

Sauk County, Wisconsin 2015 Adopted Budget



Sauk County Board of Supervisors November 2014

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The cover photographs were taken by entrants in the 2014 Sauk County photography contest celebrating Wisconsin Historic Preservation Month, May, 2014. 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 2014 contest was "Of Historic Architectural or Archeological Interest."

First Prize	Andrea Brooks	Hillpoint, WI	"I Think I Can No Longer"
Second Prize	Ralph Knasinski	Spring Green, WI	"Wisconsin Barns"
Third Prize	Heather Wedekind	Baraboo, WI	"Buried In Time"

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To the Citizens of Sauk County:

I am pleased to present the proposed 2015 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 2015 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 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 2016 budget. It is anticipated that the 2015 budget will see implementation of the programming recommendations of the Criminal Justice Coordination Council. The Council 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.

	2014 Budget	2015 Budget	Dollar Change	Percent Change
Levy Amount	\$28,854,774	\$29,878,110	\$1,023,336	3.55%
Levy Rate	\$4.79	\$4.97	\$0.18	3.68%
Equalized Value	\$6,022,078,200	\$6,014,446,300	-\$7,631,900	-0.13%

Top Ten Strategic Issues (SI) 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.

2015 Budget Highlights

- Funding for Criminal Justice Coordinating Council and justice programming development continues at a level of \$164,000 (\$40,000 tax levy); as well as \$120,000 in Human Services for complementary programming. *(SI 1, 2, 5 and 6)*
- Funding for appeals of the classification and compensation study undertaken in 2013 is set at \$140,000. The plan allows for a uniform pay plan, particularly with changes in personnel management. *(SI 3)*
- The budget includes a transfer of operations and management of the Home Care Program from Public Health to the Health Care Center, allowing for enhanced continuity of services and efficiencies. *(SI 7)*
- Aging & Disability Resource Center programming has been restructured with a customer centered focus. This includes revamping transportation and nutrition programs. *(SI 8)*
- Development of a Nurse Family Partnership program to intentionally educate and support first-time mothers from pregnancy through the first two years of their child's life. *(SI 8)*
- The budget includes \$125,000 to kick off a countywide placemaking initiative funded by tax levy of \$30,000 and the remainder by General Fund balance. Further, the budget includes \$1,040,000 for development of the Great Sauk Trail, funded half by General Fund balance and half by anticipated grants. *(SI 10)*
- A 5-year regional federal grant for water quality improvement in the Baraboo River Watershed has been accepted.
- During 2014, a portion of debt service was refunded and paid down, which results in decreased cost of \$400,000 in 2015.
- Health insurance rates were decreased by 8.00%, which reduced cost by \$630,000, with a levy reduction of \$550,000. Health Risk Assessments and the development of other wellness programming will allow for future cost containment.
- General Fund balance has been allocated for non-/rarely-recurring capital projects: Dispatch center system, \$150,000; voting system, \$460,000.

The dual requirements of fiscal prudence and continued high quality public service are at the heart of this budget. All of the aforementioned projects maintain vital county infrastructure and ensure appropriate resource management.

Challenges of the 2015 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 valuations in the County were down by \$7,631,900, or -0.13%, the sixth year of declining values. Residential property (which is two-thirds of the County's valuation) experienced a 1.62 percent increase in values, while commercial values decreased by 4.02 percent. This indicates stabilization in the housing market after five years of declines.

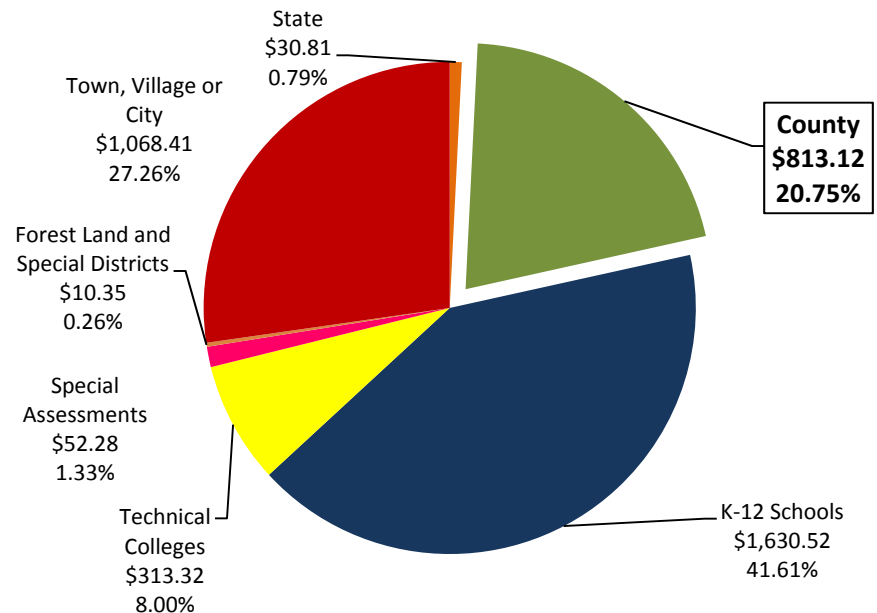
Revenue Limitations: Property tax limitations, dwindling federal and state funding, and reductions in interest income compound the issues that arise with increasing costs to continue.

- The intense legislative and public scrutiny of local government budgets continues in 2015, 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 (0.639%) 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.

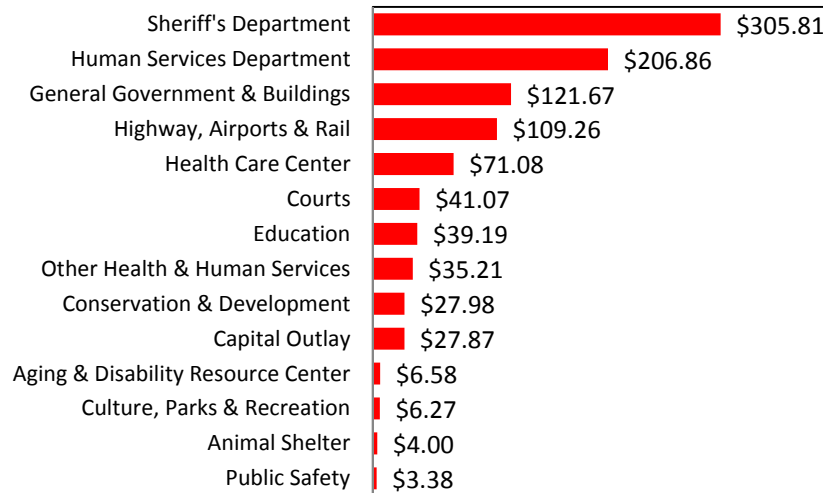
Property Tax Payers: The county property tax payer, and their ability to pay, is a crucial component of budget construction. Following is a chart which demonstrates how an average tax bill is allocated. Variation will be seen from one municipality to the next.

Allocation of Total Sauk County Property Tax Bill by Taxing District
Total average tax bill on a property of \$169,700: \$3,918.81
(based on 2013 paid 2014, the 2014 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 \$193.11 for an average property. This brings the total County portion of property tax to \$813.12.

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.

Conclusion

The key message embodied within the 2015 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 type and level of 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 Sauk 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 a great deal of 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 challenge will always be balancing the needs of the communities we live in against costs to the property taxpayer.

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
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**Sauk County
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For the Fiscal Year Beginning

January 1, 2014

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, 2014. 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 - 2015

Counties have always played an important role in Wisconsin local government. Although the form of local government 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 Vision

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

Sauk County Mission Statement

To provide essential services to the residents of Sauk County in a fiscally responsible manner that promotes safety, economic development, and stewardship of natural resources while encouraging the development of cultural, social, and community values that enhance human dignity.

The County has determined that for 2015, 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 2015 budget. In terms of the services the County provides and the specific objectives of the 2015 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.

- ✓ 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 palette of services from in-home care to skilled nursing will be considered.
- ✓ The Board has made changes in the manner in which various services are provided to ensure a more effective and efficient delivery model: Home Care, and Nutrition and Prevention for older adults.

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 2015 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 2015 budget includes dollars to expand the jointly owned University of Wisconsin Baraboo / Sauk County campus to upgrade the science facilities.
 - The County is developing a plan for dealing with tax delinquent properties that will benefit the County and local municipalities, as well as the citizenry. Improved municipal involvement in developing alternatives to contaminated and otherwise blighted properties will produce better outcomes for communities.

2015 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 2015 budget.

- ✓ 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.

- ✓ The Nurse Family Partnership program in Public Health is an evidence based decision making program that targets first-time mothers.
- ✓ A position was added in Veterans Service's to meet the myriad of needs of veterans returning from service.

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-five percent required by the County's working capital policy. As of January 1, 2014, the amount

calculated by policy for working capital was \$14,560,789, and the unassigned balance (after working capital removed) was \$8,995,042. The sum of the working capital and the unassigned is sixty-two percent of the 2015 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 need to ensure ongoing future flexibility and utilize available capacity in 2015 by levying for an additional \$1,023,336.

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.
- ✓ The County chose to levy for ongoing debt payments based on the average debt repayment amount for years 2015 – 2021 to stabilize the dollars levied for debt repayment.

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 (Aging and Disability Resource Center).
- ✓ 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 2015 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.

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 2015 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.
- ✓ Dollars were allocated for a county-wide placement initiative.

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, 2013	74.6	105.5

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.

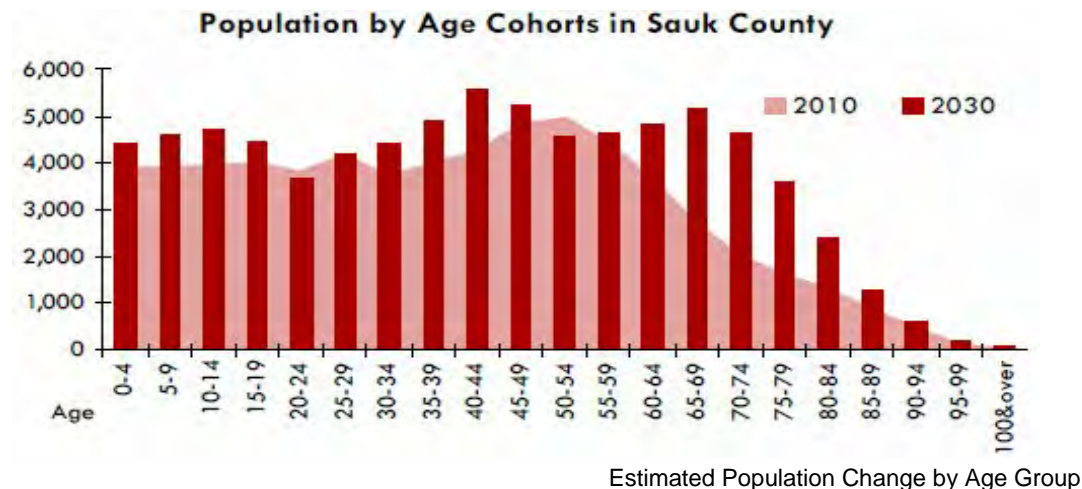
Demography

The 2014 estimated Sauk County's population is 62,041 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.

Population Profile ⁽¹⁾	<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 ⁽³⁾	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	4.5%	6.2%
Less than 18 years old, 2012 ⁽³⁾	23.2%	23.0%
18 - 64 years old	60.9%	62.6%
Persons 65 and older	15.9%	14.4%
Highest Educational Attainment - 2011 ⁽³⁾		
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%
Geographic Profile		
Land area in square miles	831	54,158
Persons per square mile, 2010	74.6	105.0
Housing		
Housing Units, 2011 ⁽³⁾	29,848	2,634,781
Home ownership rate, 2011 ⁽³⁾	72.2%	69.1%
Households, 2011 ⁽³⁾	25,504	2,279,738
Projected persons per household, 2011 ⁽³⁾	2.38	2.42
Median sales price, 2013 ⁽⁴⁾	\$145,000	\$164,000*
Average sales price, 2013 ⁽⁴⁾	\$165,088	\$187,403*
Earnings		
Median household income, 2011 ⁽³⁾	\$51,121	\$52,374
Per capita total personal income, 2012 ⁽⁸⁾	\$38,998	\$42,121
Persons below poverty level, 2011 ⁽³⁾	9.7%	12.0%
Unemployment Rate - Not seasonally adjusted ⁽⁵⁾		
October 2014	4.2%	5.4%

Occupational Composition ⁽²⁾	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%

Largest Employers ⁽⁶⁾	Employees
Ho Chunk Casino, Hotel and Convention Center	2,000
Grede Foundries, Inc.	860
Cardinal IG Company	685
Sauk County	603
Sysco Baraboo LLC	601
Lands' End Inc.	600
Wal-Mart (Lake Delton & Baraboo)	599
R.R. Donnelley Baraboo Division	501
Reedsburg Area Medical Center	485
Flambeau Inc.	480
Baraboo School District	471
St. Clare Hospital	360

Sauk County Equalized Land Values-2013 ⁽⁷⁾	\$Value	% of Value
Residential	4,003,281,500	64.4%
Agricultural	50,258,700	.8%
Manufacturing / Commercial	1,755,454,900	28.2%
Forest / Undeveloped / Other	405,292,700	6.5%

(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

(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: Primary Research by Sauk County.

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

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

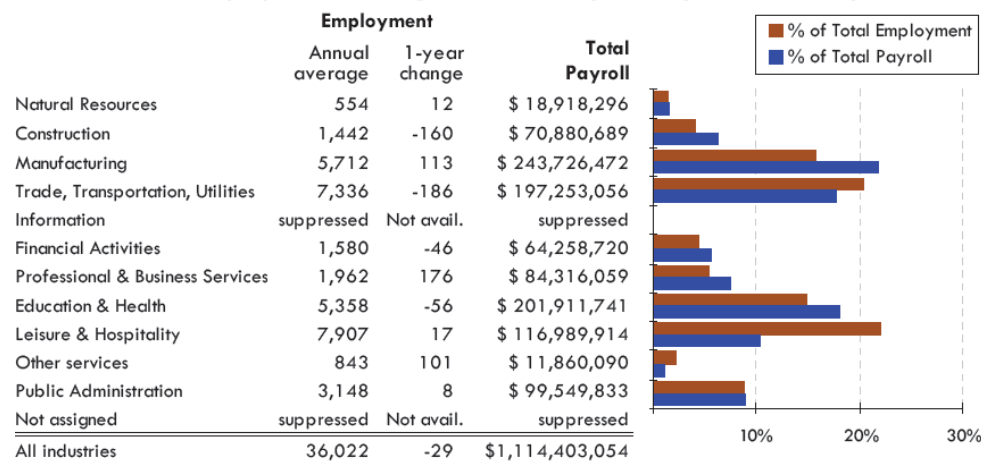
Economy

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 2014 are at 4.2%. Sauk County typically has lower rates of unemployment than both the state and nation, 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 income for the County in 2014 was \$25,452. Sauk County ranks 20th 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. Median household income is \$50,390, median family income is \$62,196.

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

Governmental Structure

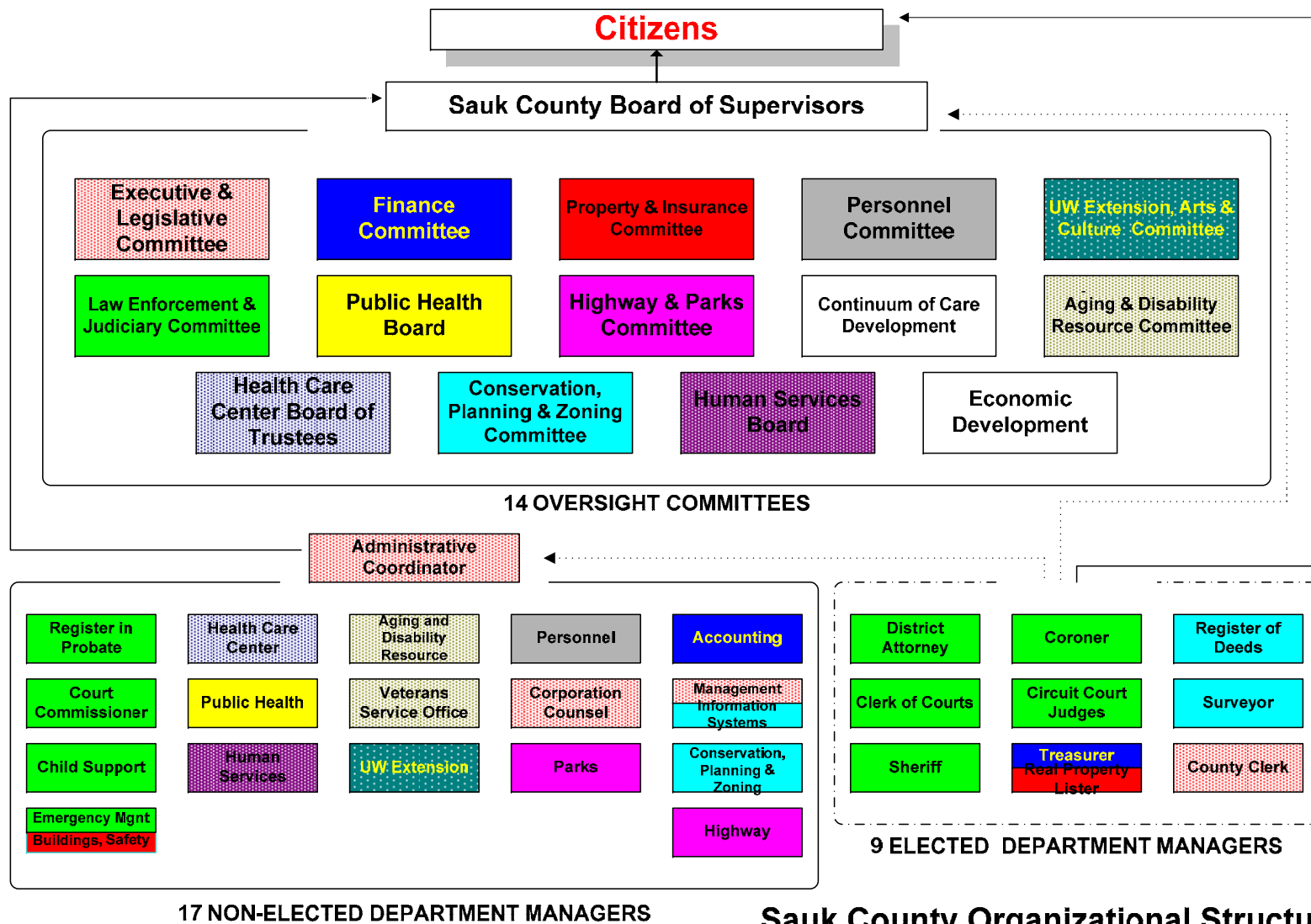
Sauk County is one of 72 units of county government in the State of Wisconsin and is a municipal corporation existing pursuant to the authority of Chapter 59 of the Wisconsin Statutes. The County is governed by a 31 member County Board whose total membership is elected every two years. There are 14 standing 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 2015 Sauk County Budget maintains the quality and quantity of services provided historically. 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 Dollar Levy Limit - Wisconsin counties are 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) 2014 net new construction divided by 2014 equalized value (0.639 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 2014 payable 2015 levy for the 2015 budget is \$29,878,110, 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, related Office of Management and Budget Circulars, and subsequent amendments. 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 a 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:

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2015 and Beyond
County Strategic Plan	Develops biennial strategic goals.	Operationalized through goals and objectives in the existing budget. The review of strategic issues that are incorporated into the current 2015 budget are detailed in the Transmittal message, <i>2015 Budget Highlights</i> section.
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.	The budget included the funds needed to implement the updated classification matrix. At the time of budget construction the appeals process was just beginning. The budget contains \$140,000 to cover the cost of appeals.
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>Funds were allocated for the development of the Great Sauk Trail, a recreational trail that will eventually link other state recreational trail systems. The County is only one of the local partners who will assist in funding the development of the trail.</p>

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2015 and Beyond
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.	<p>Creates an operational plan for continuity of operations as transition and change occur.</p> <p>Succession planning offers opportunities for talent development.</p> <p>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.</p>
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.
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.	<p>Accreditation submission was achieved in 2014.</p> <p>Programmatic changes continue as the department expands preventative programming. The Home Care program was relocated to the Health Care Center and the Nurse-Family Partnership Program (a preventative program to address an array of health and social issues) is working with clients. It is an evidence based program that produces strong societal outcomes.</p>

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2015 and Beyond
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. The County will work on the five year review and update to the Comprehensive Plan in 2015. 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. Programmatic changes in 2015 include the relocation of prevention, and nutrition to Public Health, and alterations to the transportation plan.
Emergency Management / SARA Planning	This set of planning materials governs the County's disaster preparedness.	The County will continue to use other public and private entities to respond to the release of hazardous materials into the environment.
Continuity of Operations Plan / Continuity of Government	This plan outlines procedures if primary County facilities become unusable and dictates action needed for emergency response.	These intertwined plans help assure resiliency during change, both planned and unplanned.
Solid Waste Long Range Usage Plan	The Long Range Usage plan delineates the future plan for the usage of the closed Solid Waste site.	The County will continue ongoing environmental monitoring and establish a plan to minimize potential future tax levy impact.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2015 and Beyond
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 2015 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.	<p>The comprehensive plan goals and objectives have provided a base of information for the development of yearly goals and objectives in departmental areas.</p> <p>The plan is also utilized as a resource when researching public policy decisions.</p>

BUDGET SUMMARY

2015 Budget Process

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

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

Primary Stakeholders in Budget Development

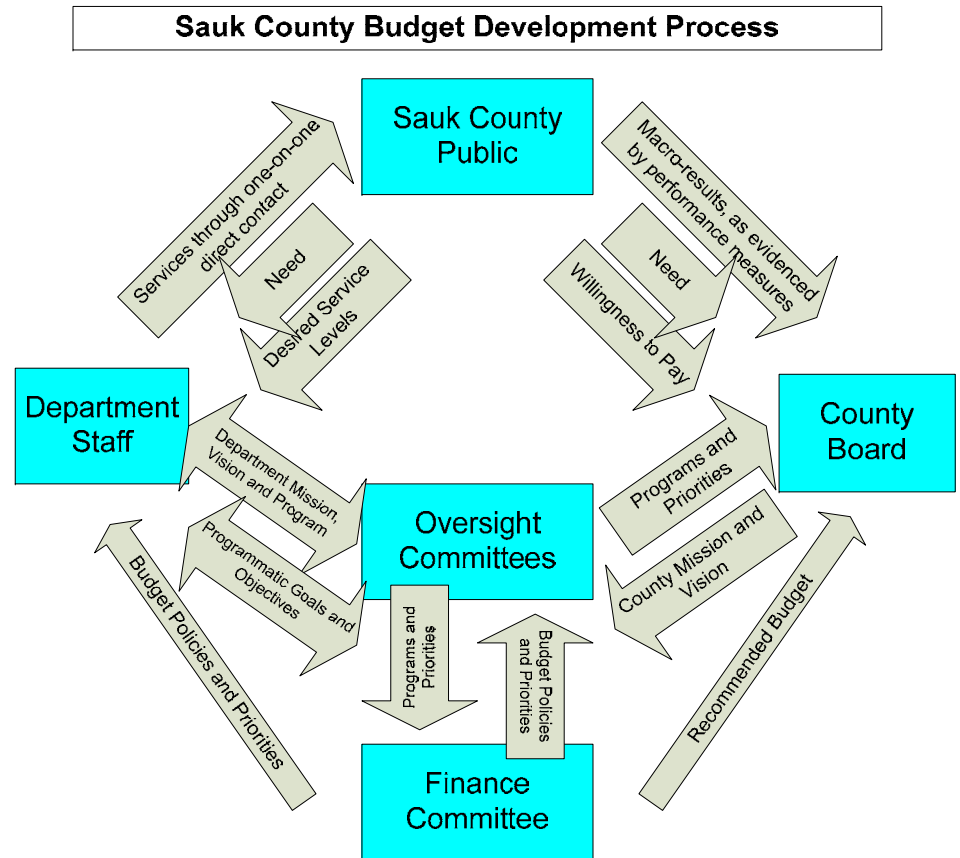
Public (P): The electorate in need of services.

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

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

Finance Committee (Fin): Committee 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.

Summary Budget Development Calendar	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Annual report of prior year results compiled		DH										
Finance 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

Budget development begins with articulation and prioritization of Countywide and departmental goals and objectives, accomplished through County Board and committee strategic planning meetings and public forums. The process itself is integrated with decisions and discussions interweaving between departmental staff and the committees of the Board. Specifics of resource need (personnel levels, equipment, etc.) are initially drafted by department managers based on their detailed knowledge of day-to-day operations and funding sources. These budgets are presented to oversight committees, whose role is to deliberate and ultimately approve departmental budgets to the Finance Committee. The Finance Committee is tasked with balancing “the big picture” of available funds with all departmental requests, and the Finance Committee must forward a budget recommendation to the full County Board in October. The County Board has one month to review the Finance Committee’s recommendation, and the final budget must be adopted in November.

Amendments After Adoption

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.

2015 Summary Data

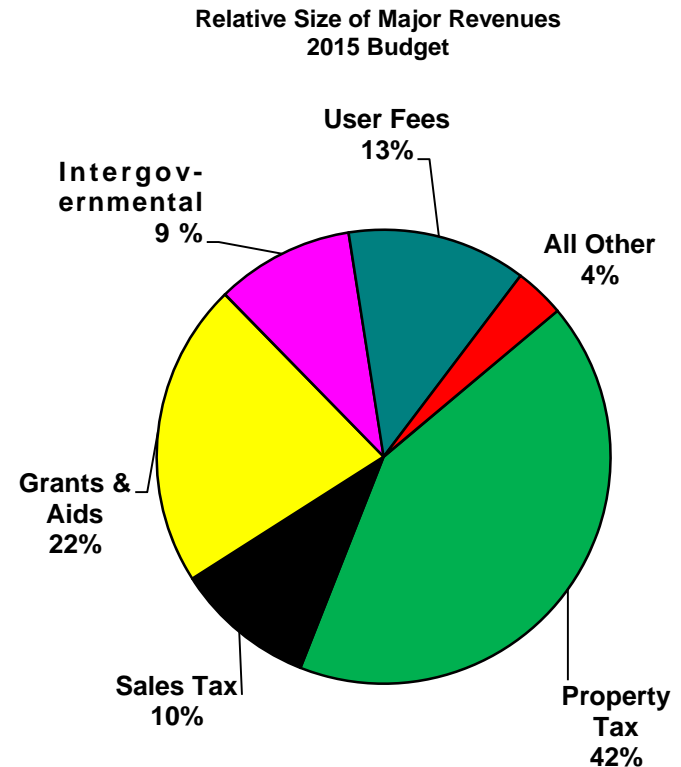
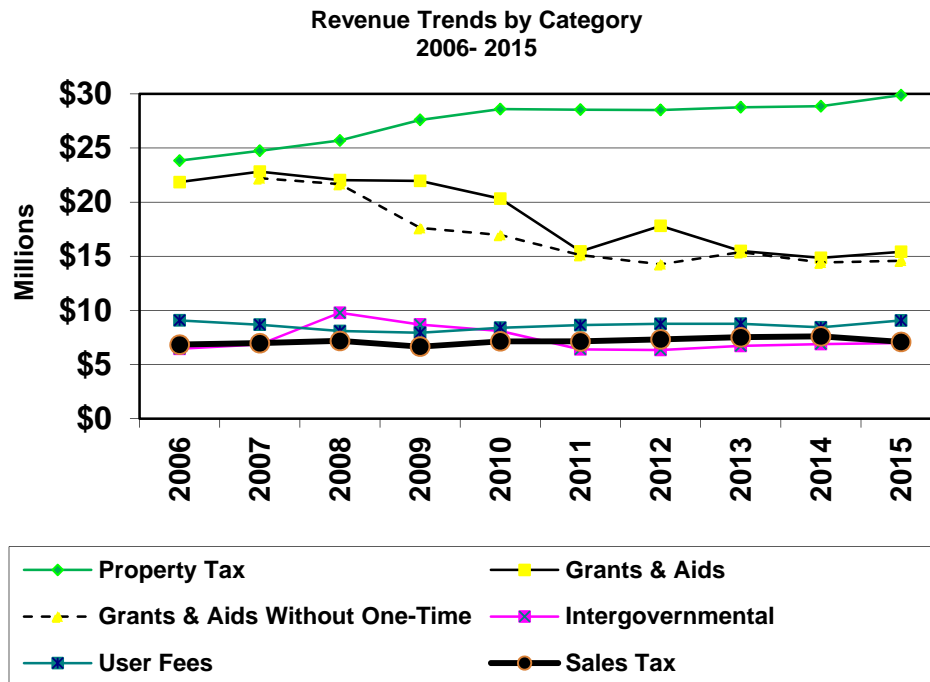
Much of the annual Sauk County budget presentation is directed at department specific detail. This level of detail is intended to provide relatively concise guidance to individual departments and functions in terms of the resources available to fulfill the visions they set forth. It is also appropriate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

2015 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>
Revenues							
Property Taxes	\$15,992,417	\$7,843,137			\$6,042,556	\$0	\$29,878,110
Other Taxes	885,150	0			0	0	885,150
Sales Tax	7,095,831	0			0	0	7,095,831
Grants & Aids	4,321,460	8,652,032			2,442,772	0	15,416,264
Licenses & Permits	331,339	28,000			0	0	359,339
Fines, Forfeitures & Penalties	379,000	209,000			0	0	588,000
User Fees	1,617,759	537,697			6,917,581	0	9,073,037
Intergovernmental Charges	2,856,584	2,500			3,798,257	334,475	6,991,816
Donations	4,000	72,200			2,000	0	78,200
Interest	75,088	41,090		750	10,106	1,200	128,234
Rent	336,112	0			0	0	336,112
Miscellaneous	88,820	74,861			900	0	164,581
Transfers from Other Funds	643,100	36,000		1,668,599	1,193,724	0	3,541,423
Use of Fund Balance	<u>3,364,272</u>	<u>1,096,301</u>			<u>1,380,000</u>	<u>34,629</u>	<u>5,875,202</u>
Total Revenues	37,990,932	18,592,818	0	1,669,349	21,787,896	370,304	80,411,299
Expenses / Expenditures							
Wages & Salaries	15,511,400	6,111,917			8,141,536	0	29,764,853
Labor Benefits	5,847,252	2,292,051			3,575,689	0	11,714,992
Supplies & Services	10,874,019	9,809,850			7,553,847	354,652	28,592,368
Debt Service - Principal	0	0		869,928	815,072	0	1,685,000
Debt Service - Interest & Charges	0	0		354,839	378,652	0	733,491
Capital Outlay	3,010,938	220,000			688,000	0	3,918,938
Transfers to Other Funds	2,747,323	159,000			635,100	0	3,541,423
Addition to Fund Balance	<u>0</u>	<u>0</u>		<u>444,582</u>	<u>0</u>	<u>15,652</u>	<u>460,234</u>
Total Expenditures	37,990,932	18,592,818	0	1,669,349	21,787,896	370,304	80,411,299
Net Change in Fund Balances	(3,364,272)	(1,096,301)	0	444,582	(1,380,000)	(18,977)	(5,414,968)
Estimated January 1 Fund Balances	<u>30,676,306</u>	<u>9,385,456</u>	<u>0</u>	<u>0</u>	<u>12,383,798</u>	<u>1,139,552</u>	<u>53,585,112</u>
Estimated December 31 Fund Balances	<u>\$27,312,034</u>	<u>\$8,289,155</u>	<u>\$0</u>	<u>\$444,582</u>	<u>\$11,003,798</u>	<u>\$1,120,575</u>	<u>\$48,170,144</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.



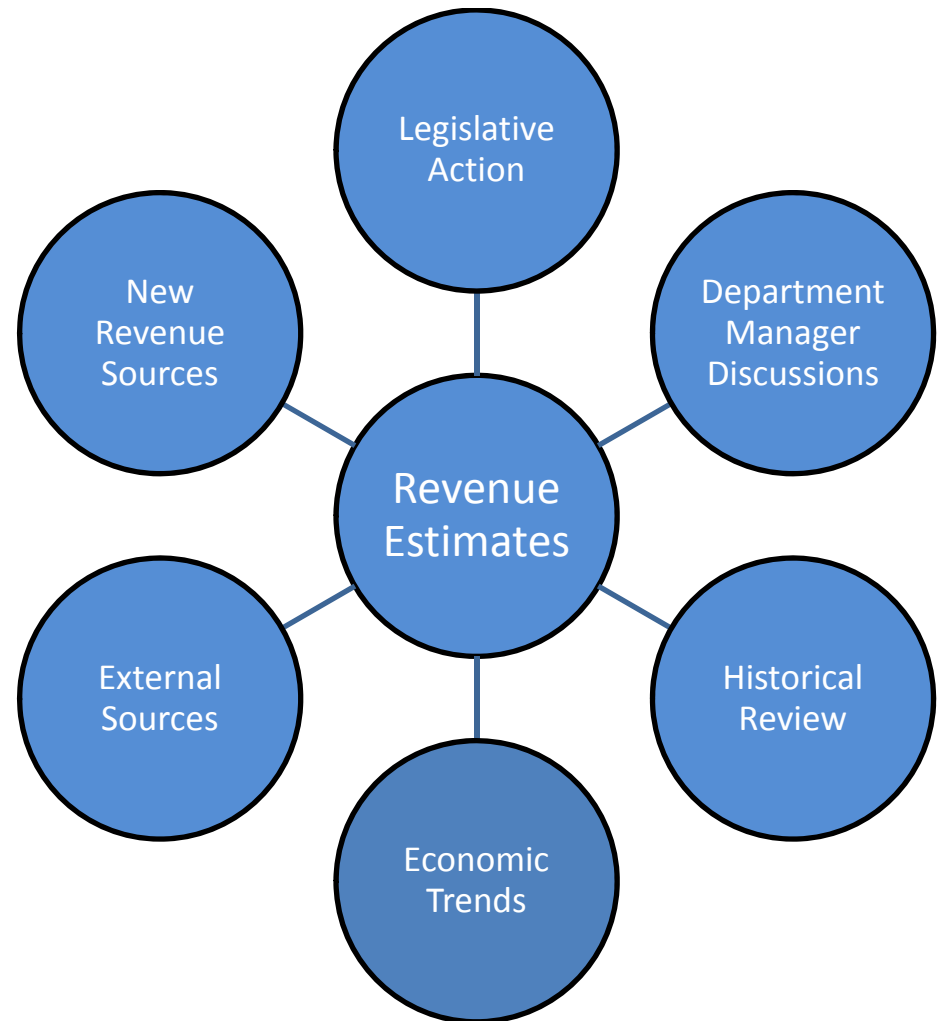
The Revenue Trends chart shows by category how Countywide major revenue sources have changed over time; as well as provides a pictorial view of the revenue relationships. **Of greatest note is the divergence of grants and aids, particularly when excluding one-time grants and aids, from property tax levels.**

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.

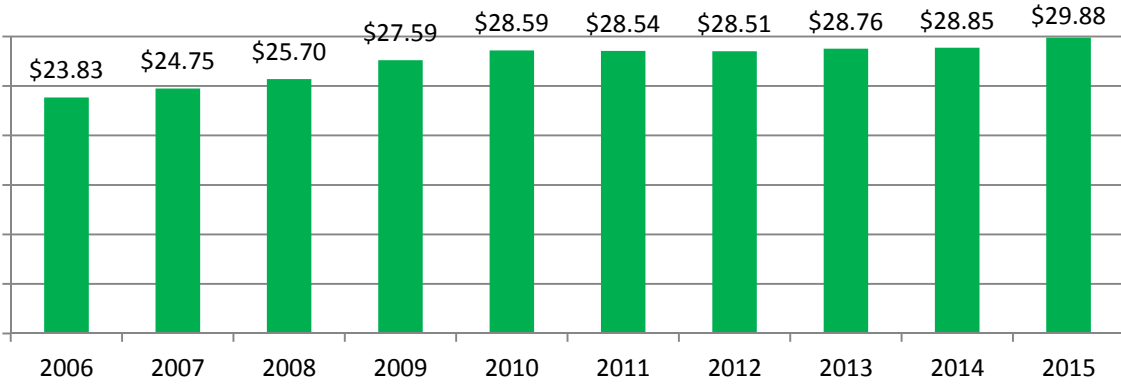
Although Sauk County is very stable, macroeconomic trends such as inflation, unemployment, and the real estate market do affect the County’s financial condition. Other independent variables such as weather and the business community’s workforce also affect collections. Special attention is focused on 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	\$\$		\$	\$\$	\$	\$	\$
ADRC	\$	\$		\$	\$		\$
Debt Service						\$	\$
CDBG-RLF						\$	\$
Land Records					\$	\$	
Workers Compensation				\$		\$	
CDBG-EAP						\$	
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

Description	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.																																									
Authorizations	Wis. Stats. §65.90 – Municipal budgets. Wis. Stats. §66.0602 – Local levy limits. Wis. Stats. §74.47(1) – Interest on delinquent taxes of 1.0 percent per month. Sauk County Code of Ordinances §30.05 – Penalty on delinquent taxes of 0.5 percent per month.																																									
Source	Real and certain personal property owners in Sauk County.																																									
Use	Generally expendable at the County’s discretion. Special purpose levies for bridge aid, libraries, and veterans service may only be used for those specific purposes.																																									
Payment	Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the County, taxes are collected for and remitted to the State and municipal governments, 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.																																									
Expiration	None. Wis. Stats. §59.605, the tax levy rate limit, was eliminated with 2013 Act 20, the 2013-2015 State budget.																																									
History	<table><tr><td rowspan="12">(2014 and 2015 are budgeted numbers)</td><td></td><td><u>Amount</u> <u>Over/(Under)</u> <u>Levy Limit</u></td><td></td></tr><tr><td><u>Year</u></td><td><u>Amount</u></td><td></td></tr><tr><td>2006</td><td>23,833,255</td><td></td></tr><tr><td>2007</td><td>24,746,228</td><td></td></tr><tr><td>2008</td><td>25,697,469</td><td></td></tr><tr><td>2009</td><td>27,594,579</td><td>2006-2009 not calculated</td></tr><tr><td>2010</td><td>28,592,971</td><td>(589,823)</td></tr><tr><td>2011</td><td>28,538,084</td><td>(1,485,957)</td></tr><tr><td>2012</td><td>28,513,778</td><td>(1,226,097)</td></tr><tr><td>2013</td><td>28,758,630</td><td>(407,347)</td></tr><tr><td>2014</td><td>28,854,774</td><td>(354,710)</td></tr><tr><td>2015</td><td>29,878,110</td><td>(0)</td></tr></table> 					(2014 and 2015 are budgeted numbers)		<u>Amount</u> <u>Over/(Under)</u> <u>Levy Limit</u>		<u>Year</u>	<u>Amount</u>		2006	23,833,255		2007	24,746,228		2008	25,697,469		2009	27,594,579	2006-2009 not calculated	2010	28,592,971	(589,823)	2011	28,538,084	(1,485,957)	2012	28,513,778	(1,226,097)	2013	28,758,630	(407,347)	2014	28,854,774	(354,710)	2015	29,878,110	(0)
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Assumptions & Future Expectations	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.																																														
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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 2015 estimate includes a modest decrease.																																														

Grants & Aids

Description	Dollars received from the State, Federal or other local governments, whether from aid formulas or applied for program s. Rarely, private grantors extend funds as well.																																																					
Authorizations	Multiple variations by agency and type of grant.																																																					
Source	There are around 50 Federal program s and around 75 State programs. Many State programs are in tandem with Federal programs, and nearly all Federal programs are administered by the State.																																																					
Use	Nearly all grants and aids are segregated for the provision of specific services, with the largest receipts funding public health, child support, human services, and highway activities. Shared revenues of \$726,941 from the State are discretionary grants and aids.																																																					
Payment	Varies by grant. Most grants are re ceived after expenditure has been made and reports have been filed. Some provid e for an advance of funds early in the year which are taken back late in the year. A very few grants are received in equal monthly or quarterly installments.																																																					
Expiration	None.																																																					
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Assumptions & Future Expectations	<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 wh ich the service pr ovided is mandated and the amount of matching funds or ti me are needed.</p> <p>The continued erosion of grant funding and governmental aids puts extreme pressure on local governments to m aintain essential services. One-time revenues in the 2015 b udget include \$3 06,263 for con servation programs and \$520,000 estimated for Great Sauk Trail development. Excluding this application of one-time funds further illustrates the er osion of funding for ongoing program s. The discretionary shared revenue aid decreased by \$30,000, and future reductions are expected.</p>																																																					

Intergovernmental

Description	Charges between Sauk County departments for services, and in so me cases between the County and other governments. W ith the exception of the Highway , Workers Compensation and Insurance Funds , the County does not extensively use internal service funds. A number of administrative or overhead costs are, however, "charged back" to operating departments.																																														
Authorizations	Payments from various Federal, State and other governmental agencies.																																														
Source	The five largest ar e 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; nutrition programs provided by the Health Department for the Aging & Disability Resource Center (new in 2015); 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>(2014 and 2015 are budgeted numbers)</div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><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>6,720,854</td></tr><tr><td>2014</td><td>6,767,033</td></tr><tr><td>2015</td><td>6,991,816</td></tr></tbody></table></div><div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><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>\$6.72</td></tr><tr><td>2014</td><td>\$6.77</td></tr><tr><td>2015</td><td>\$6.99</td></tr></tbody></table></div></div>			Year	Amount	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	6,720,854	2014	6,767,033	2015	6,991,816	Year	Amount	2006	\$6.46	2007	\$6.87	2008	\$9.78	2009	\$8.70	2010	\$8.10	2011	\$6.41	2012	\$6.35	2013	\$6.72	2014	\$6.77	2015	\$6.99
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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 de tailed by department, a dec line of \$292,000. Court security charges are bas ed on the actual anticipated costs of staff assigned to those tasks. Nutrition programs are administered by existing staff performing compatible functions in the WIC. Sauk Count y is self-insured for workers co mpensation, and there have been favorable lo sses allowing for low, stable r ates 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 signi ficantly with the Unit's closure and recent trends in lower inmate populations. The remaining intergovernmental charges are based on historical averages.																																														

User Fees

Description	This category represents a wide range of sources, typically payments received for direct service provision.																																														
Authorizations	Some, such as fees received by the Register of Deeds, are set by state statute and changes reflect the anticipation of changes in volume of activity. Others, such as outpatient services provided by the Human Services Department and charges for care at the County's nursing home, have no direct statutory limit, but are in reality limited by the Medicaid and Medicare reimbursement rates.																																														
Source	Two-thirds of the revenues in this category come from fees charged at the County's nursing home.																																														
Use	User fees offset the costs of providing specific services.																																														
Payment	Fees are generally collected at the time a service is provided.																																														
Expiration	None.																																														
History	<div><div><div>(2014 and 2015 are budgeted numbers)</div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2006</td><td>9,082,011</td></tr><tr><td>2007</td><td>8,684,617</td></tr><tr><td>2008</td><td>8,094,893</td></tr><tr><td>2009</td><td>7,939,683</td></tr><tr><td>2010</td><td>8,398,720</td></tr><tr><td>2011</td><td>8,641,950</td></tr><tr><td>2012</td><td>8,766,447</td></tr><tr><td>2013</td><td>8,767,573</td></tr><tr><td>2014</td><td>9,161,090</td></tr><tr><td>2015</td><td>9,073,037</td></tr></tbody></table></div><div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2006</td><td>\$9.08</td></tr><tr><td>2007</td><td>\$8.68</td></tr><tr><td>2008</td><td>\$8.09</td></tr><tr><td>2009</td><td>\$7.94</td></tr><tr><td>2010</td><td>\$8.40</td></tr><tr><td>2011</td><td>\$8.64</td></tr><tr><td>2012</td><td>\$8.77</td></tr><tr><td>2013</td><td>\$8.77</td></tr><tr><td>2014</td><td>\$9.16</td></tr><tr><td>2015</td><td>\$9.07</td></tr></tbody></table></div></div>			Year	Amount	2006	9,082,011	2007	8,684,617	2008	8,094,893	2009	7,939,683	2010	8,398,720	2011	8,641,950	2012	8,766,447	2013	8,767,573	2014	9,161,090	2015	9,073,037	Year	Amount	2006	\$9.08	2007	\$8.68	2008	\$8.09	2009	\$7.94	2010	\$8.40	2011	\$8.64	2012	\$8.77	2013	\$8.77	2014	\$9.16	2015	\$9.07
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Assumptions & Future Expectations	<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 \$44 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 (2014 and 2015 are budgeted numbers)	<table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><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>3,335,509</td></tr><tr><td>2014</td><td>2,608,103</td></tr><tr><td>2015</td><td>2,539,616</td></tr></tbody></table>	Year	Amount	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	3,335,509	2014	2,608,103	2015	2,539,616	<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 \$128,000, even with cash balances remaining steady. This has led 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	\$625,000
Health Care Center	General Fund	Recognition of interfund interest	\$4,600
Highway	General Fund	Recognition of interfund interest	\$5,500
Human Services	General Fund	Recognition of interfund interest	\$8,000
Jail Assessment	Debt Service	Transfer of assessments to be used for jail debt reduction	\$115,000
CDBG-FRSB	CDBG-ED	Transfer of loan repayments to capitalize additional loans	\$36,000
General Fund	Health Care Center	Transfer of sales tax for payment of existing debt service	\$1,193,724
General Fund	Debt Service	Transfer of sales tax for payment of existing debt service	\$1,553,599
Total			\$3,541,423

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 2015 use of fund balance is anticipated to be \$5,875,202, 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**.

Fund	Nonrecurring Capital Outlay	Startup Costs	Contingency Fund	Vacancy & Turnover	Continuing Programs	Totals
General	1,874,141	124,137	350,000	700,000	315,994	3,364,272
Land Records Modernization					306,001	306,001
Landfill Remediation					121,300	121,300
Drug Seizures					11,000	11,000
CDBG-ED Revolving Loans					453,108	453,108
CDBG-Emergency Assistance Program					204,892	204,892
Health Care Center	480,000			250,000		730,000
Highway	650,000					650,000
Workers Compensation					34,629	34,629
Total	3,004,141	124,137	350,000	950,000	1,446,924	5,875,202

Revenues by Fund

Fund	2010	2011	2012	2013	2014	2015	2015 Change from 2014	
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	
							\$	%
<u>General Fund</u>								
General (Major Fund)	\$ 34,888,042	\$ 33,717,646	\$ 33,910,334	\$ 35,349,148	\$ 33,882,912	\$ 34,626,660	\$ 743,748	2.20%
<u>Special Revenue Funds</u>								
Aging & Disability Resource Center	\$ 1,558,124	\$ 1,858,644	\$ 1,749,803	\$ 1,804,071	\$ 1,813,042	\$ 1,823,119	\$ 10,077	0.56%
Alice in Dairyland	14	0	0	0	0	0	0	--
Baraboo Range	104,486	0	0	0	0	0	0	--
CDBG-Emergency Assistance Progr	3,249,062	30,000	2,411,923	39,980	0	0	0	--
CDBG-Flood Relief Small Business	0	202,048	42,722	55,581	41,000	36,000	(5,000)	-12.20%
CDBG-Housing Rehabilitation	0	191,740	439,091	13,301	20,000	20,000	0	0.00%
CDBG-Revolving Loans	78,349	293,598	111,275	123,864	103,780	74,901	(28,879)	-27.83%
Dog License	29,230	28,376	28,561	27,446	28,000	28,000	0	0.00%
Drug Seizures	23,347	9,005	11,240	74,815	1,100	1,000	(100)	-9.09%
Human Services (Major Fund)	17,033,805	15,503,424	15,223,191	15,679,071	14,914,487	15,236,697	322,210	2.16%
Jail Assessment	121,794	114,322	121,120	113,976	110,000	115,000	5,000	4.55%
Land Records Modernization	207,307	278,372	170,937	248,618	240,000	150,000	(90,000)	-37.50%
Landfill Remediation	45,087	32,412	18,712	13,984	9,000	11,800	2,800	31.11%
Rental Properties	0	0	0	0	0	0	0	--
Subtotal Special Revenue Funds	\$ 22,450,605	\$ 18,541,941	\$ 20,328,575	\$ 18,194,707	\$ 17,280,409	\$ 17,496,517	\$ 216,108	1.25%
<u>Capital Projects Fund</u>								
Building Projects	\$ 98,311	\$ 267,937	\$ 714,771	\$ -	\$ -	\$ -	\$ -	--
<u>Debt Service Fund</u>								
Debt Service	\$ 2,478,013	\$ 2,417,556	\$ 2,440,011	\$ 2,447,563	\$ 1,990,299	\$ 1,669,349	\$ (320,950)	-16.13%
<u>Proprietary Funds</u>								
Health Care Center	\$ 9,608,712	\$ 9,612,180	\$ 9,339,530	\$ 9,254,083	\$ 10,120,391	\$ 11,120,203	\$ 999,812	9.88%
Highway	9,676,702	9,093,462	9,041,088	9,473,095	9,186,367	9,287,693	101,326	1.10%
Subtotal Proprietary Funds	\$ 19,285,414	\$ 18,705,642	\$ 18,380,618	\$ 18,727,178	\$ 19,306,758	\$ 20,407,896	\$ 1,101,138	5.70%
<u>Internal Service Funds</u>								
Insurance	\$ 27,902	\$ 62,688	\$ 58,503	\$ 33,333	\$ 66,789	\$ 67,702	\$ 913	1.37%
Workers Compensation	-40,690	263,769	309,628	313,262	266,422	267,973	1,551	0.58%
Subtotal Internal Service Funds	\$ (12,788)	\$ 326,457	\$ 368,131	\$ 346,595	\$ 333,211	\$ 335,675	\$ 2,464	0.74%
GRAND TOTAL	\$ 79,187,597	\$ 73,977,179	\$ 76,142,440	\$ 75,065,191	\$ 72,793,589	\$ 74,536,097	\$ 1,742,508	2.39%

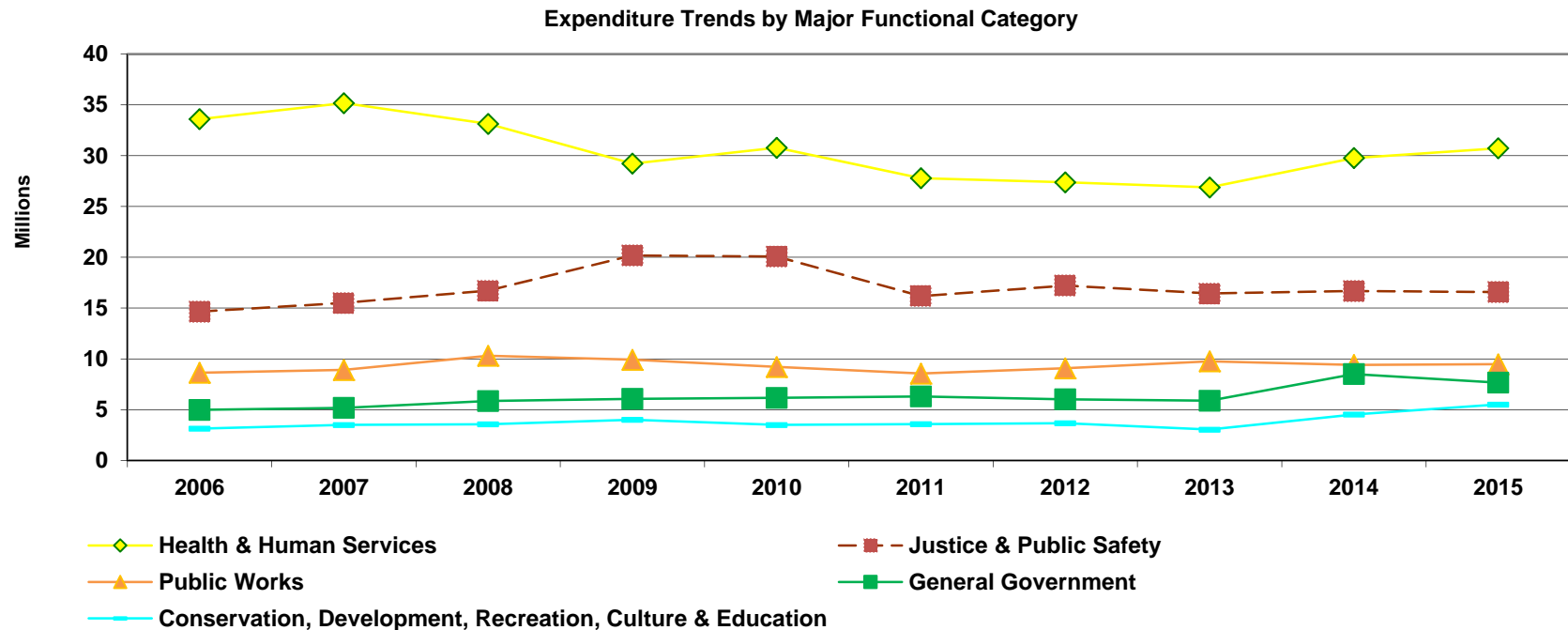
Expenses by Fund

Fund							2015 Change from 2014	
	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Budget \$ %	
General Fund								
General (Major Fund)	\$ 33,405,988	\$ 31,716,834	\$ 31,423,288	\$ 32,271,647	\$ 40,273,335	\$ 37,990,932	\$ (2,282,403)	-5.67%
Special Revenue Funds								
Aging & Disability Resource Center	\$ 1,548,806	\$ 1,644,484	\$ 1,642,268	\$ 1,868,602	\$ 1,984,731	\$ 1,823,119	\$ (161,612)	-8.14%
Alice in Dairyland	9,199	0	0	0	0	0	0	--
Baraboo Range	16,176	0	0	0	0	0	0	--
CDBG-Emergency Assistance Program	2,726,886	573,339	2,091,093	597,689	299,663	204,892	(94,771)	-31.63%
CDBG-Flood Relief Small Business	0	202,048	42,723	55,581	41,000	36,000	(5,000)	-12.20%
CDBG-Housing Rehabilitation	0	190,469	440,362	801	20,000	20,000	0	0.00%
CDBG-Revolving Loans	15	131,671	202,061	10	479,358	528,009	48,651	10.15%
Dog License	26,977	27,780	21,895	28,041	28,106	28,000	(106)	-0.38%
Drug Seizures	11,237	10,873	9,330	58,714	12,100	12,000	(100)	-0.83%
Forest Management	72,895	0	0	0	0	0	0	--
Human Services (Major Fund)	16,627,278	14,890,782	15,028,994	14,255,152	15,204,082	15,236,697	32,615	0.21%
Jail Assessment	140,000	118,485	121,120	100,000	110,000	115,000	5,000	4.55%
Land Records Modernization	200,132	166,059	224,255	231,513	374,807	456,001	81,194	21.66%
Landfill Remediation	168,092	107,394	91,741	163,107	166,900	133,100	(33,800)	-20.25%
Subtotal Special Revenue Funds	\$ 21,547,693	\$ 18,063,384	\$ 19,915,842	\$ 17,359,210	\$ 18,720,747	\$ 18,592,818	\$ (127,929)	-0.68%
Capital Projects Fund								
Building Projects	\$ 258,224	\$ 271,292	\$ 845,286	\$ -	\$ -	\$ -	\$ -	--
Debt Service Fund								
Debt Service	\$ 2,443,514	\$ 2,446,841	\$ 2,445,259	\$ 2,447,563	\$ 1,990,299	\$ 1,224,767	\$ (765,532)	-38.46%
Proprietary Funds								
Health Care Center	\$ 10,570,520	\$ 9,793,140	\$ 9,548,003	\$ 9,633,757	\$ 10,857,049	\$ 11,850,203	\$ 993,154	9.15%
Highway	\$ 8,984,093	\$ 8,397,807	\$ 8,932,018	\$ 9,546,396	\$ 9,836,367	\$ 9,937,693	\$ 101,326	1.03%
Subtotal Proprietary Funds	\$ 19,554,613	\$ 18,190,947	\$ 18,480,021	\$ 19,180,153	\$ 20,693,416	\$ 21,787,896	\$ 1,094,480	5.29%
Internal Service Funds								
Insurance	\$ 66,164	\$ 63,439	\$ 48,253	\$ 56,573	\$ 47,050	\$ 52,050	\$ 5,000	10.63%
Workers Compensation	\$ 282,450	\$ 452,689	\$ 249,112	\$ 228,555	\$ 266,422	\$ 302,602	\$ 36,180	13.58%
Subtotal Internal Service Funds	\$ 348,614	\$ 516,128	\$ 297,365	\$ 285,128	\$ 313,472	\$ 354,652	\$ 41,180	13.14%
GRAND TOTAL	\$ 77,558,646	\$ 71,205,426	\$ 73,407,061	\$ 71,543,701	\$ 81,991,269	\$ 79,951,065	\$ (2,040,204)	-2.49%

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 2006 to 2013 represent actual expenditures, and 2014 and 2015 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 includes \$1,099,188 in 2014 and \$140,000 for implementation of the employee classification and compensation analysis. Actual and subsequent year budgeted expenditures will be in their related functional areas.

Conservation, development, recreation, culture and education expenditures have stayed generally stable, except funding for conservation easements and watershed enhancement in 2014 and Great Sauk Trail development in 2015 of \$1,040,000

Debt service is only issued for specific major capital projects. Care is taken in the structure of the repayment schedules and taxation to keep annual principal and interest totals stable to aid in a level tax. Outstanding bond issues relate to construction of the law enforcement center (repayment complete in 2021) and construction of the Health Care Center (repayment complete in 2027). 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 \$7.1 million in sales tax collections. This forces the general government function to have a net reduction of the property tax levy.

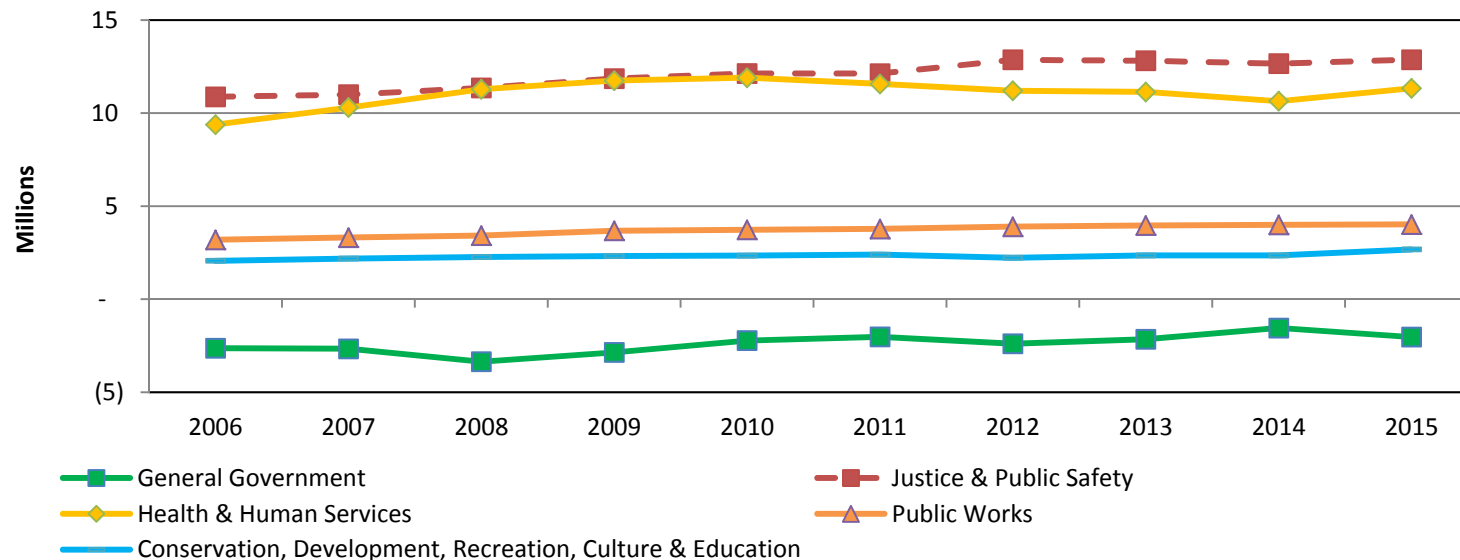
Further, comparing the property tax levy as a percentage of expenditures by function indicates the County's willingness to

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

Property Tax Levy as a Percentage of Expenditures	2006	2015
Health & Human Services	27.92%	36.88%
Justice & Public Safety	74.26%	77.63%*
Public Works	36.93%	42.38%
General Government	-52.90%	-26.08%
Conservation, Development, Recreation, Culture & Education	65.52%	48.45%

* 78.60% if CDBG-EAP excluded

Property Tax Levy Trends by Function

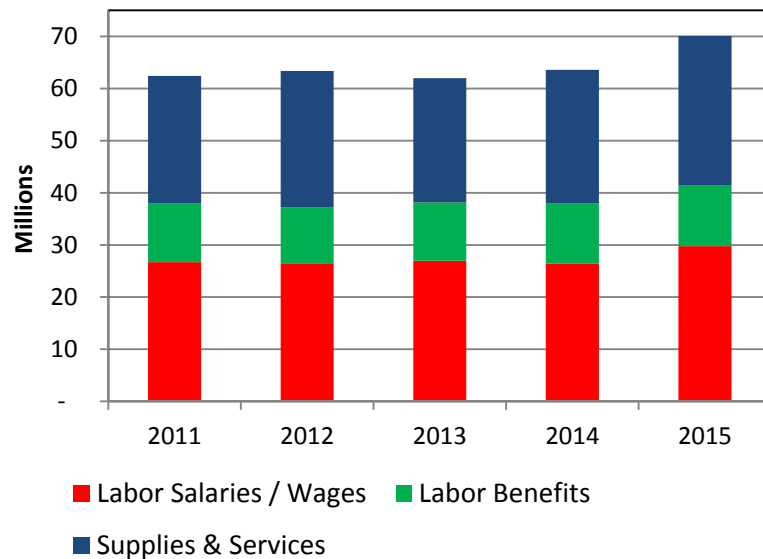


Expenditures by Category

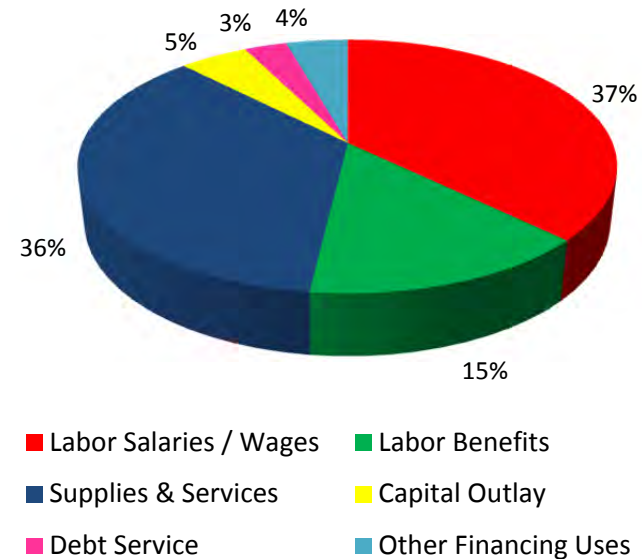
It is also prudent to review expenditures by categorical uses. The following bar graph on the left shows the change over time for costs associated with labor salaries / wages, labor benefits, and supplies and services. The corresponding pie chart highlights for 2015 how expenses are allocated.

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

Expenses by Category

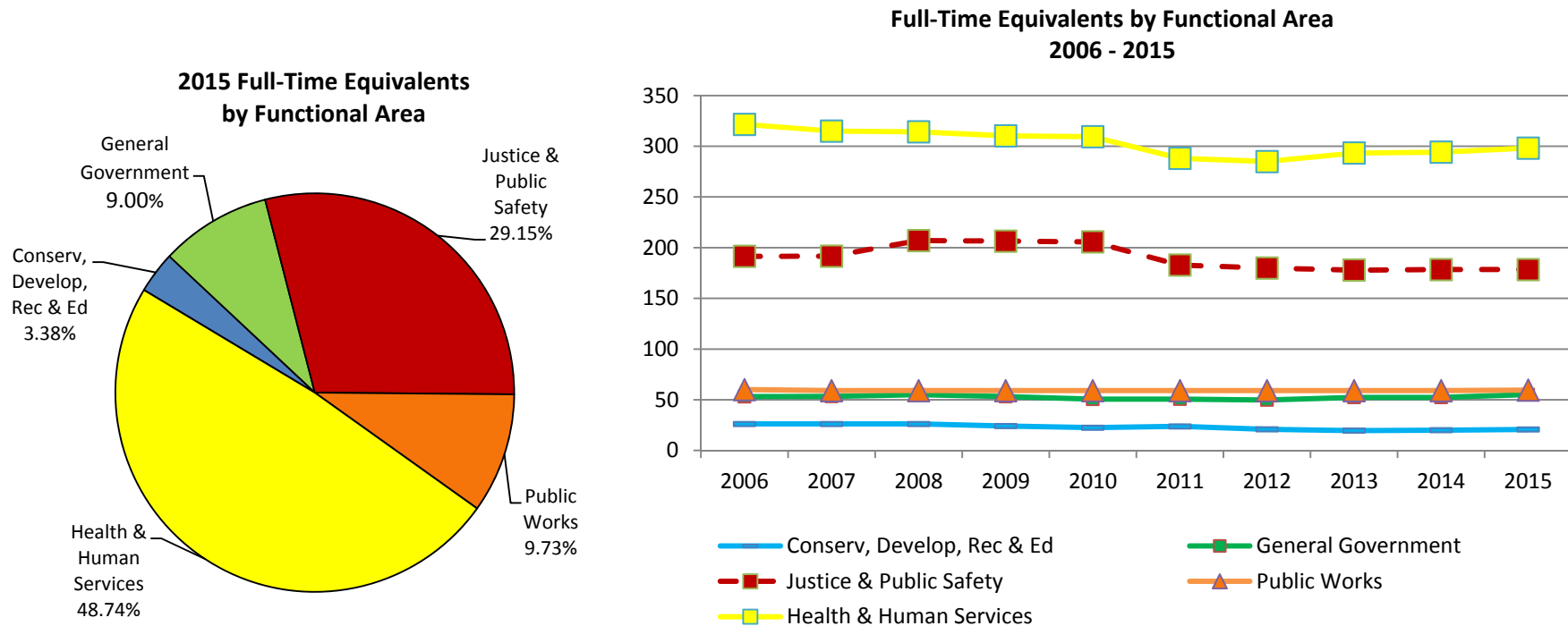


2015 Expenses by Category



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 52 percent of the total expenses for 611.68 full-time equivalents (FTE's) in 2015. 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. 2015 sees an increase in staff of 7.93 FTE's.

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2015	FTE Change
	Balance	Change	Change	Change	Change	Change	Change	Change	Change	Change	Balance	from 2006 to 2015
General Government												
Accounting	4.50				-0.50						4.00	-0.50
Administrative Coordinator	1.50				-0.50		0.50			1.00	2.50	1.00
Building Services	9.00		1.00	-0.23						1.00	10.77	1.77
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		0.29	1.49	1.49
Management Information Systems (MIS)	9.00					1.50		0.80		1.00	12.30	3.30
Mapping (to MIS & Treasurer)	2.00				0.50	-2.50					0.00	-2.00
Personnel	6.50	-0.81	0.61	-1.00	-1.30	0.25	-0.45	0.29		0.21	4.30	-2.20
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				-0.75	6.32	0.25
Total General Government	53.07	0.19	1.61	-1.73	-2.64	0.09	-0.87	2.58	0.00	2.75	55.05	1.98
Justice & Public Safety												
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	1.94					0.06					2.00	0.06
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 Counseling (to Court Commissioner)	0.06					-0.06					0.00	-0.06
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	-0.05	147.12	-10.85
Total Justice & Public Safety	191.37	0.27	15.36	-0.58	-0.73	-22.92	-2.89	-2.00	0.49	-0.05	178.32	-13.05
Public Works												
Highway	59.00									0.50	59.50	0.50
Solid Waste (Landfill)	1.00	-1.00									0.00	-1.00
Total Public Works	60.00	-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	59.50	-0.50
Health & Human Services												
ADRC / Commission on Aging	9.86	-0.02	4.66	1.50	2.81	-0.92	-1.02	4.77		-5.85	15.79	5.93
Bioterrorism	1.63	-0.57	-0.56		-0.50						0.00	-1.63
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		0.65	4.40	2.40
Health Care Center	154.85	-12.27	-4.48	-10.23	0.47	5.68	0.51	0.04	-0.47	8.89	142.99	-11.86
Home Care	9.81	-0.30				-0.39	-1.52	-0.15	-1.55	-5.90	0.00	-9.81
Human Services	117.03	4.55	1.43	3.06	-4.80	-26.58	-0.20	2.18	1.30	1.98	99.95	-17.08
Public Health	8.31	0.38	0.06		0.24	0.81		0.75	1.53	0.70	12.78	4.47
Veterans' Services	3.00									1.06	4.06	1.06
Women, Infants and Children	3.10	0.57	-0.35	0.66				0.68		2.50	7.16	4.06
Total Health & Human Services	321.59	-6.66	-0.74	-4.01	-0.82	-21.34	-3.15	8.42	0.81	4.03	298.13	-23.46
Conservation, Development, Recreation, Culture & Education												
Baraboo Range	0.80	-0.25	-0.25	0.25	-0.55						0.00	-0.80
Board of Adjustment	0.95			-0.10			-0.85				0.00	-0.95
Conservation, Planning & Zoning (CPZ)	0.00						13.15		0.41	0.63	14.19	14.19
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)	8.65	0.24	0.26	-2.05	-0.35		-6.75				0.00	-8.65
UW-Extension	2.51						0.13			0.07	2.71	0.20
Total Cons, Devel, Rec, Culture & Ed	26.09	-0.01	0.01	-2.00	-1.66	1.25	-2.87	-1.24	0.41	0.70	20.68	-5.41
TOTAL COUNTY FTEs - CHANGE												
TOTAL COUNTY FTEs	652.12	-7.21	16.24	-8.32	-5.85	-42.92	-9.78	7.76	1.71	7.93	611.68	-40.44
TOTAL PERSONS EMPLOYED - CHANGE												
TOTAL PERSONS EMPLOYED	746	-46	27	-6	-4	-44	-6	10	-3	5	679	-67

Note: This summary excludes any funding source information.

