,352.00
511200 SALARIES-PERMANENT-OVERTIME	3,294.21	1,572.50	1,814.02	1,594.46	1,106.00	1,200.00	885.00	-221.00
511800 SALARIES-NONPRODUCTIVE	24,110.14	37,107.93	24,377.74	8,267.82	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,581.88	1,710.88	1,799.19	0.00	1,922.00	1,922.00	2,101.00	179.00
512100 WAGES-PART TIME	51,764.47	28,941.53	28,301.55	14,211.91	27,361.00	27,361.00	27,718.00	357.00
512200 WAGES-PART TIME-OVERTIME	1,380.52	513.61	349.85	72.76	874.00	1,000.00	1,328.00	454.00
512800 WAGES PART TIME NONPRODUCTIVE	7,338.92	4,005.52	4,662.84	1,044.17	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	0.00	69.00	92.00	0.00	92.00	92.00	138.00	46.00
514100 FICA & MEDICARE TAX	16,181.59	15,001.34	14,882.45	6,939.48	14,735.00	14,735.00	14,797.00	62.00
514200 RETIREMENT-COUNTY SHARE	10,272.08	10,880.28	11,991.63	6,263.16	12,809.00	12,809.00	13,540.00	731.00
514300 RETIREMENT-EMPLOYEES SHARE	13,258.61	7,755.32	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	75,417.68	69,933.48	72,421.53	41,678.10	74,273.00	74,273.00	77,758.00	3,485.00
514500 LIFE INSURANCE COUNTY SHARE	145.54	159.35	194.16	104.34	194.00	194.00	206.00	12.00
514600 WORKERS COMPENSATION	-428.53	2,758.87	2,780.18	1,422.20	2,908.00	2,908.00	2,263.00	-645.00
514800 UNEMPLOYMENT	2,541.00	5,808.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL MAINTENANCE LABOR COSTS</b>	<b>328,669.58</b>	<b>301,841.04</b>	<b>306,686.92</b>	<b>150,589.10</b>	<b>305,882.00</b>	<b>306,102.00</b>	<b>301,990.00</b>	<b>-3,892.00</b>

<b>Fund: HEALTH CARE CENTER</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: MAINTENANCE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>60093425 MAINTENANCE OPERATIONS</b>								
520900 CONTRACTED SERVICES	22,298.20	19,254.87	29,987.65	9,247.09	28,470.00	28,000.00	28,000.00	-470.00
522100 WATER TREATMENT	20,641.76	18,881.18	19,262.57	5,324.46	18,700.00	19,000.00	19,900.00	1,200.00
522200 ELECTRIC	107,358.40	112,226.15	119,366.02	43,321.65	120,000.00	120,000.00	120,000.00	0.00
522400 GAS (HEATING)	79,191.13	61,785.88	43,564.22	27,640.26	63,000.00	60,000.00	60,000.00	-3,000.00
522600 FUEL OIL	7,428.15	3,178.45	2,359.05	8,628.82	11,000.00	11,000.00	11,000.00	0.00
525000 BLDG/PROPERTY MAINT AND REPAIR	10,222.81	9,555.46	18,938.91	6,326.71	8,000.00	10,000.00	10,000.00	2,000.00
525010 MAJOR REPAIRS	651,143.54	42,416.00	0.00	0.00	0.00	0.00	0.00	0.00
531400 SMALL EQUIPMENT	2,572.93	895.52	1,491.29	428.83	1,500.00	1,500.00	1,500.00	0.00
532800 TRAINING AND INSERVICE	13.26	356.09	0.00	664.70	750.00	750.00	750.00	0.00
533200 MILEAGE	0.00	0.00	0.00	0.00	200.00	200.00	200.00	0.00
534000 OPERATING/MEETING SUPPLIES	22,537.04	6,683.31	347.53	1,988.97	4,000.00	4,000.00	4,000.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	3,533.53	492.22	1,126.99	0.00	2,400.00	2,400.00	2,400.00	0.00
535900 EQUIPMENT AND MAINTENANCE	2,874.79	3,907.42	1,791.38	1,635.35	0.00	5,000.00	5,000.00	5,000.00
<b>TOTAL MAINTENANCE OPERATIONS</b>	<b>929,815.54</b>	<b>279,632.55</b>	<b>238,235.61</b>	<b>105,206.84</b>	<b>258,020.00</b>	<b>261,850.00</b>	<b>262,750.00</b>	<b>4,730.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>								
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>1,258,485.12</b>	<b>581,473.59</b>	<b>544,922.53</b>	<b>255,795.94</b>	<b>563,902.00</b>	<b>567,952.00</b>	<b>564,740.00</b>	<b>838.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>1,258,485.12</b>	<b>581,473.59</b>	<b>544,922.53</b>	<b>255,795.94</b>	<b>563,902.00</b>	<b>567,952.00</b>	<b>564,740.00</b>	
<b>60094420 HOUSEKEEPING LABOR COSTS</b>								
511100 SALARIES PERMANENT REGULAR	122,753.38	105,267.21	170,537.65	87,073.73	189,235.00	189,235.00	190,175.00	940.00
511200 SALARIES-PERMANENT-OVERTIME	2,727.04	3,239.85	4,237.77	1,973.72	0.00	2,500.00	0.00	0.00
511800 SALARIES-NONPRODUCTIVE	23,749.88	25,151.77	31,023.63	13,884.78	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	2,121.04	2,195.81	2,417.99	0.00	2,461.00	2,461.00	2,691.00	230.00
512100 WAGES-PART TIME	59,762.91	77,366.69	111,947.56	47,156.25	136,021.00	136,021.00	130,174.00	-5,847.00
512200 WAGES-PART TIME-OVERTIME	2,775.69	2,907.90	4,789.18	1,933.87	0.00	2,500.00	0.00	0.00
512800 WAGES PART TIME NONPRODUCTIVE	4,679.17	8,520.66	10,475.54	11,026.14	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	115.92	138.46	271.40	15.37	506.00	506.00	620.00	114.00
514100 FICA & MEDICARE TAX	15,755.73	16,754.20	24,759.92	11,598.29	25,109.00	25,109.00	24,760.00	-349.00
514200 RETIREMENT-COUNTY SHARE	10,004.96	11,573.09	18,528.52	10,606.42	21,827.00	21,827.00	22,656.00	829.00
514300 RETIREMENT-EMPLOYEES SHARE	12,912.77	8,202.63	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	85,315.32	79,696.77	124,421.24	90,917.28	154,258.00	154,258.00	164,969.00	10,711.00
514500 LIFE INSURANCE COUNTY SHARE	81.45	78.97	99.76	121.12	100.00	100.00	154.00	54.00
514600 WORKERS COMPENSATION	-423.87	3,098.97	4,657.99	2,462.16	4,956.00	4,956.00	3,787.00	-1,169.00
514800 UNEMPLOYMENT	0.00	21.21	1,888.20	1,031.24	0.00	1,200.00	0.00	0.00
<b>TOTAL HOUSEKEEPING LABOR COSTS</b>	<b>342,331.39</b>	<b>344,214.19</b>	<b>510,056.35</b>	<b>279,800.37</b>	<b>534,473.00</b>	<b>540,673.00</b>	<b>539,986.00</b>	<b>5,513.00</b>

<b>Fund: HEALTH CARE CENTER</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HOUSEKEEPING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>60094425 HOUSEKEEPING OPERATIONS</b>								
520900 CONTRACTED SERVICES	1,088.00	1,458.00	1,458.00	504.00	2,000.00	2,000.00	2,000.00	0.00
531400 SMALL EQUIPMENT	1,956.44	474.40	666.28	0.00	2,100.00	2,100.00	2,100.00	0.00
532800 TRAINING AND INSERVICE	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
533200 MILEAGE	0.00	0.00	0.00	0.00	75.00	75.00	75.00	0.00
534000 OPERATING/MEETING SUPPLIES	30,170.89	23,393.80	50,591.53	18,950.52	48,500.00	48,500.00	48,500.00	0.00
535000 REPAIRS AND MAINTENANCE	485.93	1,026.28	1,016.19	288.62	2,300.00	2,300.00	2,300.00	0.00
539700 LAUNDRY, LINENS & BEDDING	760.01	1,544.92	8,210.15	322.64	4,500.00	4,500.00	5,500.00	1,000.00
<b>TOTAL HOUSEKEEPING OPERATIONS</b>	<b>34,461.27</b>	<b>27,897.40</b>	<b>61,942.15</b>	<b>20,065.78</b>	<b>59,975.00</b>	<b>59,975.00</b>	<b>60,975.00</b>	<b>1,000.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>								
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>376,792.66</b>	<b>372,111.59</b>	<b>571,998.50</b>	<b>299,866.15</b>	<b>594,448.00</b>	<b>600,648.00</b>	<b>600,961.00</b>	<b>6,513.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>376,792.66</b>	<b>372,111.59</b>	<b>571,998.50</b>	<b>299,866.15</b>	<b>594,448.00</b>	<b>600,648.00</b>	<b>600,961.00</b>	
<b>60095420 LAUNDRY LABOR</b>								
511100 SALARIES PERMANENT REGULAR	65,674.60	64,212.18	0.00	0.00	0.00	0.00	0.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	1,460.77	1,320.81	0.00	0.00	0.00	0.00	0.00	0.00
511800 SALARIES-NONPRODUCTIVE	25,093.29	28,009.50	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,417.86	986.28	0.00	0.00	0.00	0.00	0.00	0.00
512100 WAGES-PART TIME	29,265.04	18,080.96	0.00	0.00	0.00	0.00	0.00	0.00
512200 WAGES-PART TIME-OVERTIME	1,266.72	728.13	0.00	0.00	0.00	0.00	0.00	0.00
512800 WAGES PART TIME NONPRODUCTIVE	3,157.96	4,293.36	0.00	0.00	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	67.85	90.39	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	10,228.36	9,882.54	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	5,751.93	6,504.70	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	7,423.91	4,727.43	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	38,385.60	39,124.50	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	64.64	49.15	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-273.44	1,846.58	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL LAUNDRY LABOR</b>	<b>188,985.09</b>	<b>179,856.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60095425 LAUNDRY OPERATIONS</b>								
531400 SMALL EQUIPMENT	406.58	588.34	0.00	0.00	0.00	0.00	0.00	0.00
534000 OPERATING/MEETING SUPPLIES	7,599.73	9,638.36	0.00	0.00	0.00	0.00	0.00	0.00
535000 REPAIRS AND MAINTENANCE	1,729.28	748.44	0.00	0.00	0.00	0.00	0.00	0.00
539700 LAUNDRY, LINEN & BEDDING	4,621.71	-5,558.68	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL LAUNDRY OPERATIONS</b>	<b>14,357.30</b>	<b>5,416.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Fund: HEALTH CARE CENTER</b>								
<b>Department: LAUNDRY</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>	<b>Dollar</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>		<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>TOTAL DEPARTMENT REVENUE</b>								
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>203,342.39</b>	<b>185,272.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>203,342.39</b>	<b>185,272.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
 <b>60097 HEALTH CARE NON-OPER REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-3,259,202.00	-2,698,114.00	-2,248,339.00	-1,075,754.52	-2,151,509.00	-2,151,509.00	-1,716,976.00	-434,533.00
424150 ITP REIMBURSEMENT	-643,124.00	-619,969.00	-728,359.00	-153,150.00	-550,000.00	-550,000.00	-600,000.00	50,000.00
481100 INTEREST ON INVESTMENTS	0.00	-4,224.00	-4,604.17	0.00	0.00	-4,600.00	-4,600.00	4,600.00
481140 INTEREST ON INVESTMENT-STP	-78.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
481310 INTEREST \$5 MILLION DEBT	-2,203.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492100 TRANSFER FROM GENERAL FUND	0.00	-545,359.00	-512,414.00	-251,379.48	-502,759.00	-502,759.00	-1,276,071.00	773,312.00
<b>TOTAL HEALTH CARE NON-OPER REVENUE</b>	<b>-3,904,607.49</b>	<b>-3,867,666.00</b>	<b>-3,493,716.17</b>	<b>-1,480,284.00</b>	<b>-3,204,268.00</b>	<b>-3,208,868.00</b>	<b>-3,597,647.00</b>	<b>393,379.00</b>
 <b>60097425 NON-OPERATING REV/EXP</b>								
553000 RENTS & LEASES	447.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
563000 DEBT ISSUANCE COSTS AMORTIZATI	11,993.37	10,581.60	10,581.60	5,290.80	10,581.00	10,581.00	0.00	-10,581.00
564000 DEBT PREMIUM AMORTIZATION	-34,986.18	-25,898.88	-25,898.88	-12,949.44	-25,899.00	-25,899.00	-25,899.00	0.00
<b>TOTAL NON-OPERATING REV/EXP</b>	<b>-22,544.88</b>	<b>-15,317.28</b>	<b>-15,317.28</b>	<b>-7,658.64</b>	<b>-15,318.00</b>	<b>-15,318.00</b>	<b>-25,899.00</b>	<b>-10,581.00</b>
 <b>60097900 TRANSFERS TO OTHER FUNDS</b>								
591000 TRANSFER TO GENERAL FUND	643,124.00	624,193.00	732,963.17	153,150.00	550,000.00	554,600.00	604,600.00	54,600.00
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>643,124.00</b>	<b>624,193.00</b>	<b>732,963.17</b>	<b>153,150.00</b>	<b>550,000.00</b>	<b>554,600.00</b>	<b>604,600.00</b>	<b>54,600.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-3,904,607.49</b>	<b>-3,867,666.00</b>	<b>-3,493,716.17</b>	<b>-1,480,284.00</b>	<b>-3,204,268.00</b>	<b>-3,208,868.00</b>	<b>-3,597,647.00</b>	<b>393,379.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>620,579.12</b>	<b>608,875.72</b>	<b>717,645.89</b>	<b>145,491.36</b>	<b>534,682.00</b>	<b>539,282.00</b>	<b>578,701.00</b>	<b>44,019.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-3,284,028.37</b>	<b>-3,258,790.28</b>	<b>-2,776,070.28</b>	<b>-1,334,792.64</b>	<b>-2,669,586.00</b>	<b>-2,669,586.00</b>	<b>-3,018,946.00</b>	
 <b>60098420 ADMINISTRATION - LABOR</b>								
511100 SALARIES PERMANENT REGULAR	111,112.86	108,195.63	101,910.19	48,325.77	132,066.00	132,066.00	131,920.00	-146.00
511800 SALARIES-NONPRODUCTIVE	16,691.15	19,218.20	25,707.49	4,897.72	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	220.00	300.00	340.00	0.00	360.00	360.00	440.00	80.00
514100 FICA & MEDICARE TAX	9,060.45	9,273.79	9,330.85	3,820.67	10,131.00	10,131.00	10,126.00	-5.00
514200 RETIREMENT-COUNTY SHARE	6,016.09	6,900.26	7,700.12	3,539.30	8,806.00	8,806.00	9,265.00	459.00
514300 RETIREMENT-EMPLOYEES SHARE	7,764.64	4,949.62	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	29,496.98	27,746.53	27,575.24	8,664.04	29,709.00	29,709.00	15,552.00	-14,157.00
514500 LIFE INSURANCE COUNTY SHARE	18.36	18.84	18.96	9.24	19.00	19.00	18.00	-1.00
514600 WORKERS COMPENSATION	-178.94	1,265.25	1,290.32	662.58	1,447.00	1,447.00	1,120.00	-327.00

<b>Fund: HEALTH CARE CENTER Department: ADMINISTRATION</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 6 Months Actual</b>	<b>2013 Modified Budget</b>	<b>2013 Estimated</b>	<b>2014</b>	<b>Dollar Change</b>
<b>TOTAL ADMINISTRATION - LABOR</b>	<b>180,201.59</b>	<b>177,868.12</b>	<b>173,873.17</b>	<b>69,919.32</b>	<b>182,538.00</b>	<b>182,538.00</b>	<b>168,441.00</b>	<b>-14,097.00</b>
<b>60098425 ADMINISTRATION-OPERATIONS</b>								
520900 CONTRACTED SERVICES	0.00	0.00	37.00	0.00	0.00	0.00	0.00	0.00
524000 MISCELLANEOUS EXPENSES	2,035.41	3,569.79	5,315.27	1,594.05	5,000.00	5,000.00	5,000.00	0.00
532200 SUBSCRIPTIONS	0.00	0.00	170.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	2,355.45	4,371.41	823.00	2,168.85	5,000.00	5,000.00	5,000.00	0.00
533200 MILEAGE	1,351.50	1,516.09	1,822.25	719.04	2,800.00	2,000.00	2,000.00	-800.00
<b>TOTAL ADMINISTRATION-OPERATIONS</b>	<b>5,742.36</b>	<b>9,457.29</b>	<b>8,167.52</b>	<b>4,481.94</b>	<b>12,800.00</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>-800.00</b>
<b>60098427 HCC BUILDING PROJECT</b>								
514100 FICA & MEDICARE TAX	19.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515800 PER DIEM COMMITTEE	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	91.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL HCC BUILDING PROJECT</b>	<b>360.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60098428 ASSISTED LIVING</b>								
514100 FICA & MEDICARE TAX	99.50	0.00	22.96	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-0.18	0.00	0.30	0.00	0.00	0.00	0.00	0.00
515800 PER DIEM COMMITTEE	1,300.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	19,590.85	0.00	5,087.89	0.00	0.00	0.00	15,000.00	15,000.00
533200 MILEAGE	378.00	0.00	103.95	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ASSISTED LIVING</b>	<b>21,368.17</b>	<b>0.00</b>	<b>5,515.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>								
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>207,672.45</b>	<b>187,325.41</b>	<b>187,555.79</b>	<b>74,401.26</b>	<b>195,338.00</b>	<b>194,538.00</b>	<b>195,441.00</b>	<b>103.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>207,672.45</b>	<b>187,325.41</b>	<b>187,555.79</b>	<b>74,401.26</b>	<b>195,338.00</b>	<b>194,538.00</b>	<b>195,441.00</b>	
<b>TOTAL FUND REVENUE</b>	<b>-9,608,711.67</b>	<b>-9,612,179.40</b>	<b>-9,339,530.30</b>	<b>-1,327,757.72</b>	<b>-9,990,391.00</b>	<b>-9,384,899.00</b>	<b>-10,850,391.00</b>	<b>860,000.00</b>
<b>TOTAL FUND EXPENSE</b>	<b>10,570,520.22</b>	<b>9,793,139.86</b>	<b>9,548,002.64</b>	<b>1,357,945.11</b>	<b>9,990,391.00</b>	<b>9,930,106.00</b>	<b>10,850,391.00</b>	<b>860,000.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>961,808.55</b>	<b>180,960.46</b>	<b>208,472.34</b>	<b>30,187.39</b>	<b>0.00</b>	<b>545,207.00</b>	<b>0.00</b>	

## Home Care

### Department Vision - Where the department would ideally like to be

The Sauk County Health Department will be an independent, nationally accredited health department.

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

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

### Elements of Countywide Mission Fulfilled

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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Provide quality home care services to all Sauk County residents in a cost efficient manner.	Maintain Medicare and Medicaid certification. Will pass State and Federal Surveys for Home Health Agencies. Monitor monthly productivity numbers. Continues CAHPS (Consumer Assessment of Health Providers and Systems) monthly surveys and make changes based on associated input. Attend yearly coding workshops. Prepare for ICD 10 Coding implementation upgrade on October 1, 2014. Involve Home Care RN's in coding/anatomy/physiology workshop for ICD10 comprehensive coding coverage. Maintain active role in Wisconsin Home Care Association (WiHCA) Region 1 meetings/Education Committee Task Member. Continue moving forward with new technology to maximize efficiency i.e.: AllDocs fillable forms, interfaces when appropriate. Deputy Director backup field/revisit/foot clinic RN. Grant writing as needed to control Foot Clinic costs.	12/31/2014 - Reviewed Annually
Support other county agencies in the care of residents who are unable to receive medical care due to financial limitations.	Investigate all potential resources for all Sauk County vulnerable populations with acute health care needs. Continue policy of access to all with safe medical Plan of Care regardless of reimbursement per Board of Health directive. Continue sector marketing to offset cost of accepting all non-reimbursable patients. Actively pursue contracts with greater payment ratio. Accept referrals from Adult Protective Services, ADRC, SCHCC, etc. Develop media marketing campaign, continue community outreach. Steering Coalition Member for Greater Sauk County Care Transition Coalition.	12/31/2014 - Reviewed Annually
Through technical changes will develop a central database/electronic medical record that will allow home care to communicate with internal and external providers.	Have obtained a computer program compatible for Public Health and Home Care. System capable of communicating with outside vendors through direct emailing and faxing via computer vs. paper. Continue to maximize strengths in order to be a viable partner as local Accountable Care Organizations are formed and opportunities present themselves.	12/31/2014 - Reviewed Annually
Deputy Director will play an active role in the Quality Improvement team to assure that services provided meet all state and federal guidelines.	Attend monthly quality improvement meetings. Evaluate quality process report provided by Centers of Medicare and Medicaid. Complete quarterly chart audits. Review finding with Home Care staff to assure compliance. Develop policies and procedures to meet state and federal guidelines. Work with the QI team to move Departmental Accreditation process forward.	12/31/2014 - Reviewed Annually



## Home Care

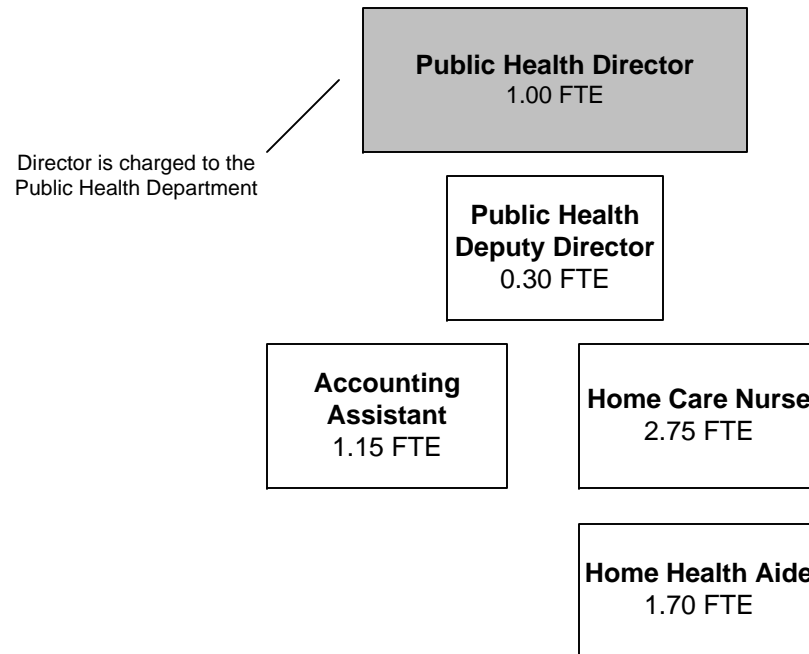
Program Evaluation						
Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Home Care	Certified Medicare and Medicaid home care agency that provides skilled nursing, home health aides, physical therapy, occupational therapy, speech therapy and foot clinics.	HS 133 and CMS 250	User Fees / Misc	\$107,000	5.90	Through the use of external survey company 89 individuals were surveyed (45% return rate) revealed that SCHC was above the state and federal rankings in overall care, likelihood of recommending, care of patients, communications, and specific care issues.
			Grants	\$450,000		
			TOTAL REVENUES	\$557,000		
			Wages & Benefits	\$415,908		
			Operating Expenses	\$190,882		
			TOTAL EXPENSES	\$606,790		
			COUNTY LEVY	\$49,790		
Totals			TOTAL REVENUES	\$557,000	5.90	
			TOTAL EXPENSES	\$606,790		
			COUNTY LEVY	\$49,790		

Output Measures - How much are we doing?			
Description	2011/2012 Actual		2014 Budget
Home Care Clients Served This Year (Duplicated)	555	519	620
Home Care Visits - Total Skilled Nursing, Home Health Aide, PT, OT, and Speech Visits	5,691	6,476	6,200

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Timely (with in 72 hrs of referral) Initiation of Care - Stay above National Average of 92%	95%	100%	100%
Medication Issues Identified and Timely (with in 24 hrs) MD Contact at Start of Care - Stay above National Average of 80%	88%	95%	95%
Pressure Ulcer Prevention Implemented During Short Term Episode of Care - Stay above Nat. Average of 78%	100%	100%	100%
Diabetic Foot Care Education Implemented in Long Term Episodes of Care - Stay above Nat. Average of 94%	100%	100%	100%
Depression Interventions Implemented During all Episodes of Care - Stay above National Average of 91%	100%	100%	100%
Fall Prevention Steps Implemented for All Episodes of Care - Stay above National Average of 99%	100%	100%	100%
Drug Education on all Medications Provided to Patient/Caregiver During all Episodes of Care - Ntl Average of 92%	100%	100%	100%
Influenza Immunization Received for Current Flu Season - Stay above National Average of 68%	75%	90%	90%

# Sauk County Home Care

A Division of the Public Health Department



2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
9.51	(0.39)	(1.52)	(0.15)	(1.55)	5.90

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>HOME CARE</b>											
<u>Revenues</u>											
Tax Levy	0	0	0	0	0	49,790	49,790	0.00%	None	0	0
Grants & Aids	605,534	503,585	442,874	520,000	495,378	450,000	(45,378)	-9.16%			
User Fees	128,609	150,507	154,055	122,000	207,000	107,000	(100,000)	-48.31%	2014 Total	0	0
Intergovernmental	14,968	2,418	2,486	0	4,500	0	(4,500)	-100.00%			
Donations	0	0	130	0	0	0	0	0.00%			
Use of Fund Balance	0	21,876	112,492	10,958	0	0	0	0.00%	2015	0	0
									2016	0	0
Total Revenues	749,111	678,386	712,037	652,958	706,878	606,790	(100,088)	-14.16%	2017	0	0
									2018	0	0
<u>Expenses</u>											
Labor	360,280	353,226	359,751	332,865	364,608	296,997	(67,611)	-18.54%			
Labor Benefits	140,215	137,680	132,488	115,386	133,043	118,911	(14,132)	-10.62%			
Supplies & Services	224,570	187,480	219,798	204,707	209,227	190,882	(18,345)	-8.77%			
Addition to Fund Balance	24,046	0	0	0	0	0	0	0.00%			
Total Expenses	749,111	678,386	712,037	652,958	706,878	606,790	(100,088)	-14.16%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

#### 2014 Highlights and Issues on the Horizon

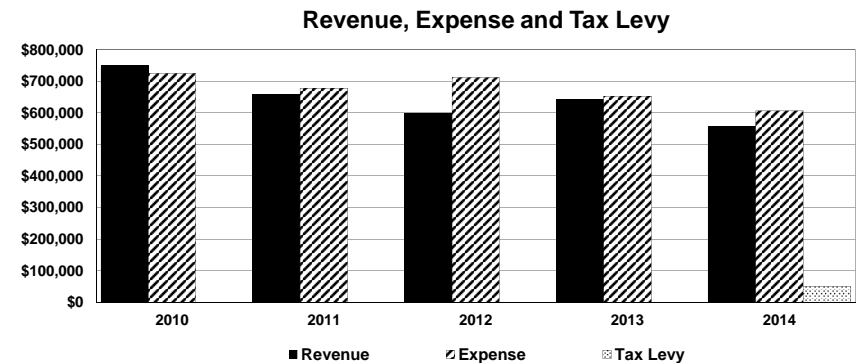
Economic conditions show increase in patient acuity, need for multiple therapies, and more rapid hospital discharges. Anticipate reimbursement challenges to continue to escalate from all sources.

Focus on financially sound staffing, productivity, geographic territories, referrals and cost effective marketing.

Implement technologies to be more efficient and communicate and share information with the local health care providers.

Collaborate with County Conservation, Planning & Zoning Department for use of vehicles on the weekends, to reduce mileage reimbursement costs.

2014 is the first year of tax levy allocated to Home Care.



Fund: GENERAL FUND Department: HOME CARE		2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014	Dollar Change
<b>10041 HOME CARE REVENUE</b>									
411100	GENERAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	-49,790.00	49,790.00
424500	MEDICARE	-570,873.19	-477,616.20	-412,852.62	-194,046.56	-470,378.00	-470,000.00	-400,000.00	-70,378.00
424510	MEDICAL ASSISTANCE	-34,660.43	-25,968.94	-30,021.82	-3,609.48	-25,000.00	-50,000.00	-50,000.00	25,000.00
452060	MISCELLANEOUS REVENUES	-54.00	0.00	-93.72	0.00	0.00	0.00	0.00	0.00
455600	HOME CARE INSURANCE	-69,129.20	-56,632.21	-81,255.34	-7,746.39	-120,000.00	-30,000.00	-25,000.00	-95,000.00
455610	HOME CARE VETERANS ADMIN	186.12	-214.94	-1,878.84	-4,920.96	-1,000.00	-6,000.00	-6,000.00	5,000.00
455620	HOME CARE PRIVATE PAY	-600.00	0.00	-116.64	0.00	-1,000.00	-1,000.00	-1,000.00	0.00
455630	HOME NURSING REVENUE	0.00	0.00	-5,811.65	0.00	0.00	0.00	0.00	0.00
455640	HOME CARE FAMILY CARE	-57,666.78	-93,659.70	-64,898.41	-33,346.61	-85,000.00	-85,000.00	-75,000.00	-10,000.00
455645	HOME CARE PARTNERSHIP	-1,345.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-14,968.37	-2,417.75	-2,486.20	0.00	-4,500.00	0.00	0.00	-4,500.00
485010	DONATIONS & CONTRIBUTIONS	0.00	0.00	-130.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL HOME CARE REVENUE</b>		<b>-749,111.20</b>	<b>-656,509.74</b>	<b>-599,545.24</b>	<b>-243,670.00</b>	<b>-706,878.00</b>	<b>-642,000.00</b>	<b>-606,790.00</b>	<b>-100,088.00</b>
<b>10041483 HOME NURSING PROGRAM</b>									
511100	SALARIES PERMANENT REGULAR	117,981.89	116,894.77	100,285.95	43,169.70	92,990.00	94,194.00	61,980.00	-31,010.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	319.63	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	436.20	496.20	556.20	0.00	398.00	398.00	353.00	-45.00
512100	WAGES-PART TIME	221,949.16	217,888.95	234,548.18	94,927.39	255,173.00	222,522.00	218,715.00	-36,458.00
512200	WAGES-PART TIME-OVERTIME	19,231.18	17,008.69	23,269.12	10,943.00	14,849.00	14,849.00	14,945.00	96.00
512900	LONGEVITY-PART TIME	682.00	937.88	1,091.48	0.00	1,198.00	902.00	1,004.00	-194.00
514100	FICA & MEDICARE TAX	26,333.14	25,668.84	26,026.93	10,769.68	27,895.00	25,446.00	22,720.00	-5,175.00
514200	RETIREMENT-COUNTY SHARE	17,306.83	19,047.13	20,881.09	9,615.05	24,246.00	21,961.00	20,790.00	-3,456.00
514300	RETIREMENT-EMPLOYEES SHARE	22,347.38	16,525.19	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	74,682.83	72,254.18	81,201.81	33,838.05	75,874.00	63,495.00	72,223.00	-3,651.00
514500	LIFE INSURANCE COUNTY SHARE	138.94	136.86	158.73	60.60	158.00	152.00	156.00	-2.00
514600	WORKERS COMPENSATION	-594.43	4,047.98	4,219.64	1,922.20	4,870.00	4,332.00	3,022.00	-1,848.00
520700	PHYSICAL THERAPY	88,273.61	71,289.28	82,707.17	39,055.87	85,000.00	80,000.00	80,094.00	-4,906.00
520800	OCCUPATIONAL THERAPY	46,831.99	43,098.91	43,577.89	21,409.38	40,000.00	40,000.00	40,000.00	0.00
520900	CONTRACTED SERVICES	410.00	3,424.12	1,145.00	111.00	300.00	1,200.00	1,100.00	800.00
522500	TELEPHONE & DAIN LINE	5,476.18	4,981.67	4,201.71	2,316.43	5,000.00	5,000.00	5,000.00	0.00
524800	MAINTENANCE AGREEMENT	250.00	250.00	350.00	350.00	350.00	350.00	350.00	0.00
529300	SPEECH THERAPY	2,470.31	479.44	4,808.72	0.00	3,200.00	1,000.00	1,000.00	-2,200.00
530300	COPY MACHINE AND SUPPLIES	1,011.51	366.13	99.05	7.43	150.00	7.00	0.00	-150.00
531000	FOOT CLINIC EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	1,579.16	1,061.30	1,058.40	300.63	1,300.00	700.00	700.00	-600.00
531200	OFFICE SUPPLIES AND EXPENSE	5,172.76	3,402.10	2,650.41	509.63	2,877.00	3,200.00	3,200.00	323.00
531500	FORMS AND PRINTING	212.05	822.61	441.55	254.85	200.00	500.00	500.00	300.00
531800	MIS DEPARTMENT CHARGEBACKS	16,389.47	15,679.03	31,225.25	17,596.76	30,255.00	30,255.00	15,996.00	-14,259.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HOME CARE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10041483 HOME NURSING PROGRAM</b>								
532200 SUBSCRIPTIONS	261.00	698.00	287.00	293.60	200.00	300.00	300.00	100.00
532400 MEMBERSHIP DUES	2,908.79	0.00	1,313.02	1,434.23	1,800.00	1,500.00	1,500.00	-300.00
532600 ADVERTISING	3,027.44	1,941.67	2,314.37	153.96	1,800.00	400.00	400.00	-1,400.00
532800 TRAINING AND INSERVICE	280.00	280.00	344.00	235.00	500.00	500.00	500.00	0.00
533200 MILEAGE	40,716.35	33,464.75	37,532.02	13,367.18	28,650.00	28,650.00	28,650.00	0.00
533500 MEALS AND LODGING	196.73	0.00	70.00	0.00	200.00	200.00	100.00	-100.00
534200 MEDICAL SUPPLIES	6,166.60	3,869.67	3,495.57	5,014.44	5,000.00	8,500.00	9,047.00	4,047.00
534800 EDUCATIONAL SUPPLIES	169.00	169.00	0.00	0.00	200.00	200.00	200.00	0.00
551900 INSURANCE-GENERAL LIABILITY	2,767.00	2,202.00	2,177.00	2,280.00	2,245.00	2,245.00	2,245.00	0.00
<b>TOTAL HOME NURSING PROGRAM</b>	<b>725,065.07</b>	<b>678,386.35</b>	<b>712,037.26</b>	<b>310,255.69</b>	<b>706,878.00</b>	<b>652,958.00</b>	<b>606,790.00</b>	<b>-100,088.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-749,111.20</b>	<b>-656,509.74</b>	<b>-599,545.24</b>	<b>-243,670.00</b>	<b>-706,878.00</b>	<b>-642,000.00</b>	<b>-606,790.00</b>	<b>-100,088.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>725,065.07</b>	<b>678,386.35</b>	<b>712,037.26</b>	<b>310,255.69</b>	<b>706,878.00</b>	<b>652,958.00</b>	<b>606,790.00</b>	<b>-100,088.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-24,046.13</b>	<b>21,876.61</b>	<b>112,492.02</b>	<b>66,585.69</b>	<b>0.00</b>	<b>10,958.00</b>	<b>0.00</b>	

## SAUK COUNTY DEPARTMENT OF HUMAN SERVICES

### Department Vision - Where the department would ideally like to be

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

### 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, 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 life styles.

### Elements of Countywide Mission Fulfilled

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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Successful Income Maintenance Consortium Operation	Performance standards are met	12/31/2014
Prudent fiscal management	Finish 2013 within budgeted tax levy through Manager's monthly monitoring of revenues and expenditures	12/31/2014
Maximize revenues	Increase Crisis and Comprehensive Community Services revenues by 30% over 2013	12/31/2014
Manage Alternate Care placements	Stay within budget through careful coordinated review of all proposed placements	12/31/2014
Respond to changing environment	Maintain Electronic Records implementation schedule	12/31/2014
Expand Integrated Services Programs	Expand CCS/FCF capacity and competence resulting in increased diversions from alternate care	12/31/2014
Increase Program Integration	Strengthen operations of adult Comprehensive Community Services and Community Support Programs to increase efficacy and efficiency	12/31/2014
Develop Prevention Program	Develop funding to begin substance abuse and/or child abuse and neglect prevention programs	12/31/2016

## SAUK COUNTY DEPARTMENT OF HUMAN SERVICES

Program Evaluation						
Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
ALCOHOL & OTHER DRUG (AODA)	Provides substance abuse counseling.	51	User Fees/Other Revenues	\$130,885	2.99	
			Grants	\$185,718		
			<b>TOTAL REVENUES</b>	<b>\$316,603</b>		
			Wages & Benefits	\$216,925		
			Operating Expenses	\$220,594		
			<b>TOTAL EXPENSES</b>	<b>\$437,519</b>		
			<b>COUNTY LEVY</b>	<b>\$120,916</b>		
MENTAL HEALTH AND RECOVERY SERVICES (MHRS)	Provides mental health counseling	51	User Fees/Other Revenues	\$267,218	11.91	70% of Recovery Services Unit consumers report progress on their goals.
			Grants	\$544,220		
			<b>TOTAL REVENUES</b>	<b>\$811,438</b>		
			Wages & Benefits	\$850,670		
			Operating Expenses	\$1,617,530		
			<b>TOTAL EXPENSES</b>	<b>\$2,468,199</b>		
			<b>COUNTY LEVY</b>	<b>\$1,656,761</b>		
CRISIS	Provides emergency services to mental health and AODA area	51	User Fees/Other Revenues	\$79,314	3.42	50% of potential mental health hospitalizations are diverted to alternative settings. 75% of mental health hospitalizations will have a face to face contact prior to authorization.
			Grants	\$71,739		
			<b>TOTAL REVENUES</b>	<b>\$151,053</b>		
			Wages & Benefits	\$258,783		
			Operating Expenses	\$205,480		
			<b>TOTAL EXPENSES</b>	<b>\$464,264</b>		
			<b>COUNTY LEVY</b>	<b>\$313,211</b>		
COMPREHENSIVE COMMUNITY SERVICES (CCS)	Recovery based community, mental health and substance abuse services		User Fees/Other Revenues	\$849,079	3.11	70% of CCS consumers will report progress on recovery goals.
			Grants	\$15,510		
			<b>TOTAL REVENUES</b>	<b>\$864,589</b>		
			Wages & Benefits	\$226,599		
			Operating Expenses	\$970,588		
			<b>TOTAL EXPENSES</b>	<b>\$1,197,187</b>		
			<b>COUNTY LEVY</b>	<b>\$332,598</b>		
KINSHIP	Alternate care placement with relative	48/938	User Fees/Other Revenues	\$101	0.27	
			Grants	\$98,102		
			<b>TOTAL REVENUES</b>	<b>\$98,203</b>		
			Wages & Benefits	\$16,185		
			Operating Expenses	\$99,588		
			<b>TOTAL EXPENSES</b>	<b>\$115,773</b>		
			<b>COUNTY LEVY</b>	<b>\$17,570</b>		
LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP)	Facilitates access to assistance with State program for energy assistance for those eligible for program.	46/49	User Fees/Other Revenues	\$0	-	
			Grants	\$186,929		
			<b>TOTAL REVENUES</b>	<b>\$186,929</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$186,929		
			<b>TOTAL EXPENSES</b>	<b>\$186,929</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		

## SAUK COUNTY DEPARTMENT OF HUMAN SERVICES

WISCONSIN WORKS (W2)	Facilitates access to the Wisconsin Works Program (W-2) for those eligible for these program.	46/49	User Fees/Other Revenues	\$0	0.26	
			Grants	\$12,000		
			<b>TOTAL REVENUES</b>	<b>\$12,000</b>		
			Wages & Benefits	\$15,347		
			Operating Expenses	\$0		
			<b>TOTAL EXPENSES</b>	<b>\$15,347</b>		
FOOD STAMP EMPLOYMENT & TRAINING (FSET)	Facilitates access to work assistance program for those eligible for program.	46/49	<b>COUNTY LEVY</b>	<b>\$3,347</b>	0.79	
			User Fees/Other Revenues	\$101		
			Grants	\$65,618		
			<b>TOTAL REVENUES</b>	<b>\$65,719</b>		
			Wages & Benefits	\$46,879		
			Operating Expenses	\$67,177		
CHILD CARE	Facilitates access to Child Day Care for those who are eligible for the program.	46/49	<b>TOTAL EXPENSES</b>	<b>\$114,055</b>	2.10	
			<b>COUNTY LEVY</b>	<b>\$48,336</b>		
			User Fees/Other Revenues	\$702		
			Grants	\$112,218		
			<b>TOTAL REVENUES</b>	<b>\$112,920</b>		
			Wages & Benefits	\$124,450		
INCOME MAINTENANCE	Facilitates access to Medical Assistance, Food Stamps, and child day care for those who are eligible for these programs.	46/49	Operating Expenses	\$129,185	13.09	90% of applications are processed timely.
			<b>TOTAL EXPENSES</b>	<b>\$253,635</b>		
			<b>COUNTY LEVY</b>	<b>\$140,715</b>		
			User Fees/Other Revenues	\$27,429		
			Grants	\$587,918		
			<b>TOTAL REVENUES</b>	<b>\$615,347</b>		
BIRTH-TO-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51	Wages & Benefits	\$775,440	4.08	Birth to Three staff will utilize the "Primary Coaching Model for Early Intervention" in a minimum of 80% of families participating in the Birth to Three Program
			Operating Expenses	\$45,026		
			<b>TOTAL EXPENSES</b>	<b>\$820,466</b>		
			<b>COUNTY LEVY</b>	<b>\$205,119</b>		
			User Fees/Other Revenues	\$137,092		
			Grants	\$171,287		
FAMILY SUPPORT	Support for families with disabled children	46/51	<b>TOTAL REVENUES</b>	<b>\$308,379</b>	0.30	
			Wages & Benefits	\$273,969		
			Operating Expenses	\$358,032		
			<b>TOTAL EXPENSES</b>	<b>\$632,001</b>		
			<b>COUNTY LEVY</b>	<b>\$323,623</b>		
			User Fees/Other Revenues	\$0		
			Grants	\$45,035		
			<b>TOTAL REVENUES</b>	<b>\$45,035</b>		
			Wages & Benefits	\$22,036		
			Operating Expenses	\$16,315		
			<b>TOTAL EXPENSES</b>	<b>\$38,351</b>		
			<b>COUNTY LEVY</b>	<b>(\$6,684)</b>		



## SAUK COUNTY DEPARTMENT OF HUMAN SERVICES

CHILDREN LONG TERM SUPPORT (CLTS)	Provides care management and support services for disabled children and their families.	46/51	User Fees/Other Revenues	\$302,417	4.86	Of the children receiving interdisciplinary team based services each child will have no more than one stay of crisis precipitated services to psychiatric hospital or residential level of care
			Grants	\$6,800		
			<b>TOTAL REVENUES</b>	<b>\$309,216</b>		
			Wages & Benefits	\$330,608		
			Operating Expenses	\$125,081		
			<b>TOTAL EXPENSES</b>	<b>\$455,689</b>		
COMMUNITY SUPPORT PROGRAM (CSP)	Community based services for individuals with severe to persistent mental illness	51	<b>COUNTY LEVY</b>	<b>\$146,472</b>	20.34	75% of Community Support Program consumers will live independently in the community.
			User Fees/Other Revenues	\$699,061		
			Grants	\$430,046		
			<b>TOTAL REVENUES</b>	<b>\$1,129,107</b>		
			Wages & Benefits	\$1,457,787		
			Operating Expenses	\$618,857		
ALTERNATE CARE	Children and adolescent placements outside the home	48/938	<b>TOTAL EXPENSES</b>	<b>\$2,076,644</b>	0.27	80% of children in alternate care placements are reunified within 12 months
			<b>COUNTY LEVY</b>	<b>\$947,537</b>		
			User Fees/Other Revenues	\$68,601		
			Grants	\$485,015		
			<b>TOTAL REVENUES</b>	<b>\$553,616</b>		
			Wages & Benefits	\$16,185		
FAMILY PARTNERSHIP INITIATIVE (FPI)	Comprehensive wrap around services for children and youth with severe behavioral disorders their families		Operating Expenses	\$1,561,293	-	80% of FPI participants will achieve permanence
			<b>TOTAL EXPENSES</b>	<b>\$1,577,478</b>		
			<b>COUNTY LEVY</b>	<b>\$1,023,863</b>		
			User Fees/Other Revenues	\$0		
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
RESOURCE/ACCESS	Receive requests of those needing service. Home based parenting and supervised visitation	48/938	Wages & Benefits	\$0	3.00	
			Operating Expenses	\$182,400		
			<b>TOTAL EXPENSES</b>	<b>\$182,400</b>		
			<b>COUNTY LEVY</b>	<b>\$182,400</b>		
			User Fees/Other Revenues	\$12,608		
			Grants	\$46,350		
SUPPORTIVE HOME CARE	Home based services for adults with disabilities	51/55	<b>TOTAL REVENUES</b>	<b>\$58,958</b>	-	
			Wages & Benefits	\$186,507		
			Operating Expenses	\$70,170		
			<b>TOTAL EXPENSES</b>	<b>\$256,677</b>		
			<b>COUNTY LEVY</b>	<b>\$197,719</b>		
			User Fees/Other Revenues	\$0		
			Grants	\$79,976		
			<b>TOTAL REVENUES</b>	<b>\$79,976</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$79,976		
			<b>TOTAL EXPENSES</b>	<b>\$79,976</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		

## SAUK COUNTY DEPARTMENT OF HUMAN SERVICES

COMMUNITY OPTIONS PROGRAM (COP)	Funding source for services for individuals with disabilities	51/55	User Fees/Other Revenues	\$8,606	0.27	
			Grants	\$172,984		
			<b>TOTAL REVENUES</b>	<b>\$181,590</b>		
			Wages & Benefits	\$16,466		
			Operating Expenses	\$173,879		
			<b>TOTAL EXPENSES</b>	<b>\$190,345</b>		
			<b>COUNTY LEVY</b>	<b>\$8,755</b>		
LONG TERM SUPPORT/ADULT PROTECTIVE SERVICES (LTS/APS)	Provides adult protective services and care management and support services for vulnerable adults.	51/55	User Fees/Other Revenues	\$12,294	5.16	
			Grants	\$119,984		
			<b>TOTAL REVENUES</b>	<b>\$132,277</b>		
			Wages & Benefits	\$340,683		
			Operating Expenses	\$202,963		
			<b>TOTAL EXPENSES</b>	<b>\$543,646</b>		
			<b>COUNTY LEVY</b>	<b>\$411,369</b>		
YOUTH SERVICES	Assesses the circumstances of alleged juvenile offenders and makes recommendations to the juvenile court as to the most appropriate disposition.	938	User Fees/Other Revenues	\$11,245	7.35	Youth Services Unit will serve as a pilot site for the "Compass Evidence Based Assessment Tool"
			Grants	\$673,336		
			<b>TOTAL REVENUES</b>	<b>\$684,581</b>		
			Wages & Benefits	\$517,016		
			Operating Expenses	\$245,267		
			<b>TOTAL EXPENSES</b>	<b>\$762,283</b>		
			<b>COUNTY LEVY</b>	<b>\$77,703</b>		
JUVENILE CORRECTIONS	Secure juvenile out of home placements	938	User Fees/Other Revenues	\$0	-	
			Grants	\$214,620		
			<b>TOTAL REVENUES</b>	<b>\$214,620</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$214,620		
			<b>TOTAL EXPENSES</b>	<b>\$214,620</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		
CHILD PROTECTIVE SERVICES (CPS)	Responsible for investigating alleged cases of child abuse and neglect, and when necessary placing youth in alternate care to provide them safety.	48/938	User Fees/Other Revenues	\$11,480	14.16	
			Grants	\$335,526		
			<b>TOTAL REVENUES</b>	<b>\$347,006</b>		
			Wages & Benefits	\$958,050		
			Operating Expenses	\$269,224		
			<b>TOTAL EXPENSES</b>	<b>\$1,227,274</b>		
			<b>COUNTY LEVY</b>	<b>\$880,268</b>		
FAMILIES COME FIRST (FCF)	Team based wrap-around services for children and adolescents with behavioral disorders and their families		User Fees/Other Revenues	\$7,601	0.27	90% of Families Come First families will demonstrate progress on goals
			Grants	\$3,102		
			<b>TOTAL REVENUES</b>	<b>\$10,703</b>		
			Wages & Benefits	\$16,185		
			Operating Expenses	\$74,588		
			<b>TOTAL EXPENSES</b>	<b>\$90,773</b>		
			<b>COUNTY LEVY</b>	<b>\$80,070</b>		

## SAUK COUNTY DEPARTMENT OF HUMAN SERVICES

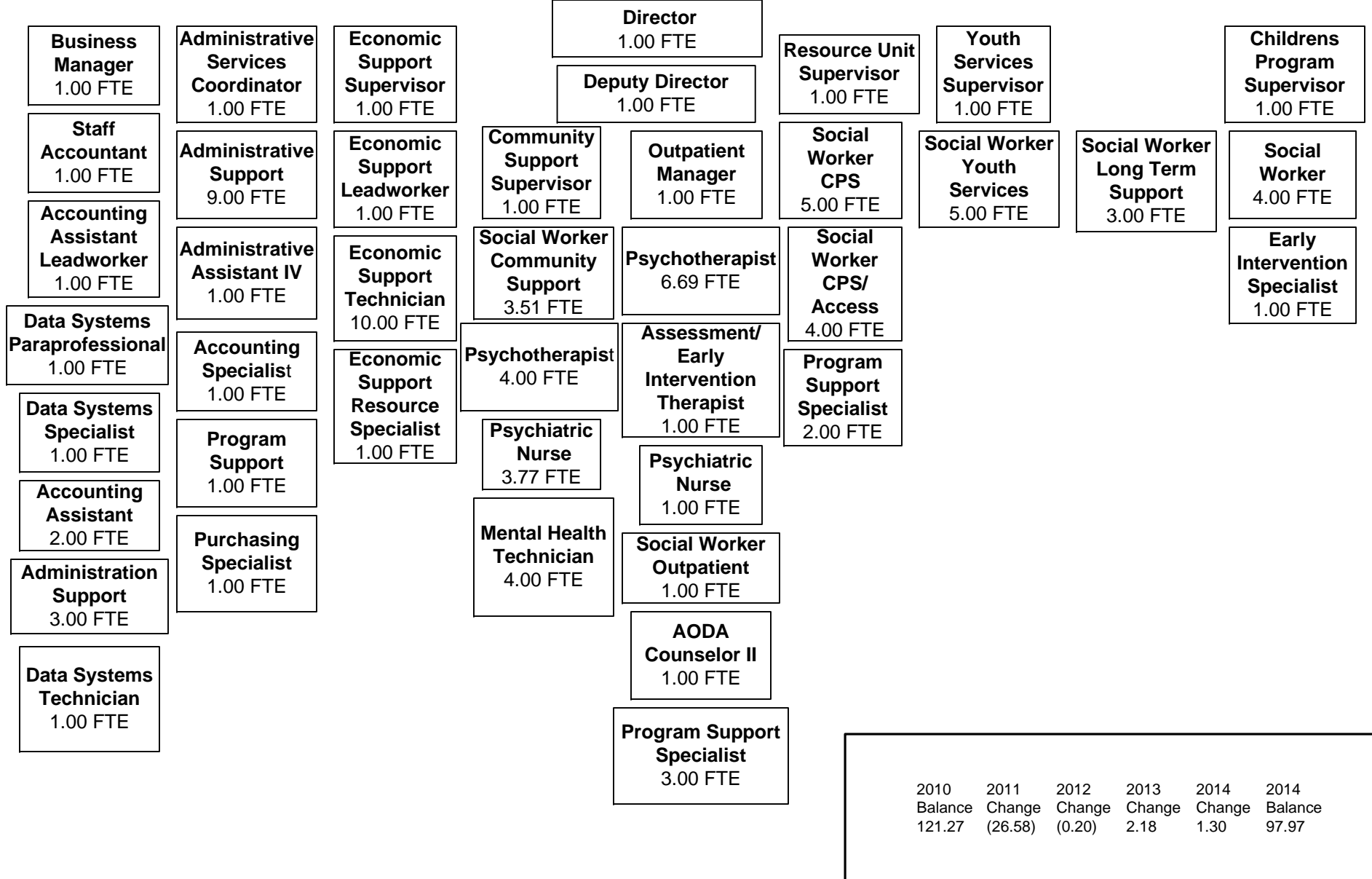
FAMILY CARE	Provides care management to frail elderly, developmentally disabled and physically disabled adults under contract with the Long Term Care District Care Management Organization		User Fees/Other Revenues	\$2,875	-	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$2,875</b>		
			Wages & Benefits	\$1,105		
			Operating Expenses	\$511,849		
			<b>TOTAL EXPENSES</b>	<b>\$512,954</b>		
Totals			<b>COUNTY LEVY</b>	<b>\$510,079</b>	97.99	
			<b>TOTAL REVENUES</b>	<b>\$7,292,738</b>		
			<b>TOTAL EXPENSES</b>	<b>\$14,914,486</b>		
			<b>COUNTY LEVY</b>	<b>\$7,621,748</b>		

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Outpatient Clients Served	1477	1,477	1,500
Youth Services Clients Served	219	219	219
CPS, Kinship, Resource, CSSW, FCF, Investigation Clients Served	650	650	650
Long Term Support Clients Served	380	380	380
Developmentally Disabled & Birth-to-three Clients Served	307	307	307
Community Support Clients Served	213	213	213
Average W-2 Caseload	44	0	0
Average Economic Support Caseload	5882	6,000	6,000

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
75% of Community Support Program consumers will live independently in the community.	84%	80%	80%
90% of Income Maintenance applications are processed timely		90%	90%
80% of children in alternate care placements are reunified within 12 months	71%	80%	80%
80% of FPI participants will achieve permanence		80%	80%
90% of Families Come First families will demonstrate progress on goals	94%	90%	90%
75% of mental health hospitalizations will have a face to face contact prior to authorization	81%	75%	75%
50% of potential mental health hospitalizations are diverted to alternative settings	80%	50%	50%
70% of Recovery Services Unit consumers report progress on their goals	79%	70%	70%
50% of Youth Services Unit's assessments will be conducted using an evidenced based tool	98%	50%	50%
Of the children receiving interdisciplinary team based services (CLTS and CCS) each child will have no more than one stay of crisis precipitated services to psychiatric hospitals or residential level of care	Met	< 1 stay	< 1 stay
Birth to Three staff will utilize the "Primary Coaching Model for Early Intervention" in minimum of 50% of families participating in the Birth to Three Program	82%	50%	50%

# Sauk County Human Services Department

Oversight Committee: **Human Services Board**



	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>HUMAN SERVICES</b>											
<u>Revenues</u>											
Tax Levy	7,484,537	7,684,741	7,647,197	7,535,934	7,535,934	7,621,748	85,814	1.14%	None	0	0
Grants & Aids	9,058,924	7,311,961	7,006,734	6,583,462	6,172,180	6,829,850	657,670	10.66%			
Fees, Fines & Forfeitures	114,674	100,521	106,938	106,000	119,000	106,000	(13,000)	-10.92%	2014 Total	0	0
User Fees	366,194	388,422	442,811	332,541	558,313	310,019	(248,294)	-44.47%			
Donations	8,556	8,003	9,081	10,000	10,000	10,000	0	0.00%	2015	0	0
Interest	0	9,060	10,103	10,000	0	10,100	10,100	0.00%	2016	0	0
Miscellaneous	920	716	327	27,621	2,765	26,770	24,005	868.17%	2017	0	0
Use of Fund Balance	0	0	0	484,804	347,725	0	(347,725)	-100.00%	2018	0	0
Total Revenues	17,033,805	15,503,424	15,223,191	15,090,362	14,745,917	14,914,487	168,570	1.14%			
<u>Expenses</u>											
Labor	5,415,012	4,533,684	4,496,010	4,640,010	4,653,204	4,705,937	52,733	1.13%			
Labor Benefits	2,330,803	1,862,575	1,725,858	1,885,948	1,906,474	1,961,940	55,466	2.91%			
Supplies & Services	8,744,094	7,984,411	7,879,695	7,478,403	8,169,239	8,236,510	67,271	0.82%			
Capital Outlay	0	29,122	0	17,000	17,000	0	(17,000)	-100.00%			
Transfer to General Fund	137,369	480,988	927,432	1,069,001	0	10,100	10,100	0.00%			
Addition to Fund Balance	406,527	612,644	194,196	0	0	0	0	0.00%			
Total Expenses	17,033,805	15,503,424	15,223,191	15,090,362	14,745,917	14,914,487	168,570	1.14%			
Beginning of Year Fund Balance	1,598,984	2,005,511	2,618,155	2,812,351		2,327,547					
End of Year Fund Balance	2,005,511	2,618,155	2,812,351	2,327,547		2,327,547					

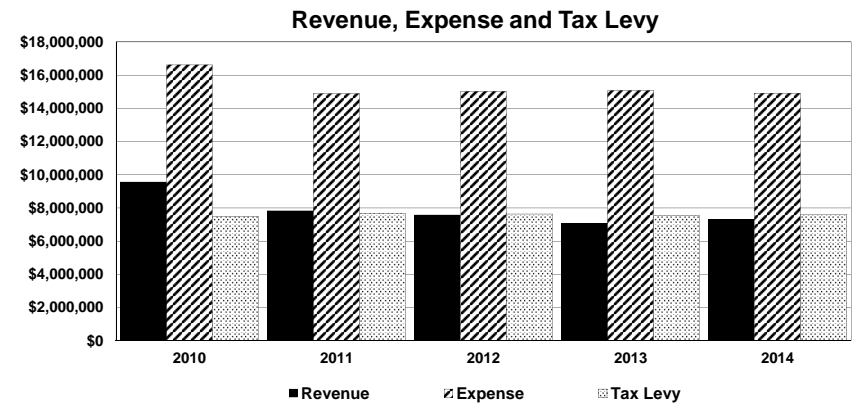
#### 2014 Highlights and Issues on the Horizon

Comprehensive Community Services (CCS) Regionalization - Counties will receive both the Federal and State share of Medicaid reimbursement starting July of 2014 if they regionalize to provide CCS Services.

Food Share Employment and Training (FSET) Privatization - Counties will not be operating the FSET program in 2014.

Family Care buy down was complete in 2013.

Includes Budgeted Outside Agency Requests:  
Hope House \$25,000  
Central Wisconsin Community Action \$7,500



Fund: HUMAN SERVICES Department: HUMAN SERVICES		2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014	Dollar Change
<b>21051 HUMAN SERVICES REVENUE</b>									
411100	GENERAL PROPERTY TAXES	-7,484,537.00	-7,684,741.00	-7,647,197.00	-3,767,967.00	-7,535,934.00	-7,535,934.00	-7,621,748.00	85,814.00
422160	HO-CHUNK GAMING GRANT	-60,259.00	-60,259.00	-60,259.00	-45,259.00	-45,259.00	-45,259.00	0.00	-45,259.00
424500	MEDICARE	-27,097.01	-25,313.45	-32,537.32	-7,054.61	-20,000.00	-25,000.00	-25,000.00	5,000.00
424510	MEDICAL ASSISTANCE / MEDICAID	-3,065,170.37	-1,373,109.96	-1,481,644.58	-372,890.88	-1,378,500.00	-1,534,226.00	-1,825,249.00	446,749.00
424592	DEPT HEALTH & FAMILY SERVICES	-3,859,634.00	-3,758,311.00	-3,689,206.97	-852,009.41	-3,171,667.00	-3,335,345.00	-3,390,229.00	218,562.00
424593	INCOME MAINTENANCE	-1,036,321.11	-1,001,185.92	-755,088.47	-217,780.26	-681,685.00	-769,730.00	-728,530.00	46,845.00
424594	W2 PROGRAMS	-60,972.30	-104,176.00	-45,167.00	-845.00	-12,000.00	-12,000.00	-12,000.00	0.00
424597	OTHER CONTRACTS	-932,490.80	-907,121.31	-831,146.00	-352,957.44	-863,069.00	-861,902.00	-848,842.00	-14,227.00
441400	DRIVER IMPROVEMENT SURCHARGE	-114,674.45	-100,521.11	-106,938.46	-59,177.12	-119,000.00	-106,000.00	-106,000.00	-13,000.00
455660	CLIENT LIABILITY COLLECTED	-77,109.55	-111,064.31	-75,407.60	-48,648.65	-63,475.00	-100,250.00	-71,750.00	8,275.00
465103	CLIENT SHARE ROOM & BOARD	-4,099.88	-46,378.11	-176,625.97	-30,711.21	-257,838.00	-8,991.00	-8,769.00	-249,069.00
465170	ALTERNATE CARE COLLECTIONS	-114,901.48	-90,040.52	-61,833.56	-36,630.43	-75,000.00	-60,000.00	-60,000.00	-15,000.00
473601	MEDICAL RECORDS FEES	-3,697.80	-2,633.44	-2,296.00	-1,491.30	-3,000.00	-2,500.00	-2,500.00	-500.00
481100	INTEREST ON INVESTMENTS	0.00	-9,060.00	-10,103.45	0.00	0.00	-10,000.00	-10,100.00	10,100.00
484120	ADDL REVS FROM STATE PRIOR YR	-16,979.44	-82,484.51	-111,684.94	-96,406.30	0.00	0.00	0.00	0.00
484160	MISCELLANEOUS REVENUES	-701.18	-715.57	-326.57	-671.50	-2,765.00	-27,621.00	-26,770.00	24,005.00
484161	DAY CARE CERTIFICATION FEE	-75.00	-525.00	-300.00	-75.00	-500.00	-500.00	-500.00	0.00
484162	CRIMINAL BACKGROUND CHECK FEE	-1,531.97	-990.00	-860.00	-290.00	-1,000.00	-1,000.00	-1,000.00	0.00
485080	DONATIONS	-8,556.24	-8,002.77	-9,081.39	-1,349.73	-10,000.00	-10,000.00	-10,000.00	0.00
486200	INSURANCE RECOVERY-VEHICLES	-219.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
487100	THIRD PARTY COLLECTIONS	-164,778.11	-136,790.94	-125,487.67	-107,607.37	-157,500.00	-159,300.00	-165,500.00	8,000.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-347,725.00	0.00	0.00	-347,725.00
<b>TOTAL HUMAN SERVICES REVENUE</b>		<b>-17,033,805.69</b>	<b>-15,503,423.92</b>	<b>-15,223,191.95</b>	<b>-5,999,822.21</b>	<b>-14,745,917.00</b>	<b>-14,605,558.00</b>	<b>-14,914,487.00</b>	<b>168,570.00</b>
<b>21051110 HS ADMINISTRATION</b>									
511100	SALARIES PERMANENT REGULAR	277,094.12	281,858.37	284,682.20	134,160.57	285,404.00	284,682.00	285,404.00	0.00
511900	LONGEVITY-FULL TIME	1,197.00	1,277.00	1,357.00	0.00	1,437.00	1,437.00	1,517.00	80.00
514100	FICA & MEDICARE TAX	21,552.99	21,835.80	22,118.42	10,368.91	21,942.00	21,888.00	21,949.00	7.00
514200	RETIREMENT-COUNTY SHARE	13,377.12	15,259.63	16,933.46	8,921.67	19,075.00	19,027.00	20,084.00	1,009.00
514300	RETIREMENT-EMPLOYEES SHARE	17,273.27	10,851.61	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	44,153.97	41,502.14	31,689.66	17,708.88	35,421.00	35,421.00	37,131.00	1,710.00
514500	LIFE INSURANCE COUNTY SHARE	85.70	89.07	81.48	38.62	81.00	138.00	138.00	57.00
514600	WORKERS COMPENSATION	-349.01	2,454.27	2,503.72	1,292.01	2,740.00	2,739.00	2,120.00	-620.00
515800	PER DIEM COMMITTEE	7,400.00	6,800.00	6,950.00	3,500.00	7,200.00	7,000.00	7,000.00	-200.00
520100	CONSULTANT AND CONTRACTUAL	0.00	0.00	2,155.65	0.00	2,500.00	2,500.00	2,500.00	0.00
522500	TELEPHONE & DAIN LINE	2,005.83	2,264.61	1,493.46	589.10	2,300.00	1,500.00	1,500.00	-800.00
532800	TRAINING AND INSERVICE	986.00	720.00	796.39	832.00	1,000.00	1,200.00	1,000.00	0.00
533200	MILEAGE	9,117.10	8,018.80	7,268.81	3,880.72	7,900.00	8,100.00	8,000.00	100.00
533500	MEALS AND LODGING	1,358.26	1,385.70	1,376.08	709.13	1,400.00	1,410.00	1,410.00	10.00

<b>Fund: HUMAN SERVICES</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>21051110 HS ADMINISTRATION</b>								
535200 VEHICLE MAINTENACE AND REPAIR	2,444.37	3,753.43	7,224.06	3,258.36	7,700.00	7,700.00	8,000.00	300.00
538480 PROGRAM ADMINISTRATION	7,478.35	21,669.00	26,575.00	1,769.00	22,000.00	27,000.00	27,000.00	5,000.00
538510 TERMINATIONS OF PARENTAL RIGHT	100,664.18	100,209.16	99,081.06	47,812.04	91,957.00	100,000.00	98,918.00	6,961.00
538520 CRIMINAL BACKGROUND CHECKS	1,562.00	1,240.17	1,168.00	260.00	1,500.00	1,200.00	1,500.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	1,197.19	1,340.98	1,974.62	1,681.02	2,500.00	2,500.00	2,500.00	0.00
551600 INSURANCE-MONIES & SECURITIES	7.16	14.53	14.52	14.52	15.00	15.00	15.00	0.00
551900 INSURANCE-GENERAL LIABILITY	65,963.00	47,199.00	49,559.00	48,386.00	55,000.00	50,000.00	50,000.00	-5,000.00
552100 OFFICIALS BONDS	0.00	78.53	0.00	0.00	80.00	80.00	80.00	0.00
552200 EMPLOYEE BONDS	123.53	0.00	144.09	110.11	175.00	175.00	175.00	0.00
552400 INSURANCE-VOLUNTEERS	112.50	112.50	150.00	125.00	150.00	150.00	150.00	0.00
559400 INDIRECT COSTS	35,220.96	37,809.00	38,110.00	24,007.50	48,015.00	48,015.00	43,090.00	-4,925.00
<b>TOTAL HS ADMINISTRATION</b>	<b>610,025.59</b>	<b>607,743.30</b>	<b>603,406.68</b>	<b>309,425.16</b>	<b>617,492.00</b>	<b>623,877.00</b>	<b>621,181.00</b>	<b>3,689.00</b>
<b>21051430 HS SUPPORT UNIT</b>								
511100 SALARIES PERMANENT REGULAR	457,436.85	464,709.79	427,365.26	207,786.93	441,248.00	439,347.00	438,157.00	-3,091.00
511200 SALARIES-PERMANENT-OVERTIME	380.70	1,399.93	1,467.95	3,463.91	8,100.00	8,100.00	2,000.00	-6,100.00
511900 LONGEVITY-FULL TIME	3,816.00	3,976.00	4,036.00	0.00	4,276.00	4,076.00	4,296.00	20.00
512100 WAGES-PART TIME	0.00	399.29	817.42	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	33,387.60	33,799.26	31,151.73	15,203.17	34,236.00	34,075.00	34,001.00	-235.00
514200 RETIREMENT-COUNTY SHARE	22,190.27	25,354.12	25,628.38	14,047.73	29,760.00	29,621.00	31,112.00	1,352.00
514300 RETIREMENT-EMPLOYEES SHARE	28,653.42	28,628.28	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	187,937.36	175,214.08	167,839.43	91,972.08	183,960.00	182,722.00	208,199.00	24,239.00
514500 LIFE INSURANCE COUNTY SHARE	168.83	191.45	180.72	79.49	187.00	191.00	180.00	-7.00
514600 WORKERS COMPENSATION	-65.42	459.88	436.78	253.72	537.00	535.00	400.00	-137.00
515900 RELIEF WORKER CHARGES	0.00	792.75	0.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	22,173.50	19,969.42	19,866.91	9,454.88	20,000.00	20,000.00	20,000.00	0.00
523900 INTERPRETER FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
524000 MISCELLANEOUS EXPENSES	0.00	49.03	0.00	0.00	0.00	0.00	0.00	0.00
524800 MAINTENANCE AGREEMENT	18,523.44	17,010.99	16,304.67	3,731.11	18,500.00	16,800.00	18,000.00	-500.00
531200 OFFICE SUPPLIES AND EXPENSE	29,238.74	23,173.74	28,789.30	12,040.04	28,500.00	28,000.00	28,500.00	0.00
531400 SMALL EQUIPMENT	4,042.09	7,114.10	6,054.34	2,892.79	4,500.00	4,500.00	4,500.00	0.00
532200 SUBSCRIPTIONS	0.00	493.75	285.10	0.00	250.00	250.00	250.00	0.00
532400 MEMBERSHIP DUES	756.00	806.00	500.00	0.00	806.00	500.00	500.00	-306.00
532800 TRAINING AND INSERVICE	199.00	599.70	407.90	527.00	1,500.00	700.00	1,500.00	0.00
533200 MILEAGE	201.00	814.40	394.20	113.81	250.00	200.00	250.00	0.00
533500 MEALS AND LODGING	0.00	7.15	7.50	15.00	120.00	25.00	50.00	-70.00
581900 CAPITAL OUTLAY	0.00	29,122.00	0.00	17,244.00	17,000.00	17,000.00	0.00	-17,000.00
<b>TOTAL HS SUPPORT UNIT</b>	<b>809,039.38</b>	<b>834,085.11</b>	<b>731,533.59</b>	<b>378,825.66</b>	<b>793,730.00</b>	<b>786,642.00</b>	<b>791,895.00</b>	<b>-1,835.00</b>

<b>Fund: HUMAN SERVICES</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>21051431 HS FISCAL/DATA</b>								
511100 SALARIES PERMANENT REGULAR	339,991.77	321,723.66	320,924.52	153,401.30	322,747.00	318,274.00	321,752.00	-995.00
511200 SALARIES-PERMANENT-OVERTIME	24.32	173.43	2,294.56	1,204.91	9,419.00	9,419.00	2,000.00	-7,419.00
511900 LONGEVITY-FULL TIME	2,775.60	2,975.60	3,115.60	208.17	3,362.00	3,262.00	2,916.00	-446.00
512100 WAGES-PART TIME	22,578.70	29,873.78	26,425.01	14,232.08	30,568.00	30,568.00	31,340.00	772.00
512900 LONGEVITY-PART TIME	0.00	49.80	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	26,222.53	25,546.23	25,240.78	12,200.68	27,439.00	27,089.00	27,388.00	-51.00
514200 RETIREMENT-COUNTY SHARE	17,562.79	19,053.56	20,851.76	10,987.70	23,852.00	23,548.00	25,061.00	1,209.00
514300 RETIREMENT-EMPLOYEES SHARE	22,678.43	20,557.74	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	125,165.94	121,543.10	124,897.24	63,885.31	130,257.00	130,257.00	120,917.00	-9,340.00
514500 LIFE INSURANCE COUNTY SHARE	170.05	188.27	194.13	77.73	175.00	170.00	154.00	-21.00
514600 WORKERS COMPENSATION	-51.57	347.38	355.37	203.06	430.00	425.00	322.00	-108.00
514800 UNEMPLOYMENT	540.24	-23.22	0.00	0.00	0.00	0.00	0.00	0.00
520100 CONSULTANT AND CONTRACTUAL	0.00	0.00	24,226.40	24,850.00	100,000.00	100,000.00	0.00	-100,000.00
524000 MISCELLANEOUS EXPENSES	61.56	215.91	321.56	0.00	500.00	300.00	500.00	0.00
531100 POSTAGE AND BOX RENT	21,820.20	18,656.73	17,103.65	6,275.67	19,500.00	17,200.00	17,500.00	-2,000.00
531800 MIS DEPARTMENT CHARGEBACKS	127,595.99	122,712.31	133,930.87	31,514.36	315,505.00	316,005.00	211,701.00	-103,804.00
532800 TRAINING AND INSERVICE	219.00	1,120.00	1,235.64	439.00	1,500.00	600.00	1,500.00	0.00
533200 MILEAGE	280.60	1,161.00	1,039.40	198.24	1,200.00	500.00	1,200.00	0.00
533400 COURIER SERVICE	8,298.54	8,169.48	7,887.12	1,212.74	8,200.00	7,500.00	8,200.00	0.00
533500 MEALS AND LODGING	144.26	1,490.70	821.52	168.61	1,050.00	525.00	1,050.00	0.00
537500 PROGRAM INCENTIVES	1,040.00	1,040.00	1,040.00	1,040.00	1,040.00	1,040.00	1,040.00	0.00
<b>TOTAL HS FISCAL/DATA</b>	<b>717,118.95</b>	<b>696,575.46</b>	<b>711,905.13</b>	<b>322,099.56</b>	<b>996,744.00</b>	<b>986,682.00</b>	<b>774,541.00</b>	<b>-222,203.00</b>
<b>21051432 CHILDREN SERVICES UNIT</b>								
511100 SALARIES PERMANENT REGULAR	358,865.03	362,748.50	365,144.81	148,021.14	314,291.00	314,093.00	314,470.00	179.00
511900 LONGEVITY-FULL TIME	2,233.00	2,373.00	2,513.00	0.00	2,373.00	2,373.00	2,493.00	120.00
514100 FICA & MEDICARE TAX	26,024.70	26,352.33	26,590.88	10,729.63	24,225.00	24,210.00	24,248.00	23.00
514200 RETIREMENT-COUNTY SHARE	17,357.36	19,682.04	21,764.79	9,843.34	21,058.00	21,045.00	22,187.00	1,129.00
514300 RETIREMENT-EMPLOYEES SHARE	22,413.26	13,962.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	80,095.00	65,887.26	78,241.02	33,323.20	74,270.00	65,129.00	68,234.00	-6,036.00
514500 LIFE INSURANCE COUNTY SHARE	183.38	199.56	186.04	69.43	162.00	187.00	187.00	25.00
514600 WORKERS COMPENSATION	-713.60	4,999.86	5,057.04	2,237.24	4,782.00	4,779.00	3,708.00	-1,074.00
522500 TELEPHONE & DAIN LINE	376.82	1,274.13	693.34	202.52	1,000.00	700.00	700.00	-300.00
523900 INTERPRETER FEES	0.00	0.00	0.00	100.00	0.00	300.00	300.00	300.00
524000 MISCELLANEOUS EXPENSES	4,692.86	783.75	352.69	389.45	1,000.00	1,000.00	1,000.00	0.00
532800 TRAINING AND INSERVICE	1,145.00	745.00	1,179.97	1,850.00	800.00	2,500.00	800.00	0.00
533200 MILEAGE	11,675.64	11,069.24	12,282.17	5,387.00	8,000.00	12,900.00	12,000.00	4,000.00
533500 MEALS AND LODGING	241.93	154.08	215.60	145.85	150.00	750.00	150.00	0.00
538210 SPECIALIZED TRANSPORTATION	7,945.94	11,000.47	16,233.01	5,479.83	12,000.00	13,500.00	12,000.00	0.00



<b>Fund: HUMAN SERVICES</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>21051432 CHILDREN SERVICES UNIT</b>								
538340 COUNSELING AND THERAPEUTIC	84,984.12	89,297.82	93,849.12	34,486.30	85,500.00	93,000.00	92,000.00	6,500.00
538360 ALTERNATIVE NEEDS SCHOOL	51,561.00	51,561.00	51,561.00	51,561.00	51,562.00	51,561.00	25,781.00	-25,781.00
538370 JUVENILE PROBATION/SUPERVISION	53,746.96	51,799.76	52,402.56	21,354.80	53,500.00	53,500.00	53,500.00	0.00
538390 INTEGRATED SERVICES	558,321.23	497,032.74	198,845.62	58,778.89	182,400.00	150,000.00	182,400.00	0.00
538460 JUVENILE CORRECTIONAL INSTITUT	199,635.00	64,259.00	0.00	0.00	210,970.00	35,258.00	214,620.00	3,650.00
<b>TOTAL CHILDREN SERVICES UNIT</b>	<b>1,480,784.63</b>	<b>1,275,181.54</b>	<b>927,112.66</b>	<b>383,959.62</b>	<b>1,048,043.00</b>	<b>846,785.00</b>	<b>1,030,778.00</b>	<b>-17,265.00</b>
<b>21051433 HS LONG TERM SUPPORT</b>								
511100 SALARIES PERMANENT REGULAR	114,813.45	102,704.68	103,099.70	48,587.24	103,100.00	103,100.00	103,100.00	0.00
511900 LONGEVITY-FULL TIME	947.80	939.80	979.80	0.00	1,020.00	1,020.00	1,060.00	40.00
512100 WAGES-PART TIME	44,327.15	41,353.62	41,519.19	19,554.38	50,286.00	50,286.00	50,286.00	0.00
512900 LONGEVITY-PART TIME	313.80	330.40	347.00	0.00	370.00	370.00	382.00	12.00
514100 FICA & MEDICARE TAX	11,964.64	10,870.94	10,850.01	5,098.53	11,840.00	11,840.00	11,844.00	4.00
514200 RETIREMENT-COUNTY SHARE	7,597.45	7,835.08	8,639.88	4,630.08	10,293.00	10,293.00	10,838.00	545.00
514300 RETIREMENT-EMPLOYEES SHARE	9,810.42	5,545.90	0.00	98.78	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	35,083.70	27,630.12	27,527.11	14,852.64	29,708.00	29,708.00	31,103.00	1,395.00
514500 LIFE INSURANCE COUNTY SHARE	37.72	29.67	26.88	11.20	27.00	27.00	27.00	0.00
514600 WORKERS COMPENSATION	-317.14	1,988.57	2,005.11	1,029.04	2,337.00	2,337.00	1,811.00	-526.00
514800 UNEMPLOYMENT	9,397.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515800 PER DIEM COMMITTEE	650.00	200.00	100.00	100.00	200.00	100.00	100.00	-100.00
522500 TELEPHONE & DAIN LINE	2,354.52	1,850.64	1,539.94	656.06	2,000.00	1,800.00	1,800.00	-200.00
523900 INTERPRETER FEES	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
524000 MISCELLANEOUS EXPENSES	468.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
528300 CBRF	158,606.18	1,631.42	7,390.68	12,080.00	18,000.00	53,206.00	21,000.00	3,000.00
528400 INSTITUTIONS	70,815.00	84,759.00	77,207.45	42,977.53	83,000.00	100,000.00	83,000.00	0.00
532200 SUBSCRIPTIONS	0.00	460.00	0.00	0.00	500.00	500.00	500.00	0.00
532800 TRAINING AND INSERVICE	812.00	175.00	420.99	0.00	450.00	450.00	450.00	0.00
533200 MILEAGE	11,250.40	11,095.36	10,031.45	4,199.44	8,500.00	9,950.00	9,950.00	1,450.00
533500 MEALS AND LODGING	12.11	7.50	0.00	0.00	120.00	50.00	50.00	-70.00
537120 RESPITE CARE	6,736.07	2,698.29	4,501.65	1,574.40	4,500.00	4,500.00	4,500.00	0.00
538010 ADAPTIVE AIDS	860.00	1,792.54	3,130.02	0.00	1,700.00	1,700.00	1,700.00	0.00
538110 GUARDIANSHIP & FIN MGNT SRVCS	5,540.04	6,208.38	7,275.08	3,571.70	6,150.00	9,250.00	9,250.00	3,100.00
538130 HOUSING ASSISTANCE	600.00	0.00	10,200.54	39,574.21	0.00	9,200.00	10,000.00	10,000.00
538150 PERSONAL EMERG RESPONSE SYSTEM	1,337.51	1,512.50	1,161.75	600.00	1,600.00	1,500.00	1,524.00	-76.00
538160 CLIENT PURCHASED MEALS	18,158.61	14,182.21	9,414.99	2,180.46	12,000.00	5,300.00	5,300.00	-6,700.00
538170 ALTERNATIVE ACTIVITIES	6,582.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538180 SHELTERED WORK	5,518.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538190 SPECIALIZED MEDICAL SUPPLIES	1,232.00	743.00	1,927.85	602.36	1,200.00	2,000.00	2,300.00	1,100.00
538210 SPECIALIZED TRANSPORTATION	5,111.28	3,869.94	6,821.97	3,260.34	4,800.00	8,350.00	8,470.00	3,670.00

<b>Fund: HUMAN SERVICES</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>21051433 HS LONG TERM SUPPORT</b>								
538230 SUPPORTIVE HOME CARE	64,545.88	78,794.51	59,921.58	20,939.37	67,414.00	52,500.00	73,244.00	5,830.00
538260 ADULT FAMILY HOME	10,400.16	0.00	6,642.90	0.00	5,000.00	3,500.00	5,000.00	0.00
538340 COUNSELING AND THERAPEUTIC	5,060.00	428.00	50.00	0.00	1,000.00	1,000.00	1,000.00	0.00
538470 SKILLED NURSING	7,150.00	5,835.00	3,685.50	3,202.37	5,500.00	6,800.00	6,500.00	1,000.00
538490 FOSTER HOME LICENSE/RECRUITING	26,555.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL HS LONG TERM SUPPORT</b>	<b>644,332.72</b>	<b>415,472.07</b>	<b>406,419.02</b>	<b>229,380.13</b>	<b>433,215.00</b>	<b>481,237.00</b>	<b>456,689.00</b>	<b>23,474.00</b>
<b>21051434 ECONOMIC SUPPORT UNIT</b>								
511100 SALARIES PERMANENT REGULAR	417,556.78	427,175.22	471,982.08	241,028.45	497,477.00	488,367.00	496,038.00	-1,439.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	3,936.19	4,175.88	43.79	2,100.00	28,620.00	28,620.00	26,520.00
511900 LONGEVITY-FULL TIME	5,390.67	4,644.20	4,672.47	145.00	4,489.00	4,149.00	4,349.00	-140.00
514100 FICA & MEDICARE TAX	30,860.73	31,602.64	34,864.16	17,410.11	38,561.00	37,838.00	38,440.00	-121.00
514200 RETIREMENT-COUNTY SHARE	20,330.11	23,506.75	27,864.35	15,196.72	33,520.00	32,892.00	35,174.00	1,654.00
514300 RETIREMENT-EMPLOYEES SHARE	26,251.74	25,230.84	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	117,411.59	117,433.89	136,130.20	75,884.35	165,678.00	171,391.00	164,075.00	-1,603.00
514500 LIFE INSURANCE COUNTY SHARE	229.00	262.31	220.27	75.89	193.00	195.00	183.00	-10.00
514600 WORKERS COMPENSATION	-59.67	426.36	484.31	289.71	605.00	594.00	450.00	-155.00
522500 TELEPHONE & DAIN LINE	763.96	696.71	0.00	0.00	0.00	0.00	0.00	0.00
524000 MISCELLANEOUS EXPENSES	26.99	39.72	0.00	0.00	50.00	50.00	50.00	0.00
532800 TRAINING AND INSERVICE	9.00	15.00	0.00	0.00	500.00	500.00	500.00	0.00
533200 MILEAGE	825.50	1,765.98	1,643.30	303.91	1,000.00	1,000.00	1,000.00	0.00
533500 MEALS AND LODGING	67.58	616.48	480.36	7.50	280.00	280.00	280.00	0.00
536900 WISCONSIN WORKS (W2)	25,591.99	42,337.39	19,541.85	0.00	-1,000.00	-500.00	-500.00	500.00
538290 KINSHIP	108,047.27	84,173.61	77,261.54	36,293.94	95,000.00	95,000.00	95,000.00	0.00
538420 INCOME MAINTENANCE	327,656.50	273,569.75	50,163.35	17,975.40	191,506.00	108,750.00	184,906.00	-6,600.00
538440 LOW INC HOUSING/ENERGY ASSISTA	158,971.32	155,503.15	147,401.53	59,719.08	186,929.00	186,929.00	186,929.00	0.00
<b>TOTAL ECONOMIC SUPPORT UNIT</b>	<b>1,239,931.06</b>	<b>1,192,936.19</b>	<b>976,885.65</b>	<b>464,373.85</b>	<b>1,216,888.00</b>	<b>1,156,055.00</b>	<b>1,235,494.00</b>	<b>18,606.00</b>
<b>21051436 HS PROGRAM DEVELOPMENT</b>								
528400 INSTITUTIONS	1,114,540.91	867,014.25	1,049,954.28	89,899.43	1,036,269.00	900,000.00	1,036,269.00	0.00
538130 HOUSING ASSISTANCE	18,539.28	20,000.00	20,000.00	5,376.43	20,000.00	20,000.00	20,000.00	0.00
538350 CRISIS INTERVENTION	73,690.44	78,590.48	78,072.38	34,899.80	79,891.00	79,891.00	81,489.00	1,598.00
538390 INTEGRATED SERVICES	130,661.86	78,079.75	62,482.70	27,650.00	153,110.00	66,500.00	70,000.00	-83,110.00
538480 PROGRAM ADMINISTRATION	32,500.00	32,500.00	32,500.00	32,500.00	81,759.00	36,500.00	32,500.00	-49,259.00
538490 FOSTER HOME LICENSE/RECRUITING	56,451.70	58,365.41	54,476.87	19,346.28	56,400.00	56,400.00	56,400.00	0.00
<b>TOTAL HS PROGRAM DEVELOPMENT</b>	<b>1,426,384.19</b>	<b>1,134,549.89</b>	<b>1,297,486.23</b>	<b>209,671.94</b>	<b>1,427,429.00</b>	<b>1,159,291.00</b>	<b>1,296,658.00</b>	<b>-130,771.00</b>

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014	Dollar Change
<b>21051437 COMMUNITY SUPPORT PROGRAM</b>									
511100	SALARIES PERMANENT REGULAR	764,167.61	778,015.42	747,861.98	356,629.90	753,017.00	750,256.00	751,868.00	-1,149.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	132.85	0.00	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	6,893.88	3,816.72	3,731.90	0.00	4,132.00	3,992.00	4,272.00	140.00
512100	WAGES-PART TIME	59,106.62	87,420.55	95,386.10	48,646.56	100,679.00	101,534.00	101,849.00	1,170.00
512200	WAGES-PART TIME-OVERTIME	227.02	25.05	0.00	6.33	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	151.00	241.20	243.72	0.00	201.00	262.00	297.00	96.00
514100	FICA & MEDICARE TAX	60,681.31	63,643.56	61,737.59	29,718.24	65,639.00	65,487.00	65,659.00	20.00
514200	RETIREMENT-COUNTY SHARE	39,840.76	45,466.18	49,868.85	26,939.51	57,058.00	56,927.00	60,080.00	3,022.00
514300	RETIREMENT-EMPLOYEES SHARE	51,444.34	35,180.78	0.00	75.13	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	224,904.76	196,630.43	203,793.95	103,715.96	210,208.00	210,207.00	220,127.00	9,919.00
514500	LIFE INSURANCE COUNTY SHARE	315.76	276.63	249.60	105.89	257.00	250.00	250.00	-7.00
514600	WORKERS COMPENSATION	-1,640.91	11,900.16	11,640.33	6,119.99	12,957.00	12,926.00	10,042.00	-2,915.00
515800	PER DIEM COMMITTEE	0.00	100.00	0.00	0.00	400.00	100.00	267.00	-133.00
520900	CONTRACTED SERVICES	79,389.85	82,771.72	80,866.05	39,619.46	84,234.00	84,234.00	84,234.00	0.00
522500	TELEPHONE & DAIN LINE	5,326.50	5,890.37	4,537.19	1,565.08	6,200.00	4,500.00	5,000.00	-1,200.00
524000	MISCELLANEOUS EXPENSES	399.99	642.10	1,157.23	550.00	1,000.00	1,000.00	1,000.00	0.00
528300	CBRF	263,316.43	348,445.84	289,380.43	99,893.51	335,000.00	253,000.00	295,000.00	-40,000.00
528400	INSTITUTIONS	72,443.80	108,800.61	75,179.48	44,122.56	100,000.00	106,000.00	100,000.00	0.00
532800	TRAINING AND INSERVICE	2,534.57	1,145.86	4,019.12	534.92	4,000.00	3,000.00	4,000.00	0.00
533200	MILEAGE	82,163.24	85,191.09	76,900.57	32,294.91	75,000.00	77,800.00	77,600.00	2,600.00
533500	MEALS AND LODGING	117.44	50.24	117.97	28.70	100.00	100.00	100.00	0.00
535200	VEHICLE MAINTENACE AND REPAIR	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
537120	RESPIRE CARE	0.00	0.00	2,045.79	0.00	0.00	0.00	0.00	0.00
537400	SUPPORTIVE EMPLOYMENT	283.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538060	DAY SERVICES	0.00	2,112.00	0.00	0.00	0.00	0.00	0.00	0.00
538130	HOUSING ASSISTANCE	9,550.00	16,517.23	17,141.68	689.36	17,000.00	2,500.00	17,000.00	0.00
538160	CLIENT PURCHASED MEALS	0.00	3,445.62	3,216.98	1,380.00	4,100.00	3,500.00	4,100.00	0.00
538170	ALTERNATIVE ACTIVITIES	0.00	7,066.84	6,112.83	4,150.68	7,500.00	10,000.00	7,500.00	0.00
538180	SHELTERED WORK	9,974.24	17,206.89	18,908.07	6,829.98	18,600.00	16,650.00	19,600.00	1,000.00
538190	SPECIALIZED MEDICAL SUPPLIES	2,549.67	2,681.16	2,642.32	558.30	2,500.00	2,500.00	2,500.00	0.00
538210	SPECIALIZED TRANSPORTATION	0.00	1,233.68	838.74	436.68	1,100.00	1,000.00	1,100.00	0.00
538230	SUPPORTIVE HOME CARE	20,201.07	22,811.36	20,184.30	9,007.70	25,000.00	21,650.00	25,000.00	0.00
538260	ADULT FAMILY HOME	114,130.83	95,916.77	76,462.24	29,810.54	100,000.00	67,000.00	75,000.00	-25,000.00
538340	COUNSELING AND THERAPEUTIC	0.00	300.00	287.00	415.00	500.00	500.00	500.00	0.00
<b>TOTAL COMMUNITY SUPPORT PROGRAM</b>		<b>1,868,480.55</b>	<b>2,025,078.91</b>	<b>1,854,512.01</b>	<b>843,844.89</b>	<b>1,986,382.00</b>	<b>1,856,875.00</b>	<b>1,933,945.00</b>	<b>-52,437.00</b>
<b>21051438 CHILD PROTECTIVE SERVICES</b>									
511100	SALARIES PERMANENT REGULAR	405,646.25	418,921.01	418,308.49	256,586.87	591,590.00	591,590.00	592,196.00	606.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	1,247.20	0.00	0.00	0.00	0.00

<b>Fund: HUMAN SERVICES</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>21051438 CHILD PROTECTIVE SERVICES</b>								
511900 LONGEVITY-FULL TIME	1,465.80	1,665.80	1,825.80	0.00	3,826.00	3,826.00	4,066.00	240.00
512100 WAGES-PART TIME	42,368.84	50,093.08	50,285.72	23,697.87	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	0.00	352.20	372.20	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	33,095.36	34,446.08	34,110.74	20,466.54	45,549.00	45,549.00	45,614.00	65.00
514200 RETIREMENT-COUNTY SHARE	21,512.51	25,382.03	27,869.44	18,722.11	39,595.00	39,595.00	41,738.00	2,143.00
514300 RETIREMENT-EMPLOYEES SHARE	27,778.61	18,095.54	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	89,248.64	88,938.43	101,988.04	67,528.62	139,398.00	130,257.00	136,468.00	-2,930.00
514500 LIFE INSURANCE COUNTY SHARE	108.21	123.55	127.04	103.48	238.00	291.00	291.00	53.00
514600 WORKERS COMPENSATION	-891.31	6,448.17	6,473.17	4,251.90	8,991.00	8,991.00	6,976.00	-2,015.00
514800 UNEMPLOYMENT	9,287.00	0.00	942.75	-942.75	0.00	-1,000.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	4,105.11	3,891.12	3,581.06	1,586.64	4,000.00	4,000.00	4,000.00	0.00
523900 INTERPRETER FEES	375.70	1,096.55	123.30	674.04	500.00	1,000.00	1,000.00	500.00
524000 MISCELLANEOUS EXPENSES	905.20	340.40	1,902.12	340.92	500.00	500.00	500.00	0.00
532800 TRAINING AND INSERVICE	3,533.00	4,024.00	2,899.00	3,098.99	4,549.00	4,149.00	4,549.00	0.00
533200 MILEAGE	24,769.65	21,122.87	21,723.23	12,752.41	25,500.00	29,900.00	25,500.00	0.00
533500 MEALS AND LODGING	793.70	1,231.30	1,291.86	198.39	1,150.00	1,150.00	1,150.00	0.00
537120 RESPITE CARE	0.00	0.00	5,822.08	925.00	3,500.00	2,200.00	3,500.00	0.00
538020 PURCHASED CASE MANAGEMENT	86,021.00	86,021.00	86,021.00	42,508.75	86,021.00	81,021.00	76,021.00	-10,000.00
538040 CLIENT EDUCATION AND TRAINING	900.00	0.00	750.00	850.00	2,772.00	2,772.00	2,236.00	-536.00
538160 CLIENT PURCHASED MEALS	7.50	0.00	141.70	19.18	50.00	50.00	50.00	0.00
538170 ALTERNATIVE ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538210 SPECIALIZED TRANSPORTATION	1,540.00	1,500.00	2,659.50	1,400.00	1,800.00	3,400.00	3,000.00	1,200.00
538270 FOSTER HOME	418,220.00	324,030.19	220,373.74	49,544.77	487,000.00	239,000.00	316,602.00	-170,398.00
538280 GROUP HOME	193,778.67	65,581.00	164,319.42	27,080.64	200,000.00	50,000.00	166,403.00	-33,597.00
538310 SHELTER CARE	19,738.76	10,006.80	30,789.00	4,350.00	20,000.00	15,000.00	20,000.00	0.00
538340 COUNSELING AND THERAPEUTIC	3,054.91	675.00	296.17	0.00	2,500.00	500.00	2,500.00	0.00
538390 INTEGRATED SERVICES	18,668.84	17,888.84	17,928.84	7,445.35	21,089.00	19,171.00	23,998.00	2,909.00
538450 CHILD CARING INSTITUTIONS	695,562.28	775,240.09	1,082,960.16	484,857.86	858,769.00	960,777.00	1,020,000.00	161,231.00
538520 CRIMINAL BACKGROUND CHECKS	260.75	335.25	238.50	138.00	807.00	300.00	300.00	-507.00
<b>TOTAL CHILD PROTECTIVE SERVICES</b>	<b>2,101,854.98</b>	<b>1,957,450.30</b>	<b>2,286,124.07</b>	<b>1,029,432.78</b>	<b>2,549,694.00</b>	<b>2,233,989.00</b>	<b>2,498,658.00</b>	<b>-51,036.00</b>
<b>21051439 CHILDREN &amp; FAMILY SUPPORT UNIT</b>								
511100 SALARIES PERMANENT REGULAR	200,496.37	206,682.89	207,539.25	97,336.68	208,887.00	208,753.00	252,943.00	44,056.00
511900 LONGEVITY-FULL TIME	1,109.20	929.20	1,269.20	0.00	1,349.00	1,349.00	1,419.00	70.00
512100 WAGES-PART TIME	48,492.83	50,076.04	50,480.59	23,469.09	50,675.00	50,675.00	50,675.00	0.00
512900 LONGEVITY-PART TIME	100.20	120.20	140.20	0.00	160.00	160.00	180.00	20.00
514100 FICA & MEDICARE TAX	18,116.22	18,720.32	18,611.14	8,698.52	19,972.00	19,962.00	23,349.00	3,377.00
514200 RETIREMENT-COUNTY SHARE	12,026.95	13,898.22	15,357.98	8,033.76	17,361.00	17,352.00	21,365.00	4,004.00
514300 RETIREMENT-EMPLOYEES SHARE	15,530.05	9,848.39	0.00	0.00	0.00	0.00	0.00	0.00

<b>Fund: HUMAN SERVICES</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>21051439 CHILDREN &amp; FAMILY SUPPORT UNIT</b>								
514400 HEALTH INSURANCE COUNTY SHARE	44,220.10	54,235.74	57,471.92	29,705.28	59,416.00	59,416.00	77,758.00	18,342.00
514500 LIFE INSURANCE COUNTY SHARE	83.58	104.11	99.64	41.69	100.00	99.00	99.00	-1.00
514600 WORKERS COMPENSATION	-494.27	3,528.44	3,566.00	1,824.37	3,942.00	3,940.00	3,571.00	-371.00
515800 PER DIEM COMMITTEE	550.00	550.00	300.00	150.00	550.00	500.00	500.00	-50.00
522500 TELEPHONE & DAIN LINE	2,568.60	2,437.37	1,655.58	808.13	2,900.00	1,950.00	2,100.00	-800.00
523900 INTERPRETER FEES	1,269.83	1,359.38	1,150.80	1,200.12	1,400.00	2,500.00	2,500.00	1,100.00
524000 MISCELLANEOUS EXPENSES	4,250.18	3,015.41	934.63	125.23	1,500.00	1,050.00	1,500.00	0.00
531400 SMALL EQUIPMENT	0.00	1,454.93	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	3,423.36	5,561.97	0.00	0.00	0.00	0.00	0.00	0.00
532200 SUBSCRIPTIONS	654.54	1,414.30	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	678.00	971.97	160.00	0.00	1,200.00	400.00	1,200.00	0.00
533200 MILEAGE	16,898.38	17,821.05	16,663.11	6,781.88	16,700.00	17,800.00	19,200.00	2,500.00
533500 MEALS AND LODGING	15.00	22.50	50.80	7.50	270.00	100.00	270.00	0.00
537120 RESPITE CARE	116,848.22	111,596.00	0.00	0.00	8,000.00	0.00	0.00	-8,000.00
538010 ADAPTIVE AIDS	23,408.00	31,238.00	9,203.08	3,048.61	4,850.00	9,950.00	9,350.00	4,500.00
538030 COMMUNICATION AIDS	0.00	0.00	0.00	692.90	0.00	0.00	0.00	0.00
538040 CLIENT EDUCATION AND TRAINING	14,921.96	4,547.00	0.00	140.00	500.00	500.00	500.00	0.00
538050 DAILY LIVING SKILLS	3,260.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
538080 CHILD DAYCARE	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
538110 GUARDIANSHIP & FIN MGNT SRVCS	3,150.00	6,700.00	0.00	0.00	0.00	0.00	0.00	0.00
538120 HOME MODIFICATIONS	17,240.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538150 PERSONAL EMERG RESPONSE SYSTEM	0.00	1,125.56	0.00	0.00	0.00	0.00	0.00	0.00
538170 ALTERNATIVE ACTIVITIES	2,457.59	370.00	500.00	414.00	1,000.00	500.00	500.00	-500.00
538190 SPECIALIZED MEDICAL SUPPLIES	0.00	0.00	0.00	338.70	0.00	339.00	0.00	0.00
538210 SPECIALIZED TRANSPORTATION	1,644.22	6,754.96	320.00	0.00	500.00	500.00	500.00	0.00
538230 SUPPORTIVE HOME CARE	56,345.51	48,539.75	0.00	0.00	0.00	0.00	0.00	0.00
538270 FOSTER HOME	25,094.71	60,066.92	7,597.80	0.00	21,000.00	-27,000.00	21,000.00	0.00
538340 COUNSELING AND THERAPEUTIC	506,426.79	502,967.88	276,243.00	108,522.95	301,356.00	260,455.00	313,056.00	11,700.00
538390 INTEGRATED SERVICES	18,842.58	11,220.00	5,520.00	0.00	45,600.00	0.00	45,600.00	0.00
538480 PROGRAM ADMINISTRATION	0.00	0.00	489,422.74	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CHILDREN &amp; FAMILY SUPPORT UNIT</b>	<b>1,159,628.73</b>	<b>1,179,878.50</b>	<b>1,164,357.46</b>	<b>291,339.41</b>	<b>769,188.00</b>	<b>631,250.00</b>	<b>849,135.00</b>	<b>79,947.00</b>
<b>21051440 OUTPATIENT UNIT SERVICE</b>								
511100 SALARIES PERMANENT REGULAR	549,890.26	553,537.47	526,381.64	273,709.12	613,358.00	594,251.00	612,244.00	-1,114.00
511900 LONGEVITY-FULL TIME	2,615.40	2,795.40	2,682.62	0.00	2,816.00	2,816.00	2,976.00	160.00
512100 WAGES-PART TIME	110,559.37	110,361.11	116,205.94	52,514.00	109,005.00	109,005.00	110,513.00	1,508.00
512900 LONGEVITY-PART TIME	479.60	514.00	549.20	0.00	574.00	580.00	614.00	40.00
514100 FICA & MEDICARE TAX	49,172.77	49,469.04	47,586.86	23,884.96	55,520.00	54,059.00	55,567.00	47.00
514200 RETIREMENT-COUNTY SHARE	31,897.86	35,958.47	38,090.33	21,693.74	48,263.00	46,992.00	50,844.00	2,581.00

<b>Fund: HUMAN SERVICES</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>21051440 OUTPATIENT UNIT SERVICE</b>								
514300 RETIREMENT-EMPLOYEES SHARE	41,187.00	25,580.17	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	96,232.98	90,329.34	88,021.82	54,364.36	121,116.00	121,116.00	126,945.00	5,829.00
514500 LIFE INSURANCE COUNTY SHARE	446.53	597.02	471.91	210.72	500.00	492.00	492.00	-8.00
514600 WORKERS COMPENSATION	-1,095.11	7,620.57	7,349.00	4,145.97	9,295.00	9,006.00	7,204.00	-2,091.00
515800 PER DIEM COMMITTEE	1,100.00	800.00	0.00	50.00	1,000.00	500.00	500.00	-500.00
520900 CONTRACTED SERVICES	425,492.27	382,937.26	405,627.41	216,625.90	473,511.00	441,511.00	425,359.00	-48,152.00
522500 TELEPHONE & DAIN LINE	648.62	910.60	475.07	113.02	1,050.00	500.00	650.00	-400.00
523900 INTERPRETER FEES	413.50	0.00	589.62	279.33	500.00	500.00	500.00	0.00
524000 MISCELLANEOUS EXPENSES	10,448.57	13,364.35	11,507.64	4,318.85	14,750.00	11,800.00	8,875.00	-5,875.00
527500 INPATIENT	38,193.40	63,844.81	57,384.13	34,652.50	65,000.00	65,000.00	65,000.00	0.00
527700 AODA-DETOX	49,012.55	81,092.31	88,190.26	23,196.00	80,000.00	60,000.00	80,000.00	0.00
528300 CBRF	61,077.85	103,169.63	138,284.29	29,110.41	110,000.00	75,000.00	110,000.00	0.00
529900 PSYCHOLOGICAL SERVICES	63,622.95	56,074.20	62,003.00	23,327.50	60,000.00	60,000.00	60,000.00	0.00
531100 POSTAGE AND BOX RENT	45.69	15.88	7.23	0.92	100.00	25.00	50.00	-50.00
531200 OFFICE SUPPLIES AND EXPENSE	732.14	273.07	1,908.77	2,180.14	500.00	2,500.00	250.00	-250.00
531800 MIS DEPARTMENT CHARGEBACKS	7,952.00	4,305.00	0.00	0.00	500.00	0.00	0.00	-500.00
532200 SUBSCRIPTIONS	0.00	10,107.04	0.00	3,007.72	0.00	3,500.00	0.00	0.00
532600 ADVERTISING	0.00	0.00	1,402.66	255.00	1,750.00	500.00	1,625.00	-125.00
532800 TRAINING AND INSERVICE	10,461.97	34,190.18	20,507.08	6,887.80	35,794.00	21,500.00	18,997.00	-16,797.00
533200 MILEAGE	14,048.44	16,440.30	14,746.34	6,346.07	17,500.00	15,100.00	14,100.00	-3,400.00
533500 MEALS AND LODGING	201.71	374.97	375.59	114.78	550.00	315.00	425.00	-125.00
534000 OPERATING/MEETING SUPPLIES	1,873.07	2,872.40	0.00	0.00	0.00	0.00	0.00	0.00
537120 RESPITE CARE	0.00	0.00	0.00	0.00	100.00	0.00	100.00	0.00
538035 COMMUNITY LIVING & SUPPORT SVC	71,427.55	156,934.80	338,068.85	214,849.90	200,000.00	515,800.00	567,000.00	367,000.00
538040 CLIENT EDUCATION AND TRAINING	74.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538140 CLIENT SHELTER AND CLOTHING	1,515.00	45.00	418.00	0.00	1,000.00	200.00	1,000.00	0.00
538190 SPECIALIZED MEDICAL SUPPLIES	359.86	2,245.79	1,174.13	1,317.19	1,000.00	2,000.00	1,500.00	500.00
538210 SPECIALIZED TRANSPORTATION	16,363.37	14,254.51	17,085.84	6,403.09	15,000.00	15,500.00	16,000.00	1,000.00
538230 SUPPORTIVE HOME CARE	820.14	844.02	856.90	369.00	1,000.00	1,000.00	1,000.00	0.00
538260 ADULT FAMILY HOME	0.00	0.00	13,000.00	0.00	10,000.00	3,000.00	10,000.00	0.00
538270 FOSTER HOME	0.00	625.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
538330 DAY TREATMENT	191.76	8,107.00	1,246.44	0.00	101,000.00	263,700.00	305,000.00	204,000.00
538340 COUNSELING AND THERAPEUTIC	15,551.04	79,963.57	154,485.97	119,376.15	12,050.00	16,500.00	12,500.00	450.00
538410 INTAKE ASSESSMENT	10,891.20	27,534.02	26,656.70	6,496.20	25,000.00	25,000.00	25,000.00	0.00
538480 PROGRAM ADMINISTRATION	0.00	1,873.59	4,364.00	4,219.23	5,000.00	5,000.00	5,000.00	0.00
<b>TOTAL OUTPATIENT UNIT SERVICE</b>	<b>1,683,905.84</b>	<b>1,939,961.89</b>	<b>2,187,705.24</b>	<b>1,134,019.57</b>	<b>2,195,102.00</b>	<b>2,544,268.00</b>	<b>2,698,830.00</b>	<b>503,728.00</b>
<b>21051441 HS RESOURCE UNIT</b>								
511100 SALARIES PERMANENT REGULAR	175,840.30	192,380.59	188,294.73	53,734.74	114,022.00	114,022.00	114,022.00	0.00