2015 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
General Government	Administrative Coordinator	Criminal Justice Coordinator	1.00	Start-up of Justice Continuum work
General Government	Building Services	Building Manager Facilities Manager Building Maintenance Technician	-1.00 1.00 1.00	Reclassification of Building Manager to Building Maintenance Technician based on department needs. Addition of full-time Facilities Manager in anticipation of subsequent retirement of part-time Facilities Manager.
General Government	Land Records Modernization	GIS Specialist Limited Term Employee GIS Project Position GIS Interns	1.00 -0.46 -0.25	Consolidate multiple positions' hours into one new person to work on projects.
General Government	Management Information Systems	Cartographer / Land Information Officer	1.00	Transfer of Cartographer from Treasurer to MIS
General Government	Personnel	Human Resources Limited Term Emp'ee Human Resources Intern	0.49 -0.28	Consolidate hours into a new person to work on projects and ongoing operations.
General Government	Treasurer	Deputy Treasurer Cartographer / Land Information Officer	0.25 -1.00	Overlap in Deputy Treasurer position in anticipation of a retirement. Transfer of Cartographer from Treasurer to MIS
Justice & Public Safety	Sheriff's Department	Prisoner Transport	-0.05	Trim hours of civilian transport officers.
Public Works	Highway	Patrol Skilled Laborer Tandem Driver Skilled Equipment Operator Night Dispatcher / Janitor	-3.00 5.00 -1.00 -1.00 0.50	Reclassification of multiple positions to meet staffing needs. Addition of Night Dispatcher / Janitor to assist in after hours work.
Health & Human Services	Aging & Disability Resources Center (ADRC)	Fiscal Accounting Technician	-0.06	Allocation of 0.06 FTE of Fiscal Accounting Technician from ADRC to Veterans Service
Health & Human Services	ADRC	Transportation Coordinator Mobility Operations Manager Program Specialist-Transportation Program Assistant-Transportation Van Driver	1.00 -1.00 -1.00 -1.00 -2.31	Restructuring of transportation program with elimination of The Bus public transportation and reestablishment of Fun Day Travels and expanded individual rides.
Health & Human Services	ADRC	Program Coordinator Volunteer Coordinator Program Specialist	1.00 -1.00 -1.00	Restructure of volunteer and outreach duties.
Health & Human Services	ADRC	Nutrition & Prevention Specialist	-1.00	Transfer of nutrition duties to WIC

2015 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
Health & Human Services	ADRC	Disability Benefit Specialist Program Assistant	1.00 -0.48	Realignment and refinement of positions to match consumer needs.
Health & Human Services	Environmental Health	Environmental Health Technician Limited Term Employee (LTE) Program Assistant	0.40 0.25	Addition of technician to accommodate increased workload. Reallocation of Program Assistant time from Public Health to Environmental Health.
Health & Human Services	Health Care Center	Home Health Director Accounting Assistant Home Care Nurse Part-Time Home Health Aide Part-Time	1.00 1.00 2.00 3.00	Addition of Home Health Director, and transfer of Home Care and Foot Care programs from Public Health operations and management, allowing for enhanced continuity of services and efficiencies.
Health & Human Services	Health Care Center	Certified Nursing Assistant Part-Time Licensed Practical Nurse Part-Time Registered Nurse Supervisor Part-Time Registered Nurse Part-Time Activity Therapy Aide Part-Time Dining Assistant Full-Time Dining Assistant Part-Time Cook Housekeeper Full-Time Housekeeper Part-Time Laundry Aide Full-Time Administrative Assistant Admissions Administrative Secretary	1.10 -0.90 3.50 -3.50 0.10 -2.00 0.75 2.00 1.00 0.80 -1.00 1.00 -0.96	Reallocations of staff to better accommodate workflow and needs in the facility (Total increase 1.89 FTE)
Health & Human Services	Home Care	Public Health Deputy Director Accounting Assistant Home Care Nurse Part-Time Home Health Aide Part-Time	-0.30 -1.15 -2.75 -1.70	Transfer of Home Care and program to the Health Care Center (Total decrease -5.90)
Health & Human Services	Human Services	Child Protective Services Social Worker Economic Support Assistant Supervisor Psychotherapist Part-Time	1.00 1.00 -0.02	Addition of two positions to meet calls for service, and minor adjustment to hours.

2015 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
Health & Human Services	Public Health	Public Health Deputy Director	0.30	Reallocate staff to more closely show actual time spent in programs, transfer of Home and Foot Care programs to Health Care Center (Total increase 0.70)
		Accounting Assistant	-0.85	
		Accounting Assistant Specialist	1.00	
		Administrative Support Receptionist	0.80	
		Program Assistant	-0.25	
		Home Health Aide Part-Time	-0.30	
		Home Care Nurse Part-Time	-0.25	
		Health Educator Part-Time	0.25	
Health & Human Services	Veterans' Service	Fiscal Accounting Technician	0.06	Allocation of 0.06 FTE of Fiscal Accounting Technician from ADRC to Veterans Service. Additional Benefit Specialist to meet demand.
		Veterans Benefit Specialist	1.00	
Health & Human Services	Women, Infants & Children (WIC)	Registered Dietitian Part-Time	-0.10	Transfer of nutrition program to WIC from ADRC. Realignment of Health Department staff with transfers of Home Care to the Health Care Center (Total increase 2.50)
		Nutritionist Project Position	1.00	
		Nutrition & Prevention Specialist	1.00	
		Administrative Support Receptionist	0.20	
		Director of WIC Program	-0.10	
		Health Educator Part-Time	0.50	
Conservation, Development, Recreation, Culture & Education	Conservation, Planning & Zoning	Water Nitrate Study Specialist	-0.41	Adjustment to grant-funded project positions – Water Nitrate study did not proceed, but Regional Conservation Partnership Program is expected.
		Conservation Technician Project	1.00	
		Conservation Assistant	0.04	
Conservation, Development, Recreation, Culture & Education	University of Wisconsin-Extension	UW Summer Agent	0.07	Increase in hours
Total Change in Full-Time Equivalents			7.93	

In 2014, the County Board implemented a classification and compensation analysis for nearly all County positions. This analysis helped address implementation issues with 2011 Wisconsin Act 10 and related laws and administrative code, as well as evaluated Sauk County wages compared to the market. The 2015 budget includes \$140,000 for implementation of additional appeals. With implementation of the classification and compensation analysis which tied employee pay to 2014 market levels, the County Board chose to rely on the results of the analysis rather than determine any across-the-board wage adjustments for 2015.

The prior years were unprecedented with regard to the collective bargaining process and changes to Wisconsin law. County employees are now represented by two bargaining units, in addition to the non-represented employees and elected officials. The SEIU unit may now bargain only over wages up to the Consumer Price Index as certified by the Wisconsin Department of Revenue. The Sauk County Personnel Ordinance and Policies govern all other terms of employment. The WPPA (Sheriff's Department sworn unit) retains full bargaining rights.

Union / Employee Group	Group Represented	2015 Number of Full-Time Equivalents	Contract Expiration	Known Wage Adjustments			
				2015	2016	2017	2018
SEIU Healthcare District 1199 Wisconsin United Professionals for Quality Healthcare	Health Professionals within the Public Health and Human Services Departments	62.93	December 31, 2013				
Wisconsin Professional Police Association (WPPA) Local #241	Sauk County Sheriff's Department Sworn Employees	92.00	December 31, 2013				
Non-Represented – Exempt	Exempt from Overtime	94.29	Not Applicable				
Non-Represented – Hourly	Not Exempt from Overtime	355.46	Not Applicable				
Elected – Law Enforcement & Judiciary focus	Clerk of Courts, Coroner, Sheriff	3.00	Term of office 2015 through 2018	2.00%	2.00%	2.00%	2.00%
Elected – General Administration focus	County Clerk, Register of Deeds, Surveyor, Treasurer	4.00	Term of office 2013 through 2016	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 2015 budget includes additional 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 2015 budget continues use of this money-saving program.

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Wages & Salaries	\$28,560,250	\$26,697,176	\$26,476,342	\$26,969,999	\$28,593,178	\$29,764,853
Benefits	<u>\$12,544,958</u>	<u>\$11,330,879</u>	<u>\$10,792,482</u>	<u>\$11,189,831</u>	<u>\$11,923,427</u>	<u>\$11,714,992</u>
Total Personnel Costs	\$41,105,208	\$38,028,055	\$37,268,824	\$38,159,830	\$40,516,605	\$41,479,845
Benefits as a % of Total Personnel Costs	30.52%	29.80%	28.96%	29.32%	29.43%	28.24%

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.

	2010	2011	2012	2013	2014	2015
Sauk County Health Insurance Premium Rate Changes	2.94%	-7.00% 6.40%		3.70%	5.52% Single 4.71% Family	-8.00%

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:

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

Some funds' balances are anticipated to undergo fairly significant changes during 2015. 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.

2015 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	219,531	219,646	0	0.00%	
CDBG-ED Revolving Loans	453,108	0	-453,108	100.00%	As loans made from Community Development Block Grants for Economic Development are repaid, the repayment and interest are recognized as revenues, accumulated to re-loan the funds to other participants.
CDBG-Emergency Assistance	291,436	86,544	-204,892	-70.30%	Planned forgiveness of 2008 flood assistance loans.
CDBG-Flood Recovery Small Business	57	57	0	0.00%	
CDBG-Housing Revolving Loans	12,500	12,500	0	0.00%	
Debt Service	0	444,582	444,582	100.00%	Accumulating dedicated debt service fund balance to stabilize the tax levy in lower requirement years of 2015-2017 for use in higher 2018-2021.
Dog License	1,405	1,405	0	0.00%	
Drug Seizures	113,397	102,397	-11,000	-9.70%	
General (Major fund)	30,676,306	27,312,034	-3,364,272	-10.97%	Uses of fund balance appropriated to fund non-recurring capital projects: \$533,750 UW-Baraboo/Sauk County science facility, \$520,000 Great Sauk Trail development, \$460,000 voting system, \$150,000 dispatch center update, \$145,308 dam repairs, and \$115,391 Conservation, Planning & Zoning streambank protection. Startup costs: Justice Continuum Committee of \$124,137 and Placemaking \$95,000. Offsets the tax levy in an amount approximating the wages/ benefits unspent due to vacancy and turnover of \$700,000, and contingency fund of \$350,000.
Health Care Center	2,537,384	1,807,384	-730,000	-28.77%	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. Offsets the tax levy in an amount for vacancy and turnover of \$250,000.
Highway	9,846,414	9,196,414	-650,000	-6.60%	
Human Services (Major fund)	2,645,585	2,645,585	0	0.00%	
Insurance	484,348	500,000	15,652	3.23%	
Jail Assessment	13,976	13,976	0	0.00%	
Land Records Modernization	662,761	356,760	-356,760	-46.17%	Use of accumulated program funds for remonumentation project.
Landfill Remediation	4,971,700	4,850,400	-121,300	-2.44%	
Workers Compensation	655,204	620,575	-34,629	-5.29%	
Totals	\$53,585,112	\$48,170,144	-\$5,414,968	-10.11%	

Conclusion

The 2015 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 2015 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 2015 budget through its prudent use of resources, **allows for program sustainability** for years to come.

An \$80.0 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 2015 and beyond, based on the best information available at the time of adoption. **No blanket assumptions** have been used to develop the numbers, such as 'increase all expenses by x percent'. All services that the County provides have been reviewed in detail for their appropriateness within the constraints of funding and congruence with County goals by staff, oversight bodies, and the full County Board. Some services have been cut or scaled back. Other services have had greater emphasis placed on them.

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

Capital Projects

Capital Projects 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.

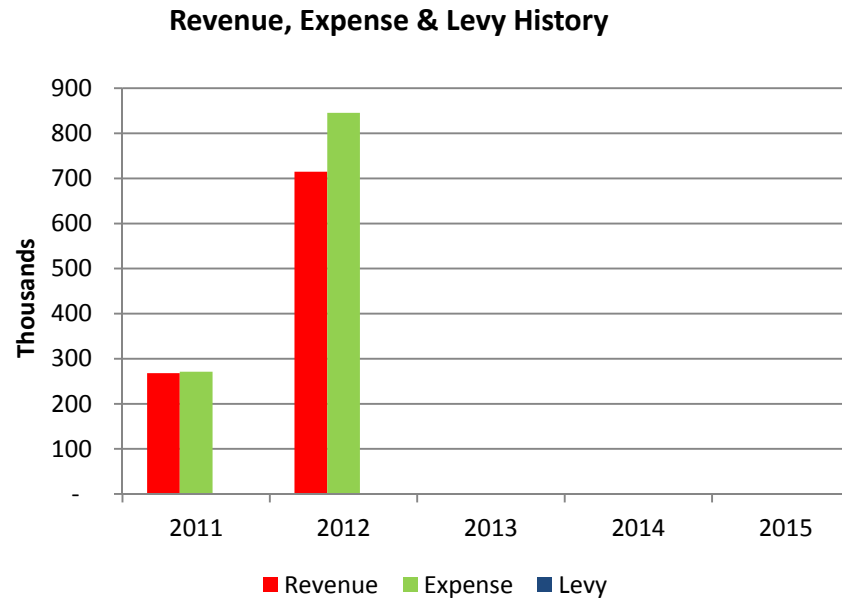
Sauk County annually prepares a capital outlay plan that spans the upcoming five years. Items included in this plan are capital acquisitions with a cost expected to be \$5,000 or greater and a useful life exceeding two years. This plan allows the County to find commonalities to take advantage of volume 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 2015

- The 2014 and 2015 budgets include 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

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted
Grants & Aids	0	695,657	0	0	0	0
Transfer from other Funds	267,937	19,114	0	0	0	0
Use of Fund Balance	3,355	130,515	0	0	0	0

Total Revenues	271,292	845,286	0	0	0	0
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Expenses

Capital Outlay	271,292	845,286	0	0	0	0
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Total Expenses	271,292	845,286	0	0	0	0
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Beginning of Year Fund Balance	133,870	130,515	0	0		0
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End of Year Fund Balance	130,515	0	0	0		0
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\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted
0	0.00%
0	0.00%
0	0.00%

0	0.00%
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0	0.00%
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0	0.00%
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Outlay

None	0	0
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2015 Total	0	0
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2016	0	0
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2017	0	0
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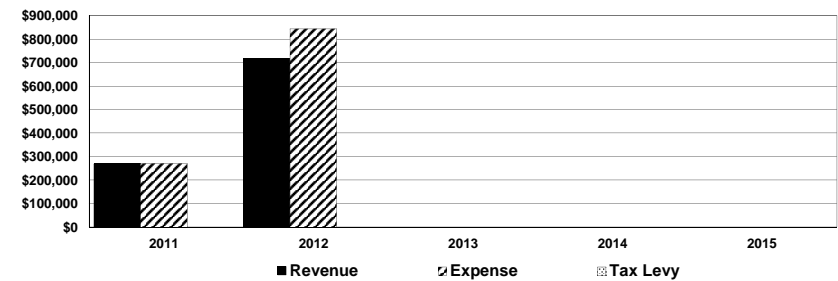
2018	0	0
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2019	0	0
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2015 Highlights & Issues on the Horizon

No immediate projects are planned.

Revenue, Expense and Tax Levy



CAPITAL OUTLAY PLAN - FIVE-YEAR	2014	2015	2016	2017	2018	2019	2014-2019 TOTALS
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	0	0	0	0
Building Projects Fund	0	0	0	0	0	0	0
Building Services	1,346,047	829,000	545,000	290,000	180,000	250,000	3,440,047
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	343,655	286,654	25,000	25,000	25,000	25,000	730,309
Coroner	0	24,000	0	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	460,000	0	0	0	0	460,000
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	2,405,738	533,750	0	29,500	29,500	527,000	3,525,488
Health Care Center	85,100	38,000	78,250	577,250	3,589,250	65,000	4,432,850
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	17,500	0	0	0	0	0	17,500
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	100,000	220,000	100,000	100,000	100,000	55,000	675,000
Landfill Remediation	0	0	0	0	0	0	0
MIS	929,300	460,726	563,500	653,000	623,000	632,000	3,861,526
Parks	0	153,808	24,000	18,000	8,500	26,000	230,308
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	287,500	263,000	329,000	318,000	268,000	298,000	1,763,500
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
COUNTY GRAND TOTAL	6,164,840	3,918,938	2,383,750	2,734,750	5,573,250	2,628,000	23,403,528

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 2015 can be found with the departmental budgets.

CAPITAL OUTLAY PLAN - LEVY-FUNDED	2014	2015	2016	2017	2018	2019	2014-2019 TOTALS
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	0	0	0	0
Building Projects Fund	0	0	0	0	0	0	0
Building Services	115,000	679,000	545,000	290,000	180,000	250,000	2,059,000
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	25,000	25,000	25,000	25,000	25,000	147,000
Coroner	0	24,000	0	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	460,000	0	0	0	0	460,000
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	0	0	0	29,500	29,500	527,000	586,000
Health Care Center	85,100	38,000	78,250	577,250	3,589,250	65,000	4,432,850
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	344,670	460,726	563,500	653,000	623,000	632,000	3,276,896
Parks	0	0	24,000	18,000	8,500	26,000	76,500
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	287,500	258,000	329,000	313,000	268,000	298,000	1,753,500
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
TOTAL LEVY IMPACT	854,270	1,944,726	1,571,083	1,929,750	4,723,250	1,823,000	12,846,079

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.

Fund: BUILDING PROJECTS	2011	2012	2013	2014	2014	2014		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
44999 BUILDING PROJECTS REVENUE								
424314 ECONOMIC DEVELOPMENT GRANT	0.00	-695,657.00	0.00	0.00	0.00	0.00	0.00	0.00
492100 TRANSFER FROM GENERAL FUND	-267,937.47	-19,114.23	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BUILDING PROJECTS REVENUE	-267,937.47	-714,771.23	0.00	0.00	0.00	0.00	0.00	0.00
44999184 COUNTY PHONE / COMMUNICATION								
580100 PROJECT ADMINISTRATION	0.00	541.81	0.00	0.00	0.00	0.00	0.00	0.00
582100 ARCHITECT/ENGINEER	69,687.47	2,365.30	0.00	0.00	0.00	0.00	0.00	0.00
582200 CONTRACTOR COSTS	0.00	707,643.76	0.00	0.00	0.00	0.00	0.00	0.00
582500 INSPECTIONS	0.00	134,735.52	0.00	0.00	0.00	0.00	0.00	0.00
582700 ACQUISITION/RELOCATION	750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COUNTY PHONE / COMMUNICATION	70,437.47	845,286.39	0.00	0.00	0.00	0.00	0.00	0.00
44999250 OFFICERS RANGE ASSOCIATION								
581900 CAPITAL OUTLAY	3,354.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OFFICERS RANGE ASSOCIATION	3,354.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44999562 UW CENTER OPERATING								
581900 CAPITAL OUTLAY	197,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL UW CENTER OPERATING	197,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT REVENUE	-267,937.47	-714,771.23	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE	271,291.84	845,286.39	0.00	0.00	0.00	0.00	0.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	3,354.37	130,515.16	0.00	0.00	0.00	0.00	0.00	

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 2015 Capital Improvement Plan.

Approved Sauk County 2015 to 2024 Capital Improvement Plan

Department - Item	Funding Source	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 to 2024
Health Care Center												
Assisted Living Facility	Undetermined		485,000	4,500,000								4,985,000
Highway												
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 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
County Highway G - STH 23 to CTH B (9 miles)	Tax Levy/Hwy Fund Balance							3,000,000				3,000,000
County Clerk												
Voting Equipment	Tax Levy/Gen Fund Balance	460,000										460,000
Circuit Courts												
Fourth Jury Courtroom	Undetermined										2,000,000	2,000,000
UW-Baraboo/Sauk County												
Student Resident Housing - Project underway using only outside resources	Private & Other Resources											0
Master Plan Development & Campus Renovations * 2013-2015: Phase 2, Science Labs & Classroom Remodeling/Expansion (\$4,612,000)	General Fund Balance-2015 Undetermined-Subsequent	2,176,000		29,500	29,500	527,000		98,000	98,000	1,759,000		4,717,000
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	2,176,000		29,500	29,500	527,000		98,000	98,000	1,759,000		4,717,000
Parks												
Parks - Hemlock Dam Repairs	Previously Allocated General Fund Balance for Other Dam Projects	130,000										130,000
	Undetermined	520,000										520,000
Parks - Great Sauk Trail (estimated development cost \$1,040,000)	Wisc Dept of Natural Resources / Other community partners	520,000										520,000
Emergency Management, Buildings & Safety												
Phone 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
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 (replacement about every 7 years, next in 2021)	Tax Levy	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Communications Center - Radio Console replacement (replacement about every 10 years, next in 2025)	Tax Levy	150,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	420,000
Cost Saving Energy Measures Courthouse, West Square, Law Enforcement (total cost \$675,000)	Tax Levy Focus on Energy/Alliant Energy	225,000										225,000
Remodel - Add Restroom in Branch 2 Jury Room	Tax Levy	25,000										25,000
Elevators - Annex	Tax Levy	55,000	55,000									110,000
Replace Roofs on West Square, Courthouse & Human Services	Tax Levy		240,000									240,000
Re-Gasket, Check Bearings on Chillers	Tax Levy		70,000			70,000						140,000
Emergency Services Driving Simulator	Tax Levy/Self Insurance Fund			60,000								60,000
Replacement of Carpet at the Law Enforcement Center (Administrative & Jail)	Tax Levy			50,000								50,000
Total Expenditure		10,737,000	4,230,000	8,549,000	4,489,000	5,054,000	3,980,000	4,176,000	1,226,000	4,548,000	3,030,000	50,019,000
Portion Funded by Grant Revenues or Fund Balances		7,852,000	50,000	109,000	109,000	1,104,000	50,000	246,000	246,000	3,568,000	50,000	13,384,000
Portion Funded in Part by Tax Levy or Undetermined Funding Source		2,885,000	4,180,000	8,440,000	4,380,000	3,950,000	3,930,000	3,930,000	980,000	980,000	2,980,000	36,635,000

* 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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total
1: Assisted Living Facility	15,000		485,000	4,500,000								5,000,000
Project Description(s)	1 Assisted Living: 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.											
Analysis of Need	1 Assisted Living: 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 in a nursing home setting. A lack of medium care facilities has been determined to be a gap in the existing service provision in Sauk County.											
Previous Authorizations/ Actions	1 Assisted Living: 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 a market analysis be performed 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.											
Funding Sources	1 Assisted Living: 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.											
Future Operating Budget Impacts	1 Assisted Living: 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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	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 H		3,500,000										3,500,000
3: CTH D			2,500,000									2,500,000
4: CTH W				3,000,000								3,000,000
5: CTH A					3,500,000							3,500,000
6: CTH C						3,000,000						3,000,000
7: CTH P							3,000,000					3,000,000
8: CTH G								3,000,000				3,000,000
Project Description(s)	<p>1 Equipment Replacement: 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>2 CTH H: Pulverize and pave 4” mat on County Highway H from Reedsburg City Limits to IH 90/94 (12 miles).</p> <p>3 CTH D: Pulverize and pave 4” mat on County Highway D from County Highway W to State Highway 154 (8 miles).</p> <p>4 CTH W: Pulverize and pave 4” mat on County Highway W from County Highway PF to CTH D (5 miles).</p> <p>5 CTH A: Pulverize and pave 4” mat on County Highway A from Baraboo City Limits to US Highway 12 (9 miles).</p> <p>6 CTH C: Pulverize and pave 4” mat on County Highway C from County Highway PF to County Highway B (6 miles).</p> <p>7 CTH P: Pulverize and pave 4” mat on County Highway P from State Highway 23 to County Highway H (5.5 miles).</p> <p>8 CTH G: Pulverize and pave 4” mat on County Highway G from State Highway 23 to County Highway B (9 miles).</p>											
Analysis of Need	<p>1 Equipment Replacement: 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>Projects 2 - 8: Ongoing repair and maintenance of existing roadways to extend useful life.</p>											
Previous Authorizations/ Actions	<p>Projects 1 - 8: 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>											
Funding Sources	<p>1 Equipment Replacement: Funded by Highway Dept fund balance.</p> <p>Project 2: County Highway H estimated \$2.8 million of Federal funds and \$700,000 county tax levy.</p> <p>Projects 3 - 8: Funded by county tax levy dollars, General Transportation Aids and County Highway Improvement Project reimbursements provided by the State of Wisconsin.</p>											
Future Operating Budget Impacts	<p>Projects 1 - 8: 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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total
1: Voting Equipment		460,000										460,000
Project Description(s)	1 Voting Equipment: 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.											
Analysis of Need	1 Voting Equipment: 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.											
Previous Authorizations/ Actions	1 Voting Equipment: 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.											
Funding Sources	1 Voting Equipment: General Fund balance is appropriated in 2015. There is the possibility of cost sharing with local municipalities.											
Future Operating Budget Impacts	1 Voting Equipment: 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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total
1: Courthouse Remodel											2,000,000	2,000,000
Project Description(s)	1 Courthouse Remodel: Fourth circuit courtroom with chambers, conference room, jury facilities and support staff area.											
Analysis of Need	1 Courthouse Remodel: 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.											
Previous Authorizations/ Actions	1 Courthouse Remodel: None.											
Funding Sources	1 Courthouse Remodel: Unknown at this time.											
Future Operating Budget Impacts	1 Courthouse Remodel: 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 \$70,000 in 2024, court security officer for an estimated \$95,000, and bailiffs for an estimated \$6,000. An additional law clerk (student intern) may be required with wages and benefits of \$15,000. An additional legal secretary in the District Attorney's office may also be needed with wages and benefits of \$70,000. 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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total
1: Student Resident Housing	Project is underway using only outside resources											
2: Master Plan Development & Campus Renovations (Sauk County's 50% portion shown)		2,176,000		29,500	29,500	527,000		98,000	98,000	1,759,000		See project description
Project Description(s)	<p>1 Student Resident Housing: Construction of an on-site residence hall for students. The land is leased to a private company, and this company is constructing and operating the residence hall. There is no cost to Sauk County or the City of Baraboo, and the only compensation is the no-cost lease.</p> <p>2 Master Plan Development and Campus Renovations: 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)

Analysis of Need	<p>1 Student Resident Housing: 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>2 Master Plan Development and Campus Renovations: 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>
Previous Authorizations/ Actions	<p>1 Student Resident Housing: 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. Resolutions 56-2013 and 3-2014 (September, 2013 and January, 2014) authorized an agreement with Bluffstone, LLC for the lease of land, construction and operation of a residence hall.</p> <p>2 Master Plan Development and Campus Renovations: 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. Resolutions 70-2014 and 81-2014 (July and September, 2014) authorized contracting for construction of the science building by Kraemer Brothers, LLC.</p>
Funding Sources	<p>1 Student Resident Housing: All construction and operations costs will be borne by the private company. No additional County funding is expected.</p> <p>2 Master Plan Development and Campus Renovations: 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 and 2015 will be funded by General Fund balance. Future funding sources are currently unknown.</p>
Future Operating Budget Impacts	<p>1 Student Resident Housing: 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>2 Master Plan Development and Campus Renovations: 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 2015 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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total
1: Hemlock Dam Repairs		130,000										130,000
2: Great Sauk Trail		1,040,000										1,040,000
Project Description(s)	<p>1 Hemlock Dam Repairs: Repairs and maintenance to the Hemlock dam. Scope of repairs is unknown.</p> <p>2 Great Sauk Trail: The State of Wisconsin recently purchased unused rail corridor. This corridor is being converted to use as a recreational trail. The Great Sauk Trail Commission has been created to conduct the planning process for regional decision making on uses. The corridor will be owned by the State of Wisconsin with Sauk County as the partner for development and ongoing maintenance. It is anticipated that the County and Commission partners will apply for grants and work with a variety of stakeholder groups to identify revenue sources and in-kind sources for development and ongoing maintenance of the trail.</p>											
Analysis of Need	<p>1 Hemlock Dam Repairs: 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.</p> <p>2 Great Sauk Trail: A regional recreational trail that connects to other State trails and Devil's Lake State Park has significant economic and "placemaking" value. The trail is consistent with the County Outdoor Recreation Plan and Comprehensive Plans for the County, Villages and Towns over which the trail corridor will run.</p>											
Previous Authorizations/ Actions	<p>1 Hemlock Dam Repairs: None.</p> <p>2 Great Sauk Trail: None</p>											
Funding Sources	<p>1 Hemlock Dam Repairs: 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.</p> <p>2 Great Sauk Trail: The 2015 includes appropriation of \$520,000 from General Fund balance, with an additional \$520,000 hoped to be contributed from WDNR and other community partners.</p>											
Future Operating Budget Impacts	<p>1 Hemlock Dam Repairs: 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. 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> <p>2 Great Sauk Trail: Annual maintenance per mile of \$2,200 as estimated by WDNR.</p>											

Department: Emergency Management, Buildings and Safety												
Project	Prior Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total
1: Phone Systems Upgrades	45,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
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	50,000	500,000
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	30,000	420,000
5: Energy Measures	450,000	225,000										225,000
6: Branch 2 Jury Room Restroom		25,000										25,000
7 Elevator – Courthouse Annex		55,000	55,000									110,000
8: Replace Roofs			240,000									240,000
9: Regasket/Check Bearings on Chillers			70,000			70,000						140,000
10 Emergency Driving System				60,000								60,000
11: Law Enforcement Center Carpet				50,000								50,000
Project Description(s)	<p>1 Phone: Continued upgrades to the countywide phone and voice mail system. Includes all locations.</p> <p>2 Communications: This funding is utilized for continued, necessary equipment upgrades and improvements as the technology dictates for communication system infrastructure (tower & 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>3 9-1-1 Phone System: 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>4 Dispatch and EOC: 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>5 Energy Measures: Implement cost saving measures identified within the Courthouse & West Square (CH/WS) Feasibility study, Law Enforcement Center (LEC) Retrocommissioning reports, and energy assessment mostly related to lighting.</p>											

Department: Emergency Management, Buildings and Safety

6 Branch 2 Jury Room Restroom: Add one restroom for the Branch 2 jury area.

7 Elevator-Annex: Replacement of single-bottom underground hydraulic cylinder assembly on Courthouse Annex and court holding elevator.

8 Roofs: Replace rubber roofs on West Square, Courthouse Annex, Courthouse Connector Addition, and Human Services Reedsburg.

9 Bearings: Complete tear down on Chillers at the West Square and Law Enforcement Center to replace gaskets and check bearings.

10 Driving Simulator: 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.

11 Law Enforcement Center Carpet: Replacement of 2003 carpet at the Law Enforcement Center in administrative and jail pod areas.

Analysis of Need

1 Phone: 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.

2 Communications: 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.

3 9-1-1: In September of 2014 the 9-1-1 system is being replaced. This funding is an ongoing expenditure to replace the 9-1-1 phone system as well as our system that records phone calls and radio traffic in the future. This equipment runs 24 hours a day, 7 days a week, 365 days a year. It is anticipated that the system will require upgrading/replacement every seven (7) years.

4 Dispatch and EOC: 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.

5 Energy Measures: 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.

6 Branch 2 Jury Room Restroom: Higher profile cases are typically held in the Branch 2 courtroom as it is the largest. Higher profile cases typically require a higher level of security. One restroom in the Jury room area requires escorting jury members through the public area to the public restrooms which creates a security risk. Adding a second restroom should eliminate the need for use of the public restroom.

Department: Emergency Management, Buildings and Safety	
	<p>7 Elevators-Annex: This is the original hydraulic cylinder assembly installed in 1963. Our Elevator Service provider has identified this as a high priority for replacement. Should this fail it would completely disable this elevator making it very difficult to access the various floors of the Courthouse and court holding by elevator.</p> <p>8 Roofs: 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>9 Bearings: 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> <p>10 Driving Simulator: 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> <p>11 LEC Carpet: Based on the present condition within some areas of the Law Enforcement Center, some areas of carpet will require replacement in the near future.</p>
Previous Authorizations/ Actions	<p>Projects 1-4, 6-11: None.</p> <p>5 Energy Measures: As part of the Focus On Energy Grant for retrocommissioning at the LEC several small projects are completed. Further, replacement of some pneumatic to digital controls with the West Square Building remodel are complete or in progress.</p>
Funding Sources	<p>Projects 1, 2, 6-9, 11: Projects are county tax levy funded. Future projects' funding is unknown at this time, likely county tax levy or General Fund balance.</p> <p>3 9-1-1: In 2014, the major system replacement of \$375,000 was 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>4 Dispatch & EOC: 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>5 Energy Measures: Most likely funded by tax levy or General Fund balance, but some Focus on Energy funding may be available.</p> <p>10 Driving Simulator: Funded through the county self-insurance fund to the extent funds are available, otherwise tax levy.</p>

Department: Emergency Management, Buildings and Safety	
Future Operating Budget Impacts	1-4: 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.
	5 Energy Measures: 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.
	6 Branch 2 Jury Room Restroom: Minimal additional cost for cleaning of the new restroom, but decreased cost in time spent escorting jurors.
	7 Elevator-Annex: All elevators are covered under our elevator maintenance contract.
	8 Roofs: Once replaced roofs should be maintenance free for the most part.
	9 Bearings: No operating budget impacts beyond regular maintenance costs.
	10 Driving Simulator: Normal maintenance and software upgrades are \$7,000 per year, funded by tax levy.
11 LEC Carpet: Normal cleaning and maintenance.	

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Debt Service

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

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

Sauk County initiated a one-half percent sales tax in 1992. Pursuant to Section 30.04(1) of the Sauk County Code of Ordinances, the sales tax was created "for the purpose of reducing the property tax levy by 1) paying the debt service on any bond or note issuance, 2) paying for designated capital projects, and 3) any remainder revenues to further offset the levy."

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

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

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

Investor services, such as Moody's and Standard & Poor's, do detailed in-depth analysis of an issuer's ability to remain a going concern and make bond payments. Based on this analysis, the service provides a rating for each issue. A rating can be enhanced with bond insurance, as is the case with all the issues except the 2007 \$5,000,000 and 2009 \$4,965,000 issues.

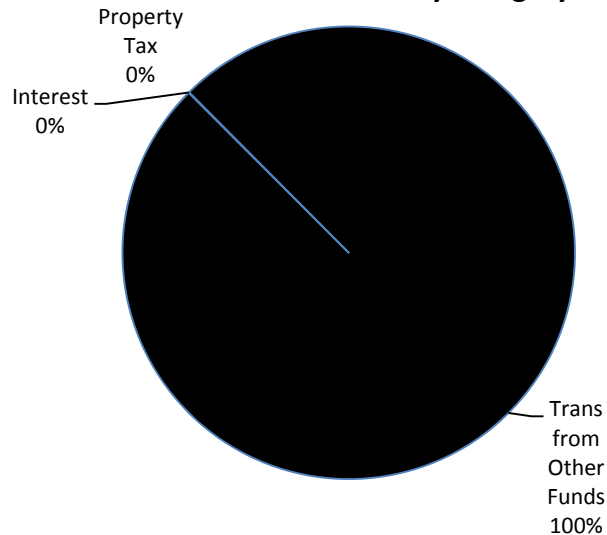
The rating system is similar for each investor service. Moody's, for example, provides ratings of Aaa, Aa, A, Baa, Ba, B, Caa, Ca and C, with Aaa being the highest rating. Each of these rating categories can be further modified with a 1, 2 or 3 to denote higher (1) or lower (3) rankings within that category. 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. Sauk County's rating was upgraded to Aa1 in conjunction with a 2014 refunding to achieve lower interest rates on existing debt.

Debt Service

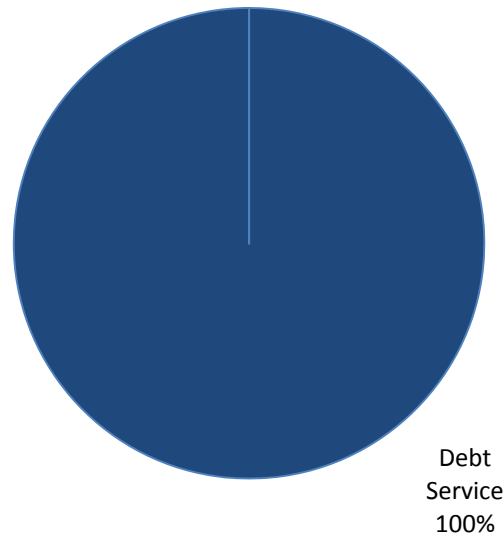
Significant Changes in the Debt Service Function for 2015

- 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.
- In September of 2014, the County refunded the remaining portions of May 2004 Law Enforcement Center and December 2007 Health Care Center debt to take advantage of lower interest rates. Additionally, the County applied \$2,000,000 of general fund balance toward the refunding to reduce overall obligations.

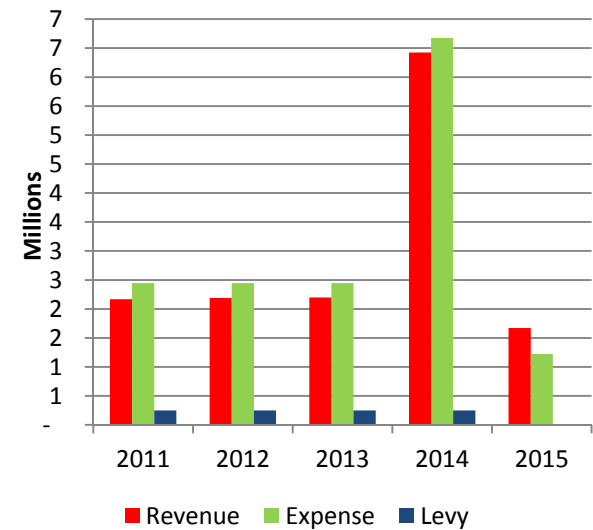
2015 Revenues by Category



2015 Expenses by Category



Revenue, Expense & Levy History



DEBT SERVICE

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	250,000	250,000	250,000	250,000	250,000	0	(250,000)	-100.00%	None	0	0
Interest	2,269	3,441	1,843	1,400	2,500	750	(1,750)	-70.00%			
Transfer from other Funds	2,165,285	2,186,570	2,195,720	3,739,106	1,737,799	1,668,599	(69,200)	-3.98%	2015 Total	0	0
Bond Proceeds	0	0	0	2,579,392	0	0	0	0.00%			
Premium on Bonds Issuance	0	0	0	103,617	0	0	0	0.00%			
Use of Fund Balance	29,287	5,248	0	0	0	0	0	0.00%	2016	0	0
									2017	0	0
									2018	0	0
									2019	0	0
Total Revenues	2,446,841	2,445,259	2,447,563	6,673,515	1,990,299	1,669,349	(320,950)	-16.13%			

Expenses

Principal Redemption	1,705,000	1,770,000	1,840,000	6,105,000	1,455,000	869,928	(585,072)	-40.21%
Interest Payments	741,841	675,259	607,563	535,511	535,299	354,839	(180,460)	-33.71%
Debt Issuance Costs	0	0	0	33,004	0	0	0	0.00%
Addition to Fund Balance	0	0	0	0	0	444,582	444,582	0.00%
Total Expenses	2,446,841	2,445,259	2,447,563	6,673,515	1,990,299	1,669,349	(320,950)	-16.13%

Beginning of Year Fund Balance	34,535	5,248	0	0		0
End of Year Fund Balance	5,248	0	0	0		444,582

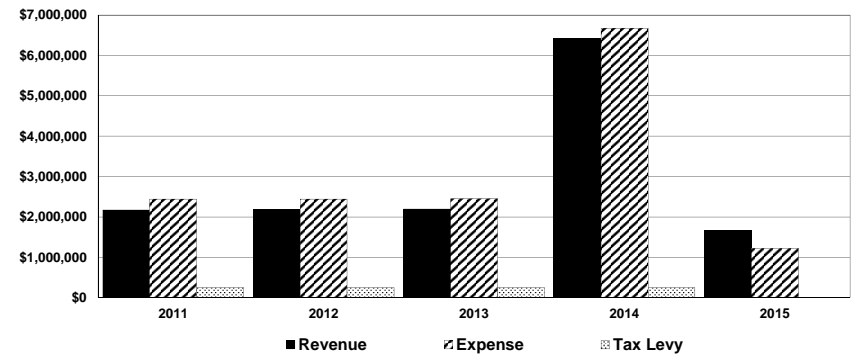
2015 Highlights & Issues on the Horizon

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.

Law Enforcement Center and Health Care Center debt was refunded in September, 2014 to take advantage of lower interest rates. Additionally, \$2 million of General Fund balance was applied to reduce overall debt. General debt service payments are reduced by \$766,000 in 2015. Further, this budget includes an addition to fund balance to smooth the levy impact of fluctuations in debt service due to the refunding.

Revenue, Expense and Tax Levy



Fund: DEBT SERVICE	2011	2012	2013	2014	2014	2014		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
50999 DEBT SERVICE REVENUE								
411100 GENERAL PROPERTY TAXES	-250,000.00	-250,000.00	-250,000.00	-124,999.98	-250,000.00	-250,000.00	0.00	-250,000.00
481180 INTEREST DEBT SERVICE INVESTME	-2,270.68	-3,440.44	-1,843.23	-1,055.50	-2,500.00	-1,400.00	-750.00	-1,750.00
491100 BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	-2,579,392.00	0.00	0.00
491500 PREMIUM ON DEBT PROCEEDS	0.00	0.00	0.00	0.00	0.00	-103,617.00	0.00	0.00
492100 TRANSFER FROM GENERAL FUND	-2,046,800.00	-2,065,450.01	-2,095,720.02	-813,899.52	-1,627,799.00	-3,629,106.00	-1,553,599.00	-74,200.00
492200 TRANSFER FROM SPECIAL REVENUE	-118,484.76	-121,120.22	-100,000.00	-55,000.02	-110,000.00	-110,000.00	-115,000.00	5,000.00
TOTAL DEBT SERVICE REVENUE	-2,417,555.44	-2,440,010.67	-2,447,563.25	-994,955.02	-1,990,299.00	-6,673,515.00	-1,669,349.00	-320,950.00
50999800 DEBT SERVICE FUND								
561000 PRINCIPAL REDEMPTION	1,705,000.00	1,770,000.00	1,840,000.00	0.00	1,455,000.00	6,105,000.00	869,928.00	-585,072.00
562000 INTEREST EXPENSE	741,841.26	675,258.81	607,563.25	268,012.25	535,299.00	535,511.00	354,839.00	-180,460.00
TOTAL DEBT SERVICE FUND	2,446,841.26	2,445,258.81	2,447,563.25	268,012.25	1,990,299.00	6,640,511.00	1,224,767.00	-765,532.00
50999930 ADDITION TO FUND BALANCE								
593000 ADDTN TO FUND BAL/RET EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	444,582.00	444,582.00
TOTAL ADDITION TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	444,582.00	444,582.00
50999990 DEBT ISSUANCE COSTS								
599000 DEBT ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00	33,004.00	0.00	0.00
TOTAL DEBT ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00	33,004.00	0.00	0.00
TOTAL DEPARTMENT REVENUE	-2,417,555.44	-2,440,010.67	-2,447,563.25	-994,955.02	-1,990,299.00	-6,673,515.00	-1,669,349.00	-320,950.00
TOTAL DEPARTMENT EXPENSE	2,446,841.26	2,445,258.81	2,447,563.25	268,012.25	1,990,299.00	6,673,515.00	1,669,349.00	-320,950.00
ADDITION TO (-)/USE OF FUND BALANCE	29,285.82	5,248.14	0.00	-726,942.77	0.00	0.00	0.00	

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	21,830,000
2015	1,685,000	794,642	2,479,642	20,145,000
2016	1,730,000	753,236	2,483,236	18,415,000
2017	1,760,000	717,286	2,477,286	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.

Future Plans:

The Health Care Center budget includes repayment of \$4,965,000 of general obligation advance refunding bonds issued in 2009, and \$4,925,000 and \$2,335,608 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.

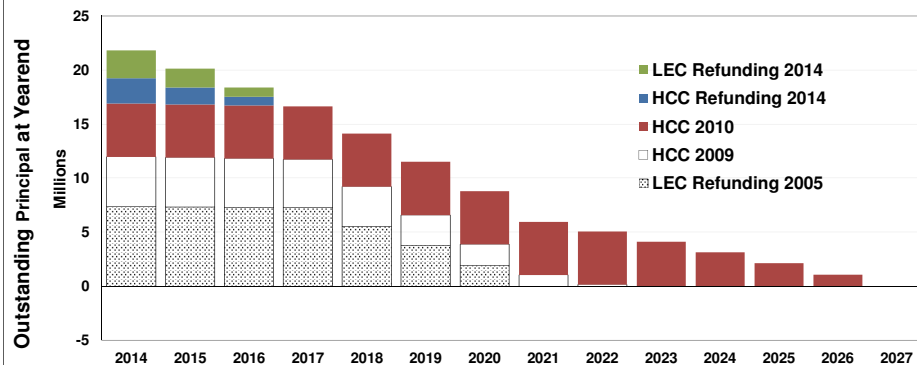
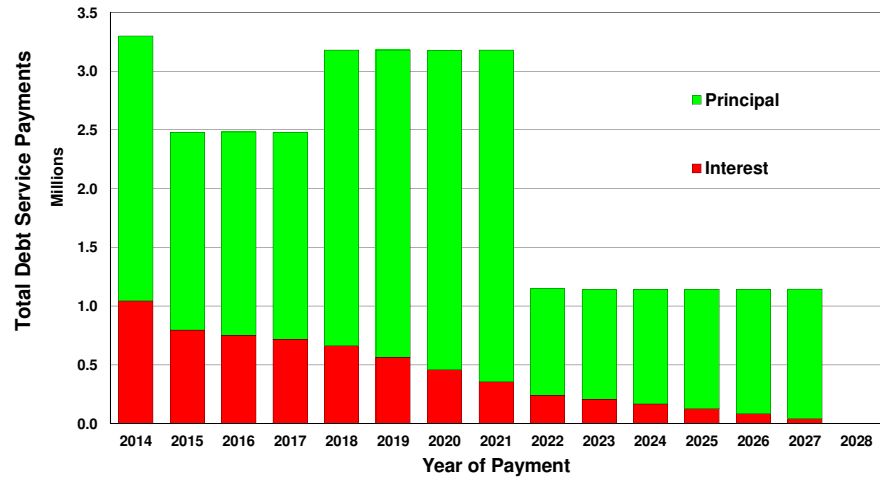
Future Debt Plans

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.

2014 County Equalization Report as issued by the Wisconsin Department of Revenue		<u>\$6,425,899,700</u>
5% Debt Limitation	100.00%	\$321,294,985
Outstanding General Obligation Debt at 1/1/2015	6.79%	<u>\$21,830,000</u>
Remaining Debt Margin	93.21%	<u>\$299,464,985</u>



GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE

Issue Type:	General Obligation Refunding Bonds, Series 2004A			General Obligation Promissory Notes, Series 2004B			General Obligation Refunding Bonds			General Obligation Promissory Notes		
Purpose:	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			First Phase of Financing for Skilled Nursing Facility		
Dated:	May 1, 2004			May 1, 2004			December 29, 2005			December 31, 2007		
Original Issue \$:	\$6,550,000			\$3,450,000			\$10,000,000			\$5,000,000		
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		
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, 2014 at par			October 1, 2011 at par			October 1, 2015 at par			October 1, 2014 at par		
CUSIP:	804328			804328			804328			804328		
Paying Agent:	Associated Bank			Associated Bank			Associated Bank			Associated Bank		
Budgeted Fund:	Debt Service			Debt Service			Debt Service			Health Care Center		
Year of Payment	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2002												
2003												
2004		107,479	107,479									
2005	45,000	257,950 2.000% *	302,950	305,000	148,107 2.000% *	453,107	135,000	298,108 3.750%	433,108			
2006	50,000	257,050 2.250%	307,050	355,000	98,446 2.250%	453,446	20,000	389,493 3.500% *	409,493			
2007	50,000	255,925 2.500%	305,925	365,000	90,459 2.500%	455,459	20,000	388,793 3.500% *	408,793	800,000	142,642 3.500% *	942,642
2008	50,000	254,675 3.000%	304,675	370,000	81,334 2.875%	451,334	25,000	388,093 3.500% *	413,093	50,000	161,488 3.500% *	211,488
2009	50,000	253,175 3.250%	303,175	385,000	70,696 3.250%	455,696	25,000	387,218 3.500% *	412,218	275,000	159,738 3.500% *	434,738
2010	55,000	251,550 3.500%	306,550	395,000	58,184 3.375%	453,184	25,000	386,343 3.500% *	411,343	235,000	150,113 3.500% *	385,113
2011	55,000	249,625 3.750%	304,625	410,000	44,853 3.500%	454,853	1,015,000	385,468 4.000% **	1,400,468	245,000	141,888 3.500% *	386,888
2012	55,000	247,563 3.650%	302,563	425,000	30,503 3.450%	455,503	1,340,000	344,868 4.000% **	1,684,868	255,000	133,313 3.750%	388,313
2013	60,000	245,555 3.750%	305,555	440,000	15,840 3.600% **	455,840	25,000	291,268 4.000% **	316,268	740,000	123,750 3.750%	863,750
2014	1,430,000	243,305 4.000%	1,673,305	0	0	0	25,000	290,268 4.000% **	315,268	Refunded 9-2014	0 4.000% **	0
2015	Refunded 9-2014	0 3.900%	0	0	0	0	30,000	289,268 4.000% **	319,268	Refunded 9-2014	0 4.000% **	0
2016	Refunded 9-2014	0 4.000%	0	0	0	0	30,000	288,068 4.000% **	318,068	Refunded 9-2014	0 4.000% **	0
2017	Refunded 9-2014	0 4.100% **	0	0	0	0	1,720,000	286,868 4.000% **	2,006,868	Refunded 9-2014	0 4.000% **	0
2018	0	0	0	0	0	0	1,785,000	218,068 3.850%	2,003,068			
2019	0	0	0	0	0	0	1,855,000	149,345 3.900%	2,004,345			
2020	0	0	0	0	0	0	1,925,000	77,000 4.000% **	2,002,000			
2021	0	0	0	0	0	0						
2022												
2023												
2024												
2025												
2026												
2027												
Totals	1,900,000	2,623,852 3.985%	4,523,852	3,450,000	638,421 3.265%	4,088,421	10,000,000	4,858,531 3.950%	14,858,531	2,600,000	1,012,929 3.892%	3,612,929

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:	Bond Anticipation Notes				General Obligation Advance Refunding Bonds				General Obligation Advance Refunding Bonds				General Obligation Refunding Bonds				General Obligation Refunding Bonds			
Purpose:	Second Phase of Financing for Skilled Nursing Facility				Skilled Nursing Facility				Skilled Nursing Facility				Refunding of May 1, 2004 Law Enforcement \$4,650,000 and December 31, 2007 Skilled Nursing Facility \$2,400,000 \$2,000,000 cash applied				Refunding of May 1, 2004 Law Enforcement \$4,650,000 and December 31, 2007 Skilled Nursing Facility \$2,400,000 \$2,000,000 cash applied			
Dated:	April 8, 2008				October 13, 2009				July 6, 2010				September 10, 2014				September 10, 2014			
Original Issue \$:	\$10,000,000				\$4,965,000				\$4,925,000				\$2,335,608				\$2,579,392			
Moody's Rating:	MIG 1				Aa3				Aa2				Aa1				Aa1			
Principal Due:	April 1, 2011				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				April 1 and October 1			
Callable:	October 1, 2010 at par				October 1, 2019 at par				October 1, 2020 at par				None				None			
CUSIP:	804328				804328				804328				804328				804328			
Paying Agent:	Associated Bank				Associated Bank				Associated Bank				Associated Bank				Associated Bank			
Budgeted Fund:	Health Care Center				Health Care Center				Health Care Center				Health Care Center				Debt Service			
Year of Payment	Principal	Interest	Total		Principal	Interest	Total		Principal	Interest	Total		Principal	Interest	Total		Principal	Interest	Total	
2002																				
2003																				
2004																				
2005																				
2006																				
2007																				
2008																				
2009		488,583	3.300%	488,583				0				0				0				0
2010		165,000	3.300%	165,000	110,000	185,564	2.000% *	295,564				0				0				0
2011	Refunded 10-2009 and 7-2010				25,000	189,763	2.000% *	214,763		246,226		246,226				0				0
2012					75,000	189,263	2.500%	264,263		199,194		199,194				0				0
2013					75,000	187,388	2.750%	262,388		199,194		199,194				0				0
2014					60,000	185,325	3.000%	245,325		199,194		199,194				0				0
2015					50,000	183,525	3.000%	233,525		199,194		199,194	765,072	57,811	2.000% *	822,883	844,928	63,845	2.000% *	908,773
2016					60,000	182,025	3.250%	242,025		199,194		199,194	779,328	39,323	2.000% *	818,651	860,672	43,427	2.000% *	904,099
2017					65,000	180,075	3.500%	245,075		199,194		199,194	791,208	23,736	3.000% **	814,944	873,792	26,214	3.000% **	900,006
2018					795,000	177,800	4.000% **	972,800		199,194		199,194				0				0
2019					830,000	146,000	4.000% **	976,000		199,194		199,194				0				0
2020					860,000	112,800	4.000% **	972,800		199,194		199,194				0				0
2021					900,000	78,400	4.000% **	978,400		199,194		199,194				0				0
2022					905,000	42,400	4.000% **	947,400		199,194		199,194				0				0
2023					155,000	6,200	4.000% **	161,200		199,194		199,194				0				0
2024									780,000	199,194	4.125% **	979,194				0				0
2025									975,000	167,019	4.125% **	1,142,019				0				0
2026									1,015,000	126,800	4.000% *	1,141,800				0				0
2027									1,055,000	86,200	4.000% *	1,141,200				0				0
									1,100,000	44,000	4.000% *	1,144,000				0				0
Totals	0	Average 653,583	3.300%	653,583	4,965,000	Average 2,046,528	3.958%	7,011,528	4,925,000	Average 3,060,569	4.010%	7,985,569	2,335,608	Average 120,870	2.501%	2,456,478	2,579,392	Average 133,486	2.501%	2,712,878

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.

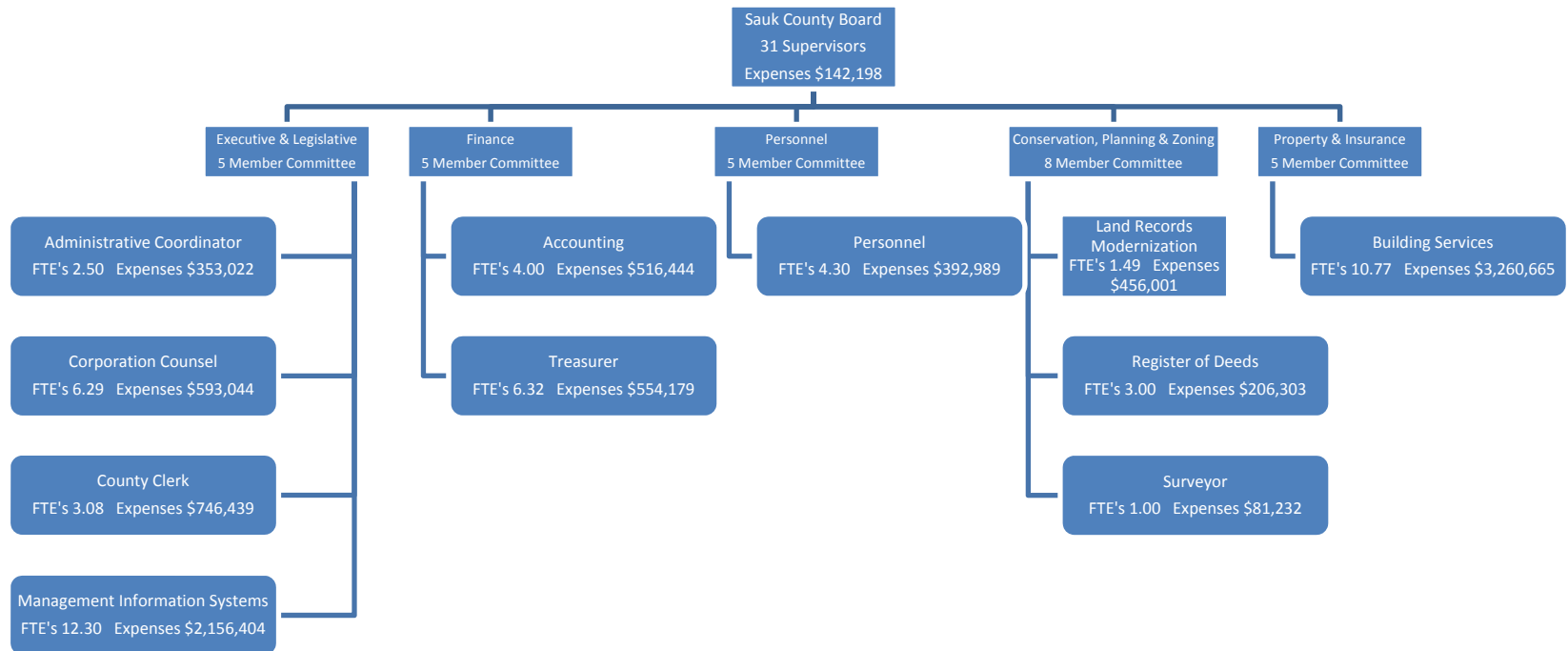
FUNCTIONAL AREA GOALS & OBJECTIVES

Formalize the documentation of the County's organizational knowledge: 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, requests for quotes/bids/proposals, etc. Encourage and facilitate electronic storage of records. Review resolution routing to ascertain potential process improvements and next steps. Improve understanding of and compliance with social media policies, particularly related to open records.

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.

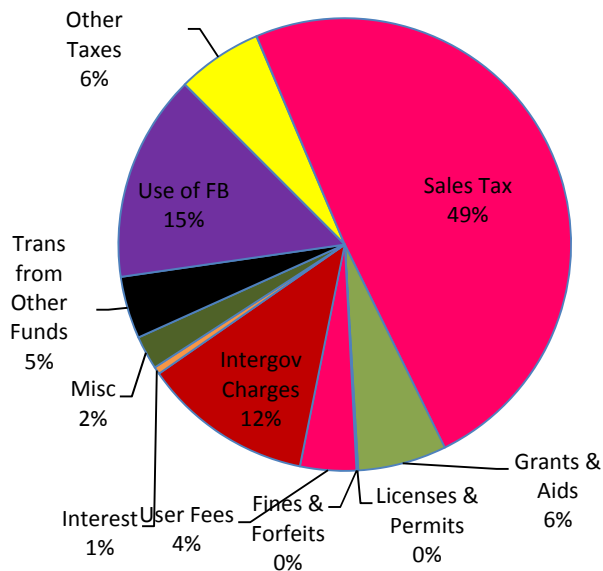


General Government

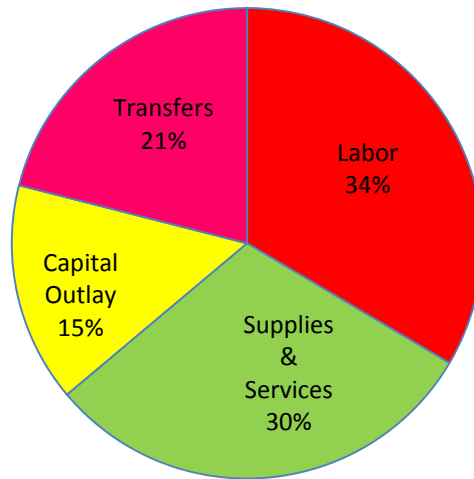
Significant Changes in the General Government Function for 2015

- 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 \$124,137 of general fund balance and \$40,000 of tax levy in the Administrative Coordinator budget for start-up costs associated with planning, developing and coordinating 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. Decreased sales tax revenue projections by \$104,169 to \$7,095,831, based on prior year actuals and conservative estimates.
- Funding for implementation of the classification and compensation study appeals is in the budget at \$140,000.
- Increased use of temporary staff, such as interns and law clerks, for projects in Corporation Counsel, MIS and Personnel.
- Two elections are anticipated in 2015. Further, it is anticipated elections equipment is in need of update across all municipalities, so \$460,000 of general fund balance has been allocated.
- Health insurance rates were held to a 8.00% decrease, which reduced cost by \$630,000 (\$550,000 of tax levy), despite added costs of implementation of the Affordable Care Act.
- Additional General Fund balance has been allocated for non- or rarely-recurring capital projects including: Dispatch center system replacement, \$150,000.

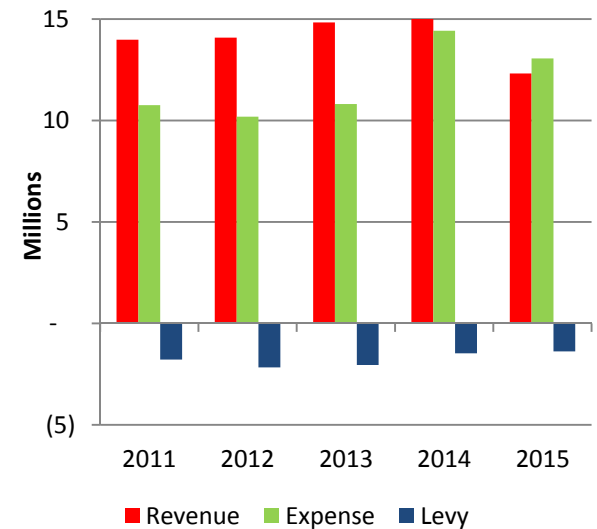
2015 Revenues by Category



2015 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	7/31/2015
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	12/31/2015
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	12/31/2015
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	6/30/2015
Minimize time spent processing accounts payable	Provide the option of direct deposit of accounts payable	12/31/2015
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	2015 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	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$40,313		
			Operating Expenses	\$7,035		
			TOTAL EXPENSES	\$47,347		
	COUNTY LEVY	\$47,347				
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	1.95	Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$1,500		
			Wages & Benefits	\$149,880		
			Operating Expenses	\$81,473		
	TOTAL EXPENSES	\$231,353				
	COUNTY LEVY	\$229,853				
Reporting	Financial Reporting & Analysis: Produce periodic financial and payroll reports for funding agencies, department managers and elected officials. Review and reconciliation of reports to granting agencies as needed. Review of fiscal notes on proposed County Board actions. Special studies or analysis as required.	Wis Stats 59.61, 59.65	User Fees	\$2,621	0.60	
			TOTAL REVENUES	\$2,621		
			Wages & Benefits	\$55,929		
			Operating Expenses	\$9,440		
			TOTAL EXPENSES	\$65,368		
	COUNTY LEVY	\$62,747				

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	0.60	Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$58,583		
			Operating Expenses	\$5,669		
			TOTAL EXPENSES	\$64,253		
			COUNTY LEVY	\$64,253		
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	0.45	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	\$43,023		
			Operating Expenses	\$65,098		
			TOTAL EXPENSES	\$108,122		
			COUNTY LEVY	\$108,122		
Outlay	None	\$0.00	User Fees	\$0	-	
			TOTAL REVENUES	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
Totals			TOTAL REVENUES	\$4,121	4.00	
			TOTAL EXPENSES	\$516,443		
			COUNTY LEVY	\$512,322		

Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Accounts payable checks – Number issued, and checks as a percent of checks and direct deposits issued	8,619 100%	8,600 100%	8,000 94%
Accounts payable direct deposits – Number issued, and direct deposits as a percent of checks and direct deposits issued	0 0%	0 0%	500 6%
Payroll checks - Number issued, and checks as a percent of checks and direct deposits issued	3,876 21%	3,500 19%	3,500 19%
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	14,305 79%	14,500 81%	14,500 81%
W2's issued to employees	807	830	830

Key Outcome Indicators - How well are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings	Yes, for 2013 budget 81 of 81, or 100%	Yes, for 2014 budget 81 of 81, or 100%	Yes, for 2015 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 2012 audit	0 Findings, not counting material weakness related to internal accounting controls for 2013 audit	0 Findings, not counting material weakness related to internal accounting controls for 2014 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)	Yes, for 2013 CAFR	Yes, for 2014 CAFR	Yes, for 2015 CAFR
Preserve and enhance the County's bond rating as issued by Moody's	No debt issued or refunded in 2013. Maintain Aa2 rating.	Upgrade from Moody's from Aa2 to Aa1 earned.	No debt issued or refunded in 2015. Maintain Aa1 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 2012 audit	0 for 2013 audit	0 for 2014 audit

Sauk County Accounting Department

Oversight Committee: **Finance**

Controller
1.00 FTE

Accounting Manager
1.00 FTE

Accounting Supervisor
1.00 FTE

Payroll & Accounting Technician
1.00 FTE

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
4.00					4.00

ACCOUNTING

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	488,641	440,944	441,941	453,503	453,503	512,323	58,820	12.97%	None	0	0
Intergovernmental	6,541	7,243	4,337	4,113	4,113	4,121	8	0.19%			
Use of Fund Balance	23,144	0	2,502	0	0	0	0	0.00%	2015 Total	0	0

Total Revenues

	518,326	448,187	448,780	457,616	457,616	516,444	58,828	12.86%
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Expenses

Labor	230,586	232,579	246,984	226,702	233,903	266,053	32,150	13.75%	2016	0	0
Labor Benefits	76,914	65,212	69,047	72,388	81,263	81,676	413	0.51%	2017	0	0
Supplies & Services	210,826	136,363	132,749	140,569	142,450	168,715	26,265	18.44%	2018	0	0
Addition to Fund Balance	0	14,033	0	17,957	0	0	0	0.00%	2019	0	0

Total Expenses

	518,326	448,187	448,780	457,616	457,616	516,444	58,828	12.86%
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Beginning of Year Fund Balance

Included in General Fund Total

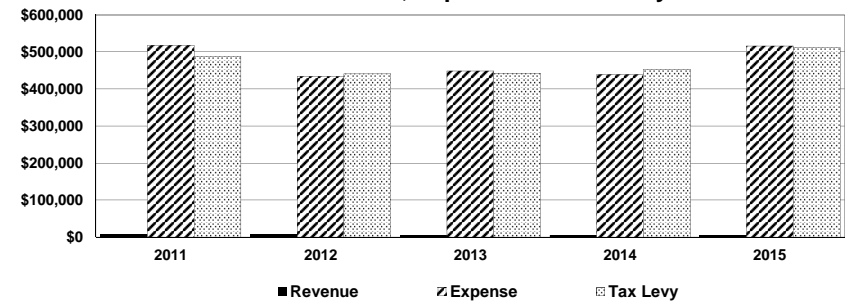
End of Year Fund Balance

2015 Highlights & Issues on the Horizon

Expanded use of the Kronos timekeeping system to gain efficiencies in time spent processing payroll.