<b>Fund: HUMAN SERVICES</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>21051441 HS RESOURCE UNIT</b>								
511200 SALARIES-PERMANENT-OVERTIME	4,481.18	5,811.74	7,018.15	1,430.41	5,000.00	5,000.00	5,000.00	0.00
511900 LONGEVITY-FULL TIME	2,061.40	2,663.07	2,262.87	0.00	1,196.00	1,196.00	1,256.00	60.00
512100 WAGES-PART TIME	0.00	2,715.73	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	13,309.67	14,989.07	14,336.88	4,026.57	9,197.00	9,197.00	9,201.00	4.00
514200 RETIREMENT-COUNTY SHARE	8,767.23	10,266.21	11,781.41	3,668.51	7,995.00	7,995.00	8,419.00	424.00
514300 RETIREMENT-EMPLOYEES SHARE	11,320.79	11,460.68	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	66,194.23	60,753.55	71,839.90	23,040.64	44,562.00	44,562.00	46,655.00	2,093.00
514500 LIFE INSURANCE COUNTY SHARE	158.98	180.04	141.64	27.99	64.00	79.00	79.00	15.00
514600 WORKERS COMPENSATION	-288.05	2,162.25	1,704.95	315.21	1,815.00	1,815.00	1,407.00	-408.00
522500 TELEPHONE & DAIN LINE	395.65	530.39	203.04	12.28	225.00	225.00	225.00	0.00
524000 MISCELLANEOUS EXPENSES	8.43	0.00	5.04	0.00	100.00	25.00	25.00	-75.00
532800 TRAINING AND INSERVICE	159.00	150.00	209.00	0.00	300.00	300.00	300.00	0.00
533200 MILEAGE	7,485.50	8,650.65	7,590.01	2,862.72	4,000.00	7,000.00	7,000.00	3,000.00
533500 MEALS AND LODGING	0.00	0.00	107.06	0.00	70.00	70.00	70.00	0.00
538140 CLIENT SHELTER AND CLOTHING	8,655.69	7,950.88	8,581.39	1,349.73	10,000.00	10,000.00	10,000.00	0.00
538480 PROGRAM ADMINISTRATION	2,326.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL HS RESOURCE UNIT</b>	<b>300,876.80</b>	<b>320,664.85</b>	<b>314,076.07</b>	<b>90,468.80</b>	<b>198,546.00</b>	<b>201,486.00</b>	<b>203,659.00</b>	<b>5,113.00</b>
<b>21051446 FAMILY CARE</b>								
511100 SALARIES PERMANENT REGULAR	899,130.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,658.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512100 WAGES-PART TIME	77,925.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	603.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	73,028.43	42.05	68.85	19.12	115.00	75.00	75.00	-40.00
514200 RETIREMENT-COUNTY SHARE	45,851.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	59,216.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	215,556.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	376.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-1,935.99	0.55	0.90	0.30	0.00	0.00	0.00	0.00
514800 UNEMPLOYMENT	1,624.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515800 PER DIEM COMMITTEE	100.00	550.00	900.00	250.00	1,300.00	1,000.00	1,000.00	-300.00
522500 TELEPHONE & DAIN LINE	7,097.89	122.25	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	163.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	46,553.08	537.34	990.55	332.00	1,200.00	1,000.00	1,000.00	-200.00
533500 MEALS AND LODGING	709.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538190 SPECIALIZED MEDICAL SUPPLIES	121.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538480 PROGRAM ADMINISTRATION	1,019,767.00	828,923.36	638,078.00	0.00	510,849.00	510,849.00	510,849.00	0.00
<b>TOTAL FAMILY CARE</b>	<b>2,447,545.83</b>	<b>830,215.55</b>	<b>640,038.30</b>	<b>601.42</b>	<b>513,464.00</b>	<b>512,924.00</b>	<b>512,924.00</b>	<b>-540.00</b>

<b>Fund: HUMAN SERVICES</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>21051900 TRANSFERS TO OTHER FUNDS</b>								
591000 TRANSFER TO GENERAL FUND	137,368.60	480,988.19	927,432.31	1,058,901.39	0.00	1,069,001.00	10,100.00	10,100.00
<b>TOTAL TRANFERS TO OTHER FUNDS</b>	<b>137,368.60</b>	<b>480,988.19</b>	<b>927,432.31</b>	<b>1,058,901.39</b>	<b>0.00</b>	<b>1,069,001.00</b>	<b>10,100.00</b>	<b>10,100.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-17,033,805.69</b>	<b>-15,503,423.92</b>	<b>-15,223,191.95</b>	<b>-5,999,822.21</b>	<b>-14,745,917.00</b>	<b>-14,605,558.00</b>	<b>-14,914,487.00</b>	<b>168,570.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>16,627,277.85</b>	<b>14,890,781.75</b>	<b>15,028,994.42</b>	<b>6,746,344.18</b>	<b>14,745,917.00</b>	<b>15,090,362.00</b>	<b>14,914,487.00</b>	<b>168,570.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-406,527.84</b>	<b>-612,642.17</b>	<b>-194,197.53</b>	<b>746,521.97</b>	<b>0.00</b>	<b>484,804.00</b>	<b>0.00</b>	



## Public Health

Department Vision - Where the department would ideally like to be		
The Sauk County Health Department will be an independent, nationally accredited health department.		
Department Mission - Major reasons for the department's existence and purpose in County government		
The Sauk County Health Department protects Sauk County residents and visitors by taking action to promote health, and safety and prevent illness, injury and disease.		
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		
Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Improve the nutrition of the citizens.	Promote educational activities and outreach to all individuals in the county. Participate in the fit and healthy families grant. Through media outreach, Sauk County web site, Facebook and Twitter educate the public about the WIC program. Provide a greater amount of services with the move of the WIC clinics into the department.	6/30/2014
Increase the number of people of all ages who receive dental care.	Secure a dental grant for sealants in schools. Investigate dental grants to meet the needs of diverse populations. Complete the Seal-a-Smile program in 15 schools. Develop education video for education of parents at the WIC clinic through grant dollars. Approach service groups for funding opportunities.	6/30/2014
Meet the public health emergency needs of Sauk County residents in the event of an outbreak or disaster.	Communicate information to the public, activate preparedness plans, educate through different communication methods, collaborate with partners to meet the needs of the public, promote influenza immunization clinics. Adequately train staff to respond in an emergency. Complete table top and drills. Meet identified capabilities gaps.	6/30/2014
Improve outcome data in immunization program.	Work collaboratively with the state and private providers to get accurate and up to date information into the Wisconsin Immunization Registry. Participate in the Southern Region Immunization Coalition. Move WIC clinic on site in the department to provide a one stop shop.	12/31/2015
Prevent food borne and other diseases/accidents in recreational and rural areas.	Finance and support environmental health programs that inspect food retail, lodging and pools. Continue to support rural safety days program. Investigate and become agents of the state for DHS. Complete outbreak investigations, animal bite tracking, radon testing, lead testing, environmental investigation and education. Develop an MOU with Juneau and Adams and a oversight committee for the consortia. Continue to explore agent status.	12/31/2014
Increase number of children and adults receiving immunizations.	Promote educational activities and outreach to all individuals in the County. Change immunization clinic program to meet the needs of more individuals and to be more cost effective. Be an active participant in the multi county immunization coalition. Provide outreach and education to health care providers to encourage full immunization.	12/31/2015
Promote health and prevent communicable disease.	Support and staff adequate number of nursing staff to meet the needs of the county as new diseases evolve. Support legislation of tobacco funding for education of youth. Continue to support tobacco compliance checks made to establishments.	12/31/2014
Become a Nationally Accredited Health Department.	National accreditation and standardization allow the department to use current evidence based practices in all areas which assures for the provision of quality care. In addition, being accredited will enhance the department to competitively vie for funding in all state and federal arenas. Submit application by December 2013.	12/1/2014
Improve birth outcomes and decrease the number of low birth weight infants.	Admit more women to the PNCC program through coordination with the WIC program and outreach to medical providers. Complete a quality improvement process of the prenatal care coordination by 6/2014. Use data collected to continue improvements. Evaluate the effect of moving WIC clinic to within the health department. Provide intensive nutritional education to PNCC mothers.	12/31/2014

## Public Health

Create an electronic medical record system/database for the Public Health Department to serve all programs within the Public Health Department.	Complete timely billing through use of the new computer system to meet state, federal and third party requirements. System capable of communicating with outside vendors, and to enable partnership in the formation of Accountable Care Organizations.	12/31/2014
Prevent accidents and death of children through the Keeping Kids Alive initiative.	Continue developing a child death review team to meet quarterly. The team consists of law enforcement, social workers, public health nurses, physicians, hospital nurses, clergy, and coroner. Child deaths are reviewed in the county and data is reported to a federal database. The team will provide recommendations to improve safety.	12/1/2014

Program Evaluation						
Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Employee Immunizations	A public health nurse reviews the immunization record of any health care worker hired by the county (except the health care center) and provide immunizations as needed. Influenza immunizations are offered and provided to any county employee who requests such immunization. TB testing is also completed upon hire and followed up yearly.		User Fees / Misc.	\$0	0.14	184 influenza vaccine were provided to Sauk County  TB policy was updated for HCW to complete a questionnaire yearly . If individual does not meet all criteria a TB test is given.
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$9,886		
			Operating Expenses	\$1,308		
			<b>TOTAL EXPENSES</b>	<b>\$11,194</b>		
			<b>COUNTY LEVY</b>	<b>\$11,194</b>		
Communicable Disease / STI / HIV	The health officer is statutorily required to investigate communicable disease and report to the state Department of Health. Sexually transmitted disease is reportable and partner investigation and follow up is mandatory. The department does provide confidential HIV testing and the individuals are referred to Dane County for follow-up.	145.17 & 252.11	User Fees / Misc.	\$0	1.42	359 communicable diseases reported in 2012. The pertussis outbreak continued into 2012 and 2013. Of the 359, 146 were sexually transmitted diseases.
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$110,358		
			Operating Expenses	\$6,720		
			<b>TOTAL EXPENSES</b>	<b>\$117,078</b>		
			<b>COUNTY LEVY</b>	<b>\$117,078</b>		
TB Skin Tests	Infectious tuberculosis (TB) and suspect tuberculosis are subject to reporting. Screening for potential cases is provided if an active case is discovered. Latent TB is investigated and individuals are provided drugs through the state TB program and followed for side effects by local health departments.	252.07	User Fees / Misc.	\$3,000	0.37	A total of 92 TB skin tests were provided to the general public in 2012
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$3,000</b>		
			Wages & Benefits	\$25,711		
			Operating Expenses	\$3,267		
			<b>TOTAL EXPENSES</b>	<b>\$28,978</b>		
			<b>COUNTY LEVY</b>	<b>\$25,978</b>		
Consultation	Information is updated on the web site at least quarterly. Press releases are sent out monthly. Educational materials are developed and provided in the public health waiting room and the ADRC. The communicable disease nurse consults with the health care center, the infection control practitioners in the hospitals, Ho Chunk health department. The immunization nurse consults with school and clinic nurses. PNCC nurses consult with school nurses and clinic nurse etc.	140	User Fees / Misc.	\$0	0.78	The Sauk County Web site is updated at least monthly.  Face book is updated 5 days per week.  The intake nurse provides resources to all clients who request a voucher.
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$57,277		
			Operating Expenses	\$3,312		
			<b>TOTAL EXPENSES</b>	<b>\$60,589</b>		
			<b>COUNTY LEVY</b>	<b>\$60,589</b>		
Immunization	The immunization program is supported by the vaccine for children program that provides free vaccine to uninsured or under insured 0-18 year olds. Clinics are held throughout the County during the year. The program will expand into the WIC clinics this year. The public health nurses go into the schools and provide vaccine to children who are not current with the vaccine requirements listed by the Centers Disease Control (CDC) and the State. Vaccination clinics for influenza are held each fall for the general public. In addition appointments are made for individuals to receive vaccinations in the office. The immunization nurse works closely with the jail nurses to provide immunization for the jail population.	144 & 145	User Fees / Misc.	\$25,014	1.42	52% of children served by the Health Dept. Immunization Program, who will be 24-35 months of age by December 31 will complete their primary immunizations by the 35th month. The vaccine for children program changed in October of 2012 due to the ACA. The PH role is changing to assurance rather than providing immunizations. 2,454 immunizations were provided in 2011
			Grants	\$1,000		
			<b>TOTAL REVENUES</b>	<b>\$26,014</b>		
			Wages & Benefits	\$99,407		
			Operating Expenses	\$14,451		
			<b>TOTAL EXPENSES</b>	<b>\$113,858</b>		
			<b>COUNTY LEVY</b>	<b>\$87,844</b>		

## Public Health

Adult Case Management	Public health nurses make evaluation visits with human services workers to assess unsafe condition, neglect and abuse. The nurses assist the individual in accessing medical care and provide education and resources to adults in need and their families. Vouchers are written for individuals who do not have or are uninsured.	140	User Fees / Misc.	\$0	0.26	Four request for home visits were made by the adult protective services social worker in 2012.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$20,430		
			Operating Expenses	\$1,962		
			TOTAL EXPENSES	\$22,392		
			COUNTY LEVY	\$22,392		
Prenatal Child Care	The Prenatal Care Coordination Program is a service available at no cost to pregnant women who are eligible for Medical Assistance, Healthy Start or any pregnant teen. Services provided include: identification of needs and services, assistance with finding a physician, nutritional counseling and WIC referral, social support throughout pregnancy, breastfeeding advice, and education about care of newborns. High risk cases are referred to human services. Visits are made to the jail to help coordinate prenatal care for the inmates who are considered high risk.		User Fees / Misc.	\$50,000	1.22	78 admissions to the prenatal care coordination program were made in 2012. In 2010 admission in the first trimester was 39% of total admissions; this rate improved to 51.4% in 2011. The 2012 1st trimester admission rate is 55.6%. The county average of prenatal care is 89%. Due to this discrepancy another PNCC nurse was hired.
			Grants	\$0		
			TOTAL REVENUES	\$50,000		
			Wages & Benefits	\$83,808		
			Operating Expenses	\$8,813		
			TOTAL EXPENSES	\$92,621		
			COUNTY LEVY	\$42,621		
School Nursing	The public health nurses work closely with the school nurses in providing services in the school. This includes dental services coordination of school vaccination clinics, disease out breaks, and reports of possible medical needs of children.		User Fees / Misc.	\$0	-	One public health nurse has been designated to attend monthly school nurse meetings. The presence of a public health nurse allows for questions regarding communicable disease, immunizations and education surrounding programs available to students.  15 schools participated in the Seal a Smile grant program. 552 children had a dental screening, 376 had sealants and 968 child had fluoride varnish treatments.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$469		
			TOTAL EXPENSES	\$469		
			COUNTY LEVY	\$469		
Sudden Infant Death Syndrome (SIDS)	The department is required to provide informational materials relating to SIDS. The materials shall be directed toward concerns of parents of victims of SIDS and shall be distributed to maximize availability to the parents. In addition, the department shall make available upon request follow-up counseling by trained health care professionals.	255 & 253	Wages & Benefits	\$13,012	0.17	No child deaths due to SIDS were reported to the health department. The keeping kids alive initiative will review cause of death and report on needed changes to prevent deaths.
			Operating Expenses	\$1,400		
			TOTAL EXPENSES	\$14,412		
			COUNTY LEVY	\$14,412		
Targeted Case Management & Health Check	High risk families have follow-up and case management by a nurse. Many of the children in the MCH program are referred through the PNCC program. Some are joint cases with high risk cases followed by Human Services. Home assessments are completed for safety. The MCH nurse completes physical, social and emotional testing on children to refer them for more intensive services if needed. Health Checks are completed if indicated.	253	User Fees / Misc.	\$1,000	0.65	The PH department in 2013 will bill targeted case management and health check in order to follow high risk families and children who would have been followed under the MCH grant in the past.
			Grants	\$0		
			TOTAL REVENUES	\$1,000		
			Wages & Benefits	\$43,680		
			Operating Expenses	\$5,037		
			TOTAL EXPENSES	\$48,717		
			COUNTY LEVY	\$47,717		
Maternal Child Health Grant	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 and a parenting component. The MCH nurse is charged with creating a coalition of community groups and the UW extension to provide resources and classes to identified families in need.	253	User Fees / Misc.	\$0	0.63	The Child Death review team started meeting in 2013. Attempts will be made to work with UW Extension on creating a parenting educational program. Educational information on parenting and child care is posted on the PH department Facebook page.
			Grants	\$26,623		
			TOTAL REVENUES	\$26,623		
			Wages & Benefits	\$42,715		
			Operating Expenses	\$2,715		
			TOTAL EXPENSES	\$45,430		
			COUNTY LEVY	\$18,807		

## Public Health

Lead	Education is provided to parents of children with high blood lead levels by a public health nurse. An environmental health assessment is conducted to collect samples to determine the sources of the lead contamination. Information and resources are given for clean-up and abatement.	253.13	User Fees / Misc.	\$0	0.35	468 individuals received education regarding lead hazards, 6 environmental assessments were completed and 4 individuals were referred for follow up and case management.
			Grants	\$8,600		
			<b>TOTAL REVENUES</b>	<b>\$8,600</b>		
			Wages & Benefits	\$23,940		
			Operating Expenses	\$1,944		
Web site /Facebook/twitter	The health department is providing information on the web site and through a Facebook account in an attempt to more cost efficiently provide information.		<b>TOTAL EXPENSES</b>	<b>\$25,884</b>	0.04	Items are posted 5 days a week on Facebook
			<b>COUNTY LEVY</b>	<b>\$17,284</b>		
			Wages & Benefits	\$2,882		
			Operating Expenses	\$0		
			<b>TOTAL EXPENSES</b>	<b>\$2,882</b>		
Rural Safety	The Rural Safety Day Program is provided every spring for all 3rd graders in Sauk County. This year was unique because of cancelling the first day because of rain and rescheduled to bring everyone to the fair grounds on one day. The community partners include Reedsburg Hospital, St. Clare Hospital, the Sheriff's department, Baraboo Fire and Ambulance, Humane Society, Emergency Management, UW extension, Public Health. The program is funded through donations.		<b>COUNTY LEVY</b>	<b>\$2,882</b>	0.03	755 Third Grade Children participated in Rural Safety Days camp.
			Wages & Benefits	\$2,111		
			Operating Expenses	\$237		
			<b>TOTAL EXPENSES</b>	<b>\$2,348</b>		
			<b>COUNTY LEVY</b>	<b>\$2,348</b>		
Medical Assistant Match Grant	There are 2 goals in the Medical Assistance Match Grant. Public Health Nurses assist residents who present for intake at the health department in applying for Medical Assistance. This is usually for women who are determined to be pregnant. The public health nurse provides training and technical assistance to area health care contractors and partner agencies on access and the benefits of becoming a Community Access Point.		User Fees / Misc.	\$0	0.51	Clients assisted from July 1, 2012- June 30, 2013: 140 pregnancy tests completed and 136 express enrollments, 26 Family Planning Waiver enrollments and 17 Wisconsin Well Women Program referrals were made.
			Grants	\$11,000		
			<b>TOTAL REVENUES</b>	<b>\$11,000</b>		
			Wages & Benefits	\$33,117		
			Operating Expenses	\$530		
Preparedness	Administration of a response plan for public health emergencies. (e.g. Influenza pandemics, biohazard release) A public health nurse is responsible for meeting the grant objectives for the state and CDC.		<b>TOTAL EXPENSES</b>	<b>\$33,647</b>	0.66	All objectives were met. The competency of all staff is at 94% for completion ICS and NIMS. Two individuals completed PIO training in 2012 and 2 more are scheduled to be completed in 2013.
			<b>COUNTY LEVY</b>	<b>\$22,647</b>		
			User Fees / Misc.	\$0		
			Grants	\$54,000		
			<b>TOTAL REVENUES</b>	<b>\$54,000</b>		
Drug Testing	Drug testing is provided in collaboration with the human services AODA and economic support divisions.		Wages & Benefits	\$48,288	0.14	25 drug tests were completed in 2012.
			Operating Expenses	\$5,159		
			<b>TOTAL EXPENSES</b>	<b>\$53,447</b>		
			<b>COUNTY LEVY</b>	<b>(\$553)</b>		
			User Fees / Misc.	\$300		
INTAKE / Community Care	The community care program provides services to uninsured and under insured individuals with acute medical needs. A public health nurse triages individuals to ensure that they qualify for the program. The individuals are then sent to Reedsburg and Baraboo clinics for services.		Grants	\$0	1.56	579 individuals were served in 2012.
			<b>TOTAL REVENUES</b>	<b>\$300</b>		
			Use of Carryforward Funds	\$0		
			<b>TOTAL REVENUES</b>	<b>\$13,100</b>		
			Wages & Benefits	\$106,767		
Fluoride	The fluoride program is provided to individuals who have private well systems or live in communities that do not fluoridate water. After the initial analysis of the fluoride content in the families' well water, oral supplementation of fluoride is provided for a minimal charge. Fluoride varnish is provided in the schools or at WIC clinics.		Operating Expenses	\$16,906	0.11	Ten children were served in 2012. The goal is to increase this number with the move of WIC clinic within the department.
			<b>TOTAL EXPENSES</b>	<b>\$123,673</b>		
			<b>COUNTY LEVY</b>	<b>\$110,573</b>		
			User Fees / Misc.	\$10,000		
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$10,000</b>		
			Wages & Benefits	\$5,191		
			Operating Expenses	\$4,809		
			<b>TOTAL EXPENSES</b>	<b>\$10,000</b>		
			<b>COUNTY LEVY</b>	<b>(\$0)</b>		

## Public Health

Dental	For the 2013-2014 school year, Sauk County Health Department plans to offer free dental sealants and fluoride varnish to 16 public elementary schools based on the free/reduced lunch rates. The program has grown significantly since its inception in 2009. Funding is through grants, MA billing. The program is expanding into middle schools in 2013-2014.		User Fees / Misc.	\$45,000	0.79	75% of all eligible second graders will have an oral screening.
			Grants	\$18,000		
			<b>TOTAL REVENUES</b>	<b>\$63,000</b>		
			Wages & Benefits	\$41,684		
			Operating Expenses	\$21,143		
			<b>TOTAL EXPENSES</b>	<b>\$62,827</b>		
Tobacco	Sauk County is in a multijurisdictional coalition with Adams, Juneau, and Richland Counties. The health officer is on the executive committee for oversight of the program. The Wisconsin WINS program is part of the multijurisdictional.				0.01	77.8% of tobacco compliance checks do not sell to minors. In 2012 22.2% of underage young people were able to purchase tobacco products from retailers that were investigated.
			Wages & Benefits	\$1,048		
			Operating Expenses	\$0		
			<b>TOTAL EXPENSES</b>	<b>\$1,048</b>		
			<b>COUNTY LEVY</b>	<b>\$1,048</b>		
Rabies	Rabies is a reportable disease. The PHN provides educational information to victims of animal bites, coordinates with veterinary clinics and the Wisconsin State Lab of Hygiene for testing of specimens. Notifies DHS and provides assurance that individuals are treated and have medical follow-up. The cost of testing of specimens is PH responsibility. Uninsured individuals are seen through the community care program.	252 & 254	User Fees / Misc.	\$0	0.22	In 2012 there were 221 reported animal bites with possible exposure to rabies.
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$16,013		
			Operating Expenses	\$1,467		
			<b>TOTAL EXPENSES</b>	<b>\$17,480</b>		
Human Services Adult Protective Service PHN visits	A public health nurse provides medical assessments when requested by a long term care social worker.	140.04	User Fees / Misc.	\$0	-	In 2012, 4 home visits were completed by a public health or home care nurse.
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$1,150		
			<b>TOTAL EXPENSES</b>	<b>\$1,150</b>		
Foot Clinic	The foot clinics are provided to elderly and disabled individuals in 7 communities through out the county. The program is self sustaining and rates are adjusted based on cost. The clinics average approximately 145 per month. Home care aides and nurses provide this service.		User Fees / Misc.	\$42,500	0.61	Foot clinics are popular and regularly attended. In 2012, 1694 individuals were served.
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$42,500</b>		
			Wages & Benefits	\$34,859		
			Operating Expenses	\$7,456		
			<b>TOTAL EXPENSES</b>	<b>\$42,315</b>		
Totals			<b>COUNTY LEVY</b>	<b>(\$185)</b>	12.08	
			<b>TOTAL REVENUES</b>	<b>\$309,137</b>		
			<b>TOTAL EXPENSES</b>	<b>\$941,448</b>		
			<b>COUNTY LEVY</b>	<b>\$632,311</b>		

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Communicable Disease Follow Up	437	335	450
Medical Vouchers Written	528	725	650
Dental Vouchers Written	30	52	52
Immunizations Provided	2,454	4,600	3,000
Foot Care Clients Seen	1,653	1,735	1,700
Tobacco Compliance Checks Made to Establishments	80	75	75
Number of Public Health Emergency Preparedness Exercises, Trainings and Community Meetings	14	5	5
At Least Quarterly Frequency of Updates to web site	26	55	60
Number of oral screenings in the Seal-a-Smile program	552	710	600
Number of children who received dental sealants through Seal-a-Smile	356	190	400

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
<b>Immunization Program Goal:</b> 74% of Children served by the Health Department Immunization Program who will be 24-35 months of age by December 31, 2014 will complete their primary immunizations by the 24th month.	69%	69%	70%
<b>Tobacco:</b> % of Tobacco Compliance Checks that do not sell to minors	81%	82%	80%
Rural Safety Days Participation % is:	98%	99%	99%
The Department will update the web site at least 75% of the time	100%	100%	100%
<b>Dental Health Program Goal:</b> 75% of all second graders will have an oral screening	92%	92%	95%

# Sauk County Public Health Department

Oversight Committee: **Public Health Board**

**Public Health Director**  
1.00 FTE

**Public Health Deputy Director**  
0.70 FTE

**Home Care Nurse**  
0.25 FTE

**Financial Analyst**  
1.00 FTE

**Public Health Nurse**  
5.73 FTE

**Home Health Aide**  
0.30 FTE

**Accounting Assistant**  
0.85 FTE

**Public Health Technician**  
0.75 FTE

**Dental Hygienist**  
0.25 FTE

**Systems Analyst**  
1.00 FTE

**Program Assistant**  
0.25 FTE

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
8.51	0.81		0.75	1.53	12.08

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>PUBLIC HEALTH</b>											
<u>Revenues</u>											
Tax Levy	494,609	488,561	591,926	730,193	730,193	632,311	(97,882)	-13.40%	None	0	0
Grants & Aids	181,216	145,200	168,006	180,848	179,012	190,737	11,725	6.55%			
User Fees	79,513	95,155	120,136	76,000	125,000	100,500	(24,500)	-19.60%	2014 Total	0	0
Intergovernmental	85,337	8,036	12,922	7,900	8,400	7,900	(500)	-5.95%			
Donations	8,235	15,375	11,000	0	3,500	10,000	6,500	185.71%			
Use of Fund Balance	0	0	0	64,498	46,351	0	(46,351)	-100.00%	2015	0	0
									2016	0	0
Total Revenues	848,910	752,327	903,990	1,059,439	1,092,456	941,448	(151,008)	-13.82%	2017	0	0
									2018	0	0
<u>Expenses</u>											
Labor	492,942	461,723	511,230	562,597	561,893	614,687	52,794	9.40%			
Labor Benefits	196,946	164,850	164,102	195,878	195,878	216,211	20,333	10.38%			
Supplies & Services	88,071	113,612	209,432	300,964	334,685	110,550	(224,135)	-66.97%			
Addition to Fund Balance	70,951	12,142	19,226	0	0	0	0	0.00%			
Total Expenses	848,910	752,327	903,990	1,059,439	1,092,456	941,448	(151,008)	-13.82%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

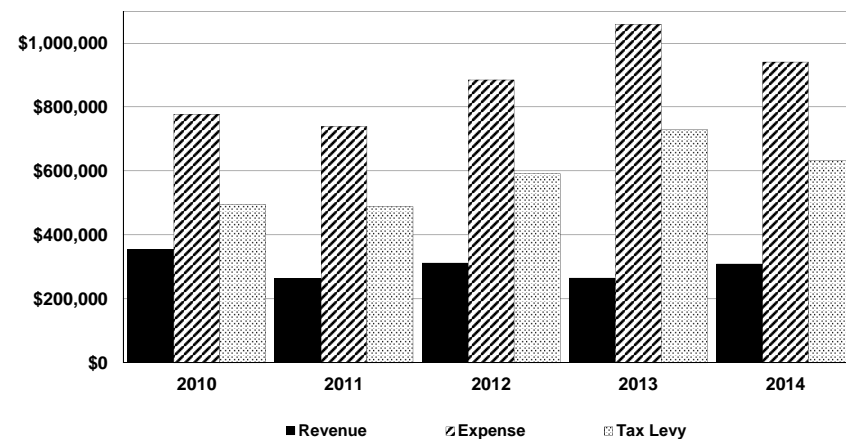
#### 2014 Highlights and Issues on the Horizon

The Department has received \$18,809 through a Seal-a-Smile (SAS) grant to provide sealants in the schools. Sixteen schools are targeted for the 2013-2014 school year with the increase in funding and the potential for more funding through SAS and the Adopt-A-Smile initiative. To staff the growing program, a .25 Dental Hygienist position is included in the budget, funded through grants and Medicaid funds.

A Public Health Systems Analyst position is included in the budget to continue support of the new computer system, act as an accreditation coordinator, and be backup for accounts payable/receivable and payroll.

The Public Health Department is submitting a request for accreditation to the public health accreditation board. A site visit will be preformed by a team of accreditors within one year. Within six months following, the department will learn if it has been accredited. Accreditation allows the department to use current evidence based practice in all areas and assures the provision of quality care. In addition, being accredited will enhance the Public Health Department's ability to be competitive for funding in all state and federal arenas.

#### Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: PUBLIC HEALTH		2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014	Dollar Change
<b>10040 PUBLIC HEALTH REVENUE</b>									
411100	GENERAL PROPERTY TAXES	-494,609.00	-488,561.00	-591,926.00	-365,096.52	-730,193.00	-730,193.00	-632,311.00	-97,882.00
422160	HO-CHUNK GAMING GRANT	0.00	0.00	0.00	-15,000.00	-15,000.00	-15,000.00	0.00	-15,000.00
423900	BIOTERRORISM GRANT	-98,624.00	-78,256.00	-57,684.00	-27,834.00	-54,319.00	-54,319.00	-54,000.00	-319.00
424110	IMMUNIZATION GRANT	-26,196.46	-22,483.30	-23,655.37	-8,696.93	-24,000.00	-15,514.00	-15,514.00	-8,486.00
424161	DIAGNOSTICS GRANT	-2,068.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424170	LEAD GRANT	0.00	0.00	-7,943.00	-122.00	-7,531.00	-7,531.00	-8,600.00	1,069.00
424175	FORWARD HL MA MATCH GRANT	0.00	0.00	-8,336.00	-2,126.00	-6,030.00	-17,861.00	-11,000.00	4,970.00
424203	DENTAL GRANTS	-10,517.28	-9,836.95	-10,642.46	-14,000.00	-18,000.00	-18,000.00	-18,000.00	0.00
424440	MATERNAL CHILD HEALTH	-30,778.00	-18,792.00	-26,632.00	-15,112.00	-27,632.00	-26,623.00	-26,623.00	-1,009.00
424494	HCR INFRASTRUCTURE & QI	0.00	0.00	-10,000.00	0.00	0.00	0.00	0.00	0.00
424510	MEDICAL ASSISTANCE	6.93	0.00	0.00	-83.56	0.00	0.00	0.00	0.00
424511	MEDICAL ASSISTANCE DENTAL	-12,516.50	-15,831.78	-22,423.05	-10,507.06	-25,000.00	-25,000.00	-55,000.00	30,000.00
424512	MEDICAL ASSISTANCE IMMUNIZATIO	-523.15	0.00	-689.90	0.00	-1,500.00	-1,000.00	-1,000.00	-500.00
424515	MEDICAL ASSISTANCE - TCM	0.00	0.00	0.00	-45.25	0.00	0.00	-1,000.00	1,000.00
452060	MISCELLANEOUS REVENUES	-2,956.23	-1,674.27	-1,156.57	-669.68	-3,500.00	-3,000.00	-1,000.00	-2,500.00
455100	PUBLIC HEALTH FOOT CLINIC	-38,929.10	-37,812.00	-43,423.00	-19,875.00	-40,500.00	-41,000.00	-42,500.00	2,000.00
455130	PRENATAL CARE	-30,299.76	-50,476.23	-69,410.46	-4,874.98	-75,000.00	-25,000.00	-50,000.00	-25,000.00
455160	HEP B MEDICAL REIMBURSEMENT	-3,878.00	-2,400.00	-3,660.00	-2,741.95	-3,000.00	-4,000.00	-4,000.00	1,000.00
455170	FLU & PNEUMONIA REIMBURSEMENT	-12,264.03	-5,528.72	-11,555.18	-2,875.65	-5,500.00	-5,500.00	-5,500.00	0.00
455180	TB SKIN TESTS	-3,449.83	-2,792.21	-2,485.87	-1,732.44	-3,000.00	-3,000.00	-3,000.00	0.00
465150	PATERNITY TESTING FEES	-3,595.00	-2,105.00	-775.00	0.00	-1,700.00	0.00	0.00	-1,700.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-68,058.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
474060	ADRC ASSESSMENTS	-263.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
474500	BIRTH TO THREE	-1,155.87	-402.58	-591.84	-1,200.12	-1,200.00	-2,400.00	-2,400.00	1,200.00
485010	DONATIONS & CONTRIBUTIONS	-8,005.00	-125.00	-500.00	0.00	0.00	0.00	0.00	0.00
485110	BOOK FAIR DONATIONS	-229.79	-250.00	0.00	0.00	0.00	0.00	0.00	0.00
485160	COMMUNITY CARE DONATIONS	0.00	-15,000.00	-10,500.00	0.00	-3,500.00	0.00	-10,000.00	6,500.00
485161	BOO AREA UN FUND DENTAL VOUCHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-46,351.00	0.00	0.00	-46,351.00
<b>TOTAL PUBLIC HEALTH REVENUE</b>		<b>-848,910.25</b>	<b>-752,327.04</b>	<b>-903,989.70</b>	<b>-492,593.14</b>	<b>-1,092,456.00</b>	<b>-994,941.00</b>	<b>-941,448.00</b>	<b>-151,008.00</b>
<b>10040416 PUBLIC HEALTH NURSING</b>									
511100	SALARIES PERMANENT REGULAR	408,150.41	388,928.18	438,954.31	218,562.75	438,663.00	438,663.00	503,902.00	65,239.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	703.84	0.00	704.00	0.00	0.00
511900	LONGEVITY-FULL TIME	926.20	823.50	912.87	0.00	1,300.00	1,300.00	1,249.00	-51.00
512100	WAGES-PART TIME	82,647.40	62,415.68	70,643.68	52,984.12	121,930.00	121,930.00	109,497.00	-12,433.00
512200	WAGES-PART TIME-OVERTIME	6.42	122.31	719.08	3,236.95	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	79.80	0.00	0.00	0.00	0.00	0.00	39.00	39.00
514100	FICA & MEDICARE TAX	36,019.41	32,824.00	37,107.90	20,218.50	41,555.00	41,555.00	47,024.00	5,469.00



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: PUBLIC HEALTH</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10040416 PUBLIC HEALTH NURSING</b>								
514200 RETIREMENT-COUNTY SHARE	23,059.70	23,851.99	28,182.66	16,873.52	36,124.00	36,124.00	42,165.00	6,041.00
514300 RETIREMENT-EMPLOYEES SHARE	29,778.87	17,532.03	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	99,242.95	84,963.22	92,424.40	50,688.35	110,591.00	110,591.00	120,689.00	10,098.00
514500 LIFE INSURANCE COUNTY SHARE	246.09	242.57	305.06	116.42	291.00	291.00	270.00	-21.00
514600 WORKERS COMPENSATION	-838.96	5,435.79	6,081.89	3,415.67	7,317.00	7,317.00	6,063.00	-1,254.00
514800 UNEMPLOYMENT	9,438.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515900 RELIEF WORKER CHARGES	1,131.56	9,432.99	0.00	0.00	0.00	0.00	0.00	0.00
520100 CONSULTANT AND CONTRACTUAL	740.00	1,540.00	1,800.00	395.00	2,000.00	2,000.00	2,000.00	0.00
520900 CONTRACTED SERVICES	21,626.28	42,410.49	12,100.76	8,627.49	34,835.00	20,000.00	6,073.00	-28,762.00
522500 TELEPHONE & DAIN LINE	6,759.15	5,400.63	5,016.29	2,295.91	6,000.00	5,000.00	5,000.00	-1,000.00
524800 MAINTENANCE AGREEMENT	0.00	0.00	0.00	0.00	11,130.00	0.00	0.00	-11,130.00
526100 HO-CHUNK APPROPRIATION	0.00	0.00	0.00	2,238.13	15,000.00	15,000.00	0.00	-15,000.00
530300 COPY MACHINE AND SUPPLIES	1,342.11	660.39	232.88	17.86	500.00	18.00	0.00	-500.00
531000 FOOT CLINIC EXPENSE	2,880.08	2,351.42	2,090.76	1,125.12	3,000.00	3,200.00	3,700.00	700.00
531010 BOOK FAIR EXPENSE	0.00	369.39	417.35	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	1,846.45	1,419.76	1,411.08	623.07	1,500.00	1,500.00	1,500.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	9,011.65	2,634.26	5,704.26	594.08	5,000.00	5,000.00	5,000.00	0.00
531300 PHOTO COPIES	0.00	19.36	0.00	0.00	0.00	0.00	0.00	0.00
531400 SMALL EQUIPMENT	0.00	75.98	0.00	0.00	0.00	0.00	1,000.00	1,000.00
531500 FORMS AND PRINTING	154.95	212.75	0.00	0.00	200.00	200.00	200.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	15,242.77	9,616.17	100,198.94	110,316.76	167,298.00	167,298.00	16,077.00	-151,221.00
532200 SUBSCRIPTIONS	126.60	126.60	126.60	126.60	400.00	400.00	400.00	0.00
532400 MEMBERSHIP DUES	625.00	965.00	1,090.00	680.00	1,500.00	1,500.00	1,500.00	0.00
532500 SEMINARS AND REGISTRATIONS	195.00	125.00	0.00	35.00	0.00	35.00	0.00	0.00
532600 ADVERTISING	0.00	0.00	206.40	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	2,256.94	3,218.20	2,316.69	1,675.00	3,379.00	3,379.00	3,500.00	121.00
533200 MILEAGE	11,272.55	13,774.66	13,262.82	4,349.60	17,000.00	15,000.00	15,000.00	-2,000.00
533500 MEALS AND LODGING	96.86	198.14	128.94	155.00	600.00	600.00	600.00	0.00
534200 MEDICAL SUPPLIES	30,055.42	16,093.60	13,915.11	5,603.94	20,900.00	20,900.00	20,900.00	0.00
534201 COMMUNITY CARE VOUCHER EXPENSE	-28,844.82	4,562.02	23,011.34	532.97	31,771.00	26,771.00	10,000.00	-21,771.00
534800 EDUCATIONAL SUPPLIES	2,740.33	925.47	6,385.05	5,000.00	4,509.00	5,000.00	10,000.00	5,491.00
534900 PROJECT SUPPLIES	7,761.79	4,815.05	17,689.42	4,092.20	6,000.00	6,000.00	6,000.00	0.00
551900 INSURANCE-GENERAL LIABILITY	2,182.00	2,098.00	2,327.00	2,483.00	2,163.00	2,163.00	2,100.00	-63.00
<b>TOTAL PUBLIC HEALTH NURSING</b>	<b>777,958.96</b>	<b>740,184.60</b>	<b>884,763.54</b>	<b>517,766.85</b>	<b>1,092,456.00</b>	<b>1,059,439.00</b>	<b>941,448.00</b>	<b>-151,008.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-848,910.25</b>	<b>-752,327.04</b>	<b>-903,989.70</b>	<b>-492,593.14</b>	<b>-1,092,456.00</b>	<b>-994,941.00</b>	<b>-941,448.00</b>	<b>-151,008.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>777,958.96</b>	<b>740,184.60</b>	<b>884,763.54</b>	<b>517,766.85</b>	<b>1,092,456.00</b>	<b>1,059,439.00</b>	<b>941,448.00</b>	<b>-151,008.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-70,951.29</b>	<b>-12,142.44</b>	<b>-19,226.16</b>	<b>25,173.71</b>	<b>0.00</b>	<b>64,498.00</b>	<b>0.00</b>	

## Veterans Service Office

### Department Vision - Where the department would ideally like to be

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

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

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

### Elements of Countywide Mission Fulfilled

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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Initiate a peer-to-peer mentorship program for (Sauk County) at-risk veterans.	Identify an individual within the veterans community to develop and lead the program.	12/31/2014
Facilitate a (Sauk County) veterans service organizations council.	Contact the leadership from all of the veterans service organizations in Sauk County and set the meeting dates.	6/30/2014
Develop and implement a Sauk County Veterans Service Office outreach initiative.	Determine the needs of the veterans community and develop and facilitate an event/outreach opportunity to address a specific need.	12/31/2014

## Veterans Service Office

Program Evaluation						
Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Veterans Service	Assist veterans and their families in making application for State & Federal Benefits, including education, loans, compensation, pension, burial and health care. Produce a newsletter to keep veterans informed of new and changing benefits, attend events and meetings as appropriate to promote this office and veterans benefits.	Wisconsin Statute 45.80, 45.82	Use of Carryforward	\$0	3.00	Percentage of Veterans that Felt Well-Served by This Office
			Grants	\$11,500		
			<b>TOTAL REVENUES</b>	<b>\$11,500</b>		
			Wages & Benefits	\$175,210		
			Operating Expenses	\$23,593		
			<b>TOTAL EXPENSES</b>	<b>\$198,803</b>		
			<b>COUNTY LEVY</b>	<b>\$187,303</b>		
Commission	Assist veterans in making application for relief funds. Act as the intermediary between the veterans and the commissioners to expedite the application process. If an application is approved, provide vouchers to the veteran or payment to the vendor.	Wisconsin Statute 45.86	Grants	\$0	-	
			Use of Carryforward	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$647		
			Operating Expenses	\$10,860		
			<b>TOTAL EXPENSES</b>	<b>\$11,507</b>		
			<b>COUNTY LEVY</b>	<b>\$11,507</b>		
Care of Graves	Purchase perpetual care and disperse flag holders for veteran graves.	Wisconsin Statute 45.85	User Fees / Misc	\$0	-	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$9,700		
			<b>TOTAL EXPENSES</b>	<b>\$9,700</b>		
			<b>COUNTY LEVY</b>	<b>\$9,700</b>		
Totals			<b>TOTAL REVENUES</b>	<b>\$11,500</b>	3.00	
			<b>TOTAL EXPENSES</b>	<b>\$220,010</b>		
			<b>COUNTY LEVY</b>	<b>\$208,510</b>		

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimated	2014 Budget
Number of Federal Applications for Veterans Benefits Processed	1,435	1,500	1,475
Number of State Applications for Veterans Benefits Processed	121	150	125
Number of Veteran Trips ADRC Transported	388	400	400
Number of Veterans Provided In-Person Benefits	16,018	16,500	16,250

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimated	2014 Budget
Percentage of Veterans that Felt Well-Served by This Office	97.00%	97.00%	95.00%

# Sauk County Veteran's Service Office

Oversight Committee: **Aging and Disability Resource Center**

**Veterans Service Officer**  
1.00 FTE

**Veterans  
Benefit Specialist**  
1.00 FTE

**Program  
Assistant**  
1.00 FTE

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
3.00					3.00

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>VETERANS SERVICE</b>											
<u>Revenues</u>											
Tax Levy	203,035	200,222	192,723	201,708	201,708	208,510	6,802	3.37%	None	0	0
Grants & Aids	11,500	11,500	11,500	11,500	11,500	11,500	0	0.00%			
Use of Fund Balance	0	2,718	6,878	3,722	4,474	0	(4,474)	-100.00%	2014 Total	0	0
Total Revenues	214,535	214,440	211,101	216,930	217,682	220,010	2,328	1.07%			
<u>Expenses</u>											
Labor	123,617	129,656	127,293	128,565	128,565	128,625	60	0.05%	2015	0	0
Labor Benefits	48,750	48,766	43,238	45,669	45,670	47,232	1,562	3.42%	2016	0	0
Supplies & Services	27,843	36,018	40,570	42,696	43,447	44,153	706	1.62%	2017	0	0
Addition to Fund Balance	14,325	0	0	0	0	0	0	0.00%	2018	0	0
Total Expenses	214,535	214,440	211,101	216,930	217,682	220,010	2,328	1.07%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

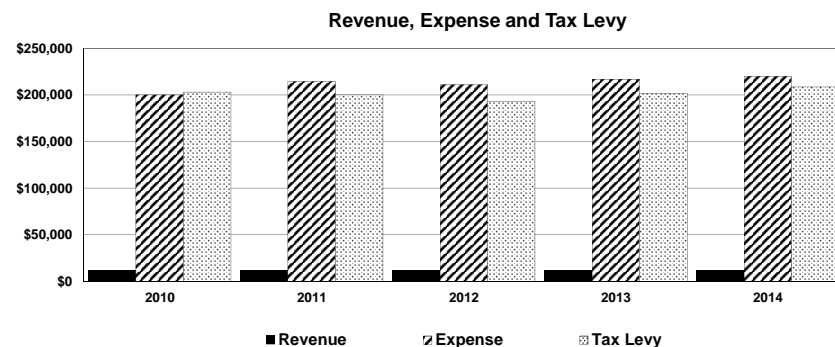
#### 2014 Highlights and Issues on the Horizon

Maintain current level of costs and staffing while finding partners to provide resources to meet target population's desired service level.

An increase in presumptive conditions for Vietnam Veterans will drastically increase the amount of time required for benefit counseling and claims processing.

A main goal is identifying private/other County department partners to provide resources for veterans and their families who meet their target populations so that service is as desired, and to maintain effectiveness/reduce department costs.

Backlog at Federal Department of Veterans Affairs is significantly consuming the department case management time and resources. This will continue to worsen.



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: VETERANS SERVICE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10055 VETERANS SERVICE REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-203,035.00	-200,222.00	-192,723.00	-100,854.00	-201,708.00	-201,708.00	-208,510.00	6,802.00
424550 S/A:VETERANS SERVICE	-11,500.00	-11,500.00	-11,500.00	-11,500.00	-11,500.00	-11,500.00	-11,500.00	0.00
493200 CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-4,279.00	0.00	0.00	-4,279.00
493280 CONTINUING APPROP VETS AIDS	0.00	0.00	0.00	0.00	-195.00	0.00	0.00	-195.00
<b>TOTAL VETERANS SERVICE REVENUE</b>	<b>-214,535.00</b>	<b>-211,722.00</b>	<b>-204,223.00</b>	<b>-112,354.00</b>	<b>-217,682.00</b>	<b>-213,208.00</b>	<b>-220,010.00</b>	<b>2,328.00</b>
<b>10055470 VETERANS SERVICE</b>								
511100 SALARIES PERMANENT REGULAR	122,141.84	128,920.87	126,098.24	59,858.75	127,110.00	127,110.00	127,110.00	0.00
511900 LONGEVITY-FULL TIME	674.80	734.80	794.80	0.00	855.00	855.00	915.00	60.00
514100 FICA & MEDICARE TAX	9,192.10	9,622.17	9,340.36	4,440.23	9,788.00	9,788.00	9,794.00	6.00
514200 RETIREMENT-COUNTY SHARE	5,902.28	7,012.97	7,508.46	3,983.88	8,510.00	8,510.00	8,962.00	452.00
514300 RETIREMENT-EMPLOYEES SHARE	7,621.70	6,612.25	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	26,039.61	24,597.20	25,420.26	13,138.80	26,280.00	26,280.00	27,607.00	1,327.00
514500 LIFE INSURANCE COUNTY SHARE	54.32	59.64	71.63	29.48	71.00	71.00	70.00	-1.00
514600 WORKERS COMPENSATION	-120.70	861.27	866.70	454.29	974.00	974.00	753.00	-221.00
522500 TELEPHONE & DAIN LINE	411.98	410.12	410.66	193.80	600.00	500.00	500.00	-100.00
524800 MAINTENANCE AGREEMENT	972.62	273.57	718.05	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	3,925.87	5,218.97	3,442.73	1,610.78	6,026.00	4,000.00	4,000.00	-2,026.00
531200 OFFICE SUPPLIES AND EXPENSE	1,397.96	2,472.74	3,501.68	780.94	2,500.00	2,000.00	2,000.00	-500.00
531300 PHOTO COPIES	0.00	-442.05	0.00	311.94	0.00	0.00	0.00	0.00
531400 SMALL EQUIPMENT	0.00	5,779.83	0.00	0.00	500.00	500.00	500.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	2,446.75	2,047.32	2,929.05	1,731.01	5,713.00	4,586.00	5,643.00	-70.00
532200 SUBSCRIPTIONS	487.20	486.20	551.55	506.80	500.00	500.00	600.00	100.00
532400 MEMBERSHIP DUES	100.00	130.00	130.00	110.00	300.00	200.00	200.00	-100.00
532800 TRAINING AND INSERVICE	125.00	100.00	843.20	897.60	2,316.00	2,000.00	2,000.00	-316.00
532900 OTHER PUBLICATIONS	0.00	2,525.89	1,413.49	869.41	4,587.00	3,000.00	2,000.00	-2,587.00
533200 MILEAGE	1,705.00	2,191.90	3,125.90	1,118.16	2,700.00	2,700.00	2,700.00	0.00
533500 MEALS AND LODGING	1,074.21	680.59	1,538.57	1,253.44	2,100.00	2,100.00	2,100.00	0.00
534900 PROJECT SUPPLIES	0.00	0.00	37.00	0.00	200.00	400.00	1,200.00	1,000.00
552100 OFFICIALS BONDS	52.36	52.36	122.73	46.74	150.00	150.00	150.00	0.00
<b>TOTAL VETERANS SERVICE</b>	<b>184,204.90</b>	<b>200,348.61</b>	<b>188,865.06</b>	<b>91,336.05</b>	<b>201,780.00</b>	<b>196,224.00</b>	<b>198,804.00</b>	<b>-2,976.00</b>
<b>10055472 VETERAN SERVICE COMMISSION</b>								
514100 FICA & MEDICARE TAX	61.20	0.00	30.60	30.60	46.00	45.00	45.00	-1.00
514600 WORKERS COMPENSATION	-0.11	0.00	0.40	0.48	1.00	1.00	1.00	0.00
515500 COMMISSIONER FEES	800.00	0.00	400.00	400.00	600.00	600.00	600.00	0.00
533200 MILEAGE	32.00	0.00	113.30	0.00	300.00	300.00	300.00	0.00
552100 OFFICIALS BONDS	31.41	31.41	45.64	28.04	60.00	60.00	60.00	0.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: VETERANS SERVICE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10055472 VETERAN SERVICE COMMISSION</b>								
571800 VETERANS SERVICE AIDS	6,149.40	4,584.51	12,129.18	5,348.02	5,195.00	10,000.00	10,500.00	5,305.00
<b>TOTAL VETERAN SERVICE COMMISSION</b>	<b>7,073.90</b>	<b>4,615.92</b>	<b>12,719.12</b>	<b>5,807.14</b>	<b>6,202.00</b>	<b>11,006.00</b>	<b>11,506.00</b>	<b>5,304.00</b>
<b>10055473 CARE OF VETERANS GRAVES</b>								
521700 GRAVE CARE	6,942.00	7,020.00	7,344.00	0.00	7,200.00	7,200.00	7,200.00	0.00
534900 PROJECT SUPPLIES FLAG HOLDERS	1,988.92	2,454.39	2,173.35	2,427.25	2,500.00	2,500.00	2,500.00	0.00
<b>TOTAL CARE OF VETERANS GRAVES</b>	<b>8,930.92</b>	<b>9,474.39</b>	<b>9,517.35</b>	<b>2,427.25</b>	<b>9,700.00</b>	<b>9,700.00</b>	<b>9,700.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-214,535.00</b>	<b>-211,722.00</b>	<b>-204,223.00</b>	<b>-112,354.00</b>	<b>-217,682.00</b>	<b>-213,208.00</b>	<b>-220,010.00</b>	<b>2,328.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>200,209.72</b>	<b>214,438.92</b>	<b>211,101.53</b>	<b>99,570.44</b>	<b>217,682.00</b>	<b>216,930.00</b>	<b>220,010.00</b>	<b>2,328.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-14,325.28</b>	<b>2,716.92</b>	<b>6,878.53</b>	<b>-12,783.56</b>	<b>0.00</b>	<b>3,722.00</b>	<b>0.00</b>	

## Women, Infants & Children

Department Vision - Where the department would ideally like to be
The Sauk County Health Department will be an independent, nationally accredited health department.

Department Mission - Major reasons for the department's existence and purpose in County government
The Sauk County Health Department protects Sauk County residents and visitors by taking action to promote health and safety and prevent illness, injury and disease.

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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Improve nutritional status of all Sauk County Residents	Participated in the Sauk County Health Needs assessment. Continue with the Fit Family Grant for 2012-2013.	12/31/2014
Continue to provide Medical Nutrition Therapy to high risk pregnant women	A registered dietician will follow individuals enrolled in the PNCC program.	12/31/2014
Improve breastfeeding duration rates of WIC mothers	The peer counselors will provide support to breast feeding mothers.	12/31/2014
Collaborate with Wis Dells site to increase WIC accessibility	The Sauk County WIC program will offer WIC services in the Wisconsin Dells area monthly to Wisconsin Dells/Lake Delton area residents.	12/31/2014
Improve Farmers Market Redemption Rates of WIC Participants	Develop a plan of ways to help WIC participants redeem their Farmers Market checks.	12/31/2014

Program Evaluation						
Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Women, Infants & Children Grant	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.	253	User Fees / Misc	\$100	4.01	Case load was 1430 women, infants and children in 2012
			Grants	\$280,157		
			Use of Carryforward	\$33,270		
			TOTAL REVENUES	\$313,527		
			Wages & Benefits	\$273,506		
			Operating Expenses	\$38,507		
			TOTAL EXPENSES	\$312,013		
COUNTY LEVY	(\$1,514)					
Peer Counseling	The Sauk County WIC Program continues to receive grant funding for Breastfeeding Peer Counselors for 2013. 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.		User Fees / Misc	\$0	0.04	Sauk County's breastfeeding rate was 83.2% for 2012 the state average was 71.1%
			Grants	\$10,194		
			TOTAL REVENUES	\$10,194		
			Wages & Benefits	\$2,928		
			Operating Expenses	\$7,224		
			TOTAL EXPENSES	\$10,152		
COUNTY LEVY	(\$42)					



## Women, Infants & Children

CYSHCN (Children & Youth with Special Health Care Needs)	The focus of the grant is to implement strategies to collaborate with WIC partners to improve identification, treatment, and care coordination for nutrition related concerns of infants and children with birth defects or other special health care needs.	140.04 a.b.	User Fees / Misc	\$0	0.02	
			Grants	\$2,000		
			<b>TOTAL REVENUES</b>	<b>\$2,000</b>		
			Wages & Benefits	\$1,571		
			Operating Expenses	\$408		
			<b>TOTAL EXPENSES</b>	<b>\$1,979</b>		
Lead	Sauk County WIC Program draws blood leads for Public and Environmental Health programs to complete follow-up on high lead values. Medicaid HMO's are billed for these services.		<b>COUNTY LEVY</b>	<b>(\$21)</b>	0.37	There were 463 lead tests completed in 2012  Reimbursement is obtained through billing MA/HMO's.
			User Fees / Misc	\$14,000		
			Grants	\$16,000		
			<b>TOTAL REVENUES</b>	<b>\$30,000</b>		
			Wages & Benefits	\$23,960		
			Operating Expenses	\$7,856		
Prenatal Child Coordination	This program requires a registered dietician to provide Medical Nutrition Therapy to pregnant women.		<b>TOTAL EXPENSES</b>	<b>\$31,816</b>	0.02	Funds are captured through billing Medical assistance.
			<b>COUNTY LEVY</b>	<b>\$1,816</b>		
			User Fees / Misc	\$2,000		
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$2,000</b>		
			Wages & Benefits	\$1,571		
SNAP Education Grant	Continued to receive the grant in 2012-2013 for Fit families which is a successful behavior change program for families with children ages 2 to 4 year of age, that strives on preventing childhood obesity.		Operating Expenses	\$408	0.20	Funds are captured through the SNAP grant.
			<b>TOTAL EXPENSES</b>	<b>\$1,979</b>		
			<b>COUNTY LEVY</b>	<b>(\$21)</b>		
			User Fees / Misc	\$0		
			Grants	\$16,000		
			<b>TOTAL REVENUES</b>	<b>\$16,000</b>		
Outlay			Wages & Benefits	\$15,194	-	
			Operating Expenses	\$588		
Totals			<b>TOTAL EXPENSES</b>	<b>\$15,782</b>	4.66	
			<b>COUNTY LEVY</b>	<b>(\$218)</b>		
			<b>TOTAL EXPENSES</b>	<b>\$0</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		
			<b>TOTAL REVENUES</b>	<b>\$373,721</b>		
			<b>TOTAL EXPENSES</b>	<b>\$373,721</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		

### Output Measures - How much are we doing?

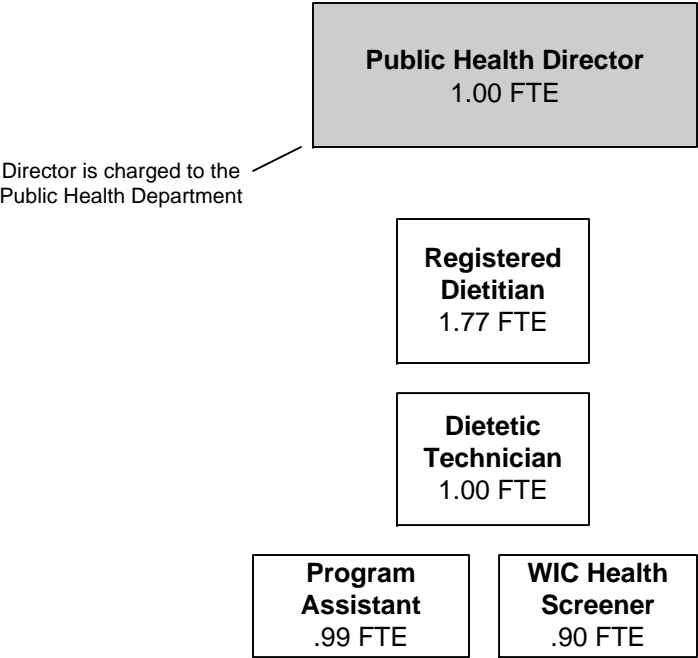
Description	2012 Actual	2013 Estimate	2014 Budget
WIC Caseload of Clients	1,430	1,435	1,450

### Key Outcome Indicators - How well are we doing?

Description	2012 Actual	2013 Estimate	2014 Budget
Number of Individuals in WIC that meet eligibility requirements.	90.70%	92.50%	94%
Actual food dollars spent at Sauk County WIC Approved Grocery Stores	\$999,471	\$1,005,507	\$1,007,500
Breast Feeding Incidence - Indicates how many women breast feed.	83.20%	85.00%	86.00%
Breast Feeding Incidence - Indicates how many women breast feed at 1 week/ 6 months.	80.4%/34.2%	81%/36%	82%/38%

# Sauk County Women, Infants and Children

A Division of The Public Health Department



2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
3.98			0.68		4.66

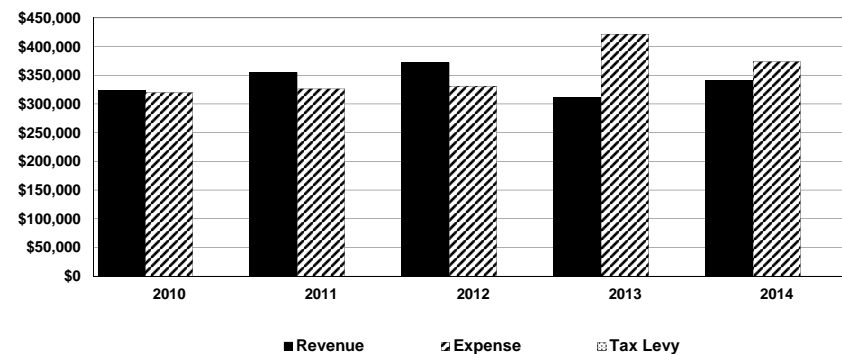
	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>WOMEN, INFANTS &amp; CHILDREN</b>											
<u>Revenues</u>											
Grants & Aids	305,772	337,178	354,439	296,352	345,663	326,351	(19,312)	-5.59%	None	0	0
User Fees	16,622	16,708	16,612	14,100	15,100	14,100	(1,000)	-6.62%			
Intergovernmental	212	0	0	0	0	0	0	0.00%	2014 Total	0	0
Use of Fund Balance	0	0	0	111,165	111,165	33,270	(77,895)	-70.07%			
Total Revenues	322,606	353,886	371,051	421,617	471,928	373,721	(98,207)	-20.81%	2015	0	0
									2016	0	0
									2017	0	0
									2018	0	0
<u>Expenses</u>											
Labor	167,423	167,335	203,276	211,284	211,284	211,393	109	0.05%			
Labor Benefits	45,444	69,452	55,245	74,165	74,165	107,337	33,172	44.73%			
Supplies & Services	106,722	89,736	72,603	136,168	186,479	54,991	(131,488)	-70.51%			
Addition to Fund Balance	3,017	27,363	39,927	0	0	0	0	0.00%			
Total Expenses	322,606	353,886	371,051	421,617	471,928	373,721	(98,207)	-20.81%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

#### 2014 Highlights and Issues on the Horizon

Increase registered dietitian time to assist in the management of Prenatal Care Coordination (PNCC) clients, and peer counselors to provide extensive nutrition education. In 2013 fifty (50) women received PNCC services. In 2014 the number is projected to be 75.

A registered dental hygienist has been providing fluoride varnish at the WIC clinic since 2011. In 2012, a total of 128 children received fluoride varnish and for 2013 it is projected that over 200 children will receive fluoride varnish. A dental hygienist provides oral education to mothers and children. Medical Assistance is billed for this program. The hope is to obtain grants so all children can receive fluoride varnish. In order to increase the number of children seen a request for a dental hygienist position is being sought for 2014 budget year in the Public Health budget.

Revenue, Expense and Tax Levy



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: PUBLIC HEALTH-WIC</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10044 PUBLIC HEALTH-WIC REVENUE</b>								
424170 LEAD GRANT	-410.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424410 WOMEN, INFANTS & CHILDREN	-284,339.00	-324,059.00	-328,489.00	-134,799.00	-327,663.00	-278,352.00	-308,351.00	-19,312.00
424510 MEDICAL ASSISTANCE / MEDICAID	-3,801.20	-13,119.08	-25,949.70	-10,874.65	-18,000.00	-18,000.00	-18,000.00	0.00
424570 HUNGER PREVENTION/BREASTFEED	-17,221.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
452060 MISCELLANEOUS REVENUES	-456.79	-20.00	-60.00	-10.00	-100.00	-100.00	-100.00	0.00
455600 WIC- INSURANCE	-16,165.77	-16,687.91	-16,552.46	-4,659.79	-15,000.00	-14,000.00	-14,000.00	-1,000.00
473600 CONTRACT REVENUES	-212.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
493200 CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-111,165.00	0.00	-33,270.00	-77,895.00
<b>TOTAL PUBLIC HEALTH-WIC REVENUE</b>	<b>-322,607.04</b>	<b>-353,885.99</b>	<b>-371,051.16</b>	<b>-150,343.44</b>	<b>-471,928.00</b>	<b>-310,452.00</b>	<b>-373,721.00</b>	<b>-98,207.00</b>
<b>10044419 PUBLIC HEALTH WIC PROGRAM</b>								
512100 WAGES-PART TIME	166,719.88	166,544.26	202,395.81	103,278.76	210,323.00	210,323.00	210,323.00	0.00
512900 LONGEVITY-PART TIME	703.20	791.00	879.80	0.00	961.00	961.00	1,070.00	109.00
514100 FICA & MEDICARE TAX	11,826.25	11,554.96	14,132.75	7,306.95	16,164.00	16,164.00	16,172.00	8.00
514200 RETIREMENT-COUNTY SHARE	8,045.13	9,031.24	12,028.82	6,867.96	14,050.00	14,050.00	14,798.00	748.00
514300 RETIREMENT-EMPLOYEES SHARE	10,389.12	7,720.62	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	15,383.70	39,169.16	26,594.86	20,228.24	41,101.00	41,101.00	74,135.00	33,034.00
514500 LIFE INSURANCE COUNTY SHARE	75.56	79.77	98.74	47.18	97.00	97.00	99.00	2.00
514600 WORKERS COMPENSATION	-275.72	1,896.01	2,389.76	1,295.38	2,753.00	2,753.00	2,133.00	-620.00
520900 CONTRACTED SERVICES	51,766.58	58,420.16	37,109.96	10,793.28	58,000.00	25,000.00	25,000.00	-33,000.00
522500 TELEPHONE & DAIN LINE	1,456.31	1,449.68	1,809.45	658.41	1,400.00	1,400.00	1,400.00	0.00
524800 MAINTENANCE AGREEMENT	0.00	73.49	0.00	0.00	0.00	0.00	0.00	0.00
530300 COPY MACHINE AND SUPPLIES	294.39	303.26	239.29	34.95	500.00	0.00	0.00	-500.00
531100 POSTAGE AND BOX RENT	4,103.58	3,032.93	1,335.22	613.65	2,000.00	1,500.00	1,500.00	-500.00
531200 OFFICE SUPPLIES AND EXPENSE	6,583.93	2,910.70	3,080.49	629.88	4,500.00	2,000.00	2,000.00	-2,500.00
531800 MIS DEPARTMENT CHARGEBACKS	10,020.48	3,713.86	3,451.75	11,948.76	11,353.00	11,653.00	4,740.00	-6,613.00
532200 SUBSCRIPTIONS	34.00	94.00	94.00	0.00	400.00	100.00	100.00	-300.00
532500 SEMINARS AND REGISTRATIONS	0.00	200.00	845.00	0.00	0.00	0.00	0.00	0.00
532600 ADVERTISING	94.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	3,882.00	180.00	925.34	696.72	4,500.00	4,500.00	2,000.00	-2,500.00
533200 MILEAGE	2,637.20	2,900.56	3,967.70	1,943.48	3,000.00	3,500.00	3,500.00	500.00
533500 MEALS AND LODGING	1,724.77	757.47	531.86	503.99	1,000.00	1,000.00	1,000.00	0.00
534200 MEDICAL SUPPLIES	1,688.73	3,370.60	3,321.92	783.12	14,630.00	3,500.00	8,665.00	-5,965.00
534800 EDUCATIONAL SUPPLIES	1,240.77	930.57	4,195.75	13.00	6,100.00	6,100.00	1,086.00	-5,014.00
534900 PROJECT SUPPLIES	21,195.08	11,398.76	11,695.58	12,610.90	79,096.00	75,915.00	4,000.00	-75,096.00
<b>TOTAL PUBLIC HEALTH WIC PROGRAM</b>	<b>319,589.59</b>	<b>326,523.06</b>	<b>331,123.85</b>	<b>180,254.61</b>	<b>471,928.00</b>	<b>421,617.00</b>	<b>373,721.00</b>	<b>-98,207.00</b>

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: PUBLIC HEALTH-WIC</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-322,607.04</b>	<b>-353,885.99</b>	<b>-371,051.16</b>	<b>-150,343.44</b>	<b>-471,928.00</b>	<b>-310,452.00</b>	<b>-373,721.00</b>	<b>-98,207.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>319,589.59</b>	<b>326,523.06</b>	<b>331,123.85</b>	<b>180,254.61</b>	<b>471,928.00</b>	<b>421,617.00</b>	<b>373,721.00</b>	<b>-98,207.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-3,017.45</b>	<b>-27,362.93</b>	<b>-39,927.31</b>	<b>29,911.17</b>	<b>0.00</b>	<b>111,165.00</b>	<b>0.00</b>	

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## 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 a efficient and effective manner.

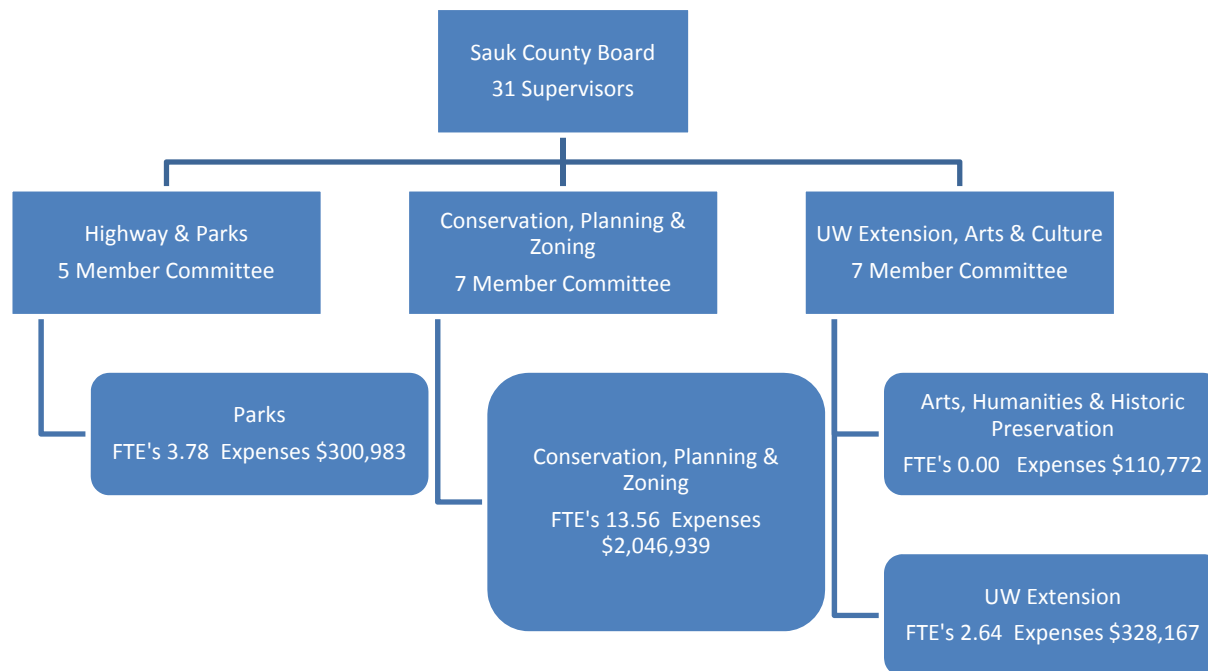
### FUNCTIONAL AREA GOALS & OBJECTIVES

**Improve the delivery of services related to land use, community development and natural resource management, through convenient and secure access to land records information for internal and external uses:** Better automate internal processes. Standardize land information resources. Develop web applications to enhance service delivery.

**Coordinated acquisition of resources for the modernization and maintenance of Land Records systems:** Utilize and maintain Land Records Modernization Plan. Utilization of Sauk County Comprehensive Plan.

**Reduce the impact of departmental barriers through the sharing of information and the recognition of mutually beneficial opportunities:** Collaborate regularly as a functional group and work cooperatively on issues.

**Increase the public awareness of land related issues:** Better utilize website by posting more information regarding land information issues.

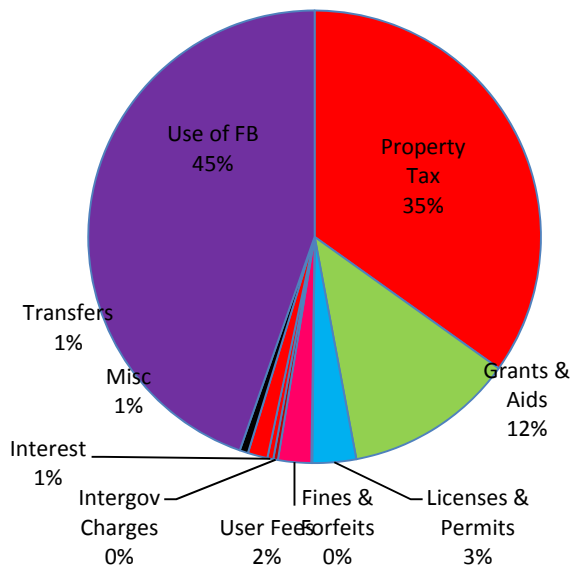


## Conservation, Development, Recreation, Culture & Education

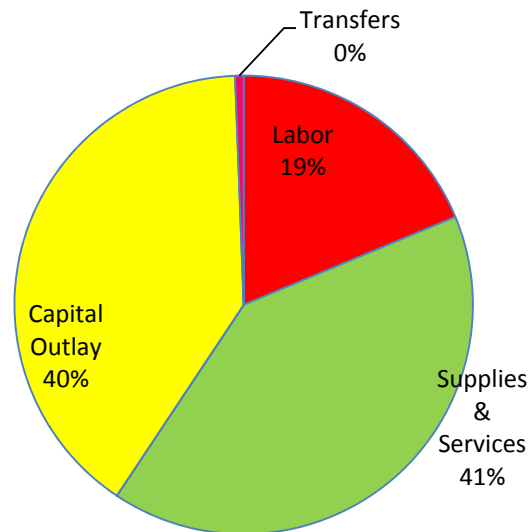
### Significant Changes in the Conservation, Development, Recreation, Culture & Education Function for 2014

- Sauk County continues to receive Wisconsin Department of Agriculture, Trade and Consumer Protection staffing grants that will fund employee wages and benefits of conservation staff up to \$128,000.
- The Conservation, Planning and Zoning Department is providing management services for the Wisconsin Department of Natural Resources Wisconsin's Safe Drinking Water Nitrate Study. Funding for this project (\$45,613) will provide a 0.41 limited term position.
- Monitoring of the Baraboo Range Protection Program (BRPP) easements will continue using \$7,194 of the \$116,011 carryforward. Monitoring of the BRPP easements is required indefinitely. The current funding will last approximately 16 years.
- The average cost of Clean Sweeps has ranged from \$56,000 to \$85,000 per year, which has removed over 39 tons of paint and hazardous waste per year. The 2014 budget accommodates two Clean Sweep events per year. The budget reflects the addition of the DATCP Clean Sweep Grant of up to \$16,000.
- Lake Redstone Dam routine inspection is budgeted for 2014. No maintenance or repairs are anticipated.
- One-time only funding of \$40,000 for the Wormfarm Institute to match a federal National Endowment for the Arts grant.
- The County continues to focus on extending economic development loans from its revolving loan for expansion purposes.
- Funding for planning and remodeling of the UW-Baraboo/Sauk County campus science facilities of \$2.365 million is included in the 2014 budget, with acknowledgement of additional needs in future years in the capital improvements plan. The 2014 appropriation is from General Fund balance.
- A re-write of Sauk County Code of Ordinances Chapter 7, the zoning ordinance, is expected to be adopted in 2014.

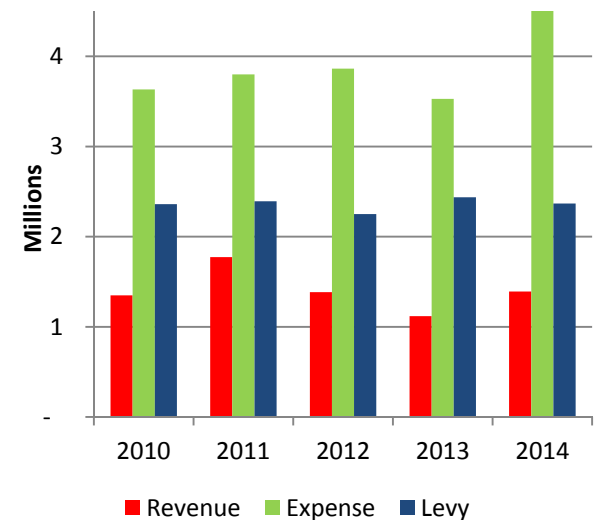
**2014 Revenues by Category**



**2014 Expenses by Category**



**Revenue, Expense & Levy History**





## Arts and Humanities

### 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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Development of Arts, History and Historic Preservation (AHHP) Grants Program Development of Good Idea Grant Program	Continue to promote the Sauk County Arts and Culture grant opportunities.	Ongoing
Enhance website for increased appeal and functionality.	Update and promote the County's Landmark Registry	Ongoing
Partnerships collaboration, resource development, including identification of funding sources.	Form a more comprehensive partnership with the Sauk County Historical Society. Place the Landmarks Registry on the Sauk County Historical Society website. Increase dedication to humanities activities by supporting literary and other events in the county.	Ongoing
Development of UW Extension resources and programs relevant to arts and culture.	Continue partnership with UW Extension, enhancing the value of arts and culture.	Ongoing
Information and referral services	In conjunction with website creation, create an information and referral service of area agencies involved in the furthering of art, history, or culturally significant events.	Ongoing
Private funding	Establish sources of additional funding through areas business for grants, scholarships, etc.	Ongoing
Operational Support	Identify concerns which would have the greatest impact on the county and consider creating a consistent form of ongoing support.	Ongoing
Publications	Create educational publications on a variety of cultural topics for distribution. Research publications available.	Ongoing
Arts & Tourism	UW Extension staff is working with Chambers of Commerce in Sauk and Columbia Counties to development a regional tourism website that will feature local arts, cultural resources and historic places.	Ongoing

## Arts and Humanities

Program Evaluation						
Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Arts and Culture	<u>Landmarks Registry:</u> Per Wisconsin State Statutes the Landmarks Registry is designed to recognize areas of specific historical interest in the county. The registry raises awareness of the importance of preservation issues. <u>AHHP and Good Idea Grant Programs:</u> Administer annual and monthly grant programs. <u>Cultural Maps:</u> The inclusion of cultural / historic information on the county map defines Sauk County as a cultural destination. <u>Information:</u> Through the use of the county website, information relevant to the arts and cultural activities are provided.		Grants	\$7,010	Comm. Per Diem	
			User of Fund Balance	\$40,000		
			<b>TOTAL REVENUES</b>	<b>\$47,010</b>		
			Wages & Benefits	\$647		
			Operating Expenses	\$110,125		
			<b>TOTAL EXPENSES</b>	<b>\$110,772</b>		
			<b>COUNTY LEVY</b>	<b>\$63,762</b>		
			<b>TOTAL REVENUES</b>	<b>\$47,010</b>		
Totals			<b>TOTAL EXPENSES</b>	<b>\$110,772</b>	-	
			<b>COUNTY LEVY</b>	<b>\$63,762</b>		

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Number of Arts, Culture and Historic Preservation grants awarded	19	16	20
Number of Good Idea grants awarded	15	15	15

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Dollars awarded through Arts, Culture and Historic Preservation grant process	\$48,706	\$41,750	\$50,000
Dollars leveraged due to Arts, Culture and Historic Preservation grants being awarded (total cost of projects)	\$342,067	\$198,959	\$250,000
Dollars awarded through Arts, Culture and Historic Preservation Good Idea grant process	\$8,240	\$6,000	\$6,000
Percent of grantees that indicate they could not offer the program with out Sauk County grant funding.	100%	100%	100%
Return on investment	63% increase in grant dollars available due to Wisconsin Arts Board \$7,010 regranting award and matching \$7,010 from Sauk County. Impact on arts community: allows minimum of four more \$5000 awards to be made.		
Development of partnerships	Sauk County Historical Society has joined with UW Extension to collaborate on the annual historical photo contest and the development of visual panels of local historical and cultural resources.		
Partnership with UW Extension	SCIL program has included a session on the value of arts and culture.		
Grants program	Applications have become more competitive and comprehensive, demonstrating innovation, collaboration and outreach/education components to the proposed projects.		

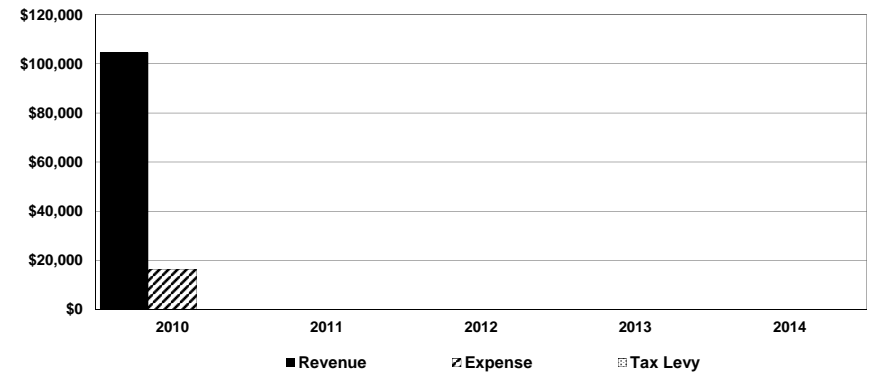
Fund: GENERAL		2010	2011	2012	2013	2013		
Department: Arts, Humanities & Historic Preservation		Actual	Actual	Actual	6 Months Actual	Modified Budget	2013 Estimated	2014 Dollar Change
<b>10999 GENERAL REVENUE</b>								
411100	GENERAL PROPERTY TAXES	-63,750.00	-63,751.00	-63,751.00	-31,881.00	-63,762.00	-63,762.00	0.00
424635	ARTS & HUMANITIES GRANTS	-10,000.00	-10,000.00	0.00	-7,010.00	-7,010.00	-7,010.00	0.00
493100	GENERAL FUND APPLIED	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
493455	CONTINUING APPROP AHHP	0.00	0.00	0.00	0.00	-2,751.00	0.00	-2,751.00
<b>TOTAL GENERAL REVENUE</b>		<b>-73,750.00</b>	<b>-73,751.00</b>	<b>-63,751.00</b>	<b>-38,891.00</b>	<b>-73,523.00</b>	<b>-70,772.00</b>	<b>37,249.00</b>
<b>10999513 ARTS, HUMANITIES GRANT</b>								
514100	FICA & MEDICARE TAX	57.44	53.61	34.45	19.14	46.00	46.00	0.00
514600	WORKERS COMPENSATION	-0.11	0.68	0.45	0.30	1.00	1.00	0.00
515800	PER DIEM COMMITTEE	750.00	700.00	450.00	250.00	600.00	600.00	0.00
526100	SAUK CO HISTORICAL SOCIETY	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00
531100	POSTAGE	68.58	10.14	0.64	62.09	200.00	200.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	1,008.07	298.10	597.96	159.89	300.00	300.00	0.00
532200	SUBSCRIPTIONS	65.00	190.00	190.00	65.00	100.00	100.00	0.00
532500	SEMINARS AND REGISTRATIONS	51.99	0.00	0.00	0.00	100.00	100.00	0.00
533200	MILEAGE	16.32	63.44	19.80	11.20	25.00	25.00	0.00
534900	PROJECT SUPPLIES	44.24	25.85	135.15	0.00	200.00	200.00	0.00
572000	MAJOR GRANTS	44,830.00	44,975.00	48,706.00	53,512.00	50,000.00	53,512.00	0.00
572001	MINI GRANTS	6,010.50	22,217.60	8,240.35	2,641.42	6,000.00	6,000.00	0.00
572002	SPECIAL PROGRAMS / PROJECTS	500.00	1,058.72	7,020.00	2,751.00	5,951.00	5,951.00	37,249.00
<b>TOTAL ARTS, HUMANITIES GRANT</b>		<b>63,402.03</b>	<b>79,593.14</b>	<b>75,394.80</b>	<b>69,472.04</b>	<b>73,523.00</b>	<b>77,035.00</b>	<b>37,249.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>		<b>-73,750.00</b>	<b>-73,751.00</b>	<b>-63,751.00</b>	<b>-38,891.00</b>	<b>-73,523.00</b>	<b>-70,772.00</b>	<b>37,249.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>		<b>63,402.03</b>	<b>79,593.14</b>	<b>75,394.80</b>	<b>69,472.04</b>	<b>73,523.00</b>	<b>77,035.00</b>	<b>37,249.00</b>
<b>ADDITION TO (--)/USE OF FUND BALANCE</b>		<b>-10,347.97</b>	<b>5,842.14</b>	<b>11,643.80</b>	<b>30,581.04</b>	<b>0.00</b>	<b>6,263.00</b>	<b>0.00</b>

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>BARABOO RANGE FUND</b>											
<u>Revenues</u>											
Grants & Aids	104,485	0	0	0	0	0	0	0.00%	None	0	0
Total Revenues	104,485	0	0	0	0	0	0	0.00%	2014 Total	0	0
<u>Expenses</u>											
Transfer to General Fund	16,176	0	0	0	0	0	0	0.00%	2015	0	0
Addition to Fund Balance	88,309	0	0	0	0	0	0	0.00%	2016	0	0
Total Expenses	104,485	0	0	0	0	0	0	0.00%	2017	0	0
									2018	0	0
Beginning of Year Fund Balance	(88,309)	0	0	0		0					
End of Year Fund Balance	0	0	0	0		0					

Baraboo Range Program acquisitions complete 2010. Monitoring transferred to Conservation, Planning & Zoning.

#### 2014 Highlights and Issues on the Horizon

Revenue, Expense and Tax Levy



2010: Completion of program and transfer of remaining proceeds to General Fund

<b>Fund: BARABOO RANGE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: GENERAL</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>27999 BARABOO RANGE REVENUE</b>								
425950 DOT GRANT	-104,485.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BARABOO RANGE REVENUE</b>	<b>-104,485.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>27999900 TRANSFERS TO OTHER FUNDS</b>								
591000 TRANSFER TO GENERAL FUND	16,176.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>16,176.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-104,485.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>16,176.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADDITION TO (--)/USE OF FUND BALANCE</b>	<b>-88,309.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

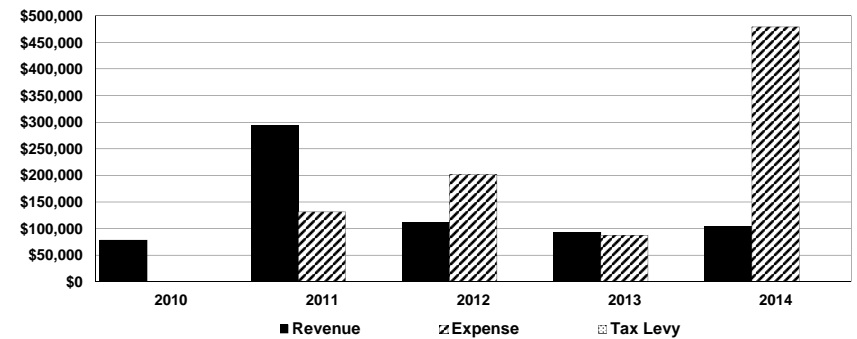
	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>CDBG-ED REVOLVING LOANS</b>											
<u>Revenues</u>											
Interest	4,811	4,466	8,889	12,583	12,518	13,968	1,450	11.58%	None	0	0
Miscellaneous	73,538	87,084	59,663	38,869	38,124	48,812	10,688	28.03%			
Transfer from CDBG-FRSB	0	202,048	42,723	41,000	41,000	41,000	0	0.00%	2014 Total	0	0
Use of Fund Balance	0	0	90,786	0	370,060	375,578	5,518	1.49%			
Total Revenues	78,349	293,598	202,061	92,452	461,702	479,358	17,656	3.82%	2015	0	0
									2016	0	0
<u>Expenses</u>									2017	0	0
Supplies & Services	15	131,671	202,061	87,500	461,702	479,358	17,656	3.82%	2018	0	0
Addition to Fund Balance	78,334	161,927	0	4,952	0	0	0	0.00%			
Total Expenses	78,349	293,598	202,061	92,452	461,702	479,358	17,656	3.82%			
Beginning of Year Fund Balance	221,151	299,485	461,412	370,626		375,578					
End of Year Fund Balance	299,485	461,412	370,626	375,578		0					

#### 2014 Highlights and Issues on the Horizon

Continued development of revolving loan fund program. The 2014 budget includes loans and repayments equal to estimated fund balance.

Repayment of the CDBG-FRSB loans are transferred to this program to be re-loaned as applications are approved.

#### Revenue, Expense and Tax Levy



<b>Fund: CDBG-ED REVOLVING LOANS</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: GENERAL</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>31999 CDBG-ED REVOLVING LOANS REV</b>								
481100 INTEREST ON INVESTMENTS	-503.09	-577.79	-617.67	-223.86	-600.00	-374.00	-300.00	-300.00
481420 INTEREST ON LOAN PAYMENTS	-4,308.22	-3,888.66	-8,271.75	-8,901.59	-11,918.00	-12,209.00	-13,668.00	1,750.00
481500 PRINCIPAL REPAYMENTS	-73,537.78	-87,084.10	-59,663.38	-18,875.85	-38,124.00	-38,869.00	-48,812.00	10,688.00
492200 TRANSFER FROM SPECIAL REVENUE	0.00	-202,047.63	-42,722.56	-35,959.70	-41,000.00	-41,000.00	-41,000.00	0.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-370,060.00	0.00	-375,578.00	5,518.00
<b>TOTAL CDBG-ED REVOLVING LOANS REV</b>	<b>-78,349.09</b>	<b>-293,598.18</b>	<b>-111,275.36</b>	<b>-63,961.00</b>	<b>-461,702.00</b>	<b>-92,452.00</b>	<b>-479,358.00</b>	<b>17,656.00</b>
<b>31999679 CDBG-ED REVOLVING LOANS</b>								
520900 CONTRACTED SERVICES	0.00	1,646.00	0.00	0.00	0.00	0.00	0.00	0.00
526300 LOANS ISSUED TO PARTICIPANTS	0.00	130,000.00	202,050.00	0.00	461,702.00	87,500.00	479,358.00	17,656.00
531200 OFFICE SUPPLIES AND EXPENSE	15.19	24.72	11.08	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CDBG-ED REVOLVING LOANS</b>	<b>15.19</b>	<b>131,670.72</b>	<b>202,061.08</b>	<b>0.00</b>	<b>461,702.00</b>	<b>87,500.00</b>	<b>479,358.00</b>	<b>17,656.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-78,349.09</b>	<b>-293,598.18</b>	<b>-111,275.36</b>	<b>-63,961.00</b>	<b>-461,702.00</b>	<b>-92,452.00</b>	<b>-479,358.00</b>	<b>17,656.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>15.19</b>	<b>131,670.72</b>	<b>202,061.08</b>	<b>0.00</b>	<b>461,702.00</b>	<b>87,500.00</b>	<b>479,358.00</b>	<b>17,656.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-78,333.90</b>	<b>-161,927.46</b>	<b>90,785.72</b>	<b>-63,961.00</b>	<b>0.00</b>	<b>-4,952.00</b>	<b>0.00</b>	

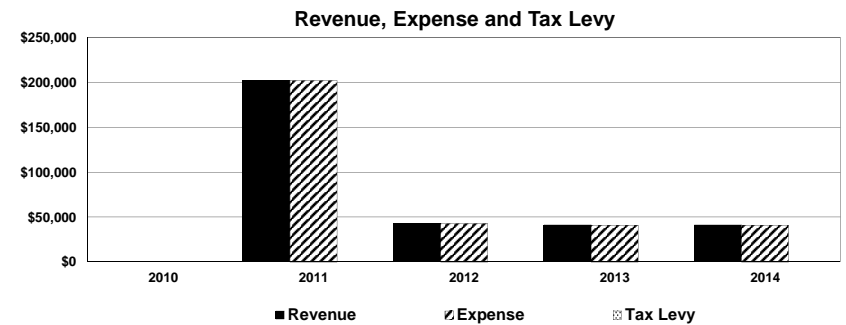
	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>CDBG-FLOOD RECOVERY SMALL BUSINESS (FRSB)</b>											
<u>Revenues</u>											
Interest	0	10,352	13,933	15,000	15,000	14,500	(500)	-3.33%	None	0	0
Miscellaneous	0	191,696	28,790	26,000	26,000	26,500	500	1.92%			
Total Revenues	0	202,048	42,723	41,000	41,000	41,000	0	0.00%	2014 Total	0	0
<u>Expenses</u>											
Transfer to Other Funds	0	202,048	42,723	41,000	41,000	41,000	0	0.00%	2015	0	0
Total Expenses	0	202,048	42,723	41,000	41,000	41,000	0	0.00%	2016	0	0
									2017	0	0
									2018	0	0
Beginning of Year Fund Balance	57	57	57	57		57					
End of Year Fund Balance	57	57	57	57		57					

#### 2014 Highlights and Issues on the Horizon

The first loans were made in early 2009. Loans are noninterest bearing and were due in 2011.

Nine loans were paid in full; thirteen were re-negotiated to interest bearing loans.

Repaid funds are transferred to the CDBG-ED fund to supplement additional loans.





<b>Fund: CDBG FLOOD RECOVERY SMALL BUS</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: GENERAL</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>33999 CDBG FLOOD RECOVERY SMALL BUS</b>								
481420 INTEREST ON LOAN PAYMENTS	0.00	-10,352.05	-13,933.15	-6,478.03	-15,000.00	-15,000.00	-14,500.00	-500.00
481500 PRINCIPAL REPAYMENTS	0.00	-191,695.58	-28,789.41	-29,481.67	-26,000.00	-26,000.00	-26,500.00	500.00
<b>TOTAL CDBG FLOOD RECOVERY SMALL BUS</b>	<b>0.00</b>	<b>-202,047.63</b>	<b>-42,722.56</b>	<b>-35,959.70</b>	<b>-41,000.00</b>	<b>-41,000.00</b>	<b>-41,000.00</b>	<b>0.00</b>
<b>33999900 TRANSFERS TO OTHER FUNDS</b>								
592000 TRANSFER TO SPECIAL REV FUNDS	0.00	202,047.63	42,722.56	35,959.70	41,000.00	41,000.00	41,000.00	0.00
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>0.00</b>	<b>202,047.63</b>	<b>42,722.56</b>	<b>35,959.70</b>	<b>41,000.00</b>	<b>41,000.00</b>	<b>41,000.00</b>	<b>0.00</b>

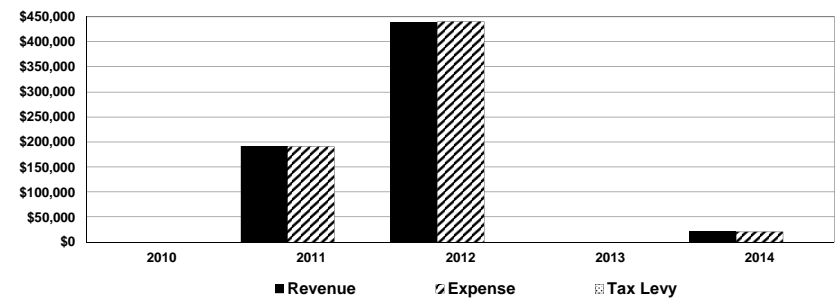
	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>CDBG-HOUSING REHABILITATION</b>											
<u>Revenues</u>									None	0	0
Grants & Aids	0	191,740	439,090	0	0	0	0	0.00%			
Miscellaneous	0	0	0	0	0	20,000	20,000	0.00%	2014 Total	0	0
Use of Fund Balance	0	0	1,271	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>0</b>	<b>191,740</b>	<b>440,361</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00%</b>	2015	0	0
<u>Expenses</u>									2016	0	0
Supplies & Services	0	190,469	440,362	0	0	20,000	20,000	0.00%	2017	0	0
Addition to Fund Balance	0	1,271	0	0	0	0	0	0.00%	2018	0	0
<b>Total Expenses</b>	<b>0</b>	<b>191,740</b>	<b>440,362</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00%</b>			
Beginning of Year Fund Balance	0	0	1,271	0		0					
End of Year Fund Balance	0	1,271	0	0		0					

#### 2014 Highlights and Issues on the Horizon

The program provides funding for housing rehabilitation to residents who qualify based on program parameters.

Initial funding from the State ended September 2012. Subsequent budgets will include issuance of new loans from repaid proceeds.

Revenue, Expense and Tax Levy



<b>Fund: CDBG HOUSING REHAB</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: GENERAL</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>35999 CDBG HOUSING REHAB</b>								
425670 CDBG-ED LOAN FUND PROCEEDS	0.00	-191,740.00	-439,091.00	0.00	0.00	0.00	0.00	0.00
481100 INTEREST ON INVESTMENTS	0.00	-0.11	-0.49	-0.29	0.00	0.00	0.00	0.00
481500 PRINCIPAL REPAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	-20,000.00	20,000.00
484160 MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CDBG HOUSING REHAB</b>	<b>0.00</b>	<b>-191,740.11</b>	<b>-439,091.49</b>	<b>-0.29</b>	<b>0.00</b>	<b>0.00</b>	<b>-20,000.00</b>	<b>20,000.00</b>
<b>35999705 CDBG HOUSING REHAB</b>								
520900 CONTRACTED SERVICES	0.00	45,079.22	31,171.75	0.00	0.00	0.00	0.00	0.00
524000 MISCELLANEOUS EXPENSES	0.00	0.00	7,670.00	0.00	0.00	0.00	0.00	0.00
526300 LOANS ISSUED TO PARTICIPANTS	0.00	145,389.60	401,520.12	0.00	0.00	0.00	20,000.00	20,000.00
<b>TOTAL CDBG HOUSING REHAB</b>	<b>0.00</b>	<b>190,468.82</b>	<b>440,361.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>20,000.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0.00</b>	<b>-191,740.11</b>	<b>-439,091.49</b>	<b>-0.29</b>	<b>0.00</b>	<b>0.00</b>	<b>-20,000.00</b>	<b>20,000.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>0.00</b>	<b>190,468.82</b>	<b>440,361.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>20,000.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>0.00</b>	<b>-1,271.29</b>	<b>1,270.38</b>	<b>-0.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

## Conservation, Planning & Zoning

Department Vision - Where the department would ideally like to be
The Conservation, Planning, and Zoning Department strives to integrate economic, social, and environmental strategies to enhance, improve, and maintain Sauk County now and for future generations.

Department Mission - Major reasons for the department's existence and purpose in County government
To conserve natural, cultural, and community resources by promoting, planning, and implementing efficient and effective programs.