Continued revision and expansion of national accounting standards to strengthen accountability, increase transparency, and enhance understandability.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10007 ACCOUNTING REVENUE								
411100 GENERAL PROPERTY TAXES	-488,641.00	-440,944.00	-441,941.00	-226,751.52	-453,503.00	-453,503.00	-512,323.00	58,820.00
451100 ADMINISTRATIVE FEES	-2,160.28	-2,299.00	-1,716.00	-842.00	-1,500.00	-1,500.00	-1,500.00	0.00
474200 CDBG ADMINISTRATION CHARGES	-423.00	-1,830.18	0.00	0.00	0.00	0.00	0.00	0.00
474610 CSA CONTRACT	-3,957.60	-3,113.74	-2,621.16	-1,279.08	-2,613.00	-2,613.00	-2,621.00	8.00
TOTAL ACCOUNTING REVENUE	-495,181.88	-448,186.92	-446,278.16	-228,872.60	-457,616.00	-457,616.00	-516,444.00	58,828.00
10007150 ACCOUNTING								
511100 SALARIES PERMANENT REGULAR	228,504.20	230,699.18	244,967.49	90,734.45	230,695.00	224,574.00	263,648.00	32,953.00
511200 SALARIES-PERMANENT-OVERTIME	281.83	0.00	0.00	51.09	1,168.00	348.00	605.00	-563.00
511900 LONGEVITY-FULL TIME	1,800.00	1,880.00	2,016.67	0.00	2,040.00	1,780.00	1,800.00	-240.00
514100 FICA & MEDICARE TAX	16,874.27	16,815.73	18,085.87	6,651.92	17,894.00	17,343.00	20,353.00	2,459.00
514200 RETIREMENT-COUNTY SHARE	12,423.71	13,761.60	15,486.64	6,354.98	16,373.00	15,869.00	18,092.00	1,719.00
514300 RETIREMENT-EMPLOYEES SHARE	10,679.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	36,587.54	34,262.10	35,058.22	15,551.64	46,655.00	38,879.00	42,923.00	-3,732.00
514500 LIFE INSURANCE COUNTY SHARE	124.16	138.19	125.32	30.68	130.00	93.00	95.00	-35.00
514600 WORKERS COMPENSATION	225.28	234.04	290.69	81.73	211.00	204.00	213.00	2.00
520100 CONSULTANT AND CONTRACTUAL	0.00	465.00	0.00	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	68,400.00	62,900.00	61,400.00	21,839.00	66,900.00	66,900.00	63,900.00	-3,000.00
522500 TELEPHONE & DAIN LINE	195.89	168.05	192.25	64.08	230.00	230.00	230.00	0.00
531100 POSTAGE AND BOX RENT	633.70	540.28	517.37	287.45	750.00	700.00	700.00	-50.00
531200 OFFICE SUPPLIES AND EXPENSE	4,129.31	4,316.43	4,018.57	760.47	5,000.00	4,000.00	4,300.00	-700.00
531300 PHOTO COPIES	308.25	496.98	306.81	96.66	600.00	500.00	600.00	0.00
531500 FORMS AND PRINTING	415.53	420.65	401.14	0.00	450.00	425.00	425.00	-25.00
531800 MIS DEPARTMENT CHARGEBACKS	135,276.38	64,564.75	65,025.29	1,306.50	65,865.00	66,292.00	95,905.00	30,040.00
532200 SUBSCRIPTIONS	215.00	225.00	225.00	225.00	230.00	225.00	230.00	0.00
532400 MEMBERSHIP DUES	446.67	446.66	446.67	446.67	475.00	447.00	475.00	0.00
532500 SEMINARS AND REGISTRATIONS	235.00	455.00	0.00	0.00	1,000.00	300.00	1,000.00	0.00
532600 ADVERTISING	242.20	0.00	164.68	0.00	250.00	200.00	250.00	0.00
533200 MILEAGE	183.76	454.30	50.96	0.00	450.00	200.00	450.00	0.00
533500 MEALS AND LODGING	144.48	910.28	0.00	0.00	250.00	150.00	250.00	0.00
581900 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ACCOUNTING	518,326.66	434,154.22	448,779.64	144,482.32	457,616.00	439,659.00	516,444.00	58,828.00
TOTAL DEPARTMENT REVENUE	-495,181.88	-448,186.92	-446,278.16	-228,872.60	-457,616.00	-457,616.00	-516,444.00	58,828.00
TOTAL DEPARTMENT EXPENSE	518,326.66	434,154.22	448,779.64	144,482.32	457,616.00	439,659.00	516,444.00	58,828.00
ADDITION TO (-)/USE OF FUND BALANCE	23,144.78	-14,032.70	2,501.48	-84,390.28	0.00	-17,957.00	0.00	

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
Implement strategies for improving communications interdepartmentally, between the board and departments, and between the county and constituency.	<ol style="list-style-type: none"> 1. Use of technology to create better processes (agenda and resolution creation / routing and vetting as needed) ASSESSMENT with Granicus and other efficiency tools. 2. Review of strategic planning process. Process improvements to Board engagement and involvement. 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 for additional engagement. 4. Work with functional groups to develop enhanced cross functional work group collaboration. 5. Develop policies and strategies with appropriate oversight committees' involving social media. 6. Collaborative / joint / interagency ventures that align county mission and vision with shared community-wide goals. 	12/31/2015
Development of performance measurement as a vital part of County operations.	<ol style="list-style-type: none"> 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. 2. Identifying meaningful performance measures and appropriate methods for communicating them to the constituency (dashboard). 3. Performance improvement tied to annual employee evaluations. 	12/31/2015
Organizational capacity building.	<ol style="list-style-type: none"> 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. Incorporation of key concepts into department head meetings. 2. Work with Human Resources manager to develop specific training to accompany ordinance and process changes. 3. Develop organizational processes consistent with new flexibility with expiration of union contracts at the end of 2013: rewrite of Personnel Ordinance. 4. Transition / updating of personnel policies in concert with implementation of classification and compensation study. 5. Succession planning 	12/31/2015

Administrative Coordinator

Cross departmental coordination	1. Increase functionality of functional groups through development of strategic planning efforts. 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.	12/31/2015
Coordination / research	1. Facilitation work with Economic Development Committee (asset research; grant implementation; rail facilitation) Placemaking. 2. Facilitation for UW-Baraboo / Sauk County Science facility Building Committee.	12/31/2015
Revolving Loan Fund expansion / use of available funds	1. Develop marketing strategies and work with other agencies to create this as a resource for small business capital. 2. Identify potential partners in expanding the program. Conduct meetings with bank managers to provide programmatic information . 3. Work through issues associated with the transition to regionalization of CDBG-ED funding.	12/31/2015

Program Evaluation							
Program Title	Program Description	Mandates and References	2015 Budget		FTE's	Key Outcome Indicator(s)	
Administration	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.	Wis Stats 59.19	User Fees	\$0	1.38	Percentage of Departments Utilizing Performance Measures in Planning and Budget Preparation Documents	
			Grants	\$0			
			Use of Fund Balance	\$12,300			
			TOTAL REVENUES	\$12,300			
			Wages & Benefits	\$158,156			
			Operating Expenses	\$18,870			
			TOTAL EXPENSES	\$177,026			
			COUNTY LEVY	\$164,726			
	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.						Proficient or Outstanding rating on Budget Message, Transmittal Letter, and as planning document.
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.							
4) Regional Cooperation: Begin to explore options for regional cooperation and cooperative efforts with other governmental agencies							
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.							
6) Project Development and Oversight: Provide staff assistance to major county initiatives.							

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.
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$11,859		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$11,859		
			COUNTY LEVY	\$11,859		
Criminal Justice Coord	Work with criminal justice planning committee to recommend programming across county departments that may address recidivism, alternatives to incarceration, or specialty courts.		Use of Fund Balance	\$124,137	1.00	
			TOTAL REVENUES	\$124,137		
			Wages & Benefits	\$84,527		
			Operating Expenses	\$79,610		
			TOTAL EXPENSES	\$164,137		
			COUNTY LEVY	\$40,000		
Totals			TOTAL REVENUES	\$136,437	2.50	
			TOTAL EXPENSES	\$353,022		
			COUNTY LEVY	\$216,585		

Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimate	2015 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	2013 Actual	2014 Estimate	2015 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 *

Justice Coordinator
1.00 FTE

—
*Shared project position with the Personnel Department.

2011 Balance	2012 Change	2013 Change	2014 Change	2015 Change	2015 Balance
1.00	0.50			1.00	2.50

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
ADMINISTRATIVE COORDINATOR											
<u>Revenues</u>											
Tax Levy	168,703	162,380	164,485	170,294	170,294	216,585	46,291	27.18%	None	0	0
Grants & Aids	0	0	0	15,259	15,259	0	(15,259)	-100.00%			
Use of Fund Balance	0	29,660	1,628	35,641	173,200	136,437	(36,763)	-21.23%	2015 Total	0	0
Total Revenues	168,703	192,040	166,113	221,194	358,753	353,022	(5,731)	-1.60%			
<u>Expenses</u>											
Labor	123,295	121,871	122,199	152,990	122,990	190,949	67,959	55.26%	2016	0	0
Labor Benefits	30,984	33,619	33,856	51,514	41,514	63,593	22,079	53.18%	2017	0	0
Supplies & Services	8,413	36,550	10,058	16,690	194,249	98,480	(95,769)	-49.30%	2018	0	0
Addition to Fund Balance	6,011	0	0	0	0	0	0	0.00%	2019	0	0
Total Expenses	168,703	192,040	166,113	221,194	358,753	353,022	(5,731)	-1.60%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

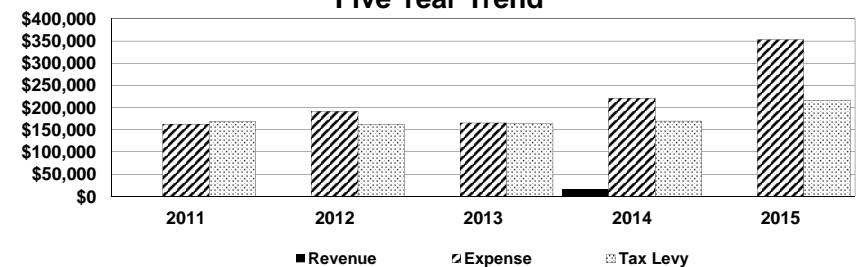
2015 Highlights & Issues on the Horizon

Emphasis on development of revolving loan fund programming regionally.

The budget contains \$166,159 for criminal justice planning and development, \$40,000 funded by tax levy and the remainder funded by fund balance. Budget includes a full-time Coordinator position.

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



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: ADMINISTRATIVE COORDINATOR	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10024 ADMINISTRATIVE COORDINATOR								
411100 GENERAL PROPERTY TAXES	-168,703.00	-162,380.00	-164,485.00	-85,147.02	-170,294.00	-170,294.00	-216,585.00	46,291.00
422160 HO-CHUNK GAMING GRANT	0.00	0.00	0.00	-15,259.00	-15,259.00	-15,259.00	0.00	-15,259.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-173,200.00	0.00	-136,437.00	-36,763.00
TOTAL ADMINISTRATIVE COORDINATOR	-168,703.00	-162,380.00	-164,485.00	-100,406.02	-358,753.00	-185,553.00	-353,022.00	-5,731.00
10024133 CRIMINAL JUSTICE COORD COUNCIL								
511100 SALARIES PERMANENT REGULAR	0.00	0.00	0.00	0.00	0.00	30,000.00	61,290.00	61,290.00
514100 FICA & MEDICARE TAX	0.00	0.00	0.00	0.00	0.00	2,295.00	4,689.00	4,689.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	2,100.00	4,168.00	4,168.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	5,578.00	14,307.00	14,307.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	24.00	24.00
514600 WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	27.00	49.00	49.00
520910 CRIMINAL JUSTICE PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	78,955.00	78,955.00
531800 MIS DEPARTMENT CHARGEBACKS	0.00	0.00	0.00	0.00	0.00	0.00	655.00	655.00
TOTAL CRIMINAL JUSTICE COORD COUNCIL	0.00	0.00	0.00	0.00	0.00	40,000.00	164,137.00	164,137.00
10024142 ADMINISTRATIVE COORDINATOR								
511100 SALARIES PERMANENT REGULAR	101,294.09	121,501.08	121,919.29	57,521.94	122,690.00	122,690.00	129,339.00	6,649.00
511900 LONGEVITY-FULL TIME	240.00	370.00	280.00	0.00	300.00	300.00	320.00	20.00
514100 FICA & MEDICARE TAX	7,634.42	9,115.47	9,111.65	4,242.55	9,409.00	9,409.00	9,919.00	510.00
514200 RETIREMENT-COUNTY SHARE	5,468.15	7,209.33	7,799.86	4,023.90	8,609.00	8,609.00	8,817.00	208.00
514300 RETIREMENT-EMPLOYEES SHARE	3,925.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	13,822.25	17,131.05	16,748.98	11,635.33	23,327.00	23,327.00	21,461.00	-1,866.00
514500 LIFE INSURANCE COUNTY SHARE	34.61	40.82	49.91	23.05	58.00	58.00	55.00	-3.00
514600 WORKERS COMPENSATION	99.38	122.56	145.64	51.78	111.00	111.00	104.00	-7.00
515900 RELIEF WORKER CHARGES	21,761.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520100 CONSULTANT AND CONTRACTUAL	2,700.00	30,000.00	4,100.00	0.00	23,200.00	10,900.00	12,300.00	-10,900.00
520900 CONTRACTED SERVICES	42.06	51.41	0.00	0.00	0.00	0.00	0.00	0.00
520910 CRIMINAL JUSTICE PLANNING	0.00	0.00	0.00	0.00	165,259.00	0.00	0.00	-165,259.00
522500 TELEPHONE & DAIN LINE	825.20	731.80	516.98	121.89	600.00	600.00	600.00	0.00
531100 POSTAGE AND BOX RENT	364.32	230.56	415.55	164.21	400.00	400.00	400.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	192.88	323.92	851.31	563.11	400.00	400.00	400.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,382.07	2,214.76	739.42	1,892.66	590.00	590.00	1,370.00	780.00
532200 SUBSCRIPTIONS	90.00	95.00	150.54	24.75	200.00	200.00	200.00	0.00
532400 MEMBERSHIP DUES	1,269.95	1,456.95	1,331.94	1,350.06	1,400.00	1,400.00	1,400.00	0.00
532500 SEMINARS AND REGISTRATIONS	886.00	685.00	365.00	723.00	1,000.00	1,000.00	1,000.00	0.00
533200 MILEAGE	317.25	348.70	1,498.69	355.64	700.00	700.00	700.00	0.00
533500 MEALS AND LODGING	343.59	411.50	89.00	7.50	500.00	500.00	500.00	0.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: ADMINISTRATIVE COORDINATOR	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
TOTAL ADMINISTRATIVE COORDINATOR	162,692.42	192,039.91	166,113.76	82,701.37	358,753.00	181,194.00	188,885.00	-169,868.00
TOTAL DEPARTMENT REVENUE	-168,703.00	-162,380.00	-164,485.00	-100,406.02	-358,753.00	-185,553.00	-353,022.00	-5,731.00
TOTAL DEPARTMENT EXPENSE	162,692.42	192,039.91	166,113.76	82,701.37	358,753.00	221,194.00	353,022.00	-5,731.00
ADDITION TO (-)/USE OF FUND BALANCE	-6,010.58	29,659.91	1,628.76	-17,704.65	0.00	35,641.00	0.00	

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.	12/31/2015
Interior Maintenance - Maintain clean and professional looking facilities	Complete major repair/refurbishment projects that have been identified.	12/31/2015
Mail - Maintain cost effective services	Continue to implement any changes that will keep our usage at minimal levels.	12/31/2015
Communications - Maintain, upgrade, replace all communications systems	Update radio, fiber and phone systems as needed to keep current. Implementation of more voice over internet protocol (VOIP) technology to provide better redundant system.	12/31/2015
Utilities - Effectively manage facility usage	Continue work on systems to save on utilities, implementation of digital controls and lighting changes.	12/31/2015
Vending - Maintain minimal vending	Evaluate the needs of the buildings to determine needed changes.	12/31/2015
Risk Management - Maintain a safe work environment	Complete Safety trainings, complete facility inspections, conduct regular safety meetings, correct all safety issues immediately.	12/31/2015

Program Evaluation					
Program Title	Program Description	Mandates and References	2015 Budget	FTE's	Key Outcome Indicator(s)
Clerical	Support operations of the Building Services and Risk Management Department through training.		Wages & Benefits	0.10	Staff able to work across multiple Building Service areas
			Operating Expenses		
			TOTAL EXPENSES		
			COUNTY LEVY		
Mail	Shipping, receiving and postal duties for the County facilities		User Fees	0.55	
			TOTAL REVENUES		
			Wages & Benefits		
			Operating Expenses		
			TOTAL EXPENSES		
Utilities	Oversight of approximately 424,280 square feet utilities		COUNTY LEVY	-	Work orders and Maintenance cost per square foot
			Operating Expenses		
			TOTAL EXPENSES		
			COUNTY LEVY		
Exterior Maintenance	Oversight of maintenance and care of all county facilities and properties		User Fees	1.79	Work orders and Maintenance cost per square foot
			TOTAL REVENUES		
			Wages & Benefits		
			Operating Expenses		
			TOTAL EXPENSES		
Interior Maintenance	Oversight of maintenance and care of approximately 424,280 square feet		COUNTY LEVY	5.90	Work orders and Maintenance cost per square foot
			Rent		
			Misc. Revenue		
			TOTAL REVENUES		
			Wages & Benefits		
			Operating Expenses		
			TOTAL EXPENSES		
			COUNTY LEVY		

Building Services/Risk Management/Safety

Vending	Oversight of County vending machines		User Fees	\$10,500	0.03	2832407
			TOTAL REVENUES	\$10,500		
			Wages & Benefits	\$1,535		
			Operating Expenses	\$10,500		
			TOTAL EXPENSES	\$12,035		
			COUNTY LEVY	\$1,535		
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	\$31,500	1.35	Communication systems (phones, radios, Fiber) run at peak efficiency, short or no outages on network.
			Rent	\$171,400		
			TOTAL REVENUES	\$202,900		
			Wages & Benefits	\$126,165		
			Operating Expenses	\$387,023		
			TOTAL EXPENSES	\$513,188		
		COUNTY LEVY	\$310,288			
Underground Storage	Oversight and compliance of all County owned fuel storage tanks.	Yes	Wages & Benefits	\$0	-	No compliance issues
			Operating Expenses	\$7,000		
			TOTAL EXPENSES	\$7,000		
			COUNTY LEVY	\$7,000		
Risk Management	Administer, file, investigate all Workers Compensation Claims, Property Insurance and Liability Insurance including procuring Policies for such coverage. Assist with the return to work program, provide safety training as needed or required.	Chapter 101, 102, 343	User Fees	\$0	1.05	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$92,263		
			Operating Expenses	\$28,560		
			TOTAL EXPENSES	\$120,823		
			COUNTY LEVY	\$120,823		
Outlay	Chiller Control Panel Implement Energy Cost Saving Measures Elevator Upgrades (Annex Elevator - Public) Remodel - Add restroom in Branch 2 Jury Room Area Replacement Tractor Remodel - Add restroom in Branch 2 Jury Room Area Communications Infrastructure Upgrades Phone System Upgrades Sheriff Dispatch Center 9-1-1 Phone system replacement	\$24,000 \$225,000 \$55,000 \$25,000 \$20,000 \$25,000 \$50,000 \$50,000 \$300,000 \$50,000	User Fees	\$0	10.77	
			Grants	\$0		
			Use of Fund Balance	\$150,000		
			TOTAL REVENUES	\$150,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$829,000		
			TOTAL EXPENSES	\$829,000		
			COUNTY LEVY	\$679,000		
			TOTAL REVENUES	\$440,580		
			TOTAL EXPENSES	\$3,260,663		
			COUNTY LEVY	\$2,820,083		

Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Work Orders - Facilities in good working order, issues address quickly and efficiently. No issues with compliance.	1900 Work Orders	2000 Work Orders	2000 Work Orders
Risk Management/Safety - Manage worker comp claims - monitor losses, lost work days, recordable workday and modification rating	51 claims	60	60
Communications - All systems (Radio, Phone, Fiber) are running at peak efficiency with little or no down time, handle specific communications work orders, manage tower co-locators/leases on 8 tower sites, Manage Dark Fiber leases on 147 miles of fiber optic cable.	625 Work orders, 5 fiber Leases, 11 tower leases, work on Narrowbanding	700 work orders, 5 fiber lease, 11 tower leases, complete narrowbanding	500 work orders, 5 fiber lease, 11 tower leases, radio console upgrades

Key Outcome Indicators - How well are we doing?

Description	2013 Actual	2014 Estimate	2015 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 / capital projects)	\$4.72	\$5.21	\$5.11
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=\$106,524 reserve of \$40,000 Lost Work days = 1.1 Recordable workdays = 4.5 Mod rating = .72	Lost Work days = 1.1 Recordable workdays = 4.5 Mod rating = .72	Lost Work days = 1.1 Recordable workdays = 4.5 Mod rating = .70
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.)

Oversight Committee: **Property and Insurance**

**Emergency Management/Building
Services Director**
1.00 FTE

Communications Technician
1.00 FTE

Facilities Manager
1.77 FTE

Safety / Risk Manager
1.00 FTE

Building Manager
1.00 FTE

Building Maintenance Technician
5.00 FTE

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
9.77				1.00	10.77

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
BUILDING SERVICES											
<u>Revenues</u>											
Tax Levy	2,330,307	2,264,282	2,099,957	2,148,056	2,148,056	2,820,085	672,029	31.29%	Implement Energy Cost Saving Measure	225,000	225,000
User Fees	46,117	44,505	41,995	41,500	45,000	41,500	(3,500)	-7.78%	Elevator Upgrades Courthouse	55,000	55,000
Intergovernmental	79,576	49,068	119,766	41,827	53,265	45,280	(7,985)	-14.99%	Replacement Tractor	20,000	20,000
Rent	166,342	183,723	213,602	200,100	190,400	203,300	12,900	6.78%	Truck with Plow - Reedsburg	30,000	30,000
Miscellaneous	22,401	1,442	21,873	1,500	0	500	500	0.00%	Branch 2 Jury Room Restroom	25,000	25,000
Use of Fund Balance	0	0	573,761	969,698	1,388,314	150,000	(1,238,314)	-89.20%	Chiller Control Panel	24,000	24,000
									Communications Infrastructure	50,000	50,000
									Phone System Upgrades	50,000	50,000
									Dispatch Radio Console	300,000	150,000
									911 Phone System Replacement	50,000	50,000
Total Revenues	2,644,743	2,543,020	3,070,954	3,402,681	3,825,035	3,260,665	(564,370)	-14.75%	2015 Total	829,000	679,000
<u>Expenses</u>											
Labor	487,225	484,792	489,611	504,381	507,985	583,970	75,985	14.96%	2016	545,000	545,000
Labor Benefits	145,427	138,153	144,210	136,649	149,534	177,137	27,603	18.46%	2017	290,000	290,000
Supplies & Services	1,336,388	1,350,205	1,465,394	1,686,651	1,821,469	1,670,558	(150,911)	-8.29%	2018	180,000	180,000
Capital Outlay	262,360	345,190	971,739	1,075,000	1,346,047	829,000	(517,047)	-38.41%	2019	250,000	250,000
Addition to Fund Balance	413,343	224,681	0	0	0	0	0	0.00%			
Total Expenses	2,644,743	2,543,021	3,070,954	3,402,681	3,825,035	3,260,665	(564,370)	-14.75%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2015 Highlights & Issues on the Horizon

Continue to promote the towers/ fiber generating additional co-locators/lessees to increase revenues.

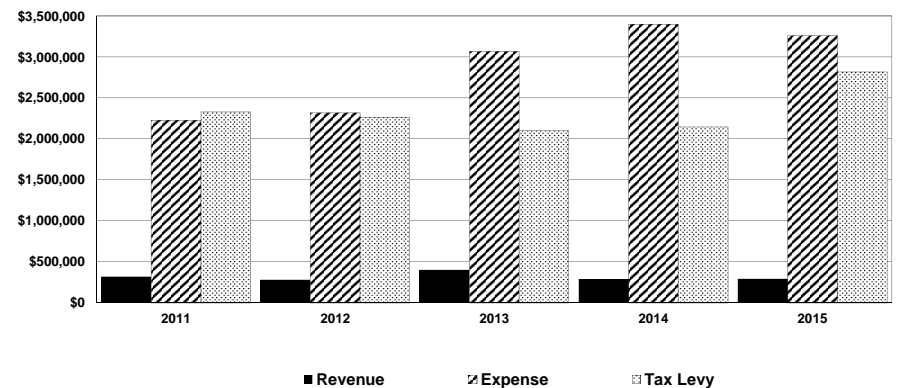
Dispatch Center Console Replacement for \$300,000. \$150,000 was appropriated from General Fund balance in 2014 and will be carried forward to 2015. In 2015, an additional \$150,000 is appropriated from General Fund balance.

Continuation of funding for phone system upgrades, communications system upgrades, fiber system upgrades with the additional expense in 2014 for radio console replacement (9-1-1 Dispatch Center). Beyond 2015 annual amounts for future 9-1-1 phone system replacement will be budgeted consistently across the years.

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

Realignment of staff to better meet department needs: Eliminate 1.00 Building Manager, Create 1.00 Facilities Manager and 1.00 Building Maintenance Technician.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10017 BUILDING SERVICES REVENUE								
411100 GENERAL PROPERTY TAXES	-2,330,307.00	-2,264,282.00	-2,099,957.00	-1,074,028.02	-2,148,056.00	-2,148,056.00	-2,820,085.00	672,029.00
452050 TELEPHONE REBATES	-35,444.51	-34,424.57	-32,740.12	-14,453.91	-34,000.00	-31,000.00	-31,000.00	-3,000.00
472490 LOCAL GOVT/AGENCY PAYMENTS	-33,169.20	-3,952.80	-75,104.30	0.00	-500.00	-500.00	-500.00	0.00
474010 DEPARTMENTAL CHARGES	-39,019.61	-36,978.17	-37,698.75	-17,831.21	-45,565.00	-41,327.00	-44,780.00	-785.00
474050 LANDFILL MONITORING CHARGES	-7,387.50	-8,137.50	-6,962.50	0.00	-7,200.00	0.00	0.00	-7,200.00
482100 RENT OF COUNTY BUILDINGS	-28,943.84	-30,394.62	-30,631.30	-15,588.91	-31,000.00	-31,500.00	-31,900.00	900.00
482470 RENT/LEASE - TOWER SPACE	-100,754.44	-117,469.51	-141,734.68	-57,595.42	-115,400.00	-123,600.00	-126,400.00	11,000.00
482480 RENT/LEASE - FIBER OPTICS	-36,643.81	-35,858.87	-41,236.27	-21,569.34	-44,000.00	-45,000.00	-45,000.00	1,000.00
483700 VENDING MACHINE SALES	-10,672.75	-10,103.59	-9,254.70	-4,560.17	-11,000.00	-10,500.00	-10,500.00	-500.00
484160 MISCELLANEOUS REVENUES	-1,442.54	-1,442.29	-4,507.78	-954.16	0.00	-1,000.00	-500.00	500.00
484175 FOCUS ON ENERGY	-12,500.00	0.00	-800.00	0.00	0.00	-500.00	0.00	0.00
486300 INSURANCE RECOVERIES	-8,458.24	0.00	-16,565.00	0.00	0.00	0.00	0.00	0.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-750,000.00	0.00	-150,000.00	-600,000.00
493200 CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-637,889.00	0.00	0.00	-637,889.00
493400 CONTINUING APPROP SUNSHINE FND	0.00	0.00	0.00	0.00	-425.00	0.00	0.00	-425.00
TOTAL BUILDING SERVICES REVENUE	-2,644,743.44	-2,543,043.92	-2,497,192.40	-1,206,581.14	-3,825,035.00	-2,432,983.00	-3,260,665.00	-564,370.00
10017110 BLDG SRVCS ADMINISTRATION								
511100 SALARIES PERMANENT REGULAR	125,796.49	127,049.07	127,049.12	42,757.00	127,839.00	80,796.00	150,335.00	22,496.00
511900 LONGEVITY-FULL TIME	839.80	879.80	919.80	0.00	960.00	660.00	680.00	-280.00
512100 WAGES-PART TIME	30,841.75	31,282.80	31,750.06	19,391.46	47,148.00	49,000.00	52,155.00	5,007.00
512900 LONGEVITY-PART TIME	606.00	616.40	626.80	0.00	636.00	644.00	661.00	25.00
514100 FICA & MEDICARE TAX	12,287.64	12,384.23	12,419.32	4,842.21	13,784.00	6,505.00	15,868.00	2,084.00
514200 RETIREMENT-COUNTY SHARE	6,822.27	7,569.72	8,521.67	2,593.61	9,268.00	6,000.00	10,514.00	1,246.00
514300 RETIREMENT-EMPLOYEES SHARE	4,874.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	19,128.57	19,894.12	20,649.64	7,775.82	21,579.00	15,552.00	28,615.00	7,036.00
514500 LIFE INSURANCE COUNTY SHARE	59.45	63.05	64.84	17.40	68.00	42.00	54.00	-14.00
514600 WORKERS COMPENSATION	4,136.69	4,426.46	4,496.14	1,490.39	3,701.00	3,200.00	3,606.00	-95.00
519300 VEHICLE ALLOWANCE	3,600.22	3,738.69	3,600.22	1,661.64	3,600.00	3,600.00	3,600.00	0.00
522500 TELEPHONE & DAIN LINE	2,098.37	2,228.82	2,941.44	1,189.75	2,700.00	3,000.00	3,000.00	300.00
525010 RENOVATION/REFURBISHMENT	0.00	0.00	0.00	0.00	50,000.00	50,000.00	75,000.00	25,000.00
531100 POSTAGE AND BOX RENT	15.00	87.85	279.43	80.99	300.00	300.00	300.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	88.86	75.00	0.00	0.00	500.00	200.00	500.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	6,226.93	5,735.75	6,095.97	3,680.44	4,296.00	5,700.00	4,235.00	-61.00
532200 SUBSCRIPTIONS	31.65	31.65	31.65	42.20	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	1,149.98	0.00	0.00	12.99	1,500.00	1,000.00	1,500.00	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

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10017110 BLDG SRVCS ADMINISTRATION								
581900 CAPITAL OUTLAY	164,441.98	175,531.43	588,015.33	20,267.76	577,186.00	550,000.00	379,000.00	-198,186.00
TOTAL BLDG SRVCS ADMINISTRATION	383,046.24	391,594.84	807,461.43	105,803.66	865,765.00	776,899.00	730,323.00	-135,442.00
10017152 RISK MANAGEMENT AND INSURANCE								
511100 SALARIES PERMANENT REGULAR	59,704.48	60,298.32	60,298.32	28,416.46	60,298.00	60,298.00	61,993.00	1,695.00
511900 LONGEVITY-FULL TIME	300.00	320.00	340.00	0.00	360.00	360.00	380.00	20.00
514100 FICA & MEDICARE TAX	4,501.70	4,503.21	4,508.44	2,116.67	4,640.00	4,640.00	4,772.00	132.00
514200 RETIREMENT-COUNTY SHARE	3,232.25	3,586.96	4,038.01	1,989.16	4,246.00	4,246.00	4,241.00	-5.00
514300 RETIREMENT-EMPLOYEES SHARE	2,313.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	13,815.06	14,367.98	14,910.89	7,775.82	15,552.00	15,552.00	14,307.00	-1,245.00
514500 LIFE INSURANCE COUNTY SHARE	12.19	14.56	12.40	4.95	13.00	13.00	12.00	-1.00
514600 WORKERS COMPENSATION	821.05	832.39	910.25	332.53	710.00	710.00	730.00	20.00
521100 MEDICAL EXAMINATIONS	8,521.41	8,965.83	7,232.35	4,678.89	9,000.00	9,000.00	9,000.00	0.00
522500 TELEPHONE & DAIN LINE	1,294.46	1,157.53	1,064.98	546.56	1,500.00	1,500.00	1,500.00	0.00
531100 POSTAGE AND BOX RENT	55.47	34.21	111.31	11.52	100.00	100.00	100.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	1,023.87	135.39	511.43	109.74	750.00	700.00	700.00	-50.00
531800 MIS DEPARTMENT CHARGEBACKS	632.01	562.25	1,076.54	140.79	601.00	601.00	685.00	84.00
532200 SUBSCRIPTIONS	261.65	1,459.65	281.65	42.20	3,000.00	3,000.00	3,000.00	0.00
532400 MEMBERSHIP DUES	645.00	635.00	735.00	495.00	1,000.00	995.00	1,000.00	0.00
532800 TRAINING AND INSERVICE	12.99	8,458.56	9,730.54	7,775.00	10,000.00	10,000.00	10,000.00	0.00
533200 MILEAGE	0.00	0.00	157.92	173.60	200.00	200.00	200.00	0.00
533500 MEALS AND LODGING	0.00	0.00	291.88	316.19	200.00	316.00	350.00	150.00
535200 VEHICLE MAINTENACE AND REPAIR	20.00	20.00	0.00	221.10	1,000.00	750.00	1,000.00	0.00
539100 OTHER SUPPLIES & EXPENSES	166.75	320.49	688.69	150.58	1,000.00	1,000.00	1,000.00	0.00
551000 INSURANCE	25.00	25.00	0.00	0.00	25.00	25.00	25.00	0.00
TOTAL RISK MANAGEMENT AND INSURANCE	97,358.87	105,697.33	106,900.60	55,296.76	114,195.00	114,006.00	114,995.00	800.00
10017162 HS SERV/RDBGS/6TH STR								
520900 CONTRACTED SERVICES	9,047.19	9,537.17	7,431.77	4,450.82	10,000.00	10,000.00	10,000.00	0.00
522900 UTILITIES	22,149.45	21,242.75	21,010.02	7,700.59	23,367.00	22,000.00	22,000.00	-1,367.00
523000 TRADE SERVICES	440.00	150.00	146.00	0.00	3,500.00	1,500.00	3,500.00	0.00
531400 SMALL EQUIPMENT	0.00	0.00	0.00	0.00	250.00	250.00	250.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	301.46	407.28	446.54	295.25	589.00	589.00	1,060.00	471.00
533100 VEHICLE EXPENSES	2,511.51	1,988.09	2,786.00	1,511.47	3,000.00	3,500.00	3,500.00	500.00
534000 OPERATING/MEETING SUPPLIES	4,274.80	3,556.66	2,671.91	926.72	5,000.00	3,500.00	5,000.00	0.00
551000 INSURANCE	1,390.26	1,441.50	411.00	623.50	1,800.00	1,800.00	1,800.00	0.00
581900 CAPITAL OUTLAY	24,064.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HS SERV/RDBGS/6TH STR	64,178.67	38,323.45	34,903.24	15,508.35	47,506.00	43,139.00	47,110.00	-396.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10017163 HS-SHELTERED WORKSHOP								
523000 TRADE SERVICES	1,410.77	0.00	0.00	1,025.00	2,000.00	2,000.00	2,000.00	0.00
551000 INSURANCE	527.23	652.39	920.46	1,205.58	1,200.00	1,200.00	1,200.00	0.00
TOTAL HS-SHELTERED WORKSHOP	1,938.00	652.39	920.46	2,230.58	3,200.00	3,200.00	3,200.00	0.00
10017180 POSTAGE METERING								
511100 SALARIES PERMANENT REGULAR	20,241.39	20,191.98	20,192.04	9,515.80	20,192.00	20,385.00	21,093.00	901.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	449.00	0.00	469.00	20.00
511900 LONGEVITY-FULL TIME	0.00	110.00	121.00	0.00	132.00	132.00	143.00	11.00
514100 FICA & MEDICARE TAX	1,546.96	1,506.33	1,487.89	705.69	1,589.00	1,600.00	1,660.00	71.00
514200 RETIREMENT-COUNTY SHARE	1,091.18	1,201.18	1,352.79	666.05	1,454.00	1,465.00	1,476.00	22.00
514300 RETIREMENT-EMPLOYEES SHARE	1,234.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	252.50	3,039.34	3,156.29	1,657.62	3,315.00	3,315.00	3,050.00	-265.00
514500 LIFE INSURANCE COUNTY SHARE	3.94	4.68	4.00	1.60	4.00	4.00	4.00	0.00
514600 WORKERS COMPENSATION	276.98	278.82	304.84	111.32	243.00	243.00	254.00	11.00
520900 CONTRACTED SERVICES	8,809.82	8,968.69	7,926.32	3,065.42	10,000.00	7,000.00	10,000.00	0.00
524800 MAINTENANCE AGREEMENT	300.00	5,163.50	1,167.67	150.00	1,000.00	1,200.00	1,200.00	200.00
531100 POSTAGE AND BOX RENT	1,090.00	1,100.00	1,160.00	1,240.00	1,300.00	1,300.00	1,300.00	0.00
531400 SMALL EQUIPMENT	0.00	0.00	0.00	0.00	300.00	300.00	300.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	226.50	306.73	277.79	191.00	383.00	383.00	399.00	16.00
534000 OPERATING/MEETING SUPPLIES	6,035.41	1,175.04	697.79	590.71	5,000.00	2,000.00	3,000.00	-2,000.00
581900 CAPITAL OUTLAY	0.00	0.00	9,696.00	0.00	0.00	0.00	0.00	0.00
TOTAL POSTAGE METERING	41,109.50	43,046.29	47,544.42	17,895.21	45,361.00	39,327.00	44,348.00	-1,013.00
10017182 GENERAL COUNTY BUILDINGS								
511100 SALARIES PERMANENT REGULAR	91,778.88	88,446.48	89,260.66	52,567.30	89,306.00	123,252.00	126,053.00	36,747.00
511200 SALARIES-PERMANENT-OVERTIME	928.61	2,397.12	5,356.58	7,198.15	3,893.00	10,000.00	4,765.00	872.00
511900 LONGEVITY-FULL TIME	80.00	250.00	299.00	0.00	348.00	348.00	397.00	49.00
514100 FICA & MEDICARE TAX	7,081.13	6,914.43	7,189.36	4,546.00	7,157.00	9,000.00	10,037.00	2,880.00
514200 RETIREMENT-COUNTY SHARE	5,026.10	5,391.35	6,321.72	3,578.60	6,548.00	8,400.00	8,923.00	2,375.00
514300 RETIREMENT-EMPLOYEES SHARE	5,606.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	206.60	2,486.80	2,582.46	1,356.24	2,712.00	2,712.00	16,806.00	14,094.00
514500 LIFE INSURANCE COUNTY SHARE	43.18	46.02	48.88	21.86	52.00	52.00	66.00	14.00
514600 WORKERS COMPENSATION	1,269.35	1,251.09	1,423.68	699.27	1,095.00	1,200.00	1,535.00	440.00
520900 CONTRACTED SERVICES	197,661.93	206,940.08	187,534.75	85,937.50	250,000.00	225,000.00	200,000.00	-50,000.00
522900 UTILITIES	209,708.91	196,127.64	212,692.72	111,708.52	215,740.00	223,000.00	220,000.00	4,260.00
523000 TRADE SERVICES	3,635.60	10,240.13	15,017.62	5,835.91	15,000.00	10,000.00	15,000.00	0.00
525100 VENDING MACHINES	9,819.00	9,645.54	9,048.17	4,079.48	11,425.00	10,500.00	10,500.00	-925.00
531100 POSTAGE AND BOX RENT	109.53	27.63	14.08	0.00	0.00	0.00	0.00	0.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10017182 GENERAL COUNTY BUILDINGS								
531400 SMALL EQUIPMENT	0.00	0.00	1,083.19	0.00	2,000.00	1,000.00	2,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,108.24	306.73	277.79	268.00	538.00	538.00	799.00	261.00
533100 VEHICLE EXPENSES	9,900.11	2,407.13	1,698.22	523.31	5,000.00	2,000.00	3,000.00	-2,000.00
534000 OPERATING/MEETING SUPPLIES	60,322.53	73,551.41	90,588.86	40,150.83	70,000.00	75,000.00	75,000.00	5,000.00
535100 VEHICLE FUEL / OIL	26.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551000 INSURANCE	13,582.86	9,660.07	16,306.80	11,040.09	20,000.00	20,000.00	20,000.00	0.00
TOTAL GENERAL COUNTY BUILDINGS	617,896.09	616,089.65	646,744.54	329,511.06	700,814.00	722,002.00	714,881.00	14,067.00
10017184 COUNTY PHONE/COMMUNICATIONS								
511100 SALARIES PERMANENT REGULAR	65,386.88	66,042.91	66,042.91	31,123.68	66,869.00	67,031.00	68,802.00	1,933.00
511900 LONGEVITY-FULL TIME	160.00	180.00	200.00	0.00	220.00	220.00	240.00	20.00
514100 FICA & MEDICARE TAX	4,960.17	4,997.59	5,001.91	2,351.03	5,132.00	5,170.00	5,282.00	150.00
514200 RETIREMENT-COUNTY SHARE	3,530.10	3,918.48	4,411.35	2,178.70	4,696.00	4,750.00	4,695.00	-1.00
514300 RETIREMENT-EMPLOYEES SHARE	2,533.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	5,313.51	5,526.14	5,738.75	3,013.86	6,028.00	6,028.00	5,545.00	-483.00
514600 WORKERS COMPENSATION	896.90	909.48	994.27	364.20	785.00	800.00	808.00	23.00
520900 CONTRACTED SERVICES	17,594.15	27,182.77	26,248.85	10,182.53	30,000.00	25,000.00	30,000.00	0.00
522500 TELEPHONE & DAIN LINE	73,216.26	69,470.33	50,126.42	24,506.72	68,300.00	54,290.00	53,300.00	-15,000.00
522700 911 EMERGENCY NUMBER	17,581.44	17,581.44	17,581.44	17,581.44	25,000.00	18,000.00	36,000.00	11,000.00
522720 911 SURCHARGE FEE	0.00	0.00	77,810.30	37,408.80	93,000.00	93,000.00	93,000.00	0.00
522900 UTILITIES	49,546.58	48,468.46	54,605.45	22,799.11	53,315.00	74,600.00	59,850.00	6,535.00
523000 TRADE SERVICES	0.00	0.00	227.50	1,337.25	10,000.00	5,000.00	10,000.00	0.00
524800 MAINTENANCE AGREEMENT	29,256.14	29,895.00	20,732.00	21,307.00	30,000.00	25,000.00	30,000.00	0.00
531100 POSTAGE AND BOX RENT	1,235.80	1,546.47	919.65	1,170.46	1,500.00	2,500.00	2,500.00	1,000.00
531200 OFFICE SUPPLIES AND EXPENSE	62.46	101.47	66.17	17.36	500.00	500.00	500.00	0.00
531400 SMALL EQUIPMENT	50,104.92	63,220.50	55,042.29	45,908.91	60,000.00	60,000.00	60,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	2,558.50	9,574.58	7,728.59	6,952.85	157,431.00	45,000.00	429.00	-157,002.00
532800 TRAINING AND INSERVICE	0.00	0.00	0.00	0.00	3,000.00	500.00	2,000.00	-1,000.00
533100 VEHICLE EXPENSES	6,466.48	6,192.99	6,044.86	3,049.63	8,000.00	7,000.00	7,000.00	-1,000.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	200.00	0.00	200.00	0.00
535000 REPAIRS AND MAINTENANCE	301.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551000 INSURANCE	1,001.02	1,235.22	1,720.19	2,257.84	2,245.00	2,245.00	2,245.00	0.00
581900 CAPITAL OUTLAY	0.00	104,971.17	338,815.85	35,452.49	768,861.00	525,000.00	450,000.00	-318,861.00
TOTAL COUNTY PHONE/COMMUNICATIONS	331,706.23	461,015.00	740,058.75	268,963.86	1,395,082.00	1,021,634.00	922,396.00	-472,686.00
10017265 WEST BARABOO GARAGE								
522900 UTILITIES	4,268.01	2,892.23	4,235.46	3,915.67	3,181.00	6,000.00	6,000.00	2,819.00
534000 OPERATING/MEETING SUPPLIES	1,232.46	874.01	141.77	82.39	2,000.00	2,000.00	2,000.00	0.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10017265 WEST BARABOO GARAGE								
551000 INSURANCE	0.00	0.00	0.00	0.00	250.00	250.00	250.00	0.00
TOTAL WEST BARABOO GARAGE	5,500.47	3,766.24	4,377.23	3,998.06	5,431.00	8,250.00	8,250.00	2,819.00
10017270 LAW ENFORCEMENT CENTER								
511100 SALARIES PERMANENT REGULAR	86,462.18	82,610.00	83,155.49	39,188.26	84,488.00	87,176.00	90,915.00	6,427.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	768.00	0.00	770.00	2.00
511900 LONGEVITY-FULL TIME	498.60	378.60	398.60	0.00	479.00	479.00	519.00	40.00
514100 FICA & MEDICARE TAX	6,498.42	6,116.96	6,171.81	2,905.33	6,559.00	6,700.00	7,054.00	495.00
514200 RETIREMENT-COUNTY SHARE	4,029.97	4,910.66	5,564.13	2,743.15	6,002.00	6,100.00	6,270.00	268.00
514300 RETIREMENT-EMPLOYEES SHARE	3,544.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	17,257.26	20,847.92	20,649.64	10,789.68	21,579.00	21,579.00	19,853.00	-1,726.00
514500 LIFE INSURANCE COUNTY SHARE	35.50	23.14	20.96	8.66	20.00	21.00	21.00	1.00
514600 WORKERS COMPENSATION	1,182.65	1,139.68	1,254.12	458.43	1,003.00	1,050.00	1,079.00	76.00
520900 CONTRACTED SERVICES	79,648.08	93,321.74	93,836.35	56,587.14	90,000.00	94,000.00	95,000.00	5,000.00
522900 UTILITIES	358,175.69	312,560.65	349,756.93	175,793.85	343,817.00	380,000.00	360,000.00	16,183.00
523000 TRADE SERVICES	2,979.35	7,021.20	11,972.98	2,478.63	10,000.00	7,500.00	10,000.00	0.00
531400 SMALL EQUIPMENT	75.00	0.00	357.29	0.00	2,000.00	500.00	2,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	-399.81	572.68	555.36	382.00	766.00	382.00	1,431.00	665.00
533100 VEHICLE EXPENSES	389.39	409.30	1,154.79	299.50	1,500.00	1,000.00	1,500.00	0.00
534000 OPERATING/MEETING SUPPLIES	44,911.84	49,903.09	49,677.75	24,547.02	60,000.00	50,000.00	60,000.00	0.00
551000 INSURANCE	9,061.48	9,659.16	12,714.88	17,489.45	16,000.00	16,000.00	16,000.00	0.00
581900 CAPITAL OUTLAY	73,854.00	64,687.51	35,212.00	0.00	0.00	0.00	0.00	0.00
TOTAL LAW ENFORCEMENT CENTER	688,203.97	654,162.29	672,453.08	333,671.10	644,981.00	672,487.00	672,412.00	27,431.00
10017411 ANIMAL SHELTER								
523000 TRADE SERVICES	376.26	3,884.16	9,436.68	364.78	2,500.00	1,500.00	2,500.00	0.00
551000 INSURANCE	86.16	108.49	153.92	236.85	200.00	237.00	250.00	50.00
TOTAL ANIMAL SHELTER	462.42	3,992.65	9,590.60	601.63	2,700.00	1,737.00	2,750.00	50.00
TOTAL DEPARTMENT REVENUE	-2,644,743.44	-2,543,043.92	-2,497,192.40	-1,206,581.14	-3,825,035.00	-2,432,983.00	-3,260,665.00	-564,370.00
TOTAL DEPARTMENT EXPENSE	2,231,400.46	2,318,340.13	3,070,954.35	1,133,480.27	3,825,035.00	3,402,681.00	3,260,665.00	-564,370.00
ADDITION TO (-)/USE OF FUND BALANCE	-413,342.98	-224,703.79	573,761.95	-73,100.87	0.00	969,698.00	0.00	

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
Implement new paperless file technology that will interface with research software and enable all attorneys access to files and information for complete synergy.	This will enable all attorneys and support staff to access files instantaneously and on the computer. It will dramatically change the way files are maintained and accessed for maximum efficiency.	12/31/2014 and ongoing
Support economic development activity through proactive legal support to the County.	Continue to support efforts at trail development, possible restructuring of economic development programs, placemaking and potential broadband opportunities.	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.	Ensure legal support is provided to the building programs and assist in a smooth transition for campus leadership.	12/31/2014 and ongoing

Program Evaluation					
Program Title	Program Description	Mandates and References	2015 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	3.11 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.
			TOTAL REVENUES	\$20	
			Wages & Benefits	\$253,158	
			Operating Expenses	\$23,945	
			TOTAL EXPENSES	\$277,103	
			COUNTY LEVY	\$277,083	
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	2.14 TPR/CHIPS hearings & filings - % of cases resolved within statutory deadlines.
			Other Revenues	\$104,367	
			TOTAL REVENUES	\$104,367	
			Wages & Benefits	\$190,643	
			Operating Expenses	\$15,736	
			TOTAL EXPENSES	\$206,379	
			COUNTY LEVY	\$102,012	

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	0.02	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$1,792		
			Operating Expenses	\$2,052		
			TOTAL EXPENSES	\$3,844		
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	COUNTY LEVY	\$3,844	1.02	
			Other Revenues	\$103,687		
			TOTAL REVENUES	\$103,687		
			Wages & Benefits	\$105,718		
			Operating Expenses	\$0		
Totals			TOTAL EXPENSES	\$105,718	6.29	
			COUNTY LEVY	\$2,031		
			TOTAL REVENUES	\$208,074		
			TOTAL EXPENSES	\$593,044		
			COUNTY LEVY	\$384,970		

Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Guardianship/Protective Placement Hearings & Reviews	150	180	165
Hearings on Mental Commitments (Settling more cases w/o hearing to save County money - 9 this year so far)	114	111	112
Other Court Appearances & Hearings	34	36	35
Child Support Hearings/Court Appearances	852	873	862
New Litigations/Subrogations	20	21	21
Claims Received	3	3	3
Meetings Attended	306	426	366
Bankruptcies	70	63	67

Key Outcome Indicators - How well are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Legal Opinions Rendered - % of opinions rendered/status given within 2 weeks	389 opinions, 98%	391 opinions, 98%	Estimate 390 opinions, 98%
TPR/CHIPS hearings & filings - % of cases resolved within statutory deadlines	186 matters, 100%	186 matters, 100%	Estimate 186 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	22 violations, 100%	45 violations, 100%	Estimate 33 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

2011 Balance	2012 Change	2013 Change	2014 Change	2015 Change	2015 Balance
6.00			0.29		6.29

CORPORATION COUNSEL

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	376,688	365,362	378,763	372,794	372,794	384,970	12,176	3.27%	None	0	0
Intergovernmental	207,338	197,938	201,003	205,914	203,015	208,054	5,039	2.48%			
Miscellaneous	29	40	17	20	20	20	0	0.00%	2015 Total	0	0
Use of Fund Balance	0	0	0	3,386	0	0	0	0.00%			
Total Revenues	584,055	563,340	579,783	582,114	575,829	593,044	17,215	2.99%	2016	0	0

Expenses

Labor	394,615	398,534	398,688	413,914	408,274	422,097	13,823	3.39%	2017	0	0
Labor Benefits	140,202	130,630	129,804	134,616	133,971	129,216	(4,755)	-3.55%	2018	0	0
Supplies & Services	23,302	24,517	21,787	33,584	33,584	41,731	8,147	24.26%	2019	0	0
Addition to Fund Balance	25,936	9,659	29,504	0	0	0	0	0.00%			
Total Expenses	584,055	563,340	579,783	582,114	575,829	593,044	17,215	2.99%			

Beginning of Year Fund Balance

Included in General Fund Total

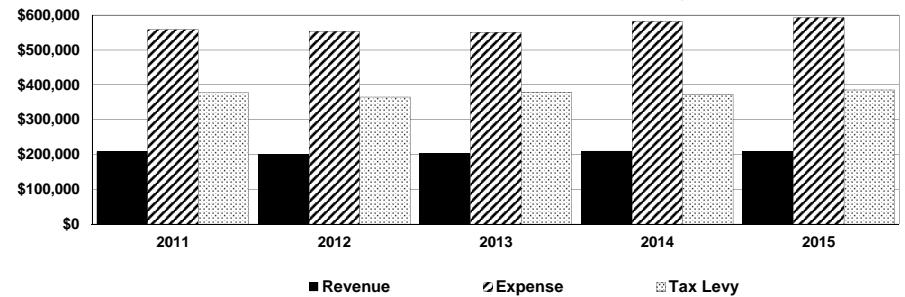
End of Year Fund Balance

2015 Highlights & Issues on the Horizon

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

2015 included implementation of a case management software to improve efficiency and enhance information access.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: CORPORATION COUNSEL	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
10015 CORPORATION COUNSEL REVENUE								
411100 GENERAL PROPERTY TAXES	-376,688.00	-365,362.00	-378,763.00	-186,397.02	-372,794.00	-372,794.00	-384,970.00	12,176.00
474600 HUMAN SERVICES REVENUE	-100,209.16	-99,081.06	-100,184.68	-47,878.22	-101,433.00	-103,099.00	-104,367.00	2,934.00
474620 CSA SUPPORT ENFORCEMENT	-107,128.46	-98,856.50	-100,818.52	-49,290.34	-101,582.00	-102,815.00	-103,687.00	2,105.00
484160 MISCELLANEOUS REVENUES	-28.65	-40.00	-16.50	0.00	-20.00	-20.00	-20.00	0.00
TOTAL CORPORATION COUNSEL REVENUE	-584,054.27	-563,339.56	-579,782.70	-283,565.58	-575,829.00	-578,728.00	-593,044.00	17,215.00
10015132 CORPORATION COUNSEL								
511100 SALARIES PERMANENT REGULAR	240,264.68	247,779.56	240,052.46	116,935.16	249,141.00	252,141.00	256,037.00	6,896.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	192.75	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	859.20	1,019.20	1,419.20	0.00	1,179.00	1,179.00	1,259.00	80.00
512100 WAGES-PART TIME	0.00	0.00	7,248.50	822.50	8,138.00	8,138.00	8,138.00	0.00
514100 FICA & MEDICARE TAX	17,745.45	18,289.67	18,325.06	8,685.85	19,772.00	20,022.00	20,306.00	534.00
514200 RETIREMENT-COUNTY SHARE	12,974.41	14,742.67	16,631.30	8,185.40	17,522.00	17,612.00	17,496.00	-26.00
514300 RETIREMENT-EMPLOYEES SHARE	9,384.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	45,946.26	49,061.21	43,238.85	21,579.36	43,159.00	43,159.00	39,706.00	-3,453.00
514500 LIFE INSURANCE COUNTY SHARE	69.05	83.57	84.46	36.91	85.00	85.00	105.00	20.00
514600 WORKERS COMPENSATION	235.83	249.94	296.63	106.03	233.00	240.00	212.00	-21.00
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	1,311.10	901.50	1,033.35	75.00	4,000.00	4,000.00	4,000.00	0.00
522500 TELEPHONE & DAIN LINE	640.32	624.28	494.51	255.86	800.00	800.00	800.00	0.00
524800 MAINTENANCE AGREEMENT	821.76	631.78	591.72	254.05	750.00	750.00	750.00	0.00
531100 POSTAGE AND BOX RENT	1,775.29	1,529.53	1,425.58	893.42	2,000.00	2,000.00	2,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	1,338.99	3,332.40	1,644.24	1,085.26	4,000.00	4,000.00	6,200.00	2,200.00
531800 MIS DEPARTMENT CHARGEBACKS	3,859.14	3,401.62	2,877.99	1,267.75	3,134.00	3,134.00	8,781.00	5,647.00
532200 SUBSCRIPTIONS	8,566.33	8,849.24	9,062.26	4,471.20	10,000.00	10,000.00	10,000.00	0.00
532400 MEMBERSHIP DUES	2,025.25	2,043.50	2,045.75	2,147.00	2,500.00	2,500.00	2,800.00	300.00
532500 SEMINARS AND REGISTRATIONS	638.00	375.00	1,630.00	484.00	1,400.00	1,400.00	1,400.00	0.00
533200 MILEAGE	716.80	692.45	581.84	641.20	1,000.00	1,000.00	1,000.00	0.00
533500 MEALS AND LODGING	9.50	207.48	0.00	167.66	500.00	500.00	500.00	0.00
TOTAL CORPORATION COUNSEL	349,181.45	353,814.60	348,876.45	168,093.61	371,113.00	374,460.00	383,290.00	12,177.00
10015146 NEGOTIATIONS AND LABOR								
521200 LEGAL SERVICES	1,600.00	1,928.65	400.00	0.00	1,700.00	1,700.00	1,700.00	0.00
TOTAL NEGOTIATIONS AND LABOR	1,600.00	1,928.65	400.00	0.00	1,700.00	1,700.00	1,700.00	0.00
10015442 TERMS OF PARENTAL RIGHTS								
511100 SALARIES PERMANENT REGULAR	73,829.60	74,558.68	74,558.69	35,136.88	74,559.00	76,099.00	78,324.00	3,765.00
511900 LONGEVITY-FULL TIME	217.60	237.60	257.60	0.00	278.00	278.00	298.00	20.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: CORPORATION COUNSEL	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10015442 TERMS OF PARENTAL RIGHTS								
514100 FICA & MEDICARE TAX	5,413.00	5,418.51	5,426.48	2,468.28	5,725.00	5,845.00	6,015.00	290.00
514200 RETIREMENT-COUNTY SHARE	3,988.10	4,425.77	4,982.35	2,459.63	5,239.00	5,284.00	5,346.00	107.00
514300 RETIREMENT-EMPLOYEES SHARE	2,860.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	13,815.06	14,349.43	14,855.46	7,775.82	15,552.00	15,552.00	14,307.00	-1,245.00
514500 LIFE INSURANCE COUNTY SHARE	12.48	15.82	14.86	6.00	14.00	14.00	14.00	0.00
514600 WORKERS COMPENSATION	72.48	75.25	89.24	31.61	67.00	67.00	63.00	-4.00
TOTAL TERMS OF PARENTAL RIGHTS	100,209.16	99,081.06	100,184.68	47,878.22	101,434.00	103,139.00	104,367.00	2,933.00
10015451 CORP COUNSEL-CHILD SUPPORT								
511100 SALARIES PERMANENT REGULAR	79,004.01	74,558.76	74,558.75	35,136.86	74,559.00	75,659.00	77,601.00	3,042.00
511900 LONGEVITY-FULL TIME	440.00	380.00	400.00	0.00	420.00	420.00	440.00	20.00
514100 FICA & MEDICARE TAX	5,705.44	5,452.85	5,455.08	2,590.45	5,736.00	5,836.00	5,970.00	234.00
514200 RETIREMENT-COUNTY SHARE	4,288.34	4,434.17	4,991.82	2,459.63	5,248.00	5,281.00	5,307.00	59.00
514300 RETIREMENT-EMPLOYEES SHARE	2,984.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	14,627.49	13,955.40	15,323.47	7,775.82	15,552.00	15,552.00	14,307.00	-1,245.00
514500 LIFE INSURANCE COUNTY SHARE	0.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	77.66	75.38	89.40	31.61	67.00	67.00	62.00	-5.00
TOTAL CORP COUNSEL-CHILD SUPPORT	107,128.46	98,856.56	100,818.52	47,994.37	101,582.00	102,815.00	103,687.00	2,105.00
TOTAL DEPARTMENT REVENUE	-584,054.27	-563,339.56	-579,782.70	-283,565.58	-575,829.00	-578,728.00	-593,044.00	17,215.00
TOTAL DEPARTMENT EXPENSE	558,119.07	553,680.87	550,279.65	263,966.20	575,829.00	582,114.00	593,044.00	17,215.00
ADDITION TO (-)/USE OF FUND BALANCE	-25,935.20	-9,658.69	-29,503.05	-19,599.38	0.00	3,386.00	0.00	

COUNTY BOARD

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	141,396	137,300	154,129	139,327	139,327	142,198	2,871	2.06%	None	0	0
Use of Fund Balance	0	2,408	0	0	0	0	0	0.00%			
Total Revenues	141,396	139,708	154,129	139,327	139,327	142,198	2,871	2.06%	2015 Total	0	0
Expenses											
Labor	77,750	82,270	76,800	81,230	80,830	81,390	560	0.69%	2016	0	0
Labor Benefits	6,355	6,827	6,408	6,741	6,720	6,795	75	1.12%	2017	0	0
Supplies & Services	45,453	50,611	52,141	50,973	51,777	54,013	2,236	4.32%	2018	0	0
Addition to Fund Balance	11,838	0	18,780	383	0	0	0	0.00%	2019	0	0
Total Expenses	141,396	139,708	154,129	139,327	139,327	142,198	2,871	2.06%			

Beginning of Year Fund Balance

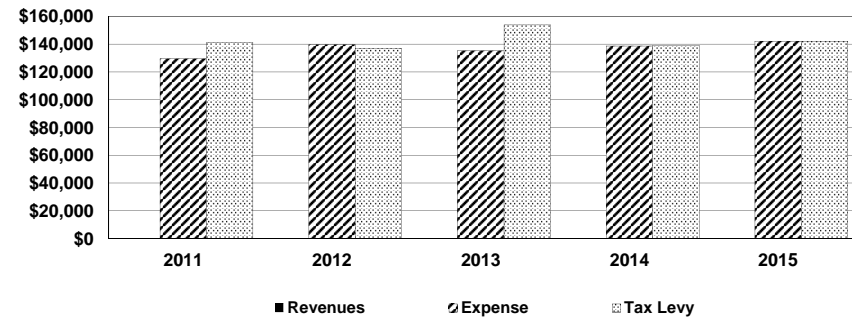
Included in General Fund Total

End of Year Fund Balance

2015 Highlights & 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



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: COUNTY BOARD	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10001 COUNTY BOARD REVENUE								
411100 GENERAL PROPERTY TAXES	-141,396.00	-137,300.00	-154,129.00	-69,663.48	-139,327.00	-139,327.00	-142,198.00	2,871.00
TOTAL COUNTY BOARD REVENUE	-141,396.00	-137,300.00	-154,129.00	-69,663.48	-139,327.00	-139,327.00	-142,198.00	2,871.00
10001111 COUNTY BOARD CHAIRMAN								
511100 SALARIES PERMANENT REGULAR	4,800.00	4,800.00	4,800.00	2,950.00	4,800.00	4,800.00	4,800.00	0.00
514100 FICA & MEDICARE TAX	1,132.16	1,323.11	1,262.58	671.34	1,276.00	1,276.00	1,387.00	111.00
514600 WORKERS COMPENSATION	14.46	17.28	19.80	7.90	15.00	15.00	15.00	0.00
515100 PER DIEM / COUNTY BOARD	780.00	780.00	780.00	360.00	780.00	780.00	780.00	0.00
515800 PER DIEM COMMITTEE	4,950.00	5,900.00	5,250.00	2,350.00	5,100.00	5,500.00	6,050.00	950.00
522500 TELEPHONE & DAIN LINE	866.18	782.77	909.09	391.44	825.00	825.00	825.00	0.00
531100 POSTAGE AND BOX RENT	304.54	207.87	106.53	78.18	200.00	175.00	200.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	53.25	0.00	0.00	0.00	475.00	400.00	475.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,335.00	1,814.20	8,161.93	2,544.75	4,027.00	4,027.00	5,213.00	1,186.00
532400 MEMBERSHIP DUES	0.00	100.00	0.00	100.00	100.00	100.00	100.00	0.00
532500 SEMINARS AND REGISTRATIONS	390.00	325.00	150.00	0.00	400.00	0.00	400.00	0.00
533200 MILEAGE	4,278.92	5,815.70	5,694.24	3,135.84	6,000.00	6,500.00	6,500.00	500.00
533500 MEALS AND LODGING	108.50	378.75	104.00	0.00	400.00	0.00	400.00	0.00
TOTAL COUNTY BOARD CHAIRMAN	19,013.01	22,244.68	27,238.17	12,589.45	24,398.00	24,398.00	27,145.00	2,747.00
10001112 COMMITTEE & COMMISSIONS								
514100 FICA & MEDICARE TAX	5,143.14	5,416.12	5,047.38	2,307.42	5,366.00	5,366.00	5,337.00	-29.00
514600 WORKERS COMPENSATION	65.72	70.79	78.43	26.88	63.00	84.00	56.00	-7.00
515100 PER DIEM / COUNTY BOARD	22,270.00	22,440.00	21,960.00	10,535.10	23,400.00	23,400.00	23,010.00	-390.00
515800 PER DIEM COMMITTEE	44,950.00	48,350.00	44,010.00	19,598.79	46,750.00	46,750.00	46,750.00	0.00
521900 OTHER PROFESSIONAL SERVICES	0.00	100.00	0.00	130.00	100.00	100.00	0.00	-100.00
531100 POSTAGE AND BOX RENT	1,514.93	1,368.26	1,866.16	1,082.79	1,700.00	2,083.00	1,800.00	100.00
531200 OFFICE SUPPLIES AND EXPENSE	818.50	1,033.03	602.47	402.27	1,000.00	1,000.00	1,000.00	0.00
531500 FORMS AND PRINTING	113.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532400 MEMBERSHIP DUES	10,710.00	10,690.00	10,690.00	10,832.00	11,000.00	10,690.00	11,000.00	0.00
532700 BOARD PROCEEDINGS	4,060.03	2,287.00	1,781.39	998.34	2,500.00	2,000.00	2,000.00	-500.00
532800 TRAINING AND INSERVICE	2,100.00	2,205.00	1,400.00	995.00	2,000.00	2,573.00	2,500.00	500.00
533200 MILEAGE	18,800.42	21,841.12	19,736.40	9,142.88	20,000.00	20,000.00	20,000.00	0.00
533500 MEALS AND LODGING	0.00	1,662.24	939.17	10.50	1,050.00	500.00	1,600.00	550.00
TOTAL COMMITTEE & COMMISSIONS	110,545.74	117,463.56	108,111.40	56,061.97	114,929.00	114,546.00	115,053.00	124.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: COUNTY BOARD	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	-141,396.00	-137,300.00	-154,129.00	-69,663.48	-139,327.00	-139,327.00	-142,198.00	2,871.00
TOTAL DEPARTMENT EXPENSE	129,558.75	139,708.24	135,349.57	68,651.42	139,327.00	138,944.00	142,198.00	2,871.00
ADDITION TO (-)/USE OF FUND BALANCE	-11,837.25	2,408.24	-18,779.43	-1,012.06	0.00	-383.00	0.00	

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, county, municipal and other government agencies, 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. 12/31/15 2. 12/31/15
Streamlining agendas/minutes routing	1. Incorporate agenda and minutes processing with the resolution routing database.	1. 12/31/15
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	Service not available.

County Clerk

Program Evaluation

Program Title	Program Description	Mandates and References	2015 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	\$16,025	1.08	Marriage and domestic partnership license processing time
			Grants	\$0		
			TOTAL REVENUES	\$16,025		
			Wages & Benefits	\$68,640		
			Operating Expenses	\$5,397		
			TOTAL EXPENSES	\$74,037		
			COUNTY LEVY	\$58,012		
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	User Fees	\$0	0.50	Length of time to complete and mail County Board agenda and minutes
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$35,854		
			Operating Expenses	\$5,397		
			TOTAL EXPENSES	\$41,251		
			COUNTY LEVY	\$41,251		

County Clerk

Elections	<p>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).</p> <p>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.</p> <p>3) Serve as collection point to coordinate candidate and referenda material for eventual placement on ballots.</p> <p>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.</p> <p>5) Appoint Board of Canvassers.</p> <p>6) Maintain official record of all County election results and election financial reports and report final canvass results to GAB.</p> <p>7) Conduct County re-count proceedings and maintain official minutes.</p> <p>8) Continue updating voter records in SVRS.</p>	Wis Stats Ch 5.62, 5.66, 7.10, 7.60, 10.64, 59.11 & 59.14 and all election statutes	User Fees/MOU's	\$77,750	1.50	<p>Length of time to enter on voter registration into SVRS</p> <p>Number of days to reconcile poll books</p>
			Grants	\$0		
			TOTAL REVENUES	\$77,750		
			Wages & Benefits	\$101,290		
			Operating Expenses	\$69,860		
			TOTAL EXPENSES	\$171,150		
			COUNTY LEVY	\$93,400		
Outlay	Voting equipment	\$460,000	Fund Balance	\$460,000		
			Grants	\$0		
			TOTAL REVENUES	\$460,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$460,000		
			TOTAL EXPENSES	\$460,000		
Totals			COUNTY LEVY	\$0	3.08	
			TOTAL REVENUES	\$553,775		
			TOTAL EXPENSES	\$746,438		
			COUNTY LEVY	\$192,663		

County Clerk

Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Marriage Licenses Issued	418	425	425
DNR Licenses Sold	Discontinued	Discontinued	Discontinued
Dog/Kennel Licenses Sold	5537/11	5500/10	5500/10
County Park Stickers	50	50	50
Open Air Assembly Permits Issued	0	0	0
Timber Notices Issued	160	160	160
County Directory	50 printed/website	20 printed/website	20 printed/website
County Board Proceedings Book	5 printed/website	5 printed/website	5 printed/website
Resolutions & Ordinances Considered	102	120	120
Elections Conducted	2	4	2
Domestic Partnership Agreements Issued	2	10	1
Termination of Domestic Partnerships Issued	1	3	1
Number of Registered Voters	35,676	35,900	35,900
Number of SVRS Reliers	28	28	28

Key Outcome Indicators - How well are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Length of time to complete and mail County Board agenda	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 update County Directory and Committee/Members Database	1 hour per day	1 hour per day	1 hour per day
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	Discontinued	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	Estimate 15 days	Estimate 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

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
4.00		(0.92)			3.08

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY CLERK / ELECTIONS											
<u>Revenues</u>											
Tax Levy	250,418	263,583	191,788	185,788	185,788	192,664	6,876	3.70%	Voting Equipment	460,000	0
Licenses & Permits	15,003	16,048	15,705	16,000	16,500	16,000	(500)	-3.03%			
User Fees	47	34	193	45	25	25	0	0.00%	2015 Total	460,000	0
Intergovernmental	73,356	105,985	88,917	94,750	112,750	77,750	(35,000)	-31.04%			
Use of Fund Balance	0	0	0	7,924	0	460,000	460,000	0.00%	2016	0	0
Total Revenues	338,824	385,650	296,603	304,507	315,063	746,439	431,376	136.92%	2017	0	0
<u>Expenses</u>											
Labor	178,572	150,643	136,382	144,354	141,920	149,427	7,507	5.29%	2018	0	0
Labor Benefits	67,682	57,549	55,053	58,872	58,363	56,358	(2,005)	-3.44%	2019	0	0
Supplies & Services	82,829	157,297	58,495	101,281	114,780	80,654	(34,126)	-29.73%			
Capital Outlay	0	0	0	0	0	460,000	460,000	0.00%			
Addition to Fund Balance	9,741	20,161	46,673	0	0	0	0	0.00%			
Total Expenses	338,824	385,650	296,603	304,507	315,063	746,439	431,376	136.92%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

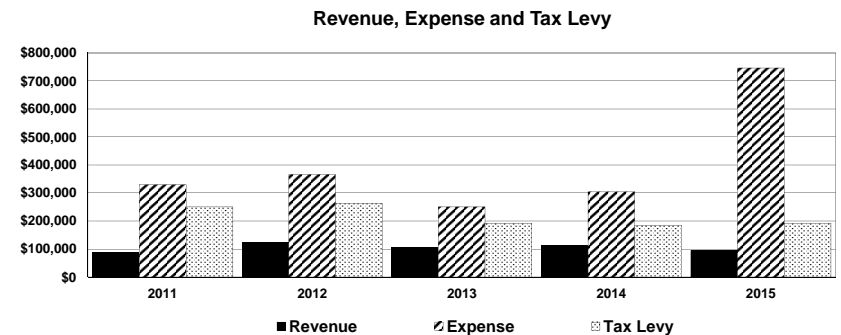
2015 Highlights & Issues on the Horizon

Two regularly scheduled elections in 2015 - spring primary & spring election for local municipal offices.