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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Promote and implement planning practices that utilize broad public, elected official and stakeholder input to uncover and catalyze new opportunities to secure a sustainable local economy, cohesive community development and protection of natural resources in a manner that emphasizes efficient, effective and measurable outcomes.	Develop and adopt a farmland preservation plan pursuant to Chapter 91 State Statutes.	6/30/2013
	Complete a comprehensive review of the County Land Division and Subdivision Regulations Ordinance (Chapter 22) .	6/30/2013
	Develop and adopt a Sexually Oriented Business Ordinance.	12/31/2014
	Complete Shoreland Protection Ordinance (Chapter 8)	12/31/2014
	Complete the Floodplain Zoning Ordinance (Chapter 9)	11/15/2013
	Begin work on the Land Division and Subdivision Regulations (Chapter 22)	12/31/2015
	Participate in the reuse process for lands within the Badger Army Ammunition Plant in accordance with the guiding principles of the Badger Reuse Plan.	9/30/2014
	Provide planning assistance to other county departments and committees.	Ongoing and As Requested
	Place planning and zoning, and BOA records in a computer tracking system.	6/30/2014
	Assist in the development of special purpose planning processes and studies that further the goals and implementation efforts of local comprehensive plans.	Ongoing and As Requested

## Conservation, Planning & Zoning

Enhance and protect Sauk County's natural environment and working agricultural lands.	Organize and administer annual Clean Sweep event(s) to dispose of hazardous materials.	06/15/2014 and 10/15/2014
	Work with schools and private facilities to incorporate infiltration measures in new and existing developments. (e.g.. Rain Gardens)	10/31/2014
	Work with municipalities to improve implementation of stormwater runoff management, construction site erosion control standards, and flood prevention measures.	12/31/2014
	Continue intergovernmental cooperative efforts with local municipalities in order to apply shoreline and flood plain regulations.	Ongoing and As Requested
	Provide at least four school programs to educate youth and promote awareness of natural resources.	06/30/2014 Evaluate the previous school year
	Provide a minimum of two youth and adult environmental education activities in the county.	12/31/2014
	Promote and support initiatives to reduce and eliminate problematic populations of invasive species.	9/30/2014
	Work to implement the Sauk County Groundwater Study by developing additional local rules, inclusive of a wellhead protection ordinance, to help sustain a high quality drinking water into the future.	12/31/2014 Evaluate
Disseminate information through a variety of avenues in order to assist community leaders and the general public.	Work with the Mapping and MIS Departments to ensure that all pertinent Departmental information and resources are accessible via the County's web site and the GIS system.	12/31/2014
	Provide and distribute information about departmental resources and public educational activities through various media outlets, newsletters, and the internet.	12/31/2014
	Identify and provide electronically those departmental functions that lend themselves to efficient and effective internet services. (e.g. Septic Maintenance Records)	12/31/2014
Remove streams from DNR Impaired Waters List.	Monitor thermal conditions on Honey Creek for use in management of White Mound outflow (Shanahan) to address impaired waters listing.	10/31/2014
	Monitor conditions of the five waters identified on the Wisconsin impaired waters list.	10/31/2014
Implement programs focused on water quality improvement.	Prepare and apply nutrient management plans.	12/31/2014
	Install CREP buffers along streams/wetlands/ponds/lakes.	12/31/2014
	Complete conservation evaluations for program participants in the agricultural programs.	12/31/2014
	Monitor water quality to establish background information and identify resource needs.	10/31/2014
	Install water quality improvement projects through Land and Water Resource Management, Otter Creek TRM and other Targeted Runoff Management Grants.	11/30/2014

## Conservation, Planning & Zoning

Program Evaluation						
Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
1	Planning	66.1001, 59.69, 91, 92, 93	User Fees / Misc	\$13,100	1.49	<p>Create and adopt ordinances that increase administrative efficiency, opportunities for</p> <p>Consistency with current state regulations including certifications with State Statutes Ch. 91.</p> <p>Complete, update, and assist all planning efforts throughout the county.</p>
			Grants	\$0		
			Use of Carryforward	\$26,587		
			<b>TOTAL REVENUES</b>	<b>\$39,687</b>		
			Wages & Benefits	\$106,852		
			Operating Expenses	\$16,198		
			<b>TOTAL EXPENSES</b>	<b>\$123,050</b>		
			<b>COUNTY LEVY</b>	<b>\$83,363</b>		
2	Badger Army Ammo Plant (BAAP)	0	User Fees / Misc	\$0	0.05	<p>Staff time dedication to this program will need to be determined by the Planning Zoning, and Land Records Committee. Historically the Planning Department has contributed staff time to the agendas and minutes.</p>
			Grants	\$0		
			Use of Carryforward	\$4,845		
			<b>TOTAL REVENUES</b>	<b>\$4,845</b>		
			Wages & Benefits	\$4,218		
			Operating Expenses	\$626		
3	Code Enforcement	59.69, 87.30, 91, 92, 145, 295, DSPS 383, NR 115, NR 116	<b>TOTAL EXPENSES</b>	<b>\$4,844</b>	1.32	<p>The goal of the County is to gain compliance of the County's Ordinances. In 2012 the department changed how violations are investigated to primarily a complaint driven system.</p>
			<b>COUNTY LEVY</b>	<b>(\$1)</b>		
			User Fees / Misc	\$5,000		
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$5,000</b>		
			Wages & Benefits	\$101,911		
4	Permits	59.69, 59.692, 87.30, 145, DSPS 383, NR 115, NR 116	Operating Expenses	\$9,761	1.77	<p>An accurate and timely review of all permits.</p>
			<b>TOTAL EXPENSES</b>	<b>\$111,672</b>		
			<b>COUNTY LEVY</b>	<b>\$106,672</b>		
			User Fees / Misc	\$136,500		
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$136,500</b>		
5	Septic Maintenance / Wis Fund	145, DSPS 383	Wages & Benefits	\$137,465	0.65	<p>Staff time dedicated to the maintenance program.</p> <p>Gaining compliance and protecting the waters of the</p> <p>Public internet access to pumping records to help the proactive public.</p> <p>Success rate of applicants versus grants awarded.</p>
			Operating Expenses	\$5,511		
			<b>TOTAL EXPENSES</b>	<b>\$142,976</b>		
			<b>COUNTY LEVY</b>	<b>\$6,476</b>		
			User Fees / Misc	\$15,600		
			Grants	\$100,000		
			<b>TOTAL REVENUES</b>	<b>\$115,600</b>		
			Wages & Benefits	\$46,218		
			Operating Expenses	\$107,494		
			<b>TOTAL EXPENSES</b>	<b>\$153,712</b>		
			<b>COUNTY LEVY</b>	<b>\$38,112</b>		

## Conservation, Planning & Zoning

6	Signs	Maintain a rural identification system in all the unincorporated areas of Sauk County. Staff assigns, maps, assembles, installs and GPS fire numbers. Once this takes place staff assigns fire protection, ambulance and post office districts. Notice letters are mailed to all districts and towns of the new addresses.	59.54	User Fees / Misc	\$4,000	0.25	The ability of emergency response teams and the public being able to locate addresses in the County.
				Grants	\$0		
				TOTAL REVENUES	\$4,000		
				Wages & Benefits	\$17,942		
				Operating Expenses	\$1,365		
				TOTAL EXPENSES	\$19,307		
				COUNTY LEVY	\$15,307		
7	Non-Metallic Mining (NMM)	Staff handled permitting, reclamation plan review and inspection, financial assurance review, reporting requirements, public hearings, enforcement and fees retention are all associated with this program. Staff are also required to collect a fee amount for the State and then supply that reimbursement to them along with the annual report.	295, NR 135	User Fees / Misc	\$27,500	0.38	Mine compliance, reclamation, and fee collection, to ensure good lawful operation of active and inactive mining operations in the County.
				Grants	\$0		
				TOTAL REVENUES	\$27,500		
				Wages & Benefits	\$27,112		
				Operating Expenses	\$1,733		
				COUNTY LEVY	\$1,344		
8	Natural Beauty Council (NBC)	The Council assists with projects such as displays at local fairs, Earth Day activities, and prairie burns and plantings.	0	User Fees / Misc	\$0	0.01	Staff assumes a limited role in this council.
				Grants	\$0		
				Use of Carryforward	\$4,663		
				TOTAL REVENUES	\$4,663		
				Wages & Benefits	\$859		
				Operating Expenses	\$4,663		
				COUNTY LEVY	\$859		
9	Baraboo Range Monitoring	Continued monitoring of easements purchased through the Baraboo Range Preservation Association program.	MOA Resolution 36-99	User Fees / Misc	\$0	0.13	Annual compliance with easements purchased through this program.
				Grants	\$0		
				Use of Carryforward	\$7,194		
				TOTAL REVENUES	\$7,194		
				Wages & Benefits	\$5,072		
				Operating Expenses	\$1,918		
				COUNTY LEVY	(\$204)		
10	Board of Adjustment (BOA)/Conditional Use Permits	Charged with enforcement of the county zoning ordinance, special exception permits, and any challenges to the administrative decisions. This is done through a Quasi-Judicial hearing process.	59.69, 59.694	User Fees / Misc	\$16,000	0.48	Maintain effective, fair, and efficient hearing and assist the Quasi-Judicial in processing citizen requests and appeals.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$16,000		
				Wages & Benefits	\$41,103		
				Operating Expenses	\$6,815		
				COUNTY LEVY	\$31,918		
11	Recycling / Hazardous Waste / Clean Sweep	Upon dissolution of the Environmental Resources Committee and the Solid Waste Department the LCD 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.	0	User Fees / Misc	\$0	0.16	Continued interest and need for Clean Sweep.
				Grants	\$16,000		
				Use of Carryforward	\$9,000		
				TOTAL REVENUES	\$25,000		
				Wages & Benefits	\$11,202		
				Operating Expenses	\$86,473		
				COUNTY LEVY	\$72,675		
12	Dam Maintenance	Department oversees management and compliance with state safety standards for the dams owned by Sauk County. Work is performed in conjunction with Parks staff responsible for similar obligations. Workload varies with higher needs at times of repair and rehabilitation projects. CPZ's Dams: Shanahan, Whitemound, Hwy G; Park's Dams: Mirror Lake, Lake Redstone, Hemlock Dam	NR 333	User Fees / Misc	\$0	0.09	Inspection of dams on an annual basis for minor maintenance issues.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$0		
				Wages & Benefits	\$8,109		
				Operating Expenses	\$370		
				COUNTY LEVY	\$8,479		
13	Community Outreach, Education, and Monitoring	This is a combination of all conservation practices within the department. This includes educational, sustainability, monitoring, stormwater management, forestry, and invasive activities and efforts. These activities are necessary to complete many of the requirements and objects in which allow the department to gain or complete grand funding.	ATCP 50	User Fees / Misc	\$25,400	1.08	Soil stabilization for the long term productive and sustainability of soils, and clean surface and ground water. This increases fertility, productivity, economic viability, and tax credits to land owners.
				Grants	\$17,000		
				Use of Carryforward	\$9,781		
				TOTAL REVENUES	\$52,181		
				Wages & Benefits	\$78,869		
				Operating Expenses	\$67,531		
				COUNTY LEVY	\$94,219		

## Conservation, Planning & Zoning

14	Working Lands (fka Farmland Preservation)	A critical component of the department efforts, the program requires conservation compliance and farmland development protection in exchange for tax credits. The program provides roughly \$500,000 to \$950,000 per year in tax credits to landowners that does not show up in the county budget. The conversion to the Working Lands Initiative program will require considerable additional staff time but will also achieve considerably more conservation as well as provide considerably more in tax credits.	ATCP 50	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$65,000</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$65,000</td></tr><tr><td>Wages &amp; Benefits</td><td>\$102,475</td></tr><tr><td>Operating Expenses</td><td>\$11,066</td></tr><tr><td>TOTAL EXPENSES</td><td>\$113,540</td></tr><tr><td>COUNTY LEVY</td><td>\$48,540</td></tr></table>	User Fees / Misc	\$0	Grants	\$65,000	Use of Carryforward	\$0	TOTAL REVENUES	\$65,000	Wages & Benefits	\$102,475	Operating Expenses	\$11,066	TOTAL EXPENSES	\$113,540	COUNTY LEVY	\$48,540	1.66	Clean surface and ground water, soil stabilization, and long term productive and sustainable soils. This increases fertility, productivity, economic viability, and tax credits to land owners.
User Fees / Misc	\$0																					
Grants	\$65,000																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$65,000																					
Wages & Benefits	\$102,475																					
Operating Expenses	\$11,066																					
TOTAL EXPENSES	\$113,540																					
COUNTY LEVY	\$48,540																					
15	Land & Water Resource Mgmt (LWRM)	The county is mandated to operate under an LWRM Plan to be eligible for grants for staff and cost-sharing from the WI DATCP. These grants amounts have historically amounted to \$180,000 per year for staff and \$90,000 for cost-sharing with landowners for installation of conservation practices. The annual commitment is the time spent developing contracts, designing and inspecting the installation of cost-shared practices and issuing payments for projects implemented through these grants. The practices focus on achieving compliance with the non-point rules. Every five years considerable time is devoted to rewriting the plan for the next period.	ATCP 50, NR 151	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$94,000</td></tr><tr><td>Use of Carryforward</td><td>\$4,173</td></tr><tr><td>TOTAL REVENUES</td><td>\$98,173</td></tr><tr><td>Wages &amp; Benefits</td><td>\$105,818</td></tr><tr><td>Operating Expenses</td><td>\$136,963</td></tr><tr><td>TOTAL EXPENSES</td><td>\$242,780</td></tr><tr><td>COUNTY LEVY</td><td>\$144,607</td></tr></table>	User Fees / Misc	\$0	Grants	\$94,000	Use of Carryforward	\$4,173	TOTAL REVENUES	\$98,173	Wages & Benefits	\$105,818	Operating Expenses	\$136,963	TOTAL EXPENSES	\$242,780	COUNTY LEVY	\$144,607	1.55	An increase in the natural resource health of the County, for the economic vitality and the enjoyment of all our citizens.
User Fees / Misc	\$0																					
Grants	\$94,000																					
Use of Carryforward	\$4,173																					
TOTAL REVENUES	\$98,173																					
Wages & Benefits	\$105,818																					
Operating Expenses	\$136,963																					
TOTAL EXPENSES	\$242,780																					
COUNTY LEVY	\$144,607																					
16	Non-Point Rules	The county is delegated some responsibility for enforcement of non-point pollution requirements for agricultural operations in the county. The county staff reply to complaints and address cooperative resolution aspects of the program. This can involve providing design and installation assistance and management of efforts to obtain cost sharing. In cases where a landowner refuses to cooperate with the needed corrections the staff works with DNR staff to attain compliance.	NR 151	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$0</td></tr><tr><td>Wages &amp; Benefits</td><td>\$0</td></tr><tr><td>Operating Expenses</td><td>\$0</td></tr><tr><td>TOTAL EXPENSES</td><td>\$0</td></tr><tr><td>COUNTY LEVY</td><td>\$0</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$0	Operating Expenses	\$0	TOTAL EXPENSES	\$0	COUNTY LEVY	\$0	-	This is a program of enforcement for NR 151. The enforcement option includes a 70% cost sharing which must be offered once action is taken by the County.
User Fees / Misc	\$0																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$0																					
Wages & Benefits	\$0																					
Operating Expenses	\$0																					
TOTAL EXPENSES	\$0																					
COUNTY LEVY	\$0																					
17	Waste Ordinance / Nutrient Mgmt	County permits are required for the construction rehabilitation, expansion, and abandonment or transfer of ownership of any manure storage facility. The obligation to have an ordinance is required through previous grant agreements and enforcement of the ordinance. All farms are required to have a nutrient mgt plan in place and responsibility for monitoring is with the CPZ. Efforts include educational programming that allows farmers to develop their own plans and oversight of the plans provided for program compliance.	ATCP 50, NR 151	<table><tr><td>User Fees / Misc</td><td>\$600</td></tr><tr><td>Grants</td><td>\$33,000</td></tr><tr><td>Use of Carryforward</td><td>\$15,300</td></tr><tr><td>TOTAL REVENUES</td><td>\$48,900</td></tr><tr><td>Wages &amp; Benefits</td><td>\$41,034</td></tr><tr><td>Operating Expenses</td><td>\$53,028</td></tr><tr><td>TOTAL EXPENSES</td><td>\$94,061</td></tr><tr><td>COUNTY LEVY</td><td>\$45,161</td></tr></table>	User Fees / Misc	\$600	Grants	\$33,000	Use of Carryforward	\$15,300	TOTAL REVENUES	\$48,900	Wages & Benefits	\$41,034	Operating Expenses	\$53,028	TOTAL EXPENSES	\$94,061	COUNTY LEVY	\$45,161	0.68	Help farmers to attain modern and efficient manure handling systems and teach new practices to our farmers when needed.
User Fees / Misc	\$600																					
Grants	\$33,000																					
Use of Carryforward	\$15,300																					
TOTAL REVENUES	\$48,900																					
Wages & Benefits	\$41,034																					
Operating Expenses	\$53,028																					
TOTAL EXPENSES	\$94,061																					
COUNTY LEVY	\$45,161																					
18	Grazing Assistance	Promotion of managed intensive grazing reduces erosion and runoff pollution from farm operations. Creation and implementation of grazing plans. Staff promote and advise on this transition with funds distributed through grants to the department to offset cost.	ATCP 50, NR 151	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$1,000</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$1,000</td></tr><tr><td>Wages &amp; Benefits</td><td>\$20,142</td></tr><tr><td>Operating Expenses</td><td>\$12,413</td></tr><tr><td>TOTAL EXPENSES</td><td>\$32,555</td></tr><tr><td>COUNTY LEVY</td><td>\$31,555</td></tr></table>	User Fees / Misc	\$0	Grants	\$1,000	Use of Carryforward	\$0	TOTAL REVENUES	\$1,000	Wages & Benefits	\$20,142	Operating Expenses	\$12,413	TOTAL EXPENSES	\$32,555	COUNTY LEVY	\$31,555	0.35	Change in farmer grazing practices and conversion of cropland to grassland which reduces soil erosion, improves water quality, and maintains productivity of the land.
User Fees / Misc	\$0																					
Grants	\$1,000																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$1,000																					
Wages & Benefits	\$20,142																					
Operating Expenses	\$12,413																					
TOTAL EXPENSES	\$32,555																					
COUNTY LEVY	\$31,555																					
19	Conservation Reserve Enhancement Program	Conservation Reserve Enhancement Program (CREP) Staff assist with the implementation of this cooperative federal/state program designed to protect water quality by buffering waters from runoff pollution. The payments made to owners are from state and federal funds and the county commitment consists of the staff time to qualify applicants and provide needed design and installation inspections of conservation practices. County landowners have received over \$1.1 Million in payments for participation from the state through DATCP and \$3.2 Million for from federal FSA dollars.	NR 151	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$3,200</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$3,200</td></tr><tr><td>Wages &amp; Benefits</td><td>\$13,032</td></tr><tr><td>Operating Expenses</td><td>\$1,463</td></tr><tr><td>TOTAL EXPENSES</td><td>\$14,495</td></tr><tr><td>COUNTY LEVY</td><td>\$11,295</td></tr></table>	User Fees / Misc	\$0	Grants	\$3,200	Use of Carryforward	\$0	TOTAL REVENUES	\$3,200	Wages & Benefits	\$13,032	Operating Expenses	\$1,463	TOTAL EXPENSES	\$14,495	COUNTY LEVY	\$11,295	0.20	Enhanced wildlife habitat, clean surface and ground water, healthy wetlands, reduced soil loss, and increase in flood protection.
User Fees / Misc	\$0																					
Grants	\$3,200																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$3,200																					
Wages & Benefits	\$13,032																					
Operating Expenses	\$1,463																					
TOTAL EXPENSES	\$14,495																					
COUNTY LEVY	\$11,295																					



## Conservation, Planning & Zoning

20	Wildlife Mgmt / Damage	Service provision is contracted to the federal Wildlife Damage Services agency. Minimal staff time is spent dealing with the occasional call, referral, approving claims and payments through committee and developing and submitting reimbursement requests.	0	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$15,000</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$15,000</td></tr><tr><td>Wages &amp; Benefits</td><td>\$519</td></tr><tr><td>Operating Expenses</td><td>\$15,000</td></tr><tr><td>TOTAL EXPENSES</td><td>\$15,519</td></tr><tr><td>COUNTY LEVY</td><td>\$519</td></tr></table>	User Fees / Misc	\$0	Grants	\$15,000	Use of Carryforward	\$0	TOTAL REVENUES	\$15,000	Wages & Benefits	\$519	Operating Expenses	\$15,000	TOTAL EXPENSES	\$15,519	COUNTY LEVY	\$519	0.01	Transfer of funds for assistance with wildlife damage.
User Fees / Misc	\$0																					
Grants	\$15,000																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$15,000																					
Wages & Benefits	\$519																					
Operating Expenses	\$15,000																					
TOTAL EXPENSES	\$15,519																					
COUNTY LEVY	\$519																					
21	Health Care Center Farm Mgmt	The department is charged with responsibility to ensure the rental land located at the Health Care Center is managed in an appropriate manner that will provide revenues to the county without harming productivity or other natural resources located on the property. Revenues from the rental of these lands amount to over \$35,000 per year. It is a showcase of land and farm practices for Sauk County.	0	<table><tr><td>User Fees / Misc</td><td>\$59,100</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$59,100</td></tr><tr><td>Wages &amp; Benefits</td><td>\$6,648</td></tr><tr><td>Operating Expenses</td><td>\$13,113</td></tr><tr><td>TOTAL EXPENSES</td><td>\$19,761</td></tr><tr><td>COUNTY LEVY</td><td>(\$39,339)</td></tr></table>	User Fees / Misc	\$59,100	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$59,100	Wages & Benefits	\$6,648	Operating Expenses	\$13,113	TOTAL EXPENSES	\$19,761	COUNTY LEVY	(\$39,339)	0.09	Maintain the County Farm as a productive and sustainable farm.
User Fees / Misc	\$59,100																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$59,100																					
Wages & Benefits	\$6,648																					
Operating Expenses	\$13,113																					
TOTAL EXPENSES	\$19,761																					
COUNTY LEVY	(\$39,339)																					
22	Farm Services Agency (FSA) Assistance	Staff assist with federal program implementation to further the conservation benefits provided to the county and the cost share assistance provided to landowners. The practices installed help achieve resource protection goals. Federal EQIP provides about \$150,000 in cost sharing each year. Maintaining eligibility for federal farm programs provides additional payments directly to farmers.	ATCP 50, NR 151	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$0</td></tr><tr><td>Wages &amp; Benefits</td><td>\$12,021</td></tr><tr><td>Operating Expenses</td><td>\$1,333</td></tr><tr><td>TOTAL EXPENSES</td><td>\$13,354</td></tr><tr><td>COUNTY LEVY</td><td>\$13,354</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$12,021	Operating Expenses	\$1,333	TOTAL EXPENSES	\$13,354	COUNTY LEVY	\$13,354	0.17	Department assists FSA and NRCS to install water quality practices ranging from barnyard runoff control, stream bank erosion, grazing plans, etc.
User Fees / Misc	\$0																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$0																					
Wages & Benefits	\$12,021																					
Operating Expenses	\$1,333																					
TOTAL EXPENSES	\$13,354																					
COUNTY LEVY	\$13,354																					
23	SCDC Support	Provide receptionist and minor clerical duties as needed to the Sauk County Development Corporation.	0	<table><tr><td>User Fees / Misc</td><td>\$14,938</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$14,938</td></tr><tr><td>Wages &amp; Benefits</td><td>\$14,667</td></tr><tr><td>Operating Expenses</td><td>\$0</td></tr><tr><td>TOTAL EXPENSES</td><td>\$14,667</td></tr><tr><td>COUNTY LEVY</td><td>(\$271)</td></tr></table>	User Fees / Misc	\$14,938	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$14,938	Wages & Benefits	\$14,667	Operating Expenses	\$0	TOTAL EXPENSES	\$14,667	COUNTY LEVY	(\$271)	0.25	
User Fees / Misc	\$14,938																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$14,938																					
Wages & Benefits	\$14,667																					
Operating Expenses	\$0																					
TOTAL EXPENSES	\$14,667																					
COUNTY LEVY	(\$271)																					
24	Targeted Runoff Management Grant	Focuses on improving water quality in Otter Creek through the state funded Targeted Runoff Management Program. Otter Creek is listed on the 303D list as an impaired waters and removal of this designation is a department priority as identified in the Land and Water Resource Management Plan. The program brings cost share and design assistance to people that install conservation practices.	0	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$173,775</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$173,775</td></tr><tr><td>Wages &amp; Benefits</td><td>\$27,077</td></tr><tr><td>Operating Expenses</td><td>\$170,975</td></tr><tr><td>TOTAL EXPENSES</td><td>\$198,052</td></tr><tr><td>COUNTY LEVY</td><td>\$24,277</td></tr></table>	User Fees / Misc	\$0	Grants	\$173,775	Use of Carryforward	\$0	TOTAL REVENUES	\$173,775	Wages & Benefits	\$27,077	Operating Expenses	\$170,975	TOTAL EXPENSES	\$198,052	COUNTY LEVY	\$24,277	0.35	Sediment and floodwater reduction.
User Fees / Misc	\$0																					
Grants	\$173,775																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$173,775																					
Wages & Benefits	\$27,077																					
Operating Expenses	\$170,975																					
TOTAL EXPENSES	\$198,052																					
COUNTY LEVY	\$24,277																					
25	Water Nitrate Initiative	Management services for a the Wisconsin's Safe Drinking Water Nitrate Study. Approved by the County Board in May 2013. All funds for this project are completely reimbursed by the DNR Grant.	0	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$45,613</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$45,613</td></tr><tr><td>Wages &amp; Benefits</td><td>\$27,394</td></tr><tr><td>Operating Expenses</td><td>\$18,218</td></tr><tr><td>TOTAL EXPENSES</td><td>\$45,612</td></tr><tr><td>COUNTY LEVY</td><td>(\$1)</td></tr></table>	User Fees / Misc	\$0	Grants	\$45,613	Use of Carryforward	\$0	TOTAL REVENUES	\$45,613	Wages & Benefits	\$27,394	Operating Expenses	\$18,218	TOTAL EXPENSES	\$45,612	COUNTY LEVY	(\$1)	0.41	Complete work on time and within the DNR budget for the project.
User Fees / Misc	\$0																					
Grants	\$45,613																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$45,613																					
Wages & Benefits	\$27,394																					
Operating Expenses	\$18,218																					
TOTAL EXPENSES	\$45,612																					
COUNTY LEVY	(\$1)																					
	Outlay	PDR Program Money Vehicle	\$323,154 \$22,000	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$179,623</td></tr><tr><td>Use of Carryforward</td><td>\$143,531</td></tr><tr><td>TOTAL REVENUES</td><td>\$323,154</td></tr><tr><td>Wages &amp; Benefits</td><td>\$0</td></tr><tr><td>Operating Expenses</td><td>\$345,154</td></tr><tr><td>TOTAL EXPENSES</td><td>\$345,154</td></tr><tr><td>COUNTY LEVY</td><td>\$22,000</td></tr></table>	User Fees / Misc	\$0	Grants	\$179,623	Use of Carryforward	\$143,531	TOTAL REVENUES	\$323,154	Wages & Benefits	\$0	Operating Expenses	\$345,154	TOTAL EXPENSES	\$345,154	COUNTY LEVY	\$22,000	-	
User Fees / Misc	\$0																					
Grants	\$179,623																					
Use of Carryforward	\$143,531																					
TOTAL REVENUES	\$323,154																					
Wages & Benefits	\$0																					
Operating Expenses	\$345,154																					
TOTAL EXPENSES	\$345,154																					
COUNTY LEVY	\$22,000																					
	Totals			<table><tr><td>TOTAL REVENUES</td><td>\$1,286,023</td></tr><tr><td>TOTAL EXPENSES</td><td>\$2,046,939</td></tr><tr><td>COUNTY LEVY</td><td>\$760,916</td></tr></table>	TOTAL REVENUES	\$1,286,023	TOTAL EXPENSES	\$2,046,939	COUNTY LEVY	\$760,916	13.57											
TOTAL REVENUES	\$1,286,023																					
TOTAL EXPENSES	\$2,046,939																					
COUNTY LEVY	\$760,916																					

## Conservation, Planning & Zoning

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Projected
Subdivision Plats and CSM's approved	1 plats, 56 CSM's	2 plats, 60 CSM's	2 plats, 60 CSM's
Implementation of Sauk County's Planned Unit Development (PUD) program	6 lots on less than 20 acres with 125 acres protected by easement	8 lots on less than 20 acres with 120 acres protected by easement	8 lots on less than 20 acres with 120 acres protected by easement
Land Use / Sanitary Permits Issued	319 / 139	250 / 104	250 / 104
Code Enforcement Citations	48	48	48
Farm inspections (Ch. 91 State Statutes regarding farmland preservation and Working Lands Initiatives.)	65	85	85
Wisconsin Fund Grant Awards / Grant Amount	17 / \$51,944	25 / \$100,000	25 / \$100,000
Septic System Maintenance Verifications	4,961	4,950	4,950
Soil Test / Septic Closing On-site Inspections	115 / 126	120 / 100	120 / 100
Board of Adjustment (BOA) Inspections	65	60	60
Shoreland Zoning Inspections	165	165	165
Quarry / Blast Inspections	21	12	12
Code Enforcement Complaint/Follow up Inspections	145	120	120
Non Metallic Mining Reclamation Program - Total Sites/Total Acres	32 / 2385.55 ac	32 / 2400 ac	32 / 2400 ac
Survey, design and installation of cost-shared water pollution control practices through various funding programs	62 practices installed	65 practices installed	65 practices installed
CREP Buffer strip program - Landowners / Linear Feet in program	11 / 17,920	10 / 8,000	10 / 8,000
Initiate a spot check process and develop a schedule of compliance for farms where needed	Schedule of compliance developed for 65 farms	Develop a schedule of compliance for 85 farms	Develop a schedule of compliance for 85 farms
New Farmland Preservation Signups	3	6	6
Develop nutrient management plans for cropland through various plan preparers for program compliance	8,497 acres of new plans developed	8,000 acres of new plans developed	10,000 acres of new plans developed
Creation and implementation of grazing plans. Plans/year	5 plans	6 plans	6 plans
Streambanks - Linear Feet Restored and Tons of Sediment Reduced	15,805 Feet / 920 Tons	20,502 Feet / 933 Tons	20,700 Feet / 1,043 Tons
Assistance with preparation and revision to conservation plans to address soil erosion concerns	83 conservation plans updated	80 conservation plans updated	100 conservation plans updated
Participants and pounds of waste disposed of at Clean Sweep Events	953 Participants / 78,658 lbs	950 Participants / 79,000 lbs	950 Participants / 79,000 lbs
Participation, attendance, and organization of other educational events and programs	3,906 educational contacts	3,950 educational contacts	4,000 educational contacts

## Conservation, Planning & Zoning

Key Outcome Indicators - How well are we doing?	
Description	Qualitative Measure
Create and adopt ordinances that increase administrative efficiency, opportunities for economic development, and joint land uses.	Completion of county ordinance review and updates.
Complete, update, and assist all planning efforts throughout the county.	Quick and accurate responses to local units of government that request any assistance from the department.
The goal of the County is to gain compliance of the County's Ordinances. In 2012 the department changed how violations are investigated to primarily a complaint driven system.	Effective enforcement efforts that gain compliance and the understanding of property owners.
Complete accurate and timely review of all permits.	It is the desire of the department to review and process all permits in a timely manner as to achieve NO complaints about the length of time it takes to process a permit.
Public internet access to pumping records to help the proactive public.	Reduction in residence pumping questions, helping the public to stay informed about their own records by giving them internet access to their own records.
Protect all waters of the county.	Achieve healthy and clean waters of the County, and through monitoring and conservation seek to remove all waters from the states impaired waters list.
The ability of emergency response teams and the public being able to locate addresses in the County.	All homes and businesses are clearly marked for emergency response teams.
Mine compliance, reclamation, and fee collection, to ensure good lawful operation of active and inactive mining operations in the County.	Completion of the annual mining review in a timely fashion in order to ensure compliance and reclamation in all closed and active operations.
Soil stabilization for the long term productive and sustainability of soils, and clean surface and ground water. This increases fertility, productivity, economic viability, and tax credits to land owners.	Total conservation practices installed and acres within a program.
An increase in the natural resource health of the County, for the economic vitality and the enjoyment of all our citizens.	An increase in landowner participation, practices installed, and total acres in various conservation programs.
Continued interest and need for Clean Sweep.	Outcomes are observed in the tons of materials collected at each County Clean Sweep event.
Help farmers to attain modern and efficient manure handling systems and teach new practices to our farmers when needed.	Clean surface and ground water.
Maintain the county farm as a productive and sustainable farm.	Maintain the county farm as an active, functional, and productive farming operation for the county to help guide good farming practices by example.
Change in farmer grazing practices and conversion of cropland to grassland which reduces soil erosion, improves water quality, and maintains productivity of the land.	Healthy soils, clean water, and more grassland and bird habitat in Sauk County.

# Sauk County Conservation, Planning & Zoning Department

Oversight Committees: **Land Conservation** and **Planning, Zoning & Land Records**

**Conservation, Planning &  
Zoning Director**  
1.00 FTE

**Assistant Director**  
1.00 FTE

**Planner - Geographic  
Information Systems**  
1.00 FTE

**Project Director**  
1.00 FTE

**Conservation  
Technician /  
Planner**  
1.00 FTE

**Resource  
Conservationist**  
1.00 FTE

**Education  
Coordinator**  
1.00 FTE

**Assistant Zoning  
Administrator**  
1.00 FTE

**Environmental &  
Zoning Technician**  
1.00 FTE

**Soil Conservation  
Technician**  
1.00 FTE

**Conservation  
Assistant  
(Seasonal)**  
0.55 FTE

**Program  
Assistant**  
1.00 FTE

**Planning & Zoning  
Support Specialist**  
1.00 FTE

**Water Nitrate  
Study**  
.41 FTE

**Zoning Intern**  
.30 FTE

**Planning Intern**  
.30 FTE

Departments combined with 2012 budget

	2010 Balance	2011 Change	2012 Change	2013 Change	2014 Change	2014 Balance
Board of Adjustment	0.85		(0.85)			0.00
Land Conservation	7.55	1.00	(8.55)			0.00
Planning & Zoning	6.75		(6.75)			0.00
Total Conservation, Planning & Zoning	15.15	1.00	(3.00)		0.41	13.56

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>CONSERVATION, PLANNING &amp; ZONING</b>											
<u>Revenues</u>											
Tax Levy	522,466	507,596	633,756	761,201	761,201	760,916	(285)	-0.04%	Conservation Easements	323,154	0
Grants & Aids	463,204	432,413	296,447	505,987	781,483	760,211	(21,272)	-2.72%	Extended Cab Truck 4 WD	22,000	22,000
Licenses & Permits	0	1,200	214,311	208,580	207,600	211,600	4,000	1.93%			
Fees, Fines & Forfeitures	0	0	3,953	5,000	5,000	5,000	0	0.00%	2014 Total	345,154	22,000
User Fees	7,098	44,730	63,461	61,358	60,600	60,600	0	0.00%			
Intergovernmental	718	9,448	19,869	22,812	22,812	22,938	126	0.55%			
Donations	7,405	1,939	2,445	2,325	0	0	0	0.00%	2015	25,000	25,000
Miscellaneous	7,723	2,384	1,658	600	2,600	600	(2,000)	-76.92%	2016	22,000	22,000
Use of Fund Balance	0	0	167,024	0	470,829	225,074	(245,755)	-52.20%	2017	25,000	25,000
									2018	25,000	25,000
Total Revenues	1,008,614	999,710	1,402,924	1,567,863	2,312,125	2,046,939	(265,186)	-11.47%			
<u>Expenses</u>											
Labor	390,988	321,961	643,029	654,933	679,811	688,938	9,127	1.34%			
Labor Benefits	151,080	109,948	238,719	242,114	257,753	268,820	11,067	4.29%			
Supplies & Services	389,949	379,768	375,972	579,452	1,029,407	744,027	(285,380)	-27.72%			
Capital Outlay	0	0	145,204	22,269	345,154	345,154	0	0.00%			
Addition to Fund Balance	76,597	188,033	0	69,095	0	0	0	0.00%			
Total Expenses	1,008,614	999,710	1,402,924	1,567,863	2,312,125	2,046,939	(265,186)	-11.47%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**County Farm combined into Land Conservation starting in 2011**

**Land Conservation, Board of Adjustment and Planning & Zoning combined into Conservation, Planning & Zoning starting in 2012. 2011 and prior history are totals for Land Conservation only.**

**2014 Highlights and Issues on the Horizon**

2012 Combination of Land Conservation and Planning & Zoning departments resulting in merger of budgets, including the Board of Adjustment. This also includes realignment of duties and strategic review of priorities, which continues into 2014.

Monitoring of Baraboo Range easements began in 2012 and is required indefinitely. Current funding will last an estimated 16-18 years.

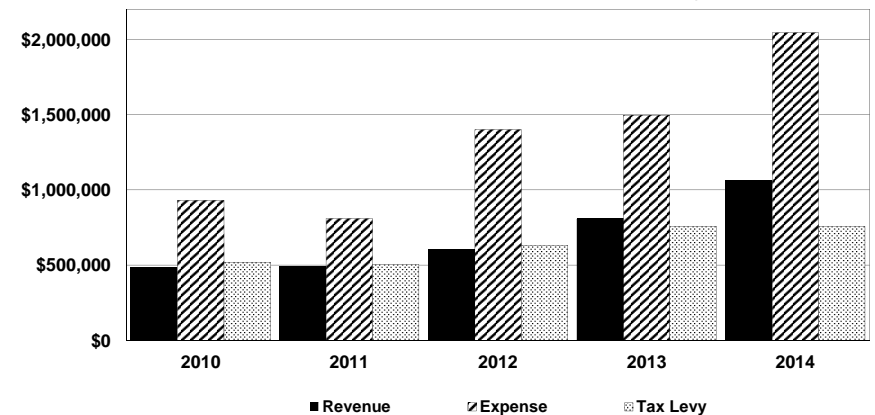
Budget includes increased tax levy funding for clean sweep. The department anticipates an annual program to offer landowners an opportunity to properly dispose of hazardous waste and agricultural plastics.

Continue work on Bear Creek and by the end of 2014 over 4.5 miles of trout stream will be restored.

Work will continue on a 3-year \$341,950 grant for stream work on Otter Creek through 2015.

Includes Budgeted Outside Agency Requests:  
Conservation Congress \$1,200

**Revenue, Expense and Tax Levy**



## BOARD OF ADJUSTMENT

### Revenues

2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	56,468	63,491	0	0	0	0	0.00%	None	0	0
Licenses & Permits	15,000	14,500	0	0	0	0	0.00%			
Use of Fund Balance	2,831	0	0	0	0	0	0.00%	2014 Total	0	0

Total Revenues	74,299	77,991	0	0	0	0	0.00%			
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### Expenses

Labor	48,109	40,066	0	0	0	0	0.00%	2015	0	0
Labor Benefits	20,909	17,141	0	0	0	0	0.00%	2016	0	0
Supplies & Services	5,281	3,727	0	0	0	0	0.00%	2017	0	0
Addition to Fund Balance	0	17,057	0	0	0	0	0.00%	2018	0	0

Total Expenses	74,299	77,991	0	0	0	0	0.00%			
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Beginning of Year Fund Balance

Included in General Fund Total

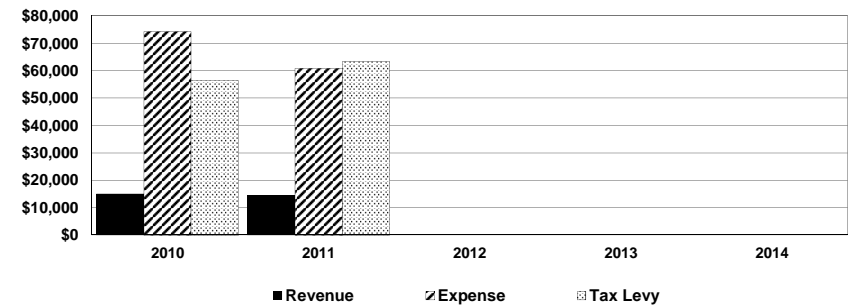
End of Year Fund Balance

Board of Adjustment combined into  
Conservation, Planning & Zoning starting in 2012

### 2014 Highlights and Issues on the Horizon

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### Revenue, Expense and Tax Levy



## COUNTY FARM

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	(33,843)	0	0	0	0	0	0	0.00%	None	0	0
User Fees	36,311	0	0	0	0	0	0	0.00%			
Use of Fund Balance	4,236	0	0	0	0	0	0	0.00%	2014 Total	0	0
Total Revenues	6,704	0	0	0	0	0	0	0.00%			

### Expenses

Supplies & Services	6,704	0	0	0	0	0	0	0.00%	2015	0	0
Total Expenses	6,704	0	0	0	0	0	0	0.00%	2016	0	0
									2017	0	0
									2018	0	0

Beginning of Year Fund Balance

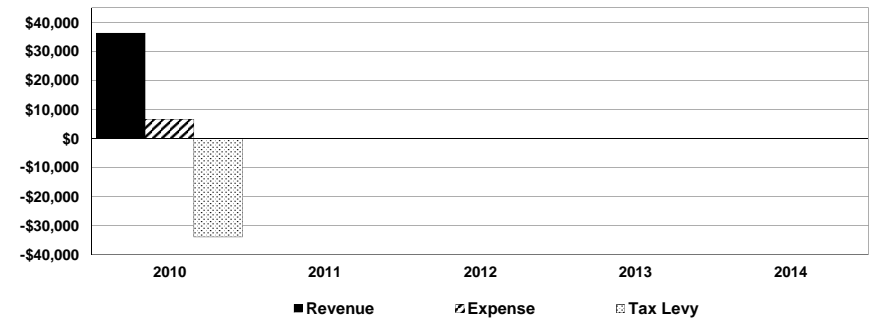
Included in General Fund Total

End of Year Fund Balance

County Farm combined into Land Conservation starting 2011 (Conservation, Planning & Zoning 2012)

### 2014 Highlights and Issues on the Horizon

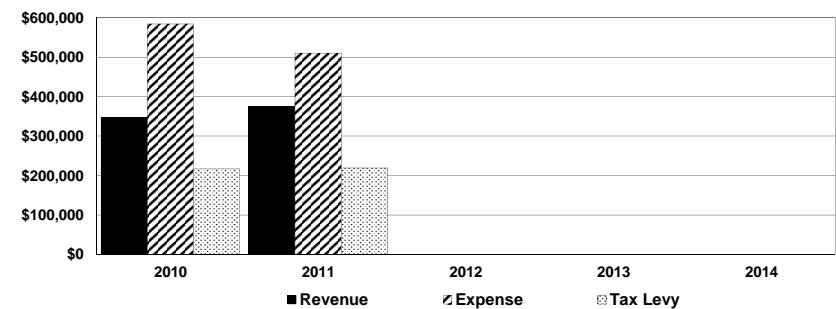
### Revenue, Expense and Tax Levy



	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>PLANNING &amp; ZONING</b>											
<u>Revenues</u>											
Tax Levy	217,191	219,533	0	0	0	0	0	0.00%	None	0	0
Grants & Aids	112,462	186,265	0	0	0	0	0	0.00%			
Licenses & Permits	210,374	180,863	0	0	0	0	0	0.00%	2014 Total	0	0
Fees, Fines & Forfeitures	4,948	5,048	0	0	0	0	0	0.00%			
User Fees	1,573	677	0	0	0	0	0	0.00%			
Intergovernmental	0	917	0	0	0	0	0	0.00%	2015	0	0
Donations	1,425	0	0	0	0	0	0	0.00%	2016	0	0
Miscellaneous	0	223	0	0	0	0	0	0.00%	2017	0	0
Transfer from Baraboo Range Fund	16,176	0	0	0	0	0	0	0.00%	2018	0	0
Use of Fund Balance	20,474	0	0	0	0	0	0	0.00%			
Total Revenues	584,623	593,526	0	0	0	0	0	0.00%			
<u>Expenses</u>											
Labor	327,056	294,356	0	0	0	0	0	0.00%			
Labor Benefits	139,224	125,798	0	0	0	0	0	0.00%			
Supplies & Services	118,343	90,323	0	0	0	0	0	0.00%			
Addition to Fund Balance	0	83,049	0	0	0	0	0	0.00%			
Total Expenses	584,623	593,526	0	0	0	0	0	0.00%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance	Planning & Zoning combined into Conservation, Planning & Zoning starting 2012										

#### 2014 Highlights and Issues on the Horizon

Revenue, Expense and Tax Levy





Fund: GENERAL FUND Department: CONSERVATION, PLANNING & ZONIN		2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014	Dollar Change
<b>10064 CONSERV, PLANNING &amp; ZONING REV</b>									
411100	GENERAL PROPERTY TAXES	-522,466.00	-507,596.00	-633,756.00	-380,600.52	-761,201.00	-761,201.00	-760,916.00	-285.00
422160	HO-CHUNK GAMING GRANT	0.00	0.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	0.00	-10,000.00
423300	FED CONSERVATION GRANTS	-2,130.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424720	WI FUND SEPTIC SYSTEM	0.00	0.00	-51,944.00	0.00	-100,000.00	-100,000.00	-100,000.00	0.00
424750	LAND/WATER RESOURCE MANAGEMEN	-64,293.25	-60,641.78	-70,460.92	0.00	-81,000.00	-81,000.00	-87,000.00	6,000.00
424770	LAND CONSERVATION AID	-176,811.00	-171,427.00	-111,150.00	0.00	-110,000.00	-121,270.00	-128,000.00	18,000.00
424790	WILDLIFE DAMAGE PROGRAM	-17,911.90	0.00	-7,666.71	-5,818.68	-15,000.00	-5,819.00	-15,000.00	0.00
424840	DELL CREEK COST SHARE	-168,499.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424843	GRAZING GRANT	-10,785.90	0.00	-8,400.00	0.00	-8,500.00	-8,500.00	-1,000.00	-7,500.00
424846	TARGETED RUNOFF MANAGEMENT	0.00	-153,508.23	0.00	0.00	-46,000.00	-46,000.00	0.00	-46,000.00
424847	MALWEG MULTI AGENCY L&W ED	0.00	0.00	-8,455.45	0.00	0.00	0.00	0.00	0.00
424848	OTTER CR COST SHARE TRM GRANT	0.00	0.00	0.00	0.00	-113,983.00	0.00	-170,975.00	56,992.00
424849	WATER NITRATE INITIATIVE	0.00	0.00	0.00	0.00	0.00	0.00	-45,613.00	45,613.00
424860	PLANNING GRANTS	0.00	0.00	0.00	-5,088.89	-30,000.00	-30,000.00	0.00	-30,000.00
424880	CLEAN SWEEP	0.00	-29,000.00	-15,848.75	0.00	0.00	0.00	-16,000.00	16,000.00
425950	TRANSPORTATION GRANT	0.00	0.00	0.00	-70,377.14	-250,000.00	-70,377.00	-179,623.00	-70,377.00
441010	CONS COURT ORDERED FINES/FEES	0.00	0.00	-1,752.94	-888.01	-2,500.00	-2,500.00	-2,500.00	0.00
441110	NON-PERMIT CONSTRUCT FINE	0.00	0.00	-2,200.00	-200.00	-2,500.00	-2,500.00	-2,500.00	0.00
444100	LAND USE PERMITS	0.00	0.00	-67,755.50	-19,446.00	-60,000.00	-60,000.00	-62,000.00	2,000.00
444130	SOIL TEST CERT FEES	0.00	0.00	-11,280.00	-3,490.00	-11,500.00	-11,500.00	-11,500.00	0.00
444140	SANITARY PERMITS	0.00	0.00	-57,085.00	-16,525.00	-60,000.00	-60,000.00	-62,000.00	2,000.00
444141	SANITARY SYSTEM REVIEW FEE	0.00	0.00	-8,020.00	-2,850.00	-7,500.00	-7,500.00	-7,500.00	0.00
444150	SUBDIVISION PLAT REVIEW FEE	0.00	0.00	-360.00	-1,080.00	-1,000.00	-1,080.00	-1,000.00	0.00
444160	GROUNDWATER PERMITS	0.00	0.00	-5,500.00	-1,750.00	-5,000.00	-5,000.00	-5,000.00	0.00
444170	MANURE STORAGE PERMIT	0.00	-1,200.00	-800.00	-300.00	0.00	-300.00	0.00	0.00
444180	NONMETALIC MINING PERMITS	0.00	0.00	-30,040.00	0.00	-27,500.00	-27,500.00	-27,500.00	0.00
444200	FIRE SIGN FEES	0.00	0.00	-3,400.00	-1,900.00	-4,000.00	-4,000.00	-4,000.00	0.00
444210	MAINTENANCE TRACKING FEE	0.00	0.00	-80.00	-50.00	-100.00	-100.00	-100.00	0.00
444220	CERTIFIED SURVEY FEES	0.00	0.00	-5,420.00	-2,400.00	-7,000.00	-7,000.00	-7,000.00	0.00
444240	REZONING HEARING PETITION	0.00	0.00	-4,000.00	-2,000.00	-3,000.00	-3,000.00	-3,000.00	0.00
444241	DEVELOPMENT PLAN REVIEWS	0.00	0.00	-2,100.00	-2,700.00	-2,100.00	-2,700.00	-2,100.00	0.00
444260	BOARD OF ADJUSTMENT FILING	0.00	0.00	-16,000.00	-4,500.00	-16,000.00	-16,000.00	-16,000.00	0.00
445100	APPLICATION FEES	0.00	0.00	-2,550.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	0.00
464350	CLEAN SWEEP FEES	0.00	0.00	-2,616.25	-758.42	0.00	-758.00	0.00	0.00
468200	SALE CONSERVATION MATERIAL	-22,772.63	-17,835.97	-12,521.54	-32,186.84	-17,000.00	-33,021.00	-17,000.00	0.00
468210	RENT OF TREE PLANTER	-535.55	-808.06	-791.46	-390.99	-400.00	-400.00	-400.00	0.00
468260	INVASIVE SPECIES USER FEES	-6,562.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	0.00	-8,881.72	-17,965.00	0.00	-14,812.00	-14,812.00	-14,938.00	126.00
474010	DEPARTMENTAL CHARGES	-717.87	-566.50	-1,904.26	-801.80	-8,000.00	-8,000.00	-8,000.00	0.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: CONSERVATION, PLANNING &amp; ZONIN</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10064 CONSERV, PLANNING &amp; ZONING REV</b>								
484110 MISC PUBLIC CHARGES	0.00	0.00	-425.00	-392.20	-1,000.00	-1,000.00	-1,000.00	0.00
484160 MISCELLANEOUS REVENUES	-7,722.67	-1,111.62	-1,657.93	-88.40	-2,600.00	-600.00	-600.00	-2,000.00
484250 COUNTY FARM REVENUES	0.00	-43,921.65	-59,548.36	-32,004.18	-59,100.00	-59,100.00	-59,100.00	0.00
485010 DONATIONS & CONTRIBUTIONS	-7,405.00	-1,939.00	-2,445.00	-2,325.00	0.00	-2,325.00	0.00	0.00
486300 INSURANCE RECOVERIES	0.00	-1,272.81	0.00	0.00	0.00	0.00	0.00	0.00
493200 CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-470,829.00	0.00	-225,074.00	-245,755.00
<b>TOTAL CONSERV, PLANNING &amp; ZONING REV</b>	<b>-1,008,614.56</b>	<b>-999,710.34</b>	<b>-1,235,900.07</b>	<b>-603,912.07</b>	<b>-2,312,125.00</b>	<b>-1,567,863.00</b>	<b>-2,046,939.00</b>	<b>-265,186.00</b>
<b>10064110 CPZ ADMINISTRATION</b>								
511100 SALARIES PERMANENT REGULAR	0.00	0.00	583,772.78	288,353.32	603,308.00	581,096.00	608,483.00	5,175.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	5,933.11	3,610.32	6,486.00	6,486.00	6,838.00	352.00
511900 LONGEVITY-FULL TIME	0.00	0.00	3,223.60	0.00	3,281.00	2,921.00	3,220.00	-61.00
512100 WAGES-PART TIME	0.00	0.00	18,492.17	6,861.79	22,260.00	26,085.00	22,260.00	0.00
512200 WAGES-PART TIME-OVERTIME	0.00	0.00	9.23	90.57	630.00	473.00	630.00	0.00
514100 FICA & MEDICARE TAX	0.00	0.00	44,738.77	22,044.07	48,954.00	47,300.00	49,376.00	422.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	35,616.81	19,143.18	40,770.00	38,894.00	43,298.00	2,528.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	141,127.51	69,721.17	145,797.00	133,180.00	150,074.00	4,277.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	186.62	72.18	192.00	177.00	192.00	0.00
514600 WORKERS COMPENSATION	0.00	0.00	6,873.58	3,723.22	7,814.00	7,673.00	6,114.00	-1,700.00
514800 UNEMPLOYMENT	0.00	0.00	238.92	0.00	0.00	0.00	0.00	0.00
515800 PER DIEM COMMITTEE	0.00	0.00	2,850.00	1,250.00	4,000.00	2,300.00	4,000.00	0.00
520900 CONTRACTED SERVICES	0.00	0.00	1,432.38	7,663.30	25,000.00	25,000.00	25,000.00	0.00
521900 OTHER PRO SRVCS-WISC FUND	0.00	0.00	51,944.00	0.00	100,000.00	100,000.00	100,000.00	0.00
522500 TELEPHONE & DAIN LINE	0.00	0.00	4,836.11	1,971.31	5,800.00	5,800.00	5,800.00	0.00
524600 FILING FEES	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
524800 MAINTENANCE AGREEMENT	0.00	0.00	0.00	0.00	500.00	0.00	0.00	-500.00
525000 FARM BLDG/PROPERTY REPAIRS	0.00	0.00	26,028.35	1,269.07	25,000.00	25,000.00	12,000.00	-13,000.00
526100 CONSERVATION CONGRESS	0.00	0.00	1,230.22	1,200.00	1,200.00	1,200.00	1,200.00	0.00
531100 POSTAGE AND BOX RENT	0.00	0.00	9,257.56	3,849.57	13,000.00	10,000.00	13,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	0.00	9,251.93	2,632.94	12,000.00	12,000.00	12,000.00	0.00
531400 SMALL EQUIPMENT	0.00	0.00	0.00	0.00	1,100.00	1,100.00	1,100.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	0.00	0.00	13,849.31	5,268.51	11,077.00	11,077.00	10,655.00	-422.00
532100 PUBLICATION OF LEGAL NOTICES	0.00	0.00	2,553.60	666.81	3,500.00	3,500.00	3,500.00	0.00
532200 SUBSCRIPTIONS	0.00	0.00	684.90	439.30	1,000.00	1,000.00	1,000.00	0.00
532400 MEMBERSHIP DUES	0.00	0.00	4,450.58	2,623.67	6,750.00	6,750.00	6,750.00	0.00
532500 SEMINARS AND REGISTRATIONS	0.00	0.00	2,662.75	2,575.00	7,000.00	7,000.00	7,000.00	0.00
532800 TRAINING AND INSERVICE	0.00	0.00	0.00	40.00	0.00	40.00	0.00	0.00
533000 PESTICIDE/CLEAN SWEEP EXPENSES	0.00	0.00	72,474.98	39,862.63	75,000.00	75,000.00	84,000.00	9,000.00
533200 MILEAGE	0.00	0.00	1,781.67	902.14	2,000.00	2,000.00	2,000.00	0.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: CONSERVATION, PLANNING &amp; ZONIN</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Modified Budget</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
<b>10064110 CPZ ADMINISTRATION</b>								
533500 MEALS AND LODGING	0.00	0.00	1,444.77	601.24	3,000.00	3,000.00	3,000.00	0.00
534700 FIELD SUPPLIES	0.00	0.00	14,220.01	1,020.80	10,000.00	10,000.00	10,000.00	0.00
534800 EDUCATIONAL SUPPLIES	0.00	0.00	11,345.10	4,695.14	18,429.00	18,429.00	14,000.00	-4,429.00
534900 PROJECT SUPPLIES	0.00	0.00	0.00	17,517.20	0.00	17,517.00	0.00	0.00
535100 VEHICLE FUEL / OIL	0.00	0.00	9,215.30	3,095.32	9,000.00	9,000.00	9,000.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	0.00	0.00	3,414.55	2,102.66	5,500.00	5,500.00	5,500.00	0.00
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	0.00	0.00	30.92	43.67	40.00	44.00	40.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	0.00	0.00	2,879.13	2,875.78	4,000.00	2,876.00	4,000.00	0.00
573300 PRIZES AND AWARDS	0.00	0.00	320.00	460.00	1,500.00	1,500.00	1,500.00	0.00
579100 COST SHARING CONSERVATION	0.00	0.00	42,180.88	3,382.40	221,802.00	80,000.00	270,975.00	49,173.00
579110 TARGETED RUNOFF MANAGEMENT	0.00	0.00	0.00	0.00	42,500.00	42,500.00	0.00	-42,500.00
579600 LAND/WATER RESOURCE MGMNT	0.00	0.00	70,460.92	10,276.21	81,000.00	81,000.00	87,000.00	6,000.00
579800 NUTRIENT MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
581900 CAPITAL OUTLAY	0.00	0.00	18,626.50	22,268.50	22,000.00	22,269.00	22,000.00	0.00
<b>TOTAL CPZ ADMINISTRATION</b>	<b>0.00</b>	<b>0.00</b>	<b>1,219,639.52</b>	<b>554,172.99</b>	<b>1,592,690.00</b>	<b>1,427,187.00</b>	<b>1,607,005.00</b>	<b>14,315.00</b>
<b>10064673 BEAUTIFICATION</b>								
531100 POSTAGE AND BOX RENT	0.00	0.00	10.11	9.85	146.00	20.00	146.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
533200 MILEAGE	0.00	0.00	0.00	0.00	408.00	0.00	348.00	-60.00
534900 PROJECT SUPPLIES	0.00	0.00	100.00	0.00	1,409.00	0.00	1,669.00	260.00
572000 GRANTS AND DONATIONS	0.00	0.00	450.00	225.00	2,000.00	280.00	1,500.00	-500.00
<b>TOTAL BEAUTIFICATION</b>	<b>0.00</b>	<b>0.00</b>	<b>560.11</b>	<b>234.85</b>	<b>4,963.00</b>	<b>300.00</b>	<b>4,663.00</b>	<b>-300.00</b>
<b>10064674 BADGER ARMY AMMUNITION PLANT</b>								
511100 SALARIES PERMANENT REGULAR	0.00	0.00	1,569.72	802.13	0.00	3,400.00	2,893.00	2,893.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	914.63	0.00	0.00	0.00	64.00	64.00
511900 LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	14.00	14.00
514100 FICA & MEDICARE TAX	0.00	0.00	189.73	60.34	0.00	250.00	227.00	227.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	146.60	53.32	0.00	220.00	208.00	208.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	836.11	143.73	0.00	980.00	778.00	778.00
514600 WORKERS COMPENSATION	0.00	0.00	33.62	11.57	0.00	50.00	35.00	35.00
520900 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	30,310.00	0.00	0.00	-30,310.00
531100 POSTAGE AND BOX RENT	0.00	0.00	0.00	0.00	26.00	0.00	26.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	0.00	0.00	0.00	300.00	0.00	300.00	0.00
533200 MILEAGE	0.00	0.00	0.00	0.00	300.00	0.00	300.00	0.00
<b>TOTAL BADGER ARMY AMMUNITION PLANT</b>	<b>0.00</b>	<b>0.00</b>	<b>3,690.41</b>	<b>1,071.09</b>	<b>30,936.00</b>	<b>4,900.00</b>	<b>4,845.00</b>	<b>-26,091.00</b>

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: CONSERVATION, PLANNING &amp; ZONIN</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10064675 PLANNING PROJECT</b>								
511100 SALARIES PERMANENT REGULAR	0.00	0.00	15,068.64	0.00	30,149.00	30,149.00	14,462.00	-15,687.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	671.00	671.00	322.00	-349.00
511900 LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	143.00	143.00	70.00	-73.00
514100 FICA & MEDICARE TAX	0.00	0.00	1,152.76	0.00	2,759.00	2,369.00	1,527.00	-1,232.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	849.38	0.00	2,059.00	2,059.00	1,040.00	-1,019.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	3,592.00	0.00	8,170.00	8,170.00	3,888.00	-4,282.00
514600 WORKERS COMPENSATION	0.00	0.00	197.83	0.00	474.00	468.00	178.00	-296.00
515800 PER DIEM COMMITTEE	0.00	0.00	0.00	0.00	5,100.00	0.00	5,100.00	0.00
526100 APPROPRIATION	0.00	0.00	0.00	0.00	160,375.00	0.00	0.00	-160,375.00
<b>TOTAL PLANNING PROJECT</b>	<b>0.00</b>	<b>0.00</b>	<b>20,860.61</b>	<b>0.00</b>	<b>209,900.00</b>	<b>44,029.00</b>	<b>26,587.00</b>	<b>-183,313.00</b>
<b>10064681 WATER NITRATE INITIATIVE</b>								
512100 WAGES-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	16,770.00	16,770.00
514100 FICA & MEDICARE TAX	0.00	0.00	0.00	0.00	0.00	0.00	1,283.00	1,283.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	1,174.00	1,174.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	7,953.00	7,953.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	18.00	18.00
514600 WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	196.00	196.00
531100 POSTAGE AND BOX RENT	0.00	0.00	0.00	0.00	0.00	0.00	1,218.00	1,218.00
533200 MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
534900 PROJECT SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	14,000.00	14,000.00
<b>TOTAL WATER NITRATE INITIATIVE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,612.00</b>	<b>45,612.00</b>
<b>10064690 LAND CONSERVATION DEPARTMENT</b>								
511100 SALARIES PERMANENT REGULAR	360,498.49	296,315.85	0.00	0.00	0.00	0.00	0.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	5,828.93	5,997.41	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	2,166.40	1,753.07	0.00	0.00	0.00	0.00	0.00	0.00
512100 WAGES-PART TIME	21,826.70	17,046.82	0.00	0.00	0.00	0.00	0.00	0.00
512200 WAGES-PART TIME-OVERTIME	117.76	248.10	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	29,100.57	24,073.07	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	17,537.62	15,289.68	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	22,647.44	11,496.18	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	82,225.78	55,284.87	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	195.57	105.98	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-626.97	3,364.18	0.00	0.00	0.00	0.00	0.00	0.00
514800 UNEMPLOYMENT	0.00	334.52	0.00	0.00	0.00	0.00	0.00	0.00
515800 PER DIEM COMMITTEE	550.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	988.99	1,173.55	0.00	0.00	0.00	0.00	0.00	0.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: CONSERVATION, PLANNING &amp; ZONIN</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10064690 LAND CONSERVATION DEPARTMENT</b>								
524000 MISCELLANEOUS EXPENSES	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
524600 FILING FEES	231.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
525000 BLDG/PROPERTY/LIGHT MAINT/REPA	0.00	4,821.95	0.00	0.00	0.00	0.00	0.00	0.00
526100 CONSERVATION CONGRESS APPROP	1,200.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	3,037.24	4,041.58	0.00	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	4,419.08	3,005.81	0.00	0.00	0.00	0.00	0.00	0.00
531300 PHOTO COPIES	518.81	468.16	0.00	0.00	0.00	0.00	0.00	0.00
531400 SMALL EQUIPMENT	604.68	1,180.02	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	5,295.90	6,744.83	0.00	0.00	0.00	0.00	0.00	0.00
532200 SUBSCRIPTIONS	302.55	528.45	0.00	0.00	0.00	0.00	0.00	0.00
532400 MEMBERSHIP DUES	2,469.27	3,216.23	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	2,171.40	2,206.90	0.00	0.00	0.00	0.00	0.00	0.00
533000 CLEAN SWEEP EXPENSES	59,318.93	48,349.34	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	275.00	166.51	0.00	0.00	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	372.74	393.85	0.00	0.00	0.00	0.00	0.00	0.00
534100 AG SUPPLIES	7,672.28	4,515.50	0.00	0.00	0.00	0.00	0.00	0.00
534800 EDUCATIONAL SUPPLIES	8,718.85	8,512.14	0.00	0.00	0.00	0.00	0.00	0.00
534900 PROJECT SUPPLIES - COMPOST BIN	3,024.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535100 VEHICLE FUEL / OIL	3,621.18	4,846.40	0.00	0.00	0.00	0.00	0.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	1,955.42	4,172.48	0.00	0.00	0.00	0.00	0.00	0.00
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	0.00	25.57	0.00	0.00	0.00	0.00	0.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	1,966.81	1,928.88	0.00	0.00	0.00	0.00	0.00	0.00
573300 PRIZES AND AWARDS	1,465.00	960.00	0.00	0.00	0.00	0.00	0.00	0.00
579100 COST SHARING CONSERVATION	0.00	32,611.28	0.00	0.00	0.00	0.00	0.00	0.00
579110 TARGETED RUNOFF MANAGEMENT	0.00	156,613.98	0.00	0.00	0.00	0.00	0.00	0.00
579600 LAND/WATER RESOURCE MGMNT	64,293.25	60,641.78	0.00	0.00	0.00	0.00	0.00	0.00
579800 NUTRIENT MGNT REIMBURSEMENT	1,039.00	4,508.45	0.00	0.00	0.00	0.00	0.00	0.00
579900 INVASIVES CONTROL	6,388.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL LAND CONSERVATION DEPARTMENT</b>	<b>723,418.37</b>	<b>789,743.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10064691 LAND/EASEMENT ACQUISITION</b>								
511100 SALARIES PERMANENT REGULAR	0.00	0.00	11,195.01	0.00	2,283.00	1,209.00	2,312.00	29.00
512100 WAGES-PART TIME	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00
514100 FICA & MEDICARE TAX	0.00	0.00	843.99	0.00	289.00	88.00	292.00	3.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	541.40	0.00	152.00	75.00	162.00	10.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	1,436.80	0.00	286.00	143.00	778.00	492.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.14	0.00	1.00	0.00	1.00	0.00
514600 WORKERS COMPENSATION	0.00	0.00	116.21	0.00	36.00	18.00	28.00	-8.00
526100 APPROPRIATION	0.00	0.00	0.00	0.00	115,935.00	0.00	0.00	-115,935.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: CONSERVATION, PLANNING &amp; ZONIN</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10064691 LAND/EASEMENT ACQUISITION</b>								
582700 ACQUISITION/RELOCATION	0.00	0.00	126,577.59	0.00	323,154.00	0.00	323,154.00	0.00
<b>TOTAL LAND/EASEMENT ACQUISITION</b>	<b>0.00</b>	<b>0.00</b>	<b>140,711.14</b>	<b>0.00</b>	<b>443,636.00</b>	<b>1,533.00</b>	<b>328,227.00</b>	<b>-115,409.00</b>
<b>10064692 COUNTY TREE PROGRAM</b>								
534100 AG SUPPLIES	15,008.78	14,267.96	12,683.73	10,805.60	15,000.00	15,000.00	15,000.00	0.00
<b>TOTAL COUNTY TREE PROGRAM</b>	<b>15,008.78</b>	<b>14,267.96</b>	<b>12,683.73</b>	<b>10,805.60</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>
<b>10064696 WILDLIFE DAMAGE PROGRAM</b>								
520900 CONTRACTED SERVICES	8,805.09	7,666.71	4,778.68	1,603.54	15,000.00	5,819.00	15,000.00	0.00
<b>TOTAL WILDLIFE DAMAGE PROGRAM</b>	<b>8,805.09</b>	<b>7,666.71</b>	<b>4,778.68</b>	<b>1,603.54</b>	<b>15,000.00</b>	<b>5,819.00</b>	<b>15,000.00</b>	<b>0.00</b>
<b>10064698 DELL CREEK PROJECT</b>								
579100 COST SHARING CONSERVATION	21,410.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
579200 STATE COST SHARE GRANT	163,374.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DELL CREEK PROJECT</b>	<b>184,785.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-1,008,614.56</b>	<b>-999,710.34</b>	<b>-1,235,900.07</b>	<b>-603,912.07</b>	<b>-2,312,125.00</b>	<b>-1,567,863.00</b>	<b>-2,046,939.00</b>	<b>-265,186.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>932,017.30</b>	<b>811,678.04</b>	<b>1,402,924.20</b>	<b>567,888.07</b>	<b>2,312,125.00</b>	<b>1,498,768.00</b>	<b>2,046,939.00</b>	<b>-265,186.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-76,597.26</b>	<b>-188,032.30</b>	<b>167,024.13</b>	<b>-36,024.00</b>	<b>0.00</b>	<b>-69,095.00</b>	<b>0.00</b>	

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: BOARD OF ADJUSTMENT</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10003 BOARD OF ADJUSTMENT REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-56,468.00	-63,491.00	0.00	0.00	0.00	0.00	0.00	0.00
444260 BOARD OF ADJUSTMENT FILING	-15,000.00	-14,500.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BOARD OF ADJUSTMENT REVENUE</b>	<b>-71,468.00</b>	<b>-77,991.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10003671 BOARD OF ADJUSTMENT</b>								
511100 SALARIES PERMANENT REGULAR	45,459.17	37,466.20	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	3,481.45	2,891.22	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	2,191.69	2,008.36	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	2,830.06	1,735.97	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	12,456.67	10,028.69	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	29.63	28.12	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-80.65	448.26	0.00	0.00	0.00	0.00	0.00	0.00
515800 PER DIEM COMMITTEE	2,650.00	2,600.00	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	1,564.79	352.09	0.00	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	792.52	498.51	0.00	0.00	0.00	0.00	0.00	0.00
532100 PUBLICATION OF LEGAL NOTICES	1,888.21	1,749.18	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	1,036.00	1,127.48	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BOARD OF ADJUSTMENT</b>	<b>74,299.54</b>	<b>60,934.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-71,468.00</b>	<b>-77,991.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>74,299.54</b>	<b>60,934.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>2,831.54</b>	<b>-17,056.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: SAUK COUNTY FARM</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10079 SAUK COUNTY FARM REVENUE</b>								
411100 GENERAL PROPERTY TAXES	33,843.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
484250 COUNTY FARM REVENUES	-36,311.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SAUK COUNTY FARM REVENUE</b>	<b>-2,468.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
 <b>10079490 COUNTY FARM</b>								
525000 BLDG/PROPERTY MAINT AND REPAIR	6,688.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	15.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL COUNTY FARM</b>	<b>6,704.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-2,468.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>6,704.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>4,235.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: PLANNING &amp; ZONING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10063 PLANNING &amp; ZONING REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-217,191.00	-219,533.00	0.00	0.00	0.00	0.00	0.00	0.00
422160 HO-CHUNK GAMING GRANT	-10,000.00	-10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
424720 WI FUND SEPTIC SYSTEM	-82,462.00	-55,036.00	0.00	0.00	0.00	0.00	0.00	0.00
424860 PLANNING GRANTS	-1,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424861 DOA COMPREHENSIVE PLANNING	-18,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
425951 DOT GRANT - ADMINISTRATION	0.00	-121,229.25	0.00	0.00	0.00	0.00	0.00	0.00
441010 P&Z COURT ORDERED FINES/FEES	-1,231.70	-1,348.45	0.00	0.00	0.00	0.00	0.00	0.00
441110 NON-PERMIT CONSTRUCT FINE	-3,716.00	-3,700.00	0.00	0.00	0.00	0.00	0.00	0.00
444100 LAND USE PERMITS	-71,544.00	-51,508.33	0.00	0.00	0.00	0.00	0.00	0.00
444130 SOIL TEST CERT FEES	-11,500.00	-14,800.00	0.00	0.00	0.00	0.00	0.00	0.00
444140 SANITARY PERMITS	-61,010.00	-54,920.00	0.00	0.00	0.00	0.00	0.00	0.00
444141 SANITARY SYSTEM REVIEW FEE	-7,560.00	-8,230.00	0.00	0.00	0.00	0.00	0.00	0.00
444150 SUBDIVISION PLAT REVIEW FEE	-400.00	-300.00	0.00	0.00	0.00	0.00	0.00	0.00
444160 GROUNDWATER PERMITS	-4,800.00	-4,925.00	0.00	0.00	0.00	0.00	0.00	0.00
444180 NONMETALIC MINING PERMITS	-30,140.00	-29,430.00	0.00	0.00	0.00	0.00	0.00	0.00
444200 FIRE SIGN FEES	-7,400.00	-3,000.00	0.00	0.00	0.00	0.00	0.00	0.00
444210 MAINTENANCE TRACKING FEE	-210.00	-230.00	0.00	0.00	0.00	0.00	0.00	0.00
444220 CERTIFIED SURVEY FEES	-7,520.00	-7,100.00	0.00	0.00	0.00	0.00	0.00	0.00
444240 REZONING HEARING PETITION	-2,500.00	-2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
444241 DEVELOPMENT PLAN REVIEWS	-2,700.00	-1,800.00	0.00	0.00	0.00	0.00	0.00	0.00
445100 APPLICATION FEES	-3,300.00	-2,850.00	0.00	0.00	0.00	0.00	0.00	0.00
472490 LOCAL GOVT/AGENCY PAYMENTS	0.00	-917.38	0.00	0.00	0.00	0.00	0.00	0.00
484090 BEAUTIFICATION DONATION	-1,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
484110 MISCELLANEOUS PUBLIC CHARGES	-1,363.43	-446.72	0.00	0.00	0.00	0.00	0.00	0.00
486300 INSURANCE RECOVERIES	0.00	-222.90	0.00	0.00	0.00	0.00	0.00	0.00
492200 TRANSFER FROM SPECIAL REVENUE	-16,176.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PLANNING &amp; ZONING REVENUE</b>	<b>-564,149.29</b>	<b>-593,527.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10063670 ZONING ADMINISTRATOR</b>								
511100 SALARIES PERMANENT REGULAR	317,614.55	274,274.78	0.00	0.00	0.00	0.00	0.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	1,640.61	3,367.90	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	2,148.98	1,377.20	0.00	0.00	0.00	0.00	0.00	0.00
512100 WAGES-PART TIME	5,501.52	14,280.00	0.00	0.00	0.00	0.00	0.00	0.00
512200 WAGES-PART TIME-OVERTIME	0.00	86.25	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	23,974.67	21,639.46	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	15,097.46	14,733.28	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	19,495.87	11,655.42	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	81,070.70	68,054.61	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	80.39	44.51	0.00	0.00	0.00	0.00	0.00	0.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: PLANNING &amp; ZONING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10063670 ZONING ADMINISTRATOR</b>								
514600 WORKERS COMPENSATION	-506.11	3,423.03	0.00	0.00	0.00	0.00	0.00	0.00
514800 UNEMPLOYMENT	0.00	5,822.40	0.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	920.53	1,528.48	0.00	0.00	0.00	0.00	0.00	0.00
524000 MISCELLANEOUS EXPENSES	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
524800 MAINTENANCE AGREEMENT	349.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	4,847.87	4,900.00	0.00	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	2,030.19	2,673.34	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	7,716.57	8,907.57	0.00	0.00	0.00	0.00	0.00	0.00
532100 PUBLICATION OF LEGAL NOTICES	378.46	504.40	0.00	0.00	0.00	0.00	0.00	0.00
532200 SUBSCRIPTIONS	380.30	346.30	0.00	0.00	0.00	0.00	0.00	0.00
532400 MEMBERSHIP DUES	1,493.50	710.00	0.00	0.00	0.00	0.00	0.00	0.00
532500 SEMINARS AND REGISTRATIONS	2,246.55	1,406.00	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	249.35	18.70	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	602.60	372.25	0.00	0.00	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	683.19	206.75	0.00	0.00	0.00	0.00	0.00	0.00
534700 FIELD SUPPLIES	2,179.90	1,823.49	0.00	0.00	0.00	0.00	0.00	0.00
535100 VEHICLE FUEL / OIL	2,798.92	3,283.42	0.00	0.00	0.00	0.00	0.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	1,043.72	2,088.67	0.00	0.00	0.00	0.00	0.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	1,117.77	1,252.05	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ZONING ADMINISTRATOR</b>	<b>495,157.06</b>	<b>449,780.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10063673 BEAUTIFICATION</b>								
531100 POSTAGE AND BOX RENT	14.69	10.91	0.00	0.00	0.00	0.00	0.00	0.00
534900 PROJECT SUPPLIES	1,440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572000 GRANTS AND DONATIONS	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BEAUTIFICATION</b>	<b>1,454.69</b>	<b>110.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10063674 BADGER ARMY AMMUNITION PLANT</b>								
511100 SALARIES BAAP	0.00	809.20	0.00	0.00	0.00	0.00	0.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	160.98	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA BAAP	0.00	70.52	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIRE-CO BAAP	0.00	54.75	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIRE-EMPL BAAP	0.00	37.98	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH BAAP	0.00	254.28	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMP BAAP	0.00	8.04	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BADGER ARMY AMMUNITION PLANT</b>	<b>0.00</b>	<b>1,395.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: PLANNING &amp; ZONING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10063675 PLANNING PROJECT</b>								
514100 FICA & MEDICARE TAX	11.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	-0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515800 PER DIEM COMMITTEE	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	0.00	2,774.95	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	464.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	3,212.35	451.08	0.00	0.00	0.00	0.00	0.00	0.00
532400 MEMBERSHIP DUES	515.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00
532500 SEMINARS AND REGISTRATIONS	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	45.00	48.96	0.00	0.00	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PLANNING PROJECT</b>	<b>4,678.04</b>	<b>4,154.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10063680 PRIVATE SEWAGE SYSTEM</b>								
521900 OTHER PROFESSIONAL SERVICES	82,462.00	55,036.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PRIVATE SEWAGE SYSTEM</b>	<b>82,462.00</b>	<b>55,036.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10063691 LAND/EASEMENT ACQUISITION</b>								
535900 MAINTENANCE/MONITORING	871.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL LAND/EASEMENT ACQUISITION</b>	<b>871.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-564,149.29</b>	<b>-593,527.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>584,623.29</b>	<b>510,477.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>20,474.00</b>	<b>-83,049.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

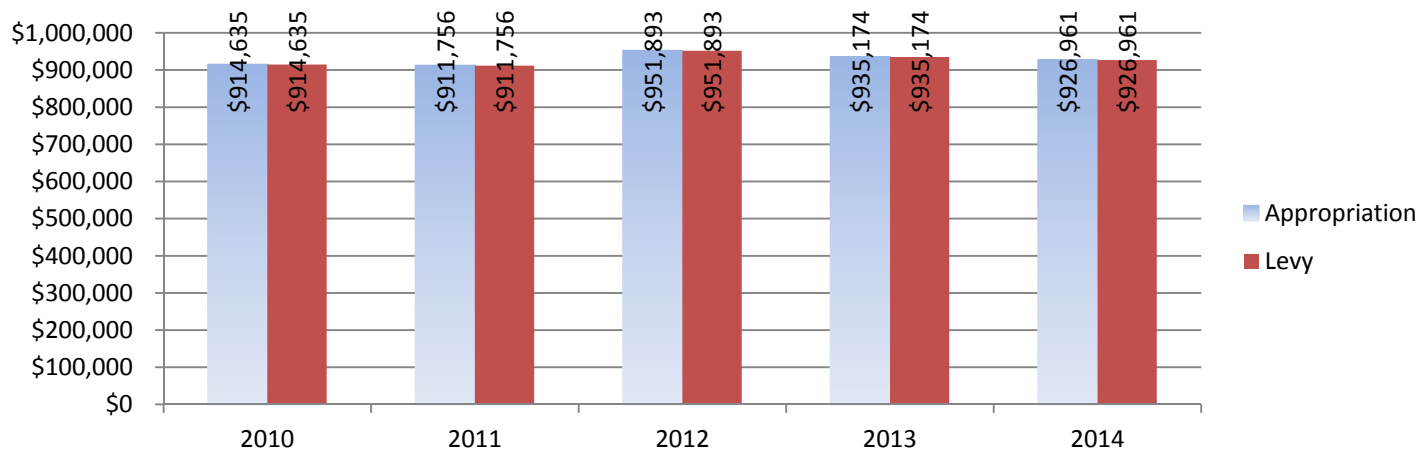
## Library Board

**Organization Purpose:** The mission of the Sauk County Library Board is to provide library service for rural residents in the most accountable and efficient manner.

**Programs Provided to Sauk County Residents:** Shared multicounty computer catalog to locate and request materials from other libraries. Reference assistance for individual research, using print, Internet and other electronic sources. Delivery service through South Central Library System to deliver materials requested from other libraries. Materials in many formats, including books, magazines, newspapers, audio recordings, videos, compact discs, computer software, DVD's, downloadable audio and video, and self-contained audio and video books. Home schooling core collection. Local history and genealogy collections. Story times for young children. Summer library program. Adult literacy programs. Job search information. Internet access and training. Computer workstations and software. Educational and cultural programs for all ages. Outreach programs to day care centers, nursing homes, community based resident facilities and elementary schools. Language translation services. Audio-visual equipment. Photocopier/fax. Meeting rooms. Workstations with adaptive technologies for individuals with physical disabilities. Tax forms and tax assistance programs. Interlibrary loan service for materials not owned within South Central Library System.

**Major Goals for Organization for 2014 and Beyond:** Ensure quality level of service for all rural county residents. Obtain equitable funding for public libraries. Obtain funding assistance for the county resource library. Maintain funding from the County for delivery and technology costs. Encourage county libraries to address the needs of the County's special user populations. Inform the public and governing bodies of the wide range of library services available to rural residents.

Fund Department	General Fund 10 General Non-Departmental 999	2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014
10999510-514100	FICA and Medicare Tax	\$84	\$61	\$111	\$31	\$82	\$82	\$82
10999510-514600	Workers Compensation	0	1	1	0	2	2	2
10999510-515800	Per Diem Committee	1,100	800	1,450	400	1,384	1,384	1,384
10999510-531200	Office Supplies	0	0	0	0	0	0	0
10999510-533200	Mileage	486	406	851	237	500	500	500
10999510-571700	Direct Payments	912,667	909,788	949,925	933,206	933,206	933,206	924,993
	<b>Total Appropriation</b>	<b>\$914,337</b>	<b>\$911,056</b>	<b>\$952,338</b>	<b>\$933,874</b>	<b>\$935,174</b>	<b>\$935,174</b>	<b>\$926,961</b>



## Parks

### Department Vision - Where the department would ideally like to be

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

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

To acquire, develop, preserve, protect, and maintain our parks and facilities for all citizens and to provide outdoor recreational opportunities that contribute to the well-being of individuals and families.

### Elements of Countywide Mission Fulfilled

Stewardship of natural resources

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Assure safety of county-owned dams.	Inspection of Redstone dam.	12/31/2014
	Inspection of Hemlock dam.	12/31/2015
	Inspection of Redstone dam.	12/31/2016

### Program Evaluation

Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Snowmobile	Administration of the State of Wisconsin Trail Program (100% funded)		Grants	\$50,475	0.06	
			TOTAL REVENUES	\$50,475		
			Wages & Benefits	\$5,003		
			Operating Expenses	\$45,428		
			TOTAL EXPENSES	\$50,431		
	COUNTY LEVY	(\$44)				
Camping	Managing the 70 unit campground at White Mound Park		User Fees / Misc	\$38,000	0.95	Camping revenue
			Use of Fund Balance	\$0		Percentage of campsites occupied
			TOTAL REVENUES	\$38,000		
			Wages & Benefits	\$48,169		
			Operating Expenses	\$14,024		
	TOTAL EXPENSES	\$62,192				
	COUNTY LEVY	\$24,192				
Park/Forestry Maintenance	Upkeep of all park property  Managing forest resources in the parks: White Mound (1,088 acres), Redstone Beach (30), Redstone Boat Landing (1), Hemlock (80), Man Mound (2) Summer Oaks Boat Landing (6), Yellow Thunder Wayside (.5), Mirror Lake Dam (.5), Community Forest (690), Weidman Woods (80 no maintained)		User Fees / Misc	\$52,000	2.62	
			TOTAL REVENUES	\$52,000		
			Wages & Benefits	\$133,013		
			Operating Expenses	\$42,071		
				TOTAL EXPENSES		
	COUNTY LEVY	\$123,084				

## Parks

Lake Management	Managing water resources		User Fees / Misc	\$0	0.15	
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$6,489		
			Operating Expenses	\$250		
			<b>TOTAL EXPENSES</b>	<b>\$6,739</b>		
Fish and Game	Administration of the State of Wisconsin program (50% funded)		<b>COUNTY LEVY</b>	<b>\$6,739</b>		
			Grants	\$2,268		
			<b>TOTAL REVENUES</b>	<b>\$2,268</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$4,536		
Dam Maintenance	Maintenance of County owned Dams 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		<b>TOTAL EXPENSES</b>	<b>\$4,536</b>		
			<b>COUNTY LEVY</b>	<b>\$2,268</b>		
			Grants	\$0		
			Use of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
Outlay			Wages & Benefits	\$0		
			Operating Expenses	\$2,000		
			<b>TOTAL EXPENSES</b>	<b>\$2,000</b>		
			<b>COUNTY LEVY</b>	<b>\$2,000</b>		
			Use of Fund Balance	\$0		
Totals			<b>TOTAL REVENUES</b>	<b>\$0</b>	3.78	
			Operating Expenses	\$0		
			<b>TOTAL EXPENSES</b>	<b>\$0</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		
			<b>TOTAL REVENUES</b>	<b>\$142,743</b>		
			<b>TOTAL EXPENSES</b>	<b>\$300,983</b>		
			<b>COUNTY LEVY</b>	<b>\$158,240</b>		

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Entrance Fee Revenue	\$66,017	\$50,000	\$50,000
Number of miles of snowmobile trail maintained	211.9	211.9	211.9
Number of days snowmobile trails open	2011/2012 season 0 days	2012/2013 season 32 days	2013/2014 season 28 days
Number of volunteers serving the parks	150	150	150
Number of times shelters rented	13	20	15

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Camping Revenue	\$42,828	\$38,000	\$38,000

# Sauk County Parks Department

Oversight Committee: **Highway and Parks**

**Parks Director**  
1.00 FTE

**Assistant Parks  
Director**  
1.00 FTE

**Parks Seasonal**  
1.78 FTE

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
3.78					3.78

## PARKS

### Revenues

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted
Tax Levy	158,142	175,290	151,918	159,323	159,323	158,240
Grants & Aids	99,425	54,540	52,973	55,011	52,743	52,743
User Fees	103,092	99,611	114,018	90,000	90,000	90,000
Intergovernmental	2,000	20,880	0	0	0	0
Donations	0	10,702	50	0	0	0
Transfer from Forest Mgmt Fund	72,895	0	0	0	0	0
Use of Fund Balance	79,301	85,004	0	41,425	263,439	0

### Total Revenues

514,855	446,027	318,959	345,759	565,505	300,983
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### Expenses

Labor	147,072	149,383	152,969	154,944	154,944	154,984
Labor Benefits	38,502	38,197	35,272	37,091	37,091	37,690
Supplies & Services	322,950	243,686	116,401	131,854	349,470	108,309
Capital Outlay	6,331	14,761	6,519	21,870	24,000	0
Addition to Fund Balance	0	0	7,798	0	0	0

### Total Expenses

514,855	446,027	318,959	345,759	565,505	300,983
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Beginning of Year Fund Balance  
End of Year Fund Balance

Included in General Fund Total

### Forest Management combined into Parks starting in 2011

### 2014 Highlights and Issues on the Horizon

The Comprehensive Outdoor Recreation Plan is to be updated in 2013 but should be able to be completed with minimal expense.

The County will be responsible for providing dam inspections ongoing. Every two to five years the County will have to contract for County-owned dam inspections. Lake Redstone Dam routine inspection is every even numbered year, and is budgeted for 2014. No maintenance or repairs are anticipated. The Hemlock Dam is scheduled to be inspected in 2015, repairs are expected to be required and funded by carryforward balance.

Initiatives to enhance the trail system in the County may impact department.

\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted
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### Outlay

None

2014 Total

2015

2016

2017

2018

Total Expense Amount	Property Tax Levy Impact
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0 0

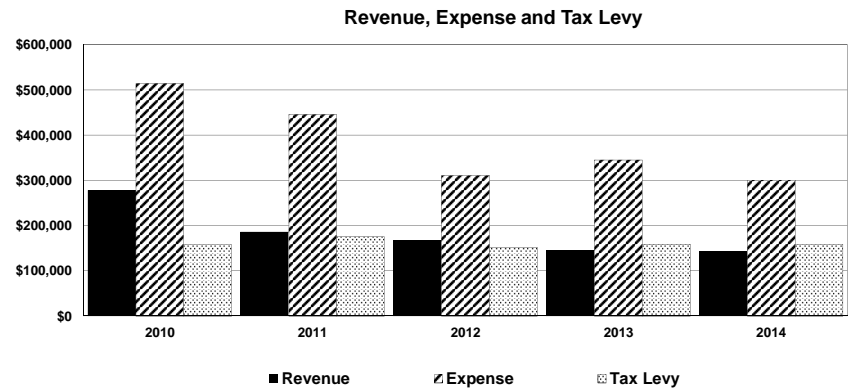
0 0

138,000 8,000

22,000 22,000

18,000 18,000

8,500 8,500



2010, 2011: Major repairs to Redstone and Delton dams



<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: PARKS</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10062 PARKS REVENUE</b>								
411100 GENERAL PROPERTY TAXES	-158,142.00	-175,290.00	-151,918.00	-79,661.52	-159,323.00	-159,323.00	-158,240.00	-1,083.00
424630 SNOWMOBILE TRAILS	-50,475.00	-50,475.00	-52,972.76	0.00	-50,475.00	-50,475.00	-50,475.00	0.00
424730 FISH & GAME	-1,443.43	-1,151.50	0.00	0.00	-2,268.00	-4,536.00	-2,268.00	0.00
424842 DNR DAM REHABILITATION REIMB	-47,506.67	-2,913.30	0.00	0.00	0.00	0.00	0.00	0.00
467200 COUNTY PARK REVENUE	-43,109.34	-40,438.31	-42,828.24	-17,907.14	-38,000.00	-38,000.00	-38,000.00	0.00
467250 PARKS ENTRANCE FEES	-59,982.96	-59,173.00	-66,017.38	-34,498.57	-52,000.00	-52,000.00	-52,000.00	0.00
468220 WEED HARVESTER REVENUE	0.00	0.00	-5,172.40	0.00	0.00	0.00	0.00	0.00
472490 LOCAL GOVT/AGENCY PAYMENTS	-2,000.00	-20,880.38	0.00	0.00	0.00	0.00	0.00	0.00
485010 DONATIONS & CONTRIBUTIONS	0.00	-10,701.62	-50.00	0.00	0.00	0.00	0.00	0.00
492200 TRANSFER FROM SPECIAL REVENUE	-72,894.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
493200 CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-252,223.00	0.00	0.00	-252,223.00
493350 CONTINUING APPROP HOUSE MNTCE	0.00	0.00	0.00	0.00	-11,216.00	0.00	0.00	-11,216.00
<b>TOTAL PARKS REVENUE</b>	<b>-435,554.20</b>	<b>-361,023.11</b>	<b>-318,958.78</b>	<b>-132,067.23</b>	<b>-565,505.00</b>	<b>-304,334.00</b>	<b>-300,983.00</b>	<b>-264,522.00</b>
<b>10062164 WHITE MOUND HOUSE MAINTENANCE</b>								
524300 WHITE MOUND HOUSE MAINTENANCE	312.39	82.84	182.28	331.90	11,216.00	11,216.00	0.00	-11,216.00
<b>TOTAL WHITE MOUND HOUSE MAINTENANCE</b>	<b>312.39</b>	<b>82.84</b>	<b>182.28</b>	<b>331.90</b>	<b>11,216.00</b>	<b>11,216.00</b>	<b>0.00</b>	<b>-11,216.00</b>
<b>10062520 COUNTY PARKS</b>								
511100 SALARIES PERMANENT REGULAR	115,793.79	117,595.48	118,958.09	56,516.52	119,935.00	119,935.00	119,935.00	0.00
511900 LONGEVITY-FULL TIME	745.80	785.80	825.80	0.00	866.00	866.00	906.00	40.00
512100 WAGES-PART TIME	30,531.94	31,001.41	33,185.36	10,968.89	34,143.00	34,143.00	34,143.00	0.00
514100 FICA & MEDICARE TAX	11,163.41	11,343.54	11,658.25	5,125.21	11,854.00	11,854.00	11,856.00	2.00
514200 RETIREMENT-COUNTY SHARE	5,631.22	6,416.49	7,125.47	3,758.44	8,033.00	8,033.00	8,459.00	426.00
514300 RETIREMENT-EMPLOYEES SHARE	7,271.58	4,556.84	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	14,717.99	13,815.06	14,367.98	7,426.32	14,853.00	14,853.00	15,552.00	699.00
514500 LIFE INSURANCE COUNTY SHARE	10.00	11.40	12.35	4.66	11.00	11.00	10.00	-1.00
514600 WORKERS COMPENSATION	-291.80	2,053.28	2,108.23	1,019.09	2,340.00	2,340.00	1,813.00	-527.00
520900 CONTRACTED SERVICES	2,000.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
522500 TELEPHONE & DAIN LINE	1,590.23	481.65	494.10	221.13	500.00	500.00	500.00	0.00
522800 TRASH/SNOW REMOVAL	1,268.52	1,253.42	1,425.00	0.00	1,500.00	1,500.00	1,500.00	0.00
522900 UTILITIES	6,083.64	6,117.33	5,836.39	1,618.61	6,000.00	6,000.00	6,000.00	0.00
524400 PARK MAINTENANCE	9,899.47	8,696.15	10,079.42	3,846.22	29,614.00	14,500.00	14,500.00	-15,114.00
525200 EQUIPMENT REPAIR	1,829.34	1,950.38	1,047.76	831.59	2,000.00	2,000.00	2,000.00	0.00
530500 LICENSES AND PERMITS	265.00	305.00	305.00	305.00	305.00	305.00	307.00	2.00
531100 POSTAGE AND BOX RENT	435.83	648.40	483.36	98.67	550.00	550.00	650.00	100.00
531200 OFFICE SUPPLIES AND EXPENSE	206.49	131.75	202.75	100.20	800.00	800.00	800.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	490.75	-344.92	453.50	488.06	21,685.00	21,685.00	378.00	-21,307.00

<b>Fund: GENERAL FUND Department: PARKS</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 6 Months Actual</b>	<b>2013 Modified Budget</b>	<b>2013 Estimated</b>	<b>2014</b>	<b>Dollar Change</b>
<b>10062520 COUNTY PARKS</b>								
532200 SUBSCRIPTIONS	158.95	158.95	158.95	174.85	160.00	175.00	0.00	-160.00
532400 MEMBERSHIP DUES	260.00	150.00	150.00	0.00	260.00	260.00	260.00	0.00
532500 SEMINARS AND REGISTRATIONS	300.00	150.00	300.00	70.00	500.00	500.00	500.00	0.00
533500 MEALS AND LODGING	297.00	105.00	0.00	0.00	500.00	500.00	500.00	0.00
535100 VEHICLE FUEL / OIL	9,749.39	12,241.10	11,390.85	3,541.39	12,000.00	12,000.00	14,000.00	2,000.00
535200 VEHICLE MAINTENACE AND REPAIR	2,606.81	1,947.76	1,852.42	540.80	2,000.00	2,000.00	2,200.00	200.00
539900 OTHER	3,796.44	5,745.08	4,664.17	2,550.52	40,134.00	6,000.00	6,000.00	-34,134.00
551000 INSURANCE	3,140.27	3,589.93	4,003.75	3,684.95	4,000.00	3,685.00	4,000.00	0.00
581900 CAPITAL OUTLAY	6,331.30	14,760.50	6,519.00	21,870.50	24,000.00	21,870.00	0.00	-24,000.00
<b>TOTAL COUNTY PARKS</b>	<b>236,283.36</b>	<b>247,666.78</b>	<b>239,607.95</b>	<b>124,761.62</b>	<b>340,543.00</b>	<b>288,865.00</b>	<b>248,769.00</b>	<b>-91,774.00</b>
<b>10062523 FISH AND GAME</b>								
539100 OTHER SUPPLIES & EXPENSES	2,886.86	2,303.00	0.00	0.00	9,339.00	0.00	4,536.00	-4,803.00
<b>TOTAL FISH AND GAME</b>	<b>2,886.86</b>	<b>2,303.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,339.00</b>	<b>0.00</b>	<b>4,536.00</b>	<b>-4,803.00</b>
<b>10062526 WEED HARVESTER</b>								
523800 WEED HARVESTER EXPENSE	50.45	337.06	256.12	0.00	250.00	250.00	250.00	0.00
<b>TOTAL WEED HARVESTER</b>	<b>50.45</b>	<b>337.06</b>	<b>256.12</b>	<b>0.00</b>	<b>250.00</b>	<b>250.00</b>	<b>250.00</b>	<b>0.00</b>
<b>10062540 SNOWMOBILE TRAILS</b>								
523700 SNOWMOBILE TRAIL MAINTENANCE	50,617.43	45,088.80	60,704.54	21,064.94	45,428.00	45,428.00	45,428.00	0.00
<b>TOTAL SNOWMOBILE TRAILS</b>	<b>50,617.43</b>	<b>45,088.80</b>	<b>60,704.54</b>	<b>21,064.94</b>	<b>45,428.00</b>	<b>45,428.00</b>	<b>45,428.00</b>	<b>0.00</b>
<b>10062672 COUNTY MAP / PROMOTIONS</b>								
531500 FORMS AND PRINTING	166.45	375.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL COUNTY MAP / PROMOTIONS</b>	<b>166.45</b>	<b>375.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10062694 COUNTY DAM MAINTENANCE</b>								
520100 CONSULTANT AND CONTRACTUAL	22,453.69	9,594.52	910.50	0.00	0.00	0.00	2,000.00	2,000.00
535000 REPAIRS AND MAINTENANCE	202,084.21	140,578.05	9,500.00	0.00	158,729.00	0.00	0.00	-158,729.00
<b>TOTAL COUNTY DAM MAINTENANCE</b>	<b>224,537.90</b>	<b>150,172.57</b>	<b>10,410.50</b>	<b>0.00</b>	<b>158,729.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-156,729.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-435,554.20</b>	<b>-361,023.11</b>	<b>-318,958.78</b>	<b>-132,067.23</b>	<b>-565,505.00</b>	<b>-304,334.00</b>	<b>-300,983.00</b>	<b>-264,522.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>514,854.84</b>	<b>446,026.05</b>	<b>311,161.39</b>	<b>146,158.46</b>	<b>565,505.00</b>	<b>345,759.00</b>	<b>300,983.00</b>	<b>-264,522.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>79,300.64</b>	<b>85,002.94</b>	<b>-7,797.39</b>	<b>14,091.23</b>	<b>0.00</b>	<b>41,425.00</b>	<b>0.00</b>	

## FOREST MANAGEMENT

### Revenues

Use of Fund Balance

Total Revenues

### Expenses

Transfer to General Fund

Total Expenses

Beginning of Year Fund Balance

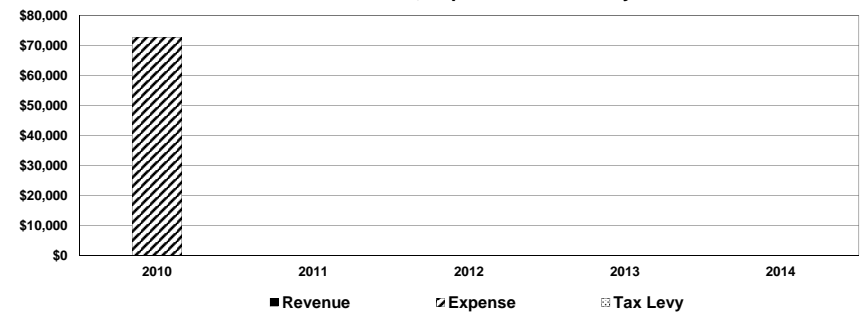
End of Year Fund Balance

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Use of Fund Balance	72,895	0	0	0	0	0	0	0.00%	None	0	0
Total Revenues	72,895	0	0	0	0	0	0	0.00%	2014 Total	0	0
Transfer to General Fund	72,895	0	0	0	0	0	0	0.00%	2015	0	0
Total Expenses	72,895	0	0	0	0	0	0	0.00%	2016	0	0
Beginning of Year Fund Balance	72,895	0	0	0	0	0			2017	0	0
End of Year Fund Balance	0	0	0	0	0	0			2018	0	0

Forest Management combined into Parks starting in 2011

### 2014 Highlights and Issues on the Horizon

Revenue, Expense and Tax Levy



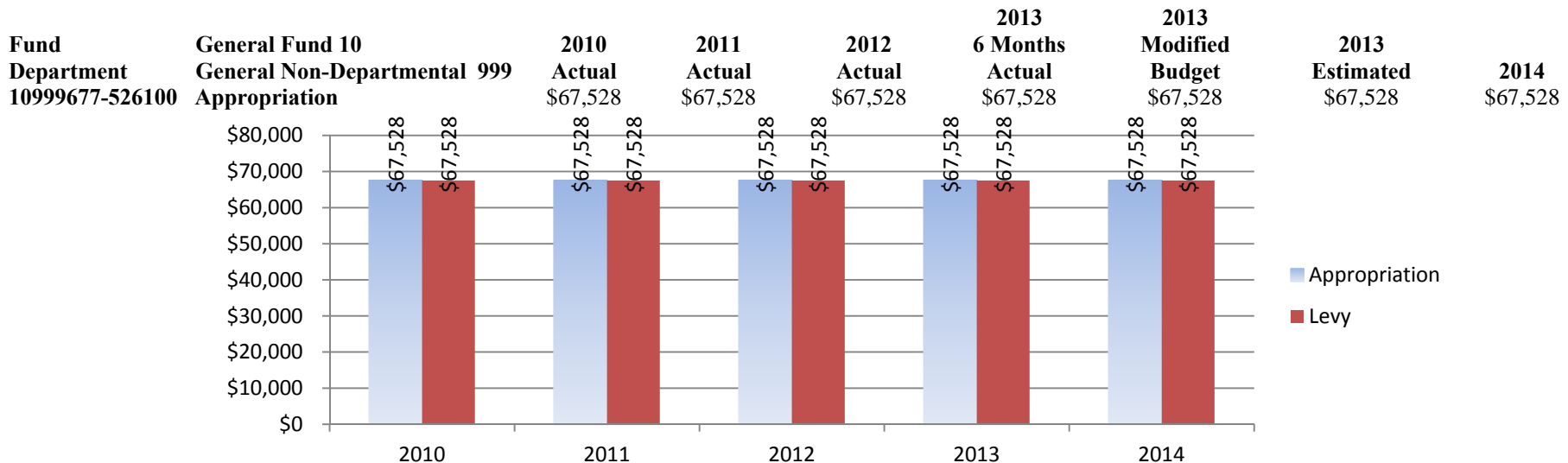
<b>Fund: FOREST MANAGEMENT Department: PARKS</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 6 Months Actual</b>	<b>2013 Modified Budget</b>	<b>2013 Estimated</b>	<b>2014</b>	<b>Dollar Change</b>
<b>26062900 TRANSFERS TO OTHER FUNDS</b>								
591000 TRANSFER TO GENERAL FUND	72,894.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TRANFERS TO OTHER FUNDS</b>	<b>72,894.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>72,894.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>72,894.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

## Sauk County Development Corporation

**Organization Purpose:** The mission of the Sauk County Development Corporation (SCDC) is to promote and retain the diverse economic vitality of Sauk County and its individual communities. SCDC seeks to fulfill this responsibility by: Partnering with public bodies and private organizations to nurture a civic and economic climate that supports and encourages local businesses; facilitating the development and recruitment of a quality skilled workforce through public and private investment in employee development to meet the needs of Sauk County businesses; nurturing and soliciting the growth of diverse industry, tourism, agri-business and other businesses that are compatible with local goals to fill County employment needs; promoting stewardship of the County's natural resources and sensitive land development to promote sustainable development; enhancing the economic health of the County by identifying trends and responding to new issues and opportunities in this era of global competition and rapid change; impartially serving as a resource for all communities, businesses and competing interests within Sauk County recognizing that our ultimate customers are the citizens of Sauk County.

**Programs Provided to Sauk County Residents:** Active existing business assistance, retention, and expansion. New business formation, including start-up counseling and partnership in the Wis Entrepreneurs' Network. Business attraction in association with all Sauk County communities to fill needs, niches, and gaps in each of the business communities. Coordination with educational institutions, workforce development professionals, and businesses to promote lifelong education and training to meet the needs of businesses. Participatory resource on issues relative to economic development in community comprehensive and strategic planning, at SCDC board meetings, in community economic development commission meetings, and via media relations. Liaison to Wis Economic Development Corp, Wis Dept of Workforce Development, & Wis Dept of Trans, Alliant Energy, WPPI, and WHEDA on matters pertaining to Sauk County economic development projects. Continuing development and maintenance of the SCDC web site that contains info on available commercial and industrial sites and buildings, community profiles; demographics, economic, and labor force profiles, employment, business assistance and financing, entrepreneurial assistance, business and workforce education resources and community links pertaining to Sauk County. SCDC Businesses of the Year competition and recognition banquet. Representation/Advisor/Resource on various local, regional and statewide taskforces/commissions and boards. CEO/elected officials program.

**Major Goals for Organization for 2014 and Beyond:** Grow existing businesses, nurture entrepreneurs, and recruit compatible new businesses. Promote innovative economy-driven changes to regional educational systems. Create a Five-Year Strategic Plan by bringing in representation from all business sectors of the County. Develop an Agricultural Concerns Task Force to address the needs of agribusiness in Sauk County. Facilitate the retention and recruitment of a quality workforce. Foster regional economic development through countywide leadership, communication and collaboration. Encourage the necessary balance between critical resource sustainability and desired economic growth. Develop training program geared toward educating local businesses on the state of the art business practices and taught by key persons in the subject areas. Having the SCDC Board members more engaged in the economic development process in concert with the Executive Director.



## University of Wisconsin – Baraboo/Sauk County

**Organization Purpose:** To provide University of Wisconsin education and resources to the citizens of Sauk County.

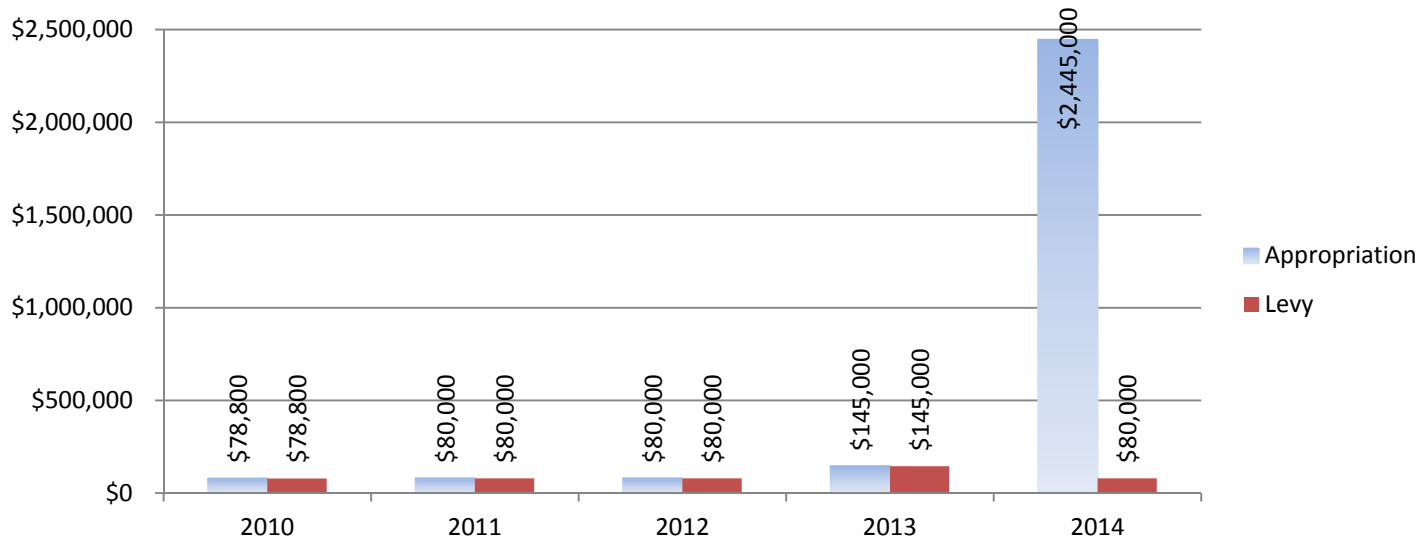
The land and buildings at the Campus are owned equally by Sauk County and the City of Baraboo. The County and City are responsible for the maintenance of these buildings, while the University System is responsible for other expenses.