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.



Fund: GENERAL FUND Department: COUNTY CLERK		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
10010 COUNTY CLERK REVENUE									
411100	GENERAL PROPERTY TAXES	-250,418.00	-263,583.00	-191,788.00	-92,893.98	-185,788.00	-185,788.00	-192,664.00	6,876.00
442200	MARRIAGE LICENSE FEE CTY	-14,640.00	-15,770.00	-15,705.00	-7,815.00	-16,500.00	-16,000.00	-16,000.00	-500.00
442300	DNR LICENSE FEES	-363.05	-278.25	0.00	0.00	0.00	0.00	0.00	0.00
451650	COPIER/POSTAGE/MISC	-47.40	-33.64	-192.95	0.00	-25.00	-45.00	-25.00	0.00
472490	LOCAL GOVT/AGENCY PMTS SVRS	-54,739.72	-54,739.72	-57,756.97	-54,953.04	-57,750.00	-57,750.00	-57,750.00	0.00
473400	ELECTION PROCESSING FEES	-18,573.13	-51,244.93	-31,160.30	-18,740.19	-55,000.00	-37,000.00	-20,000.00	-35,000.00
474010	DEPARTMENTAL CHARGES	-42.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	0.00	0.00	-460,000.00	460,000.00
TOTAL COUNTY CLERK REVENUE		-338,824.08	-385,649.54	-296,603.22	-174,402.21	-315,063.00	-296,583.00	-746,439.00	431,376.00
10010140 COUNTY CLERK									
511100	SALARIES PERMANENT REGULAR	144,802.96	102,942.81	100,048.57	47,305.71	100,785.00	102,000.00	105,610.00	4,825.00
511200	SALARIES-PERMANENT-OVERTIME	1,410.26	1,449.85	755.66	218.83	1,290.00	1,350.00	1,401.00	111.00
511900	LONGEVITY-FULL TIME	465.70	319.03	275.70	0.00	296.00	296.00	316.00	20.00
512100	WAGES-PART TIME	328.21	331.78	0.00	0.00	2,212.00	2,212.00	1,953.00	-259.00
514100	FICA & MEDICARE TAX	11,021.08	7,864.38	7,575.48	3,562.85	8,000.00	8,100.00	8,360.00	360.00
514200	RETIREMENT-COUNTY SHARE	8,642.49	6,580.58	6,967.78	3,558.42	7,658.00	7,750.00	7,894.00	236.00
514300	RETIREMENT-EMPLOYEES SHARE	7,024.34	4,622.35	70.35	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	26,179.31	17,527.01	20,492.62	10,659.95	21,579.00	21,579.00	19,853.00	-1,726.00
514500	LIFE INSURANCE COUNTY SHARE	74.65	29.42	36.94	17.88	43.00	43.00	47.00	4.00
514600	WORKERS COMPENSATION	143.77	105.44	120.72	42.70	94.00	100.00	87.00	-7.00
514800	UNEMPLOYMENT	0.00	0.00	68.00	0.00	0.00	0.00	0.00	0.00
515900	RELIEF WORKER CHARGES	367.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	484.99	511.31	321.28	154.90	600.00	600.00	600.00	0.00
531100	POSTAGE AND BOX RENT	1,367.86	865.89	638.10	381.81	1,000.00	1,000.00	1,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	1,279.32	847.67	479.54	415.56	1,000.00	1,000.00	1,000.00	0.00
531300	PHOTO COPIES	308.28	400.65	306.82	96.66	500.00	500.00	500.00	0.00
531400	SMALL EQUIPMENT	0.00	459.99	332.16	470.46	500.00	500.00	500.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	5,462.76	5,841.25	4,633.24	1,719.50	4,192.00	4,192.00	5,224.00	1,032.00
531900	DIRECTORIES	1,932.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532100	PUBLICATION OF LEGAL NOTICES	78.89	79.76	52.21	16.46	250.00	250.00	250.00	0.00
532200	SUBSCRIPTIONS	233.60	111.00	163.60	240.60	238.00	279.00	280.00	42.00
532400	MEMBERSHIP DUES	50.00	50.00	50.00	100.00	100.00	100.00	100.00	0.00
532500	SEMINARS AND REGISTRATIONS	145.00	224.00	125.00	0.00	250.00	0.00	250.00	0.00
533200	MILEAGE	73.24	126.50	318.08	0.00	400.00	100.00	400.00	0.00
533500	MEALS AND LODGING	7.50	221.84	303.00	0.00	675.00	0.00	675.00	0.00
552100	OFFICIALS BONDS	13.09	10.68	11.68	11.68	15.00	15.00	15.00	0.00
TOTAL COUNTY CLERK		211,896.80	151,523.19	144,146.53	68,973.97	151,677.00	151,966.00	156,315.00	4,638.00

Fund: GENERAL FUND Department: COUNTY CLERK		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
10010141 ELECTIONS									
511100	SALARIES PERMANENT REGULAR	25,373.73	38,104.40	34,471.60	16,401.59	35,145.00	36,500.00	38,948.00	3,803.00
511200	SALARIES-PERMANENT-OVERTIME	1,416.10	5,564.26	354.75	347.22	1,096.00	1,200.00	483.00	-613.00
511900	LONGEVITY-FULL TIME	105.70	319.04	275.70	0.00	296.00	296.00	316.00	20.00
512100	WAGES-PART TIME	2,373.69	761.34	0.00	0.00	0.00	0.00	0.00	0.00
512200	WAGES-PART TIME-OVERTIME	128.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	2,339.52	3,390.32	2,608.58	1,252.84	2,856.00	3,000.00	3,071.00	215.00
514200	RETIREMENT-COUNTY SHARE	1,446.87	2,601.17	2,337.58	1,172.48	2,539.00	2,700.00	2,694.00	155.00
514300	RETIREMENT-EMPLOYEES SHARE	1,695.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	9,077.80	14,772.45	14,724.87	7,508.43	15,552.00	15,552.00	14,307.00	-1,245.00
514500	LIFE INSURANCE COUNTY SHARE	6.08	10.14	8.02	3.34	8.00	8.00	13.00	5.00
514600	WORKERS COMPENSATION	30.67	45.76	42.13	15.19	34.00	40.00	32.00	-2.00
515300	BOARD OF CANVASSERS	1,800.00	850.00	200.00	100.00	800.00	500.00	400.00	-400.00
524800	MAINTENANCE AGREEMENT	5,472.52	7,905.36	14,420.63	187.32	8,200.00	8,385.00	13,500.00	5,300.00
526700	PROGRAMMING COSTS	20,791.69	39,200.15	14,366.88	10,431.75	30,000.00	25,000.00	20,000.00	-10,000.00
530600	BALLOTS CHARGES	34,775.12	77,371.53	15,001.35	11,231.21	50,000.00	45,000.00	25,000.00	-25,000.00
531100	POSTAGE AND BOX RENT	2,611.23	4,465.03	1,282.80	1,025.79	3,000.00	2,500.00	2,500.00	-500.00
531200	OFFICE SUPPLIES AND EXPENSE	1,688.73	3,516.17	2,623.18	639.36	1,700.00	1,700.00	1,700.00	0.00
531500	FORMS AND PRINTING	1,431.21	4,477.86	742.11	1,341.40	2,000.00	2,000.00	2,000.00	0.00
532100	PUBLICATION OF LEGAL NOTICES	4,201.28	10,453.47	2,274.03	2,021.93	10,000.00	8,000.00	5,000.00	-5,000.00
532500	SEMINARS AND REGISTRATIONS	84.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
533200	MILEAGE	316.63	150.05	7.84	13.44	50.00	50.00	50.00	0.00
533500	MEALS AND LODGING	20.30	6.50	41.16	0.00	10.00	10.00	10.00	0.00
581900	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	460,000.00	460,000.00
TOTAL ELECTIONS		117,186.43	213,965.00	105,783.21	53,693.29	163,386.00	152,541.00	590,124.00	426,738.00
TOTAL DEPARTMENT REVENUE		-338,824.08	-385,649.54	-296,603.22	-174,402.21	-315,063.00	-296,583.00	-746,439.00	431,376.00
TOTAL DEPARTMENT EXPENSE		329,083.23	365,488.19	249,929.74	122,667.26	315,063.00	304,507.00	746,439.00	431,376.00
ADDITION TO (-)/USE OF FUND BALANCE		-9,740.85	-20,161.35	-46,673.48	-51,734.95	0.00	7,924.00	0.00	

General Non-Departmental

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

Fund	General Fund 10	2011	2012	2013	2014	2014	2014		Dollar
Department	General Non-Departmental 999	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
10999 GENERAL REVENUES									
411100 General Property Taxes		5,185,173.77	5,377,551.46	4,949,074.46	2,204,994.00	4,409,988.00	4,409,988.00	5,227,305.00	(817,317.00)
412100 Sales Tax Discount		(142.74)	(154.86)	(164.86)	(78.77)	(150.00)	(155.00)	(150.00)	-
Retailer's Discount retained on taxable sales made by the County.									
412200 County Sales Tax Revenues		(7,140,919.26)	(7,323,694.75)	(7,519,870.32)	(2,221,387.44)	(7,200,000.00)	(7,600,000.00)	(7,095,831.00)	(104,169.00)
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."									
422100 Shared Revenue		(875,857.53)	(755,151.44)	(763,829.42)	-	(756,920.00)	(734,674.00)	(726,941.00)	(29,979.00)
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.									
422150 Computer Aid		(77,662.00)	(93,658.00)	(112,562.00)	-	(85,000.00)	(103,008.00)	(95,000.00)	10,000.00
Payment from the State to offset the taxable value lost when business computers were exempted from personal property tax.									
424120 Indirect Cost Reimbursement		(147,722.00)	(128,171.00)	(200,073.40)	(66,796.50)	(133,593.00)	(133,593.00)	(58,797.00)	(74,796.00)
Reimbursement from certain Federal and State programs for the cost of central services provided by County departments.									
424635 Arts & Humanities Grants		(10,000.00)	-	(7,010.00)	(7,010.00)	(7,010.00)	(7,010.00)	(7,010.00)	-
Advocate for and expand arts, humanities and historic resources in the County.									
481420 Interest on Loan Payments		(182.94)	(159.34)	(135.74)	(59.01)	(112.00)	(112.00)	(88.00)	(24.00)
Interest on loan made to the Tri-County Airport for hanger construction. Loan complete 2018.									

General Non-Departmental

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Fund	General Fund 10	2011	2012	2013	2014	2014	2014	Dollar
Department	General Non-Departmental 999	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	Change
482100 Rent of County Buildings		(73,108.70)	(75,273.64)	(91,381.58)	(64,826.12)	(118,795.00)	(130,140.00)	14,017.00
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.								
483600 Sale of County Owned Property		(2,109.00)	(5,448.25)	(8,270.30)	(6,280.20)	(2,000.00)	(8,000.00)	1,000.00
Proceeds from sale of surplus property.								
484110 Miscellaneous Public Charges		(1,349.65)	(794.50)	(6,913.79)	(304.28)	(1,000.00)	(1,000.00)	-
Miscellaneous revenues.								
492200 Transfer from Special Revenue Funds		(480,988.19)	(927,432.31)	(1,066,456.69)	(2,539,250.84)	(10,100.00)	(2,547,251.00)	(2,100.00)
2011-2014 - Transfer of Human Services excess fund balance and interfund investment income. 2015 - Budgeted transfer of interfund investment income.								
492600 Transfer from Enterprise Funds		(624,193.00)	(732,963.17)	(644,396.59)	(163,600.00)	(604,600.00)	(629,600.00)	25,000.00
Transfer of Supplemental Payment Program revenues from the Health Care Center and interfund investment income.								
492700 Transfer from Highway Fund		(5,401.00)	(6,172.66)	(4,666.27)	-	(6,200.00)	(6,200.00)	(700.00)
Transfer of interfund investment income.								
493100 General Fund Applied		-	-	-	-	(3,455,000.00)	-	(1,776,250.00)
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: Wormfarm Institute \$40,000. 2014/2015: UW-Baraboo/Sauk County science facility updates \$2,365,000 and \$533,750.								
493200 Continuing Appropriations from Prior Year		-	-	-	-	(40,738.00)	-	(40,738.00)
Re-appropriation of previously budgeted funds that were unspent due to projects not being completed in the year in which they were first budgeted. A budget only account; no actual revenues are received. 2014-UW-Baraboo/Sauk County Science funding.								
TOTAL GENERAL REVENUES		(4,254,462.24)	(4,671,522.46)	(5,476,656.50)	(2,864,599.16)	(8,011,230.00)	(7,490,755.00)	(2,796,056.00)

General Non-Departmental

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Fund	General Fund 10	2011	2012	2013	2014	2014	2014		Dollar
Department	General Non-Departmental 999	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
GENERAL EXPENSES									
10999148-519000 Class & Comp Implementation		-	-	-	-	1,099,188.00	-	140,000.00	(959,188.00)
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.									
10999148-524000 Miscellaneous Expenses		13,926.30	9,217.00	10,253.62	-	2,000.00	2,000.00	2,000.00	-
Miscellaneous expenses.									
10999148-524700 Charitable and Penal Charges		2,268.84	1,811.21	296.65	1,768.62	3,537.00	3,537.00	5,313.00	1,776.00
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.									
10999190-526100 Contingency Expense		-	-	-	-	350,000.00	-	350,000.00	-
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.									
10999350 Airports									
526100-99004 Tri-County Airport		15,844.00	15,665.00	15,665.00	21,336.00	21,336.00	21,336.00	16,805.00	(4,531.00)
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	-
TOTAL AIRPORTS		28,144.00	27,965.00	27,965.00	33,636.00	33,636.00	33,636.00	29,105.00	(4,531.00)
10999360-526100 Wisconsin River Rail Transit		24,923.21	26,520.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	-
Eight-county consortium to maintain and manage existing railroad right-of-way.									
10999361-526100 Pink Lady Rail Transit Commission		585.00	-	585.00	-	-	-	675.00	675.00
Commission to promote rail service along the line from Madison to Reedsburg, WI.									
10999510 Sauk County Library Board		911,056.08	952,338.34	935,390.62	926,526.22	926,961.00	926,961.00	994,708.00	67,747.00
Provide library service for rural county residents.									
10999513 Arts, Humanities Grant		79,593.14	75,394.80	70,446.81	72,028.87	110,772.00	110,772.00	71,772.00	(39,000.00)
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.

Fund	General Fund 10	2011	2012	2013	2014	2014	2014		Dollar
Department	General Non-Departmental 999	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
10999562 UW-Baraboo/Sauk County Operating & Outlay		80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	115,000.00	35,000.00
10999562 UW-Baraboo/Sauk County Science Facility		-	-	24,262.50	72,125.00	2,405,738.00	2,405,738.00	533,750.00	(1,871,988.00)
50/50 Partnership between the City of Baraboo and Sauk County for UW-Baraboo/Sauk County campus maintenance of buildings and land.									
10999677-526100 Sauk County Development Corp		67,528.00	67,528.00	67,528.00	67,528.00	67,528.00	67,528.00	72,528.00	5,000.00
Promote and retain diverse economic vitality for Sauk County and its communities.									
10999682-526100 Placemaking		-	-	-	-	-	-	125,000.00	125,000.00
Countywide planning, design and management of public spaces, capitalizing on community assets, inspiration and potential, ultimately creating good public spaces that promote health, happiness and well being.									
10999900-594000 Transfer to Capital Projects Fund		267,937.47	19,114.23	-	-	-	-	-	-
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.									
10999900-595000 Transfer to Debt Service Fund		2,046,800.00	2,065,450.01	2,095,720.02	813,899.52	1,627,799.00	3,629,106.00	1,553,599.00	(74,200.00)
Transfer of sales tax proceeds to fund debt service.									
10999900-596000 Transfer to Enterprise Funds		545,359.00	512,414.00	502,759.00	638,035.50	1,276,071.00	1,263,894.00	1,193,724.00	(82,347.00)
Transfer of sales tax proceeds to fund debt service.									
TOTAL GENERAL EXPENSES		4,068,121.04	3,837,752.59	3,843,207.22	2,733,547.73	8,011,230.00	8,551,172.00	5,215,174.00	(2,796,056.00)
TOTAL DEPARTMENT REVENUE		(4,254,462.24)	(4,671,522.46)	(5,476,656.50)	(2,864,599.16)	(8,011,230.00)	(7,490,755.00)	(5,215,174.00)	(2,796,056.00)
TOTAL DEPARTMENT EXPENSE		4,068,121.04	3,837,752.59	3,843,207.22	2,733,547.73	8,011,230.00	8,551,172.00	5,215,174.00	(2,796,056.00)
ADDITION TO (-)/USE OF FUND BALANCE		(186,341.20)	(833,769.87)	(1,633,449.28)	(131,051.43)	-	1,060,417.00	-	

INSURANCE FUND

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Intergovernmental	30,249	29,329	10,282	49,110	65,589	66,502	913	1.39%	None	0	0
Interest	2,020	954	1,850	1,378	1,200	1,200	0	0.00%			
Miscellaneous	30,420	28,220	21,201	20,000	0	0	0	0.00%	2015 Total	0	0
Use of Fund Balance	750	0	23,240	0	0	0	0	0.00%			

Total Revenues

	63,439	58,503	56,573	70,488	66,789	67,702	913	1.37%	2016	0	0
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Expenses

Supplies & Services	63,439	48,253	56,573	54,316	47,050	52,050	5,000	10.63%	2017	0	0
Addition to Fund Balance	0	10,250	0	16,172	19,739	15,652	(4,087)	-20.71%	2018	0	0

Total Expenses

	63,439	58,503	56,573	70,488	66,789	67,702	913	1.37%	2019	0	0
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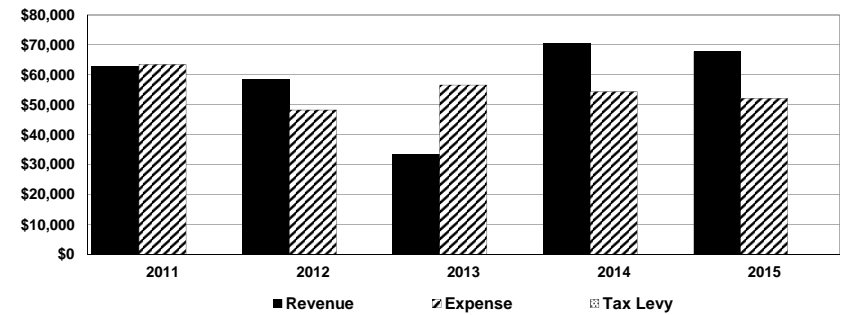
Beginning of Year Fund Balance 481,917 481,167 491,417 468,177 484,349

End of Year Fund Balance 481,167 491,417 468,177 484,349 500,001

2015 Highlights & Issues on the Horizon

Charges to departments to bring the estimated 2014 year end fund balance back to its minimum of \$500,000, as well as meet 2015 expenses.

Revenue, Expense and Tax Levy



Fund: COUNTY INSURANCE	2011	2012	2013	2014	2014	2014		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
73999 COUNTY INSURANCE REVENUE								
474010 DEPARTMENTAL CHARGES	-30,248.91	-29,328.52	-10,282.40	-49,109.63	-65,589.00	-49,110.00	-66,502.00	913.00
481100 INTEREST ON INVESTMENTS	-2,020.10	-953.78	-1,849.87	-1,377.54	-1,200.00	-1,378.00	-1,200.00	0.00
486400 DEDUCTIBLE FUND REFUNDS/DIVIDE	-30,419.10	-28,219.81	-21,201.00	0.00	0.00	-20,000.00	0.00	0.00
TOTAL COUNTY INSURANCE REVENUE	-62,688.11	-58,502.11	-33,333.27	-50,487.17	-66,789.00	-70,488.00	-67,702.00	913.00
73999157 NON DEPARTMENT INSURANCE/BOND								
524800 MAINTENANCE AGREEMENT	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551400 COLLISION & COMPREHENSIVE	10,495.71	1,698.32	17,285.89	0.00	6,000.00	6,000.00	6,000.00	0.00
551600 INSURANCE-MONIES & SECURITIES	807.02	807.03	807.03	807.03	807.00	807.00	807.00	0.00
551900 INSURANCE-GENERAL LIABILITY	39,893.00	40,505.00	33,237.00	42,266.00	35,000.00	42,266.00	40,000.00	5,000.00
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
TOTAL NON DEPARTMENT INSURANCE/BOND	63,438.73	48,253.35	56,572.92	48,316.03	47,050.00	54,316.00	52,050.00	5,000.00
73999930 ADDITION TO FUND BALANCE								
593000 ADDTN TO FUND BAL/RET EARNINGS	0.00	0.00	0.00	0.00	19,739.00	0.00	15,652.00	-4,087.00
TOTAL ADDITION TO FUND BALANCE	0.00	0.00	0.00	0.00	19,739.00	0.00	15,652.00	-4,087.00
TOTAL DEPARTMENT REVENUE	-62,688.11	-58,502.11	-33,333.27	-50,487.17	-66,789.00	-70,488.00	-67,702.00	913.00
TOTAL DEPARTMENT EXPENSE	63,438.73	48,253.35	56,572.92	48,316.03	66,789.00	54,316.00	67,702.00	913.00
ADDITION TO (-)/USE OF FUND BALANCE	750.62	-10,248.76	23,239.65	-2,171.14	0.00	-16,172.00	0.00	

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	3/31/2015
	Develop additional web based tools and applications for mobile devices	12/31/2015
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
	Streamline parcel mapping workflow and reduce data maintenance overhead	12/31/2015
Digitize much of the historical paper documentation in the Register of Deeds office	Utilize redaction funds to digitize paper documentation to allow for the electronic redaction of SSN information for public viewing	12/31/2015
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
	Complete Remonumentation of Section Corners countywide	12/31/2015
	Complete the scanning of survey records and integrate that data into imaging/data systems.	

Program Evaluation						
Program Title	Program Description	Mandates and References	2015 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>	Wis Stats 59.72(5)(b)3	User Fees / Misc	\$150,000	1.50	Annual reporting to the Wisconsin Department of Administration on the activities funded by this program
			Grants	\$0		
			Use of Fund Balance	\$306,001		
			TOTAL REVENUES	\$456,001		
			Wages & Benefits	\$62,811		
			Operating Expenses	\$173,190		
			TOTAL EXPENSES	\$236,001		
			COUNTY LEVY	(\$220,000)		
Outlay	<p>Orthophotography \$70,000</p> <p>Remonumentation \$100,000</p> <p>ROD Index conversion to digital \$50,000</p>		User Fees / Misc	\$0	-	Completion of projects
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$220,000		
			TOTAL EXPENSES	\$220,000		
Totals			COUNTY LEVY	\$220,000	1.50	
			TOTAL REVENUES	\$456,001		
			TOTAL EXPENSES	\$456,001		
			COUNTY LEVY	\$0		

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 BUDGET
Number of Survey Monuments for which new coordinates have been established	12	15	15
Hours for GIS reimplementation	600	1,500	1,500

Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2014 Estimate	2015 BUDGET
GIS System Upgrade and Redeployment (percent complete)	50	75	100

Sauk County Land Records Modernization

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

Overseen by the
Management Information
Systems Coordinator

**Geographic Information
Systems Specialist
Limited Term Employee**
1.00 FTE

**Geographic Information
Systems Interns**
0.49 FTE

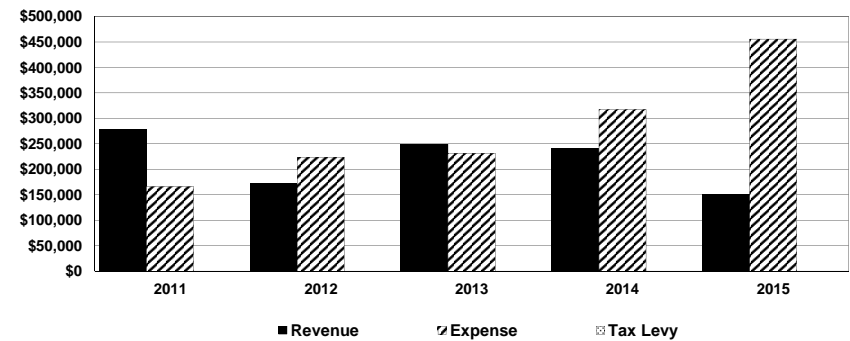
2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
1.24		(0.04)		0.29	1.49

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RECORDS MODERNIZATION											
<u>Revenues</u>											
Grants & Aids	300	300	300	1,000	0	0	0	0.00%	Remuneration	100,000	0
User Fees	278,072	170,637	248,318	240,000	240,000	150,000	(90,000)	-37.50%	Orthophotography	70,000	0
Use of Fund Balance	0	53,317	0	76,686	134,807	306,001	171,194	126.99%	Register of Deeds Index Conversion	50,000	0
Total Revenues	278,372	224,254	248,618	317,686	374,807	456,001	81,194	21.66%	2015 Total	220,000	0
<u>Expenses</u>											
Labor	33,404	39,036	32,301	37,005	31,564	55,602	24,038	76.16%	2016	100,000	0
Labor Benefits	11,916	10,959	2,510	2,864	2,443	7,209	4,766	195.09%	2017	100,000	0
Supplies & Services	69,227	125,657	105,649	172,817	240,800	173,190	(67,610)	-28.08%	2018	100,000	0
Capital Outlay	51,513	48,602	91,053	105,000	100,000	220,000	120,000	120.00%	2019	55,000	0
Addition to Fund Balance	112,312	0	17,105	0	0	0	0	0.00%			
Total Expenses	278,372	224,254	248,618	317,686	374,807	456,001	81,194	21.66%			
Beginning of Year Fund Balance	663,348	775,660	722,343	739,448		662,762					
End of Year Fund Balance	775,660	722,343	739,448	662,762		356,761					

2015 Highlights & Issues on the Horizon

Continued need for GIS development and improved coordination among departments creating and maintaining digital land information, coupled with the increasing cost of system maintenance.

Revenue, Expense and Tax Levy



Fund: LAND RECORDS MODERNIZATION	2011	2012	2013	2014	2014	2014		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
23999 LAND RECORDS MODERN REVENUE								
424360 S/A WIS LAND INFO BOARD	-300.00	-300.00	-300.00	-1,000.00	0.00	-1,000.00	0.00	0.00
461700 RECORDING FEES/COUNTY SHARE	-171,072.00	-169,908.00	-153,488.00	-61,656.00	-150,000.00	-150,000.00	-150,000.00	0.00
461800 REDACTION FEE	-107,000.00	-729.00	-94,830.00	-38,530.00	-90,000.00	-90,000.00	0.00	-90,000.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-134,807.00	0.00	-306,001.00	171,194.00
TOTAL LAND RECORDS MODERN REVENUE	-278,372.00	-170,937.00	-248,618.00	-101,186.00	-374,807.00	-241,000.00	-456,001.00	81,194.00
23999173 LAND RECORDS MODERNIZATION								
511100 SALARIES PERMANENT REGULAR	33,404.30	39,036.08	32,130.00	22,046.00	31,564.00	37,000.00	55,602.00	24,038.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	171.00	4.50	0.00	5.00	0.00	0.00
514100 FICA & MEDICARE TAX	2,450.11	2,856.76	2,471.06	1,686.88	2,415.00	2,830.00	4,254.00	1,839.00
514200 RETIREMENT-COUNTY SHARE	1,278.34	1,232.56	0.00	0.00	0.00	0.00	2,897.00	2,897.00
514300 RETIREMENT-EMPLOYEES SHARE	939.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	6,907.55	6,560.52	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	4.71	5.14	0.00	0.00	0.00	0.00	14.00	14.00
514600 WORKERS COMPENSATION	335.05	304.38	38.55	19.86	28.00	34.00	44.00	16.00
520100 CONSULTANT AND CONTRACTUAL	8,000.00	0.00	23,432.38	17,952.19	113,000.00	56,000.00	30,000.00	-83,000.00
520900 CONTRACTED SERVICES	0.00	0.00	42,031.38	33,665.55	50,000.00	45,000.00	50,000.00	0.00
524800 MAINTENANCE AGREEMENT	13,654.62	0.00	0.00	26,633.08	28,000.00	33,000.00	31,100.00	3,100.00
531100 POSTAGE AND BOX RENT	0.00	19.93	13.68	16.67	0.00	17.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	624.37	168.15	213.88	111.72	1,000.00	1,000.00	1,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	41,232.58	124,019.19	35,943.37	6,397.72	36,300.00	36,000.00	47,590.00	11,290.00
532500 SEMINARS AND REGISTRATIONS	1,010.00	665.00	1,280.00	975.00	1,000.00	1,000.00	2,000.00	1,000.00
532800 TRAINING AND INSERVICE	4,410.00	0.00	1,010.00	0.00	10,000.00	0.00	10,000.00	0.00
533200 MILEAGE	-171.15	434.50	319.20	40.32	500.00	200.00	500.00	0.00
533500 MEALS AND LODGING	466.26	350.00	1,405.58	140.00	1,000.00	600.00	1,000.00	0.00
581900 CAPITAL OUTLAY	51,512.60	48,602.47	91,052.89	5,721.60	100,000.00	105,000.00	220,000.00	120,000.00
TOTAL LAND RECORDS MODERNIZATION	166,059.11	224,254.68	231,512.97	115,411.09	374,807.00	317,686.00	456,001.00	81,194.00
TOTAL DEPARTMENT REVENUE	-278,372.00	-170,937.00	-248,618.00	-101,186.00	-374,807.00	-241,000.00	-456,001.00	81,194.00
TOTAL DEPARTMENT EXPENSE	166,059.11	224,254.68	231,512.97	115,411.09	374,807.00	317,686.00	456,001.00	81,194.00
ADDITION TO (-)/USE OF FUND BALANCE	-112,312.89	53,317.68	-17,105.03	14,225.09	0.00	76,686.00	0.00	

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
System Maintenance		
Maintain Replacement Cycles	<ul style="list-style-type: none"> • Workstation replacement cycles • Server replacement cycles • Printer replacement cycles 	Ongoing
Improve System Management	<ul style="list-style-type: none"> <input type="checkbox"/> Implement monitoring dashboards (systems) <input type="checkbox"/> Implement a more robust desktop deployment strategy <input type="checkbox"/> Revise: Policy, Standards, Replacement Cycles 	12/1/2015
Department Requests	TBD	12/1/2015
Information Security and Compliance		
Department Requests	TBD	12/1/2015
Complete HIPAA Compliance Assessment / Risk Assessment		12/2/2015
Update Security Technologies		12/3/2015
Revise Security Monitoring Strategy / Systems		12/4/2015
Disaster Recovery / Business Continuity	<ul style="list-style-type: none"> <input type="checkbox"/> Revise strategy as necessary per HIPAA Assessment <input type="checkbox"/> Implement network redundancy <input type="checkbox"/> Implement system redundancy for key systems • Complete infrastructure at offsite facilities 	12/31/2015

Management Information Systems

Business Improvement Reduce dependence on printed materials Improved Document Management Technology Support Departmental Requests	• Health records imaging system • Fully deploy iPads to Board • Develop document repositories	12/31/2015
	• Improve end user skills • Develop end user resources • Deploy desktop management tools / systems • Improve malware/virus protection	Ongoing
	TBD	12/1/2015

Program Evaluation						
Program Title	Program Description	Mandates and References	2015 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	\$596,245	3.80	Average hours per help call
			TOTAL REVENUES	\$596,245		
			Wages & Benefits	\$294,893		
			Operating Expenses	\$663,508		
			TOTAL EXPENSES	\$958,401		
	COUNTY LEVY	\$362,155				
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	\$0	3.35	
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$283,680		
			Operating Expenses	\$17,269		
			TOTAL EXPENSES	\$300,948		
	COUNTY LEVY	\$300,948				
As technology changes, continuously assess the application of that technology, insure implemented solutions improve job efficiencies and meet regulatory requirements.						
Training	As technology changes so do the skills required to support and use it. Provide for the ongoing skills training of MIS department employees and assist other department in providing end user training tailored to meet their staff needs.		User Fees	\$0	1.12	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$85,492		
			Operating Expenses	\$9,100		
			TOTAL EXPENSES	\$94,592		
	COUNTY LEVY	\$94,592				
Expand program to provide more MIS sponsored, in-house training on applications and systems specific to the County.						

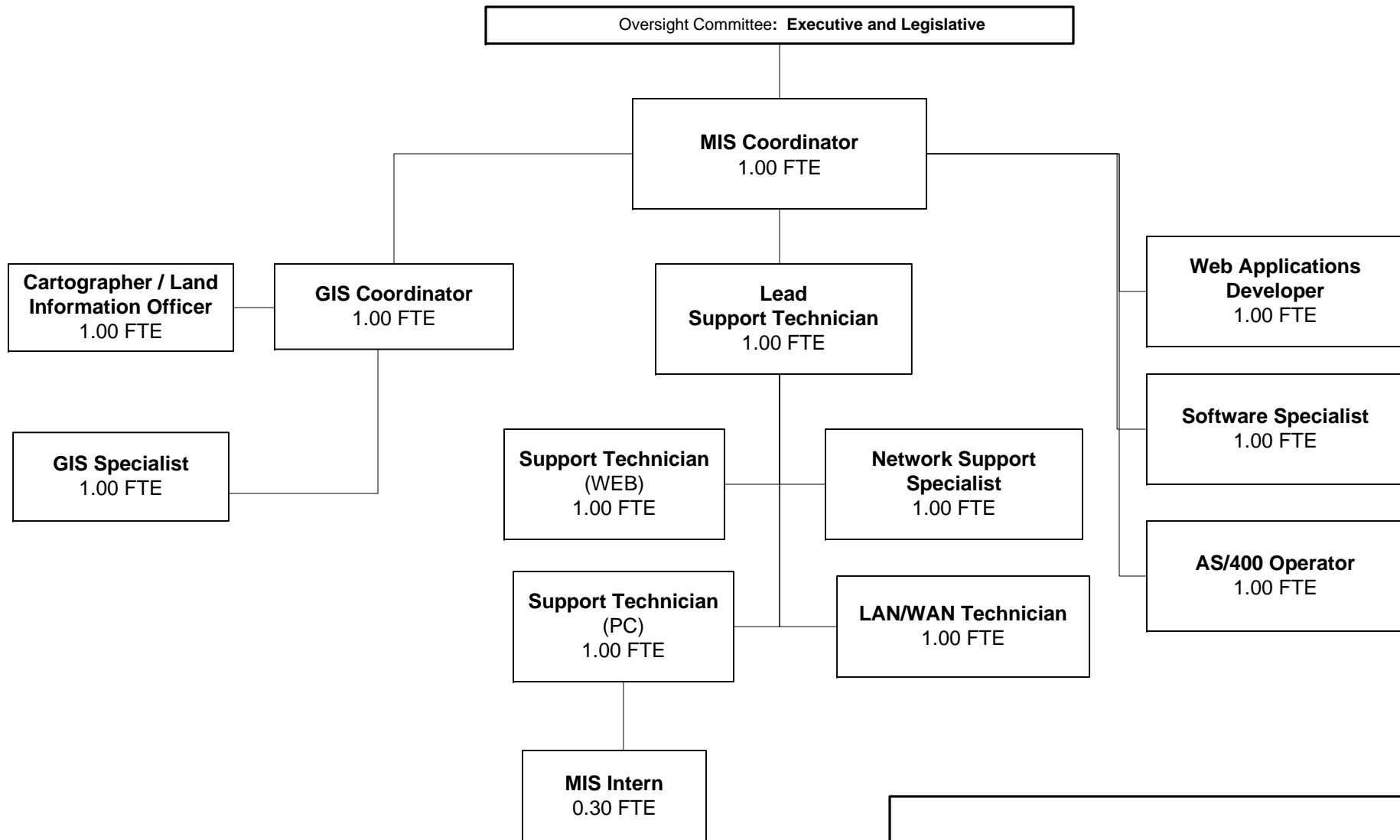
Management Information Systems

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		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$68,300		
			Operating Expenses	\$10,637		
			TOTAL EXPENSES	\$78,937		
Ext Support	Assist other units of government, within Sauk County, with technology support. Develop cooperative agreements for sharing of resources.		COUNTY LEVY	\$78,937	0.27	External Support Hours
			Other Revenues	\$20,000		
			TOTAL REVENUES	\$20,000		
			Wages & Benefits	\$20,754		
			Operating Expenses	\$434		
			TOTAL EXPENSES	\$21,188		
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.		COUNTY LEVY	\$1,188	2.95	
			LRM Funding	\$50,000		
			User Fees	\$1,500		
			TOTAL REVENUES	\$51,500		
			Wages & Benefits	\$239,876		
			Operating Expenses	\$1,734		
Outlay	Purchase technology items and products for County technology.		TOTAL EXPENSES	\$241,610	12.33	
			COUNTY LEVY	\$190,110		
			Other Revenues	349,589		
			TOTAL REVENUES	\$349,589		
			Wages & Benefits	\$0		
			Operating Expenses	\$460,726		
Totals			TOTAL EXPENSES	\$460,726		
			COUNTY LEVY	\$111,137		
			TOTAL REVENUES	\$1,017,334		
			TOTAL EXPENSES	\$2,156,402	12.33	
			COUNTY LEVY	\$1,139,068		
			TOTAL REVENUES	\$1,017,334		

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Help Call Volume	7,667	7,300	5,500
Help Call Hours	6,522	6,000	4,400
Projects Opened	831	850	825
Projects Closed	785	800	810
Project Hours Total	2,829	2,500	2,600
GIS Requests for Service	269	340	700
GIS Project Hours	429	725	800
Ext Support Hrs.	288	400	400
Planned System Downtime (hr.)	64	75	75
Consulting Expenditures	65,552	80,000	105,000
Total IT Expenditure	1,144,918	1,200,000	1,163,408

Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Critical Unplanned Downtime (in hours)	3.49	5.00	0.00
Non-Critical Unplanned Downtime (in hours)	32.22	5.00	<10
Average hours per help call	0.85	0.82	0.80

Sauk County Management Information Systems Department



2011 Balance	2012 Change	2013 Change	2014 Change	2015 Change	2015 Balance
10.5		0.80		1.00	12.30

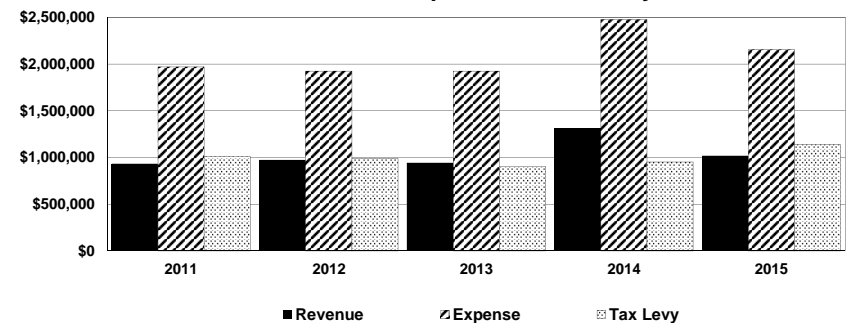
	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
MANAGEMENT INFORMATION SYSTEMS											
<u>Revenues</u>											
Tax Levy	1,010,331	987,961	903,536	950,600	950,600	1,139,069	188,469	19.83%	Replacement PC's	185,535	185,535
User Fees	2,542	3,078	1,314	2,000	2,000	1,500	(500)	-25.00%	New PC's	17,161	17,161
Intergovernmental	928,030	967,417	939,896	1,308,046	1,308,046	1,015,835	(292,211)	-22.34%	Replacement Printers and Peripherals	12,060	12,060
Miscellaneous	0	1,085	0	0	0	0	0	0.00%	Replacement Copiers	16,000	16,000
Use of Fund Balance	28,921	0	82,251	215,748	187,558	0	(187,558)	-100.00%	New Printers and Peripherals	3,750	3,750
									Software	1,830	1,830
									Replacement Network Hardware	55,000	55,000
									New Hardware	38,500	38,500
									Virtual Infrastructure	30,000	30,000
									Systems Software Upgrades	26,890	26,890
									New Systems	64,000	64,000
									Imaging System	10,000	10,000
Total Revenues	1,969,824	1,959,541	1,926,997	2,476,394	2,448,204	2,156,404	(291,800)	-11.92%	2015 Total	460,726	460,726
<u>Expenses</u>											
Labor	587,929	599,930	579,654	660,143	635,571	757,540	121,969	19.19%	2016	563,500	563,500
Labor Benefits	204,920	190,802	198,289	234,098	230,480	235,456	4,976	2.16%	2017	653,000	653,000
Supplies & Services	513,661	549,697	518,003	652,853	652,853	702,682	49,829	7.63%	2018	623,000	623,000
Capital Outlay	663,314	585,993	631,051	929,300	929,300	460,726	(468,574)	-50.42%	2019	632,000	632,000
Addition to Fund Balance	0	33,119	0	0	0	0	0	0.00%			
Total Expenses	1,969,824	1,959,541	1,926,997	2,476,394	2,448,204	2,156,404	(291,800)	-11.92%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2015 Highlights & Issues on the Horizon

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

Transfer of Land Information Officer / Cartographer from the Treasurer's office to improve internal workflow within the graphical information system programs.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND		2011	2012	2013	2014	2014	2014		Dollar
Department: MANAGEMENT INFORMATION SYSTEMS		Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
10025 MANAGEMENT INFORMATION REVENUE									
411100	GENERAL PROPERTY TAXES	-1,010,331.00	-987,961.00	-903,536.00	-475,300.02	-950,600.00	-950,600.00	-1,139,069.00	188,469.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-19,411.25	-16,364.60	-11,760.07	-3,462.50	-20,000.00	-20,000.00	-20,000.00	0.00
474010	DEPARTMENTAL CHARGES	-881,289.52	-856,336.29	-699,349.72	-294,569.57	-1,142,754.00	-1,142,754.00	-878,933.00	-263,821.00
474040	REPLACEMENT FUND CHARGES	-27,329.41	-94,715.62	-186,754.51	-89,652.87	-95,292.00	-95,292.00	-66,902.00	-28,390.00
474080	LAND RECORDS CHARGES	0.00	0.00	-42,031.38	-33,665.55	-50,000.00	-50,000.00	-50,000.00	0.00
483300	SALE OF MATERIAL AND SUPPLIES	-2,542.27	-3,077.72	-1,313.77	-524.89	-2,000.00	-2,000.00	-1,500.00	-500.00
486300	INSURANCE RECOVERIES	0.00	-1,084.99	0.00	0.00	0.00	0.00	0.00	0.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-187,558.00	0.00	0.00	-187,558.00
TOTAL MANAGEMENT INFORMATION REVENUE		1,940,903.45	-1,959,540.22	-1,844,745.45	-897,175.40	-2,448,204.00	-2,260,646.00	-2,156,404.00	-291,800.00
10025147 MANAGEMENT INFORMATION SYSTEMS									
511100	SALARIES PERMANENT REGULAR	581,255.65	594,322.82	572,356.55	272,262.66	623,596.00	647,588.00	744,118.00	120,522.00
511200	SALARIES-PERMANENT-OVERTIME	4,478.04	3,212.48	4,943.78	2,409.44	9,420.00	10,000.00	10,290.00	870.00
511900	LONGEVITY-FULL TIME	2,195.20	2,394.60	2,353.80	0.00	2,555.00	2,555.00	3,132.00	577.00
514100	FICA & MEDICARE TAX	43,720.80	44,275.26	42,710.17	20,266.60	48,621.00	50,500.00	57,952.00	9,331.00
514200	RETIREMENT-COUNTY SHARE	31,673.11	35,161.06	38,119.40	18,922.76	43,986.00	45,700.00	51,023.00	7,037.00
514300	RETIREMENT-EMPLOYEES SHARE	22,641.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	105,738.40	110,117.72	115,816.05	60,458.46	136,468.00	136,468.00	125,551.00	-10,917.00
514500	LIFE INSURANCE COUNTY SHARE	256.92	279.09	248.25	113.90	280.00	280.00	324.00	44.00
514600	WORKERS COMPENSATION	889.41	969.17	1,395.27	505.00	1,125.00	1,150.00	606.00	-519.00
520100	CONSULTANT AND CONTRACTUAL	27,995.06	57,870.90	65,504.41	58,135.82	52,500.00	52,500.00	74,350.00	21,850.00
522500	TELEPHONE & DAIN LINE	7,480.92	5,190.70	5,293.94	2,929.71	2,460.00	2,460.00	2,460.00	0.00
524100	COMPUTER SUPPORT / MNT	452,578.82	454,113.21	404,933.91	307,454.66	554,308.00	554,308.00	582,287.00	27,979.00
531100	POSTAGE AND BOX RENT	150.30	38.29	68.26	34.28	250.00	250.00	250.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	562.16	1,007.79	1,322.42	0.00	2,000.00	2,000.00	2,000.00	0.00
532200	SUBSCRIPTIONS	496.85	560.00	200.00	299.98	1,200.00	1,200.00	1,200.00	0.00
532400	MEMBERSHIP DUES	50.00	0.00	350.00	300.00	1,000.00	1,000.00	1,000.00	0.00
532500	SEMINARS AND REGISTRATIONS	168.50	0.00	0.00	150.00	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	5,710.62	6,507.89	7,500.00	4,210.00	7,500.00	7,500.00	7,500.00	0.00
533200	MILEAGE	1,735.18	717.21	1,163.88	249.76	1,500.00	1,500.00	1,500.00	0.00
533500	MEALS AND LODGING	182.74	7.50	1,402.09	0.00	1,200.00	1,200.00	1,200.00	0.00
534000	OPERATING/MEETING SUPPLIES	15,883.31	23,683.15	29,529.13	8,220.08	26,685.00	26,685.00	26,685.00	0.00
535400	COMPUTER SUPPLIES	666.64	0.00	735.40	30.99	500.00	500.00	500.00	0.00
581900	CAPITAL OUTLAY	663,314.17	585,992.75	631,050.50	107,100.99	929,300.00	929,300.00	460,726.00	-468,574.00
TOTAL MANAGEMENT INFORMATION SYSTEMS		1,969,824.52	1,926,421.59	1,926,997.21	864,055.09	2,448,204.00	2,476,394.00	2,156,404.00	-291,800.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: MANAGEMENT INFORMATION SYSTEMS	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	-1,940,903.45	-1,959,540.22	-1,844,745.45	-897,175.40	-2,448,204.00	-2,260,646.00	-2,156,404.00	-291,800.00
TOTAL DEPARTMENT EXPENSE	1,969,824.52	1,926,421.59	1,926,997.21	864,055.09	2,448,204.00	2,476,394.00	2,156,404.00	-291,800.00
ADDITION TO (-)/USE OF FUND BALANCE	28,921.07	-33,118.63	82,251.76	-33,120.31	0.00	215,748.00	0.00	

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 2015
Implementation of Classification and Compensation Analysis.	Update current compensation policies, improve internal equity and address overall issues with classification and compensation plan. Implementation of revised performance appraisal process.	June 2015
Minimal or zero grievance/arbitration hearings.	Process and respond to grievances in accordance with timelines established in existing collective bargaining agreements.	February 2015
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 2015
Overall department expediency and efficiency.	Continued implementation of organizational analysis and reorganize department for maximum efficiency.	July 2015
Employee Wellness initiatives with 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 2015
Continued implementation of all facets of Neogov for recruitment and selection purposes, as well as the performance appraisal process.	All job applications and recruitment related materials processed on-line. Overall expeditiousness for applicants while also reducing budget for expenses directly related to recruitment. Implementation of the performance appraisal modules.	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	2015 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	1.01	Percentage of Departments with Complete Succession/Continuity Plans
			TOTAL REVENUES	\$100		
			Wages & Benefits	\$65,239		
			Operating Expenses	\$23,607		
			TOTAL EXPENSES	\$88,846		
			COUNTY LEVY	\$88,746		
Labor Relations and Negotiations	Collective bargaining, contract interpretation, contract preparation, labor/management relations, grievance meditation/arbitration, conflict dispute/resolution	Wis Stats 111	Other Revenues	\$200	0.20	Average Contract Settlement
			TOTAL REVENUES	\$200		
			Wages & Benefits	\$23,579		
			Operating Expenses	\$2,325		
			TOTAL EXPENSES	\$25,904		
			COUNTY LEVY	\$25,704		
Recruitment and Selection	On-line application system, employment advertising, interviews, testing, selection, union position postings, shift bids	Wis Stats 103	Wages & Benefits	\$64,743	1.10	Reduced time for recruitments and filling vacancies.
			Operating Expenses	\$19,300		
			TOTAL EXPENSES	\$84,043		
			COUNTY LEVY	\$84,043		

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		0.69	Completion and implementation of classification and compensation analysis.
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$52,472		
			Operating Expenses	\$1,000		
			TOTAL EXPENSES	\$53,472		
Sauk County Health Care Center	Overall human resources support to facility.	Wis Stats 103 and 111	COUNTY LEVY	\$53,472	0.10	
			Wages & Benefits	\$11,789		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$11,789		
			COUNTY LEVY	\$11,789		
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.
			TOTAL REVENUES	\$3,200		
			Wages & Benefits	\$91,436		
			Operating Expenses	\$37,500		
			TOTAL EXPENSES	\$128,936		
Totals			COUNTY LEVY	\$125,736	4.30	
			TOTAL REVENUES	\$3,500		
			TOTAL EXPENSES	\$392,990		
			COUNTY LEVY	\$389,490		

Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Benefits Administration - Leave of Absence Coordination	389 applications 131 COBRA docs	145 applications 175 COBRA docs	154 applications 175 COBRA docs
Benefits Administration - New Employee Orientation and Training	23 orientation/5 trainings	26 orientation/7 trainings	35 orientations/5 trainings
General 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
Implementation of the Classification and Compensation Analysis and Performance Appraisal System		300 Job descriptions revised	350 Job descriptions revised
Employee Assistance Program (Utilization and Helpline Use)	89	102	115
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	1731 applications 38 recruitments 26 posting/shift bids	2025 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	2013 Actual	2014 Actual	2015 Budget
Benefits Administration - Health Insurance Percentage Increase Over Prior Year (Statewide average approximately 11%)	3.69%	5.11 (avg) %	5.00%
Continued 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**
0.31 FTE

**Human Resources
Limited Term Employee**
0.49 FTE

*Shared project position with the Administrative Coordinator.

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
4.25	(0.45)	0.29		0.21	4.30

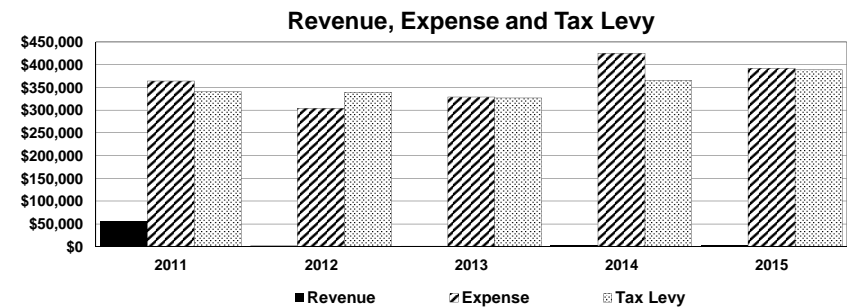
	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
PERSONNEL											
<u>Revenues</u>											
Tax Levy	341,341	339,993	327,533	365,877	365,877	389,489	23,612	6.45%	None	0	0
User Fees	1,039	962	1,129	800	800	800	0	0.00%			
Intergovernmental	51,270	0	0	0	0	0	0	0.00%	2015 Total	0	0
Miscellaneous	4,030	485	0	2,700	2,700	2,700	0	0.00%			
Use of Fund Balance	0	0	700	56,479	56,479	0	(56,479)	-100.00%			
Total Revenues	397,680	341,440	329,362	425,856	425,856	392,989	(32,867)	-7.72%	2016	0	0
<u>Expenses</u>											
Labor	231,205	189,395	193,994	204,235	204,235	240,809	36,574	17.91%	2017	0	0
Labor Benefits	72,092	56,382	57,965	67,749	67,749	68,448	699	1.03%	2018	0	0
Supplies & Services	61,710	59,312	77,403	153,872	153,872	83,732	(70,140)	-45.58%	2019	0	0
Addition to Fund Balance	32,673	36,351	0	0	0	0	0	0.00%			
Total Expenses	397,680	341,440	329,362	425,856	425,856	392,989	(32,867)	-7.72%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2015 Highlights & Issues on the Horizon

Considerable effort will be expended completing implementation of the employee classification and compensation analysis, including 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 will be tailored to best meet the requirements of Federal health care reform and the Affordable Care Act.

New recruitment testing and performance appraisal systems will be implemented in 2015.



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: PERSONNEL	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10011 PERSONNEL REVENUE								
411100 GENERAL PROPERTY TAXES	-341,341.00	-339,993.00	-327,533.00	-182,938.50	-365,877.00	-365,877.00	-389,489.00	23,612.00
451650 COPIER/POSTAGE/MISC	-19.00	0.00	-37.07	-28.52	-100.00	-100.00	-100.00	0.00
452160 SECTION 125 FORFEITURES	-4,030.11	-484.62	0.00	-936.18	-2,500.00	-2,500.00	-2,500.00	0.00
461400 COBRA ADMINISTRATION FEES	-1,020.31	-961.62	-1,091.94	-211.67	-700.00	-700.00	-700.00	0.00
474010 DEPARTMENTAL CHARGES	-51,270.03	0.00	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	-56,479.00	0.00	0.00	-56,479.00
TOTAL PERSONNEL REVENUE	-397,680.45	-341,439.24	-328,662.01	-184,114.87	-425,856.00	-369,377.00	-392,989.00	-32,867.00
10011143 PERSONNEL								
511100 SALARIES PERMANENT REGULAR	163,376.55	188,612.21	187,623.48	87,317.49	203,442.00	203,442.00	239,956.00	36,514.00
511900 LONGEVITY-FULL TIME	612.60	782.60	732.60	0.00	793.00	793.00	853.00	60.00
512100 WAGES-PART TIME	2,213.32	0.00	5,505.50	1,534.50	0.00	0.00	0.00	0.00
512200 WAGES-PART TIME-OVERTIME	0.00	0.00	132.00	61.88	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	12,044.79	13,701.49	14,022.53	6,388.81	15,624.00	15,624.00	18,422.00	2,798.00
514200 RETIREMENT-COUNTY SHARE	8,832.73	10,963.00	12,027.15	6,112.17	13,036.00	13,036.00	14,041.00	1,005.00
514300 RETIREMENT-EMPLOYEES SHARE	6,330.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	27,635.60	31,499.03	31,659.86	19,668.82	38,879.00	38,879.00	35,769.00	-3,110.00
514500 LIFE INSURANCE COUNTY SHARE	22.45	28.73	24.27	9.43	26.00	26.00	25.00	-1.00
514600 WORKERS COMPENSATION	162.48	190.07	231.34	80.03	184.00	184.00	191.00	7.00
514800 UNEMPLOYMENT	3,993.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515900 RELIEF WORKER CHARGES	18,915.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520100 CONSULTANT AND CONTRACTUAL	0.00	5,000.00	22,120.00	20,790.00	37,880.00	37,880.00	0.00	-37,880.00
521800 PURCHASED SERVICES	16,425.73	10,740.84	10,864.08	11,879.04	30,000.00	30,000.00	26,000.00	-4,000.00
522500 TELEPHONE & DAIN LINE	667.30	665.96	597.73	281.16	1,000.00	1,000.00	1,000.00	0.00
531100 POSTAGE AND BOX RENT	784.21	1,163.75	1,277.45	488.35	900.00	900.00	1,000.00	100.00
531200 OFFICE SUPPLIES AND EXPENSE	743.24	338.99	728.61	320.18	1,000.00	1,000.00	1,500.00	500.00
531300 PHOTO COPIES	0.00	0.00	0.00	0.00	200.00	200.00	100.00	-100.00
531800 MIS DEPARTMENT CHARGEBACKS	10,021.89	10,734.45	11,973.30	8,870.48	37,800.00	37,800.00	18,332.00	-19,468.00
532200 SUBSCRIPTIONS	180.00	0.00	748.40	758.65	900.00	900.00	900.00	0.00
532400 MEMBERSHIP DUES	160.00	180.00	180.00	25.00	250.00	250.00	250.00	0.00
532600 ADVERTISING	16,001.66	13,466.20	13,615.85	8,609.73	24,384.00	24,384.00	19,000.00	-5,384.00
532800 TRAINING AND INSERVICE	1,014.00	75.00	488.00	282.00	900.00	900.00	1,000.00	100.00
533200 MILEAGE	502.80	310.20	314.16	225.12	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	190.00	330.00	1,339.00	0.00	300.00	300.00	300.00	0.00
536500 EMPLOYEE RECOGNITION	2,784.00	3,666.56	178.00	1,330.62	4,008.00	4,008.00	0.00	-4,008.00
537300 EMPLOYEE ASSISTANCE	11,400.00	11,400.00	11,400.00	11,400.00	11,500.00	11,500.00	11,500.00	0.00

Fund: GENERAL FUND Department: PERSONNEL	2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
TOTAL PERSONNEL	305,014.77	303,849.08	327,783.31	186,433.46	423,531.00	423,531.00	390,664.00	-32,867.00
10011145 RELIEF WORKER								
511100 SALARIES PERMANENT REGULAR	37,982.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512100 WAGES-PART TIME	7,903.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	3,440.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	2,459.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	1,985.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	5,130.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	9.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	45.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RELIEF WORKER	59,157.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10011146 NEGOTIATIONS AND LABOR								
532300 PROFESSIONAL SUBSCRIPTION	0.00	250.00	0.00	0.00	150.00	150.00	150.00	0.00
532400 MEMBERSHIP DUES	0.00	25.00	25.00	0.00	75.00	75.00	75.00	0.00
532800 TRAINING AND INSERVICE	797.00	965.00	1,333.00	249.00	1,700.00	1,700.00	1,700.00	0.00
533200 MILEAGE	37.70	0.00	220.08	0.00	150.00	150.00	150.00	0.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	250.00	250.00	250.00	0.00
TOTAL NEGOTIATIONS AND LABOR	834.70	1,240.00	1,578.08	249.00	2,325.00	2,325.00	2,325.00	0.00
TOTAL DEPARTMENT REVENUE	-397,680.45	-341,439.24	-328,662.01	-184,114.87	-425,856.00	-369,377.00	-392,989.00	-32,867.00
TOTAL DEPARTMENT EXPENSE	365,006.52	305,089.08	329,361.39	186,682.46	425,856.00	425,856.00	392,989.00	-32,867.00
ADDITION TO (-)/USE OF FUND BALANCE	-32,673.93	-36,350.16	699.38	2,567.59	0.00	56,479.00	0.00	

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	Ongoing
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	2015 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.	\$495,000	2.75	Timeliness of recording Counter Service (public customer) Staff Service (Title companies, funeral directors, attorneys)
			Grants	\$0		
			TOTAL REVENUES	\$495,000		
			Wages & Benefits	\$177,049		
			Operating Expenses	\$12,586		
			TOTAL EXPENSES	\$189,635		
			COUNTY LEVY	(\$305,365)		
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		
			TOTAL REVENUES	\$40,000		
			Wages & Benefits	\$15,167		
			Operating Expenses	\$1,500		
			TOTAL EXPENSES	\$16,667		
			COUNTY LEVY	(\$23,333)		
Totals			TOTAL REVENUES	\$535,000	3.00	
			TOTAL EXPENSES	\$206,302		
			COUNTY LEVY	(\$328,698)		

Register of Deeds

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Documents Recorded	19,414	18,000	18,000
Vital records filed	2,051	2,500	2,500
Copies of vital records issued	8,980	8,800	8,500

Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2013 Actual	2015 Budget
Timeliness of recording	1 day to record	1 day to record	1 day to record
LandShark revenue	\$41,073	\$44,100	\$48,000

Sauk County Register of Deeds Office

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

Register of Deeds

Elected
1.00 FTE

Deputy Register of Deeds

2.00 FTE

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
3.00					3.00

REGISTER OF DEEDS

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	(317,190)	(310,937)	(325,433)	(347,305)	(347,305)	(328,697)	18,608	5.36%	None	0	0
Other Taxes	176,126	160,964	195,931	183,000	170,000	180,000	10,000	5.88%			
User Fees	445,155	430,286	403,457	355,000	385,000	355,000	(30,000)	-7.79%	2015 Total	0	0
Use of Fund Balance	0	0	0	16,627	0	0	0	0.00%			
Total Revenues	304,091	280,313	273,955	207,322	207,695	206,303	(1,392)	-0.67%	2016	0	0

Expenses

Labor	126,775	120,948	126,262	129,919	127,298	129,832	2,534	1.99%	2017	0	0
Labor Benefits	65,870	60,654	62,786	66,293	65,907	62,385	(3,522)	-5.34%	2018	0	0
Supplies & Services	17,395	8,880	21,555	11,110	14,490	14,086	(404)	-2.79%	2019	0	0
Addition to Fund Balance	94,051	89,831	63,352	0	0	0	0	0.00%			
Total Expenses	304,091	280,313	273,955	207,322	207,695	206,303	(1,392)	-0.67%			

Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

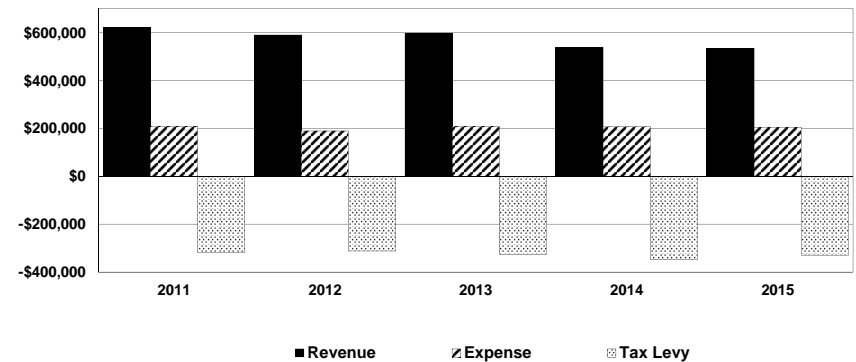
2015 Highlights & Issues on the Horizon

Decrease in the number of documents recorded, but increase in conveyances.

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.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: REGISTER OF DEEDS	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10013 REGISTER OF DEEDS REVENUE								
411100 GENERAL PROPERTY TAXES	317,190.00	310,937.00	325,433.00	173,652.48	347,305.00	347,305.00	328,697.00	18,608.00
419100 REAL ESTATE TRANSFER TAX	-176,126.49	-160,963.70	-195,931.23	-89,896.86	-170,000.00	-183,000.00	-180,000.00	10,000.00
451150 REGISTER OF DEEDS FEES	-371,726.00	-370,736.00	-341,395.40	-143,706.00	-325,000.00	-300,000.00	-300,000.00	-25,000.00
451650 COPIER/POSTAGE/MISC	-73,429.42	-59,550.13	-62,061.23	-30,052.08	-60,000.00	-55,000.00	-55,000.00	-5,000.00
TOTAL REGISTER OF DEEDS REVENUE	-304,091.91	-280,312.83	-273,954.86	-90,002.46	-207,695.00	-190,695.00	-206,303.00	-1,392.00
10013170 REGISTER OF DEEDS								
511100 SALARIES PERMANENT REGULAR	126,041.14	120,386.19	125,660.46	59,492.37	126,656.00	129,277.00	129,150.00	2,494.00
511900 LONGEVITY-FULL TIME	733.40	562.00	601.80	0.00	642.00	642.00	682.00	40.00
514100 FICA & MEDICARE TAX	9,362.31	8,783.53	9,174.71	4,324.36	9,738.00	9,940.00	9,932.00	194.00
514200 RETIREMENT-COUNTY SHARE	8,531.19	7,831.75	8,623.11	4,374.26	9,358.00	9,542.00	9,370.00	12.00
514300 RETIREMENT-EMPLOYEES SHARE	7,102.00	4,199.06	63.91	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	40,703.35	39,672.20	44,732.67	23,327.46	46,655.00	46,655.00	42,923.00	-3,732.00
514500 LIFE INSURANCE COUNTY SHARE	47.39	46.13	41.04	18.27	41.00	41.00	56.00	15.00
514600 WORKERS COMPENSATION	124.05	121.60	150.75	53.51	115.00	115.00	104.00	-11.00
522500 TELEPHONE & DAIN LINE	145.22	135.84	156.58	62.45	200.00	120.00	200.00	0.00
524800 MAINTENANCE AGREEMENT	316.97	365.88	988.94	119.18	1,000.00	400.00	1,000.00	0.00
531100 POSTAGE AND BOX RENT	4,424.25	5,189.04	4,678.92	1,905.69	4,600.00	4,100.00	4,500.00	-100.00
531200 OFFICE SUPPLIES AND EXPENSE	1,861.54	1,885.49	1,715.94	437.24	2,000.00	1,200.00	2,000.00	0.00
531500 FORMS AND PRINTING	465.00	928.00	1,366.20	337.00	1,100.00	600.00	1,000.00	-100.00
531600 RECORD BOOKS AND BINDERS	344.46	353.65	408.72	0.00	700.00	200.00	350.00	-350.00
531800 MIS DEPARTMENT CHARGEBACKS	8,668.26	-721.40	11,305.98	424.00	3,325.00	3,325.00	3,471.00	146.00
532400 MEMBERSHIP DUES	400.00	300.00	385.00	200.00	600.00	600.00	600.00	0.00
533200 MILEAGE	481.67	283.50	402.00	162.40	550.00	350.00	550.00	0.00
533500 MEALS AND LODGING	280.00	154.00	140.00	0.00	400.00	200.00	400.00	0.00
552100 OFFICIALS BONDS	7.85	6.41	7.01	7.01	15.00	15.00	15.00	0.00
TOTAL REGISTER OF DEEDS	210,040.05	190,482.87	210,603.74	95,245.20	207,695.00	207,322.00	206,303.00	-1,392.00
TOTAL DEPARTMENT REVENUE	-304,091.91	-280,312.83	-273,954.86	-90,002.46	-207,695.00	-190,695.00	-206,303.00	-1,392.00
TOTAL DEPARTMENT EXPENSE	210,040.05	190,482.87	210,603.74	95,245.20	207,695.00	207,322.00	206,303.00	-1,392.00
ADDITION TO (-)/USE OF FUND BALANCE	-94,051.86	-89,829.96	-63,351.12	5,242.74	0.00	16,627.00	0.00	

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.	12/31/2015
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	2015 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	\$45,477		
			TOTAL EXPENSES	\$81,232		
			COUNTY LEVY	\$81,232		
Totals			TOTAL REVENUES	\$0	1.00	
			TOTAL EXPENSES	\$81,232		
			COUNTY LEVY	\$81,232		

Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Corner Remonumentation	12	15	15
Corner Maintenance	212	200	250
G.P.S. Coordinates on corners	212	200	250
Review of Plats of Survey	173	200	200

Key Outcome Indicators - How well are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Document scans	173	200	250
G.P.S. Coordinates Map Production - Number of coordinate sets	212	200	250

Sauk County Surveyor's Office

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

Surveyor
Elected
1.00 FTE

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
1.00					1.00

SURVEYOR

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	81,824	80,448	80,362	80,249	80,249	81,232	983	1.22%	None	0	0
Total Revenues	81,824	80,448	80,362	80,249	80,249	81,232	983	1.22%	2015 Total	0	0
Expenses											
Labor	20,838	25,040	29,352	32,857	32,857	32,857	0	0.00%	2016	0	0
Labor Benefits	1,879	2,261	2,684	2,898	2,898	2,898	0	0.00%	2017	0	0
Supplies & Services	42,111	46,443	37,334	44,494	44,494	45,477	983	2.21%	2018	0	0
Addition to Fund Balance	16,996	6,704	10,992	0	0	0	0	0.00%	2019	0	0
Total Expenses	81,824	80,448	80,362	80,249	80,249	81,232	983	1.22%			

Beginning of Year Fund Balance

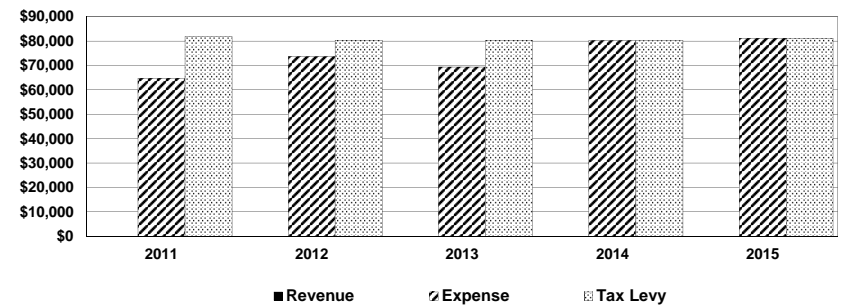
Included in General Fund Total

End of Year Fund Balance

2015 Highlights & Issues on the Horizon

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

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: COUNTY SURVEYOR	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10016 COUNTY SURVEYOR								
411100 GENERAL PROPERTY TAXES	-81,824.00	-80,448.00	-80,362.00	-40,124.52	-80,249.00	-80,249.00	-81,232.00	983.00
TOTAL COUNTY SURVEYOR	-81,824.00	-80,448.00	-80,362.00	-40,124.52	-80,249.00	-80,249.00	-81,232.00	983.00
10016171 COUNTY SURVEYOR								
511100 SALARIES PERMANENT REGULAR	8,725.08	8,880.00	8,880.00	4,184.83	8,887.00	8,887.00	8,887.00	0.00
512700 WAGES-PART TIME-NO BENEFITS	12,112.49	16,160.30	20,472.25	15,972.18	23,970.00	23,970.00	23,970.00	0.00
514100 FICA & MEDICARE TAX	1,594.22	1,915.49	2,245.39	1,541.97	2,514.00	2,514.00	2,514.00	0.00
514600 WORKERS COMPENSATION	284.54	345.86	438.27	235.82	384.00	384.00	384.00	0.00
520300 MONUMENTATION (FIELD)	0.00	2,771.12	0.00	0.00	500.00	500.00	500.00	0.00
520400 CERTIFIED SURVEY REVIEW	0.00	0.00	0.00	75.00	0.00	0.00	0.00	0.00
520500 MONUMENTATION MAINT & PRES	38,200.00	39,310.00	34,450.00	13,800.00	40,000.00	40,000.00	40,000.00	0.00
522500 TELEPHONE & DAIN LINE	23.14	15.04	9.32	4.43	30.00	30.00	30.00	0.00
531100 POSTAGE AND BOX RENT	0.00	0.00	3.05	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	475.05	276.06	0.00	500.00	450.00	500.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	3,874.66	2,312.25	2,351.54	973.50	2,351.00	2,351.00	3,284.00	933.00
532400 MEMBERSHIP DUES	0.00	100.00	0.00	150.00	100.00	150.00	150.00	50.00
536300 MONUMENTS,SIGNS,POSTS,ETC	0.00	1,449.00	232.45	0.00	1,000.00	1,000.00	1,000.00	0.00
552100 OFFICIALS BONDS	13.09	10.68	11.68	11.68	13.00	13.00	13.00	0.00
TOTAL COUNTY SURVEYOR	64,827.22	73,744.79	69,370.01	36,949.41	80,249.00	80,249.00	81,232.00	983.00
TOTAL DEPARTMENT REVENUE	-81,824.00	-80,448.00	-80,362.00	-40,124.52	-80,249.00	-80,249.00	-81,232.00	983.00
TOTAL DEPARTMENT EXPENSE	64,827.22	73,744.79	69,370.01	36,949.41	80,249.00	80,249.00	81,232.00	983.00
ADDITION TO (-)/USE OF FUND BALANCE	-16,996.78	-6,703.21	-10,991.99	-3,175.11	0.00	0.00	0.00	

TREASURER/REAL PROPERTY LISTER

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

Department Mission - Major reasons for the department's existence and purpose in County government
To administer and fulfill the duties as defined in the Wisconsin State Statutes. This includes property tax collection; receiving, disbursing and investing county funds; maintenance of assessment rolls, property descriptions and tax parcel maps; completion of tax rolls and tax bills; tax deed land acquisitions and sales; unclaimed funds; monitoring of converted agricultural land; Lottery & Gaming Credit maintenance and Land Records Council representation.

Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Enter Managed Forest Land (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. Our goal is to have 25% of the parcels complete by year end.	December 2015
Work with Transcendent Technologies Staff (Land Records System (LRS) tax program) for standardized reporting information	Focus will be on the electronic filing that is required by the Wisconsin Department of Revenue	September 2015
Documentation of Processes & Procedures	To have a procedural manual for all the processes in our office. They will be tested and proven efficient, clear and concise. Our goal is to have complete documentation for Real Property Listing and Tax Deed by year end.	December 2015
Begin parcel splits for 2015 in early fall of 2014	Coordinating timing with Geographic Information System (GIS) staff so our changes are made after updates for 2011-2014 are completed (on a municipality by municipality basis). By mid-2015 timing of updates in LRS and GIS should be fairly well coordinated.	September 2015

Program Evaluation						
Program Title	Program Description	Mandates and References	2015 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	\$831,420	2.82	-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.
			TOTAL REVENUES	\$831,420		
			Wages & Benefits	\$182,270		
			Operating Expenses	\$68,097		
			TOTAL EXPENSES	\$250,367		
			COUNTY LEVY	(\$581,053)		
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	\$92,380	3.50	-Time to search changes in assessment records for new construction and contact owners regarding eligibility for lottery credit certification.
			TOTAL REVENUES	\$92,380		
			Wages & Benefits	\$250,307		
			Operating Expenses	\$53,505		
			TOTAL EXPENSES	\$303,812		
			COUNTY LEVY	\$211,432		
Totals			TOTAL REVENUES	\$923,800	6.32	
			TOTAL EXPENSES	\$554,179		
			COUNTY LEVY	(\$369,621)		

TREASURER/REAL PROPERTY LISTER

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
New Parcels	74	168 (a)	150
# Real Estate Parcels / Personal Property Parcels on the Tax Roll	49,758 / 3,713	49,837 / 3,671 (a)	49,900 / 3,700
New Certified Surveys	64	97 (a)	90
New Subdivisions / # Lots	1 / 3 (plus one cemetery)	3 / 19 (a)	2 / 20
New Condos / # Units	4 / 14	4 / 10 (a)	4 / 10
New Annexations / # Parcels	1 / 1	2 / 4 (a)	3 / 5
New Highway Projects / # Parcels	22 / 35*	11 / 39** (a)	10 / 30
New Managed Forest Law Orders / # Parcels	59 / 121	40 / 83 (a)	15 / 30
MFL Orders Withdrawn or Expired / # Parcels	25 / 52	25 / 40 (a)	6 / 13
New Ag Use Conversion # Parcels / Revenue (County's portion)	13 / 11,512	8 / \$3,000	8 / \$3,000
Parcels with informational changes (names/addresses/legal descriptions)	8,017	6,706 (a)	6,000
Notice of Change of Assessments Printed (some assessors print their own)	3,762	3,000	3,000
Tax Bills Printed	49,048	49,200	49,300
Real Estate Transfer Returns Processed	6,144	5,000	5,000
Tax Receipts Processed	16,108	15,000	15,000
Daily Cash Receipts processed for all County Departments	6,642	6,500	6,300
Accounts Payable Checks Printed and Processed	8,593	9,000	9,500
Direct Deposit Advices Printed and Processed	14,293	16,000	18,000
Payroll Checks Printed and Processed	3,864	2,000	0***
Credit Card Transactions (payment of property taxes only)	87	100	100
E-Check Transactions (payment of property taxes only)	44	60	75
# Tax Deed letters sent to: delinquent tax payers, banks, state depts, etc. / # parcels (May 1st each yr)	213 / 101	271 / 167 (a)	320 / 200
# Tax Deeds taken by the County	13	35	35
\$\$ Sale Book (September 1st of each year)	\$2,573,075.90	\$3,000,000.00	\$3,100,000.00
# of properties in the Sale Book	1,954	2,300	2,350
* also 5 discontinued town roads that involved 11 parcels			
** also 1 discontinued town road that involved 4 parcels			
*** Mandatory Direct Deposit			
(a) = an actual known figure for 2014			

Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Average rate of investments	0.33%	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	2.14%	2.50%	2.50%
Tax deeds taken as a % of delinquent properties on May 1st	12.90%	20.96%	17.50%
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 (mandatory use as of 11/01/2014)	78%	100%	100%

Sauk County Treasurer's Office

Oversight Committee: **Finance**

**County Treasurer / Tax
Lister**

Elected
1.00 FTE

**Deputy Treasurer / Real Property
Listing Manager**

1.25 FTE

Real Property Specialist
2.00 FTE

Accounting Assistant
2.00 FTE

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

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
7.07				(0.75)	6.32

TREASURER

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	(289,058)	(304,559)	(288,156)	(340,867)	(340,867)	(369,621)	(28,754)	-8.44%	None	0	0
Other Taxes	1,295,557	1,055,472	1,303,636	705,115	701,500	705,000	3,500	0.50%			
Grants & Aids	97,467	118,095	119,025	123,523	75,000	94,000	19,000	25.33%	2015 Total	0	0
Fees, Fines & Forfeitures	9,514	2,468	11,563	2,000	3,000	2,000	(1,000)	-33.33%			
User Fees	27,399	29,320	28,591	27,500	27,500	29,000	1,500	5.45%			
Intergovernmental	12,494	12,925	12,384	13,571	12,000	13,800	1,800	15.00%	2016	0	0
Interest	171,874	97,536	79,482	75,000	75,000	75,000	0	0.00%	2017	0	0
Miscellaneous	101,190	10,302	21,868	16,565	3,000	5,000	2,000	66.67%	2018	0	0
									2019	0	0
Total Revenues	1,426,437	1,021,559	1,288,393	622,407	556,133	554,179	(1,954)	-0.35%			

Expenses

Labor	301,261	307,765	308,207	321,330	309,851	320,044	10,193	3.29%
Labor Benefits	115,789	117,275	123,921	133,283	130,082	112,532	(17,550)	-13.49%
Supplies & Services	245,108	137,932	98,947	108,188	116,200	121,603	5,403	4.65%
Addition to Fund Balance	764,279	458,587	757,318	59,606	0	0	0	0.00%
Total Expenses	1,426,437	1,021,559	1,288,393	622,407	556,133	554,179	(1,954)	-0.35%

Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

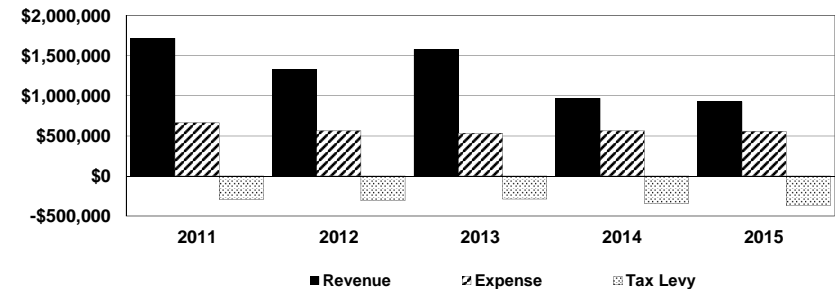
2015 Highlights & Issues on the Horizon

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 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, or TRIP).

Transfer of Land Information Officer / Cartographer to the MIS Department to improve internal workflow within the graphical information system programs.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: TREASURER/REAL PROPERTY	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
10012 TREASURER/REAL PROP REVENUE								
411100 GENERAL PROPERTY TAXES	289,058.00	304,559.00	288,156.00	170,433.48	340,867.00	340,867.00	369,621.00	-28,754.00
411400 FOREST CROP TAX	-3,673.38	-47.04	-45.44	0.00	0.00	0.00	0.00	0.00
411500 MANAGED FOREST LAND TAXES	-21,751.27	-13,388.92	-15,391.21	-199.83	-1,500.00	-5,115.00	-5,000.00	3,500.00
411600 PAYMENT IN LIEU OF TAXES-PILT	-78,412.12	-98,657.22	-99,163.56	-104,523.95	-75,000.00	-104,523.00	-75,000.00	0.00
411700 FOREST LANDS AID	-19,054.49	-19,437.96	-19,861.90	0.00	0.00	-19,000.00	-19,000.00	19,000.00
419900 INTEREST ON TAXES	-1,270,132.40	-1,042,036.34	-1,288,199.04	-352,247.17	-700,000.00	-700,000.00	-700,000.00	0.00
443110 AG USE CONVERSION CHRG	-9,513.84	-2,467.51	-11,562.96	0.00	-3,000.00	-2,000.00	-2,000.00	-1,000.00
451650 COPIER/POSTAGE/MISC	-2,360.61	-1,569.27	-2,306.14	-527.25	-1,500.00	-1,500.00	-1,500.00	0.00
451680 UNCLAIMED FUNDS FORFEITURE	0.00	-5,686.64	0.00	0.00	0.00	-10,565.00	0.00	0.00
461510 LETTER & SEARCH FEES	-18,000.00	-20,570.00	-17,980.00	-14,330.00	-21,000.00	-21,000.00	-21,000.00	0.00
472490 LOCAL GOVT/AGENCY PAYMENTS	-12,493.54	-12,925.38	-12,384.45	0.00	-12,000.00	-13,571.00	-13,800.00	1,800.00
481100 INTEREST ON INVESTMENTS	-171,873.92	-97,536.06	-79,481.99	-54,920.04	-75,000.00	-75,000.00	-75,000.00	0.00
483300 SALE OF MATERIAL AND SUPPLIES	-7,038.03	-7,180.66	-8,304.68	-3,342.28	-5,000.00	-5,000.00	-6,500.00	1,500.00
483600 SALE OF COUNTY OWNED PROPERTY	0.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00
483650 GAIN ON SALE OF TAX DEEDS	-101,189.73	-4,615.16	-21,868.37	-4,933.34	-3,000.00	-6,000.00	-5,000.00	2,000.00
TOTAL TREASURER/REAL PROP REVENUE	-1,426,435.33	-1,021,559.16	-1,288,393.74	-364,560.38	-556,133.00	-622,407.00	-554,179.00	-1,954.00
10012153 TREASURER/REAL PROP TAX LISTER								
511100 SALARIES PERMANENT REGULAR	297,692.11	301,456.83	302,209.14	143,007.16	304,816.00	313,000.00	315,574.00	10,758.00
511200 SALARIES-PERMANENT-OVERTIME	965.91	3,691.53	3,399.02	5,467.45	2,132.00	7,400.00	2,284.00	152.00
511900 LONGEVITY-FULL TIME	1,673.28	1,773.28	1,873.28	0.00	1,973.00	0.00	1,256.00	-717.00
512100 WAGES-PART TIME	930.00	843.00	726.00	0.00	930.00	930.00	930.00	0.00
514100 FICA & MEDICARE TAX	22,233.30	22,398.06	22,287.16	10,800.00	23,704.00	25,000.00	24,483.00	779.00
514200 RETIREMENT-COUNTY SHARE	18,052.52	18,900.21	20,711.43	10,624.64	22,116.00	24,000.00	21,287.00	-829.00
514300 RETIREMENT-EMPLOYEES SHARE	15,194.34	4,615.29	70.24	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	59,831.92	70,857.59	80,293.20	41,892.96	83,786.00	83,786.00	66,352.00	-17,434.00
514500 LIFE INSURANCE COUNTY SHARE	182.60	194.35	191.40	82.25	197.00	197.00	154.00	-43.00
514600 WORKERS COMPENSATION	294.53	309.35	367.61	133.76	279.00	300.00	256.00	-23.00
522500 TELEPHONE & DAIN LINE	434.20	403.99	403.05	150.67	400.00	400.00	400.00	0.00
524900 SUNDRY REPAIR AND MAINTENANCE	400.10	473.71	531.01	0.00	240.00	600.00	0.00	-240.00
531100 POSTAGE AND BOX RENT	22,618.95	22,216.80	24,064.12	3,483.59	20,000.00	22,000.00	23,000.00	3,000.00
531200 OFFICE SUPPLIES AND EXPENSE	1,501.16	2,122.23	2,279.99	2,038.74	3,000.00	3,000.00	3,000.00	0.00
531400 SMALL EQUIPMENT	1,295.02	0.00	470.46	0.00	500.00	500.00	500.00	0.00
531500 FORMS AND PRINTING	7,057.55	6,968.99	7,430.84	2,032.26	6,500.00	6,500.00	6,500.00	0.00
531600 RECORD BOOKS AND BINDERS	5,218.85	5,251.80	10,538.85	0.00	4,000.00	2,050.00	4,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	172,312.66	19,255.85	31,246.47	24,722.25	29,820.00	29,820.00	32,608.00	2,788.00
532100 PUBLICATION OF LEGAL NOTICES	2,230.71	947.23	1,349.64	0.00	2,500.00	1,200.00	2,500.00	0.00
532400 MEMBERSHIP DUES	160.00	160.00	160.00	160.00	160.00	160.00	160.00	0.00
532500 SEMINARS AND REGISTRATIONS	235.00	240.00	345.00	100.00	350.00	350.00	375.00	25.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: TREASURER/REAL PROPERTY	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
10012153 TREASURER/REAL PROP TAX LISTER								
532800 TRAINING AND INSERVICE	0.00	79.00	0.00	0.00	100.00	100.00	100.00	0.00
533200 MILEAGE	957.39	501.46	717.57	148.80	600.00	600.00	750.00	150.00
533500 MEALS AND LODGING	494.74	303.28	675.18	217.50	750.00	750.00	850.00	100.00
552100 OFFICIALS BONDS	1,308.88	1,088.21	1,168.47	1,168.47	1,500.00	1,169.00	1,250.00	-250.00
TOTAL TREASURER/REAL PROP TAX LISTER	633,275.72	485,052.04	513,509.13	246,230.50	510,353.00	523,812.00	508,569.00	-1,784.00
10012154 ASSESSMENTS								
526200 REAL ESTATE / PROPERTY TAX	107.25	0.00	-2.20	0.00	20.00	20.00	20.00	0.00
TOTAL ASSESSMENTS	107.25	0.00	-2.20	0.00	20.00	20.00	20.00	0.00
10012155 TAX DEED EXPENSE								
520900 CONTRACTED SERVICES	7,000.00	7,950.00	7,250.00	9,900.00	9,200.00	10,000.00	12,500.00	3,300.00
524600 FILING FEES	60.00	25.00	150.00	30.00	60.00	90.00	90.00	30.00
531100 POSTAGE AND BOX RENT	2,158.30	2,020.65	1,993.45	2,711.50	2,500.00	3,000.00	3,000.00	500.00
532100 PUBLICATION OF LEGAL NOTICES	3,342.55	3,693.03	4,344.41	1,375.70	4,000.00	3,600.00	4,000.00	0.00
556000 LOSS ON ASSET DISPOSALS	0.00	42,824.27	0.00	0.00	0.00	0.00	0.00	0.00
559100 TAXES ON DEEDS TAKEN-PRIOR YR	10,795.28	8,399.52	624.68	260.12	0.00	0.00	0.00	0.00
TOTAL TAX DEED EXPENSE	23,356.13	64,912.47	14,362.54	14,277.32	15,760.00	16,690.00	19,590.00	3,830.00
10012159 TAX CHARGEBACKS								
526200 REAL ESTATE / PROPERTY TAX	5,419.65	13,006.92	3,206.14	22,278.96	30,000.00	22,279.00	26,000.00	-4,000.00
TOTAL TAX CHARGEBACKS	5,419.65	13,006.92	3,206.14	22,278.96	30,000.00	22,279.00	26,000.00	-4,000.00
TOTAL DEPARTMENT REVENUE	-1,426,435.33	-1,021,559.16	-1,288,393.74	-364,560.38	-556,133.00	-622,407.00	-554,179.00	-1,954.00
TOTAL DEPARTMENT EXPENSE	662,158.75	562,971.43	531,075.61	282,786.78	556,133.00	562,801.00	554,179.00	-1,954.00
ADDITION TO (-)/USE OF FUND BALANCE	-764,276.58	-458,587.73	-757,318.13	-81,773.60	0.00	-59,606.00	0.00	

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
WORKERS' COMPENSATION											
<u>Revenues</u>											
Intergovernmental	263,769	271,285	312,433	257,026	266,422	267,973	1,551	0.58%	None	0	0
Miscellaneous	0	38,343	829	0	0	0	0	0.00%			
Use of Fund Balance	188,920	0	0	57,076	0	34,629	34,629	0.00%	2015 Total	0	0
Total Revenues	452,689	309,628	313,262	314,102	266,422	302,602	36,180	13.58%			
<u>Expenses</u>											
Supplies & Services	452,689	249,112	228,555	314,102	266,422	302,602	36,180	13.58%	2016	0	0
Addition to Fund Balance	0	60,516	84,707	0	0	0	0	0.00%	2017	0	0
									2018	0	0
									2019	0	0
Total Expenses	452,689	309,628	313,262	314,102	266,422	302,602	36,180	13.58%			
Beginning of Year Fund Balance	755,976	567,056	627,572	712,279		655,203					
End of Year Fund Balance	567,056	627,572	712,279	655,203		620,574					

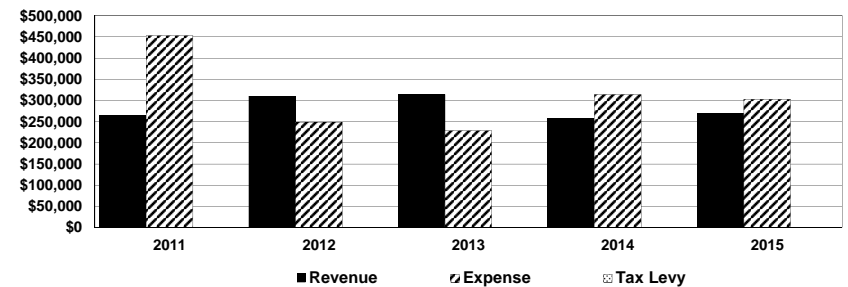
2015 Highlights & Issues on the Horizon

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 remain stable due to adequate accumulated reserves.

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

Revenue, Expense and Tax Levy



Fund: WORKERS COMPENSATION Department: GENERAL	2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
74999 WORKERS COMPENSATION								
474070 WORKERS COMP CHARGES	-263,768.69	-271,285.36	-312,433.31	-119,969.79	-266,422.00	-257,026.00	-267,973.00	1,551.00
484130 REFUNDS OF PRIOR YEARS EXPENSE	0.00	-38,343.00	-829.00	0.00	0.00	0.00	0.00	0.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	0.00	0.00	-34,629.00	34,629.00
TOTAL WORKERS COMPENSATION	-263,768.69	-309,628.36	-313,262.31	-119,969.79	-266,422.00	-257,026.00	-302,602.00	36,180.00
74999152 WORKERS COMPENSATION								
520900 CONTRACTED SERVICES	102,244.00	104,415.00	101,054.00	103,770.00	104,500.00	104,184.00	104,270.00	-230.00
535300 DAMAGE CLAIMS	174,295.08	144,697.22	127,500.57	82,127.56	161,922.00	209,918.00	198,332.00	36,410.00
535310 DAMAGE CLAIMS-PRIOR YEAR	176,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WORKERS COMPENSATION	452,689.08	249,112.22	228,554.57	185,897.56	266,422.00	314,102.00	302,602.00	36,180.00
TOTAL DEPARTMENT REVENUE	-263,768.69	-309,628.36	-313,262.31	-119,969.79	-266,422.00	-257,026.00	-302,602.00	36,180.00
TOTAL DEPARTMENT EXPENSE	452,689.08	249,112.22	228,554.57	185,897.56	266,422.00	314,102.00	302,602.00	36,180.00
ADDITION TO (-)/USE OF FUND BALANCE	188,920.39	-60,516.14	-84,707.74	65,927.77	0.00	57,076.00	0.00	

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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

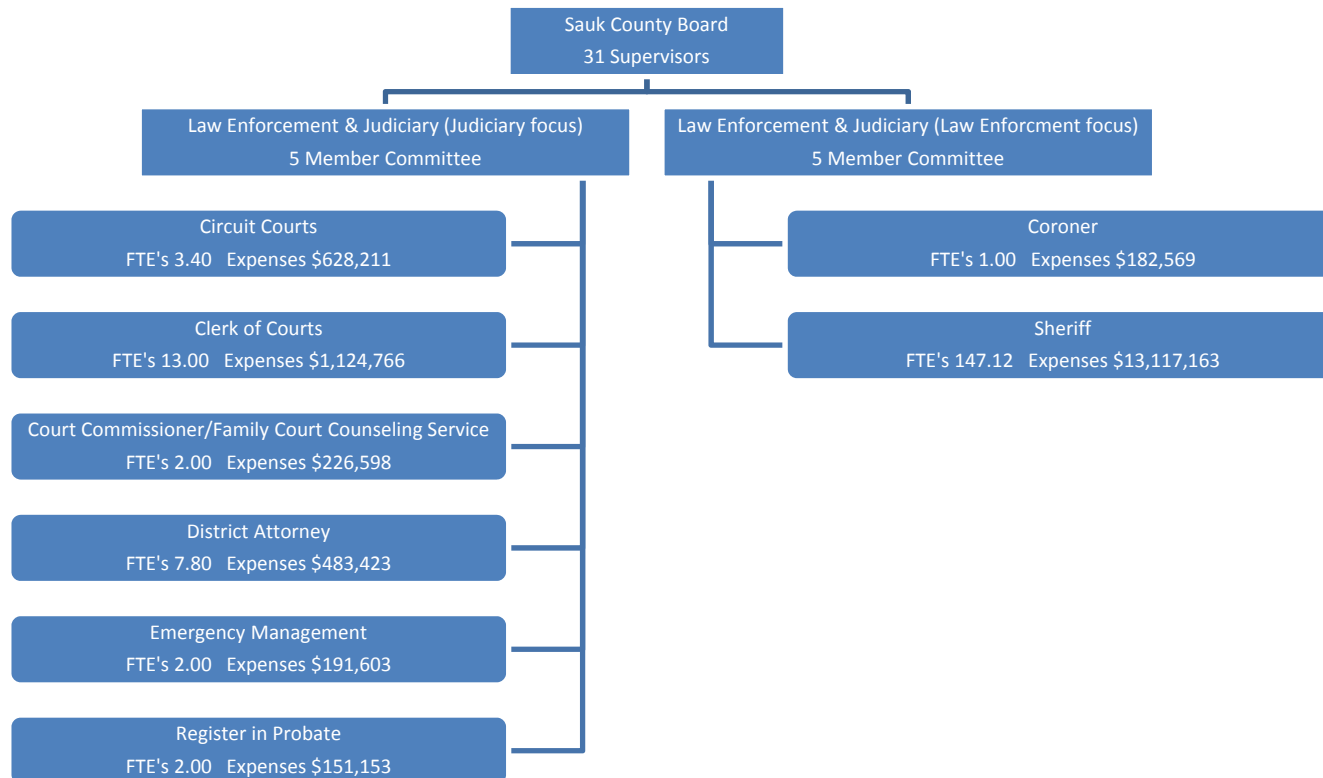
To continually improve the communication and interaction of Sauk County departments. To effectively and efficiently complete short term and long term agreements. Continue to search resources for innovative and collaborative programs.

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

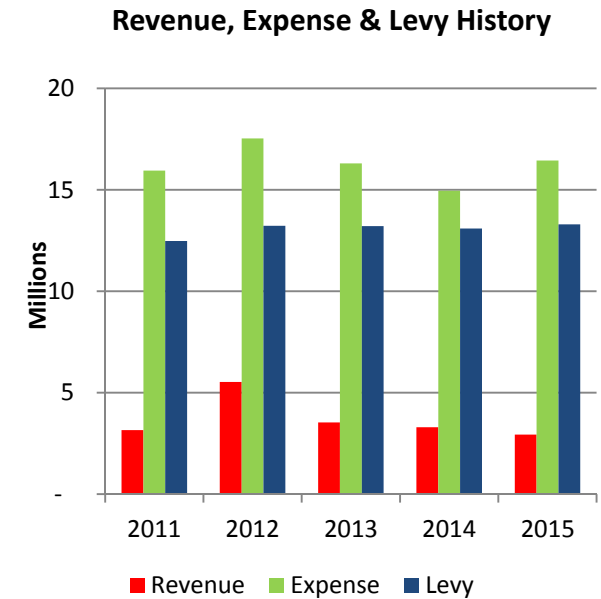
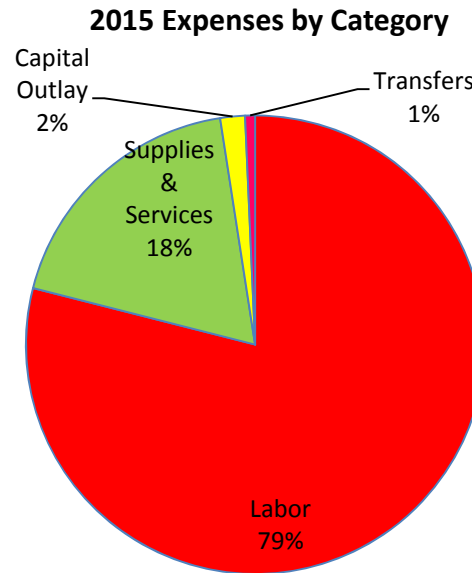
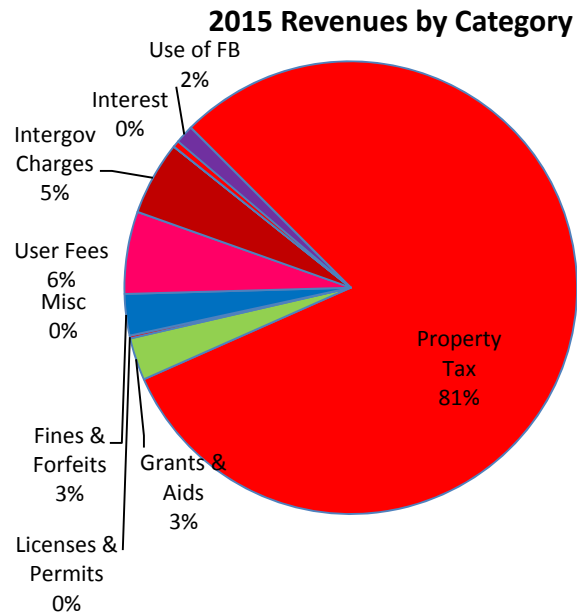
Implement the most efficient methods for transfer of interdepartmental paperwork/forms: Requires constant communication to utilize best practice methods.
Enhance effective working relationships between departments: Have functional group meetings to establish common sense goals/needs for departments.
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.
Develop alternative resolution initiatives within the criminal justice system: More effectively and efficiently treat the underlying causes of crime and reduce recidivism.
Allow petitioners to register and receive real time status notifications of protective orders: Establish the Vine Protect notification system for temporary restraining orders.



Justice & Public Safety

Significant Changes in the Justice & Public Safety Function for 2015

- 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, Huber fees have been reduced by \$20,000, and civil process fees have been reduced \$20,000, denoting the changing status of those programs.
- Changes in public defender standards have lowered the appointed counsel expense a total of \$25,000.
- Collection of aged GAL fees is decreasing as collections efforts become more current.



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.

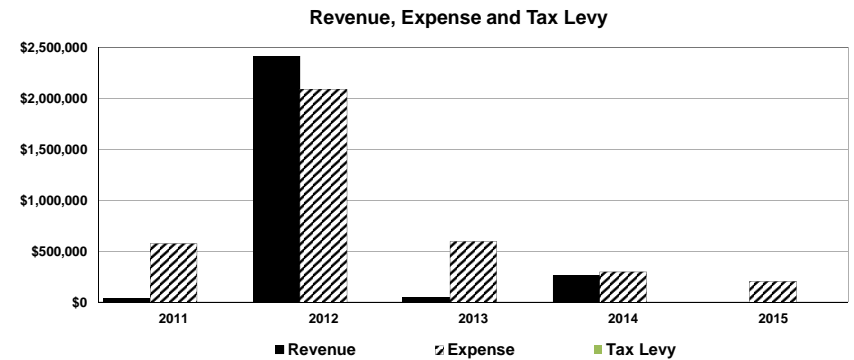
Financial activity in 2014 and subsequent years is only for forgiveness of certain business loans issued. These loans were intended to be forgiven if a business remained in operation for five years.

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-EMERGENCY ASSISTANCE PROGRAM (EAP)											
<u>Revenues</u>											
Grants & Aids	30,000	2,411,885	39,980	258,008	0	0	0	0.00%	None	0	0
Interest	0	38	0	0	0	0	0	0.00%			
Use of Fund Balance	543,339	0	557,709	41,655	299,663	204,892	(94,771)	-31.63%	2015 Total	0	0
Total Revenues	573,339	2,411,923	597,689	299,663	299,663	204,892	(94,771)	-31.63%			
<u>Expenses</u>											
Labor	15,584	15,444	15,409	0	0	0	0	0.00%	2016	0	0
Labor Benefits	1,405	1,393	1,411	0	0	0	0	0.00%	2017	0	0
Supplies & Services	556,350	1,658,755	562,482	299,663	299,663	204,892	(94,771)	-31.63%	2018	0	0
Capital Outlay	0	415,501	18,387	0	0	0	0	0.00%	2019	0	0
Addition to Fund Balance	0	320,830	0	0	0	0	0	0.00%			
Total Expenses	573,339	2,411,923	597,689	299,663	299,663	204,892	(94,771)	-31.63%			
Beginning of Year Fund Balance	1,113,310	569,971	890,801	333,092		291,437					
End of Year Fund Balance	569,971	890,801	333,092	291,437		86,545					

2015 Highlights & Issues on the Horizon

Awarded funds are exhausted in 2013.

The 2015 budget includes write-off of a portion of the forgivable loans that were issued.



Fund: CDBG-EMER ASSIST PROG	2011	2012	2013	2014	2014	2014		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
34999 CDBG-EMER ASSIST PROG								
425660 FLOOD ASSISTANCE GRANT	-30,000.00	-2,411,885.00	-39,980.00	0.00	0.00	-258,008.00	0.00	0.00
481100 INTEREST ON INVESTMENTS	0.00	-38.12	0.00	0.00	0.00	0.00	0.00	0.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-299,663.00	0.00	-204,892.00	-94,771.00
TOTAL CDBG-EMER ASSIST PROG	-30,000.00	-2,411,923.12	-39,980.00	0.00	-299,663.00	-258,008.00	-204,892.00	-94,771.00
34999703 CDBG-EMER ASSIST PROGRAM								
520900 CONTRACTED SERVICES	1,795.00	510.02	5,000.00	0.00	0.00	0.00	0.00	0.00
572000 GRANTS ISSUED	248,191.87	357,283.28	299,662.88	0.00	0.00	0.00	0.00	0.00
TOTAL CDBG-EMER ASSIST PROGRAM	249,986.87	357,793.30	304,662.88	0.00	0.00	0.00	0.00	0.00
34999704 CDBG-EAP SUPPLEMENTAL								
512100 WAGES-PART TIME CLARK CREEK	15,583.75	15,443.75	15,408.75	0.00	0.00	0.00	0.00	0.00
514100 FICA CLARK CREEK	1,192.18	1,181.46	1,178.80	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMP CLARK CREEK	213.26	211.59	231.73	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	305,256.34	1,300,962.04	257,819.46	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE CLARK CREEK	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538480 PROGRAM ADMINISTRATION	831.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572000 GRANTS ISSUED	0.00	0.00	0.00	0.00	299,663.00	299,663.00	204,892.00	-94,771.00
582700 CLARK CREEK ACQUISITION	0.00	415,501.33	18,386.95	0.00	0.00	0.00	0.00	0.00
TOTAL CDBG-EAP SUPPLEMENTAL	323,352.28	1,733,300.17	293,025.69	0.00	299,663.00	299,663.00	204,892.00	-94,771.00
TOTAL DEPARTMENT REVENUE	-30,000.00	-2,411,923.12	-39,980.00	0.00	-299,663.00	-258,008.00	-204,892.00	-94,771.00
TOTAL DEPARTMENT EXPENSE	573,339.15	2,091,093.47	597,688.57	0.00	299,663.00	299,663.00	204,892.00	-94,771.00
ADDITION TO (-)/USE OF FUND BALANCE	543,339.15	-320,829.65	557,708.57	0.00	0.00	41,655.00	0.00	

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	2015 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	\$197,814	3.40	
			TOTAL REVENUES	\$197,814		
			Wages & Benefits	\$208,110		
			Operating Expenses	\$430,101		
			TOTAL EXPENSES	\$638,211		
			COUNTY LEVY	\$440,397		
Outlay	None		Operating Expenses	\$0	-	
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$197,814	3.40	
			TOTAL EXPENSES	\$638,211		
			COUNTY LEVY	\$440,397		

CIRCUIT COURTS

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Number of cases disposed, by category:			
Felony	389	400	400
Misdemeanor	803	825	850
Criminal Traffic	508	550	550
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	1,785	2,000	2,000
Civil (contracts/real estate, personal injury/property damage, other civil)	952	950	950
Small Claims	370	400	400
Family (divorce, paternity, other family)	537	550	550
Probate (informal, estates, trusts)	117	130	130
Probate (commitments, guardianships, adoptions, other)	160	175	175
Juvenile (delinquency, other)	95	100	100
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	29	35	35
Total Cases Disposed	5,745	6,115	6,140

Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Percentage of Cases Disposed of within Goals:			
Felony (Goal of 85% within 180 days, 95% within 360 days)	62%, 89%	66%, 92%	75%, 90%
Misdemeanor (Goal of 90% within 180 days)	82%	70%	80%
Criminal Traffic (Goal of 90% within 180 days)	79%	74%	80%
Forfeiture (contested traffic, forfeiture and juvenile ordinance) (Goal of 95% within 180 days)	81%	72%	80%
Civil(Personal Injury/Prop. Damage) (Goal of 90% within 540 days)	71%	73%	75%
Civil (Contracts/Real Estate)	96%	92%	95%
Small Claims (Goal of 90% within 180 days)	90%	88%	80%
Family (Divorce)(Goal of 90% within 360 days)	77%	75%	80%
Family (Paternity)(Goal of 90% within 180 days)	77%	86%	85%
Probate (Estates)(Goal of 75% within 420 days. 90% within 540 days)	53%, 77%	50%, 67%	70%, 80%
Probate (Informal)(Goal of 75% within 420 days. 90% within 540 days)	59%,73%	51%, 65%	70%,80%
Juvenile (Delinquency)(Goal of 95% within 90 days)	83%	90%	90%
Juvenile(Children in need of protective services (CHIPS)(Goal of 95% within 360 days)	71%	88%	95%

Sauk County Circuit Courts

Oversight Committee: **Law Enforcement and Judiciary**

**Circuit Court
Judges**
3.00 FTE

**Judicial Assistant
Leadworker**
1.00 FTE

Judicial Assistant
2.00 FTE

Law Clerk
0.40 FTE

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

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
3.59	(0.19)				3.40

CIRCUIT COURTS

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted
Tax Levy	411,336	413,351	417,134	445,740	445,740	440,397
Grants & Aids	208,941	197,890	197,980	197,878	197,944	197,814
Total Revenues	620,277	611,241	615,114	643,618	643,684	638,211

Expenses

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted
Labor	132,176	126,396	130,565	132,896	134,151	145,639
Labor Benefits	63,812	59,094	61,987	64,493	64,773	62,471
Supplies & Services	385,305	371,694	421,134	381,475	444,760	430,101
Addition to Fund Balance	38,984	54,057	1,428	64,754	0	0
Total Expenses	620,277	611,241	615,114	643,618	643,684	638,211

Beginning of Year Fund Balance

End of Year Fund Balance

Included in General Fund Total

\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted
(5,343)	-1.20%
(130)	-0.07%
(5,473)	-0.85%

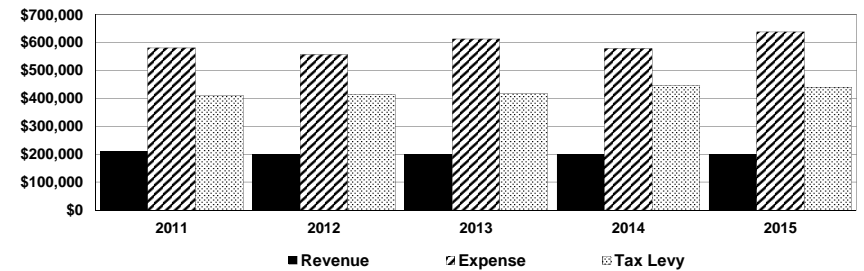
Outlay

	Total Expense Amount	Property Tax Levy Impact
None	0	0
2015 Total	0	0
2016	0	0
2017	0	0
2018	0	0
2019	0	0

2015 Highlights & Issues on the Horizon

The most significant issue on the horizon is the need for a fourth judgeship. The statistics used in the state for determining the need for judges shows that Sauk County has a judicial need of 4.5 judges. The actual need is reduced somewhat because of the contribution of the court commissioner, however, the number shows a growing need for judicial assistance and planning for a fourth judgeship should begin, at least in a preliminary way.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: CIRCUIT COURTS	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10004 CIRCUIT COURTS REVENUE								
411100 GENERAL PROPERTY TAXES	-411,336.00	-413,351.00	-417,134.00	-222,870.00	-445,740.00	-445,740.00	-440,397.00	-5,343.00
424000 STATE AID COURTS SYSTEM	-208,941.00	-197,890.00	-197,980.00	-98,971.00	-197,944.00	-197,878.00	-197,814.00	-130.00
TOTAL CIRCUIT COURTS REVENUE	-620,277.00	-611,241.00	-615,114.00	-321,841.00	-643,684.00	-643,618.00	-638,211.00	-5,473.00
10004120 CIRCUIT COURTS								
511100 SALARIES PERMANENT REGULAR	105,318.32	106,255.32	106,255.26	50,074.29	106,255.00	107,000.00	117,683.00	11,428.00
511900 LONGEVITY-FULL TIME	1,056.60	1,116.60	1,176.60	0.00	1,237.00	1,237.00	1,297.00	60.00
512100 WAGES-PART TIME	16,760.80	9,695.26	11,251.50	5,163.75	12,000.00	10,000.00	12,000.00	0.00
514100 FICA & MEDICARE TAX	9,859.32	9,341.41	9,739.50	4,604.54	10,263.00	10,000.00	11,141.00	878.00
514200 RETIREMENT-COUNTY SHARE	5,733.87	6,353.42	7,154.03	3,505.26	7,524.00	7,524.00	8,091.00	567.00
514300 RETIREMENT-EMPLOYEES SHARE	6,489.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	41,445.18	43,103.94	44,732.67	23,327.46	46,655.00	46,655.00	42,922.00	-3,733.00
514500 LIFE INSURANCE COUNTY SHARE	33.09	42.51	38.84	16.10	39.00	39.00	39.00	0.00
514600 WORKERS COMPENSATION	250.60	252.33	322.45	137.62	292.00	275.00	278.00	-14.00
515800 PER DIEM COMMITTEE	9,040.00	9,328.80	11,881.91	6,523.55	14,659.00	14,659.00	14,659.00	0.00
520100 COURT SECURITY	313,075.67	306,702.64	362,381.11	157,991.35	357,581.00	301,906.00	349,891.00	-7,690.00
522500 TELEPHONE & DAIN LINE	799.63	735.46	686.14	282.54	900.00	900.00	900.00	0.00
523300 PER DIEM JURY WITNESS	31,880.00	30,920.00	20,136.98	9,961.92	44,000.00	36,000.00	36,000.00	-8,000.00
524800 MAINTENANCE AGREEMENT	180.00	240.00	430.90	82.50	240.00	330.00	330.00	90.00
531100 POSTAGE AND BOX RENT	13,073.80	12,364.74	12,771.14	6,327.58	13,000.00	13,000.00	13,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	2,471.84	2,565.04	2,571.13	1,280.45	2,600.00	2,600.00	2,600.00	0.00
531500 FORMS AND PRINTING	1,301.00	1,133.00	1,369.50	102.50	1,200.00	1,200.00	1,200.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	4,597.72	370.76	5,660.06	2,223.61	4,639.00	4,639.00	5,280.00	641.00
532300 PROFESSIONAL SUBSCRIPTION	4,408.05	4,336.50	4,618.73	2,060.35	4,500.00	4,500.00	4,500.00	0.00
533200 MILEAGE	446.24	358.60	710.64	448.00	600.00	900.00	900.00	300.00
533220 JURY MILEAGE	10,553.24	10,645.83	7,421.99	4,001.43	12,000.00	12,000.00	12,000.00	0.00
533600 JURY MEALS AND LODGING	2,517.65	1,321.43	2,375.51	1,005.70	3,500.00	3,500.00	3,500.00	0.00
TOTAL CIRCUIT COURTS	581,292.36	557,183.59	613,686.59	279,120.50	643,684.00	578,864.00	638,211.00	-5,473.00
TOTAL DEPARTMENT REVENUE	-620,277.00	-611,241.00	-615,114.00	-321,841.00	-643,684.00	-643,618.00	-638,211.00	-5,473.00
TOTAL DEPARTMENT EXPENSE	581,292.36	557,183.59	613,686.59	279,120.50	643,684.00	578,864.00	638,211.00	-5,473.00
ADDITION TO (-)/USE OF FUND BALANCE	-38,984.64	-54,057.41	-1,427.41	-42,720.50	0.00	-64,754.00	0.00	

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
Reduce filing time and space needs through paperless court records.	Work with the courts to implement more paperless case files	Ongoing
Elevate collection revenues	Turnover of accounts receivable to Credit Management Control & The Stark Agency	Ongoing

Clerk of Courts

Program Evaluation						
Program Title	Program Description	Mandates and References	2015 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	\$714,900	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	\$18,000		
			TOTAL REVENUES	\$732,900		
			Wages & Benefits	\$717,785		
			Operating Expenses	\$326,981		
			TOTAL EXPENSES	\$1,044,766		
			COUNTY LEVY	\$311,866		
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	\$105,000	0.60	
			Grants	\$56,000		
			TOTAL REVENUES	\$161,000		
			Wages & Benefits	\$47,659		
			Operating Expenses	\$32,339		
			TOTAL EXPENSES	\$79,998		
			COUNTY LEVY	(\$81,002)		
Outlay	None	\$0	User Fees / Misc	\$0	-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$893,900	13.00	
			TOTAL EXPENSES	\$1,124,764		
			COUNTY LEVY	\$230,864		

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
New cases filed	18,470	18,958	16,958
Casework performed	203,220	193,766	193,766
Documents scanned	125,845	137,000	137,000
Gross money receipted	4,468,249	3,660,000	3,660,000
Money collected outstanding fines - Clerk of Courts	801,299	829,656	829,656
Money collected outstanding fines - Other County Departments	264,566	284,097	284,097
Collections via collection agency	321,623	332,987	332,987

Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2015 Budget	2015 Budget
Cases filed vs. cases disposed	18,470 / 19,333 99%	16,958 / 17,436 97%	16,958 / 17,436 97%
Debts assessed vs. debts collected by individual year	\$4,308,597 vs. \$3,518,805 83% collection rate	\$4,239,597 vs. \$3,239,923 76% collection rate	\$4,239,597 vs. \$3,239,923 76% collection rate
Grand total of aged debts assessed vs. debts collected overall	\$99,812,423 vs. \$94,460,093 95% collection rate	\$103,414,871 vs. \$99,038,021 96% collection rate	\$103,414,871 vs. \$99,038,021 96% 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

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
14.00			(1.00)		13.00

CLERK OF COURTS

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	243,070	237,138	216,574	205,412	205,412	230,866	25,454	12.39%	None		
Grants & Aids	88,441	81,379	79,127	75,492	75,000	74,000	(1,000)	-1.33%			
Licenses & Permits	140	240	380	104	150	150	0	0.00%	2015 Total	0	0
Fees, Fines & Forfeitures	393,322	380,646	356,840	365,180	422,000	365,500	(56,500)	-13.39%			
User Fees	468,992	388,059	354,506	363,731	353,050	364,750	11,700	3.31%			
Intergovernmental	27,467	26,324	23,076	23,992	23,500	24,500	1,000	4.26%	2016	0	0
Miscellaneous	51,050	62,420	66,892	59,769	63,000	65,000	2,000	3.17%	2017	0	0
Use of Fund Balance	0	0	0	20,413	0	0	0	0.00%	2018	0	0
									2019	0	0
Total Revenues	1,272,482	1,176,206	1,097,395	1,114,093	1,142,112	1,124,766	(17,346)	-1.52%			

Expenses

Labor	533,950	544,350	520,804	523,345	512,220	529,730	17,510	3.42%
Labor Benefits	264,540	235,098	220,431	232,245	227,719	235,715	7,996	3.51%
Supplies & Services	381,308	349,894	351,764	358,503	402,173	359,321	(42,852)	-10.66%
Addition to Fund Balance	92,684	46,864	4,396	0	0	0	0	0.00%
Total Expenses	1,272,482	1,176,206	1,097,395	1,114,093	1,142,112	1,124,766	(17,346)	-1.52%

Beginning of Year Fund Balance

Included in General Fund Total

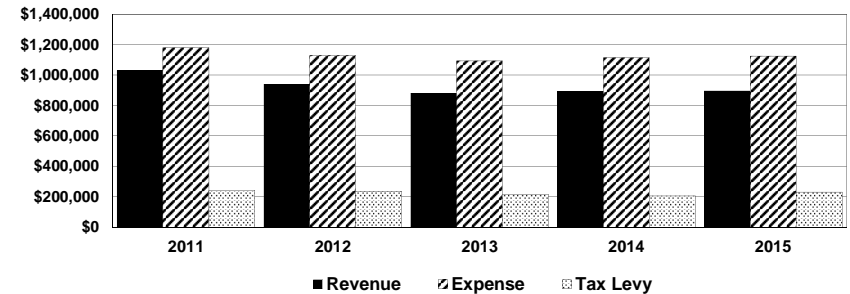
End of Year Fund Balance

2015 Highlights & Issues on the Horizon

Due to changes in 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.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: CLERK OF COURTS	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10002 CLERK OF COURTS REVENUE								
411100 GENERAL PROPERTY TAXES	-243,070.00	-237,138.00	-216,574.00	-102,706.02	-205,412.00	-205,412.00	-230,866.00	25,454.00
424340 INTERPRETER FEE-COUNTY	-29,799.48	-22,189.48	-20,456.85	-7,594.17	-17,000.00	-18,913.00	-18,000.00	1,000.00
424370 GAL STATE AID	-58,642.00	-59,190.00	-58,670.00	0.00	-58,000.00	-56,579.00	-56,000.00	-2,000.00
441100 P000-COUNTY ORDINANCES	-188,565.17	-205,788.23	-170,644.45	-84,194.58	-200,000.00	-177,424.00	-175,500.00	-24,500.00
441200 PENAL FINE SF341/OTHER CO	-166,533.61	-152,194.13	-158,621.83	-75,799.19	-200,000.00	-153,828.00	-160,000.00	-40,000.00
441210 BAIL FORFEITURES	-29,300.00	-10,275.00	-16,600.00	-12,657.00	-10,000.00	-21,307.00	-18,000.00	8,000.00
441240 GUARDIAN AD LITEM FEES CO	-161,894.06	-123,122.04	-107,825.53	-80,966.47	-95,000.00	-114,513.00	-105,000.00	10,000.00
441700 IGNITION INTERLOCK DEVICE	-8,923.45	-12,388.81	-10,973.41	-7,009.65	-12,000.00	-12,621.00	-12,000.00	0.00
451110 ODLF-OCCUP LICENSE CO	-140.00	-240.00	-380.00	-40.00	-150.00	-104.00	-150.00	0.00
451130 OTHER CLERK FEES-COUNTY	-26,624.48	-22,175.04	-23,588.75	-11,125.02	-24,000.00	-23,153.00	-23,000.00	-1,000.00
451160 ATTORNEYS FEES DUE COUNTY	-109,283.23	-72,851.97	-58,457.41	-42,798.59	-70,000.00	-72,437.00	-75,000.00	5,000.00
451170 FAMILY FILING FEE COST	-1,410.00	-1,385.00	-1,290.00	-590.00	-1,500.00	-1,315.00	-1,500.00	0.00
451180 CIRCUIT COURT FEES	-116,864.59	-113,832.94	-97,092.84	-45,657.73	-110,000.00	-99,365.00	-105,000.00	-5,000.00
451190 COUNTY SHARE COURT COSTS	-170.00	-180.00	-60.00	-110.00	-100.00	-227.00	-200.00	100.00
451210 JURY FEES-COUNTY	-5,616.00	-5,220.00	-5,148.00	-2,124.00	-5,000.00	-4,446.00	-5,000.00	0.00
451220 MUNICIPAL FEES	-23,665.00	-23,600.00	-21,020.00	-9,960.00	-21,000.00	-22,225.00	-22,000.00	1,000.00
451231 PAYMENT PLAN FEES	-6,010.00	-6,210.00	-5,414.00	-2,396.00	-5,500.00	-5,371.00	-5,500.00	0.00
451240 RESTITUTION SURCHARGE-CO	-6,709.90	-5,153.47	-13,205.84	-2,942.38	-5,000.00	-5,511.00	-5,500.00	500.00
451241 RESTITUTION ADMIN SURCHARGE 5%	-998.08	-757.54	-4,529.21	-1,553.30	-700.00	-1,881.00	-1,700.00	1,000.00
451260 SEARCH FEES COUNTY	-40.00	-55.00	-60.00	0.00	-50.00	-21.00	-50.00	0.00
451270 SMALL CLAIMS	-20,579.40	-22,116.20	-20,611.40	-8,812.80	-22,000.00	-20,397.00	-21,000.00	-1,000.00
451280 TRANSMITTAL FEES	-150.00	-345.00	-165.00	-75.00	-200.00	-165.00	-200.00	0.00
451410 JLF-JUVENILE LEGAL FEE-CO	-3,802.00	-2,724.06	-2,055.73	-881.69	-2,500.00	-1,767.00	-2,500.00	0.00
451650 COPIER/POSTAGE/MISC	-7,895.45	-9,471.47	-12,599.54	-5,972.40	-9,000.00	-10,464.00	-11,000.00	2,000.00
451660 FAX FEES COUNTY	-349.98	-715.89	-128.25	-96.00	-600.00	-340.00	-500.00	-100.00
451670 MAIL FEES COUNTY	-3,658.00	-3,898.50	-3,662.50	-1,516.00	-4,000.00	-3,658.00	-4,000.00	0.00
481250 INTEREST ON A/R	-30,548.14	-47,851.67	-66,892.07	-36,104.16	-63,000.00	-59,769.00	-65,000.00	2,000.00
481260 INTEREST ON JUDGEMENTS	-20,501.53	-14,567.89	0.00	0.00	0.00	0.00	0.00	0.00
484010 NON-SUFFICIENT FUNDS FEES	-738.94	-568.50	-667.80	-261.00	-400.00	-467.00	-600.00	200.00
TOTAL CLERK OF COURTS REVENUE	-1,272,482.49	-1,176,205.83	-1,097,394.41	-543,943.15	-1,142,112.00	-1,093,680.00	-1,124,766.00	-17,346.00
10002122 CLERK OF COURT								
511100 SALARIES PERMANENT REGULAR	530,024.91	540,479.09	517,293.83	236,470.91	506,016.00	517,000.00	523,682.00	17,666.00
511200 SALARIES-PERMANENT-OVERTIME	340.56	79.36	301.71	72.15	2,859.00	3,000.00	2,963.00	104.00
511900 LONGEVITY-FULL TIME	3,584.80	3,791.47	3,208.13	146.67	3,345.00	3,345.00	3,085.00	-260.00
514100 FICA & MEDICARE TAX	38,890.73	39,823.67	38,316.38	17,412.41	39,185.00	42,000.00	40,524.00	1,339.00
514200 RETIREMENT-COUNTY SHARE	30,571.21	32,400.11	34,074.40	16,616.13	36,328.00	38,000.00	31,656.00	-4,672.00
514300 RETIREMENT-EMPLOYEES SHARE	30,669.32	4,437.07	1,249.34	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	160,727.40	157,567.35	145,914.77	79,090.47	151,490.00	151,490.00	162,928.00	11,438.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: CLERK OF COURTS	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10002122 CLERK OF COURT								
514500 LIFE INSURANCE COUNTY SHARE	320.66	321.46	254.62	100.76	255.00	255.00	235.00	-20.00
514600 WORKERS COMPENSATION	522.56	548.08	621.63	212.98	461.00	500.00	372.00	-89.00
514800 UNEMPLOYMENT	2,837.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521200 LEGAL SERVICES	160,170.71	161,155.36	177,345.70	72,467.31	160,000.00	158,867.00	160,000.00	0.00
521400 COURT REPORTER AND TRANSCRIBER	3,934.72	4,866.40	2,076.50	1,132.00	4,000.00	2,492.00	2,500.00	-1,500.00
522500 TELEPHONE & DAIN LINE	2,182.18	2,183.62	2,004.15	596.49	2,500.00	1,859.00	2,500.00	0.00
523900 INTERPRETER FEES	17,095.54	17,988.50	17,045.25	7,860.00	17,223.00	17,160.00	18,000.00	777.00
523901 INTERPRETER FEES-TRAVEL	21,136.25	18,560.58	15,782.27	7,055.62	18,000.00	17,676.00	18,000.00	0.00
524800 MAINTENANCE AGREEMENT	2,049.86	2,179.39	743.91	327.90	1,500.00	898.00	1,000.00	-500.00
525500 APPOINTED COUNSEL	116,802.92	68,609.55	57,194.79	40,380.04	100,000.00	82,380.00	75,000.00	-25,000.00
525600 EXPERT WITNESS FEES-PSYCH EVAL	6,736.33	21,298.76	28,429.08	5,295.00	40,000.00	27,035.00	25,000.00	-15,000.00
525601 EXPERT WITNESS TRAVEL-PSYCH	342.97	820.80	0.00	2,940.00	0.00	0.00	0.00	0.00
525700 WITNESS FEES-DA	1,904.00	1,424.00	774.00	352.00	3,000.00	1,718.00	1,800.00	-1,200.00
525701 WITNESS FEES-DA-TRAVEL	1,498.88	1,055.72	589.80	373.40	2,000.00	1,515.00	1,500.00	-500.00
525800 WITNESS FEES-STATE PUB DEFEND	0.00	64.00	32.00	0.00	200.00	50.00	100.00	-100.00
525801 WITNESS FEES-ST PUB DEFEND TRA	0.00	28.00	3.22	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	26,406.44	27,437.94	25,724.70	10,552.44	30,000.00	26,752.00	28,000.00	-2,000.00
531200 OFFICE SUPPLIES AND EXPENSE	11,361.45	8,386.12	8,483.43	3,372.68	8,500.00	8,558.00	9,000.00	500.00
531400 SMALL EQUIPMENT	335.53	785.72	658.07	0.00	3,000.00	720.00	2,000.00	-1,000.00
531500 FORMS AND PRINTING	3,254.36	4,888.11	5,839.15	1,734.32	5,000.00	3,984.00	5,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	4,400.88	4,598.39	6,327.18	2,161.36	3,975.00	3,989.00	6,996.00	3,021.00
532200 SUBSCRIPTIONS	640.05	2,001.35	731.15	295.30	1,500.00	880.00	1,000.00	-500.00
532400 MEMBERSHIP DUES	175.00	175.00	175.00	175.00	175.00	175.00	175.00	0.00
532800 TRAINING AND INSERVICE	85.00	255.00	340.00	85.00	340.00	255.00	300.00	-40.00
533200 MILEAGE	286.64	538.25	701.79	150.08	500.00	445.00	600.00	100.00
533500 MEALS AND LODGING	246.50	379.95	529.22	391.00	500.00	861.00	600.00	100.00
552100 OFFICIALS BONDS	261.78	213.64	233.69	233.69	260.00	234.00	250.00	-10.00
TOTAL CLERK OF COURT	1,179,797.88	1,129,341.81	1,092,998.86	508,053.11	1,142,112.00	1,114,093.00	1,124,766.00	-17,346.00
TOTAL DEPARTMENT REVENUE	-1,272,482.49	-1,176,205.83	-1,097,394.41	-543,943.15	-1,142,112.00	-1,093,680.00	-1,124,766.00	-17,346.00
TOTAL DEPARTMENT EXPENSE	1,179,797.88	1,129,341.81	1,092,998.86	508,053.11	1,142,112.00	1,114,093.00	1,124,766.00	-17,346.00
ADDITION TO (-)/USE OF FUND BALANCE	-92,684.61	-46,864.02	-4,395.55	-35,890.04	0.00	20,413.00	0.00	

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	12/31/2015
Training of Deputies on SVRIS Record System (State System)	To provide better recordkeeping and insight of deaths investigated	12/31/2015
Research valued services for our Department	Increase services to the citizens	12/31/2015

Program Evaluation

Program Title	Program Description	Mandates and References	2015 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	\$32,000	1.00 Response time to calls
			Grants	\$0	
			TOTAL REVENUES	\$32,000	
			Wages & Benefits	\$93,050	
			Operating Expenses	\$65,519	
			TOTAL EXPENSES	\$158,569	
Outlay	Vehicle Replacement	\$24,000			1.00
			COUNTY LEVY	\$126,569	
			User Fees / Misc	\$0	
			Grants	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$0	
Totals			Operating Expenses	\$24,000	1.00
			TOTAL EXPENSES	\$24,000	
			COUNTY LEVY	\$24,000	
			TOTAL REVENUES	\$32,000	
			TOTAL EXPENSES	\$182,569	
			COUNTY LEVY	\$150,569	

Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Investigation of deaths	668	680	680
Number of autopsies	24	27	27
Number of cremation permits	261	260	256

Key Outcome Indicators - How well are we doing?

Description	2013 Actual	2014 Estimate	2015 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

Deputy Coroners assist on as needed basis

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
1.00					1.00

CORONER

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	135,518	147,394	156,964	126,962	126,962	150,569	23,607	18.59%	Vehicle	24,000	24,000
Licenses & Permits	0	0	27,250	32,500	28,750	32,000	3,250	11.30%			
User Fees	0	1,500	0	0	0	0	0	0.00%	2015 Total	24,000	24,000
Use of Fund Balance	9,185	163	0	0	0	0	0	0.00%			
Total Revenues	144,703	149,057	184,214	159,462	155,712	182,569	26,857	17.25%			

Expenses

Labor	62,166	59,240	63,365	67,150	67,150	68,661	1,511	2.25%	2016	0	0
Labor Benefits	25,335	26,230	24,642	24,869	24,869	24,389	(480)	-1.93%	2017	24,000	24,000
Supplies & Services	57,202	63,587	57,356	63,693	63,693	65,519	1,826	2.87%	2018	0	0
Capital Outlay	0	0	0	0	0	24,000	24,000	0.00%	2019	0	0
Addition to Fund Balance	0	0	38,851	3,750	0	0	0	0.00%			
Total Expenses	144,703	149,057	184,214	159,462	155,712	182,569	26,857	17.25%			

Beginning of Year Fund Balance

Included in General Fund Total

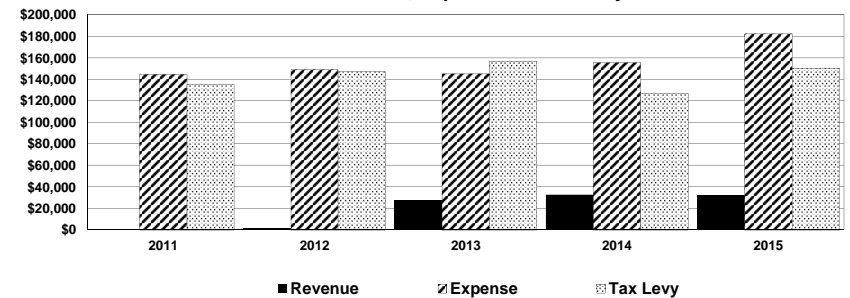
End of Year Fund Balance

2015 Highlights & Issues on the Horizon

2014 was the first year budgeting for cremation permit fees, an estimated revenue of \$28,750. Currently 72% of all deaths become cremations.

There is an increasing push for higher level training and professionalism equalizing all Coroner departments around the state.

Revenue, Expense and Tax Levy



2008: Purchase of a vehicle.