**Programs Provided to Sauk County Residents:** Associate's Degree program granted by the University of Wisconsin Colleges. Bachelor of Applied Arts & Sciences (new 4-year degree) starting fall 2013. Continuing education programs for residents of all ages. Collaborative degree programs with UW-La Crosse, UW-Oshkosh, UW-Milwaukee and UW-Platteville. Arts, athletics, recreational, library and community programs.

**Major Goals for Organization for 2014 and Beyond:** Construct new science teaching and research facilities and renovate existing labs into general purpose classrooms. Potential construction of student housing. Continue renovation of existing facilities. Increase in enrollment and retention of student scholars. Increase in education, recreation, and artistic programs offered to students and community. Improved energy conservation measures.

In addition to \$80,000 for ongoing operations, 2013 includes \$65,000 and 2014 includes \$2,365,000 for planning and construction of the science labs and classroom remodeling and expansion.

Fund Department	General Fund 10 General Non-Departmental 999	2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014
10999562-526100	Appropriation	\$48,800	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
10999562-581900	Capital Outlay	30,000	0	0	0	65,000	65,000	2,365,000
	<b>Totals</b>	<b>\$78,800</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$145,000</b>	<b>\$145,000</b>	<b>\$2,445,000</b>



## UW Extension

### Department Vision - Where the department would ideally like to be

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

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

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

### Elements of Countywide Mission Fulfilled

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

Provide fiscally responsible/essential services given the unique partnership between counties, the federal government, and the University of Wisconsin.

The County provides approximately 40%, the University 60%, of the salary for county-based faculty. Faculty is, therefore, expected to also provide some state-based education and leadership.

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Farmers will explore, learn about, and adopt modernization options and production and labor management practices that result in lower costs and/or increased productivity in their dairy enterprises.	At least 50 farmers will be visited on-farm by UW-Extension agricultural engineers, receive technical assistance with construction projects, and/or attend a dairy facilities tour featuring low-cost, innovative housing and milking structures.	12/31/2014
Dairy producers and agri-business professionals will learn about ways to improve herd health on their farm such as improving reproduction, hoof health, and milk quality.	At least 50 farmers and agri-business professionals will attend pasture walks, artificial insemination training, on-farm meetings discussing herd health topics, and other educational programs offered by the Sauk County UW-Extension Agriculture Agent.	12/31/2014
Farm owners and/or managers will take advantage of the Sauk County UW-Extension Agriculture Agent and UW-Extension Specialists' expertise to learn to complete financial statements for their farm.	At least 10 farm families will receive assistance from the Sauk County UW-Extension Agriculture Agent and specialists in completing financial statements for their farm.	12/31/2014
Farm owners and/or managers will use tools and current information provided by the Sauk County UW-Extension Agriculture Agent to analyze and monitor their business and marketing performance.	At least 25 farmers will attend programs such as Heart of the Farm (directed at farm women).	12/31/2014
Farmers will be trained in the safe handling of agricultural pesticides.	At least 75 farmers will attend a Pesticide Applicator Training session and will successfully complete a written exam on what they learned.	3/31/2014
Non-Agricultural members of Sauk County will receive education and training in Animal Wellbeing.	Sauk County UW-Extension Agricultural Agent will collaborate with the Sauk County Humane Society and Law Enforcement in Sauk County to provide Animal Wellbeing training.	12/31/2014
Provide the Master Gardener program to Sauk County residents.	Sauk County UW Extension will train 20 Master Gardeners who will give over 900 hours of community service to Sauk County.	11/30/2014
Provide Sauk County residents with a resource for horticultural issues.	100 Sauk County residents will benefit from articles, booklets, an informational table at the Baraboo Farmers' market and calls or visits to the Sauk County UW Extension office regarding horticultural issues.	12/31/2014
Provide Sauk County residents with a resource for horticultural information.	150 Sauk County residents will increase their horticultural knowledge through the annual Garden Seminar, monthly educational programs and weekly press releases.	12/31/2014

## UW Extension

Sauk County Institute of Leadership (SCIL) members will strengthen their leadership skills, and better understand the critical, local issues facing Sauk County. SCIL alumni will either take on new leadership roles and/or become more effective in their current roles.	At least fifteen (15) emerging county leaders will attend nine (9), day long educational sessions designed to enhance their leadership abilities. Each session will feature Sauk County leaders and will focus on local issues. The CNRED Agent will continue to work with the SCIL Board of Directors to improve marketing, outreach and programming.	5/30/2014
Strengthen Sauk County's economy and build community by utilizing research-based educational resources.	Facilitate a branding campaign with the City of Reedsburg and Chamber of Commerce	1/30/2014
Sauk County Comprehensive Plan 1.1: Open spaces and rural character are acknowledged and protected as important community resources.	Partner with Parks and Conservation, Planning and Zoning Department to conduct public participation and outreach as part of the update SCORP.	1/30/2014
Sauk County Comprehensive Plan 1.2 Agricultural Resources Goal: Maintain a diverse, economically viable, commercial agriculture base that enhances agriculture's economic contribution to Sauk County (Obj 6: Educate residents and visitors on the importance of agriculture.)	Partner with Wormfarm Institute to coordinate and evaluate the National Endowment of the Arts (NEA) grant funded Fermentation Fest and Farm Detour designed to build on the agricultural and arts assets of Sauk County. The goals of the evaluation will be to assess economic impact and determine areas of improvement.	1/31/2014
Town residents that participate in the drinking water program will learn about their water quality and strategies to protect their drinking water.	The CNRED Agent will work with the Conservation, Planning and Zoning Department and UWEX specialists to develop a drinking water program. Participants will test their drinking water and attend an educational program on interpreting the results.	11/1/2014
Sauk County nonprofit organizations and local units of government have the skills and tools to identify and address their strategic issues.	The CNRED Agent will coordinate and facilitate organizational development processes (i.e. strategic planning) for organizations and local units of government as necessary	As needed
Build effective networks and opportunities to partner on regional economic development issues. (Sauk County Comprehensive Plan 5.2 obj 3: Develop collaborations with local and regional organizations to promote the Sauk County region.)	The CNRED Agent will develop and coordinate programs designed to help local chambers of commerce and economic development corporation's partner to address regional needs. The CNRED Agent will work with local chambers and businesses to develop and implement regional marketing tools for Sauk and Columbia County.	3/31/2014
Promote Sauk County's natural and cultural resources.	Distribute 10,000 Sauk County maps featuring natural and heritage tourism resources and 200 Baraboo River recreational water trail maps.	6/1/2014
Partner with key stakeholders to facilitate bike trail development from Sauk City to Devils Lake State Park	Assist as needed with trail development process.	12/31/2014
The Lower Wisconsin River Basin Educator designs, develops and delivers educational programs, training and materials on natural resources issues in Sauk, Richland, Dane, Iowa, Grant, Crawford and Vernon Counties.	Examples of programming areas include drinking water testing and education, storm water management, private forest management, invasive species control and agricultural runoff control.	12/31/2014
The Wisconsin Nutrition Education Program (WNEP) helps limited resource families and individuals choose healthful food, handle it safely and become more food secure by spending their food dollars wisely.	At least 1,500 Sauk County residents will receive education at various locations such as elementary schools, food pantries, Head Start and summer youth programs.	9/30/2014
Initiate a series of Family Impact Seminars based on the Sauk County Comprehensive Plan; Health, Aging	Sauk County Family Living and Community Resource Development will sponsor seminars to inform county decision-makers on the most relevant research and innovations regarding Sauk County Comprehensive Plan topics. The third Family Impact Seminar will refocus on a healthier Sauk County. It will be held in late summer or early at the Ho-Chunk Conference Center.	12/31/2014
Conduct a Family Impact Analysis at two (2) Sauk County Child Care Centers	Assess how supportive the centers are of families using the family impact analysis to identify ways to build even stronger partnerships with families. ON HOLD waiting for UW Madison Specialist	12/31/2014
Family Living will teach, learn, lead and serve through the educational service club HCE.	HCE benefits Sauk County residents through Wisconsin Bookworms, Lynn's Legacy, Scholarships, financial donations, educational offerings; the Family Living Educator serves as the HCE Advisor.	12/31/2014



## UW Extension

Teach classes for child care providers, parents and Sauk County residents in need of financial education.	Classes will be held in response to the need for Continuing Education for child care providers to keep their state license, options for court-ordered parenting classes, and education to help those struggling with their finances.	12/31/2014
To provide over 1,200 free and nutritious lunches to children in the Wisconsin Dells School District. Summer Lunch Bunch serves youth (Native American, Latino, and White) at three sites with lunches, education, and physical activities during the months of June, July and August.	UW Cooperative Extension partners with the Dells Area Alliance for Young Children (DAAYC), Central Wisconsin Community Action and the Adams School District to provide this. Summer Interns hired in April 2012.	8/30/2014
Five trained Master Food Preservers (MFP) will dedicate 20 hours per year to educating Sauk County residents about food safety.	Dr. Barbara Ingham, UW Extension State Food Safety Specialist, taught an intensive three-day MFP class for Sauk and Columbia Counties in the Summer of 2011.	12/31/2014
Youth will learn life skills and meet the Essential Elements of Youth Development through participation in 4-H community, afterschool 4-H clubs, and associated 4-H sponsored activities.	At least 450 youth (K-12 and 1st year out of high school) will participate in 4-H clubs and associated activities throughout Sauk County. Activities will be lead by at least 130 certified 4-H volunteer leader, 4-H Summer intern and Sauk County UWEX staff members.	12/31/2014
An effective and comprehensive volunteer management system is in place to support the 200+ youth and adults certified 4-H leaders in Sauk County.	Sauk County UWEX will advise the Sauk County 4-H Sr. Leader Association eleven (11) times during the year, advise 4-H Project Committee, conduct new adult volunteer training and certification trainings at least four (4) times per year, conduct 4-H club leadership team trainings at least three (3) times per year, host 4-H club leader meetings at least two (2) times per year, conduct afterschool leader trainings at least four (4) times per year, and provide ongoing support, guidance, and management as needed for all 4-H volunteer leaders.	12/31/2014
Older youth will learn and practice effective leadership skills.	Programs for 4-H and non 4-H older youth (7 - 12 grades) will be organized and facilitated by Sauk County UWEX staff. At least 50 older youth will participate in a variety of programs including, but not limited to, Jr. Leader Council, camp counselor training, club officer training, committee work, and community wide youth leadership conferences.	12/31/2014
A community coalition will facilitate youth environmental stewardship projects that will teach youth and their families about environmental topics, including human's impact on the environment. Youth will become engaged in environmental stewardship projects through a service-learning model.	Youth Environmental Projects of Sauk County (YEPS) will engage at least 200 youth and adults in environmental stewardship service-learning activities through community and school projects.	12/31/2014
Community organizations and events will benefit from the resources and personnel available through the Sauk County UWEX 4-H Youth Development program.	Sauk County UWEX staff will provide presentations and/or displays at the Earth Day Celebration, Baraboo Youth Opportunities Day, Youth Conservation Days, Rural Safety Days, and the Sauk Prairie Hooked on Fishing, Not on Drugs program to encourage cooperation within the Sauk County government departments, community programs, school districts, and various coalitions.	12/31/2014
Develop and implement relevant and timely educational programs based on research that fit the needs of the community, organization, family or individual.	To develop and implement relevant and timely educational programs, the Agents must remain flexible and adaptable. Therefore at least 25% of each Agent's time is left unplanned.	12/31/2014

## UW Extension

### Program Evaluation

Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
Agriculture and Natural Resources	Help farmers compete in an increasingly challenging, volatile marketplace. Backed by University research, agriculture and natural resources educators balance farm profitability and production of high quality food with a continuing concern for the environment. Extension educators work with individual farmer and farmer networks, home and community gardeners, commercial horticulture and nursery businesses, and consumers of agricultural products in urban as well as rural areas.	ATCP 29 (Pesticide Applicator Training)	User Fees / Misc.	\$4,003	0.30	Dollar value of planning services
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$4,003</b>		
			Wages & Benefits	\$13,920		
			Operating Expenses	\$41,904		
			<b>TOTAL EXPENSES</b>	<b>\$55,824</b>		
			<b>COUNTY LEVY</b>	<b>\$51,821</b>		
4-H Youth Development	Give young people opportunities to learn new skills, gain self-confidence, and contribute to their communities. Backed by the knowledge and research of the University, 4-H and youth Development educators design educational, leadership, and citizenship experiences for youth. These programs are delivered directly through local adult volunteers in urban and rural 4-H clubs and by collaborating with other local organizations.		User Fees / Misc.	\$2,103	0.87	Dollar value of 4-H volunteers  Grant dollars secured to fund Youth Leadership Conference
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$2,103</b>		
			Wages & Benefits	\$31,805		
			Operating Expenses	\$43,085		
			<b>TOTAL EXPENSES</b>	<b>\$74,890</b>		
			<b>COUNTY LEVY</b>	<b>\$72,787</b>		
Family Living Education	Help families thrive in a rapidly changing world. Backed by University research, Family Living Educators work with families to help them solve problems and improve their quality of life. This education meets family needs throughout the life span -- from improving prenatal nutrition and parenting skills to supporting family caregivers of older adults. Programs target the unique needs of Sauk County. Family Living Educators provide education and research and partner with community organizations and agencies to build strong families. The Wisconsin Nutrition Education Program provides nutritional education to Food Stamp and Food Stamp eligible families. Sauk County was one of only two counties in the State of Wisconsin to receive federal grant funding to study the Young Children of Jailed Parents. This two year grant will research the children of jailed parents to see if means can be determined to break the "cycle of incarceration" that seems to happen in families.		User Fees / Misc.	\$2,204	0.35	Dollar value of education programs offered
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$2,204</b>		
			Wages & Benefits	\$18,843		
			Operating Expenses	\$48,855		
			<b>TOTAL EXPENSES</b>	<b>\$67,698</b>		
			<b>COUNTY LEVY</b>	<b>\$65,494</b>		

## UW Extension

Community, Natural Resources & Economic Development	<p>Help Wisconsin communities deal with challenges including resource constraints, small business development, downtown revitalization, community growth and planning issues, environmental protection, and quality of life issues. CNRED educators also provide strategic planning, community leadership and nonprofit development programs. Priorities include:</p> <p>* Helping local governments meet the changing needs of their constituents.</p> <p>* Creating awareness about local government issues and opportunities throughout Sauk County by involving residents in decision-making processes.</p> <p>* Building stronger community leaders through the Sauk County Institute of Leadership (SCIL) program.</p> <p>* Helping communities effectively meet the challenges associated with growth management and land use planning.</p> <p>* Strengthening local nonprofit organizations.</p> <p>* Collaborate department-wide and through our UW Extension, Arts &amp; Culture Committee to strengthen the offerings and economic impact of arts and culture in Sauk County.</p>		User Fees / Misc.	\$7,103	0.31	<p>Dollar value of strategic planning services</p> <p>Percent of Leadership graduates with substantial roles in community</p>
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$7,103</b>		
			Wages & Benefits	\$16,805		
			Operating Expenses	\$51,794		
			<b>TOTAL EXPENSES</b>	<b>\$68,599</b>		
			<b>COUNTY LEVY</b>	<b>\$61,496</b>		
Tourism and Promotions	Responsible for the regular update, printing and distribution of the county's promotional map.		Wages & Benefits	\$3,009	0.06	
			<b>TOTAL EXPENSES</b>	<b>\$3,009</b>		
			<b>COUNTY LEVY</b>	<b>\$3,009</b>		
Horticulture	Consumer oriented services that are logically connected to the core mission of Extension education in the four key program areas. Examples of this work include: teaching through classes and seminars; soil samples for lawn s and gardens; consultation on home, lawn and garden pests; Integrated Pest Management (IPM); community involvement; hands-on workshops; administering the Master Gardener Training program annually. Much time is spent identifying needs and problem solving with the general public. Specialists are frequently consulted to address citizen concerns.		User Fees / Misc.	\$300	0.46	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$300</b>		
			Wages & Benefits	\$15,309		
			Operating Expenses	\$1,225		
			<b>TOTAL EXPENSES</b>	<b>\$16,534</b>		
Arts and Culture	AHHP and Good Idea Grant Programs: Administer annual and monthly grant programs; file Wisconsin Arts Board Final Report/Regranting Grant Application annually; generate contracts for AHHP grants and process payments for all grant recipients; collect final reports on all projects and reconcile financial reports on same. SEE ARTS & CULTURE COMMITTEE FORM FOR BUDGET FIGURES		<b>COUNTY LEVY</b>	<b>\$16,234</b>	0.30	
			User Fees / Misc.	\$0		
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$15,113		
			Operating Expenses	\$0		
			<b>TOTAL EXPENSES</b>	<b>\$15,113</b>		
			<b>COUNTY LEVY</b>	<b>\$15,113</b>		

## UW Extension

Agriculture Society	Oversee annual appropriation request and process the request for payment		User Fees / Misc.	\$0	-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$25,000		
			TOTAL EXPENSES	\$25,000		
	COUNTY LEVY	\$25,000				
Alice in Dairyland	Update scholarship application annually and make sure all high schools in Sauk County have access to it; coordinate panel to determine who scholarship recipients should be; collect required paperwork; process the requests for scholarship payments		User Fees / Misc.	\$10	-	
			Use of Carry forward	\$1,490		
			TOTAL REVENUES	\$1,500		
			Wages & Benefits	\$0		
			Operating Expenses	\$1,500		
			TOTAL EXPENSES	\$1,500		
	COUNTY LEVY	\$0				
Totals			TOTAL REVENUES	\$17,213	2.64	
			TOTAL EXPENSES	\$328,167		
			COUNTY LEVY	\$310,954		

## UW Extension

Output Measures - How much are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Number of phone calls handled by Sauk County UW-Extension	21,960	22,000	22,000
Number of counter visitors served by Sauk County UW-Extension staff (estimated. Includes program clientele, lawn and garden questions, water and soil sampling services, plat book sales, etc.)	2,550	2,500	2,500
Number of visitor "sessions" on the Sauk County UW-Extension web site (A session is a series of hits to the web site over a specific period of time by one visitor)	26,497	25,000	25,000
Number of client contacts made by the Sauk County UWEX Ag/Natural Resources Program (best estimate)	1,700	1,700	3,500
Number of Sauk County farm families who received financial analysis and planning services from Sauk County UW-Extension.	12	10	10
Number of farmers who attended a dairy facilities tour featuring low-cost, innovative housing and milking structures.	85	100	100
Number of farmers who received advice and technical assistance with construction projects from UW-Extension agricultural engineers	0	15	15
Number of people who attended pasture walks coordinated by Sauk Co. UW-Extension and MATC-Reedsburg	100	100	100
Number of community gardeners at the Prairie du Sac & Reedsburg Community Gardens	30	50	60
Number of client contacts made by the Sauk County UWEX Horticulture Program	700	600	600
Number of client contacts made by the Sauk County UWEX Community, Natural Resources, and Economic Development Program (best estimate)	3,000	3,000	3,000
Number of local government officials that attended UWEX training sessions (best estimate)	288	300	300
Number of local stakeholders that actively participate in the Sauk County Institute of Leadership each year	150	150	150
Number of nonprofit organizations and local government participants involved in planning programs with the CNRED Agent. (Best estimate)	300	400	400
Number of Intercounty Coordinating Committee (ICC) members that participate in the Sauk County sessions	60	60	60
Number of Sauk County Drinking Water Program participants.	300	95	150
Number of client contacts made by the Sauk County UWEX Family Living Program (best estimate)	3,500	3,500	3,500
Number of direct client contacts made by the Sauk County WNEP Program.	2,906	3,000	3,000
Number of indirect client contacts made by the Sauk County WNEP Program (reached indirectly via newsletter)	300	300	3,000
Number of Head Start children who benefited from early literacy education through the Wisconsin Bookworms™ program (200 maximum enrollments in Sauk County Head Start.)	200	200	200
Number of children affected by child care programming developed by the Sauk County UW Extension Family Living Educator	900	900	800
Number of adults and youth reached by environmental activities through the 4-H Youth Development program.	400	400	600
Number of adults who served as certified Sauk County 4-H volunteers	170	170	170
Number of youth enrolled as members of Sauk County 4-H Clubs	490	500	550
Number of youth who participated in youth leadership programs	75	75	85
Number of client contacts made by the Sauk County UWEX 4-H Youth Development Program (best estimate)	4,200	4,500	4,500

## UW Extension

Key Outcome Indicators - How well are we doing?			
Description	2012 Actual	2013 Estimate	2014 Budget
Estimated dollar value of the farm financial planning services provided to Sauk County farmers by the Sauk County Agricultural Agent	\$100,000	\$100,000	\$100,000
Approximate dollar value of new construction completed by farmers assisted with their financial plans by Sauk Co. UW-Extension	\$750,000	\$750,000	\$750,000
Total dollar value of the construction projects that participants in the annual dairy facilities tour said on a written survey that they intended to build	\$1,000,000	\$1,100,000	\$1,100,000
Dollar value of construction projects that resulted from visits by UW-Extension agricultural engineers	\$250,000	\$500,000	\$500,000
Number of pounds of food donated to the Sauk Prairie food pantry that was produced in the Prairie du Sac Community Garden.	400	700	700
Total dollar value of the strategic planning services provided through CNRED (Estimate based on cost of a planning consultant)	\$7,000	\$7,000	\$7,000
Total dollar value of local government education programs offered via teleconferences (estimate)	\$5,000	\$5,000	\$5,000
Percent of Sauk County Institute of Leadership graduates that will take on substantial new leadership roles in their communities or places of work.	80%	85%	85%
Percent of nonprofit organizations and local government entities that claim to make more informed decisions and take more effective actions based on UW-Extension educational programming. (Based on annual evaluations)	90%	90%	90%
Percent Sauk County drinking water program participants that are making more informed decisions and taking action where appropriate to improve their drinking water as a result of UW-Extension educational programming.	95%	95%	95%
Dollars brought to Sauk County through UW-Extension/Commission on Aging collaboration on WIC Senior Farmers Market Nutrition Program, a program benefiting farmers and older adults.	\$8,125	\$8,125	\$0
Total dollar value of money saved in future costs as a result of early literacy education through the Wisconsin Bookworms™ program ("Every dollar spent on high-quality education and child-care programs saves \$17 in future costs for intervention - about \$10 more than previously thought." ~ Elizabeth Burmaster, Wisconsin State School Superintendent, December 4, 2004)	\$88,400	\$88,400	\$88,400
Total dollar value of HCE volunteers (based on 3 hours per month at a rate of \$10 per hour or \$360 per volunteer)	\$54,000	\$54,000	\$54,000
Total grant moneys secured for child care quality improvements in Sauk County	\$4,000	\$4,000	\$4,000
Grant dollars awarded through UW Extension and the Waismann Center to support jail research.		\$181,000	\$0
Total dollar value brought in to the Wisconsin Dells School District through the Dells Area Alliance for Young Children.	\$5,000	\$4,500	\$4,500
Total dollar value of free, confidential financial counseling for Sauk County families (1 hour at \$40 per hour)	\$1,000	\$750	\$750
Revenue brought to Sauk County UW Family Living via WNEP Coordinator's and Educator's salary and benefits	\$53,899	\$60,000	\$62,700
Grant dollars obtained from UW Cooperative Extension - Madison with assistance from Sauk Co. UW-Extension to support Rural Safety Days	\$500	\$500	\$0
Total dollar value of environmental stewardship service-learning projects completed through the YEPS program (\$12 per hour)	\$10,000	\$10,000	\$10,000
Total dollar value of adult 4-H volunteers (based on 7 hours per month at a rate of \$12 per hour or \$1,008 per volunteer)	\$170,000	\$170,000	\$170,000
Donations secured to fund Youth Environmental Projects of Sauk County	\$1,200	\$1,200	\$1,200
Total dollar amount of service brought to Sauk County from national 4-H/USDA Engaging Youth Serving Communities grant.	\$2,600	\$2,600	\$2,600

# Sauk County UW-Extension Department

Oversight Committee: **UW Extension, Arts and Culture**

**UW Extension Office Chair  
(Agricultural Agent)**

**Family Living  
Educator**

**Water Quality  
Educator**

**4-H / Youth  
Development  
Agent**

**Community  
Development  
Agent**

**Lower Wisconsin  
River Basin  
Educator**

**Summer Agent  
0.23 FTE**

**Horticulture Intern  
0.41 FTE**

**Administrative  
Support Specialist  
2.00 FTE**

*The UW-Extension Agents are employees of the State of Wisconsin. However, the County funds a portion of the costs for each agent.*

2010	2011	2012	2013	2014	2014
Balance	Change	Change	Change	Change	Balance
2.51		0.13			2.64

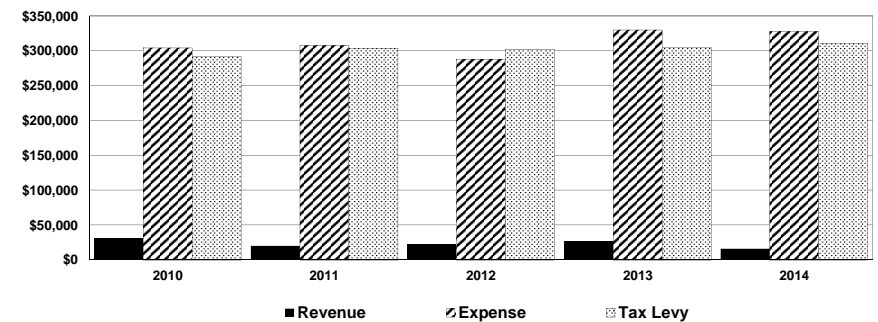
	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Modified Budget	2014 Adopted	\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>UW-EXTENSION</b>											
<u>Revenues</u>											
Tax Levy	291,638	303,605	302,286	304,704	304,704	310,954	6,250	2.05%	None	0	0
Grants & Aids	3,413	3,413	3,413	3,413	3,413	6,413	3,000	87.90%			
User Fees	16,396	14,611	17,762	22,350	11,300	9,300	(2,000)	-17.70%	2014 Total	0	0
Donations	2,574	1,578	200	0	0	0	0	0.00%			
Interest	0	11	11	10	10	10	0	0.00%			
Miscellaneous	0	0	0	314	0	0	0	0.00%	2015	0	0
Transfer from Alice in Dairyland	8,199	0	0	0	0	0	0	0.00%	2016	0	0
Use of Fund Balance	0	0	0	0	16,732	1,490	(15,242)	-91.09%	2017	0	0
									2018	0	0
Total Revenues	322,220	323,218	323,672	330,791	336,159	328,167	(7,992)	-2.38%			
<u>Expenses</u>											
Labor	92,573	80,573	85,923	87,442	87,442	87,514	72	0.08%			
Labor Benefits	28,809	27,376	24,622	26,377	26,377	27,290	913	3.46%			
Supplies & Services	182,873	199,839	177,559	216,269	222,340	213,363	(8,977)	-4.04%			
Addition to Fund Balance	17,965	15,430	35,568	703	0	0	0	0.00%			
Total Expenses	322,220	323,218	323,672	330,791	336,159	328,167	(7,992)	-2.38%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Alice in Dairyland combined into UW-Extension starting in 2011

#### 2014 Highlights and Issues on the Horizon

Includes Budgeted Outside Agency Requests:  
Agricultural Society (Fair Board) \$25,000

Revenue, Expense and Tax Levy





Fund: GENERAL FUND Department: U W EXTENSION		2010 Actual	2011 Actual	2012 Actual	2013 6 Months Actual	2013 Modified Budget	2013 Estimated	2014	Dollar Change
<b>10070 U W EXTENSION REVENUE</b>									
411100	GENERAL PROPERTY TAXES	-291,638.00	-303,605.00	-302,286.00	-152,352.00	-304,704.00	-304,704.00	-310,954.00	6,250.00
424381	UWEX POSTAGE GRANT	-3,413.00	-3,413.00	-3,413.00	-1,706.50	-3,413.00	-3,413.00	-3,413.00	0.00
424382	STATE GRANT	0.00	0.00	0.00	0.00	0.00	0.00	-3,000.00	3,000.00
467000	UWX OFFICE SERVICES	-4,123.75	-3,766.74	-4,964.05	-1,702.19	-2,000.00	-2,925.00	-2,000.00	0.00
467150	PESTICIDE TRAINING REVENUE	-2,040.00	-2,915.00	-1,620.00	-2,700.00	-1,800.00	-2,760.00	-1,800.00	0.00
467160	COMMUNITY GARDEN FEES	0.00	0.00	0.00	-30.00	0.00	-30.00	0.00	0.00
467170	DRINKING WATER TEST ADMIN FEES	-6,347.00	-5,404.00	-9,776.00	-5,667.00	-5,000.00	-15,521.00	-5,000.00	0.00
467180	MASTER GARDNER TRAINING	-2,942.00	-1,750.00	0.00	0.00	-2,000.00	0.00	0.00	-2,000.00
481100	INTEREST ON INVESTMENTS	0.00	-11.24	-11.26	-4.50	-10.00	-10.00	-10.00	0.00
483300	SALE OF MATERIAL AND SUPPLIES	-943.23	-774.83	-1,401.67	-642.28	-500.00	-1,114.00	-500.00	0.00
484160	MISCELLANEOUS REVENUES	0.00	0.00	0.00	-64.00	0.00	-314.00	0.00	0.00
485010	DONATIONS & CONTRIBUTIONS	-2,574.40	-1,577.60	-200.00	0.00	0.00	0.00	0.00	0.00
492200	TRANSFER FROM SPECIAL REVENUE	-8,198.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-16,732.00	0.00	-1,490.00	-15,242.00
<b>TOTAL U W EXTENSION REVENUE</b>		<b>-322,220.22</b>	<b>-323,217.41</b>	<b>-323,671.98</b>	<b>-164,868.47</b>	<b>-336,159.00</b>	<b>-330,791.00</b>	<b>-328,167.00</b>	<b>-7,992.00</b>
<b>10070541 SAUK COUNTY FAIR BOARD</b>									
526100	AGRICULTURAL SOCIETY (FAIR)	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	25,000.00	5,000.00
<b>TOTAL SAUK COUNTY FAIR BOARD</b>		<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>25,000.00</b>	<b>5,000.00</b>
<b>10070560 UW EXT OFFICE</b>									
511100	SALARIES PERMANENT REGULAR	79,683.74	67,317.15	68,683.06	32,967.00	69,470.00	69,470.00	69,502.00	32.00
511200	SALARIES-PERMANENT-OVERTIME	392.35	18.82	0.00	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	563.27	436.60	476.60	0.00	517.00	517.00	557.00	40.00
512100	WAGES-PART TIME	619.46	115.71	115.71	0.00	0.00	0.00	0.00	0.00
512700	WAGES-PARTTIME-NO BENEFITS	11,314.00	12,685.00	16,648.00	7,460.00	17,455.00	17,455.00	17,455.00	0.00
514100	FICA & MEDICARE TAX	6,770.94	5,630.57	6,000.99	2,840.99	6,689.00	6,689.00	6,695.00	6.00
514200	RETIREMENT-COUNTY SHARE	3,201.41	3,652.14	4,092.43	2,192.27	4,654.00	4,654.00	4,904.00	250.00
514300	RETIREMENT-EMPLOYEES SHARE	4,134.14	4,135.25	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	14,717.99	13,815.06	14,367.98	7,426.32	14,853.00	14,853.00	15,552.00	699.00
514500	LIFE INSURANCE COUNTY SHARE	5.95	6.93	10.31	4.52	11.00	11.00	10.00	-1.00
514600	WORKERS COMPENSATION	-21.60	135.85	150.00	74.44	170.00	170.00	129.00	-41.00
520600	CONTRACTS	106,434.00	117,658.00	96,919.00	42,514.00	122,657.00	122,657.00	126,200.00	3,543.00
522100	WATER TESTING	6,165.25	5,511.89	9,367.75	5,379.83	5,000.00	15,521.00	5,000.00	0.00
522180	MASTER GARDNER TRAINING EXP	3,209.63	1,858.52	0.00	0.00	2,000.00	0.00	0.00	-2,000.00
522500	TELEPHONE & DAIN LINE	618.24	472.81	526.56	249.42	1,000.00	1,000.00	1,750.00	750.00
524800	MAINTENANCE AGREEMENT	872.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	6,472.35	5,557.06	5,839.99	2,269.66	7,850.00	8,517.00	6,500.00	-1,350.00

<b>Fund: GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: U W EXTENSION</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>10070560 UW EXT OFFICE</b>								
531200 OFFICE SUPPLIES AND EXPENSE	7,233.97	6,558.22	12,243.17	3,476.65	8,000.00	8,000.00	8,000.00	0.00
531400 SMALL EQUIPMENT	718.66	191.10	1,218.67	434.88	1,000.00	1,000.00	1,000.00	0.00
531500 FORMS AND PRINTING	2,076.36	8,498.75	758.26	410.13	2,500.00	2,500.00	2,500.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	9,490.20	12,504.79	6,060.94	5,610.14	10,266.00	10,266.00	9,088.00	-1,178.00
532200 SUBSCRIPTIONS	504.04	396.17	444.48	268.15	700.00	700.00	700.00	0.00
532400 MEMBERSHIP DUES	923.00	428.00	500.00	400.00	1,100.00	1,100.00	1,000.00	-100.00
532500 SEMINARS AND REGISTRATIONS	1,062.77	495.64	12.00	417.43	0.00	418.00	0.00	0.00
532800 TRAINING AND INSERVICE	2,024.05	1,263.00	1,549.85	1,333.00	6,500.00	3,000.00	3,000.00	-3,500.00
533000 PESTICIDE EXPENSES	1,115.11	2,012.00	3,038.53	1,389.64	9,470.00	1,390.00	1,800.00	-7,670.00
533200 MILEAGE	8,605.84	8,346.84	10,289.56	5,884.27	10,300.00	10,300.00	12,500.00	2,200.00
533500 MEALS AND LODGING	214.07	463.76	860.21	15.00	600.00	600.00	600.00	0.00
534800 EDUCATIONAL SUPPLIES	3,933.63	5,421.97	4,616.92	2,072.26	6,891.00	6,475.00	5,900.00	-991.00
534900 PROJECT SUPPLIES	1,200.00	1,200.00	1,237.88	214.70	1,200.00	1,200.00	1,200.00	0.00
551000 INSURANCE	0.00	0.00	75.00	125.00	75.00	125.00	125.00	50.00
573300 SCHOLARSHIPS/PRIZES/AWARDS	0.00	1,000.00	2,000.00	0.00	5,231.00	1,500.00	1,500.00	-3,731.00
<b>TOTAL UW EXT OFFICE</b>	<b>284,255.31</b>	<b>287,787.60</b>	<b>268,103.85</b>	<b>125,429.70</b>	<b>316,159.00</b>	<b>310,088.00</b>	<b>303,167.00</b>	<b>-12,992.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-322,220.22</b>	<b>-323,217.41</b>	<b>-323,671.98</b>	<b>-164,868.47</b>	<b>-336,159.00</b>	<b>-330,791.00</b>	<b>-328,167.00</b>	<b>-7,992.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>304,255.31</b>	<b>307,787.60</b>	<b>288,103.85</b>	<b>145,429.70</b>	<b>336,159.00</b>	<b>330,088.00</b>	<b>328,167.00</b>	<b>-7,992.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>-17,964.91</b>	<b>-15,429.81</b>	<b>-35,568.13</b>	<b>-19,438.77</b>	<b>0.00</b>	<b>-703.00</b>	<b>0.00</b>	

## ALICE IN DAIRYLAND

### Revenues

Interest	14	0	0	0	0	0
Use of Fund Balance	9,185	0	0	0	0	0
<b>Total Revenues</b>	<b>9,199</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Expenses

Supplies & Services	1,000	0	0	0	0	0
Transfer to General Fund	8,199	0	0	0	0	0
<b>Total Expenses</b>	<b>9,199</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Beginning of Year Fund Balance	9,185	0	0	0	0	0
End of Year Fund Balance	0	0	0	0	0	0

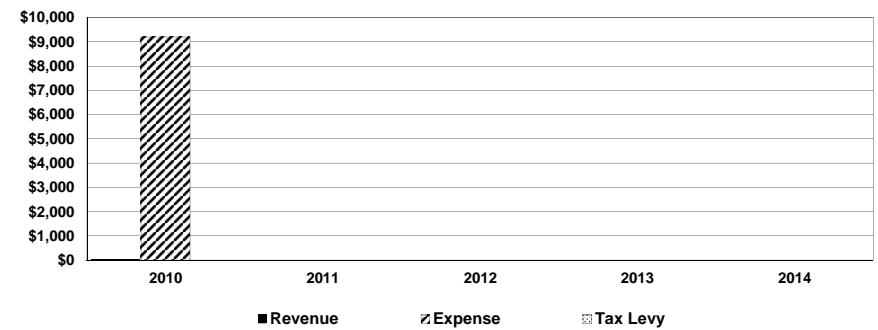
\$ Change from 2013 Modified to 2014 Adopted	% Change from 2013 Modified to 2014 Adopted
0	0.00%
0	0.00%
0	0.00%
0	0.00%

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2014 Total	0	0
2015	0	0
2016	0	0
2017	0	0
2018	0	0

Alice in Dairyland combined into UW-Extension starting in 2011

### 2014 Highlights and Issues on the Horizon

### Revenue, Expense and Tax Levy



<b>Fund: ALICE IN DAIRYLAND</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>		<b>Dollar</b>
<b>Department: GENERAL</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Modified</b>	<b>Estimated</b>	<b>2014</b>	<b>Change</b>
				<b>Actual</b>	<b>Budget</b>			
<b>81999 ALICE IN DAIRYLAND REVENUE</b>								
481100 INTEREST ON INVESTMENTS	-13.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ALICE IN DAIRYLAND REVENUE</b>	<b>-13.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>81999561 ALICE IN DAIRYLAND SCHOLARSHIP</b>								
526100 APPROPRIATION	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ALICE IN DAIRYLAND SCHOLARSHIP</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>81999900 TRASFERS TO OTHER FUNDS</b>								
591000 TRANSFER TO GENERAL FUND	8,198.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TRASFERS TO OTHER FUNDS</b>	<b>8,198.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-13.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>9,198.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>9,185.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

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## FINANCIAL STRUCTURE

### Fund Accounting

Similar to most government entities, the 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 a funds' financial success:

- Current financial resources - This measurement focus is short-term in nature, and generally takes into account 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 takes into account 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 are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.
- Cash - Revenues and expenses are recorded only when cash is received or paid.

Refer to the Department to Generally Accepted Accounting Principles (GAAP) Budget Cross Reference Schedule for the relationships of fund type to fund category, measurement focus, and the basis of accounting.

## FINANCIAL STRUCTURE

### 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.

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 to expenditures for specified purposes. Sauk County Funds: Aging and Disability Resource Center, CDBG-ED, CDBG-EAP, CDBG-FRSB, CDBG-Housing Rehabilitation, Dog License, Drug Seizures, Human Services (This fund is considered a major fund for GASB 34 purposes), Jail Assessment, Land Records Modernization, Landfill Remediation.

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.

CAPITAL PROJECTS FUNDS: Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds). Sauk County Fund: Building Projects.

**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.

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 Funds: Health Care Center, Highway.

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 Funds: Insurance, Workers Compensation.

## Fund - Cross Reference Schedule

### Department to Generally Accepted Accounting Principles (GAAP) Budget

<u>Department</u>	<u>Fund Classification</u>	<u>Basis of Budgeting &amp; Accounting</u>	<u>Measurement Focus</u>	<u>Primary Means of Spending Control</u>	<u>Department</u>	<u>Fund Classification</u>	<u>Basis of Budgeting &amp; Accounting</u>	<u>Measurement Focus</u>	<u>Primary Means of Spending Control</u>
<b><u>Capital Projects</u></b>					<b><u>Public Works</u></b>				
Building Projects	Capital Projects	Modified Accrual	Spending	Bond Indentures and Project Authorizations	Highway	Enterprise	Accrual	Economic Resources	Annual Operating Budget
					Landfill Remediation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
<b><u>Debt Service</u></b>					<b><u>Health &amp; Human Services</u></b>				
Debt Service	Debt Service	Modified Accrual	Spending	Bond Indentures	Aging & Disability Rsrc Cntr	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
					Child Support	General	Modified Accrual	Spending	Annual Operating Budget
<b><u>General Government</u></b>					Dog License Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Accounting	General	Modified Accrual	Spending	Annual Operating Budget	Environmental Health	General	Modified Accrual	Spending	Annual Operating Budget
Administrative Coordinator	General	Modified Accrual	Spending	Annual Operating Budget	Health Care Center	Enterprise	Accrual	Economic Resources	Annual Operating Budget
Building Services	General	Modified Accrual	Spending	Annual Operating Budget	Home Care	General	Modified Accrual	Spending	Annual Operating Budget
Corporation Counsel	General	Modified Accrual	Spending	Annual Operating Budget	Human Services	Special Revenue *	Modified Accrual	Spending	Annual Operating Budget
County Board	General	Modified Accrual	Spending	Annual Operating Budget	Public Health	General	Modified Accrual	Spending	Annual Operating Budget
County Clerk / Elections	General	Modified Accrual	Spending	Annual Operating Budget	Veteran's Service	General	Modified Accrual	Spending	Annual Operating Budget
Insurance Fund	Internal Service	Accrual	Economic Resources	Annual Operating Budget	Women, Infants, and Children	General	Modified Accrual	Spending	Annual Operating Budget
Land Records Modernization	Special Revenue	Modified Accrual	Spending	Annual Operating Budget					
Management Information Systems	General	Modified Accrual	Spending	Annual Operating Budget	<b><u>Conservation, Development, Recreation &amp; Education</u></b>				
Personnel	General	Modified Accrual	Spending	Annual Operating Budget	Arts, Humanities, Historic Pres	General	Modified Accrual	Spending	Annual Operating Budget
Register of Deeds	General	Modified Accrual	Spending	Annual Operating Budget	Baraboo Range Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Surveyor	General	Modified Accrual	Spending	Annual Operating Budget	CDBG-ED Revolving Loans	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Treasurer	General	Modified Accrual	Spending	Annual Operating Budget	CDBG-FRSB	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Workers Compensation	Internal Service	Accrual	Economic Resources	Annual Operating Budget	CDBG-Housing Rehabilitation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
					Conservation, Planning & Zoning	General	Modified Accrual	Spending	Annual Operating Budget
<b><u>Justice &amp; Public Safety</u></b>					Parks	General	Modified Accrual	Spending	Annual Operating Budget
CDBG-EAP	Special Revenue	Modified Accrual	Spending	Annual Operating Budget	UW Extension	General	Modified Accrual	Spending	Annual Operating Budget
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					
Family Court Counseling Service	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					

\* The General and Human Services Funds are considered major funds for Governmental Accounting Standards Board Statement 34 purposes.

Fund classification definitions can be found in the glossary. The basis of budgeting and accounting refers to the method by which revenues and expenses or expenditures are recognized. 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 YEAREND

	Actual Year-End 2010	Actual Year-End 2011	Actual Year-End 2012	Estimated Fund Balance 1/1/2014	2014 Budgeted Revenues	2014 Property Tax Levy	2014 Budgeted Expenditures	Addition to (Use of) Fund Balance	Estimated Fund Balance 12/31/2014
Nonspendable (Reserved) for Prepaid Items	191,697	180,366	62,313	62,313					62,313
Nonspendable (Reserved) for Long-Term (LT) Delinquent Taxes Receivable	2,576,054	2,489,745	2,549,906	2,549,906					2,549,906
Nonspendable (Reserved) for LT Loan to Tri-County Airport Receivable	10,791	9,442	8,093	6,744				-1,349	5,395
Nonspendable (Reserved) for Inventories	46,782	20,915	14,709	14,709					14,709
Restricted Sales Taxes Collected but Unexpended	0	379,956	677,397	0					0
Assigned (Reserved) for Alice in Dairyland Trust	8,949	7,960	6,971	5,481				-1,490	3,991
Assigned (Reserved) for Encumbrances	10,297	0	0	0					0
Assigned (Unreserved, Designated) for Carryforward Funds	1,765,080	1,257,077	1,143,958	600,000					600,000
Assigned (Unreserved, Designated) for Budgeted Use of Fund Balance	2,344,390	1,680,850	2,029,530	4,634,810				-3,584,810	1,050,000
Unassigned (Unreserved, Designated for Working Capital)	11,665,768	11,545,479	11,352,168	11,061,785				586,846	11,648,631
Unassigned (Unreserved, Undesignated)	5,626,686	8,675,514	10,889,299	10,588,189	18,254,133	15,161,448	38,050,391	-1,634,007	8,954,182
Total General Fund	24,246,494	26,247,304	28,734,344	29,523,937	18,254,133	15,161,448	38,050,391	-4,634,810	24,889,127
Aging & Disability Resource Center	134,057	348,217	455,751	219,646	1,641,904	171,138	1,813,042	0	219,646
Human Services	2,005,511	2,618,155	2,812,352	2,327,548	7,292,739	7,621,748	14,914,487	0	2,327,548
Jail Assessment	4,162	0	0	20,000	110,000	0	110,000	0	20,000
Land Records Modernization	663,347	775,660	722,342	691,514	240,000	0	317,807	-77,807	613,707
Landfill Remediation	5,387,135	5,312,152	5,239,124	5,049,236	9,000	0	166,900	-157,900	4,891,336
Drug Seizures	97,254	95,386	97,296	86,296	1,100	0	12,100	-11,000	75,296
CDBG-ED Revolving Loans	299,485	461,413	370,626	375,578	103,780	0	479,358	-375,578	0
CDBG-Flood Recovery Small Business	57	57	57	57	41,000	0	41,000	0	57
CDBG-Emergency Assistance Program	1,113,310	569,971	890,800	591,099	0	0	299,663	-299,663	291,436
CDBG-Revolving Loan Fund Housing Rehabilitation	0	1,271	0	0	20,000	0	20,000	0	0
Dog License	-5,400	-4,806	1,861	1,493	28,000	0	28,106	-106	1,387
Total Special Revenue Funds	9,698,918	10,177,476	10,590,209	9,362,467	9,487,523	7,792,886	18,202,463	-922,054	8,440,413
Building Projects	133,871	130,515	0	0	0	0	0	0	0
Debt Service	34,534	5,248	0	0	1,740,299	250,000	1,990,299	0	0
Health Care Center	3,526,727	3,345,766	3,137,293	2,592,086	8,403,415	1,716,976	10,850,391	-730,000	1,862,086
Highway	9,114,991	9,810,646	9,919,715	9,919,715	5,232,903	3,933,464	9,816,367	-650,000	9,269,715
Total Enterprise Funds	12,641,718	13,156,412	13,057,008	12,511,801	13,636,318	5,650,440	20,666,758	-1,380,000	11,131,801
Insurance	481,917	481,167	491,416	480,261	66,789	0	47,050	19,739	500,000
Workers Compensation	755,976	567,056	627,572	703,935	266,422	0	266,422	0	703,935
Total Internal Service Funds	1,237,893	1,048,223	1,118,988	1,184,196	333,211	0	313,472	19,739	1,203,935
GRAND TOTAL - ALL FUNDS	47,993,428	50,765,178	53,500,549	52,582,401	43,451,484	28,854,774	79,223,383	-6,917,125	45,665,276

Beginning with 2011, fund balances are segregated into five new classifications. (For the General Fund, the previous classifications are noted in parenthesis.)

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

## Fund Balance - Budgeted Usage

General Fund			Other Funds		
<b>Building Services</b>			<b>Land Records Modernization</b>		
Use of fund balance for 911 phone system replacement	375,000		Use of accumulated program funds for monumentation and capital	77,807	77,807
Use of fund balance for implementation of energy and cost saving measures	225,000				
Use of fund balance for dispatch center replacement	150,000	750,000	<b>Landfill Remediation</b>		
			Use of program funds for long term care	157,900	157,900
<b>Administrative Coordinator</b>			<b>Drug Seizures</b>		
Use of fund balance for justice continuum start up costs	150,000		Use of program funds for drug enforcement equipment	11,000	11,000
Use of carryforward for consultancy work	12,300	162,300			
<b>Women, Infants &amp; Children</b>			<b>CDBG-ED Revolving Loans</b>		
Use of carryforward program funds	33,270	33,270	Use of carryforward program funds to issue development loans	375,578	375,578
<b>Environmental Health</b>			<b>CDBG-Emergency Assistance Program</b>		
Use of carryforward program funds	7,676	7,676	Use of carryforward program funds	299,663	299,663
<b>Conservation, Planning &amp; Zoning</b>			<b>Health Care Center</b>		
Use of carryforward Natural Beauty Council funds	4,663		Fund depreciation with fund balance	480,000	
Use of carryforward funds for Badger Army Ammunition Plant	4,845		Fund vacancy factor with fund balance	250,000	730,000
Use of carryforward Baraboo Range monitoring funds	7,194				
Use of carryforward planning funds	26,587		<b>Highway</b>		
Use of carryforward general funds for purchases of development rights, easements, etc	143,531		Use of fund balance for outlay	650,000	650,000
Use of carryforward conservation practices cost share funds	27,819				
Use of carryforward Youth Day donations	1,435		<b>Dog License</b>		
Use of fund balance for agricultural plastics recycling	9,000	225,074	Use of carryforward program funds	106	106
<b>UW-Extension</b>					
Use of carryforward Alice in Dairyland funds	1,490	1,490	<b>Non-General Fund Total</b>		<u>2,302,054</u>
<b>General</b>			<b>Grand Total Use of Fund Balances and Carryforward Funds</b>		
Use of fund balance for one-time request of Wormfarm Institute	40,000				<u>6,936,864</u>
Use of fund balance for UW-Baraboo/Sauk County science labs capital planning	2,365,000				
Fund vacancy factor with fund balance	700,000				
Fund part of contingency fund with fund balance	350,000	3,455,000			
<b>General Fund Total</b>		<u>4,634,810</u>			

This summary lists the planned uses of available fund balances in the 2014 budget.

Some of the items listed are carryforwards - continuation of projects started in 2013 or earlier and expected to be continued in 2014, or expenditure of funds from a source that designated their use for a specific purpose.

The remaining items are funded by fund balance due to conscious decisions by the County Board to use available funds for one-time projects or to keep certain funds' balances at a level deemed adequate as specified by County Board or Committee action.

### Property Tax Levy By Function

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Adopted	2014 Change from 2013 Budget	
											\$	%
General Government	(2,102,983)	(2,633,847)	(2,662,337)	(3,358,380)	(2,859,559)	(2,222,294)	(2,023,057)	(2,393,441)	(2,380,516)	(1,546,559)	833,957	35.03%
Justice & Public Safety	10,501,562	10,878,052	10,994,388	11,353,195	11,855,971	12,130,334	12,121,165	12,867,604	12,814,500	12,660,218	(154,282)	-1.20%
Public Works	2,995,197	3,188,669	3,312,448	3,418,007	3,674,868	3,729,327	3,774,250	3,894,712	3,959,494	3,995,100	35,606	0.90%
Health & Human Services	8,990,091	9,379,671	10,294,937	11,281,842	11,745,273	11,901,374	11,562,676	11,198,771	11,132,627	10,640,054	(492,573)	-4.42%
Culture	52,000	64,120	57,750	62,750	62,750	63,750	63,751	63,751	63,762	63,762	0	0.00%
Recreation	158,564	160,989	168,156	172,930	156,837	158,142	175,290	151,918	159,323	158,240	(1,083)	-0.68%
Education	964,782	1,045,282	1,094,947	1,122,444	1,179,681	1,255,073	1,295,361	1,334,179	1,319,878	1,317,915	(1,963)	-0.15%
Development	119,560	123,657	129,894	132,082	124,846	123,996	131,019	67,528	67,528	67,528	0	0.00%
Conservation	643,121	664,452	729,045	773,062	794,967	739,657	727,129	611,756	739,201	738,916	(285)	-0.04%
Capital Outlay	412,467	712,210	377,000	489,537	608,945	463,612	460,500	467,000	405,500	509,600	104,100	25.67%
Debt Service	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	0	0.00%
All Funds Total	22,984,361	23,833,255	24,746,228	25,697,469	27,594,579	28,592,971	28,538,084	28,513,778	28,531,297	28,854,774	323,477	1.13%

The general government function contains significant revenues that are not directly related to other functions, such as approximately \$7.2 million in sales tax collections. This forces the general government function to have a net reduction of the property tax levy.

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

**REVENUE SUMMARY**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2013	2014	2014 Change from 2013 Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Budget	Adopted	\$	%
Property Tax	22,984,361	23,833,255	24,746,228	25,697,469	27,594,579	28,592,971	28,538,084	28,513,778	28,531,297	28,531,297	28,854,774	323,477	1.13%
Sales Tax	6,544,503	6,842,639	6,975,488	7,183,473	6,656,427	7,142,957	7,140,919	7,323,695	7,200,000	6,852,601	7,200,000	347,399	5.07%
Other Taxes	995,766	934,742	1,072,895	1,064,858	1,102,897	1,471,784	1,471,826	1,216,591	922,434	767,930	871,650	103,720	13.51%
Grants and Aids	22,453,684	21,855,930	22,823,960	22,036,948	21,965,828	20,322,130	15,454,695	17,812,002	15,004,040	14,601,617	14,436,560	(165,057)	-1.13%
Intergovernmental	6,542,546	6,460,221	6,865,979	9,780,494	8,696,291	8,101,536	6,409,031	6,349,543	7,203,797	6,837,650	6,369,961	(467,689)	-6.84%
Licenses & Permits	378,576	353,279	370,397	336,047	362,153	308,684	284,166	307,027	334,882	304,952	347,460	42,508	13.94%
User Fees	9,989,402	9,082,011	8,684,617	8,094,893	7,939,683	8,398,720	8,641,950	8,766,447	8,900,120	9,418,387	9,161,090	(257,297)	-2.73%
Fines & Forfeitures	708,238	688,718	773,999	768,690	685,337	672,640	632,535	630,711	659,600	661,000	653,000	(8,000)	-1.21%
Donations	47,554	92,220	61,953	64,135	155,229	149,481	133,789	108,368	76,231	94,500	82,000	(12,500)	-13.23%
Interest	1,178,846	1,778,080	2,047,729	1,592,038	619,239	300,757	235,694	159,865	137,833	136,958	137,796	838	0.61%
Rent	105,910	128,159	138,190	146,103	145,920	156,464	239,451	258,997	280,671	273,722	309,195	35,473	12.96%
Use of Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	6,427,607	6,936,864	509,257	7.92%
Transfers from Other Funds	4,793,416	7,533,946	4,619,765	3,203,563	3,049,160	3,197,442	4,291,211	4,427,389	4,368,188	3,288,387	3,675,770	387,383	11.78%
Other	475,256	274,406	427,747	732,266	(418,241)	372,031	503,828	268,027	235,968	131,215	207,002	75,787	57.76%
Total Revenues	87,198,058	79,857,606	79,608,947	80,700,977	78,554,502	79,187,597	73,977,179	76,142,440	73,855,061	78,327,823	79,243,122	915,299	1.17%

\* The 2013 Budget figures represent the 2013 budget as modified by County Board or Finance Committee action through August 2013.

# EXPENSE SUMMARY

Functional Area	2005	2006	2007	2008	2009	2010	2011	2012	2013	2013	2014	2014 Change from 2013 Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Budget *	Adopted	\$	%
General Government	4,913,308	4,979,262	5,178,512	5,854,328	6,068,330	6,160,637	6,302,382	6,021,743	6,392,601	7,336,197	8,210,100	873,903	11.91%
Public Works/Transportation	9,611,221	8,634,897	8,915,438	10,307,851	9,920,059	9,207,140	8,553,452	9,072,072	9,853,128	9,793,761	9,388,703	(405,058)	-4.14%
Culture	56,730	61,344	60,340	70,933	72,861	63,402	79,593	75,395	77,035	73,523	110,772	37,249	50.66%
Recreation	263,692	259,845	332,805	324,199	351,188	528,524	451,266	324,642	343,889	561,505	325,983	(235,522)	-41.94%
Education	977,446	1,067,096	1,115,467	1,139,744	1,189,517	1,248,392	1,278,844	1,300,442	1,325,262	1,331,333	1,310,128	(21,205)	-1.59%
Justice & Public Safety	13,975,958	14,647,860	15,505,829	16,718,093	20,180,830	20,057,347	16,179,689	17,216,621	16,754,343	17,074,622	16,533,600	(541,022)	-3.17%
Health & Human Services	32,859,492	33,598,876	35,169,860	33,129,614	29,219,706	30,778,337	27,789,027	27,375,464	28,508,372	29,537,685	29,090,862	(446,823)	-1.51%
Conservation	1,758,105	1,616,177	1,670,690	1,882,685	1,839,254	1,516,641	1,322,156	1,257,720	1,476,499	1,966,971	1,701,785	(265,186)	-13.48%
Economic Development	395,987	137,165	319,829	147,160	555,677	141,843	450,602	709,951	155,028	529,230	566,886	37,656	7.12%
Debt Service	13,954,700	3,935,021	3,404,038	2,771,561	2,577,080	3,073,646	2,987,693	2,958,762	2,950,336	2,950,387	3,266,370	315,983	10.71%
Capital Outlay	5,115,314	4,391,975	1,700,928	1,379,096	1,454,301	1,585,297	1,519,511	2,666,859	2,568,528	3,841,711	5,042,424	1,200,713	31.25%
Transfer to Other Funds	4,793,416	7,533,946	4,619,765	3,203,563	3,049,159	3,197,442	4,291,211	4,427,389	4,368,188	3,288,387	3,675,770	387,383	11.78%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	42,511	19,739	(22,772)	-53.57%
Total Gross Expenditures	88,675,369	80,863,464	77,993,501	76,928,827	76,477,962	77,558,648	71,205,426	73,407,061	74,773,209	78,327,823	79,243,122	915,299	1.17%

Expenditure Category	2005	2006	2007	2008	2009	2010	2011	2012	2013	2013	2014	2014 Change from 2013 Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Budget *	Adopted	\$	%
Wages & Salaries	24,640,630	25,098,222	25,762,290	26,939,941	27,789,056	28,560,250	26,697,176	26,476,342	27,250,997	27,461,800	28,578,178	1,116,378	4.07%
Labor Benefits	9,959,862	10,661,726	11,419,031	12,133,345	12,856,499	12,544,958	11,330,879	10,792,482	11,539,184	11,679,253	11,923,427	244,174	2.09%
Supplies & Services	30,211,447	29,242,574	31,087,449	30,501,322	28,751,867	28,597,054	24,378,956	26,085,227	26,095,976	29,063,774	26,737,214	(2,326,560)	-8.01%
Debt Service	13,954,700	3,935,021	3,404,038	2,771,561	2,577,080	3,073,646	2,987,693	2,958,762	2,950,336	2,950,387	3,266,370	315,983	10.71%
Capital Outlay	5,115,314	4,391,975	1,700,928	1,379,095	1,454,301	1,585,296	1,519,511	2,666,859	2,568,528	3,841,711	5,042,424	1,200,713	31.25%
Transfer to Other Funds	4,793,416	7,533,946	4,619,765	3,203,563	3,049,159	3,197,442	4,291,211	4,427,389	4,368,188	3,288,387	3,675,770	387,383	11.78%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	42,511	19,739	(22,772)	-53.57%
Total Gross Expenditures	88,675,369	80,863,464	77,993,501	76,928,827	76,477,962	77,558,646	71,205,426	73,407,061	74,773,209	78,327,823	79,243,122	915,299	1.17%

\* The 2013 Budget figures represent the 2013 budget as modified by County Board or Finance Committee action through August 2013.

# Sauk County 2014 Adopted Budget (Alphabetical Order)

Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
	Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2013 Tax Levy (as amended)	2012 Tax Levy (as amended)	\$ Change 2013 Amended to 2014 Adopted	% Change 2013 Amended to 2014 Adopted	Fund Balance Beginning 2014	Fund Balance End 2014
Accounting	453,503	4,113	0	457,616	457,616	0	0	457,616	441,941	440,944	11,562	2.62%	In General Fund Total	
Administrative Coordinator	170,294	0	162,300	332,594	332,594	0	0	332,594	164,485	162,380	5,809	3.53%	In General Fund Total	
Aging & Disability Resource Center	171,138	1,641,904	0	1,813,042	1,813,042	0	0	1,813,042	174,608	176,914	(3,470)	-1.99%	219,646	219,646
Arts, Humanities, Historic Preservation	63,762	7,010	40,000	110,772	110,772	0	0	110,772	63,762	63,751	0	0.00%	In General Fund Total	
Baraboo Dells Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Building Services	2,148,056	288,665	750,000	3,186,721	2,321,721	865,000	0	3,186,721	2,099,957	2,264,282	48,099	2.29%	In General Fund Total	
CDBG-EAP Emerg Assist Prog	0	0	299,663	299,663	299,663	0	0	299,663	0	0	0	--	591,099	291,436
CDBG-ED Revolving Loans	0	103,780	375,578	479,358	479,358	0	0	479,358	0	0	0	--	375,578	0
CDBG-FRSB Flood Recov Sm Bus	0	41,000	0	41,000	41,000	0	0	41,000	0	0	0	--	57	57
CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	0	0
Charitable / Penal Fines	3,537	0	0	3,537	3,537	0	0	3,537	297	1,811	3,240	1090.91%	In General Fund Total	
Child Support	167,576	713,029	0	880,605	880,605	0	0	880,605	181,570	188,567	(13,994)	-7.71%	In General Fund Total	
Circuit Courts	445,740	197,944	0	643,684	643,684	0	0	643,684	417,134	413,351	28,606	6.86%	In General Fund Total	
Class & Compensation Implementation	1,099,188	0	0	1,099,188	1,099,188	0	0	1,099,188	0	0	1,099,188	--	In General Fund Total	
Clerk of Courts	205,412	936,700	0	1,142,112	1,142,112	0	0	1,142,112	216,574	237,138	(11,162)	-5.15%	In General Fund Total	
Conservation, Planning & Zoning	760,916	1,060,949	225,074	2,046,939	1,701,785	345,154	0	2,046,939	761,201	633,756	(285)	-0.04%	In General Fund Total	
Contingency	0	0	350,000	350,000	350,000	0	0	350,000	142,597	0	(142,597)	--	In General Fund Total	
Coroner	126,962	28,750	0	155,712	155,712	0	0	155,712	156,964	147,394	(30,002)	-19.11%	In General Fund Total	
Corporation Counsel	372,794	203,035	0	575,829	575,829	0	0	575,829	378,763	365,362	(5,969)	-1.58%	In General Fund Total	
County Board	139,327	0	0	139,327	139,327	0	0	139,327	154,129	137,300	(14,802)	-9.60%	In General Fund Total	
County Clerk / Elections	185,788	129,275	0	315,063	315,063	0	0	315,063	191,788	263,583	(6,000)	-3.13%	In General Fund Total	
Court Commissioner	177,299	47,978	0	225,277	225,277	0	0	225,277	175,458	177,734	1,841	1.05%	In General Fund Total	
Debt Service	250,000	1,740,299	0	1,990,299	1,990,299	0	0	1,990,299	250,000	250,000	0	0.00%	0	0
District Attorney / Victim Witness	395,559	72,345	0	467,904	467,904	0	0	467,904	390,450	388,235	5,109	1.31%	In General Fund Total	
Dog License Fund	0	28,000	106	28,106	28,106	0	0	28,106	0	0	0	--	1,493	1,387
Drug Seizures Fund	0	1,100	11,000	12,100	12,100	0	0	12,100	0	0	0	--	86,296	75,296
Emergency Management	114,606	65,300	0	179,906	179,906	0	0	179,906	112,845	110,743	1,761	1.56%	In General Fund Total	
Environmental Health	10,105	273,352	7,676	291,133	291,133	0	0	291,133	10,105	10,105	0	0.00%	In General Fund Total	
General Non-Departmental	(9,616,470)	8,918,470	700,000	2,000	2,000	0	0	2,000	(9,184,702)	(9,139,803)	(431,768)	-4.70%	29,523,937	24,889,127
Health Care Center	1,716,976	8,403,415	730,000	10,850,391	10,765,291	85,100	0	10,850,391	2,151,509	2,248,339	(434,533)	-20.20%	2,592,086	1,862,086
Highway	3,933,464	5,232,903	650,000	9,816,367	9,166,367	650,000	0	9,816,367	3,902,944	3,840,237	30,520	0.78%	9,919,715	9,269,715
Home Care	49,790	557,000	0	606,790	606,790	0	0	606,790	0	0	49,790	--	In General Fund Total	
Human Services	7,621,748	7,292,739	0	14,914,487	14,914,487	0	0	14,914,487	7,535,934	7,647,197	85,814	1.14%	2,327,548	2,327,548
Insurance	0	66,789	0	66,789	47,050	0	19,739	66,789	0	0	0	--	480,261	500,000
Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	20,000	20,000
Land Records Modernization	0	240,000	77,807	317,807	217,807	100,000	0	317,807	0	0	0	--	691,514	613,707
Landfill Remediation	0	9,000	157,900	166,900	166,900	0	0	166,900	0	0	0	--	5,049,236	4,891,336
Library Board	926,961	0	0	926,961	926,961	0	0	926,961	935,174	951,893	(8,213)	-0.88%	In General Fund Total	
Management Information Systems	950,600	912,974	0	1,863,574	1,518,904	344,670	0	1,863,574	903,536	987,961	47,064	5.21%	In General Fund Total	

## Sauk County 2014 Adopted Budget (Alphabetical Order)

Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
	Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2013 Tax Levy (as amended)	2012 Tax Levy (as amended)	\$ Change 2013 Amended to 2014 Adopted	% Change 2013 Amended to 2014 Adopted	Fund Balance Beginning 2014	Fund Balance End 2014
Parks	158,240	142,743	0	300,983	300,983	0	0	300,983	159,323	151,918	(1,083)	-0.68%	In General Fund Total	
Personnel	365,877	3,500	0	369,377	369,377	0	0	369,377	327,533	339,993	38,344	11.71%	In General Fund Total	
Pink Lady Rail Transit Commission	0	0	0	0	0	0	0	0	585	0	(585)	--	In General Fund Total	
Public Health	632,311	309,137	0	941,448	941,448	0	0	941,448	730,193	591,926	(97,882)	-13.40%	In General Fund Total	
Reedsburg Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Register in Probate	134,127	25,500	0	159,627	159,627	0	0	159,627	135,886	111,488	(1,759)	-1.29%	In General Fund Total	
Register of Deeds	(347,305)	555,000	0	207,695	207,695	0	0	207,695	(325,433)	(310,937)	(21,872)	-6.72%	In General Fund Total	
Sauk County Development Corporation	67,528	0	0	67,528	67,528	0	0	67,528	67,528	67,528	0	0.00%	In General Fund Total	
Sauk Prairie Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Sheriff	11,495,013	1,536,690	0	13,031,703	12,744,203	287,500	0	13,031,703	11,609,689	11,644,521	(114,676)	-0.99%	In General Fund Total	
Surveyor	80,249	0	0	80,249	80,249	0	0	80,249	80,362	80,448	(113)	-0.14%	In General Fund Total	
Transfer Sales Tax to Debt Service	1,627,799	0	0	1,627,799	1,627,799	0	0	1,627,799	2,094,628	2,047,899	(466,829)	-22.29%	In General Fund Total	
Transfer Sales Tax to HCC	1,276,071	0	0	1,276,071	1,276,071	0	0	1,276,071	502,759	512,414	773,312	153.81%	In General Fund Total	
Treasurer	(340,867)	897,000	0	556,133	556,133	0	0	556,133	(288,156)	(304,559)	(52,711)	-18.29%	In General Fund Total	
Tri-County Airport	21,336	0	0	21,336	21,336	0	0	21,336	15,665	15,655	5,671	36.20%	In General Fund Total	
UW-Baraboo / Sauk County	80,000	0	2,365,000	2,445,000	80,000	2,365,000	0	2,445,000	145,000	80,000	(65,000)	-44.83%	In General Fund Total	
UW Extension	310,954	15,723	1,490	328,167	328,167	0	0	328,167	304,704	302,286	6,250	2.05%	In General Fund Total	
Veterans Service	208,510	11,500	0	220,010	220,010	0	0	220,010	201,708	192,723	6,802	3.37%	In General Fund Total	
Wisconsin River Rail Transit	28,000	0	0	28,000	28,000	0	0	28,000	28,000	26,520	0	0.00%	In General Fund Total	
Women, Infants & Children	0	340,451	33,270	373,721	373,721	0	0	373,721	0	0	0	--	In General Fund Total	
Workers Compensation	0	266,422	0	266,422	266,422	0	0	266,422	0	0	0	--	703,935	703,935
<b>ALL FUNDS TOTAL</b>	<b>28,854,774</b>	<b>43,451,484</b>	<b>6,936,864</b>	<b>79,243,122</b>	<b>74,180,959</b>	<b>5,042,424</b>	<b>19,739</b>	<b>79,243,122</b>	<b>28,531,297</b>	<b>28,531,297</b>	<b>323,477</b>	<b>1.13%</b>	<b>52,582,401</b>	<b>45,665,276</b>

	2013 <u>Amended</u>	2014 <u>Adopted</u>	Dollar <u>Change</u>	Percent <u>Change</u>
Equalized Value (without tax incremental districts)	6,122,665,400	6,022,078,200	(100,587,200)	-1.64%
Total Levy Rate	\$4.66	\$4.79	\$0.13	2.82%
Total Levy Amount	28,531,297	28,854,774	323,477	1.13%
Impact of a one penny increase to the mil rate	\$61,227	\$60,221	(\$1,006)	-1.64%
Impact of a one penny increase to the mil rate on an average residential property	\$1.76	\$1.70	(\$0.06)	-3.41%
Average residential property value	\$175,600	\$169,700	(\$5,900)	-3.36%
Average County tax on an average residential property	\$818.29	\$813.12	(\$5.17)	-0.63%

## Sauk County 2014 Adopted Budget (Department # Order)

Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
	Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2013 Tax Levy (as amended)	2012 Tax Levy (as amended)	\$ Change 2013 Amended to 2014 Adopted	% Change 2013 Amended to 2014 Adopted	Fund Balance Beginning 2014	Fund Balance End 2014
County Board	139,327	0		139,327	139,327			139,327	154,129	137,300	(14,802)	-9.60%	In General Fund Total	
Clerk of Courts	205,412	936,700		1,142,112	1,142,112			1,142,112	216,574	237,138	(11,162)	-5.15%	In General Fund Total	
Circuit Courts	445,740	197,944		643,684	643,684			643,684	417,134	413,351	28,606	6.86%	In General Fund Total	
Court Commissioner	177,299	47,978		225,277	225,277			225,277	175,458	177,734	1,841	1.05%	In General Fund Total	
Register in Probate	134,127	25,500		159,627	159,627			159,627	135,886	111,488	(1,759)	-1.29%	In General Fund Total	
Accounting	453,503	4,113		457,616	457,616			457,616	441,941	440,944	11,562	2.62%	In General Fund Total	
County Clerk / Elections	185,788	129,275		315,063	315,063			315,063	191,788	263,583	(6,000)	-3.13%	In General Fund Total	
Personnel	365,877	3,500		369,377	369,377			369,377	327,533	339,993	38,344	11.71%	In General Fund Total	
Treasurer	(340,867)	897,000		556,133	556,133			556,133	(288,156)	(304,559)	(52,711)	-18.29%	In General Fund Total	
Register of Deeds	(347,305)	555,000		207,695	207,695			207,695	(325,433)	(310,937)	(21,872)	-6.72%	In General Fund Total	
District Attorney / Victim Witness	395,559	72,345		467,904	467,904			467,904	390,450	388,235	5,109	1.31%	In General Fund Total	
Corporation Counsel	372,794	203,035		575,829	575,829			575,829	378,763	365,362	(5,969)	-1.58%	In General Fund Total	
Surveyor	80,249	0		80,249	80,249			80,249	80,362	80,448	(113)	-0.14%	In General Fund Total	
Building Services	2,148,056	288,665	750,000	3,186,721	2,321,721	865,000		3,186,721	2,099,957	2,264,282	48,099	2.29%	In General Fund Total	
Sheriff	11,495,013	1,536,690		13,031,703	12,744,203	287,500		13,031,703	11,609,689	11,644,521	(114,676)	-0.99%	In General Fund Total	
Coroner	126,962	28,750		155,712	155,712			155,712	156,964	147,394	(30,002)	-19.11%	In General Fund Total	
Emergency Management	114,606	65,300		179,906	179,906			179,906	112,845	110,743	1,761	1.56%	In General Fund Total	
Administrative Coordinator	170,294	0	162,300	332,594	332,594			332,594	164,485	162,380	5,809	3.53%	In General Fund Total	
Management Information Systems	950,600	912,974		1,863,574	1,518,904	344,670		1,863,574	903,536	987,961	47,064	5.21%	In General Fund Total	
Public Health	632,311	309,137		941,448	941,448			941,448	730,193	591,926	(97,882)	-13.40%	In General Fund Total	
Home Care	49,790	557,000		606,790	606,790			606,790	0	0	49,790	--	In General Fund Total	
Women, Infants & Children	0	340,451	33,270	373,721	373,721			373,721	0	0	0	--	In General Fund Total	
Environmental Health	10,105	273,352	7,676	291,133	291,133			291,133	10,105	10,105	0	0.00%	In General Fund Total	
Child Support	167,576	713,029		880,605	880,605			880,605	181,570	188,567	(13,994)	-7.71%	In General Fund Total	
Veterans Service	208,510	11,500		220,010	220,010			220,010	201,708	192,723	6,802	3.37%	In General Fund Total	
Parks	158,240	142,743		300,983	300,983			300,983	159,323	151,918	(1,083)	-0.68%	In General Fund Total	
Conservation, Planning & Zoning	760,916	1,060,949	225,074	2,046,939	1,701,785	345,154		2,046,939	761,201	633,756	(285)	-0.04%	In General Fund Total	
UW Extension	310,954	15,723	1,490	328,167	328,167			328,167	304,704	302,286	6,250	2.05%	In General Fund Total	
General Non-Departmental	(9,616,470)	8,918,470	700,000	2,000	2,000			2,000	(9,184,702)	(9,139,803)	(431,768)	-4.70%	In General Fund Total	
Class & Compensation Implementation	1,099,188	0		1,099,188	1,099,188			1,099,188	0	0	1,099,188	--	In General Fund Total	
Charitable / Penal Fines	3,537	0		3,537	3,537			3,537	297	1,811	3,240	1090.91%	In General Fund Total	
Contingency	0	0	350,000	350,000	350,000			350,000	142,597	0	(142,597)	--	In General Fund Total	
Baraboo Dells Airport	4,100	0		4,100	4,100			4,100	4,100	4,100	0	0.00%	In General Fund Total	
Reedsburg Airport	4,100	0		4,100	4,100			4,100	4,100	4,100	0	0.00%	In General Fund Total	
Tri-County Airport	21,336	0		21,336	21,336			21,336	15,665	15,655	5,671	36.20%	In General Fund Total	
Sauk Prairie Airport	4,100	0		4,100	4,100			4,100	4,100	4,100	0	0.00%	In General Fund Total	
Wisconsin River Rail Transit	28,000	0		28,000	28,000			28,000	28,000	26,520	0	0.00%	In General Fund Total	
Pink Lady Rail Transit Commission	0	0		0	0			0	585	0	(585)	--	In General Fund Total	
Library Board	926,961	0		926,961	926,961			926,961	935,174	951,893	(8,213)	-0.88%	In General Fund Total	



## Sauk County 2014 Adopted Budget (Department # Order)

Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
	Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2013 Tax Levy (as amended)	2012 Tax Levy (as amended)	\$ Change 2013 Amended to 2014 Adopted	% Change 2013 Amended to 2014 Adopted	Fund Balance Beginning 2014	Fund Balance End 2014
Arts, Humanities, Historic Preservation	63,762	7,010	40,000	110,772	110,772			110,772	63,762	63,751	0	0.00%	In General Fund Total	
UW-Baraboo / Sauk County	80,000	0	2,365,000	2,445,000	80,000	2,365,000		2,445,000	145,000	80,000	(65,000)	-44.83%	In General Fund Total	
Sauk County Development Corporation	67,528	0		67,528	67,528			67,528	67,528	67,528	0	0.00%	In General Fund Total	
Transfer Sales Tax to HCC	1,276,071	0		1,276,071	1,276,071			1,276,071	502,759	512,414	773,312	153.81%	In General Fund Total	
Transfer Sales Tax to Debt Service	1,627,799	0		1,627,799	1,627,799			1,627,799	2,094,628	2,047,899	(466,829)	-22.29%	In General Fund Total	
<b>GENERAL FUND TOTAL</b>	<b>15,161,448</b>	<b>18,254,133</b>	<b>4,634,810</b>	<b>38,050,391</b>	<b>33,843,067</b>	<b>4,207,324</b>	<b>0</b>	<b>38,050,391</b>	<b>14,516,302</b>	<b>14,368,610</b>	<b>645,146</b>	<b>4.44%</b>	<b>29,523,937</b>	<b>24,889,127</b>

Aging & Disability Resource Center	171,138	1,641,904		1,813,042	1,813,042			1,813,042	174,608	176,914	(3,470)	-1.99%	219,646	219,646
Human Services	7,621,748	7,292,739		14,914,487	14,914,487			14,914,487	7,535,934	7,647,197	85,814	1.14%	2,327,548	2,327,548
Jail Assessment	0	110,000		110,000	110,000			110,000	0	0	0	--	20,000	20,000
Land Records Modernization	0	240,000	77,807	317,807	217,807	100,000		317,807	0	0	0	--	691,514	613,707
Landfill Remediation	0	9,000	157,900	166,900	166,900			166,900	0	0	0	--	5,049,236	4,891,336
Drug Seizures Fund	0	1,100	11,000	12,100	12,100			12,100	0	0	0	--	86,296	75,296
CDBG-ED Revolving Loans	0	103,780	375,578	479,358	479,358			479,358	0	0	0	--	375,578	0
CDBG-FRSB Flood Recov Sm Bus	0	41,000		41,000	41,000			41,000	0	0	0	--	57	57
CDBG-EAP Emerg Assist Prog	0	0	299,663	299,663	299,663			299,663	0	0	0	--	591,099	291,436
CDBG-RLF Housing Rehab	0	20,000		20,000	20,000			20,000	0	0	0	--	0	0
Debt Service	250,000	1,740,299		1,990,299	1,990,299			1,990,299	250,000	250,000	0	0.00%	0	0
Health Care Center	1,716,976	8,403,415	730,000	10,850,391	10,765,291	85,100		10,850,391	2,151,509	2,248,339	(434,533)	-20.20%	2,592,086	1,862,086
Highway	3,933,464	5,232,903	650,000	9,816,367	9,166,367	650,000		9,816,367	3,902,944	3,840,237	30,520	0.78%	9,919,715	9,269,715
Insurance	0	66,789		66,789	47,050		19,739	66,789	0	0	0	--	480,261	500,000
Workers Compensation	0	266,422		266,422	266,422			266,422	0	0	0	--	703,935	703,935
Dog License Fund	0	28,000	106	28,106	28,106			28,106	0	0	0	--	1,493	1,387
<b>ALL FUNDS TOTAL</b>	<b>28,854,774</b>	<b>43,451,484</b>	<b>6,936,864</b>	<b>79,243,122</b>	<b>74,180,959</b>	<b>5,042,424</b>	<b>19,739</b>	<b>79,243,122</b>	<b>28,531,297</b>	<b>28,531,297</b>	<b>323,477</b>	<b>1.13%</b>	<b>52,582,401</b>	<b>45,665,276</b>

	2013 Amended	2014 Adopted	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,122,665,400	6,022,078,200	(100,587,200)	-1.64%
Total Levy Rate	\$4.66	\$4.79	\$0.13	2.82%
Total Levy Amount	28,531,297	28,854,774	323,477	1.13%
Impact of a one penny increase to the mil rate	\$61,227	\$60,221	(\$1,006)	-1.64%
Impact of a one penny increase to the mil rate on an average residential property	\$1.76	\$1.70	(\$0.06)	-3.41%
Average residential property value	\$175,600	\$169,700	(\$5,900)	-3.36%
Average County tax on an average residential property	\$818.29	\$813.12	(\$5.17)	-0.63%

### Sauk County 2014 Adopted Budget (Expense Order)

Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
	Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2013 Tax Levy (as amended)	2012 Tax Levy (as amended)	\$ Change 2013 Amended to 2014 Adopted	% Change 2013 Amended to 2014 Adopted	Fund Balance Beginning 2014	Fund Balance End 2014
Pink Lady Rail Transit Commission	0	0	0	0	0	0	0	0	585	0	(585)	--	In General Fund Total	
General Non-Departmental	(9,616,470)	8,918,470	700,000	2,000	2,000	0	0	2,000	(9,184,702)	(9,139,803)	(431,768)	-4.70%	29,523,937	24,889,127
Charitable / Penal Fines	3,537	0	0	3,537	3,537	0	0	3,537	297	1,811	3,240	1090.91%	In General Fund Total	
Baraboo Dells Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Reedsburg Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Sauk Prairie Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Drug Seizures Fund	0	1,100	11,000	12,100	12,100	0	0	12,100	0	0	0	--	86,296	75,296
CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	0.00%	0	0
Tri-County Airport	21,336	0	0	21,336	21,336	0	0	21,336	15,665	15,655	5,671	36.20%	In General Fund Total	
Wisconsin River Rail Transit	28,000	0	0	28,000	28,000	0	0	28,000	28,000	26,520	0	0.00%	In General Fund Total	
Dog License Fund	0	28,000	106	28,106	28,106	0	0	28,106	0	0	0	--	1,493	1,387
CDBG-FRSB Flood Recov Sm Bus	0	41,000	0	41,000	41,000	0	0	41,000	0	0	0	0.00%	57	57
Insurance	0	66,789	0	66,789	47,050	0	19,739	66,789	0	0	0	--	480,261	500,000
Sauk County Development Corporation	67,528	0	0	67,528	67,528	0	0	67,528	67,528	67,528	0	0.00%	In General Fund Total	
Surveyor	80,249	0	0	80,249	80,249	0	0	80,249	80,362	80,448	(113)	-0.14%	In General Fund Total	
Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	20,000	20,000
Arts, Humanities, Historic Preservation	63,762	7,010	40,000	110,772	110,772	0	0	110,772	63,762	63,751	0	0.00%	In General Fund Total	
County Board	139,327	0	0	139,327	139,327	0	0	139,327	154,129	137,300	(14,802)	-9.60%	In General Fund Total	
Coroner	126,962	28,750	0	155,712	155,712	0	0	155,712	156,964	147,394	(30,002)	-19.11%	In General Fund Total	
Register in Probate	134,127	25,500	0	159,627	159,627	0	0	159,627	135,886	111,488	(1,759)	-1.29%	In General Fund Total	
Landfill Remediation	0	9,000	157,900	166,900	166,900	0	0	166,900	0	0	0	--	5,049,236	4,891,336
Emergency Management	114,606	65,300	0	179,906	179,906	0	0	179,906	112,845	110,743	1,761	1.56%	In General Fund Total	
Register of Deeds	(347,305)	555,000	0	207,695	207,695	0	0	207,695	(325,433)	(310,937)	(21,872)	-6.72%	In General Fund Total	
Veterans Service	208,510	11,500	0	220,010	220,010	0	0	220,010	201,708	192,723	6,802	3.37%	In General Fund Total	
Court Commissioner	177,299	47,978	0	225,277	225,277	0	0	225,277	175,458	177,734	1,841	1.05%	In General Fund Total	
Workers Compensation	0	266,422	0	266,422	266,422	0	0	266,422	0	0	0	--	703,935	703,935
Environmental Health	10,105	273,352	7,676	291,133	291,133	0	0	291,133	10,105	10,105	0	0.00%	In General Fund Total	
CDBG-EAP Emerg Assist Prog	0	0	299,663	299,663	299,663	0	0	299,663	0	0	0	0.00%	591,099	291,436
Parks	158,240	142,743	0	300,983	300,983	0	0	300,983	159,323	151,918	(1,083)	-0.68%	In General Fund Total	
County Clerk / Elections	185,788	129,275	0	315,063	315,063	0	0	315,063	191,788	263,583	(6,000)	-3.13%	In General Fund Total	
Land Records Modernization	0	240,000	77,807	317,807	217,807	100,000	0	317,807	0	0	0	--	691,514	613,707
UW Extension	310,954	15,723	1,490	328,167	328,167	0	0	328,167	304,704	302,286	6,250	2.05%	In General Fund Total	
Administrative Coordinator	170,294	0	162,300	332,594	332,594	0	0	332,594	164,485	162,380	5,809	3.53%	In General Fund Total	
Contingency	0	0	350,000	350,000	350,000	0	0	350,000	142,597	0	(142,597)	--	In General Fund Total	
Personnel	365,877	3,500	0	369,377	369,377	0	0	369,377	327,533	339,993	38,344	11.71%	In General Fund Total	
Women, Infants & Children	0	340,451	33,270	373,721	373,721	0	0	373,721	0	0	0	--	In General Fund Total	
Accounting	453,503	4,113	0	457,616	457,616	0	0	457,616	441,941	440,944	11,562	2.62%	In General Fund Total	

## Sauk County 2014 Adopted Budget (Expense Order)

Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
	Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2013 Tax Levy (as amended)	2012 Tax Levy (as amended)	\$ Change 2013 Amended to 2014 Adopted	% Change 2013 Amended to 2014 Adopted	Fund Balance Beginning 2014	Fund Balance End 2014
District Attorney / Victim Witness	395,559	72,345	0	467,904	467,904	0	0	467,904	390,450	388,235	5,109	1.31%	In General Fund Total	
CDBG-ED Revolving Loans	0	103,780	375,578	479,358	479,358	0	0	479,358	0	0	0	--	375,578	0
Treasurer	(340,867)	897,000	0	556,133	556,133	0	0	556,133	(288,156)	(304,559)	(52,711)	-18.29%	In General Fund Total	
Corporation Counsel	372,794	203,035	0	575,829	575,829	0	0	575,829	378,763	365,362	(5,969)	-1.58%	In General Fund Total	
Home Care	49,790	557,000	0	606,790	606,790	0	0	606,790	0	0	49,790	--	In General Fund Total	
Circuit Courts	445,740	197,944	0	643,684	643,684	0	0	643,684	417,134	413,351	28,606	6.86%	In General Fund Total	
Child Support	167,576	713,029	0	880,605	880,605	0	0	880,605	181,570	188,567	(13,994)	-7.71%	In General Fund Total	
Library Board	926,961	0	0	926,961	926,961	0	0	926,961	935,174	951,893	(8,213)	-0.88%	In General Fund Total	
Public Health	632,311	309,137	0	941,448	941,448	0	0	941,448	730,193	591,926	(97,882)	-13.40%	In General Fund Total	
Class & Compensation Implementation	1,099,188	0	0	1,099,188	1,099,188	0	0	1,099,188	0	0	1,099,188	--	In General Fund Total	
Clerk of Courts	205,412	936,700	0	1,142,112	1,142,112	0	0	1,142,112	216,574	237,138	(11,162)	-5.15%	In General Fund Total	
Transfer Sales Tax to HCC	1,276,071	0	0	1,276,071	1,276,071	0	0	1,276,071	502,759	512,414	773,312	153.81%	In General Fund Total	
Transfer Sales Tax to Debt Service	1,627,799	0	0	1,627,799	1,627,799	0	0	1,627,799	2,094,628	2,047,899	(466,829)	-22.29%	In General Fund Total	
Aging & Disability Resource Center	171,138	1,641,904	0	1,813,042	1,813,042	0	0	1,813,042	174,608	176,914	(3,470)	-1.99%	219,646	219,646
Management Information Systems	950,600	912,974	0	1,863,574	1,518,904	344,670	0	1,863,574	903,536	987,961	47,064	5.21%	In General Fund Total	
Debt Service	250,000	1,740,299	0	1,990,299	1,990,299	0	0	1,990,299	250,000	250,000	0	0.00%	0	0
Conservation, Planning & Zoning	760,916	1,060,949	225,074	2,046,939	1,701,785	345,154	0	2,046,939	761,201	633,756	(285)	-0.04%	In General Fund Total	
UW-Baraboo / Sauk County	80,000	0	2,365,000	2,445,000	80,000	2,365,000	0	2,445,000	145,000	80,000	(65,000)	-44.83%	In General Fund Total	
Building Services	2,148,056	288,665	750,000	3,186,721	2,321,721	865,000	0	3,186,721	2,099,957	2,264,282	48,099	2.29%	In General Fund Total	
Highway	3,933,464	5,232,903	650,000	9,816,367	9,166,367	650,000	0	9,816,367	3,902,944	3,840,237	30,520	0.78%	9,919,715	9,269,715
Health Care Center	1,716,976	8,403,415	730,000	10,850,391	10,765,291	85,100	0	10,850,391	2,151,509	2,248,339	(434,533)	-20.20%	2,592,086	1,862,086
Sheriff	11,495,013	1,536,690	0	13,031,703	12,744,203	287,500	0	13,031,703	11,609,689	11,644,521	(114,676)	-0.99%	In General Fund Total	
Human Services	7,621,748	7,292,739	0	14,914,487	14,914,487	0	0	14,914,487	7,535,934	7,647,197	85,814	1.14%	2,327,548	2,327,548
<b>ALL FUNDS TOTAL</b>	<b>28,854,774</b>	<b>43,451,484</b>	<b>6,936,864</b>	<b>79,243,122</b>	<b>74,180,959</b>	<b>5,042,424</b>	<b>19,739</b>	<b>79,243,122</b>	<b>28,531,297</b>	<b>28,531,297</b>	<b>323,477</b>	<b>1.13%</b>	<b>52,582,401</b>	<b>45,665,276</b>

	2013 Amended	2014 Adopted	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,122,665,400	6,022,078,200	(100,587,200)	-1.64%
Total Levy Rate	\$4.66	\$4.79	\$0.13	2.82%
Total Levy Amount	28,531,297	28,854,774	323,477	1.13%
Impact of a one penny increase to the mil rate	\$61,227	\$60,221	(\$1,006)	-1.64%
Impact of a one penny increase to the mil rate on an average residential property	\$1.76	\$1.70	(\$0.06)	-3.41%
Average residential property value	\$175,600	\$169,700	(\$5,900)	-3.36%
Average County tax on an average residential property	\$818.29	\$813.12	(\$5.17)	-0.63%

## Sauk County 2014 Adopted Budget (Levy Use Order)

Department Name	Sources of Funds				Uses of Funds				2013	2012	\$ Change	% Change	Estimated	Estimated
	Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Tax Levy (as amended)	Tax Levy (as amended)	2013 Amended to 2014 Adopted	2013 Amended to 2014 Adopted	Fund Balance Beginning 2014	Fund Balance End 2014
General Non-Departmental	(9,616,470)	8,918,470	700,000	2,000	2,000	0	0	2,000	(9,184,702)	(9,139,803)	(431,768)	-4.70%	29,523,937	24,889,127
Register of Deeds	(347,305)	555,000	0	207,695	207,695	0	0	207,695	(325,433)	(310,937)	(21,872)	-6.72%	In General Fund Total	
Treasurer	(340,867)	897,000	0	556,133	556,133	0	0	556,133	(288,156)	(304,559)	(52,711)	-18.29%	In General Fund Total	
CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	0	0
Drug Seizures Fund	0	1,100	11,000	12,100	12,100	0	0	12,100	0	0	0	--	86,296	75,296
Dog License Fund	0	28,000	106	28,106	28,106	0	0	28,106	0	0	0	--	1,493	1,387
CDBG-FRSB Flood Recov Sm Bus	0	41,000	0	41,000	41,000	0	0	41,000	0	0	0	--	57	57
Insurance	0	66,789	0	66,789	47,050	0	19,739	66,789	0	0	0	--	480,261	500,000
Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	20,000	20,000
Landfill Remediation	0	9,000	157,900	166,900	166,900	0	0	166,900	0	0	0	--	5,049,236	4,891,336
Land Records Modernization	0	240,000	77,807	317,807	217,807	100,000	0	317,807	0	0	0	--	691,514	613,707
Workers Compensation	0	266,422	0	266,422	266,422	0	0	266,422	0	0	0	--	703,935	703,935
Women, Infants & Children	0	340,451	33,270	373,721	373,721	0	0	373,721	0	0	0	--	In General Fund Total	
CDBG-ED Revolving Loans	0	103,780	375,578	479,358	479,358	0	0	479,358	0	0	0	--	375,578	0
CDBG-EAP Emerg Assist Prog	0	0	299,663	299,663	299,663	0	0	299,663	0	0	0	--	591,099	291,436
Pink Lady Rail Transit Commission	0	0	0	0	0	0	0	0	585	0	(585)	--	In General Fund Total	
Contingency	0	0	350,000	350,000	350,000	0	0	350,000	142,597	0	(142,597)	--	In General Fund Total	
Charitable / Penal Fines	3,537	0	0	3,537	3,537	0	0	3,537	297	1,811	3,240	1090.91%	In General Fund Total	
Baraboo Dells Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Reedsburg Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Sauk Prairie Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Environmental Health	10,105	273,352	7,676	291,133	291,133	0	0	291,133	10,105	10,105	0	0.00%	In General Fund Total	
Tri-County Airport	21,336	0	0	21,336	21,336	0	0	21,336	15,665	15,655	5,671	36.20%	In General Fund Total	
Wisconsin River Rail Transit	28,000	0	0	28,000	28,000	0	0	28,000	28,000	26,520	0	0.00%	In General Fund Total	
Home Care	49,790	557,000	0	606,790	606,790	0	0	606,790	0	0	49,790	--	In General Fund Total	
Arts, Humanities, Historic Preservation	63,762	7,010	40,000	110,772	110,772	0	0	110,772	63,762	63,751	0	0.00%	In General Fund Total	
Sauk County Development Corporation	67,528	0	0	67,528	67,528	0	0	67,528	67,528	67,528	0	0.00%	In General Fund Total	
UW-Baraboo / Sauk County	80,000	0	2,365,000	2,445,000	80,000	2,365,000	0	2,445,000	145,000	80,000	(65,000)	-44.83%	In General Fund Total	
Surveyor	80,249	0	0	80,249	80,249	0	0	80,249	80,362	80,448	(113)	-0.14%	In General Fund Total	
Emergency Management	114,606	65,300	0	179,906	179,906	0	0	179,906	112,845	110,743	1,761	1.56%	In General Fund Total	
Coroner	126,962	28,750	0	155,712	155,712	0	0	155,712	156,964	147,394	(30,002)	-19.11%	In General Fund Total	
Register in Probate	134,127	25,500	0	159,627	159,627	0	0	159,627	135,886	111,488	(1,759)	-1.29%	In General Fund Total	
County Board	139,327	0	0	139,327	139,327	0	0	139,327	154,129	137,300	(14,802)	-9.60%	In General Fund Total	
Parks	158,240	142,743	0	300,983	300,983	0	0	300,983	159,323	151,918	(1,083)	-0.68%	In General Fund Total	
Child Support	167,576	713,029	0	880,605	880,605	0	0	880,605	181,570	188,567	(13,994)	-7.71%	In General Fund Total	
Administrative Coordinator	170,294	0	162,300	332,594	332,594	0	0	332,594	164,485	162,380	5,809	3.53%	In General Fund Total	
Aging & Disability Resource Center	171,138	1,641,904	0	1,813,042	1,813,042	0	0	1,813,042	174,608	176,914	(3,470)	-1.99%	219,646	219,646
Court Commissioner	177,299	47,978	0	225,277	225,277	0	0	225,277	175,458	177,734	1,841	1.05%	In General Fund Total	
County Clerk / Elections	185,788	129,275	0	315,063	315,063	0	0	315,063	191,788	263,583	(6,000)	-3.13%	In General Fund Total	

## Sauk County 2014 Adopted Budget (Levy Use Order)

Department Name	Sources of Funds				Uses of Funds				2013	2012	\$ Change	% Change	Estimated	Estimated
	Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2013 Tax Levy (as amended)	2012 Tax Levy (as amended)	2013 Amended to 2014 Adopted	2013 Amended to 2014 Adopted	Fund Balance Beginning 2014	Fund Balance End 2014
Clerk of Courts	205,412	936,700	0	1,142,112	1,142,112	0	0	1,142,112	216,574	237,138	(11,162)	-5.15%	In General Fund Total	
Veterans Service	208,510	11,500	0	220,010	220,010	0	0	220,010	201,708	192,723	6,802	3.37%	In General Fund Total	
Debt Service	250,000	1,740,299	0	1,990,299	1,990,299	0	0	1,990,299	250,000	250,000	0	0.00%	0	0
UW Extension	310,954	15,723	1,490	328,167	328,167	0	0	328,167	304,704	302,286	6,250	2.05%	In General Fund Total	
Personnel	365,877	3,500	0	369,377	369,377	0	0	369,377	327,533	339,993	38,344	11.71%	In General Fund Total	
Corporation Counsel	372,794	203,035	0	575,829	575,829	0	0	575,829	378,763	365,362	(5,969)	-1.58%	In General Fund Total	
District Attorney / Victim Witness	395,559	72,345	0	467,904	467,904	0	0	467,904	390,450	388,235	5,109	1.31%	In General Fund Total	
Circuit Courts	445,740	197,944	0	643,684	643,684	0	0	643,684	417,134	413,351	28,606	6.86%	In General Fund Total	
Accounting	453,503	4,113	0	457,616	457,616	0	0	457,616	441,941	440,944	11,562	2.62%	In General Fund Total	
Public Health	632,311	309,137	0	941,448	941,448	0	0	941,448	730,193	591,926	(97,882)	-13.40%	In General Fund Total	
Conservation, Planning & Zoning	760,916	1,060,949	225,074	2,046,939	1,701,785	345,154	0	2,046,939	761,201	633,756	(285)	-0.04%	In General Fund Total	
Library Board	926,961	0	0	926,961	926,961	0	0	926,961	935,174	951,893	(8,213)	-0.88%	In General Fund Total	
Management Information Systems	950,600	912,974	0	1,863,574	1,518,904	344,670	0	1,863,574	903,536	987,961	47,064	5.21%	In General Fund Total	
Class & Compensation Implementation	1,099,188	0	0	1,099,188	1,099,188	0	0	1,099,188	0	0	1,099,188	--	In General Fund Total	
Transfer Sales Tax to HCC	1,276,071	0	0	1,276,071	1,276,071	0	0	1,276,071	502,759	512,414	773,312	153.81%	In General Fund Total	
Transfer Sales Tax to Debt Service	1,627,799	0	0	1,627,799	1,627,799	0	0	1,627,799	2,094,628	2,047,899	(466,829)	-22.29%	In General Fund Total	
Health Care Center	1,716,976	8,403,415	730,000	10,850,391	10,765,291	85,100	0	10,850,391	2,151,509	2,248,339	(434,533)	-20.20%	2,592,086	1,862,086
Building Services	2,148,056	288,665	750,000	3,186,721	2,321,721	865,000	0	3,186,721	2,099,957	2,264,282	48,099	2.29%	In General Fund Total	
Highway	3,933,464	5,232,903	650,000	9,816,367	9,166,367	650,000	0	9,816,367	3,902,944	3,840,237	30,520	0.78%	9,919,715	9,269,715
Human Services	7,621,748	7,292,739	0	14,914,487	14,914,487	0	0	14,914,487	7,535,934	7,647,197	85,814	1.14%	2,327,548	2,327,548
Sheriff	11,495,013	1,536,690	0	13,031,703	12,744,203	287,500	0	13,031,703	11,609,689	11,644,521	(114,676)	-0.99%	In General Fund Total	
<b>ALL FUNDS TOTAL</b>	<b>28,854,774</b>	<b>43,451,484</b>	<b>6,936,864</b>	<b>79,243,122</b>	<b>74,180,959</b>	<b>5,042,424</b>	<b>19,739</b>	<b>79,243,122</b>	<b>28,531,297</b>	<b>28,531,297</b>	<b>323,477</b>	<b>1.13%</b>	<b>52,582,401</b>	<b>45,665,276</b>

	2013 Amended	2014 Adopted	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,122,665,400	6,022,078,200	(100,587,200)	-1.64%
Total Levy Rate	\$4.66	\$4.79	\$0.13	2.82%
Total Levy Amount	28,531,297	28,854,774	323,477	1.13%
Impact of a one penny increase to the mil rate	\$61,227	\$60,221	(\$1,006)	-1.64%
Impact of a one penny increase to the mil rate on an average residential property	\$1.76	\$1.70		
Average residential property value	\$175,600	\$169,700	(\$5,900)	-3.36%
Average County tax on an average residential property	\$818.29	\$813.12	(\$5.17)	-0.63%

## ACRONYMS

### - A -

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

### - B -

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

### - C -

CAFR	Consolidated Annual Financial Report
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
COG	Continuity of Government
COOP	Continuity of Operations
COP	Community Options Program
CMO	Care Management Organization
CMS	Centers for Medicare & Medicaid Services
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
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
GIS	Geographical Information System
GPS	Global Positioning System

### - H -

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

### - I -

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

### - L -

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

## ACRONYMS

### - M -

MA	Medical Assistance or Medicaid
MATC	Madison Area Technical College
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
NH	Nursing Home
NRCS	Natural Resources Conservation Service

### - O -

OMB	Office of Management and Budget (United States)
OT	Occupational Therapy

### - P -

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

### - R -

RCAC	Residential Care Apartment Complex
RLF	Revolving Loan Fund
RN	Registered Nurse

### - S -

SARA	Superfund Amendment and Reauthorization Act
SCIL	Sauk County Institute of Leadership
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
USDVA	United States Department of Veterans Affairs
UW	University of Wisconsin
UWEX	University of Wisconsin-Extension

### - V -

VIMS	Veterans Information Messaging System
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### - 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
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 are available through the Human Services Department.

### 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 following 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. (See equalized property valuation). This amount may be above or below the current market value of the property. Taxes are not levied on assessed value.

### ASSETS

Property and resources owned or held which have monetary value.

### 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.

### BOND ANTICIPATION NOTES (BANS)

Short-term (one year or less) debt issued to provide near term 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.



## GLOSSARY

(As these terms apply to Sauk County)

### 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 or Finance Committee action.

### 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 twenty five thousand dollars (\$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.

## GLOSSARY

(As these terms apply to Sauk County)

### 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 RATE LIMIT

The maximum debt rate at which the County may levy a tax, imposed by the state legislature based on the 1992 paid 1993 debt rate.

### 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.

## GLOSSARY

(As these terms apply to Sauk County)

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

## GLOSSARY

(As these terms apply to Sauk County)

### 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.

### MILL RATE

(See TAX LEVY RATE)

## GLOSSARY

(As these terms apply to Sauk County)

### MISSION

A statement defining the major reasons for the existence of the agency, including its 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 amended budget in place as of the compilation of this budget book. The budget is amended throughout the year by Finance Committee or County Board action.

### 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.

### 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.

### 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.

## GLOSSARY

(As these terms apply to Sauk County)

### POSITION SUMMARY

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

### 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 of enterprise and internal service funds.

### RETAINED EARNINGS

The difference between assets and liabilities of proprietary funds.

### SINGLE AUDIT

A comprehensive financial and compliance audit pursuant to OMB Circular A-133 of an entity receiving federal funds.

### SHARED REVENUE

Distribution of state funds to municipalities and 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 fifteen standing committees of the County Board.

### STRATEGIC PLAN

Formal long-range plan that defines and identifies organizational goals that will allow the organization to achieve its mission.

### STATUTE

A written law enacted by a duly organized and constituted legal 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).

### TAX RATE LIMIT

The maximum rate at which the County may levy a tax, imposed by the state legislature based on 1992 paid 1993 tax rate limit.

### TID

Tax Incremental District refers to a geographic area established by resolution of a local legislative body according the provisions of Chapter 66.86 of the Wisconsin Statutes. This section of the statutes, referred to as the "Tax Increment Law" provides a means for financing improvements through the increase in the equalized value of the district. Because taxes on this incremental increase in value are dedicated to paying improvements, general property taxes are not apportioned to the incremental increase.

### TPR

Termination of Parental Rights.

**GLOSSARY**  
(As these terms apply to Sauk County)

**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 department would ideally like to be. It defines guiding principles, values, and the long range result of the 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.

**W-2**

Wisconsin Works; a state initiative to replace the Aid for Families with Dependent Children program. It is a work based program the emphasizes individual responsibility.

**WIC**

Women, Infants, and Children Supplemental Nutrition Program.

**WORKING CAPITAL**

Minimum fund balance requirement.

**WRS**

Wisconsin Retirement System; a multiple-employer public employee retirement system.

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