Fund: GENERAL FUND Department: CORONER	2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
10021 CORONER REVENUES								
411100 GENERAL PROPERTY TAXES	-135,518.00	-147,394.00	-156,964.00	-63,481.02	-126,962.00	-126,962.00	-150,569.00	23,607.00
441600 CREMATION PERMITS	0.00	0.00	-27,250.00	-17,625.00	-28,750.00	-32,500.00	-32,000.00	3,250.00
465420 LABORATORY FEES	0.00	-1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CORONER REVENUES	-135,518.00	-148,894.00	-184,214.00	-81,106.02	-155,712.00	-159,462.00	-182,569.00	26,857.00
10021126 CORONER								
511100 SALARIES PERMANENT REGULAR	49,876.99	50,649.66	50,649.66	23,869.38	50,650.00	50,650.00	51,661.00	1,011.00
514100 FICA & MEDICARE TAX	4,640.31	4,398.46	4,717.95	2,379.63	5,137.00	5,137.00	5,253.00	116.00
514200 RETIREMENT-COUNTY SHARE	4,221.29	3,570.17	3,555.62	1,849.92	3,925.00	3,925.00	3,978.00	53.00
514300 RETIREMENT-EMPLOYEES SHARE	2,549.79	3,570.17	1,005.22	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	13,073.23	13,878.20	14,402.62	7,510.74	15,021.00	15,021.00	14,307.00	-714.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	11.94	19.90	0.00	0.00	48.00	48.00
514600 WORKERS COMPENSATION	850.67	813.32	948.61	372.58	786.00	786.00	803.00	17.00
515800 PER DIEM	12,289.18	8,590.00	12,715.00	7,970.00	16,500.00	16,500.00	17,000.00	500.00
521900 OTHER PROFESSIONAL SERVICES	44,605.00	50,063.99	42,062.00	14,320.00	45,000.00	45,000.00	45,000.00	0.00
522500 TELEPHONE & DAIN LINE	151.11	107.27	109.10	43.52	400.00	400.00	400.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	527.28	453.60	672.81	321.77	700.00	700.00	900.00	200.00
531800 MIS DEPARTMENT CHARGEBACKS	886.77	1,024.00	1,034.33	486.25	972.00	972.00	1,098.00	126.00
532400 MEMBERSHIP DUES	90.00	60.00	90.00	0.00	120.00	120.00	120.00	0.00
532800 TRAINING AND INSERVICE	0.00	0.00	125.00	120.00	500.00	500.00	500.00	0.00
533500 MEALS AND LODGING	0.00	0.00	79.10	0.00	500.00	500.00	500.00	0.00
534700 FIELD SUPPLIES	897.93	2,356.96	2,288.23	276.33	2,500.00	2,500.00	3,000.00	500.00
535100 VEHICLE FUEL / OIL	7,609.25	7,764.41	7,846.06	3,962.58	8,500.00	8,500.00	9,500.00	1,000.00
535200 VEHICLE MAINTENACE AND REPAIR	1,273.65	655.69	2,088.97	1,473.03	3,000.00	3,000.00	3,000.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	1,159.65	1,100.01	958.90	1,127.63	1,500.00	1,500.00	1,500.00	0.00
552100 OFFICIALS BONDS	1.31	1.07	1.17	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	24,000.00	24,000.00
TOTAL CORONER	144,703.41	149,056.98	145,362.29	66,104.43	155,712.00	155,712.00	182,569.00	26,857.00
TOTAL DEPARTMENT REVENUE	-135,518.00	-148,894.00	-184,214.00	-81,106.02	-155,712.00	-159,462.00	-182,569.00	26,857.00
TOTAL DEPARTMENT EXPENSE	144,703.41	149,056.98	145,362.29	66,104.43	155,712.00	155,712.00	182,569.00	26,857.00
ADDITION TO (-)/USE OF FUND BALANCE	9,185.41	162.98	-38,851.71	-15,001.59	0.00	-3,750.00	0.00	

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.	12/31/2015 and Ongoing
Allocate sufficient court time for all other matters	Provide sufficient time to hear/decide stipulated and contested cases within existing time constraints	12/31/2015 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	12/31/2015 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.	12/31/2015 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.	12/31/2015
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.	12/31/2015

Court Commissioner / Family Court Counseling

Program Evaluation						
Program Title	Program Description	Mandates and References	2015 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.	\$32,023	1.97	
			Grants	\$0		
			TOTAL REVENUES	\$32,023		
			Wages & Benefits	\$202,623		
			Operating Expenses	\$9,353		
			TOTAL EXPENSES	\$211,976		
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		
			TOTAL REVENUES	\$16,500		
			Wages & Benefits	\$3,821		
			Operating Expenses	\$10,801		
			TOTAL EXPENSES	\$14,622		
Totals			COUNTY LEVY	(\$1,878)	2.00	
			TOTAL REVENUES	\$48,523		
			TOTAL EXPENSES	\$226,598		
			COUNTY LEVY	\$178,075		

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
"Intake" proceedings conducted (all)	6,500	6,000	6,400
"Family law" action hearings conducted (including divorce, child custody, child support, paternity and domestic abuse)(subset of above)	1,150	1100	1,100
Mediation referrals made	155	145	140

Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2014 Estimate	2015 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

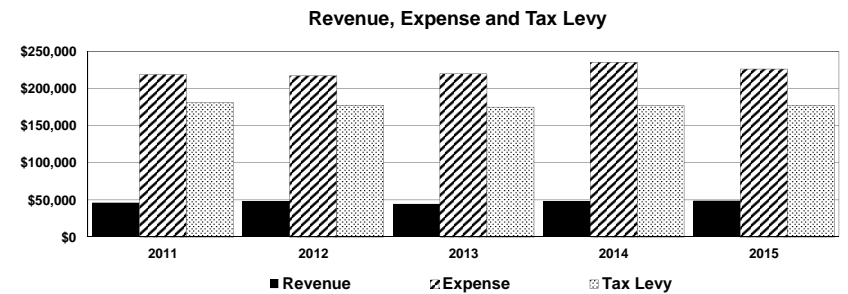
2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
2.00					2.00

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
COURT COMMISSIONER/FAMILY COURT COUNSELING SERVICE											
<u>Revenues</u>											
Tax Levy	181,305	177,734	175,458	177,299	177,299	178,075	776	0.44%	None	0	0
User Fees	17,045	17,205	15,570	16,500	16,500	16,500	0	0.00%			
Intergovernmental	28,841	30,468	28,499	31,478	31,478	32,023	545	1.73%	2015 Total	0	0
Use of Fund Balance	0	0	517	10,608	8,989	0	(8,989)	-100.00%			
Total Revenues	227,191	225,407	220,044	235,885	234,266	226,598	(7,668)	-3.27%	2016	0	0
									2017	0	0
									2018	0	0
									2019	0	0
<u>Expenses</u>											
Labor	149,882	150,831	151,191	153,333	152,070	155,317	3,247	2.14%			
Labor Benefits	52,476	48,954	51,218	53,740	53,384	51,129	(2,255)	-4.22%			
Supplies & Services	16,813	17,880	17,635	28,812	28,812	20,152	(8,660)	-30.06%			
Addition to Fund Balance	8,020	7,742	0	0	0	0	0	0.00%			
Total Expenses	227,191	225,407	220,044	235,885	234,266	226,598	(7,668)	-3.27%			
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										

2015 Highlights & 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.



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: COURT COMMISSIONER	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
10005 COURT COMMISSIONER REVENUE								
411100 GENERAL PROPERTY TAXES	-181,305.00	-177,734.00	-175,458.00	-88,649.52	-177,299.00	-177,299.00	-178,075.00	776.00
451200 FAMILY CT COUNSEL FEE MARRIAGE	-8,940.00	-9,720.00	-8,360.00	-4,060.00	-9,000.00	-9,000.00	-9,000.00	0.00
451250 FAMILY CT COUNSEL REV CLKCOURT	-8,105.00	-7,485.00	-7,210.00	-4,015.00	-7,500.00	-7,500.00	-7,500.00	0.00
474610 CSA CONTRACT	-28,841.27	-30,468.38	-28,498.74	-14,546.22	-31,478.00	-31,478.00	-32,023.00	545.00
493200 CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-8,989.00	0.00	0.00	-8,989.00
TOTAL COURT COMMISSIONER REVENUE	-227,191.27	-225,407.38	-219,526.74	-111,270.74	-234,266.00	-225,277.00	-226,598.00	-7,668.00
10005124 COURT COMMISSIONER								
511100 SALARIES PERMANENT REGULAR	142,531.73	143,748.10	143,769.21	67,738.36	143,737.00	145,000.00	146,876.00	3,139.00
511900 LONGEVITY-FULL TIME	504.45	969.68	1,009.08	0.00	1,048.00	1,048.00	1,088.00	40.00
514100 FICA & MEDICARE TAX	10,956.38	11,017.72	11,064.29	5,142.97	11,422.00	11,600.00	11,665.00	243.00
514200 RETIREMENT-COUNTY SHARE	7,705.82	8,563.21	9,641.30	4,741.66	10,135.00	10,300.00	10,062.00	-73.00
514300 RETIREMENT-EMPLOYEES SHARE	5,506.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	27,178.67	28,302.65	29,380.69	15,244.86	30,637.00	30,637.00	28,185.00	-2,452.00
514500 LIFE INSURANCE COUNTY SHARE	74.08	83.59	77.14	35.11	79.00	79.00	117.00	38.00
514600 WORKERS COMPENSATION	185.34	185.23	228.73	78.37	187.00	200.00	172.00	-15.00
515800 PER DIEM COMMITTEE	4,120.00	3,360.00	3,680.00	1,280.00	4,520.00	4,520.00	4,520.00	0.00
521400 COURT REPORTER AND TRANSCRIBER	1,425.00	2,121.00	2,473.00	375.00	2,500.00	2,500.00	2,500.00	0.00
521500 COURT COMMISSIONERS	227.50	611.00	217.75	0.00	1,200.00	1,200.00	1,200.00	0.00
522500 TELEPHONE & DAIN LINE	146.77	137.52	172.94	59.64	250.00	250.00	250.00	0.00
524800 MAINTENANCE AGREEMENT	0.00	0.00	0.00	0.00	900.00	900.00	900.00	0.00
531100 POSTAGE AND BOX RENT	1,947.74	1,976.74	1,961.29	1,028.34	2,200.00	2,200.00	2,200.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	694.18	945.81	687.33	165.80	600.00	600.00	600.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	411.50	424.50	415.58	193.00	391.00	391.00	391.00	0.00
532400 MEMBERSHIP DUES	779.00	450.00	450.00	450.00	450.00	450.00	450.00	0.00
532800 TRAINING AND INSERVICE	0.00	0.00	0.00	0.00	200.00	200.00	200.00	0.00
533200 MILEAGE	466.64	358.85	377.44	244.16	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
TOTAL COURT COMMISSIONER	204,861.70	203,255.60	205,605.77	96,777.27	211,056.00	212,675.00	211,976.00	920.00
10005127 MEDIATION COUNSELING								
511100 SALARIES PERMANENT REGULAR	2,725.32	2,739.65	2,718.57	1,296.05	2,750.00	2,750.00	2,817.00	67.00
511900 LONGEVITY-FULL TIME	0.00	13.77	14.37	0.00	15.00	15.00	16.00	1.00
514100 FICA & MEDICARE TAX	202.61	203.61	202.54	96.03	212.00	212.00	217.00	5.00
514200 RETIREMENT-COUNTY SHARE	146.79	163.00	182.07	90.77	194.00	194.00	193.00	-1.00
514300 RETIREMENT-EMPLOYEES SHARE	104.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	410.99	431.04	436.17	233.28	467.00	467.00	429.00	-38.00
514500 LIFE INSURANCE COUNTY SHARE	1.48	1.56	1.41	0.70	49.00	49.00	87.00	38.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: COURT COMMISSIONER	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
10005127 MEDIATION COUNSELING								
514600 WORKERS COMPENSATION	2.54	2.87	3.35	1.11	2.00	2.00	2.00	0.00
521800 PURCHASED SERVICES	10,715.00	10,855.00	10,880.00	2,535.00	19,521.00	19,521.00	10,861.00	-8,660.00
TOTAL MEDIATION COUNSELING	14,309.60	14,410.50	14,438.48	4,252.94	23,210.00	23,210.00	14,622.00	-8,588.00
TOTAL DEPARTMENT REVENUE	-227,191.27	-225,407.38	-219,526.74	-111,270.74	-234,266.00	-225,277.00	-226,598.00	-7,668.00
TOTAL DEPARTMENT EXPENSE	219,171.30	217,666.10	220,044.25	101,030.21	234,266.00	235,885.00	226,598.00	-7,668.00
ADDITION TO (-)/USE OF FUND BALANCE	-8,019.97	-7,741.28	517.51	-10,240.53	0.00	10,608.00	0.00	

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	2015 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	\$55,357	1.94	Victim Services Provided (currently understaffed) Attorneys are State Expense
			TOTAL REVENUES	\$55,357		
			Wages & Benefits	\$112,133		
			Operating Expenses	\$5,227		
			TOTAL EXPENSES	\$117,360		
			COUNTY LEVY	\$62,003		
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	\$19,336		
			Operating Expenses	\$5,958		
			TOTAL EXPENSES	\$25,294		
			COUNTY LEVY	\$25,294		
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 so that it may be returned to the community. Other restitution ordered by the Court could be Law Enforcement Transport Fees, Warrant Fees and Court Costs, etc.	Wisconsin Statutes Chapters 939 - 980	Revenues	\$20,500	5.54	Number of Cases and Restitution dollars collected (currently understaffed) Attorneys are State Expense
			TOTAL REVENUES	\$20,500		
			Wages & Benefits	\$322,895		
			Operating Expenses	\$17,673		
			TOTAL EXPENSES	\$340,568		
			COUNTY LEVY	\$320,068		

District Attorney

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		
Totals/Additional Comments (Staffing Needs)	The Sauk DA's Office obtained a half time ADA position in the last State budget (went from 4.5 to 5 FTE attorneys, including DA). That increase has provided some case load relief. However, the department is still 1.84 attorneys short according to the DOA DA Workload Analysis for 2011-2012. 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. Also, increased .8 Victim/Witness personnel (of 1.6 position which had been left unfunded for numerous years) at the end of 2012, allowing for more efficient administration of victim and witness services.		TOTAL REVENUES	\$75,857	7.80	
			TOTAL EXPENSES	\$483,422		
			COUNTY LEVY	\$407,565		

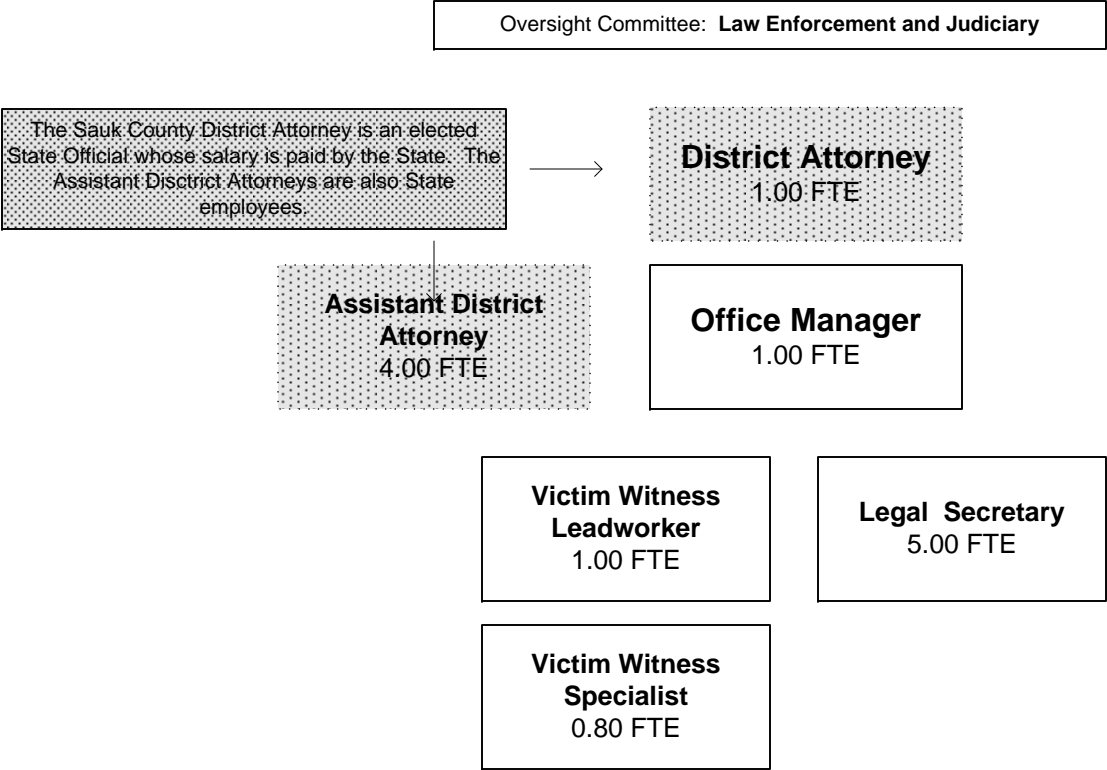
Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
All Cases Received	2,961	3,929	3,617
Adult Felony Referrals	446	732	618
Adult Felony Filed	446	655	578
Adult Misdemeanor Filed	774	1,078	972
Criminal Traffic Filed	616	756	720
Juvenile Delinquent	43	48	48
Civil Traffic/Forfeiture Cases	709	866	827

Key Outcome Indicators - How well are we doing?

Description	2013 Actual	2014 Actual (as of 7/31/14)	2015 Budget
Closed Cases NOTE: closed = dismissed, not prosecuted and prosecuted to sentencing; deferred cases will be "closed" in succeeding years.	2,831	1,360	2,200
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	\$34,452	\$26,040	

Sauk County District Attorney's Office



2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
8.00	(0.77)	0.37	0.20		7.80

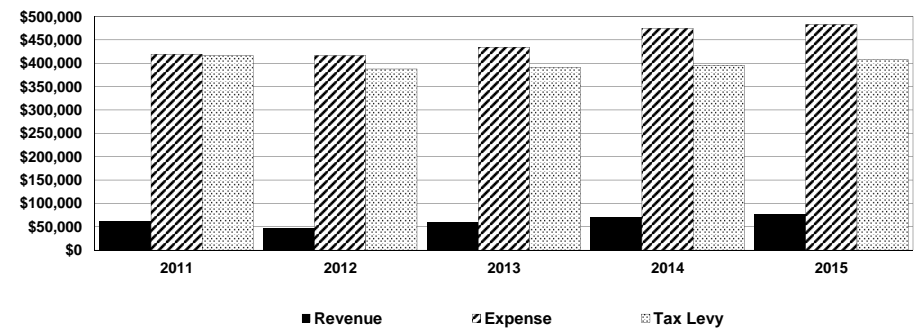
	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
DISTRICT ATTORNEY / VICTIM WITNESS											
<u>Revenues</u>											
Tax Levy	416,882	388,235	390,450	395,559	395,559	407,566	12,007	3.04%	None	0	0
Grants & Aids	40,741	24,735	31,578	50,756	52,345	55,357	3,012	5.75%			
User Fees	19,660	21,582	28,163	20,000	20,000	20,500	500	2.50%	2015 Total	0	0
Use of Fund Balance	0	0	0	8,346	0	0	0	0.00%			
Total Revenues	477,283	434,552	450,191	474,661	467,904	483,423	15,519	3.32%	2016	0	0
<u>Expenses</u>											
Labor	267,853	270,869	269,510	286,670	280,057	307,215	27,158	9.70%	2017	0	0
Labor Benefits	124,356	117,040	140,651	158,026	156,293	147,151	(9,142)	-5.85%	2018	0	0
Supplies & Services	27,215	29,019	24,355	29,965	31,554	29,057	(2,497)	-7.91%	2019	0	0
Addition to Fund Balance	57,859	17,624	15,675	0	0	0	0	0.00%			
Total Expenses	477,283	434,552	450,191	474,661	467,904	483,423	15,519	3.32%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2015 Highlights & Issues on the Horizon

A steady growth in population and tourism has resulted in increased caseloads in child sexual assaults, domestic cases, operating while intoxicated, and thefts.

Continued changes to certain crimes (former misdemeanors that are now felonies and enhanced penalties) cause additional stressors on the DA office and the courts. As Wisconsin is the last State to have OWI first offenses as a civil offense as opposed to criminal, there is mounting pressure for Wisconsin to make OWI first offenses a crime. If that occurs, that additional workload would require significant increases in staff.

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



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: DISTRICT ATTY/VICTIM WITNESS	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
10014 DISTRICT ATTY REVENUE								
411100 GENERAL PROPERTY TAXES	-416,882.00	-388,235.00	-390,450.00	-197,779.50	-395,559.00	-395,559.00	-407,566.00	12,007.00
424270 S/A:VICTIM WITNESS ASSIST	-40,740.99	-24,734.73	-31,578.09	-26,272.43	-52,345.00	-50,756.00	-55,357.00	3,012.00
451240 RESTITUTION SURCHARGE-CO	-8,599.17	-7,534.58	-14,790.36	-4,100.02	-9,000.00	-9,000.00	-8,000.00	-1,000.00
452020 COPIES AND PHOTOS	-11,060.40	-14,047.77	-13,372.22	-7,197.55	-11,000.00	-11,000.00	-12,500.00	1,500.00
TOTAL DISTRICT ATTY REVENUE	-477,282.56	-434,552.08	-450,190.67	-235,349.50	-467,904.00	-466,315.00	-483,423.00	15,519.00
10014130 DISTRICT ATTORNEY								
511100 SALARIES PERMANENT REGULAR	223,178.38	223,127.93	212,378.87	100,329.66	213,833.00	218,000.00	231,249.00	17,416.00
511900 LONGEVITY-FULL TIME	2,489.80	2,279.80	2,049.80	0.00	2,150.00	2,150.00	2,250.00	100.00
512100 WAGES-PART TIME	1,128.10	424.01	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	16,286.82	16,138.97	15,417.45	7,215.11	16,523.00	17,000.00	17,863.00	1,340.00
514200 RETIREMENT-COUNTY SHARE	12,164.32	12,722.00	14,279.24	7,023.08	15,119.00	15,800.00	15,878.00	759.00
514300 RETIREMENT-EMPLOYEES SHARE	12,524.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	69,115.76	76,660.87	89,470.26	46,728.42	93,310.00	93,310.00	85,845.00	-7,465.00
514500 LIFE INSURANCE COUNTY SHARE	107.47	100.22	87.29	39.37	90.00	90.00	113.00	23.00
514600 WORKERS COMPENSATION	221.67	227.02	256.09	90.61	194.00	200.00	187.00	-7.00
520900 CONTRACTED SERVICES	2,500.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00
521400 COURT REPORTER AND TRANSCRIBER	2,390.00	3,203.74	2,624.39	988.00	3,750.00	3,750.00	3,000.00	-750.00
521900 OTHER PROFESSIONAL SERVICES	1,322.25	1,978.38	2,571.08	1,189.20	3,750.00	3,750.00	3,000.00	-750.00
522500 TELEPHONE & DAIN LINE	784.48	716.66	517.31	227.18	800.00	711.00	700.00	-100.00
524800 MAINTENANCE AGREEMENT	2,480.14	2,395.07	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	3,376.06	4,294.26	4,096.02	2,162.31	4,500.00	4,500.00	4,500.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	5,005.31	4,840.56	3,869.08	1,287.02	5,000.00	3,500.00	3,000.00	-2,000.00
531300 PHOTO COPIES	276.30	218.34	243.39	57.61	400.00	400.00	300.00	-100.00
531400 SMALL EQUIPMENT	312.00	223.97	859.71	0.00	500.00	500.00	500.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,507.52	2,750.32	3,729.02	1,406.18	4,031.00	4,031.00	3,820.00	-211.00
532300 PROFESSIONAL SUBSCRIPTION	1,447.62	476.07	565.37	0.00	573.00	573.00	200.00	-373.00
532400 MEMBERSHIP DUES	380.00	540.00	50.00	235.00	330.00	330.00	310.00	-20.00
532500 SEMINARS AND REGISTRATIONS	980.00	575.00	775.00	135.00	1,200.00	1,200.00	1,000.00	-200.00
533200 MILEAGE	432.85	0.00	117.60	0.00	336.00	336.00	300.00	-36.00
533500 MEALS AND LODGING	818.02	0.00	345.95	0.00	853.00	853.00	700.00	-153.00
TOTAL DISTRICT ATTORNEY	361,229.74	356,393.19	354,302.92	169,113.75	367,242.00	370,984.00	377,215.00	9,973.00
10014131 VICTIM/WITNESS								
511100 SALARIES PERMANENT REGULAR	37,671.93	38,016.88	38,007.51	18,000.82	38,007.00	40,000.00	42,097.00	4,090.00
511200 SALARIES-PERMANENT-OVERTIME	204.07	32.89	274.81	44.64	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	460.00	480.00	500.00	0.00	520.00	520.00	540.00	20.00
512100 WAGES-PART TIME	2,720.26	6,507.97	16,299.25	12,152.98	25,547.00	26,000.00	31,079.00	5,532.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: DISTRICT ATTY/VICTIM WITNESS	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
10014131 VICTIM/WITNESS								
514100 FICA & MEDICARE TAX	2,957.48	3,318.05	4,039.98	2,210.06	4,901.00	5,200.00	5,639.00	738.00
514200 RETIREMENT-COUNTY SHARE	2,066.35	2,279.86	3,668.14	2,113.93	4,485.00	4,750.00	5,013.00	528.00
514300 RETIREMENT-EMPLOYEES SHARE	2,339.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	5,313.51	5,526.14	13,333.52	8,978.28	21,579.00	21,579.00	16,520.00	-5,059.00
514500 LIFE INSURANCE COUNTY SHARE	20.21	21.71	33.64	14.10	34.00	34.00	34.00	0.00
514600 WORKERS COMPENSATION	40.15	45.31	65.77	27.20	58.00	63.00	59.00	1.00
514800 UNEMPLOYMENT	1,198.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	241.09	245.36	260.22	122.24	300.00	300.00	300.00	0.00
524800 MAINTENANCE AGREEMENT	414.58	727.72	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	1,370.97	1,653.10	1,908.75	915.80	2,100.00	2,100.00	2,100.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	718.69	809.00	519.05	131.77	1,100.00	1,100.00	800.00	-300.00
531300 PHOTO COPIES	82.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	0.00	343.75	810.66	388.06	772.00	772.00	772.00	0.00
532400 MEMBERSHIP DUES	130.00	35.00	105.00	0.00	165.00	165.00	165.00	0.00
532500 SEMINARS AND REGISTRATIONS	90.00	80.00	50.00	100.00	160.00	160.00	160.00	0.00
533200 MILEAGE	139.57	367.40	280.56	180.88	504.00	504.00	500.00	-4.00
533500 MEALS AND LODGING	14.50	45.07	57.32	37.50	430.00	430.00	430.00	0.00
TOTAL VICTIM/WITNESS	58,193.51	60,535.21	80,214.18	45,418.26	100,662.00	103,677.00	106,208.00	5,546.00
TOTAL DEPARTMENT REVENUE	-477,282.56	-434,552.08	-450,190.67	-235,349.50	-467,904.00	-466,315.00	-483,423.00	15,519.00
TOTAL DEPARTMENT EXPENSE	419,423.25	416,928.40	434,517.10	214,532.01	467,904.00	474,661.00	483,423.00	15,519.00
ADDITION TO (-)/USE OF FUND BALANCE	-57,859.31	-17,623.68	-15,673.57	-20,817.49	0.00	8,346.00	0.00	

DRUG SEIZURES

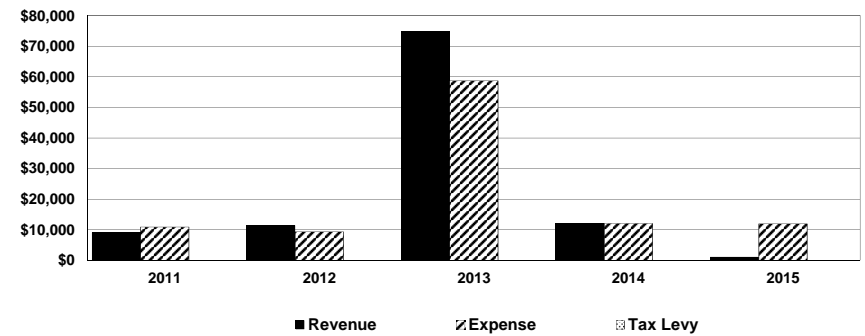
Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Grants & Aids	1,997	0	0	0	0	0	0	0.00%			
Fees, Fines & Forfeitures	6,350	10,860	74,491	11,000	500	0	(500)	-100.00%	None	0	0
Interest	658	380	324	1,100	600	1,000	400	66.67%			
Use of Fund Balance	1,868	0	0	0	11,000	11,000	0	0.00%	2015 Total	0	0
Total Revenues	10,873	11,240	74,815	12,100	12,100	12,000	(100)	-0.83%			
Expenses											
Supplies & Services	10,873	9,330	58,714	12,100	12,100	12,000	(100)	-0.83%	2016	0	0
Addition to Fund Balance	0	1,910	16,101	0	0	0	0	0.00%	2017	0	0
									2018	0	0
									2019	0	0
Total Expenses	10,873	11,240	74,815	12,100	12,100	12,000	(100)	-0.83%			
Beginning of Year Fund Balance	97,254	95,386	97,296	113,397		113,397					
End of Year Fund Balance	95,386	97,296	113,397	113,397		102,397					

2015 Highlights & 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 2015.

Revenue, Expense and Tax Levy



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

Fund: DRUG SEIZURES	2011	2012	2013	2014	2014	2014		Dollar
Department: SHERIFF	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
28020 DRUG SEIZURES REVENUE								
424210 STATE DRUG GRANTS	-1,997.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
441300 COURT ORDERED RESTITUTION	-461.29	-874.60	-1,350.47	0.00	-500.00	-1,000.00	0.00	-500.00
452170 FED DRUG FORFEITURES	-5,888.24	-9,985.84	-69,202.31	0.00	0.00	-10,000.00	0.00	0.00
452180 STATE DRUG FORFEITURES	0.00	0.00	-3,938.00	0.00	0.00	0.00	0.00	0.00
481100 INTEREST ON INVESTMENTS	-658.40	-379.80	-323.88	0.00	-600.00	-1,100.00	-1,000.00	400.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-11,000.00	0.00	-11,000.00	0.00
TOTAL DRUG SEIZURES REVENUE	-9,005.36	-11,240.24	-74,814.66	0.00	-12,100.00	-12,100.00	-12,000.00	-100.00
28020110 DRUG SEIZURES ADMINISTRATION								
520900 CONTRACTED SERVICES	10,137.43	2,796.00	8,767.50	0.00	1,100.00	1,100.00	2,000.00	900.00
524000 MISCELLANEOUS EXPENSES	735.89	6,534.03	49,946.27	9,573.48	11,000.00	11,000.00	10,000.00	-1,000.00
TOTAL DRUG SEIZURES ADMINISTRATION	10,873.32	9,330.03	58,713.77	9,573.48	12,100.00	12,100.00	12,000.00	-100.00
TOTAL DEPARTMENT REVENUE	-9,005.36	-11,240.24	-74,814.66	0.00	-12,100.00	-12,100.00	-12,000.00	-100.00
TOTAL DEPARTMENT EXPENSE	10,873.32	9,330.03	58,713.77	9,573.48	12,100.00	12,100.00	12,000.00	-100.00
ADDITION TO (-)/USE OF FUND BALANCE	1,867.96	-1,910.21	-16,100.89	9,573.48	0.00	0.00	0.00	

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 National Incident Management System (NIMS) compliance by continuing to monitor and address changes	Continue to develop a training calendar for the next year	January/February 2015
Maintain decontamination and mass casualty trailer	One (1) each - Centrally locate decon and mass casualty trailer	June-15
Review Local Emergency Planning Committee (LEPC)	Make changes to by-laws to ensure the Emergency Planning and Community Right-to-Know Act (EPCRA) law is being met	June-15
Exercise	Continue with the 4 year exercise plan	October-15
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-15
Assist all personnel involved with disaster response in obtaining required Incident Command System (ICS) & National Incident Management System (NIMS) training to assure compliance	A number of classes have been offered and will continue to be offered/scheduled	December-15
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-15

Program Evaluation					
Program Title	Program Description	Mandates and References	2015 Budget	FTE's	Key Outcome Indicator(s)
Buildings	Assistance with Building Services Vouchers, payroll, clerical work		Revenues	\$0	0.50
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$27,696	
			Operating Expenses	\$0	
			TOTAL EXPENSES	\$27,696	
			COUNTY LEVY	\$27,696	
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	\$49,000	1.00
			TOTAL REVENUES	\$49,000	
			Wages & Benefits	\$90,140	
			Operating Expenses	\$17,793	
			TOTAL EXPENSES	\$107,933	
			COUNTY LEVY	\$58,933	

Emergency Management

SARA	Administer the Superfund Amendments and Reauthorization Act (SARA) Title III (Emergency Planning and Community Right-To-Know) programs including the Local Emergency Planning Committee (LEPC), Develop SARA plans	State Statutes Ch. 323	Grants	\$18,463	0.45	Response effectiveness based on casualties and complaints
			TOTAL REVENUES	\$18,463		
			Wages & Benefits	\$36,509		
			Operating Expenses	\$14,694		
			TOTAL EXPENSES	\$51,203		
			COUNTY LEVY	\$32,740		
Risk Management	Risk management safety activities for the County	State Statutes Ch. 102	Revenues	\$0	0.05	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$2,770		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$2,770		
			COUNTY LEVY	\$2,770		
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	\$67,463	2.00	
			TOTAL EXPENSES	\$191,601		
			COUNTY LEVY	\$124,138		

Description	2013 Actual	2014 Estimate	2015 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 (15) *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 *Family Reunification *Severe Weather Training *Public Awareness * Talks/appearances *Law enforcement in-service *Command Post Training
Exercises	10 tabletops, 2 functional	20 tabletops, 4 functional	6 Table tops, 1 functional

Description	2013 Actual	2014 Estimate	2015 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	\$10,000	None

Sauk County Emergency Management

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

Oversight Committee: **Law Enforcement and Judiciary**

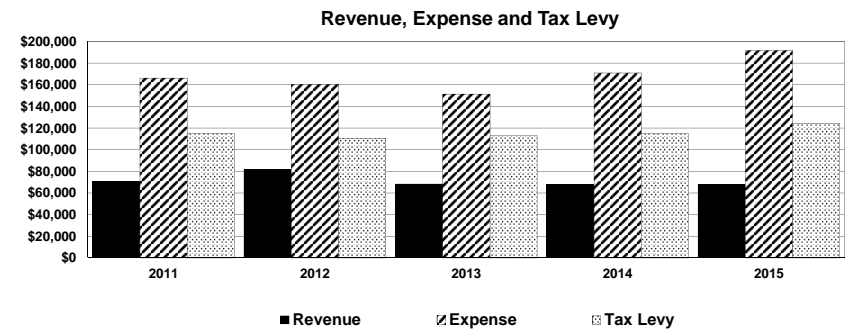
**Emergency
Management Director**
1.00 FTE

Program Specialist
1.00 FTE

2011 Balance	2012 Change	2013 Change	2014 Change	2015 Change	2015 Balance
2.00					2.00

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
EMERGENCY MANAGEMENT											
<u>Revenues</u>											
Tax Levy	114,927	110,743	112,845	114,606	114,606	124,140	9,534	8.32%	None	0	0
Grants & Aids	69,233	73,462	57,807	66,963	64,800	66,963	2,163	3.34%			
User Fees	800	8,447	1,489	750	500	500	0	0.00%	2015 Total	0	0
Miscellaneous	519	0	8,961	0	0	0	0	0.00%			
Total Revenues	185,479	192,652	181,102	182,319	179,906	191,603	11,697	6.50%	2016	0	0
									2017	0	0
									2018	0	0
									2019	0	0
<u>Expenses</u>											
Labor	91,450	92,514	92,414	101,105	94,529	110,575	16,046	16.97%			
Labor Benefits	46,393	43,967	45,755	47,850	47,247	46,541	(706)	-1.49%			
Supplies & Services	28,297	23,828	13,333	22,070	38,130	34,487	(3,643)	-9.55%			
Capital Outlay	0	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	19,339	32,343	29,600	11,294	0	0	0	0.00%			
Total Expenses	185,479	192,652	181,102	182,319	179,906	191,603	11,697	6.50%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2015 Highlights & Issues on the Horizon



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: EMERGENCY MANAGEMENT	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
10022 EMERGENCY MANAGEMENT REVENUE								
411100 GENERAL PROPERTY TAXES	-114,927.00	-110,743.00	-112,845.00	-57,303.00	-114,606.00	-114,606.00	-124,140.00	9,534.00
424300 EMERGENCY MGNT ASSISTANCE	-48,911.31	-50,519.27	-48,979.95	-329.69	-48,000.00	-48,500.00	-48,500.00	500.00
424310 SARA PROGRAM	-17,633.00	-18,149.00	-8,827.00	-8,827.00	-16,800.00	-18,463.00	-18,463.00	1,663.00
424311 FLOOD MITIGATION PLANNING AID	-2,688.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424640 HAZARDOUS MATERIALS/MITIGATION	0.00	-4,794.19	0.00	0.00	0.00	0.00	0.00	0.00
452060 MISCELLANEOUS REVENUES	-800.00	-8,424.00	-1,489.00	-540.00	-500.00	-750.00	-500.00	0.00
486300 INSURANCE RECOVERIES	-519.17	0.00	-8,961.42	0.00	0.00	0.00	0.00	0.00
TOTAL EMERGENCY MANAGEMENT REVENUE	-185,478.69	-192,629.46	-181,102.37	-66,999.69	-179,906.00	-182,319.00	-191,603.00	11,697.00
10022110 EMERGENCY MGNT-ADMINISTRATION								
511100 SALARIES PERMANENT REGULAR	91,089.71	91,974.53	91,974.46	43,344.31	93,163.00	99,739.00	109,157.00	15,994.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	139.18	0.00	0.00	886.00	886.00	898.00	12.00
511900 LONGEVITY-FULL TIME	360.00	400.00	440.00	0.00	480.00	480.00	520.00	40.00
514100 FICA & MEDICARE TAX	6,833.53	6,847.40	6,844.34	3,137.91	7,231.00	7,688.00	8,459.00	1,228.00
514200 RETIREMENT-COUNTY SHARE	4,961.56	5,509.36	6,195.66	3,034.17	6,617.00	6,617.00	7,519.00	902.00
514300 RETIREMENT-EMPLOYEES SHARE	4,299.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	27,630.12	28,735.96	29,821.78	15,551.64	31,103.00	31,102.00	28,615.00	-2,488.00
514500 LIFE INSURANCE COUNTY SHARE	29.01	34.19	34.52	15.00	36.00	36.00	36.00	0.00
514600 WORKERS COMPENSATION	2,639.16	2,839.72	2,858.40	1,038.74	2,260.00	2,407.00	1,912.00	-348.00
533500 MEALS AND LODGING	47.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EMERGENCY MGNT-ADMINISTRATION	137,890.28	136,480.34	138,169.16	66,121.77	141,776.00	148,955.00	157,116.00	15,340.00
10022260 FIRE SUPPRESSION								
535300 DAMAGE CLAIMS	602.85	357.75	1,419.75	0.00	2,000.00	2,000.00	2,000.00	0.00
TOTAL FIRE SUPPRESSION	602.85	357.75	1,419.75	0.00	2,000.00	2,000.00	2,000.00	0.00
10022290 OFFICE OF EMERGENCY GOVERNMENT								
520900 CONTRACTED SERVICES	2,875.00	658.00	0.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	255.21	744.56	755.95	280.34	1,500.00	1,000.00	1,000.00	-500.00
531100 POSTAGE AND BOX RENT	662.16	402.59	112.21	75.07	400.00	300.00	300.00	-100.00
531200 OFFICE SUPPLIES AND EXPENSE	93.47	60.52	161.07	252.59	500.00	500.00	500.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	552.25	661.34	517.22	1,473.05	490.00	490.00	868.00	378.00
532100 PUBLICATION OF LEGAL NOTICES	0.00	0.00	14.26	0.00	25.00	25.00	25.00	0.00
532200 SUBSCRIPTIONS	31.65	31.65	31.65	21.10	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	175.00	497.25	311.50	204.89	2,000.00	1,000.00	1,500.00	-500.00
533100 VEHICLE EXPENSES	4,705.52	1,726.67	1,410.03	530.67	3,000.00	1,500.00	3,000.00	0.00
533200 MILEAGE	141.90	0.00	0.00	0.00	200.00	100.00	200.00	0.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: EMERGENCY MANAGEMENT	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
10022290 OFFICE OF EMERGENCY GOVERNMENT								
533500 MEALS AND LODGING	43.86	0.00	0.00	70.00	200.00	100.00	200.00	0.00
539100 OTHER SUPPLIES & EXPENSES	2,310.60	4,759.60	751.18	838.91	5,000.00	2,500.00	5,000.00	0.00
551000 INSURANCE	4,097.64	2,590.79	3,390.08	3,986.62	5,000.00	3,400.00	5,000.00	0.00
TOTAL OFFICE OF EMERGENCY GOVERNMENT	15,944.26	12,132.97	7,455.15	7,733.24	18,515.00	11,115.00	17,793.00	-722.00
10022291 SARA PROGRAM								
520900 CONTRACTED SERVICES	850.00	657.00	0.00	0.00	2,000.00	1,000.00	1,000.00	-1,000.00
522500 TELEPHONE & DAIN LINE	2,244.42	648.03	429.12	280.47	1,500.00	1,000.00	1,000.00	-500.00
531100 POSTAGE AND BOX RENT	150.64	33.30	7.19	0.00	500.00	0.00	0.00	-500.00
531200 OFFICE SUPPLIES AND EXPENSE	43.01	44.42	164.97	252.58	500.00	0.00	400.00	-100.00
531800 MIS DEPARTMENT CHARGEBACKS	552.25	661.35	517.11	197.37	490.00	490.00	869.00	379.00
532100 PUBLICATION OF LEGAL NOTICES	0.00	0.00	0.00	0.00	25.00	25.00	25.00	0.00
532200 SUBSCRIPTIONS	31.65	31.65	31.65	21.10	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	0.00	0.00	136.51	204.91	2,000.00	1,000.00	2,000.00	0.00
533100 VEHICLE EXPENSES	6,259.81	1,726.67	1,410.05	513.91	3,000.00	1,500.00	2,000.00	-1,000.00
533200 MILEAGE	0.00	0.00	0.00	0.00	200.00	0.00	0.00	-200.00
533500 MEALS AND LODGING	0.00	0.00	0.00	70.00	200.00	100.00	200.00	0.00
539100 OTHER SUPPLIES & EXPENSES	205.15	4,943.98	631.24	838.92	5,000.00	2,500.00	5,000.00	0.00
551000 INSURANCE	1,365.88	2,590.79	1,130.02	1,328.87	2,000.00	1,140.00	2,000.00	0.00
TOTAL SARA PROGRAM	11,702.81	11,337.19	4,457.86	3,708.13	17,615.00	8,955.00	14,694.00	-2,921.00
TOTAL DEPARTMENT REVENUE	-185,478.69	-192,629.46	-181,102.37	-66,999.69	-179,906.00	-182,319.00	-191,603.00	11,697.00
TOTAL DEPARTMENT EXPENSE	166,140.20	160,308.25	151,501.92	77,563.14	179,906.00	171,025.00	191,603.00	11,697.00
ADDITION TO (-)/USE OF FUND BALANCE	-19,338.49	-32,321.21	-29,600.45	10,563.45	0.00	-11,294.00	0.00	

JAIL ASSESSMENT

Revenues

Fees, Fines & Forfeitures
Use of Fund Balance

2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
114,322	121,120	113,976	110,000	110,000	115,000	5,000	4.55%	None	0	0
4,162	0	0	0	0	0	0	0.00%			
118,484	121,120	113,976	110,000	110,000	115,000	5,000	4.55%	2015 Total	0	0
118,484	121,120	100,000	110,000	110,000	115,000	5,000	4.55%	2016	0	0
0	0	13,976	0	0	0	0	0.00%	2017	0	0
118,484	121,120	113,976	110,000	110,000	115,000	5,000	4.55%	2018	0	0
4,162	0	0	13,976		13,976			2019	0	0
0	0	13,976	13,976		13,976					

Fund: COUNTY JAIL FUND Department: SHERIFF	2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
22020 COUNTY JAIL REVENUE								
441220 JAIL ASSESSMENT	-114,322.10	-121,120.22	-113,975.62	-52,278.14	-110,000.00	-110,000.00	-115,000.00	5,000.00
TOTAL COUNTY JAIL REVENUE	-114,322.10	-121,120.22	-113,975.62	-52,278.14	-110,000.00	-110,000.00	-115,000.00	5,000.00
22020900 TRANSFERS TO OTHER FUNDS								
595000 TRANSFER TO DEBT SERVICE FUND	118,484.76	121,120.22	100,000.00	55,000.02	110,000.00	110,000.00	115,000.00	5,000.00
TOTAL TRANSFERS TO OTHER FUNDS	118,484.76	121,120.22	100,000.00	55,000.02	110,000.00	110,000.00	115,000.00	5,000.00
TOTAL DEPARTMENT REVENUE	-114,322.10	-121,120.22	-113,975.62	-52,278.14	-110,000.00	-110,000.00	-115,000.00	5,000.00
TOTAL DEPARTMENT EXPENSE	118,484.76	121,120.22	100,000.00	55,000.02	110,000.00	110,000.00	115,000.00	5,000.00
ADDITION TO (-)/USE OF FUND BALANCE	4,162.66	0.00	-13,975.62	2,721.88	0.00	0.00	0.00	

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.	12/31/2015
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.	12/31/2015
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.	Initiate scanning documents in new case filings beginning January 2, 2015. Continue to evaluate process and efficiency.	12/31/2015

Program Evaluation

Program Title	Program Description	Mandates and References	2015 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
			TOTAL REVENUES	\$23,500		
			Wages & Benefits	\$71,823		
			Operating Expenses	\$18,405		
			TOTAL EXPENSES	\$90,228		
			COUNTY LEVY	\$66,728		
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
			TOTAL REVENUES	\$2,000		
			Wages & Benefits	\$39,940		
			Operating Expenses	\$20,985		
			TOTAL EXPENSES	\$60,925		
			COUNTY LEVY	\$58,925		

REGISTER IN PROBATE / JUVENILE CLERK OF COURT

Outlay			User Fees	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
Totals			COUNTY LEVY	\$0	2.00	
			TOTAL REVENUES	\$25,500		
			TOTAL EXPENSES	\$151,153		
			COUNTY LEVY	\$125,653		

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Probate cases filed / Wills for filing only	247	230	240
Juvenile / Adult Guardianships / Protective Placements filed	70	60	60
Juvenile / Adult Mental Commitments filed	102	120	125
Children in Need of Protection and Services (CHIPS) filed	19	20	20
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	54	50	50
Juvenile Injunctions filed	11	10	10
Termination of Parental Rights / Adoption filed	29	30	30

Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2014 Estimate	2015 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

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
2.00					2.00

REGISTER IN PROBATE

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted
Tax Levy	116,000	111,488	135,886	134,127	134,127	125,653
User Fees	33,310	32,683	26,232	24,500	25,500	25,500
Total Revenues	149,310	144,171	162,118	158,627	159,627	151,153

Expenses

Labor	87,604	88,485	88,525	89,960	88,890	92,742
Labor Benefits	34,740	31,917	33,297	20,482	34,681	19,020
Supplies & Services	16,469	19,311	22,001	27,906	36,056	39,391
Addition to Fund Balance	10,497	4,458	18,295	20,279	0	0
Total Expenses	149,310	144,171	162,118	158,627	159,627	151,153

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted
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Outlay

Total Expense Amount	Property Tax Levy Impact
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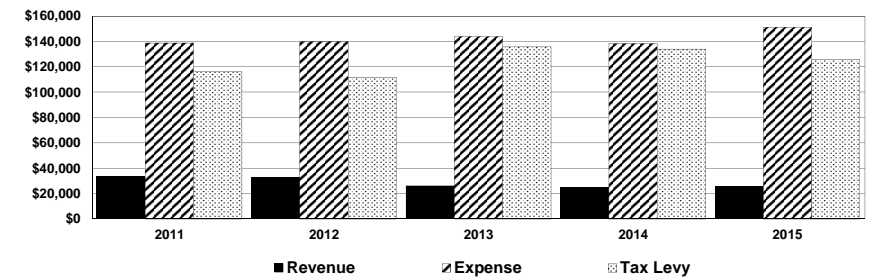
None	0	0
2015 Total	0	0
2016	0	0
2017	0	0
2018	0	0
2019	0	0

2015 Highlights & Issues on the Horizon

The Register in Probate / Juvenile Clerk of Court will begin imaging all case type files beginning January 1, 2015.

Continue to work of the Clerk of Courts to enter tax intercept judgments and collections for unpaid legal fees incurred in delinquency, children in need of protection and services, and termination of parental rights cases.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: CIRCUIT COURT PROBATE	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10006 CIRCUIT COURT PROBATE REVENUE								
411100 GENERAL PROPERTY TAXES	-116,000.00	-111,488.00	-135,886.00	-67,063.50	-134,127.00	-134,127.00	-125,653.00	-8,474.00
451140 REGISTER IN PROBATE	-26,941.24	-30,792.51	-24,056.98	-15,369.39	-20,000.00	-23,000.00	-20,000.00	0.00
451450 JUV-FULL COUNSEL REVENUE	0.00	0.00	-2,174.71	0.00	-2,000.00	0.00	-2,000.00	0.00
451550 PROBATE-FULL COUNSEL REV	-6,369.24	-1,890.33	0.00	-793.49	-3,500.00	-1,500.00	-3,500.00	0.00
TOTAL CIRCUIT COURT PROBATE REVENUE	-149,310.48	-144,170.84	-162,117.69	-83,226.38	-159,627.00	-158,627.00	-151,153.00	-8,474.00
10006121 JUVENILE COURT								
520900 CONTRACTED SERVICES	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00
521200 LEGAL SERVICES	702.00	3,841.50	7,720.06	1,521.00	12,000.00	5,000.00	12,000.00	0.00
521900 OTHER PROFESSIONAL SERVICES	0.00	0.00	420.00	0.00	1,260.00	1,260.00	1,260.00	0.00
523300 PER DIEM JURY WITNESS	140.00	0.00	0.00	0.00	600.00	300.00	600.00	0.00
523900 INTERPRETER FEES	170.00	0.00	70.00	0.00	1,500.00	1,000.00	1,500.00	0.00
523901 INTERPRETER FEES - TRAVEL	131.25	0.00	14.00	0.00	500.00	300.00	500.00	0.00
529900 PSYCHOLOGICAL SERVICES	4,320.00	1,425.00	1,900.00	0.00	5,000.00	5,000.00	5,000.00	0.00
532200 SUBSCRIPTIONS	54.59	56.41	103.69	56.41	125.00	125.00	125.00	0.00
TOTAL JUVENILE COURT	10,517.84	10,322.91	15,227.75	1,577.41	20,985.00	12,985.00	20,985.00	0.00
10006123 CIRCUIT COURT PROBATE								
511100 SALARIES PERMANENT REGULAR	86,764.24	87,605.32	87,605.24	41,285.26	87,930.00	89,000.00	91,742.00	3,812.00
511900 LONGEVITY-FULL TIME	839.60	879.60	919.60	0.00	960.00	960.00	1,000.00	40.00
514100 FICA & MEDICARE TAX	6,647.53	6,698.47	6,646.27	3,094.23	6,800.00	6,900.00	7,095.00	295.00
514200 RETIREMENT-COUNTY SHARE	4,721.07	5,235.85	5,895.16	2,890.01	6,222.00	6,500.00	6,306.00	84.00
514300 RETIREMENT-EMPLOYEES SHARE	4,157.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	19,128.57	19,894.12	20,649.64	3,013.86	21,579.00	7,000.00	5,545.00	-16,034.00
514600 WORKERS COMPENSATION	85.71	88.97	105.58	37.14	80.00	82.00	74.00	-6.00
521200 LEGAL SERVICES	3,883.71	5,506.79	3,322.82	4,184.63	4,500.00	6,000.00	7,500.00	3,000.00
522500 TELEPHONE & DAIN LINE	120.20	120.38	131.03	51.39	300.00	150.00	200.00	-100.00
523300 PER DIEM JURY WITNESS	0.00	62.80	33.20	0.00	300.00	150.00	300.00	0.00
523900 INTERPRETER FEES	0.00	40.00	458.82	0.00	750.00	400.00	750.00	0.00
523901 INTERPRETER TRAVEL	0.00	0.00	0.00	0.00	250.00	250.00	250.00	0.00
529900 PSYCHOLOGICAL SERVICES	0.00	1,015.00	0.00	0.00	3,000.00	2,000.00	3,000.00	0.00
531100 POSTAGE AND BOX RENT	608.52	875.19	847.75	652.97	1,000.00	1,000.00	1,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	691.91	696.11	1,300.24	385.52	1,250.00	1,250.00	1,250.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	472.52	273.97	432.79	1,115.80	2,421.00	2,421.00	2,856.00	435.00
532200 SUBSCRIPTIONS	174.35	397.35	246.70	198.95	350.00	350.00	350.00	0.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	125.00	125.00	125.00	0.00
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

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: CIRCUIT COURT PROBATE	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
TOTAL CIRCUIT COURT PROBATE	128,295.07	129,389.92	128,594.84	56,909.76	138,642.00	125,363.00	130,168.00	-8,474.00
TOTAL DEPARTMENT REVENUE	-149,310.48	-144,170.84	-162,117.69	-83,226.38	-159,627.00	-158,627.00	-151,153.00	-8,474.00
TOTAL DEPARTMENT EXPENSE	138,812.91	139,712.83	143,822.59	58,487.17	159,627.00	138,348.00	151,153.00	-8,474.00
ADDITION TO (-)/USE OF FUND BALANCE	-10,497.57	-4,458.01	-18,295.10	-24,739.21	0.00	-20,279.00	0.00	

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	Continue project position from 2014 which added an additional officer for drug investigations.	12/31/2015
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.	12/31/2015
Build partnerships and relationships with the youth of Sauk County	Implement a police explorer post within Sauk County.	12/31/2015
Maintain highway safety grants.	Minimize fatalities and reduce traffic crashes.	12/31/2015
Continue to use innovative measures Increase inmate programming	Increase Mental Health Care in the Jail. Adjust GED/HSED procedures to make it easier and less expensive for inmates.	12/31/2015

Sheriff's Department

Program Evaluation						
Program Title	Program Description	Mandates and References	2015 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	\$161,200	39.00	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		
			TOTAL REVENUES	\$206,200		
			Wages & Benefits	\$3,396,369		
			Operating Expenses	\$457,300		
			TOTAL EXPENSES	\$3,853,669		
			COUNTY LEVY	\$3,647,469		
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	\$816,789	75.00	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		
			TOTAL REVENUES	\$829,789		
			Wages & Benefits	\$5,389,936		
			Operating Expenses	\$817,800		
			TOTAL EXPENSES	\$6,207,736		
Court Security	Courthouse Security for 4 courtrooms and building offices.	Wis. Stats. 59.27	User Fees / Misc	\$350,531	4.00	
			Grants			
			TOTAL REVENUES	\$350,531		
			Wages & Benefits	\$345,840		
			Operating Expenses	\$4,050		
			TOTAL EXPENSES	\$349,890		
			COUNTY LEVY	(\$641)		
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		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$940,501		
			Operating Expenses	\$18,734		
			TOTAL EXPENSES	\$959,235		
			COUNTY LEVY	\$959,235		

Sheriff's Department

Administration & Support	Fleet & Equipment Management - Maintaining and purchasing all Department vehicles and special equipment. Recruit/Test/Hiring - Replacing vacant positions with qualified personnel. Employee applicants background investigations program. Grants- Including armor vests for officers, alcohol & speed reduction patrol & enforcement, Ho-Chunk Tribal Grant and Drug Enforcement Grants. Internal Affairs Program - maintaining employee standards and discipline for liability, efficiency and public trust. Vehicle Registration - Motor vehicle license registration program to assist our citizens from having to drive to Madison. Public Open Records Requests including statistics and questionnaires. Uniform Crime Reports program - Mandated State and Federal government monthly reporting on reported crimes and arrests. Triad - Senior Citizens, Sheriff and Police Agencies cooperating to reduce victimization of the elderly. In-service Training - Mandated 24 hours per officer per Wis. Training and Standards Board Requirements. Special Training - Certifications and special training to improve the performance and efficiency of employees. Automated External Defibrillators - Training all Dept. employees on using Automated External Defibrillators and obtaining them for all squad cars to help save lives caused by heart attacks. Child Fingerprinting. Honor Guard. Continuous recruitment program. Budget preparation and Management. Policy and procedure development and management. Coordination of training for Departmental members.	Wis. Stats. 59.27	User Fees / Misc	\$42,480	11.00	Percent of overtime as compared to overall payroll
			Grants	\$0		
			TOTAL REVENUES	\$42,480		
			Wages & Benefits	\$822,237		
			Operating Expenses	\$383,184		
			TOTAL EXPENSES	\$1,205,421		
			COUNTY LEVY	\$1,162,941		
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		
			TOTAL REVENUES	\$2,500		
			Wages & Benefits	\$0		
			Operating Expenses	\$22,000		
			TOTAL EXPENSES	\$22,000		
			COUNTY LEVY	\$19,500		
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	\$43,902	3.54	
			Grants	\$0		
			TOTAL REVENUES	\$43,902		
			Wages & Benefits	\$96,641		
			Operating Expenses	\$11,270		
			TOTAL EXPENSES	\$107,911		
			COUNTY LEVY	\$64,009		
Outside Agency Appropriations	Animal Shelter and Sauk County Disabled Parking Enforcement Assistance Council		User Fees / Misc	\$0	-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	148,300		
			TOTAL EXPENSES	\$148,300		
			COUNTY LEVY	\$148,300		

Sheriff's Department

Outlay	Field Services squad cars - 9 Field Services unmarked squad car Prisoner transport van	\$238,500 \$25,000 \$24,000	User Fees / Misc	\$0	-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Operating Expenses	\$263,000		
			TOTAL EXPENSES	\$263,000		
			COUNTY LEVY	\$263,000		
Totals			TOTAL REVENUES	\$1,475,402	147.12	
			TOTAL EXPENSES	\$13,117,162		
			COUNTY LEVY	\$11,641,760		

Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimated	2015 Budget
Field Services Division calls for Service	16,355	17,000	17,500
Arrests	6,056	6,200	6,500
Traffic Accidents	1,412	1,500	1,500
Civil Process	2,355	2,000	2,100
Transports	903	850	900
Bookings	3,427	3,500	3,500
Warrant Arrests	762	756	760
Illegal drug use related deaths	14	5	5

Key Outcome Indicators - How well are we doing?

Description	2013 Actual	2014 Estimated	2015 Budget
Warrant Served/Warrants Issued	786/877	1150/960	1000/900
Percent of overtime as compared to overall payroll	4.00%	2.00%	3.50%
Criminal investigation cases/closed cases	1752/1246	1500/1000	1500/1200
GED Program Inmate completion (GED or HSED)	16	15	17
Anger Management Inmate participation/completion	33/39	26/32	30/35
Parenting	15/19	15/18	20/22
Employability participation/completion	29/29	18/20	25/25
Community Service hours by Inmates	11,305	12,000	12,500

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)
3.54 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

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
150.18	(1.93)	(2.37)	1.29	(0.05)	147.12

SHERIFF

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	10,862,457	11,644,521	11,609,689	11,495,013	11,495,013	11,641,761	146,748	1.28%	Administration Squad Car	26,000	26,000
Grants & Aids	190,698	144,466	140,038	103,437	105,780	105,780	0	0.00%	Field Services Squad Cars - 8	212,000	212,000
Fees, Fines & Forfeitures	3,457	4,725	3,700	5,900	6,500	6,500	0	0.00%	Special Teams Boat and Motor	25,000	20,000
User Fees	499,050	551,635	541,398	486,876	592,000	539,500	(52,500)	-8.87%			
Intergovernmental	858,212	901,673	1,303,107	989,424	820,410	811,622	(8,788)	-1.07%	2015 Total	263,000	258,000
Donations	200	5,960	2,615	1,500	0	0	0	0.00%			
Miscellaneous	5,446	27,941	8,284	5,500	12,000	12,000	0	0.00%			
Use of Fund Balance	0	0	0	0	128,532	0	(128,532)	-100.00%	2016	329,000	329,000
									2017	318,000	313,000
									2018	268,000	268,000
									2019	298,000	298,000
Total Revenues	12,419,520	13,280,921	13,608,831	13,087,650	13,160,235	13,117,163	(43,072)	-0.33%			

Expenses

Labor	7,393,400	7,207,694	7,434,077	6,579,176	7,573,033	7,798,463	225,430	2.98%
Labor Benefits	3,352,747	3,186,541	3,223,252	2,900,898	3,279,828	3,193,062	(86,766)	-2.65%
Supplies & Services	1,518,137	1,917,025	1,842,866	1,949,841	2,019,874	1,862,638	(157,236)	-7.78%
Capital Outlay	128,170	229,767	242,508	244,000	287,500	263,000	(24,500)	-8.52%
Addition to Fund Balance	27,066	739,894	866,128	1,413,735	0	0	0	0.00%
Total Expenses	12,419,520	13,280,921	13,608,831	13,087,650	13,160,235	13,117,163	(43,072)	-0.33%

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

2015 Highlights & Issues on the Horizon

The number of Huber inmates employed has decreased; therefore decreasing Huber boarding fees for the 2015 budget by \$20,000. Further, electronic monitoring usage has decreased, reducing revenues by \$10,000.

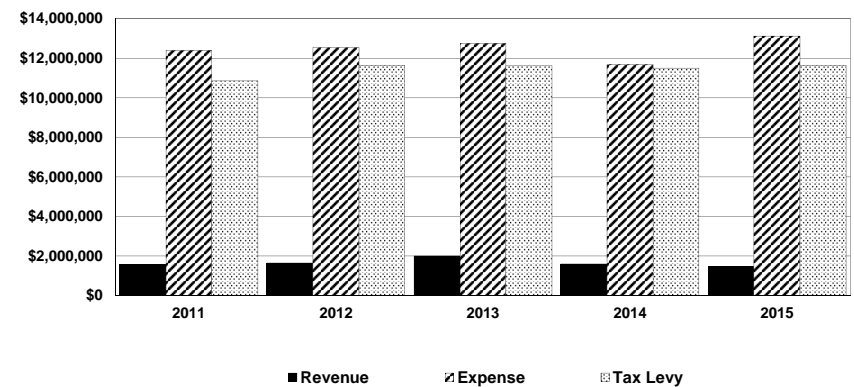
There has been a decrease in Sheriff forfeiture sales, so there is a corresponding decrease in civil process fees collected of \$20,000.

In addition to the costs shown directly in the Sheriff's Department budget, the Debt Service fund contains principal and interest payments totaling \$1,989,573 in 2014 and \$1,224,041 in 2015 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 \$644,981 in 2014 and \$672,412 in 2015.

Includes Budgeted Outside Agency Requests:
Sauk County Humane Society \$147,000
Disabled Parking Enforcement \$1,300

Revenue, Expense and Tax Levy



Fund: GENERAL FUND				2014	2014			
Department: SHERIFF	2011	2012	2013	6 Months	Modified	2014	2015	Dollar
	Actual	Actual	Actual	Actual	Budget	Estimated		Change
10020 SHERIFF REVENUE								
411100 GENERAL PROPERTY TAXES	-10,862,457.00	-11,644,521.00	-11,609,689.00	-5,747,506.50	-11,495,013.00	-11,495,013.00	-11,641,761.00	146,748.00
423200 PUBLIC/HIGHWAY SAFETY	-60,329.60	-71,347.03	-55,827.14	-10,731.52	-30,000.00	-30,000.00	-30,000.00	0.00
423220 FED CRIMINAL ALIEN ASSISTANCE	-14,882.40	-7,424.82	-11,727.30	0.00	-13,000.00	-12,000.00	-13,000.00	0.00
424080 DNA TEST REIMBURSEMENT	-1,440.00	-980.00	-2,300.00	0.00	-1,500.00	-1,500.00	-1,500.00	0.00
424100 BULLETPROOF VEST GRANT	-3,058.00	0.00	-2,925.00	0.00	-4,000.00	-3,500.00	-4,000.00	0.00
424230 S/A:LAW ENFORCEMENT TRAIN	-19,980.00	-19,127.04	-22,893.23	-18,509.76	-17,280.00	-18,510.00	-17,280.00	0.00
424240 RECREATIONAL PATROL ENFORCEMEN	-16,575.06	-14,555.31	-14,080.62	-11,738.93	-15,000.00	-11,739.00	-15,000.00	0.00
424250 S/A:TRIBAL L/E PRO	-28,442.00	-24,824.00	-26,188.00	-26,188.00	-25,000.00	-26,188.00	-25,000.00	0.00
424255 DOMESTIC VIOLENCE GRANT	-32,616.55	-6,207.61	-1,018.40	0.00	0.00	0.00	0.00	0.00
424256 FIREARMS SURRENDER GRANT	-12,704.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424390 DEPT OF JUSTICE REIMBURSEMENT	-669.20	0.00	-3,078.39	0.00	0.00	0.00	0.00	0.00
441300 COURT ORDERED RESTITUTION	-37.47	0.00	0.00	-494.08	-500.00	-500.00	-500.00	0.00
452010 CIVIL PROCESS FEES	-116,341.63	-111,817.50	-104,723.01	-34,119.50	-120,000.00	-95,000.00	-100,000.00	-20,000.00
452020 COPIES AND PHOTOS	-1,557.21	-1,976.45	-1,399.52	-504.46	-2,000.00	-1,010.00	-2,000.00	0.00
452030 WITNESS FEES	-696.36	-360.20	-92.40	-83.00	-300.00	-166.00	-300.00	0.00
452040 PRISONER MEDICATION FEES	-18,503.01	-20,183.92	-15,609.85	-5,768.54	-20,000.00	-15,000.00	-20,000.00	0.00
452050 TELEPHONE REBATES	-53,855.19	-67,013.66	-65,750.99	-24,187.75	-67,000.00	-55,000.00	-67,000.00	0.00
452060 MISCELLANEOUS REVENUES	-5,695.24	-8,731.01	-12,160.61	-7,966.62	-10,000.00	-12,000.00	-10,000.00	0.00
452080 SPECIAL TEAMS FEES	-16,907.35	-3,700.39	-19,208.16	-5,057.70	-2,500.00	-6,500.00	-2,500.00	0.00
452100 SHERIFF FEES	-8,475.39	-4,711.88	-4,677.11	-1,228.13	-7,000.00	-5,200.00	-7,000.00	0.00
452110 HUBER BOARD FEES	-120,000.06	-147,037.39	-130,104.25	-53,237.82	-140,000.00	-115,000.00	-120,000.00	-20,000.00
452120 JUV-DETEN/MED/TRANS	-39,202.59	-20,563.15	-41,172.36	-19,148.69	-48,000.00	-33,000.00	-48,000.00	0.00
452130 ELECTRONIC MONITORING CHG	-65,469.54	-89,321.33	-86,692.06	-31,714.59	-92,000.00	-80,000.00	-82,000.00	-10,000.00
452131 VEHICLE LICENSE FEES	-26,698.10	-26,990.91	-26,029.68	0.00	-30,000.00	-30,000.00	-30,000.00	0.00
452132 PARKING VIOLATION FEES	-3,420.00	-4,725.00	-3,700.00	-565.00	-6,000.00	-5,400.00	-6,000.00	0.00
452140 LAUNDRY COMMISSIONS	-307.50	-449.50	-821.81	-195.00	-700.00	-500.00	-700.00	0.00
452141 TOWING RECOUPMENT	-429.88	-1,444.50	-2,285.91	-746.81	-2,000.00	-2,000.00	-2,000.00	0.00
472200 HOUSING PRISONERS-OTHER JURISD	-477,281.64	-536,865.40	-876,876.16	-365,126.64	-415,329.00	-651,250.00	-415,329.00	0.00
474010 DEPARTMENTAL CHARGES	-313,075.67	-306,702.64	-362,381.11	-157,991.35	-357,581.00	-301,374.00	-349,891.00	-7,690.00
474030 PRISONER TRANSPORT	-50,947.78	-53,504.54	-44,641.65	-16,856.66	-45,000.00	-30,000.00	-43,902.00	-1,098.00
474600 HS PROJECT LIFESAVER	0.00	-900.00	0.00	-300.00	0.00	-300.00	0.00	0.00
483600 SALE OF COUNTY OWNED PROPERTY	0.00	-758.32	0.00	0.00	0.00	0.00	0.00	0.00
483750 JAIL COMMISSARY	-42,248.51	-52,478.46	-52,164.61	-17,831.19	-55,000.00	-45,000.00	-52,500.00	-2,500.00
485100 DONATIONS FROM INDIVIDUALS	-200.00	-5,959.94	-2,615.08	-1,500.00	0.00	-1,500.00	0.00	0.00
486200 INSURANCE RECOVERY-VEHICLES	-4,588.85	-25,738.10	-5,997.98	-3,430.40	-10,000.00	-3,500.00	-10,000.00	0.00
486300 INSURANCE RECOVERIES	-427.37	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	-128,532.00	0.00	0.00	-128,532.00
TOTAL SHERIFF REVENUE	-12,419,521.04	-13,280,921.00	-13,608,831.39	-6,562,728.64	-13,160,235.00	-13,087,650.00	-13,117,163.00	-43,072.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: SHERIFF	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10020110 SHERIFF ADMINISTRATION								
511100 SALARIES PERMANENT REGULAR	586,322.36	547,043.11	539,967.12	255,856.95	547,380.00	492,762.00	581,167.00	33,787.00
511200 SALARIES-PERMANENT-OVERTIME	264.31	14.34	14.33	328.68	1,655.00	633.00	1,679.00	24.00
511900 LONGEVITY-FULL TIME	1,470.00	3,160.00	3,400.00	0.00	4,180.00	4,180.00	3,700.00	-480.00
512100 WAGES-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	43,853.01	40,734.32	40,231.82	18,986.82	42,359.00	36,567.00	44,909.00	2,550.00
514200 RETIREMENT-COUNTY SHARE	42,478.89	43,916.61	47,256.75	21,447.38	46,225.00	41,306.00	46,753.00	528.00
514300 RETIREMENT-EMPLOYEES SHARE	25,816.05	13,135.15	8,747.66	3,147.08	6,765.00	6,061.00	6,762.00	-3.00
514400 HEALTH INSURANCE COUNTY SHARE	113,327.64	116,664.50	116,128.25	63,182.18	126,414.00	108,312.00	131,096.00	4,682.00
514500 LIFE INSURANCE COUNTY SHARE	257.53	224.92	271.17	132.14	288.00	255.00	290.00	2.00
514600 WORKERS COMPENSATION	3,143.07	2,913.50	3,616.18	1,458.30	3,137.00	2,809.00	3,126.00	-11.00
514700 EDUCATION AND TRAINING	514.10	504.40	504.40	232.80	504.00	448.00	504.00	0.00
514800 UNEMPLOYMENT	15,038.00	470.00	0.00	0.00	0.00	0.00	0.00	0.00
519100 UNIFORM ALLOWANCE	4,868.71	3,379.77	2,762.29	1,741.68	2,250.00	2,250.00	2,250.00	0.00
520900 CONTRACTED SERVICES	0.00	0.00	9,967.15	18,309.02	120,032.00	120,000.00	0.00	-120,032.00
522500 TELEPHONE & DAIN LINE	35,433.66	46,311.03	52,572.36	22,537.17	50,000.00	45,000.00	45,000.00	-5,000.00
522900 UTILITIES	5,967.69	7,480.89	7,537.73	2,916.77	8,000.00	5,834.00	8,000.00	0.00
531100 POSTAGE AND BOX RENT	7,041.08	4,700.17	5,326.47	2,028.68	5,000.00	3,500.00	3,000.00	-2,000.00
531200 OFFICE SUPPLIES AND EXPENSE	10,570.23	9,168.21	5,707.23	5,089.87	10,000.00	10,000.00	10,000.00	0.00
531300 PHOTO COPIES	7,889.70	6,661.05	2,015.94	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	195,277.33	255,458.49	242,539.38	165,432.20	243,370.00	243,371.00	240,166.00	-3,204.00
532200 SUBSCRIPTIONS	1,809.72	2,579.88	2,482.66	2,603.70	2,970.00	2,970.00	2,970.00	0.00
532800 TRAINING AND INSERVICE	2,680.02	2,665.13	2,013.73	1,749.10	6,000.00	6,000.00	4,400.00	-1,600.00
533500 MEALS AND LODGING	30.01	70.00	112.00	72.40	400.00	400.00	0.00	-400.00
533800 EXTRADITIONS	3,992.00	3,360.04	2,961.85	3,598.08	6,000.00	6,000.00	6,000.00	0.00
534700 FIELD SUPPLIES	7,531.84	6,291.28	5,840.75	6,965.77	5,800.00	6,000.00	5,800.00	0.00
535100 VEHICLE FUEL / OIL	6,647.60	10,454.30	8,195.59	3,788.49	11,000.00	10,000.00	11,000.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	3,469.84	3,409.85	2,176.31	1,043.62	4,000.00	4,000.00	4,000.00	0.00
535800 PHOTOGRAPHY SUPPLIES	623.90	787.85	2,353.31	0.00	2,500.00	2,500.00	1,500.00	-1,000.00
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	220.47	268.00	333.77	477.67	200.00	100.00	200.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	268.11	0.00	881.77	1,181.34	1,000.00	1,000.00	1,000.00	0.00
551300 INSURANCE-CONTRACTORS EQUIP/IN	118.03	193.65	145.28	148.58	118.00	118.00	118.00	0.00
551900 INSURANCE-GENERAL LIABILITY	38,715.00	40,331.00	40,140.00	40,470.00	40,000.00	40,000.00	40,000.00	0.00
552100 OFFICIALS BONDS	26.18	21.36	23.37	23.37	30.00	24.00	30.00	0.00
581900 CAPITAL OUTLAY	0.00	28,808.05	0.00	0.00	0.00	0.00	26,000.00	26,000.00
TOTAL SHERIFF ADMINISTRATION	1,165,666.08	1,201,180.85	1,156,226.62	644,949.84	1,297,577.00	1,202,400.00	1,231,420.00	-66,157.00
10020220 SHERIFF-DISPATCH								
511100 SALARIES PERMANENT REGULAR	553,185.07	556,098.69	535,340.70	249,825.76	589,853.00	481,146.00	611,996.00	22,143.00
511200 SALARIES-PERMANENT-OVERTIME	61,080.11	71,552.62	80,131.38	16,256.80	49,760.00	31,310.00	43,650.00	-6,110.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: SHERIFF	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10020220 SHERIFF-DISPATCH								
511900 LONGEVITY-FULL TIME	380.00	3,017.60	2,732.60	0.00	2,860.00	2,860.00	2,878.00	18.00
512100 WAGES-PART TIME	0.00	6,613.45	26,819.27	16,904.51	21,151.00	32,557.00	22,683.00	1,532.00
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	45,372.25	46,821.93	47,263.03	20,699.58	50,767.00	39,866.00	52,112.00	1,345.00
514200 RETIREMENT-COUNTY SHARE	31,242.32	35,014.83	40,640.56	18,692.14	43,663.00	36,000.00	46,322.00	2,659.00
514300 RETIREMENT-EMPLOYEES SHARE	21,693.28	127.43	21.27	5.89	0.00	11.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	146,565.78	136,505.87	133,733.54	77,053.15	142,496.00	132,023.00	159,711.00	17,215.00
514500 LIFE INSURANCE COUNTY SHARE	131.18	126.32	126.04	54.90	124.00	106.00	153.00	29.00
514600 WORKERS COMPENSATION	618.75	666.47	788.52	257.00	597.00	495.00	545.00	-52.00
514800 UNEMPLOYMENT	9,461.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519100 UNIFORM ALLOWANCE	4,451.20	450.00	450.00	0.00	450.00	450.00	450.00	0.00
522500 TELEPHONE & DAIN LINE	12,576.00	12,534.00	12,534.00	6,204.00	12,534.00	12,408.00	12,534.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	1,189.65	1,012.00	906.73	468.46	1,500.00	1,500.00	1,500.00	0.00
532800 TRAINING AND INSERVICE	0.00	1,704.06	2,357.98	0.00	2,500.00	2,100.00	2,700.00	200.00
533500 MEALS AND LODGING	0.00	0.00	32.51	29.59	200.00	200.00	0.00	-200.00
534700 FIELD SUPPLIES	1,256.97	1,946.98	3,304.97	669.20	2,000.00	1,800.00	2,000.00	0.00
TOTAL SHERIFF-DISPATCH	889,203.88	874,192.25	887,183.10	407,120.98	920,455.00	774,832.00	959,234.00	38,779.00
10020225 SHERIFF-FIELD SERVICES								
511100 SALARIES PERMANENT REGULAR	2,053,305.10	2,074,141.06	2,134,283.24	1,024,292.65	2,218,834.00	1,972,712.00	2,224,030.00	5,196.00
511200 SALARIES-PERMANENT-OVERTIME	171,222.38	166,638.97	162,798.47	62,835.81	150,471.00	121,017.00	150,024.00	-447.00
511900 LONGEVITY-FULL TIME	2,580.00	2,700.00	2,820.00	0.00	2,960.00	2,960.00	2,680.00	-280.00
512100 WAGES-PART TIME	37,300.00	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	170,503.43	168,912.64	171,380.38	80,934.08	181,631.00	155,873.00	181,934.00	303.00
514200 RETIREMENT-COUNTY SHARE	242,982.15	247,739.00	268,483.84	112,527.27	244,786.00	216,719.00	229,023.00	-15,763.00
514300 RETIREMENT-EMPLOYEES SHARE	130,908.92	114,744.00	84,839.32	32,741.28	71,228.00	63,057.00	66,590.00	-4,638.00
514400 HEALTH INSURANCE COUNTY SHARE	418,541.43	457,706.25	472,860.90	256,057.47	524,294.00	438,956.00	494,329.00	-29,965.00
514500 LIFE INSURANCE COUNTY SHARE	642.99	615.47	668.98	297.98	760.00	574.00	709.00	-51.00
514600 WORKERS COMPENSATION	23,912.72	26,103.26	33,087.97	13,730.95	29,916.00	26,445.00	28,063.00	-1,853.00
514700 EDUCATION AND TRAINING	2,079.79	1,993.42	1,993.42	920.04	1,992.00	1,772.00	1,488.00	-504.00
514800 UNEMPLOYMENT	21,116.65	2,904.00	0.00	0.00	0.00	0.00	0.00	0.00
519100 UNIFORM ALLOWANCE	16,728.05	16,442.18	16,810.43	8,380.01	17,950.00	17,050.00	17,500.00	-450.00
523900 INTERPRETER FEES	217.50	0.00	87.50	0.00	50.00	50.00	50.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	3,907.27	3,536.75	6,532.15	2,357.71	5,000.00	5,000.00	5,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	20,681.74	38,288.25	13,256.04	0.00	0.00	13,257.00	0.00	0.00
532800 TRAINING AND INSERVICE	23,757.97	23,823.73	26,868.46	17,178.21	32,000.00	32,000.00	33,000.00	1,000.00
533500 MEALS AND LODGING	942.44	155.00	1,197.48	20.73	1,000.00	1,000.00	0.00	-1,000.00
534700 FIELD SUPPLIES	75,163.67	120,349.80	103,410.53	62,187.07	97,750.00	98,688.00	97,750.00	0.00
534750 TOWING	1,257.85	5,394.00	2,524.15	1,930.51	2,500.00	2,500.00	2,500.00	0.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: SHERIFF	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10020225 SHERIFF-FIELD SERVICES								
535100 VEHICLE FUEL / OIL	241,174.81	243,263.64	236,512.80	94,196.46	240,000.00	235,000.00	240,000.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	39,254.60	48,113.62	45,151.40	28,511.25	50,000.00	55,000.00	50,000.00	0.00
539500 RADAR EXPENSE	452.26	930.22	234.00	0.00	1,500.00	1,500.00	1,500.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	26,454.48	22,399.33	19,985.69	25,876.92	25,000.00	25,000.00	25,000.00	0.00
572200 CRIME PREVENTION	2,539.08	1,067.89	5,158.32	1,155.75	2,000.00	2,000.00	2,000.00	0.00
572300 HIGHWAY SAFETY	356.17	142.47	143.30	0.00	500.00	500.00	500.00	0.00
581100 VEHICLE REPLACEMENT	128,169.99	200,959.09	222,442.33	212,409.52	263,500.00	220,000.00	212,000.00	-51,500.00
TOTAL SHERIFF-FIELD SERVICES	3,856,153.44	3,995,564.04	4,033,531.10	2,038,541.67	4,165,622.00	3,708,630.00	4,065,670.00	-99,952.00
10020235 SHERIFF-JAIL								
511100 SALARIES PERMANENT REGULAR	3,366,400.00	3,304,092.02	3,437,208.97	1,566,982.31	3,513,674.00	3,017,892.00	3,675,259.00	161,585.00
511200 SALARIES-PERMANENT-OVERTIME	144,224.99	135,343.82	142,743.81	59,663.93	104,613.00	114,908.00	106,801.00	2,188.00
511900 LONGEVITY-FULL TIME	1,675.00	3,867.23	3,910.55	73.33	4,480.00	4,480.00	4,820.00	340.00
512100 WAGES-PART TIME	89,560.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512200 WAGES-PART TIME-OVERTIME	2,268.01	378.41	45.30	0.00	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	151.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	266,853.61	253,653.09	264,448.36	120,016.96	277,179.00	231,144.00	289,716.00	12,537.00
514200 RETIREMENT-COUNTY SHARE	353,255.76	355,331.91	387,722.33	159,781.08	356,410.00	307,727.00	349,387.00	-7,023.00
514300 RETIREMENT-EMPLOYEES SHARE	196,535.82	149,942.52	112,283.81	41,954.76	93,156.00	80,802.00	90,888.00	-2,268.00
514400 HEALTH INSURANCE COUNTY SHARE	827,739.13	832,076.34	817,740.86	417,682.71	871,493.00	835,365.00	812,865.00	-58,628.00
514500 LIFE INSURANCE COUNTY SHARE	1,162.67	1,055.06	1,049.08	437.50	1,048.00	843.00	1,113.00	65.00
514600 WORKERS COMPENSATION	33,479.23	34,331.72	44,760.98	17,828.30	39,592.00	34,336.00	38,736.00	-856.00
514700 EDUCATION AND TRAINING	502.74	484.12	484.12	223.44	484.00	430.00	252.00	-232.00
514800 UNEMPLOYMENT	59,808.22	7,085.77	9,438.00	0.00	0.00	0.00	0.00	0.00
519100 UNIFORM ALLOWANCE	26,767.60	20,913.60	23,697.78	9,788.85	19,650.00	19,650.00	20,100.00	450.00
520900 CONTRACTED SERVICES	82,012.84	263,300.72	268,366.66	178,598.28	280,000.00	265,067.00	285,000.00	5,000.00
523200 HOUSING JUVENILES-SECURE DETEN	39,031.50	42,645.00	32,630.00	12,520.00	43,000.00	25,040.00	35,000.00	-8,000.00
523900 INTERPRETER FEES	706.86	862.50	682.89	409.00	1,000.00	818.00	1,000.00	0.00
524800 MAINTENANCE AGREEMENT	4,278.76	4,859.93	1,508.00	0.00	0.00	0.00	0.00	0.00
529400 PRISONER MEALS	293,454.97	310,593.08	320,046.43	146,635.74	308,000.00	294,000.00	308,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	9,066.89	10,461.36	9,140.15	7,938.78	11,000.00	11,000.00	11,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,250.00	584.00	178.00	0.00	0.00	0.00	0.00	0.00
532200 SUBSCRIPTIONS	524.65	437.95	437.95	437.95	1,000.00	1,000.00	1,000.00	0.00
532800 TRAINING AND INSERVICE	2,466.07	5,967.85	9,305.86	5,733.26	9,000.00	9,000.00	9,600.00	600.00
533500 MEALS AND LODGING	99.01	164.44	77.85	302.61	600.00	600.00	0.00	-600.00
534700 FIELD SUPPLIES	13,481.18	20,728.76	21,474.13	11,331.69	20,000.00	20,000.00	20,000.00	0.00
539200 JAIL EXPENSE	52,777.02	64,144.22	68,134.25	24,709.05	65,000.00	65,000.00	65,000.00	0.00
539220 PRISONER PROGRAMS	9,424.21	13,949.00	10,813.00	6,502.00	28,500.00	25,000.00	20,000.00	-8,500.00
539300 PRISONERS MEDICAL EXPENSE	34,394.46	35,636.22	23,232.74	9,173.80	39,000.00	22,000.00	31,500.00	-7,500.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: SHERIFF	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10020235 SHERIFF-JAIL								
539700 LAUNDRY, LINENS & BEDDING	11,104.83	16,834.79	10,250.14	3,136.24	9,000.00	8,700.00	9,000.00	0.00
539800 EQUIPMENT LEASE	21,115.20	21,632.36	18,878.44	8,331.42	26,000.00	25,000.00	21,000.00	-5,000.00
551200 INSURANCE-VEHICLE LIABILITY	840.21	354.58	410.07	508.26	0.00	0.00	0.00	0.00
551600 INSURANCE-MONIES & SECURITIES	201.76	201.76	201.76	201.76	700.00	700.00	700.00	0.00
TOTAL SHERIFF-JAIL	5,946,614.97	5,911,914.13	6,041,302.27	2,810,903.01	6,123,579.00	5,420,502.00	6,207,737.00	84,158.00
10020237 COURT SECURITY								
511100 SALARIES PERMANENT REGULAR	210,635.95	214,611.74	247,620.96	102,280.89	227,989.00	196,985.00	227,529.00	-460.00
511200 SALARIES-PERMANENT-OVERTIME	1,555.23	1,275.57	3,521.71	1,676.56	8,293.00	3,229.00	8,347.00	54.00
511900 LONGEVITY-FULL TIME	240.00	260.00	280.00	0.00	280.00	280.00	320.00	40.00
514100 FICA & MEDICARE TAX	15,749.54	16,012.41	18,633.90	7,578.64	18,116.00	14,596.00	18,088.00	-28.00
514200 RETIREMENT-COUNTY SHARE	23,098.01	23,736.08	26,193.30	10,718.01	24,416.00	20,642.00	22,770.00	-1,646.00
514300 RETIREMENT-EMPLOYEES SHARE	12,406.71	11,216.73	8,329.02	3,118.66	7,104.00	6,006.00	6,621.00	-483.00
514400 HEALTH INSURANCE COUNTY SHARE	41,499.44	33,665.28	49,834.25	31,103.28	62,206.00	53,320.00	57,230.00	-4,976.00
514500 LIFE INSURANCE COUNTY SHARE	136.21	135.84	105.76	38.04	91.00	73.00	94.00	3.00
514600 WORKERS COMPENSATION	2,239.70	2,495.32	3,640.76	1,309.79	2,984.00	2,523.00	2,790.00	-194.00
514700 EDUCATION AND TRAINING	261.90	252.20	87.30	0.00	252.00	252.00	252.00	0.00
519100 UNIFORM ALLOWANCE	1,443.60	1,608.41	2,354.16	4.99	1,800.00	1,800.00	1,800.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	189.00	0.00	154.41	0.00	500.00	500.00	500.00	0.00
532800 TRAINING AND INSERVICE	0.00	312.00	457.65	6.00	1,800.00	600.00	2,050.00	250.00
533500 MEALS AND LODGING	0.00	0.00	0.00	66.49	250.00	100.00	0.00	-250.00
534700 FIELD SUPPLIES	2,893.75	1,121.06	1,167.93	90.00	1,500.00	1,000.00	1,500.00	0.00
TOTAL COURT SECURITY	312,349.04	306,702.64	362,381.11	157,991.35	357,581.00	301,906.00	349,891.00	-7,690.00
10020245 SHERIFF-SPECIAL TEAMS								
532800 TRAINING AND INSERVICE	1,910.00	1,440.00	2,178.50	1,330.00	3,000.00	3,000.00	3,000.00	0.00
534700 FIELD SUPPLIES	7,183.66	19,075.52	11,608.90	5,684.47	14,000.00	14,000.00	14,000.00	0.00
535100 VEHICLE FUEL / OIL	0.00	56.78	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	1,027.77	1,397.25	2,161.20	0.00	2,000.00	2,000.00	2,000.00	0.00
539600 BOAT/SNOWMOBILE SUPPLIES	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	813.02	2,541.18	1,334.83	1,529.51	1,000.00	1,000.00	1,000.00	0.00
581900 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00
TOTAL SHERIFF-SPECIAL TEAMS	10,934.45	24,510.73	17,283.43	8,543.98	22,000.00	22,000.00	47,000.00	25,000.00
10020255 SHERIFF-PRISONER TRANSPORT								
512100 WAGES-PART TIME	55,320.99	67,591.25	64,363.48	30,149.28	82,500.00	58,065.00	88,800.00	6,300.00
514100 FICA & MEDICARE TAX	4,250.41	5,190.32	4,930.83	2,310.95	6,311.00	4,451.00	6,793.00	482.00
514600 WORKERS COMPENSATION	581.72	777.31	925.33	380.65	1,040.00	733.00	1,048.00	8.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: SHERIFF	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10020255 SHERIFF-PRISONER TRANSPORT								
514800 UNEMPLOYMENT	2,985.25	554.71	0.00	0.00	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	240.19	255.67	90.64	59.68	400.00	400.00	400.00	0.00
534700 FIELD SUPPLIES	819.04	133.38	589.06	451.18	425.00	600.00	425.00	0.00
535100 VEHICLE FUEL / OIL	1,795.67	5,351.53	2,216.53	2,070.63	2,445.00	3,500.00	2,445.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	4,988.65	2,219.27	2,922.15	1,703.41	5,000.00	2,500.00	5,000.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	1,744.05	1,568.93	1,095.15	1,450.47	3,000.00	1,096.00	3,000.00	0.00
581900 CAPITAL OUTLAY	0.00	0.00	20,065.50	0.00	24,000.00	24,000.00	0.00	-24,000.00
TOTAL SHERIFF-PRISONER TRANSPORT	72,725.97	83,642.37	97,198.67	38,576.25	125,121.00	95,345.00	107,911.00	-17,210.00
10020293 DISABLED PARKING ENFORCEMENT								
526100 DISABLED PARKING ENFORCEMENT	807.35	320.36	596.15	116.57	1,300.00	1,300.00	1,300.00	0.00
TOTAL DISABLED PARKING ENFORCEMENT	807.35	320.36	596.15	116.57	1,300.00	1,300.00	1,300.00	0.00
10020411 ANIMAL SHELTER								
526100 ANIMAL SHELTER	138,000.00	143,000.00	147,000.00	73,500.00	147,000.00	147,000.00	147,000.00	0.00
TOTAL ANIMAL SHELTER	138,000.00	143,000.00	147,000.00	73,500.00	147,000.00	147,000.00	147,000.00	0.00
TOTAL DEPARTMENT REVENUE	-12,419,521.04	-13,280,921.00	-13,608,831.39	-6,562,728.64	-13,160,235.00	-13,087,650.00	-13,117,163.00	-43,072.00
TOTAL DEPARTMENT EXPENSE	12,392,455.18	12,541,027.37	12,742,702.45	6,180,243.65	13,160,235.00	11,673,915.00	13,117,163.00	-43,072.00
ADDITION TO (-)/USE OF FUND BALANCE	-27,065.86	-739,893.63	-866,128.94	-382,484.99	0.00	-1,413,735.00	0.00	

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

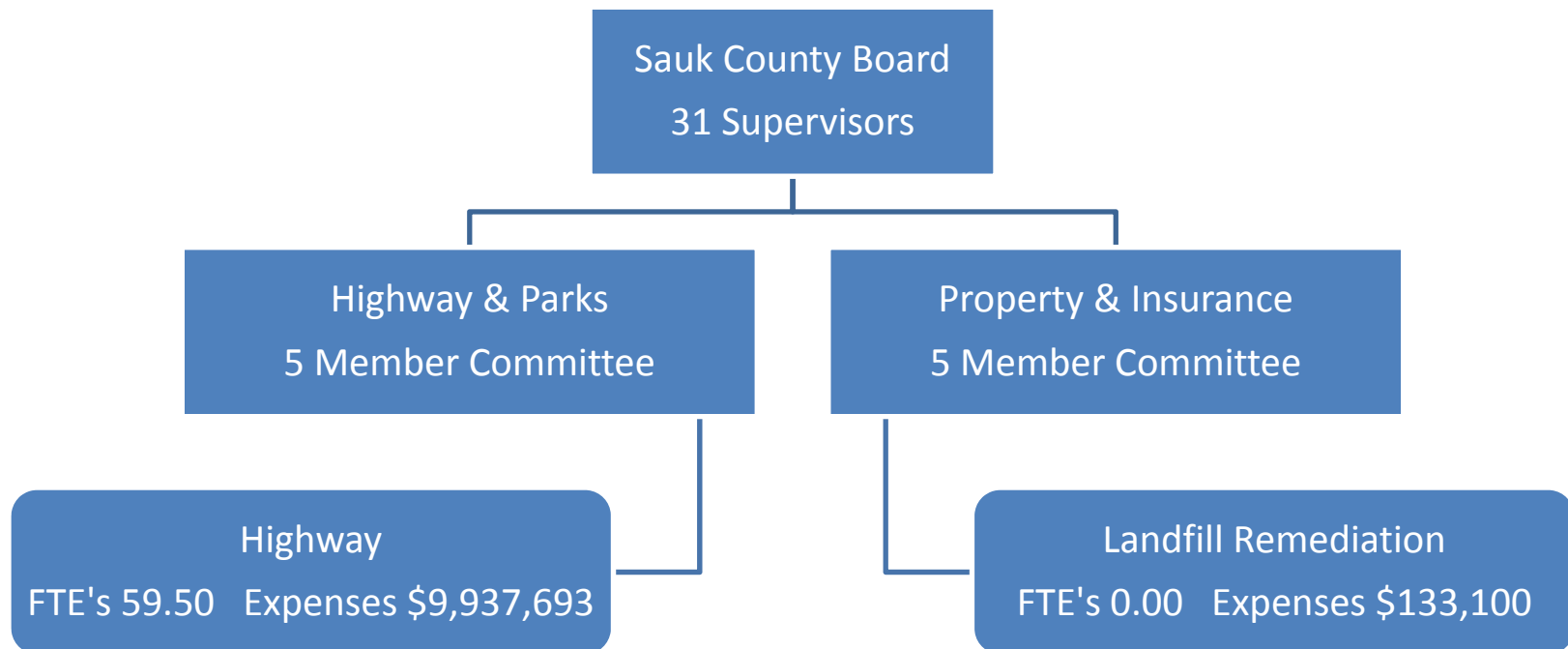
To promote interdepartmental and intergovernmental cooperation to provide safe, efficient and quality customer service.

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.

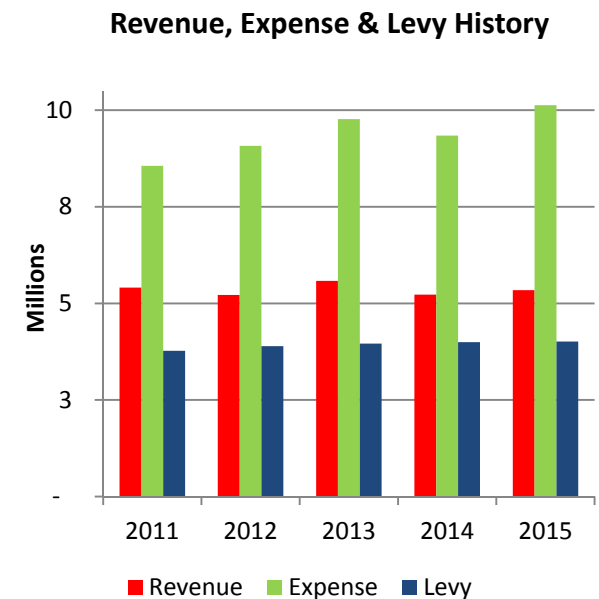
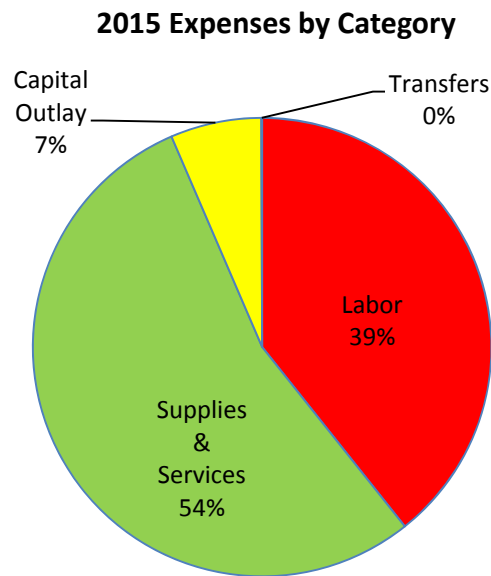
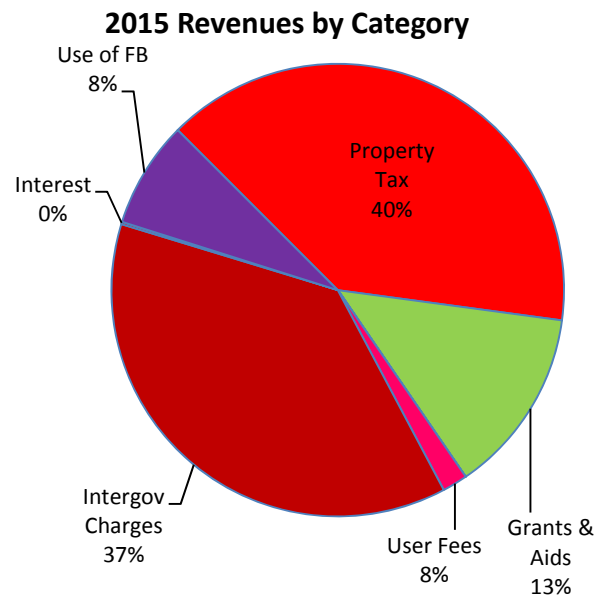
Continue to share knowledge and expertise to enhance operations: Improve Department efficiency by combining more efficient maintenance techniques and equipment with new material products to reduce the need for costly and redundant maintenance procedures.



Public Works

Significant Changes in the Public Works Function for 2015

- 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.



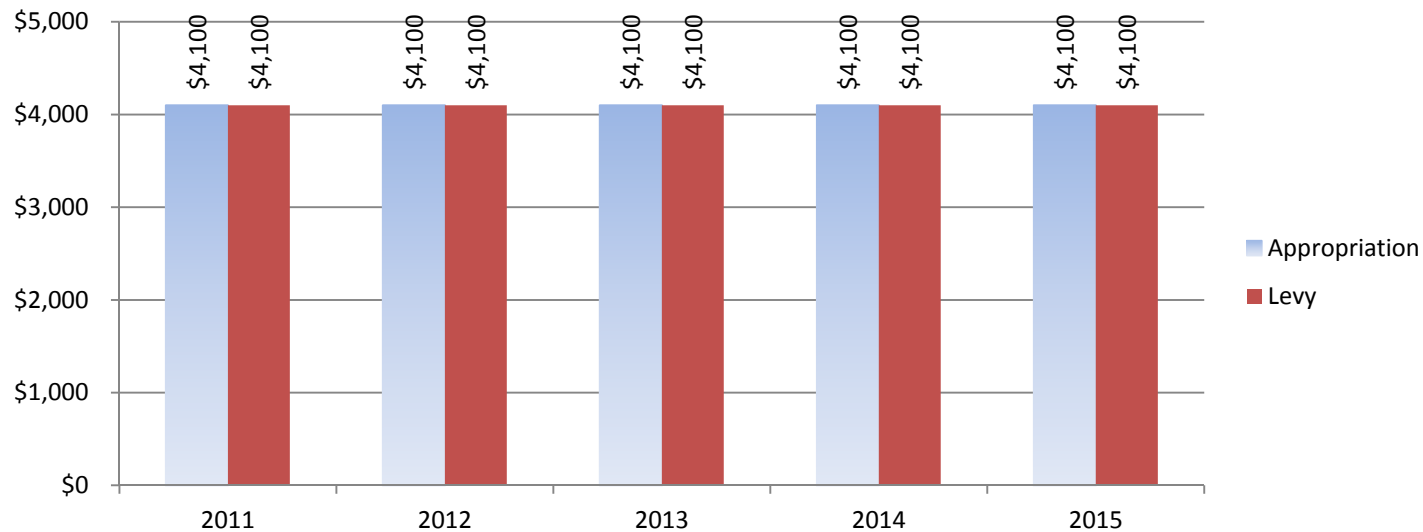
Baraboo Dells Airport

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 2015 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	2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015
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.	12/31/2015
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.	12/31/2015
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.	5/31/2015
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.	12/31/2015
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.	8/31/2015
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.	10/1/2015
Incorporate new technologies and alternative fuels into Department operations.	Monitor advancements in alternative fuel vehicles and other technologies which could improve Department efficiency.	12/31/2015
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.	12/31/2015
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.	12/31/2015

Program Evaluation

Program Title	Program Description	Mandates and References	2015 Budget		FTE's	Key Outcome Indicator(s)
General Public Liability	Liability Insurance.	83.015(2)	Intergovernmental	\$13,583	0.01	
			Grants	\$0		
			TOTAL REVENUES	\$13,583		
			Wages & Benefits	\$916		
			Operating Expenses	\$28,096		
			TOTAL EXPENSES	\$29,012		
			COUNTY LEVY	\$15,429		

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		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$1,832		
			Operating Expenses	\$38,416		
			TOTAL EXPENSES	\$40,248		
Radio	Mobile communication equipment repair and replacement.		COUNTY LEVY	\$40,248	0.01	
			Intergovernmental	\$3,814		
			Grants	\$0		
			TOTAL REVENUES	\$3,814		
			Wages & Benefits	\$916		
			Operating Expenses	\$3,096		
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	TOTAL EXPENSES	\$4,012	19.97	Total centerline miles of roadway rehabilitation and maintenance completed. Fleet efficiency: Net equip revenues/operating costs
			COUNTY LEVY	\$198		
			User Fees / Misc	\$23,916		
			Grants	\$497,980		
			TOTAL REVENUES	\$521,896		
			Wages & Benefits	\$1,277,528		
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.	83-83.06	Operating Expenses	\$818,795	6.66	Total lane miles of roadway maintained during winter maintenance operations.
			TOTAL EXPENSES	\$2,096,323		
			COUNTY LEVY	\$1,574,427		
			Intergovernmental	\$0		
			Grants	\$266,415		
			TOTAL REVENUES	\$266,415		
CTH Construction	County highway rehabilitation and reconstruction projects.	83-83.035	Wages & Benefits	\$426,560	4.19	Total centerline miles of roadway rehabilitation and maintenance completed. Fleet efficiency: Net equip revenues/operating costs.
			Operating Expenses	\$736,986		
			TOTAL EXPENSES	\$1,163,546		
			COUNTY LEVY	\$897,131		
			Intergovernmental	\$0		
			Grants	\$550,129		
CTH Bridge	County bridge rehabilitation and reconstruction projects.	83-83.065	TOTAL REVENUES	\$550,129	0.58	
			Wages & Benefits	\$288,259		
			Operating Expenses	\$1,589,439		
			TOTAL EXPENSES	\$1,877,698		
			COUNTY LEVY	\$1,327,569		
			User Fees / Misc	\$0		
State Highway (STH) Maintenance	General maintenance of all State highways.	84-84.07	Grants	\$32,248	19.62	Total lane miles of roadway maintained during winter maintenance operations. Fleet efficiency: Net equip revenues/operating costs.
			TOTAL REVENUES	\$32,248		
			Wages & Benefits	\$39,925		
			Operating Expenses	\$94,124		
			TOTAL EXPENSES	\$134,049		
			COUNTY LEVY	\$101,801		
			Intergovernmental	\$2,314,187		
			Grants	\$0		
			TOTAL REVENUES	\$2,314,187		
			Wages & Benefits	\$1,363,030		
			Operating Expenses	\$951,157		
			TOTAL EXPENSES	\$2,314,187		
			COUNTY LEVY	\$0		

Highway

STH Construction	State highway and bridge rehabilitation and reconstruction projects and repair of damaged signs, guardrail, etc.	84-84.10	Intergovernmental	\$217,618	1.80	Total lane miles of roadway maintained during winter maintenance operations. Fleet efficiency: Net equip revenues/operating costs.
			Grants	\$0		
			TOTAL REVENUES	\$217,618		
			Wages & Benefits	\$124,889		
			Operating Expenses	\$92,729		
			TOTAL EXPENSES	\$217,618		
STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	84-84.07	COUNTY LEVY	(\$0)	0.15	
			Intergovernmental	\$91,220		
			Grants	\$0		
			TOTAL REVENUES	\$91,220		
			Wages & Benefits	\$9,981		
			Operating Expenses	\$81,239		
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.		TOTAL EXPENSES	\$91,220	5.34	Total lane miles of roadway maintained during winter maintenance operations. Fleet efficiency: Net equip revenues/operating costs.
			COUNTY LEVY	\$0		
			Intergovernmental	\$1,085,179		
			Grants	\$0		
			TOTAL REVENUES	\$1,085,179		
			Wages & Benefits	\$367,310		
County Department	Services provided to other Sauk County Departments.		Operating Expenses	\$717,869	0.58	
			TOTAL EXPENSES	\$1,085,179		
			COUNTY LEVY	\$0		
			Intergovernmental	\$117,785		
			Grants	\$0		
			TOTAL REVENUES	\$117,785		
Non-Government	Services/materials provided to non-government customers.		Wages & Benefits	\$39,925	0.58	
			Operating Expenses	\$77,860		
			TOTAL EXPENSES	\$117,785		
			COUNTY LEVY	\$0		
			User Fees / Misc	\$116,816		
			Grants	\$0		
Outlay	1 Equipment Storage Building 1 Tandem Truck 1 Snow Plow 2 Snow Wings 1 Tailgate Spreader 1 Loader 1 Tractor/Mower	\$250,000 \$130,000 \$7,000 \$12,000 \$10,000 \$160,000 \$81,000	TOTAL REVENUES	\$116,816	-	
			Wages & Benefits	\$39,925		
			Operating Expenses	\$76,891		
			TOTAL EXPENSES	\$116,816		
			COUNTY LEVY	\$0		
			User Fees / Misc	\$0		
Totals			Use of Fund Balance	\$650,000	59.50	
			TOTAL REVENUES	\$650,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$650,000		
			TOTAL EXPENSES	\$650,000		
			COUNTY LEVY	\$0		
			TOTAL REVENUES	\$5,980,890		
			TOTAL EXPENSES	\$9,937,694		
			COUNTY LEVY	\$3,956,804		

Highway

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Total centerline miles of roadway rehabilitation completed.	8.41	10.76	12.35
Total lane miles of roadway maintained during winter maintenance operations (total)	1,665 miles	1,665 miles	1,665 miles
State of Wisconsin	618 miles	618 miles	618 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	60.5 miles	60.5 miles	60.5 miles
Town of Sumpter	46.8 miles	46.8 miles	46.8 miles
Town of Winfield	83.1 miles	83.1 miles	83.1 miles
Total centerline miles of County roads to maintain.	307.30	307.30	307.30
Cubic yards of sand used for winter maintenance on County Highways.	8,424 yds	6,530 yds	6,530 yds
Tons of salt used for winter maintenance on County Highways.	7,537 tn	4,975 tn	4,975 tn
Diesel fuel used annually.	137,739 gal	143,621 gal	143,621 gal
Highway Department Administrative costs as a percentage of total highway maintenance costs.	4.34%	4.50%	4.50%

Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Percentage of road miles resurfaced as compared to the total road miles of the CTH system.	2.74%	3.50%	4.02%
Fleet efficiency: equipment revenues generated less operating costs.	\$184,672	\$0	\$0
Fleet efficiency: percentage of revenues generated in excess of operating costs.	108.46%	100.00%	100.00%
Average lane miles of roadway per patrol section to maintain during winter maintenance operations.	43.80	43.80	43.80
Maintenance dollars per centerline mile of county roads.	\$18,469	\$15,736	\$15,736
Statewide average administrative costs as a percentage of total highway maintenance costs. (71 counties)	4.44%	4.60%	4.60%

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
18.00 FTE

Skilled Laborer
8.00 FTE

Janitor
1.00 FTE

**Account
Clerk**
1.00 FTE

Sign Maker
1.00 FTE

Tandem Driver
4.00 FTE

Welder
1.00 FTE

Recordkeeper
1.00 FTE

**Assistant Sign
Maker**
1.00 FTE

**Skilled Equipment
Operator**
10.00 FTE

Mechanic
4.00 FTE

Mechanic Helper
1.00 FTE

**Night Dispatcher /
Janitor**
0.50 FTE

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
59.00				0.50	59.50

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
HIGHWAY											
<u>Revenues</u>											
Tax Levy	3,719,001	3,840,237	3,902,944	3,933,464	3,933,464	3,956,803	23,339	0.59%	Equipment Storage Building	250,000	0
Grants & Aids	1,584,677	1,455,994	1,857,868	1,366,531	1,404,435	1,346,772	(57,663)	-4.11%	1 Tandem Truck	130,000	0
User Fees	176,002	180,157	289,675	163,570	163,570	182,361	18,791	11.49%	1 Snow Plow	7,000	0
Intergovernmental	3,606,503	3,558,527	3,417,659	3,678,698	3,678,698	3,796,257	117,559	3.20%	2 Snow Wings	12,000	0
Interest	5,401	6,173	4,666	6,200	6,200	5,500	(700)	-11.29%	1 Tailgate Spreader	10,000	0
Miscellaneous	1,878	0	283	0	0	0	0	0.00%	1 Loader	160,000	0
Use of Fund Balance	0	0	73,300	0	650,000	650,000	0	0.00%	1 Tractor Mower	81,000	0
Total Revenues	9,093,462	9,041,088	9,546,395	9,148,463	9,836,367	9,937,693	101,326	1.03%	2015 Total	650,000	0
<u>Expenses</u>											
Labor	2,728,215	2,652,082	2,747,699	2,747,873	2,726,420	2,810,657	84,237	3.09%	2016	700,000	0
Labor Benefits	1,040,838	1,163,194	1,153,807	1,262,105	1,258,867	1,170,340	(88,527)	-7.03%	2017	700,000	0
Supplies & Services	4,623,353	5,110,569	5,640,223	5,132,285	5,194,880	5,301,196	106,316	2.05%	2018	750,000	0
Capital Outlay	0	0	0	0	650,000	650,000	0	0.00%	2019	750,000	0
Transfer to General Fund	5,401	6,173	4,666	6,200	6,200	5,500	(700)	-11.29%			
Addition to Fund Balance	695,655	109,070	0	0	0	0	0	0.00%			
Total Expenses	9,093,462	9,041,088	9,546,395	9,148,463	9,836,367	9,937,693	101,326	1.03%			
Beginning of Year Fund Balance	9,114,991	9,810,646	9,919,716	9,846,416		9,846,416					
End of Year Fund Balance	9,810,646	9,919,716	9,846,416	9,846,416		9,196,416					

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.

2015 Highlights & Issues on the Horizon

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

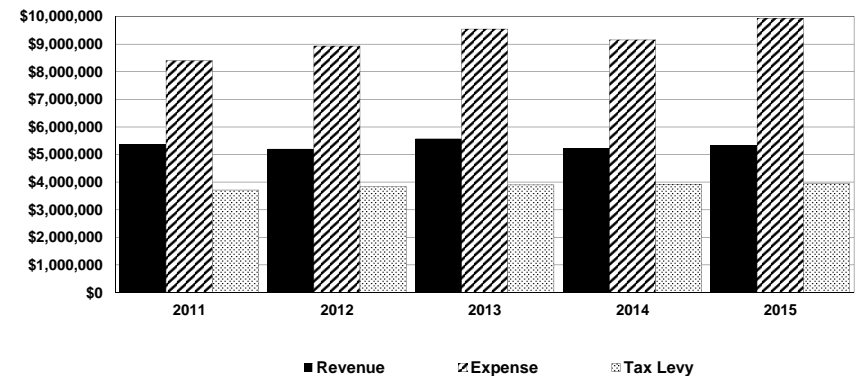
Addition of 0.50 Night Dispatcher / Janitor.

2015 County Highway project:

County Highway H - Reedsburg city limits to I-90/94 (12 miles) for \$3,500,000

Funded 80% with Federal funds (\$2,800,00) and 20% with County funds (\$700,000)

Revenue, Expense and Tax Levy



Fund: HIGHWAY	2011	2012	2013	2014	2014	2014		Dollar
Department: HIGHWAY	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
70030 HIGHWAY REVENUE								
411100 GENERAL PROPERTY TAXES	-3,719,001.00	-3,840,237.00	-3,902,944.00	-1,966,732.02	-3,933,464.00	-3,933,464.00	-3,956,803.00	23,339.00
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	-1,477,400.16	-1,329,660.14	-1,293,074.36	-313,792.50	-1,293,074.00	-1,255,170.00	-1,255,170.00	-37,904.00
435310 LOCAL ROAD/CO HWY IMPROVEMENT	-87,277.15	-106,334.23	-544,794.04	-6,361.05	-91,361.00	-91,361.00	-91,602.00	241.00
463100 HWY MAINT/CONST PRIVATE	-101,398.33	-119,468.51	-160,380.31	-24,936.62	-96,070.00	-96,070.00	-112,767.00	16,697.00
472300 TRANSPORTATION-STHS MAINTENANC	-2,598,676.86	-2,558,401.62	-2,118,746.34	-1,262,654.42	-2,452,122.00	-2,452,122.00	-2,634,592.00	182,470.00
472310 STATE PERF BASED MAINT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
473300 HWY MAINT/CONST-OTHER GOVERNMI	-936,258.14	-909,943.75	-1,163,872.73	-628,016.11	-1,131,124.00	-1,131,124.00	-1,047,929.00	-83,195.00
474100 HWY MAINT/CONST-OTHER DEPT	-63,567.70	-90,181.15	-135,040.38	-46,678.46	-95,452.00	-95,452.00	-113,736.00	18,284.00
481100 INTEREST ON INVESTMENTS	-5,401.00	-6,172.66	-4,666.27	0.00	-6,200.00	-6,200.00	-5,500.00	-700.00
483100 GAIN/LOSS FIXED ASSETS DIV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
483300 SALE OF MATERIAL AND SUPPLIES	-74,604.00	-60,688.82	-129,295.00	-24,181.02	-67,500.00	-67,500.00	-69,594.00	2,094.00
486300 INSURANCE RECOVERIES	-1,877.97	0.00	-283.23	0.00	0.00	0.00	0.00	0.00
489010 STATE CONTRIB CAPITAL REVENUE	-4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
489011 COUNTY CONTRIB CAPITAL REVENUE	-4,000.00	0.00	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
TOTAL HIGHWAY REVENUE	-9,093,462.31	-9,041,087.88	-9,473,096.66	-4,293,352.20	-9,836,367.00	-9,148,463.00	-9,937,693.00	101,326.00
70030110 HIGHWAY ADMINISTRATION								
514100 FICA & MEDICARE TAX	290.79	271.71	244.92	126.35	300.00	300.00	300.00	0.00
514600 WORKERS COMPENSATION	3.72	3.55	3.84	1.52	5.00	5.00	5.00	0.00
515800 PER DIEM COMMITTEE	3,800.00	3,550.00	3,200.00	1,650.00	3,800.00	3,800.00	3,500.00	-300.00
526100 ADMINISTRATION	394,596.07	413,361.33	384,704.50	182,000.90	403,451.00	403,451.00	396,527.00	-6,924.00
531800 MIS DEPARTMENT CHARGEBACKS	1,738.33	1,778.20	2,039.97	1,007.63	2,739.00	2,739.00	3,221.00	482.00
533200 MILEAGE	1,373.04	1,386.55	1,192.63	676.48	1,400.00	1,400.00	1,300.00	-100.00
551600 INSURANCE-MONIES & SECURITIES	16.14	16.14	16.14	16.14	18.00	18.00	18.00	0.00
552100 OFFICIALS BONDS	26.18	21.36	23.37	23.37	25.00	25.00	25.00	0.00
TOTAL HIGHWAY ADMINISTRATION	401,844.27	420,388.84	391,425.37	185,502.39	411,738.00	411,738.00	404,896.00	-6,842.00
70030303 LOCAL BRIDGE AIDS								
526100 LOCAL BRIDGE AIDS	67,411.00	103,635.00	107,498.00	106,887.00	106,887.00	106,887.00	38,223.00	-68,664.00
TOTAL LOCAL BRIDGE AIDS	67,411.00	103,635.00	107,498.00	106,887.00	106,887.00	106,887.00	38,223.00	-68,664.00
70030305 SUPERVISION								
526100 SUPERVISION	115,863.86	105,063.00	96,404.46	47,954.28	112,500.00	112,500.00	107,806.00	-4,694.00
TOTAL SUPERVISION	115,863.86	105,063.00	96,404.46	47,954.28	112,500.00	112,500.00	107,806.00	-4,694.00

Fund: HIGHWAY	2011	2012	2013	2014	2014	2014		Dollar
Department: HIGHWAY	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
70030306 RADIO EXPENSE								
526100 RADIO EXPENSE	2,649.41	2,799.64	1,093.79	716.88	4,000.00	4,000.00	3,000.00	-1,000.00
TOTAL RADIO EXPENSE	2,649.41	2,799.64	1,093.79	716.88	4,000.00	4,000.00	3,000.00	-1,000.00
70030307 GENERAL PUBLIC LIABILITY								
551700 INSURANCE-UMBRELLA	25,804.00	24,182.00	25,351.00	27,165.00	25,655.00	27,165.00	28,000.00	2,345.00
TOTAL GENERAL PUBLIC LIABILITY	25,804.00	24,182.00	25,351.00	27,165.00	25,655.00	27,165.00	28,000.00	2,345.00
70030308 EMPLOYEE TAXES AND BENEFITS								
513000 EMPLOYEE BENEFITS	-124,702.45	44,513.51	-40,530.66	-56,924.21	0.00	0.00	0.00	0.00
TOTAL EMPLOYEE TAXES AND BENEFITS	-124,702.45	44,513.51	-40,530.66	-56,924.21	0.00	0.00	0.00	0.00
70030309 FIELD SMALL TOOLS								
534700 FIELD SUPPLIES	0.00	0.00	0.00	3,984.18	0.00	0.00	0.00	0.00
TOTAL FIELD SMALL TOOLS	0.00	0.00	0.00	3,984.18	0.00	0.00	0.00	0.00
70030310 HWY SHOP OPERATIONS								
526100 SHOP OPERATIONS	-1,738.36	-3,038.09	-2,039.85	75,723.99	-2,738.00	-2,738.00	-3,221.00	-483.00
531800 MIS DEPARTMENT CHARGEBACKS	1,738.36	3,038.09	2,039.85	1,007.62	2,738.00	2,738.00	3,221.00	483.00
TOTAL HWY SHOP OPERATIONS	0.00	0.00	0.00	76,731.61	0.00	0.00	0.00	0.00
70030311 FUEL HANDLING								
535100 VEHICLE FUEL / OIL	0.00	0.00	0.00	-6,864.66	0.00	0.00	0.00	0.00
TOTAL FUEL HANDLING	0.00	0.00	0.00	-6,864.66	0.00	0.00	0.00	0.00
70030312 MACHINERY/EQUIPMENT OPERATIONS								
535900 EQUIPMENT AND MAINTENANCE	-292,380.87	-548,050.08	-314,311.87	-625,567.85	0.00	0.00	0.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	138,987.50	138,508.58	122,489.73	150,762.29	0.00	0.00	0.00	0.00
551300 INSURANCE-CONTRACTORS EQUIP/IN	9,568.89	9,049.50	7,150.26	7,465.86	0.00	0.00	0.00	0.00
TOTAL MACHINERY/EQUIPMENT OPERATIONS	-143,824.48	-400,492.00	-184,671.88	-467,339.70	0.00	0.00	0.00	0.00
70030314 BUILDINGS/GROUNDS OPERATIONS								
534700 FIELD SUPPLIES	0.00	0.00	0.00	81,745.26	0.00	0.00	0.00	0.00
TOTAL BUILDINGS/GROUNDS OPERATIONS	0.00	0.00	0.00	81,745.26	0.00	0.00	0.00	0.00

Fund: HIGHWAY	2011	2012	2013	2014	2014	2014		Dollar
Department: HIGHWAY	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
70030315 INSURANCE RECOVERY EXPENSE								
526100 INSURANCE RECOVERY EXPENSE	3,552.70	0.00	3,951.59	4,487.41	0.00	0.00	0.00	0.00
TOTAL INSURANCE RECOVERY EXPENSE	3,552.70	0.00	3,951.59	4,487.41	0.00	0.00	0.00	0.00
70030316 CAPITAL ASSET ACQUISITION								
581000 CAPITAL EQUIPMENT >\$500	0.00	0.00	0.00	512,298.45	650,000.00	0.00	650,000.00	0.00
TOTAL CAPITAL ASSET ACQUISITION	0.00	0.00	0.00	512,298.45	650,000.00	0.00	650,000.00	0.00
70030318 HIGHWAY PAYROLL DEFAULT								
511100 SALARIES PERMANENT REGULAR	2,540,939.94	2,480,405.27	2,525,082.98	1,153,156.16	2,493,916.00	2,515,000.00	2,582,629.00	88,713.00
511200 SALARIES-PERMANENT-OVERTIME	160,963.05	148,359.00	199,475.18	126,582.56	207,631.00	208,000.00	206,246.00	-1,385.00
511900 LONGEVITY-FULL TIME	22,512.42	19,767.83	19,941.17	165.57	21,073.00	21,073.00	18,282.00	-2,791.00
514100 FICA & MEDICARE TAX	202,534.33	194,537.15	202,310.88	94,672.20	208,280.00	210,000.00	214,747.00	6,467.00
514200 RETIREMENT-COUNTY SHARE	141,231.07	156,130.41	179,723.80	89,511.36	190,583.00	192,000.00	189,779.00	-804.00
514300 RETIREMENT-EMPLOYEES SHARE	105,381.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	668,087.11	715,923.94	753,450.17	382,356.87	810,251.00	810,251.00	719,145.00	-91,106.00
514500 LIFE INSURANCE COUNTY SHARE	1,479.92	1,434.31	1,335.86	479.37	1,349.00	1,349.00	1,229.00	-120.00
514600 WORKERS COMPENSATION	46,531.80	50,379.81	57,268.59	22,830.97	48,099.00	48,200.00	45,135.00	-2,964.00
519600 PAYROLL DEFAULT OFFSET	-3,895,765.79	-3,772,324.52	-3,943,732.72	-1,871,205.85	-3,981,182.00	-4,005,873.00	-3,977,192.00	3,990.00
524000 MISCELLANEOUS EXPENSES	5,542.20	5,286.80	4,985.35	1,409.05	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	562.27	100.00	158.74	41.74	0.00	0.00	0.00	0.00
TOTAL HIGHWAY PAYROLL DEFAULT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70030320 CTHS ROUTINE MAINTENANCE								
526100 CTHS ROUTINE MAINTENANCE	2,015,102.07	2,159,274.18	2,111,463.31	800,091.63	1,937,170.00	1,897,756.00	1,950,890.00	13,720.00
TOTAL CTHS ROUTINE MAINTENANCE	2,015,102.07	2,159,274.18	2,111,463.31	800,091.63	1,937,170.00	1,897,756.00	1,950,890.00	13,720.00
70030321 CTHS SNOW/ICE CONTROL								
526100 CTHS SNOW/ICE CONTROL	880,358.93	839,093.76	1,411,482.10	784,651.50	1,040,000.00	1,040,000.00	1,082,238.00	42,238.00
TOTAL CTHS SNOW/ICE CONTROL	880,358.93	839,093.76	1,411,482.10	784,651.50	1,040,000.00	1,040,000.00	1,082,238.00	42,238.00
70030322 CTHS ROAD CONSTRUCTION								
526100 CTHS ROAD CONSTRUCTION	1,535,296.77	2,014,832.73	2,152,528.36	5,670.57	1,848,464.00	1,848,464.00	1,848,464.00	0.00
TOTAL CTHS ROAD CONSTRUCTION	1,535,296.77	2,014,832.73	2,152,528.36	5,670.57	1,848,464.00	1,848,464.00	1,848,464.00	0.00
70030323 CTHS BRIDGE CONSTRUCTION								
526100 CTHS BRIDGE CONSTRUCTION	126,217.32	146,325.25	83,329.04	69,556.48	130,000.00	130,000.00	130,000.00	0.00

Fund: HIGHWAY	2011	2012	2013	2014	2014	2014		Dollar
Department: HIGHWAY	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
TOTAL CTHS BRIDGE CONSTRUCTION	126,217.32	146,325.25	83,329.04	69,556.48	130,000.00	130,000.00	130,000.00	0.00
70030325 STHS MAINTENANCE								
526100 STHS MAINTENANCE	1,928,836.18	1,889,416.18	1,709,951.53	993,213.26	1,946,874.00	1,946,874.00	2,124,036.00	177,162.00
TOTAL STHS MAINTENANCE	1,928,836.18	1,889,416.18	1,709,951.53	993,213.26	1,946,874.00	1,946,874.00	2,124,036.00	177,162.00
70030326 STHS ROAD/BRIDGE CONSTRUCTION								
526100 STHS ROAD/BRIDGE CONSTRUCTION	353,552.90	357,952.81	123,729.40	58,392.93	200,000.00	200,000.00	200,000.00	0.00
TOTAL STHS ROAD/BRIDGE CONSTRUCTION	353,552.90	357,952.81	123,729.40	58,392.93	200,000.00	200,000.00	200,000.00	0.00
70030327 STHS OTHER SERVICES								
526100 STHS OTHER SERVICES	103,210.89	99,250.44	89,431.20	26,118.37	94,233.00	94,233.00	90,208.00	-4,025.00
TOTAL STHS OTHER SERVICES	103,210.89	99,250.44	89,431.20	26,118.37	94,233.00	94,233.00	90,208.00	-4,025.00
70030329 STATE PERF BASED MAINT EXPENSE								
526100 APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL STATE PERF BASED MAINT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70030330 OTHER LOCAL GOVERNMENT ROADS								
526100 OTHER LOCAL GOVERNMENT ROADS	936,258.14	909,943.75	1,163,872.73	598,524.53	1,131,124.00	1,131,124.00	1,047,929.00	-83,195.00
TOTAL OTHER LOCAL GOVERNMENT ROADS	936,258.14	909,943.75	1,163,872.73	598,524.53	1,131,124.00	1,131,124.00	1,047,929.00	-83,195.00
70030331 LOCAL DEPARTMENTS								
526100 LOCAL DEPARTMENTS	63,567.70	90,181.15	135,040.38	46,678.46	95,452.00	95,452.00	113,736.00	18,284.00
TOTAL LOCAL DEPARTMENTS	63,567.70	90,181.15	135,040.38	46,678.46	95,452.00	95,452.00	113,736.00	18,284.00
70030332 NON-GOVERNMENTAL CUSTOMERS								
524000 MISCELLANEOUS EXPENSES	8.00	16.63	0.00	0.01	0.00	0.00	0.00	0.00
526100 NON-GOVERNMENT CUSTOMERS	101,398.33	119,468.51	160,380.31	24,936.62	96,070.00	96,070.00	112,767.00	16,697.00
TOTAL NON-GOVERNMENTAL CUSTOMERS	101,406.33	119,485.14	160,380.31	24,936.63	96,070.00	96,070.00	112,767.00	16,697.00
70030900 TRANSFERS TO OTHER FUNDS								
591000 TRANSFER TO GENERAL FUND	5,401.00	6,172.66	4,666.27	0.00	6,200.00	6,200.00	5,500.00	-700.00
TOTAL TRANSFERS TO OTHER FUNDS	5,401.00	6,172.66	4,666.27	0.00	6,200.00	6,200.00	5,500.00	-700.00

Fund: HIGHWAY	2011	2012	2013	2014	2014	2014		Dollar
Department: HIGHWAY	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	-9,093,462.31	-9,041,087.88	-9,473,096.66	-4,293,352.20	-9,836,367.00	-9,148,463.00	-9,937,693.00	101,326.00
TOTAL DEPARTMENT EXPENSE	8,397,806.54	8,932,018.04	9,546,396.30	3,924,054.04	9,836,367.00	9,148,463.00	9,937,693.00	101,326.00
ADDITION TO (-)/USE OF FUND BALANCE	-695,655.77	-109,069.84	73,299.64	-369,298.16	0.00	0.00	0.00	

Landfill Remediation

Department Vision - Where the department would ideally like to be

Manage and maintain the resources and responsibilities for the long-term care, restoration and management of the areas degraded by former landfill operations.

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

Assure facilities and grounds are properly maintained, that appropriate testing and management continues, maintain the methane management system in good working order and manage expensed to minimize potential future impact of the long term care of the site on the tax levy.

Elements of Countywide Mission Fulfilled

Promote safe community
Stewardship of natural resources

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Maintain compliance with required Federal and State monitoring.	Monitor site, monitor flare operations, completion of required testing and filing of reports.	12/31/2015
Provide adequate funding for perpetual care of the landfill sites.	Complete and maintain detailed interest earned on investments and expenditure projections.	6/30/2015
Assure that residents in the area of the former landfill operations have a safe drinking water supply.	Request delisting from the Environmental Protection Agency National Priority List, the "Superfund" list.	12/31/2015

Program Evaluation

Program Title	Program Description	Mandates and References	2014 Budget	FTE's	Key Outcome Indicator(s)
Old Landfill	Maintenance of the landfill site closed in 1983. Includes methane gas extraction, care of the landfill cover to prevent erosion, and groundwater testing.		Misc./Interest	\$1,800	
			Use of Fund Balance	\$52,050	
			Grants	\$0	
			TOTAL REVENUES	\$53,850	
			Wages & Benefits	\$0	
			Operating Expenses	\$53,850	
			TOTAL EXPENSES	\$53,850	
			COUNTY LEVY	\$0	
New Landfill	Maintenance of the landfill site closed in 2005. Includes methane gas extraction, leachate (water) extraction and treatment, care of the landfill cover to prevent erosion, and groundwater testing.		Misc./Interest	\$10,000	
			Use of Fund Balance	\$69,250	
			Grants	\$0	
			TOTAL REVENUES	\$79,250	
			Wages & Benefits	\$0	
			Operating Expenses	\$79,250	
			TOTAL EXPENSES	\$79,250	
			COUNTY LEVY	\$0	
Outlay	None	\$0.00	User Fees	\$0	
			Grants	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$0	
			Operating Expenses	\$0	
			TOTAL EXPENSES	\$0	
			COUNTY LEVY	\$0	
Totals			TOTAL REVENUES	\$133,100	
			TOTAL EXPENSES	\$133,100	
			COUNTY LEVY	\$0	

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Gallons of leachate removed from landfill	260,941	275,000	275,000
Methane management system running at peak performance with minimal down time	Flare reactivated after turbines removed (June), runtime at approximately 85%	Flare monitored remotely, runtime approximately 90%	Flare monitored remotely, runtime approximately 95%
Annual Inspections are completed by DNR and staff	No violations or issues	No violations or issues	No violations or issues

Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Leachate volume remains consistent with facility history as well as weather conditions	Levels appear to be consistent with all conditions	Levels appear to be consistent with all conditions	Levels appear to be consistent with all conditions
Methane system running	85% Runtime	90% Runtime	95% Runtime
Positive Inspection report - issues with cover are addressed	Positive Report	Anticipate Positive report	Anticipate Positive report

LANDFILL REMEDIATION FUND

Revenues

User Fees	7,251	5,077	488	0	0	0
Interest	25,160	13,635	13,496	11,800	9,000	11,800
Use of Fund Balance	74,983	73,029	149,123	118,300	157,900	121,300

Total Revenues	107,394	91,741	163,107	130,100	166,900	133,100
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Expenses

Supplies & Services	107,394	91,741	163,107	130,100	166,900	133,100
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Total Expenses	107,394	91,741	163,107	130,100	166,900	133,100
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Beginning of Year Fund Balance	5,387,135	5,312,152	5,239,123	5,090,000		4,971,700
End of Year Fund Balance	5,312,152	5,239,123	5,090,000	4,971,700		4,850,400

\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted
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Outlay

Total Expense Amount	Property Tax Levy Impact
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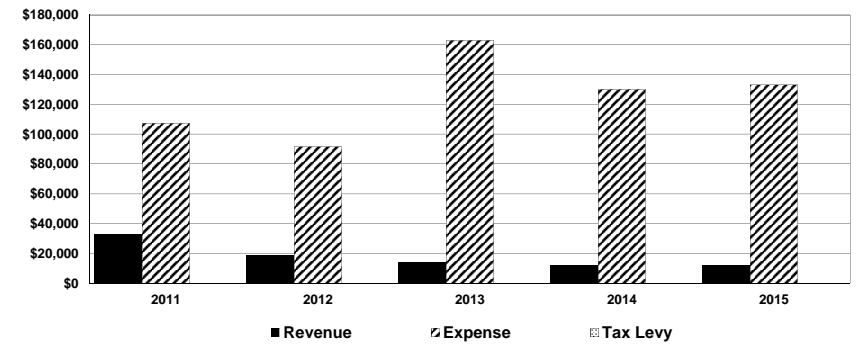
None	0	0
2015 Total	0	0
2016	0	0
2017	0	0
2018	0	0
2019	0	0

2015 Highlights & 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.

Revenue, Expense and Tax Levy



Fund: LANDFILL REMEDIATION	2011	2012	2013	2014	2014	2014		Dollar
Department: SOLID WASTE SITE	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
25060 LANDFILL REMEDIATION REVENUE								
464500 WASTE TO ENERGY REVENUES	-6,088.20	-4,851.99	-487.89	0.00	0.00	0.00	0.00	0.00
464600 LANDFILL LABOR REIMBURSEMENT	-1,162.50	-225.00	0.00	0.00	0.00	0.00	0.00	0.00
481160 INTEREST LANDFILL REMEDIATION	-21,875.95	-10,042.64	-11,262.84	-7,505.57	-6,000.00	-10,000.00	-10,000.00	4,000.00
481400 INTEREST ON LNG TRM CR INVEST	-3,285.18	-3,592.34	-2,233.16	-929.76	-3,000.00	-1,800.00	-1,800.00	-1,200.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-157,900.00	0.00	-121,300.00	-36,600.00
TOTAL LANDFILL REMEDIATION REVENUE	-32,411.83	-18,711.97	-13,983.89	-8,435.33	-166,900.00	-11,800.00	-133,100.00	-33,800.00
25060372 LANDFILL REMEDIATION OLD								
520100 CONSULTANT AND CONTRACTUAL	3,112.50	3,956.25	5,713.15	0.00	3,600.00	0.00	0.00	-3,600.00
520101 WASTE TO ENERGY MONITORING	1,162.50	225.00	0.00	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	19,830.48	17,209.08	36,261.92	8,189.92	40,000.00	35,000.00	35,000.00	-5,000.00
522500 TELEPHONE & DAIN LINE	479.71	402.15	278.12	0.00	0.00	0.00	0.00	0.00
522900 UTILITIES	962.56	646.30	2,065.81	1,975.44	2,500.00	4,200.00	4,200.00	1,700.00
523100 GROUNDWATER MONITORING	9,792.90	8,953.47	12,547.68	4,777.64	12,000.00	12,000.00	12,000.00	0.00
530500 LICENSES AND PERMITS	0.00	65.00	0.00	0.00	100.00	100.00	100.00	0.00
535000 REPAIRS AND MAINTENANCE	44.94	0.00	11,261.98	311.93	2,500.00	1,000.00	2,500.00	0.00
551000 INSURANCE	22.25	26.94	37.86	49.35	50.00	50.00	50.00	0.00
TOTAL LANDFILL REMEDIATION OLD	35,407.84	31,484.19	68,166.52	15,304.28	60,750.00	52,350.00	53,850.00	-6,900.00
25060373 LANDFILL REMEDIATION NEW								
520100 CONSULTANT AND CONTRACTUAL	3,112.50	3,956.25	3,481.25	0.00	3,600.00	0.00	0.00	-3,600.00
520900 CONTRACTED SERVICES	36,284.66	33,519.07	45,029.00	12,377.19	60,000.00	50,000.00	50,000.00	-10,000.00
522100 WATER TREATMENT/TESTING	1,685.85	1,321.66	1,761.33	786.60	2,500.00	2,500.00	2,500.00	0.00
522500 TELEPHONE & DAIN LINE	479.75	487.42	278.14	0.00	0.00	0.00	0.00	0.00
522900 UTILITIES	962.59	708.66	2,070.96	1,975.55	2,500.00	4,200.00	4,200.00	1,700.00
523100 GROUNDWATER MONITORING	29,373.76	20,236.35	31,018.61	7,636.09	35,000.00	20,000.00	20,000.00	-15,000.00
530500 LICENSES AND PERMITS	65.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535000 REPAIRS AND MAINTENANCE	0.00	0.64	11,263.14	311.96	2,500.00	1,000.00	2,500.00	0.00
551000 INSURANCE	22.25	26.94	37.85	49.34	50.00	50.00	50.00	0.00
TOTAL LANDFILL REMEDIATION NEW	71,986.36	60,256.99	94,940.28	23,136.73	106,150.00	77,750.00	79,250.00	-26,900.00
TOTAL DEPARTMENT REVENUE	-32,411.83	-18,711.97	-13,983.89	-8,435.33	-166,900.00	-11,800.00	-133,100.00	-33,800.00
TOTAL DEPARTMENT EXPENSE	107,394.20	91,741.18	163,106.80	38,441.01	166,900.00	130,100.00	133,100.00	-33,800.00
ADDITION TO (-)/USE OF FUND BALANCE	74,982.37	73,029.21	149,122.91	30,005.68	0.00	118,300.00	0.00	

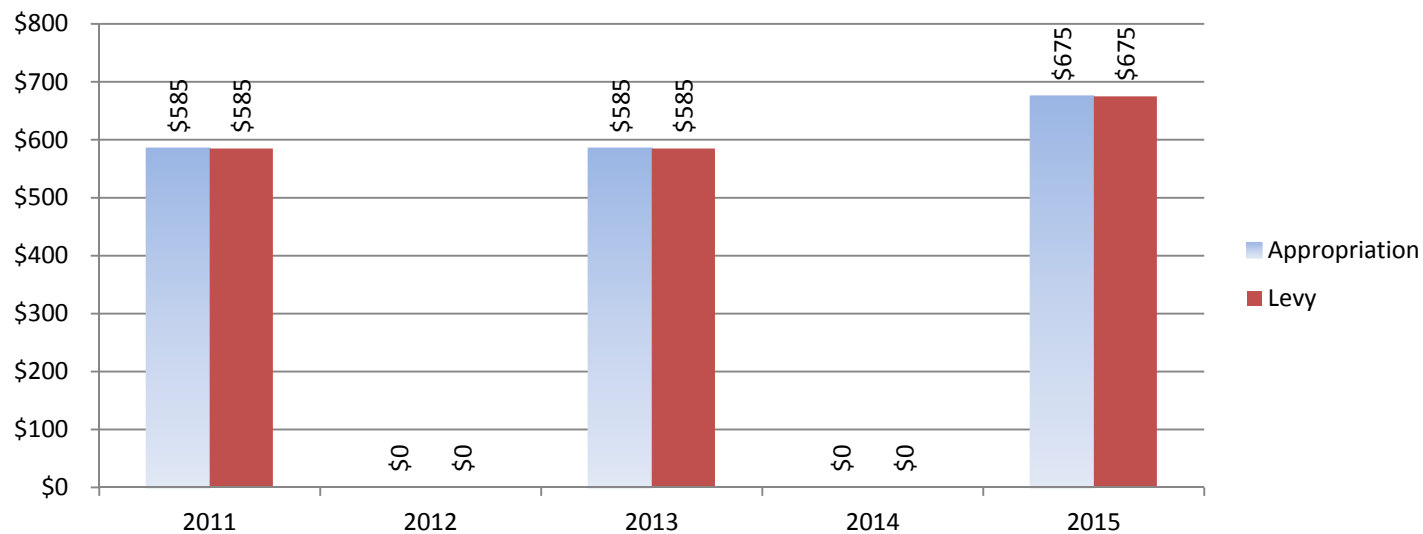
Pink Lady Rail Transit Commission (PLRTC)

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. There are thousands of Sauk county jobs that depend on the health of the line. The Commission has also been active in supporting and requesting the state to purchase the rail line from Madison to Reedsburg and this year that long term goal has been achieved. We will continue to support increased rail use and will be working with the State DOT to improve the quality of the line and to make the critical repairs to the Merrimac Bridge over the next few years.

Programs Provided to Sauk County Residents: We will hold 3 informational meetings each year to bring together shippers, communities, the State of Wisconsin DOT and WSOR, the rail provider. We also work to support the state rail budget and state programs that help maintain and improve the Madison to Reedsburg line.

Major Goals for Organization for 2015 and Beyond: To work with the State DOT and the Wisconsin River Rail Transit Commission to get adequate funds to make major repairs to the Merrimac Bridge and to encourage and work with DOT, DNR and WSOR to resolve the rail safety issues in Devil's Lake State park. Our Commission has gone on record and has requested that DNR, DOT and WSOR plan for hiking / biking trails parallel with the existing rail that runs along the east shore of the lake.

Fund Department	General Fund 10 General Non-Departmental 999	2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015
10999361-526100	Appropriation	\$585	\$0	\$585	\$0	\$0	\$0	\$675



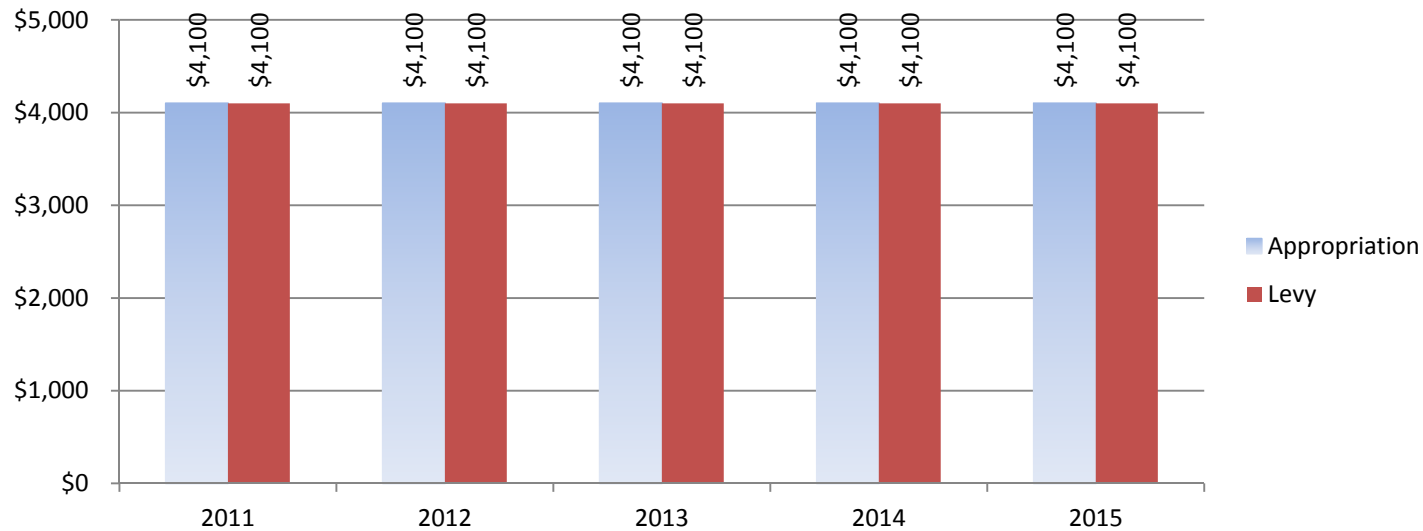
Reedsburg Airport

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 2015 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	2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015
10999350-526100	99002 Appropriation	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100



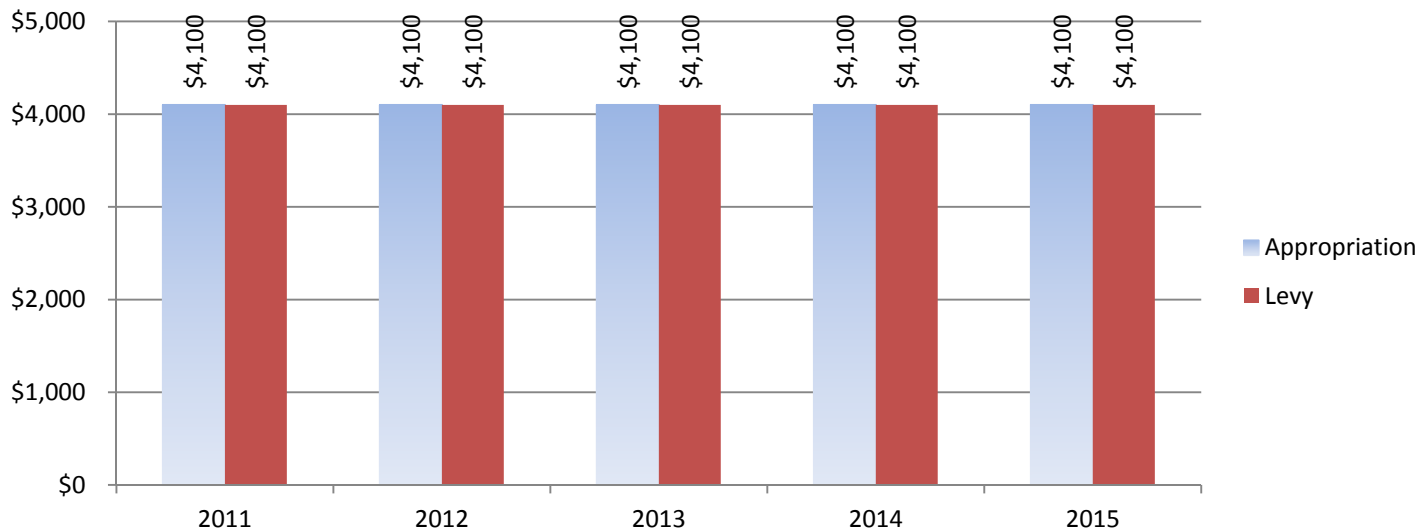
Sauk-Prairie Airport, Inc.

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, medical and military flight operations. Promote general aviation, business partnerships, and community involvement by sponsoring an airport fly-in event.

Major Goals for Organization for 2015 and Beyond: Construct a 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). Attract and support corporate flight operations for local businesses.

Fund Department	General Fund 10 General Non-Departmental 999	2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015
10999350-526100	99003 Appropriation	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100



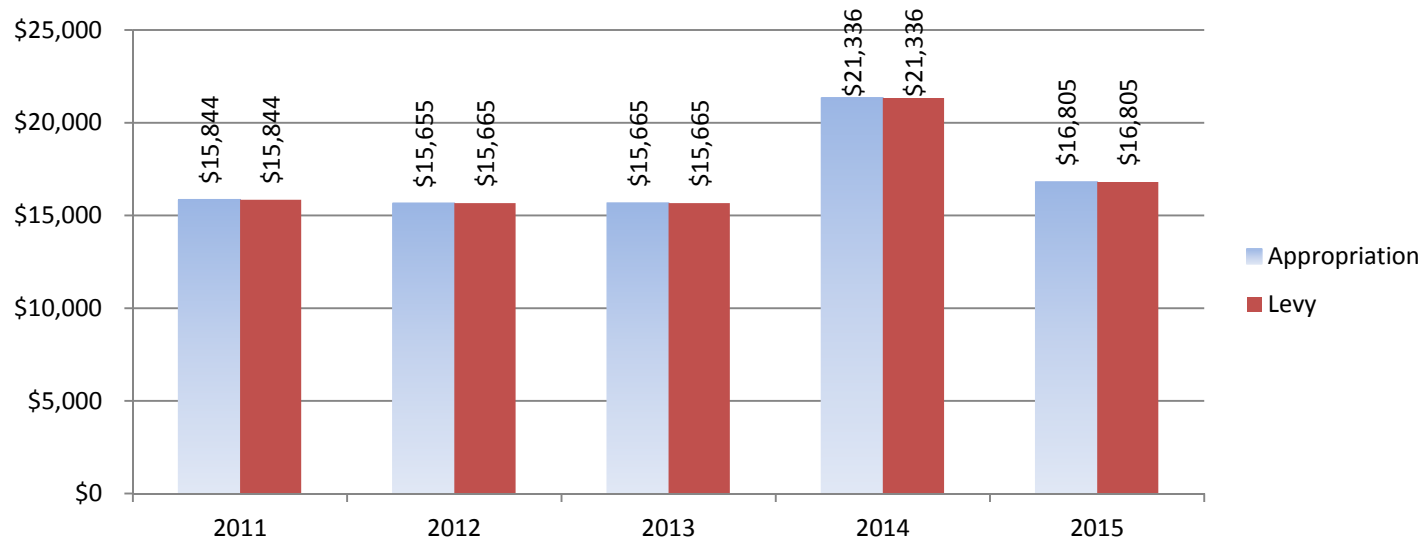
Tri-County Airport

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. Provide 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 38 aircraft.

Major Goals for Organization for 2015 and Beyond: For 2015, the Tri-County Airport Commission will focus on pavement maintenance of the airport, but crack filling and sealcoating, using federal and state funding for 95% of the work. This is additional to normal airport operations and a continuing effort to increase aircraft basings and fuel sales.

Fund Department	General Fund 10 General Non-Departmental 999	2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015
10999350-526100	99004 Appropriation	\$15,844	\$15,665	\$15,665	\$21,336	\$21,336	\$21,336	\$16,805



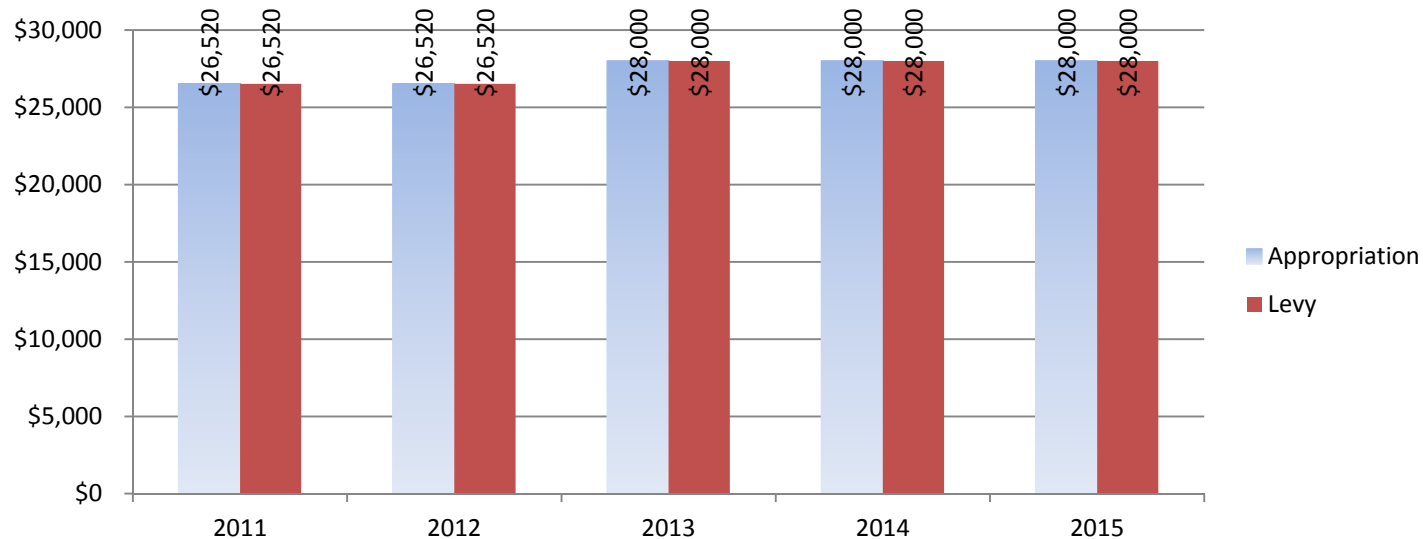
Wisconsin River Rail Transit Commission

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 2015 and Beyond: WRRTC intends to continue to preserve and maintain the rail corridor through 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 2015 include: Prairie Subdivision for complete replacement (bridges, ties, rail (CRW) ballast, crossings) a 3 to 4 year project; acquisition of the Reedsburg line, and acquisition of the Oregon/Fitchburg line.

Fund Department	General Fund 10 General Non-Departmental 999	2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015
10999360-526100	Appropriation	\$24,923.21	\$26,520.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00



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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.

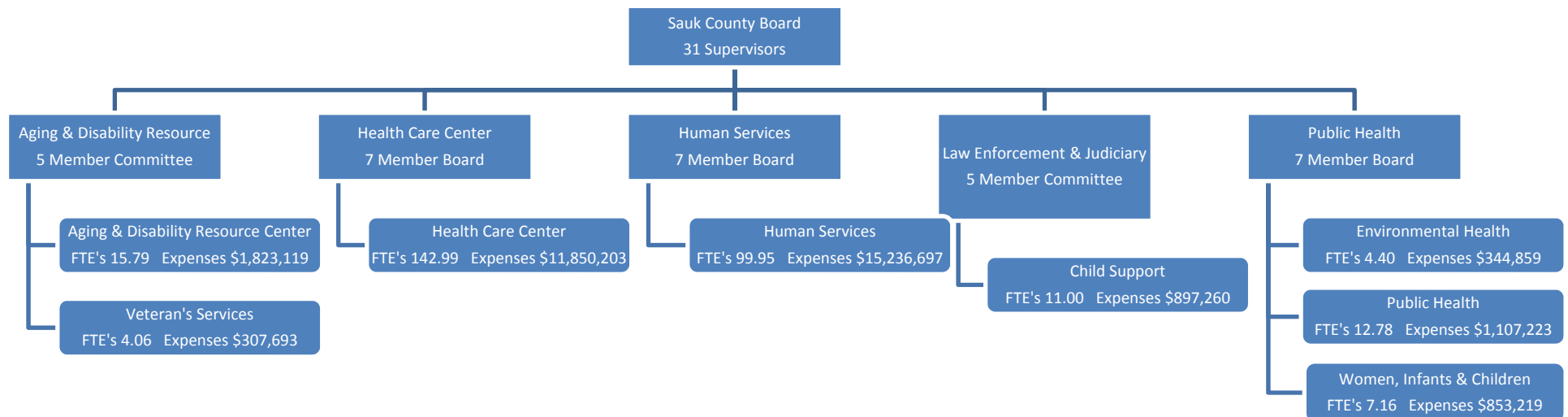
FUNCTIONAL AREA VISION STATEMENT

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

Address components of the Sauk County Comprehensive Plan and 2011 Sauk County Needs Assessment: Develop three ways to for the HHS Functional Group to collectively address issues of quality of life and transportation, as related in the Sauk County Comprehensive Plan, by April 30, 2015. Develop three ways for the HHS Functional Group to collectively address issues of chronic disease, physical activity, dental care access and alcohol and drugs among Sauk County residents, as related in the 2011 Sauk County Needs Assessment by June 30, 2015.

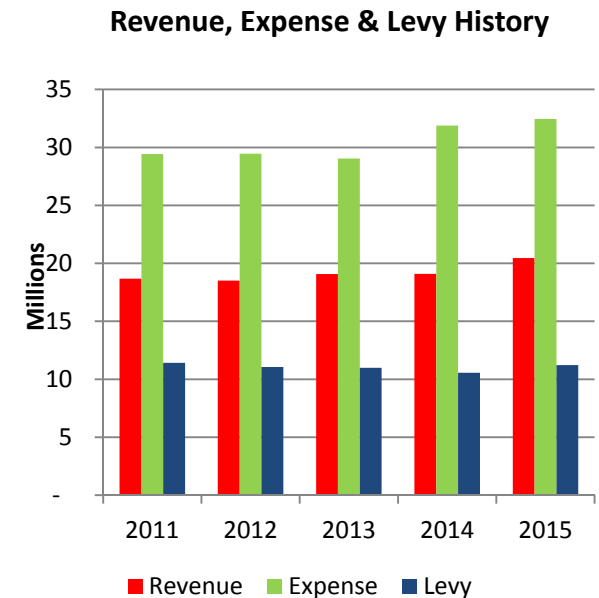
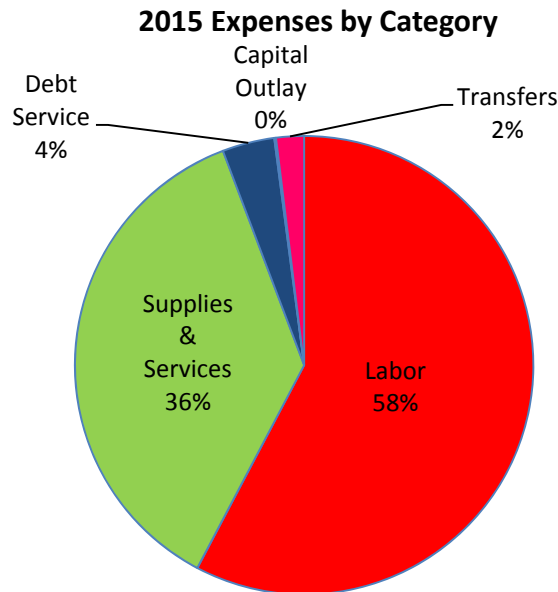
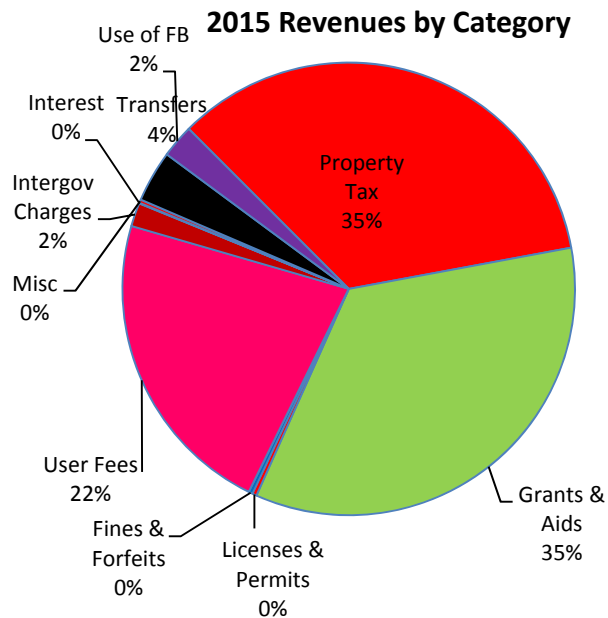
Develop optimal, effective and cost-efficient services to the citizens of Sauk County by working collaboratively across the Health & Human Services Functional Group department and with community partners: Identify programs within participating HHS Functional department and other community organizations that may indicate potential duplicative efforts, redundancies and possible programmatic and service delivery improvement opportunities by March 31, 2015. Develop plan to address assessment finding as part of 2015 and 2016 Sauk County budget cycles by July 31, 2015. Implement three components of the plan by December 31, 2015.



Health & Human Services

Significant Changes in the Health & Human Services Function for 2015

- Transfer of operations and management of the Home Care Program from Public Health to the Health Care Center, allowing for enhanced continuity of services and efficiencies.
- Supplemental Payment (previously Intergovernmental Transfer Program ITP of IGT) program revenues from the State are expected to increase by \$25,000 for the Health Care Center.
- Aging & Disability Resource Center programming has been restructured with a customer centered focus. This includes revamping transportation and nutrition programs.
- Development of a Nurse Family Partnership program to intensively educate and support first-time mothers from pregnancy through the first two years of their child's life.
- Comprehensive Community Services (CCS) regionalization. Counties will receive both the Federal and State share of Medicaid reimbursement if they regionalize to provide CCS services. Sauk County has regionalized with Columbia and Richland counties, saving tax levy to Sauk County of \$527,600.
- Counties will no longer be operating the FoodShare Employment and Training program, reducing revenues and expenses by \$62,500.
- Refinancing of debt related to the Health Care Center, saving approximately \$83,000.
- Addition of a third Veteran Benefit Specialist for \$61,200.
- Addition of a Nutritionist for \$56,000 and Health Educator for \$40,000 to help support Women, Infants & Children programming.



Aging & Disability Resource Center 2015 Budget

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%.	1. Discuss progress toward this goal at weekly Information & Assistance Specialists' (I&A) meetings. 2. Ensure that I&A staff attend options counseling standardization training.	6/30/2015
Increase participation in the congregate dining program by 3%.	1. Incorporate at least one of GWAAR's congregate dining revitalization practices. 2. Increase the number of publicized events at the dining center (as compared to 2014).	12/31/2015
Co-host with the Alzheimer's & Dementia Alliance a minimum of two presentations at the Sauk Prairie Memory Café for people caring for someone with Alzheimer's Disease.	1. Foster a relationship with the new outreach coordinator of the Alzheimer's & Dementia Alliance. 2. Promote the presentations in AddLIFE Today!, The Bus, ADRC dining centers, local media, caregiver mailings and flyers to home-delivered meal recipients.	12/31/2015
Co-host a senior living facility continuity of operations emergency plan seminar with the Sauk County Emergency Management Department.	1. Communicate with management of senior living facilities to determine what they would like to learn at the seminar. 2. Coordinate with Sauk County Emergency Management staff to develop the seminar content around the senior living facility managers' responses.	5/1/2015
Hold one class for each of the ADRC's prevention programs.	1. Schedule classes in communities so as not to repeat the same class in the same community from one year to the next. 2. Feature previous class participants' testimonials in all communication about the classes.	11/30/2015
Provide weekly opportunities for adults age 60 and older and adults with disabilities to venture outside their communities via Fun-day Travels.	1. Organize a variety of trip destinations that will appeal to the various interests of ADRC customers. 2. Allocate an additional vehicle from the existing ADRC fleet to accommodate more people on each trip.	3/31/2015

Aging & Disability Resource Center 2015 Budget

Program Evaluation						
Program Title	Program Description	Mandates and References	2015 Budget		FTE's	Key Outcome Indicator(s)
Aging & Disability Specialist	<p>This program supports older adults and adults with disabilities in facing the complicated array of challenges, choices and decisions by assessing their needs, identifying the most appropriate services to meet their needs, and acting as a vital link between the consumer and service providers to ensure their needs are met. The services provided include 1) short-term care coordination (less than 30 days), 2) transitional and planning services for young adults with disabilities as they leave the school and children's long-term support systems and enter the adult long-term care system, 3) public education and outreach to older adults and adults with disabilities who are isolated, 4) community agencies and services providers in order to promote the use of the ADRC, 5) long-term care options counseling, 6) consultation to individuals seeking admission to substitute care settings and 7) screening for and assistance with enrollment in the adult long-term care system.</p> <p>AddLIFE Today! Newsmagazine: The bimonthly publication features event announcements, educational material, benefit program updates, information about available services and other topics of interest to older adults, adults with disabilities, veterans and their families. Circulation: 5,800 printed and mailed, 800 sent electronically.</p>	ADRC Contract	Grants	\$530,871	6.32	
			TOTAL REVENUES	\$530,871		
			Wages & Benefits	\$510,194		
			Operating Expenses	\$51,688		
			TOTAL EXPENSES	\$561,882		
			COUNTY LEVY	\$29,011		
Transportation	Coordinated, multi-modal transportation services are provided to individuals with driving limitations due to disability or infirmity of age for medical appointments, business errands, shopping, socialization and enrichment.	Wis Dept of Transportation/Family Care Contracts	User Fees / Misc	\$81,597	3.76	
			Grants	\$226,659		
			TOTAL REVENUES	\$308,256		
			Wages & Benefits	\$186,310		
			Operating Expenses	\$153,542		
			TOTAL EXPENSES	\$339,852		
			COUNTY LEVY	\$31,596		
Congregate Meals	Guests are provided a minimum of one-third of the established recommended dietary allowances, as well as a range of related services such as screening, assessment, education and counseling to improve the participant's health through proper diet. Individualized counseling by a dietitian is offered for those found to be at high risk. Dining centers also act as a conduit for positive social contacts. Older adults are provided this service on a payment-by-donation basis, while all others pay the full cost of the meal and associated services.	Older Americans Act			0.02	
			User Fees / Misc	\$28,200		
			Grants	\$102,636		
			TOTAL REVENUES	\$130,836		
			Wages & Benefits	\$1,173		
			Operating Expenses	\$162,175		
			TOTAL EXPENSES	\$163,348		
COUNTY LEVY	\$32,512					
Home Delivered Meals	Participants who qualify for home-delivered meals are those who are essentially homebound and unable to prepare meals for themselves. These participants are provided a minimum of one-third of the established recommended dietary allowances, 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			0.02	
			User Fees / Misc	\$36,500		
			Grants	\$123,570		
			TOTAL REVENUES	\$160,070		
			Wages & Benefits	\$1,173		
			Operating Expenses	\$234,951		
			TOTAL EXPENSES	\$236,124		
COUNTY LEVY	\$76,054					

Aging & Disability Resource Center

2015 Budget

Home & Community Based Services	Emergency Preparedness: Information is disseminated to older adults and adults with disabilities through a variety of means to educate them about how to prepare for a variety of emergency scenarios. Helping Hand at Home: Information is disseminated to older adults and adults with disabilities about available chore services within Sauk County communities. Telephone Reassurance: 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.	GWAAR Contract	User Fees / Misc	\$0	0.37	
			Grants	\$24,998		
			TOTAL REVENUES	\$24,998		
			Wages & Benefits	\$23,285		
			Operating Expenses	\$4,488		
			TOTAL EXPENSES	\$27,773		
			COUNTY LEVY	\$2,775		
Elder Benefits Specialist	Free advocacy and assistance are provided to senior adults age 60 or older who live in Sauk County. Elder Benefit Specialists assist with issues related to public and private benefits to which they are entitled due to age, disability, or financial factors. Elder Benefit Specialists provide information and assistance on a broad range of public benefit programs, including Medicare, Medicaid, Social Security retirement, Supplemental Security Income, FoodShare, and SeniorCare. They provide information on program eligibility criteria, assistance applying for benefits, and appealing benefit denials or incorrect benefit amounts. Elder Benefit Specialists may offer assistance and advocacy to senior adults age 60 or over in the areas of consumer debt, landlord/tenant law, and private insurance. Elder Benefit Specialists receive in-depth, ongoing training. Program attorneys provide legal supervision and support to Elder Benefit Specialists and work closely with them to ensure high-quality advocacy and representation of senior adult clients in the program.	Wis Statutes 46.81	User Fees / Misc	\$0	2.63	
			Grants	\$170,261		
			TOTAL REVENUES	\$170,261		
			Wages & Benefits	\$210,292		
			Operating Expenses	\$13,376		
			TOTAL EXPENSES	\$223,668		
			COUNTY LEVY	\$53,407		
Disability Benefits Specialist	This program provides adults with disabilities advocacy, benefits counseling and representation related to identified issues in the practice area of disability benefits, public benefits, insurance, rights and access to supportive services.	ADRC Contract	User Fees / Misc	\$0	2.63	
			Grants	\$223,991		
			TOTAL REVENUES	\$223,991		
			Wages & Benefits	\$211,115		
			Operating Expenses	\$12,876		
			TOTAL EXPENSES	\$223,991		
			COUNTY LEVY	(\$0)		
National Family Caregiver Support Program	This program provides a continuum of services designed to meet the unique needs of the caregiver and help reduce or eliminate the occurrence of caregiver stress and burnout. Services include a support group, education and respite care.	GWAAR Contract	User Fees / Misc	0	0.01	
			Grants	\$25,705		
			TOTAL REVENUES	\$25,705		
			Wages & Benefits	\$549		
			Operating Expenses	\$28,469		
			TOTAL EXPENSES	\$29,018		
			COUNTY LEVY	\$3,313		
Prevention	Individuals are assessed to identify risk factors and opportunities for prevention and early intervention and make appropriate referrals to agencies that may assist with early intervention activities. Through evidence-based health promotion and disease prevention programs, participants learn to make lifestyle changes that are proven to prevent the onset of or manage existing chronic conditions and their symptoms, thus reducing the need for more expensive long-term care. Programs include "Living Well with Chronic Conditions", "Stepping On" (fall prevention) and "Healthy Eating for Successful Living in Older Adults."	Older Americans Act	User Fees / Misc	0	0.01	
			Grants	\$4,192		
			TOTAL REVENUES	\$4,192		
			Wages & Benefits	\$549		
			Operating Expenses	\$16,914		
			TOTAL EXPENSES	\$17,463		
			COUNTY LEVY	\$13,271		

Aging & Disability Resource Center 2015 Budget

Outlay			User Fees / Misc	\$0	-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$1,579,180	15.78	
			TOTAL EXPENSES	\$1,823,119		
			COUNTY LEVY	\$241,939		

Output Measures - How much are we doing?

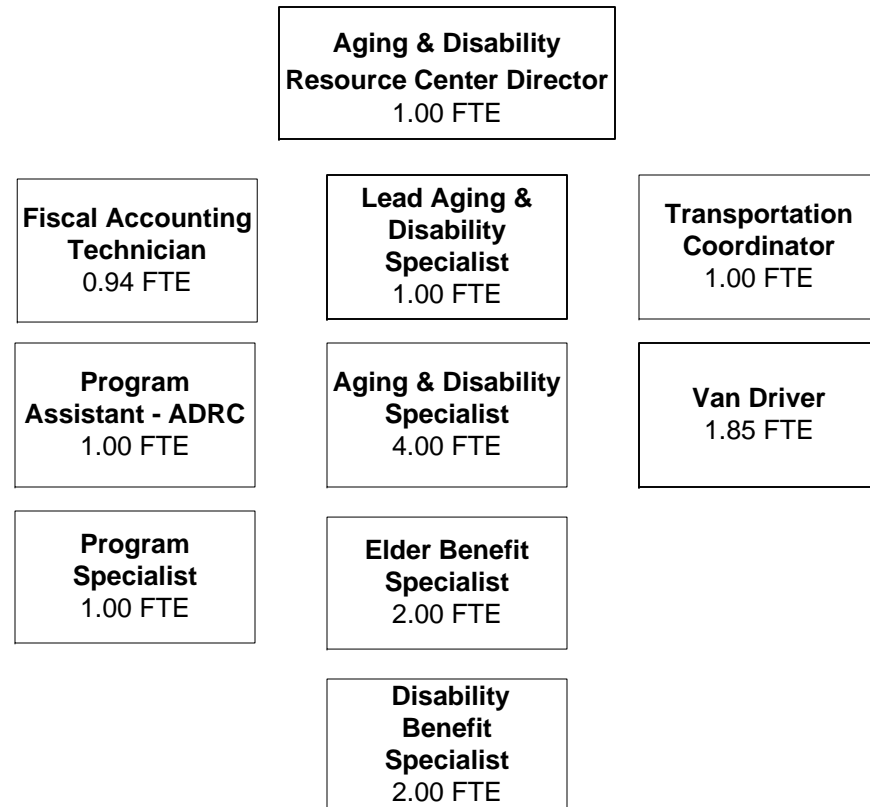
Description	2013 Actual	2014 Estimate	2015 Budget
AddLIFE Today! Newsmagazine - Total Circulation (Mailed/Emailed)	6,144	6,200	6,200
Disability Benefit Specialist Program - Total Cases Served	599	600	600
Elderly Benefit Specialist Program - Total Individuals Served	868	870	870
Information & Assistance Program - Total Contacts	7,327	8,000	8,000
National Family Caregiver Support Program - Total Unduplicated Respite Scholarship Recipients / Support Group Participants	3	17	17
Nutrition Programs - Total Congregate Unduplicated Eligible Individuals	619	580	625
Nutrition Programs - Total Home Delivery Unduplicated Eligible Individuals	263	200	250
Prevention Program - Total Classes Held / Unduplicated Participants	4/38	2/16	4/40
Transportation Programs - Total Rides (All Services)	9,901	14,000	22,900

Key Outcome Indicators - How well are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
ADRC Unit: Disability Benefit Specialist Monetary Impact to Sauk County	\$2,519,122	\$2,541,116	\$2,563,302
Older Americans Act Unit: Elder Benefit Specialist Program Monetary Impact to Sauk County	\$4,234,970	\$5,355,850	\$6,773,396
Transportation Unit: One-Day Excursion "Fun-day Travels"/Shopping Bus Cost Per Ride	N/A	\$45.33	\$41.79
Transportation Unit: Volunteer Driver Escort Cost Per Ride	\$37.74	\$40.45	\$35.37
Transportation Unit: Taxi Subsidy "Get Out and Go" Cost Per Ride	N/A	\$5.00	\$3.93

Sauk County Aging and Disability Resource Center

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



2011 Balance	2012 Change	2013 Change	2014 Change	2015 Change	2015 Balance
17.89	(1.02)	4.77		(5.85)	15.79

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
AGING & DISABILITY RESOURCE CENTER											
<u>Revenues</u>											
Tax Levy	147,738	176,914	174,608	171,138	171,138	241,939	70,801	41.37%	None	0	0
Grants & Aids	1,547,099	1,405,254	1,473,049	1,512,593	1,519,906	1,432,883	(87,023)	-5.73%			
User Fees	46,339	83,649	74,635	62,806	61,298	87,597	26,299	42.90%	2015 Total	0	0
Intergovernmental	23,753	7,703	3,795	2,500	2,500	2,500	0	0.00%			
Donations	92,165	75,055	77,178	63,805	58,000	58,200	200	0.34%			
Interest	8	2	0	0	0	0	0	0.00%	2016	0	0
Miscellaneous	1,542	1,226	806	200	200	0	(200)	-100.00%	2017	0	0
Use of Fund Balance	0	0	64,531	171,689	171,689	0	(171,689)	-100.00%	2018	0	0
									2019	0	0
Total Revenues	1,858,644	1,749,803	1,868,602	1,984,731	1,984,731	1,823,119	(161,612)	-8.14%			
<u>Expenses</u>											
Labor	662,900	763,087	863,039	863,677	869,082	818,656	(50,426)	-5.80%			
Labor Benefits	283,288	290,191	345,987	376,716	371,311	325,984	(45,327)	-12.21%			
Supplies & Services	599,316	544,194	659,576	744,338	744,338	678,479	(65,859)	-8.85%			
Capital Outlay	98,980	44,796	0	0	0	0	0	0.00%			
Addition to Fund Balance	214,160	107,535	0	0	0	0	0	0.00%			
Total Expenses	1,858,644	1,749,803	1,868,602	1,984,731	1,984,731	1,823,119	(161,612)	-8.14%			
Beginning of Year Fund Balance	134,057	348,217	455,752	391,221		219,532					
End of Year Fund Balance	348,217	455,752	391,221	219,532		219,532					

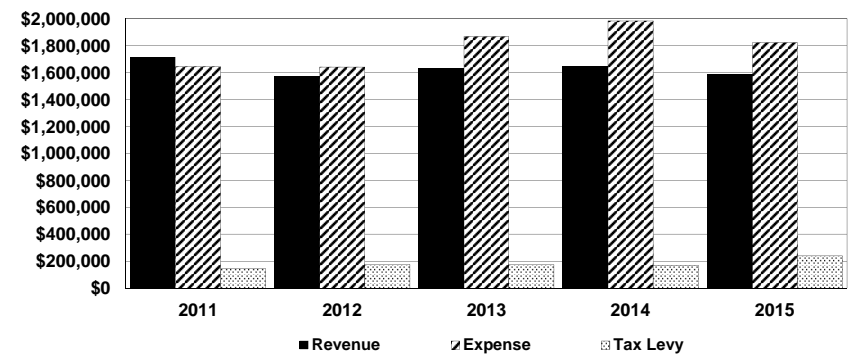
2015 Highlights & Issues on the Horizon

2015 is the first full year after restructure and major program evaluation of the ADRC.

In September of 2014, The Bus, a rural, deviated fixed route transportation program, was ended. In concert with this, Fun Day bus trips are being reinstated, as well as vouchers for use of private local transportation.

Starting in 2015, WIC will be providing the Nutrition / Prevention, Congregate and Home Delivered Meals, and Caregiver programs as a subcontractor of the Aging & Disability Resources Center. This will take advantage of commonalities in staff training specialties between the departments.

Revenue, Expense and Tax Levy



Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
20054 AGING & DISABILITY RESRCE REV									
411100	GENERAL PROPERTY TAXES	-147,738.00	-176,914.00	-174,608.00	-85,569.00	-171,138.00	-171,138.00	-241,939.00	70,801.00
424182	MIPPA GRANT	-15,000.00	-5,091.00	0.00	0.00	0.00	0.00	0.00	0.00
424502	AGING & DISABIL RESOURCE CENTE	-627,913.37	-646,020.00	-714,260.00	-319,028.00	-748,072.00	-748,072.00	-815,862.00	67,790.00
424503	ADRC REGIONAL LIVING WELL GRNT	0.00	0.00	-3,963.77	-230.57	0.00	0.00	0.00	0.00
425500	WIHA GRANT	0.00	0.00	-1,361.56	0.00	0.00	0.00	0.00	0.00
425590	IIIB REVENUE CONTROL	-61,496.00	-62,191.00	-62,292.00	-12,115.00	-59,203.00	-59,203.00	-59,271.00	68.00
425630	IIID SUPP HOME CARE	-4,867.00	-4,875.00	-4,875.00	-2,408.00	-4,611.00	-4,611.00	-4,192.00	-419.00
425650	STATE BENEFIT SPECIALIST	-35,290.00	-28,215.00	-28,215.00	-1,938.00	-28,215.00	-28,215.00	-28,215.00	0.00
425651	STATE BENEFIT SPEC-FED MTCH	-28,236.00	-28,215.00	-28,215.00	-1,938.00	-28,215.00	-28,215.00	-28,215.00	0.00
425655	STATE HLTH INS ASST PROGRAM	-8,451.00	-5,000.00	-5,000.00	-1,549.00	-5,000.00	-5,000.00	-5,000.00	0.00
425700	IIIC-1 CONGREGATE NUTRITION	-158,013.00	-153,805.00	-153,805.00	-58,392.00	-145,841.00	-145,841.00	-142,794.00	-3,047.00
425750	NSIP CONG NUTRITION	-18,126.00	-14,242.00	-11,213.00	-9,706.00	-18,000.00	-18,000.00	-16,512.00	-1,488.00
425760	STATE PHARM ASST PROG	-7,870.00	-6,779.00	-6,779.00	-6,779.00	-6,779.00	-6,779.00	-6,779.00	0.00
425762	STATE PHARM ASST-FED MTCH	-7,870.00	-6,779.00	-6,779.00	-6,779.00	-6,779.00	-6,779.00	-6,779.00	0.00
425820	IIIC-2 HOME DELIVERED MEALS	-47,623.00	-43,644.00	-43,644.00	-19,775.00	-40,627.00	-40,627.00	-42,800.00	2,173.00
425850	NSIP HOME DEL MEALS	-33,878.00	-15,899.00	-12,891.00	-12,125.00	-18,000.00	-18,000.00	-16,513.00	-1,487.00
425860	SCSP HOME DEL TRANSPORT	-7,587.00	-7,587.00	-7,587.00	-1,897.00	-7,587.00	-7,587.00	-7,587.00	0.00
425880	III-E PROGRAM REVENUES	-31,931.00	-24,913.00	-31,547.00	-4,014.00	-25,793.00	-25,793.00	-25,705.00	-88.00
425950	TRANSPORTATION GRANT	-155,631.00	-155,803.00	-149,607.00	-150,451.00	-143,772.00	-150,451.00	-157,977.00	14,205.00
425953	VETS TRANSPORTATION GRANT	0.00	-1,455.48	-778.66	0.00	-1,200.00	-700.00	-700.00	-500.00
425955	53.10 TRANSPORTATION GRANT	-73,562.40	-34,800.00	0.00	0.00	0.00	0.00	-67,982.00	67,982.00
425956	53.11 TRANSPORTATION GRANT	-223,754.00	-159,142.00	-200,236.00	-59,183.00	-232,012.00	-218,720.00	0.00	-232,012.00
425957	RTAP STATE SCHOLARSHIPS	0.00	-798.43	0.00	0.00	-200.00	0.00	0.00	-200.00
455640	FAMILY CARE NUTRITION	-23,450.70	-26,969.53	-12,577.96	-4,918.25	-12,000.00	-4,000.00	-4,000.00	-8,000.00
455641	FAMILY CARE TRANSPORTATION	-603.02	-34,952.99	-39,420.21	-22,075.36	-29,298.00	-29,298.00	-29,497.00	199.00
466150	AGING-PROGRAM INCOME	-243.49	-1,024.55	0.00	0.00	0.00	0.00	0.00	0.00
466155	AddLIFE TODAY PUBLICATION FEES	-2,550.00	-3,991.96	-2,600.00	-1,250.00	-3,000.00	-2,000.00	-2,000.00	-1,000.00
466210	CAFE CONNECTIONS REVENUE	-146.23	-201.17	-283.78	-119.44	-200.00	-200.00	0.00	-200.00
466300	HOME DELIVERED REVENUE	0.00	-338.94	0.00	0.00	0.00	-21.00	0.00	0.00
466310	BUS FARES-SHOPPING/GROCERY	0.00	0.00	0.00	0.00	0.00	0.00	-11,100.00	11,100.00
466320	FUN DAY TRAVELS	0.00	0.00	0.00	0.00	0.00	-1,000.00	-6,000.00	6,000.00
466330	TAXI SUBSIDY FEES	0.00	0.00	0.00	0.00	0.00	-7,500.00	-22,500.00	22,500.00
466340	THE BUS PROGRAM FARES	-2,713.63	-3,558.87	-6,885.10	-4,098.90	-6,000.00	-6,000.00	0.00	-6,000.00
466350	VOLUNTEER DRIVER REVENUE	-13,259.80	-9,436.53	-9,725.03	-4,442.22	-8,500.00	-10,000.00	-10,000.00	1,500.00
466351	VOLUNTEER DRIVER REV VETERANS	-3,761.50	-4,386.15	-3,427.08	-1,878.10	-2,500.00	-2,500.00	-2,500.00	0.00
466352	DVR TRANSPORTATION	0.00	-14.00	0.00	-486.50	0.00	-487.00	0.00	0.00
474650	HUMAN SERVICE-MA TRANSPORTATIO	-10,426.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
474700	HUMAN SERVICE-COP HOME DELIVER	-13,325.88	-7,702.97	-3,795.09	-1,773.56	-2,500.00	-2,500.00	-2,500.00	0.00
481100	INTEREST ON INVESTMENTS	-8.20	-1.79	0.00	0.00	0.00	0.00	0.00	0.00

Fund: AGING & DISABILITY RESOURCE CE	2011	2012	2013	2014	2014	2014		Dollar
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
20054 AGING & DISABILITY RESRCE REV								
485090 DONATIONS - TAX PREP	-189.00	-707.75	-449.00	-395.00	0.00	0.00	0.00	0.00
485120 DONATIONS ADDLIFE TODAY!	0.00	-20.00	0.00	-30.00	0.00	0.00	0.00	0.00
485130 DONATIONS HOMEMAKER PROGRAM	-661.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
485140 DONATIONS ELDER BENEFIT SPEC	-176.00	-116.75	-282.50	-235.00	0.00	-285.00	0.00	0.00
485200 DONATIONS CONGREGATE PROGRAM	-38,086.82	-26,087.90	-32,186.05	-11,247.08	-28,000.00	-28,000.00	-28,200.00	200.00
485300 DONATIONS HOME DELIVERED PROG	-53,046.88	-48,057.59	-44,038.99	-18,894.47	-30,000.00	-35,000.00	-30,000.00	0.00
485400 DONATIONS - PREVENTION	-5.00	-40.00	-150.00	-80.00	0.00	-130.00	0.00	0.00
485500 DONATIONS - ADRC	0.00	-25.00	-66.12	-295.00	0.00	-345.00	0.00	0.00
485600 DONATIONS - CAREGIVER	0.00	0.00	-5.00	-45.00	0.00	-45.00	0.00	0.00
486300 INSURANCE RECOVERIES	-1,151.97	0.00	-522.45	0.00	0.00	0.00	0.00	0.00
493470 CONTINUING APPROP ST BEN SPEC	0.00	0.00	0.00	0.00	-100,121.00	0.00	0.00	-100,121.00
493561 CONTIN APPROP FAM CARE TRANSP	0.00	0.00	0.00	0.00	-2,232.00	0.00	0.00	-2,232.00
493590 CONT APPROP - ADRC	0.00	0.00	0.00	0.00	-69,336.00	0.00	0.00	-69,336.00
TOTAL AGING & DISABILITY RESRCE REV	-1,858,643.14	-1,749,802.35	-1,804,071.35	-826,140.45	-1,984,731.00	-1,813,042.00	-1,823,119.00	-161,612.00
20054459 AGING DISABILITY RESOURCE CNTR								
511100 SALARIES PERMANENT REGULAR	220,641.05	296,120.02	278,133.76	150,657.77	294,834.00	294,834.00	360,373.00	65,539.00
511900 LONGEVITY-FULL TIME	845.02	1,097.79	1,441.88	83.25	1,677.00	1,677.00	1,354.00	-323.00
514100 FICA & MEDICARE TAX	16,464.50	21,715.10	20,311.30	11,012.54	22,798.00	22,798.00	27,787.00	4,989.00
514200 RETIREMENT-COUNTY SHARE	11,967.29	17,406.32	18,768.65	9,204.36	20,756.00	20,756.00	24,597.00	3,841.00
514300 RETIREMENT-EMPLOYEES SHARE	8,270.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	62,110.75	86,800.72	83,894.13	45,984.60	95,434.00	95,434.00	90,446.00	-4,988.00
514500 LIFE INSURANCE COUNTY SHARE	42.72	95.58	105.15	37.11	107.00	107.00	58.00	-49.00
514600 WORKERS COMPENSATION	2,965.52	3,789.48	3,801.93	1,635.55	3,340.00	3,340.00	4,079.00	739.00
515800 PER DIEM COMMITTEE	600.00	750.00	850.00	400.00	1,500.00	1,500.00	1,500.00	0.00
521800 PURCHASED SERVICES	10.00	0.00	200.00	356.50	0.00	367.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	793.10	710.34	415.14	184.76	1,750.00	1,750.00	1,750.00	0.00
531100 POSTAGE AND BOX RENT	2,968.80	4,742.06	3,761.33	8,246.75	8,750.00	8,750.00	16,500.00	7,750.00
531200 OFFICE SUPPLIES AND EXPENSE	3,290.57	2,022.40	1,661.29	989.82	2,650.00	2,650.00	2,000.00	-650.00
531300 PHOTO COPIES	0.00	0.00	137.96	0.00	0.00	0.00	0.00	0.00
531400 SMALL EQUIPMENT	925.01	58.00	5,760.89	84.18	32,974.00	32,974.00	0.00	-32,974.00
531800 MIS DEPARTMENT CHARGEBACKS	6,125.06	5,684.73	11,648.77	2,519.06	6,154.00	6,237.00	10,438.00	4,284.00
532400 MEMBERSHIP DUES	80.00	50.00	94.00	0.00	200.00	200.00	200.00	0.00
532600 ADVERTISING	0.00	0.00	924.41	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	1,723.30	2,280.20	1,408.97	220.00	4,000.00	4,000.00	1,500.00	-2,500.00
532900 OTHER PUBLICATIONS	2,592.78	2,852.64	4,297.47	2,024.74	7,500.00	7,500.00	8,100.00	600.00
533200 MILEAGE	7,580.62	8,933.72	8,315.44	4,127.76	7,750.00	7,750.00	8,300.00	550.00
533500 MEALS AND LODGING	409.79	1,176.12	799.85	135.70	2,000.00	2,000.00	1,000.00	-1,000.00
534000 OPERATING/MEETING SUPPLIES	984.54	352.77	104.91	156.57	500.00	500.00	300.00	-200.00

Fund: AGING & DISABILITY RESOURCE CE	2011	2012	2013	2014	2014	2014		Dollar
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
20054459 AGING DISABILITY RESOURCE CNTR								
534900 PROJECT SUPPLIES	2,436.11	0.00	511.12	1,500.00	0.00	1,500.00	0.00	0.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	1,451.30	1,516.27	1,474.00	1,520.00	1,600.00	126.00
TOTAL AGING DISABILITY RESOURCE CNTR	353,826.86	456,637.99	448,799.65	241,077.29	516,148.00	518,144.00	561,882.00	45,734.00
20054461 SUPP HOMECRE IIIB								
511100 SALARIES PERMANENT REGULAR	8,476.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	14.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512100 WAGES-PART TIME	11,914.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	24.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	1,524.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	680.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	832.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	2,299.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	3.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	249.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514800 UNEMPLOYMENT	484.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	281.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534000 OPERATING/MEETING SUPPLIES	153.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPP HOMECRE IIIB	26,939.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20054462 TRANSPORTATION								
511100 SALARIES PERMANENT REGULAR	95,011.57	97,654.16	104,205.99	53,469.64	112,070.00	112,070.00	82,362.00	-29,708.00
511200 SALARIES-PERMANENT-OVERTIME	91.85	0.00	0.00	8.12	0.00	8.00	0.00	0.00
511900 LONGEVITY-FULL TIME	736.15	868.00	759.25	0.00	985.00	985.00	94.00	-891.00
512100 WAGES-PART TIME	84,256.56	118,208.54	137,223.53	56,439.50	132,137.00	121,724.00	55,355.00	-76,782.00
512200 WAGES-PART TIME-OVERTIME	0.00	51.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	13,644.67	15,934.58	18,029.89	8,323.15	18,788.00	18,788.00	10,573.00	-8,215.00
514200 RETIREMENT-COUNTY SHARE	8,227.42	12,025.83	14,844.09	7,130.54	16,196.00	16,196.00	8,418.00	-7,778.00
514300 RETIREMENT-EMPLOYEES SHARE	8,583.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	21,015.16	26,449.07	31,925.93	13,590.36	35,976.00	35,976.00	27,537.00	-8,439.00
514500 LIFE INSURANCE COUNTY SHARE	20.68	92.79	120.25	48.59	125.00	125.00	49.00	-76.00
514600 WORKERS COMPENSATION	2,038.33	2,203.03	2,586.44	934.51	2,458.00	2,458.00	1,522.00	-936.00
514800 UNEMPLOYMENT	1,362.21	4,550.00	3,051.05	1,407.25	0.00	5,000.00	0.00	0.00
515800 PER DIEM COMMITTEE	150.00	250.00	400.00	200.00	400.00	400.00	400.00	0.00
521800 PURCHASED SERVICES	1,122.66	1,343.47	1,181.47	866.45	1,500.00	1,177.00	1,800.00	300.00
522500 TELEPHONE & DAIN LINE	1,927.28	1,619.41	1,511.27	692.80	1,800.00	1,800.00	900.00	-900.00
531100 POSTAGE AND BOX RENT	283.16	410.63	1,267.25	493.71	700.00	900.00	900.00	200.00
531200 OFFICE SUPPLIES AND EXPENSE	375.53	606.27	526.33	278.20	500.00	500.00	500.00	0.00

Fund: AGING & DISABILITY RESOURCE CE	2011	2012	2013	2014	2014	2014		Dollar
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
20054462 TRANSPORTATION								
531300 PHOTO COPIES	0.00	0.00	160.48	0.00	0.00	0.00	0.00	0.00
531400 SMALL EQUIPMENT	0.00	1,054.20	2,856.26	0.00	2,232.00	500.00	0.00	-2,232.00
531800 MIS DEPARTMENT CHARGEBACKS	2,790.68	1,258.20	2,508.61	2,847.14	7,179.00	7,179.00	2,088.00	-5,091.00
532100 PUBLICATION OF LEGAL NOTICES	256.01	240.69	229.16	83.94	200.00	200.00	200.00	0.00
532400 MEMBERSHIP DUES	25.00	100.00	35.00	35.00	200.00	35.00	50.00	-150.00
532600 ADVERTISING	0.00	8,623.05	1,685.41	0.00	2,500.00	2,500.00	0.00	-2,500.00
532800 TRAINING AND INSERVICE	20.00	711.50	442.55	0.00	450.00	100.00	250.00	-200.00
532900 OTHER PUBLICATIONS	824.81	951.55	1,035.43	655.17	1,000.00	2,000.00	1,500.00	500.00
533200 MILEAGE	520.02	943.75	1,212.40	248.64	2,000.00	800.00	500.00	-1,500.00
533500 MEALS AND LODGING	70.00	498.10	443.13	0.00	400.00	0.00	400.00	0.00
533901 TRANSPORTATION - TAXI	0.00	0.00	0.00	17,100.00	0.00	34,000.00	45,000.00	45,000.00
533902 VOLUNTEER DRIVERS	36,805.37	29,927.99	35,492.17	16,903.39	35,000.00	35,000.00	41,354.00	6,354.00
533903 TRANSPORTATION - VETERANS	6,959.09	5,727.06	3,399.33	3,178.59	5,000.00	5,000.00	6,000.00	1,000.00
534000 OPERATING/MEETING SUPPLIES	57,439.15	62,656.77	6,307.06	0.00	3,000.00	100.00	500.00	-2,500.00
534900 PROJECT SUPPLIES	746.75	2,149.50	3,769.17	438.29	3,000.00	439.00	500.00	-2,500.00
535100 VEHICLE FUEL	0.00	0.00	52,161.83	18,226.68	45,000.00	40,000.00	30,000.00	-15,000.00
535200 VEHICLE MAINTENACE AND REPAIR	0.00	0.00	15,316.58	6,276.41	15,000.00	15,000.00	15,000.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	3,812.46	5,907.88	5,968.61	7,193.09	8,000.00	7,200.00	4,000.00	-4,000.00
551900 INSURANCE-GENERAL LIABILITY	2,918.66	2,944.87	1,686.96	1,891.62	1,722.00	1,900.00	2,000.00	278.00
552400 INSURANCE-VOLUNTEERS	56.25	62.00	31.25	31.25	100.00	32.00	100.00	0.00
581900 CAPITAL OUTLAY	98,980.05	44,796.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSPORTATION	451,071.36	450,819.89	452,374.13	218,992.03	455,618.00	470,092.00	339,852.00	-115,766.00
20054464 CONGREGATE NUTRITION MEALS								
511100 SALARIES PERMANENT REGULAR	23,562.57	21,642.10	23,833.63	9,906.84	26,082.00	26,082.00	775.00	-25,307.00
511900 LONGEVITY-FULL TIME	66.49	38.08	28.01	0.00	51.00	51.00	3.00	-48.00
514100 FICA & MEDICARE TAX	1,599.15	1,582.16	1,752.74	729.41	1,999.00	1,999.00	59.00	-1,940.00
514200 RETIREMENT-COUNTY SHARE	1,269.74	1,283.31	1,572.33	693.40	1,829.00	1,829.00	53.00	-1,776.00
514300 RETIREMENT-EMPLOYEES SHARE	1,308.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	6,896.09	4,090.97	4,866.24	2,342.58	5,935.00	5,935.00	278.00	-5,657.00
514500 LIFE INSURANCE COUNTY SHARE	5.59	4.78	5.61	1.28	8.00	8.00	0.00	-8.00
514600 WORKERS COMPENSATION	257.80	267.98	321.27	99.23	211.00	211.00	5.00	-206.00
520900 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	162,175.00	162,175.00
521800 PURCHASED SERVICES	121,259.35	103,826.31	89,895.29	43,916.60	120,300.00	120,300.00	0.00	-120,300.00
522500 TELEPHONE & DAIN LINE	1,656.16	1,037.34	747.43	514.89	300.00	800.00	0.00	-300.00
525200 EQUIPMENT REPAIR	0.00	0.00	13.95	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	0.00	0.00	385.99	0.00	250.00	0.00	0.00	-250.00
531200 OFFICE SUPPLIES AND EXPENSE	457.12	283.29	315.60	228.78	500.00	500.00	0.00	-500.00
531400 SMALL EQUIPMENT	6,646.96	1,502.63	5,637.77	825.91	0.00	1,000.00	0.00	0.00

Fund: AGING & DISABILITY RESOURCE CE	2011	2012	2013	2014	2014	2014		Dollar
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
20054464 CONGREGATE NUTRITION MEALS								
531800 MIS DEPARTMENT CHARGEBACKS	0.00	1,246.17	1,179.98	238.82	604.00	604.00	0.00	-604.00
532100 PUBLICATION OF LEGAL NOTICES	57.53	46.08	329.77	0.00	100.00	100.00	0.00	-100.00
532400 MEMBERSHIP DUES	85.00	75.00	75.00	75.00	100.00	75.00	0.00	-100.00
532800 TRAINING AND INSERVICE	1,041.31	775.31	1,178.62	553.10	1,000.00	1,000.00	0.00	-1,000.00
532900 OTHER PUBLICATIONS	621.73	693.43	918.52	604.44	800.00	1,000.00	0.00	-800.00
533200 MILEAGE	862.53	1,007.05	2,310.60	1,205.68	1,500.00	2,000.00	0.00	-1,500.00
533500 MEALS AND LODGING	70.00	178.60	474.89	139.47	700.00	200.00	0.00	-700.00
534000 OPERATING/MEETING SUPPLIES	3,435.00	1,978.57	3,450.44	1,625.99	3,000.00	3,000.00	0.00	-3,000.00
534300 FOOD	1,339.63	523.52	1,879.46	0.00	2,000.00	31,523.00	0.00	-2,000.00
534900 PROJECT SUPPLIES	174.25	610.55	4,087.76	-84.81	1,900.00	104.00	0.00	-1,900.00
539800 EQUIPMENT LEASE	2,812.50	2,738.10	3,868.07	1,841.28	4,300.00	4,300.00	0.00	-4,300.00
551900 INSURANCE-GENERAL LIABILITY	1,392.34	1,619.13	142.11	167.92	144.00	168.00	0.00	-144.00
552400 INSURANCE-VOLUNTEERS	56.25	62.00	31.25	31.25	100.00	31.00	0.00	-100.00
553200 RENTS & UTILITIES	9,840.00	7,923.33	7,540.00	3,770.00	8,500.00	9,151.00	0.00	-8,500.00
TOTAL CONGREGATE NUTRITION MEALS	186,773.60	155,035.79	156,842.33	69,427.06	182,213.00	211,971.00	163,348.00	-18,865.00
20054465 HOME DELIVERED MEALS								
511100 SALARIES PERMANENT REGULAR	23,202.34	28,832.13	31,825.92	12,865.36	33,685.00	33,685.00	775.00	-32,910.00
511900 LONGEVITY-FULL TIME	70.11	52.57	39.87	0.00	68.00	68.00	3.00	-65.00
514100 FICA & MEDICARE TAX	1,606.91	2,118.20	2,348.22	947.50	2,582.00	2,582.00	59.00	-2,523.00
514200 RETIREMENT-COUNTY SHARE	1,251.12	1,709.64	2,099.32	900.54	2,363.00	2,363.00	53.00	-2,310.00
514300 RETIREMENT-EMPLOYEES SHARE	1,296.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	6,570.62	5,389.27	6,651.18	3,247.70	7,505.00	7,505.00	278.00	-7,227.00
514500 LIFE INSURANCE COUNTY SHARE	6.55	6.39	8.10	2.62	10.00	10.00	0.00	-10.00
514600 WORKERS COMPENSATION	253.25	358.15	429.03	129.65	272.00	272.00	5.00	-267.00
520900 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	234,951.00	234,951.00
521800 PURCHASED SERVICES	154,865.01	143,860.25	140,283.63	71,774.91	132,700.00	132,465.00	0.00	-132,700.00
522500 TELEPHONE & DAIN LINE	42.03	113.18	81.21	24.26	200.00	200.00	0.00	-200.00
531100 POSTAGE AND BOX RENT	584.52	1,152.42	1,716.61	1,336.05	1,800.00	1,800.00	0.00	-1,800.00
531200 OFFICE SUPPLIES AND EXPENSE	36.41	60.03	63.57	47.06	200.00	200.00	0.00	-200.00
531400 SMALL EQUIPMENT	504.00	0.00	4,331.70	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	0.00	0.00	974.01	321.30	814.00	814.00	0.00	-814.00
532800 TRAINING AND INSERVICE	0.00	56.00	178.53	125.00	100.00	200.00	0.00	-100.00
532900 OTHER PUBLICATIONS	519.36	693.43	721.42	483.56	700.00	700.00	0.00	-700.00
533200 MILEAGE	43,619.12	42,960.40	150.00	103.04	500.00	300.00	0.00	-500.00
533500 MEALS AND LODGING	0.00	29.40	300.72	0.00	500.00	0.00	0.00	-500.00
533902 VOLUNTEER DRIVERS	0.00	0.00	37,785.00	17,024.94	40,000.00	40,000.00	0.00	-40,000.00
534000 OPERATING/MEETING SUPPLIES	19,070.58	16,663.28	17,483.02	8,805.94	23,000.00	20,000.00	0.00	-23,000.00
534900 PROJECT SUPPLIES	373.36	1,080.67	707.04	172.19	1,500.00	172.00	0.00	-1,500.00

Fund: AGING & DISABILITY RESOURCE CE	2011	2012	2013	2014	2014	2014		Dollar
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
20054465 HOME DELIVERED MEALS								
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	191.70	219.78	194.00	220.00	0.00	-194.00
552400 INSURANCE-VOLUNTEERS	123.75	126.00	62.50	62.50	150.00	63.00	0.00	-150.00
TOTAL HOME DELIVERED MEALS	253,995.87	245,261.41	248,432.30	118,593.90	248,843.00	243,619.00	236,124.00	-12,719.00
20054466 HOME & COMMUNITY BASED SRVCS								
511100 SALARIES PERMANENT REGULAR	21,120.65	11,689.66	2,302.07	1,197.57	5,435.00	5,435.00	15,524.00	10,089.00
511900 LONGEVITY-FULL TIME	85.49	41.29	7.86	0.00	17.00	17.00	54.00	37.00
512100 WAGES-PART TIME	0.00	0.00	6,418.89	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	1,508.84	862.33	656.01	86.44	417.00	417.00	1,192.00	775.00
514200 RETIREMENT-COUNTY SHARE	1,144.30	694.24	151.87	83.84	382.00	382.00	1,059.00	677.00
514300 RETIREMENT-EMPLOYEES SHARE	1,145.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	5,973.99	2,636.42	696.94	368.61	1,791.00	1,791.00	5,277.00	3,486.00
514500 LIFE INSURANCE COUNTY SHARE	7.48	5.71	1.77	0.38	3.00	3.00	6.00	3.00
514600 WORKERS COMPENSATION	179.94	142.16	127.68	8.85	13.00	13.00	173.00	160.00
521800 PURCHASED SERVICES	7,069.90	4,898.94	185.94	160.46	200.00	170.00	200.00	0.00
522500 TELEPHONE & DAIN LINE	100.49	93.29	64.52	10.74	100.00	100.00	50.00	-50.00
531100 POSTAGE AND BOX RENT	8,188.03	8,500.88	4,118.96	744.29	5,000.00	1,000.00	1,500.00	-3,500.00
531200 OFFICE SUPPLIES AND EXPENSE	364.16	724.25	552.56	14.50	500.00	100.00	100.00	-400.00
531300 PHOTO COPIES	0.00	0.00	1.47	0.00	0.00	0.00	0.00	0.00
531400 SMALL EQUIPMENT	0.00	75.86	1,078.94	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	3,392.82	3,684.76	690.79	21.98	58.00	58.00	2,088.00	2,030.00
532600 ADVERTISING	0.00	0.00	391.00	0.00	1,000.00	0.00	0.00	-1,000.00
532800 TRAINING AND INSERVICE	330.00	195.00	58.01	0.00	100.00	102.00	0.00	-100.00
532900 OTHER PUBLICATIONS	-200.04	2,803.58	684.65	58.50	0.00	59.00	0.00	0.00
533200 MILEAGE	18.87	234.30	250.60	38.08	100.00	50.00	100.00	0.00
533500 MEALS AND LODGING	0.00	35.00	102.71	0.00	100.00	0.00	100.00	0.00
534000 OPERATING/MEETING SUPPLIES	407.12	193.01	347.10	0.00	200.00	0.00	200.00	0.00
534900 PROJECT SUPPLIES	402.24	9,106.04	18,041.03	211.23	500.00	212.00	100.00	-400.00
537120 RESPITE CARE CAREGIVERS	2,615.37	1,081.00	480.00	0.00	0.00	0.00	0.00	0.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	14.31	37.04	15.00	38.00	50.00	35.00
TOTAL HOME & COMMUNITY BASED SRVCS	53,854.95	47,697.72	37,425.68	3,042.51	15,931.00	9,947.00	27,773.00	11,842.00
20054469 STATE BENEFIT SPECIALIST								
511100 SALARIES PERMANENT REGULAR	24,688.73	39,577.89	88,077.01	35,378.68	134,320.00	99,952.00	148,677.00	14,357.00
511900 LONGEVITY-FULL TIME	50.89	152.26	142.77	0.00	646.00	646.00	644.00	-2.00
512100 WAGES-PART TIME	46,535.40	49,800.29	50,028.61	23,697.88	0.00	34,368.00	0.00	0.00
512900 LONGEVITY-PART TIME	355.80	375.80	395.80	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	5,169.20	6,469.54	9,972.90	4,297.60	10,325.00	10,325.00	11,423.00	1,098.00

Fund: AGING & DISABILITY RESOURCE CE	2011	2012	2013	2014	2014	2014		Dollar
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
20054469 STATE BENEFIT SPECIALIST								
514200 RETIREMENT-COUNTY SHARE	3,785.94	5,327.07	9,149.79	4,135.39	9,448.00	9,448.00	10,154.00	706.00
514300 RETIREMENT-EMPLOYEES SHARE	3,162.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	18,947.40	25,454.32	45,495.30	21,174.23	46,322.00	46,322.00	37,680.00	-8,642.00
514500 LIFE INSURANCE COUNTY SHARE	15.75	27.04	34.82	12.37	33.00	33.00	29.00	-4.00
514600 WORKERS COMPENSATION	914.95	1,117.28	1,742.00	607.56	1,505.00	1,505.00	1,685.00	180.00
514800 UNEMPLOYMENT	6,534.00	0.00	695.85	0.00	0.00	0.00	0.00	0.00
521800 PURCHASED SERVICES	850.00	0.00	200.00	0.00	0.00	10.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	263.38	270.70	236.79	122.39	500.00	500.00	500.00	0.00
531100 POSTAGE AND BOX RENT	316.19	304.61	644.19	260.24	500.00	500.00	500.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	171.73	229.34	597.34	292.14	400.00	400.00	400.00	0.00
531400 SMALL EQUIPMENT	0.00	33.39	20,582.19	168.36	0.00	169.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,380.43	3,393.28	3,255.48	2,561.04	2,547.00	4,097.00	4,176.00	1,629.00
532100 PUBLICATION OF LEGAL NOTICES	203.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532400 MEMBERSHIP DUES	70.00	70.00	70.00	70.00	150.00	70.00	100.00	-50.00
532600 ADVERTISING	0.00	0.00	533.41	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	75.00	75.00	383.96	150.00	1,000.00	250.00	500.00	-500.00
532900 OTHER PUBLICATIONS	985.40	856.25	1,200.82	717.56	1,000.00	1,500.00	3,000.00	2,000.00
533200 MILEAGE	1,599.48	2,840.75	2,777.04	1,402.80	2,500.00	2,800.00	2,800.00	300.00
533500 MEALS AND LODGING	77.50	177.28	42.54	217.50	500.00	500.00	500.00	0.00
534000 OPERATING/MEETING SUPPLIES	0.00	11.25	64.86	0.00	300.00	0.00	100.00	-200.00
534900 PROJECT SUPPLIES	0.00	0.00	1,547.79	81.72	0.00	82.00	0.00	0.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	696.77	735.90	707.00	736.00	800.00	93.00
559400 INDIRECT COSTS	0.00	0.00	46,362.00	0.00	100,121.00	100,121.00	0.00	-100,121.00
TOTAL STATE BENEFIT SPECIALIST	116,153.42	136,563.34	284,930.03	96,083.36	312,824.00	314,334.00	223,668.00	-89,156.00
20054471 DISABILITY BENEFITS								
511100 SALARIES PERMANENT REGULAR	78,321.03	72,946.45	95,408.09	47,891.89	91,558.00	91,558.00	149,698.00	58,140.00
511900 LONGEVITY-FULL TIME	187.47	162.21	140.53	0.00	233.00	233.00	341.00	108.00
512100 WAGES-PART TIME	0.00	0.00	6,418.89	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	5,415.39	5,054.64	7,173.45	3,485.68	7,022.00	7,022.00	11,478.00	4,456.00
514200 RETIREMENT-COUNTY SHARE	4,245.43	4,329.10	6,273.22	3,351.76	6,425.00	6,425.00	10,203.00	3,778.00
514300 RETIREMENT-EMPLOYEES SHARE	3,592.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	25,278.08	22,429.40	34,371.45	17,207.89	34,559.00	34,559.00	37,680.00	3,121.00
514500 LIFE INSURANCE COUNTY SHARE	16.55	16.55	19.89	10.06	19.00	19.00	22.00	3.00
514600 WORKERS COMPENSATION	762.63	852.29	1,096.69	460.83	995.00	995.00	1,693.00	698.00
521800 PURCHASED SERVICES	0.00	0.00	0.00	300.00	0.00	300.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	69.15	449.60	306.65	90.75	500.00	500.00	500.00	0.00
531100 POSTAGE AND BOX RENT	417.76	616.03	1,003.59	323.38	700.00	700.00	700.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	456.28	777.22	1,493.15	397.10	500.00	500.00	500.00	0.00

Fund: AGING & DISABILITY RESOURCE CE	2011	2012	2013	2014	2014	2014		Dollar
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
20054471 DISABILITY BENEFITS								
531400 SMALL EQUIPMENT	688.96	855.03	19,950.65	84.18	36,362.00	0.00	0.00	-36,362.00
531800 MIS DEPARTMENT CHARGEBACKS	2,704.61	2,346.03	3,824.49	1,295.10	2,243.00	1,605.00	4,176.00	1,933.00
532400 MEMBERSHIP DUES	100.00	70.00	70.00	70.00	150.00	70.00	100.00	-50.00
532800 TRAINING AND INSERVICE	965.00	970.00	1,878.95	150.00	1,500.00	0.00	500.00	-1,000.00
532900 OTHER PUBLICATIONS	724.70	742.79	911.34	596.67	1,000.00	1,500.00	3,000.00	2,000.00
533200 MILEAGE	63.80	727.10	656.32	1,038.80	600.00	2,000.00	2,000.00	1,400.00
533500 MEALS AND LODGING	816.82	418.01	294.21	291.33	800.00	600.00	600.00	-200.00
534000 OPERATING/MEETING SUPPLIES	87.47	533.75	220.91	0.00	500.00	100.00	100.00	-400.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	754.53	548.22	766.00	766.00	700.00	-66.00
553200 RENTS & UTILITIES	180.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISABILITY BENEFITS	125,093.20	114,296.20	182,267.00	77,593.64	186,432.00	149,452.00	223,991.00	37,559.00
20054476 FAMILY CAREGIVER SUPPORT PROGR								
511100 SALARIES PERMANENT REGULAR	0.00	0.00	9,299.23	2,947.22	11,936.00	11,936.00	360.00	-11,576.00
511900 LONGEVITY-FULL TIME	0.00	0.00	31.68	0.00	48.00	48.00	2.00	-46.00
514100 FICA & MEDICARE TAX	0.00	0.00	676.05	214.78	917.00	917.00	28.00	-889.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	614.34	206.36	839.00	839.00	25.00	-814.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	1,904.55	862.61	3,217.00	3,217.00	134.00	-3,083.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	6.47	1.44	9.00	9.00	0.00	-9.00
514600 WORKERS COMPENSATION	0.00	0.00	124.92	25.34	30.00	30.00	0.00	-30.00
520900 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	28,469.00	28,469.00
521800 PURCHASED SERVICES	0.00	0.00	0.00	0.00	2,500.00	1,911.00	0.00	-2,500.00
522500 TELEPHONE & DAIN LINE	0.00	0.00	3.43	0.69	200.00	200.00	0.00	-200.00
531100 POSTAGE AND BOX RENT	0.00	0.00	435.07	4.36	500.00	50.00	0.00	-500.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	0.00	416.60	41.34	300.00	300.00	0.00	-300.00
531400 SMALL EQUIPMENT	0.00	0.00	919.93	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	0.00	0.00	8.39	101.39	249.00	249.00	0.00	-249.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	50.00	0.00	0.00	-50.00
532800 TRAINING AND INSERVICE	0.00	0.00	30.00	30.00	200.00	200.00	0.00	-200.00
532900 OTHER PUBLICATIONS	0.00	0.00	711.40	358.78	1,000.00	1,000.00	0.00	-1,000.00
533200 MILEAGE	0.00	0.00	212.24	0.00	400.00	0.00	0.00	-400.00
533500 MEALS AND LODGING	0.00	0.00	70.00	0.00	200.00	0.00	0.00	-200.00
534000 OPERATING/MEETING SUPPLIES	0.00	0.00	811.98	39.53	313.00	100.00	0.00	-313.00
534900 PROJECT SUPPLIES	0.00	0.00	1,231.04	0.00	1,300.00	0.00	0.00	-1,300.00
537120 RESPITE CARE CAREGIVER	0.00	0.00	1,440.00	1,558.00	7,200.00	7,200.00	0.00	-7,200.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	58.28	81.49	59.00	82.00	0.00	-59.00
TOTAL FAMILY CAREGIVER SUPPORT PROGR	0.00	0.00	19,005.60	6,473.33	31,467.00	28,288.00	29,018.00	-2,449.00

Fund: AGING & DISABILITY RESOURCE CE	2011	2012	2013	2014	2014	2014		Dollar
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
20054479 PREVENTION & NUTRITION								
511100 SALARIES PERMANENT REGULAR	21,817.25	17,580.84	19,180.73	7,287.21	21,344.00	21,344.00	360.00	-20,984.00
511900 LONGEVITY-FULL TIME	73.14	40.60	34.35	0.00	56.00	56.00	2.00	-54.00
512100 WAGES-PART TIME	0.00	5,155.06	6,410.81	3,060.92	0.00	5,000.00	0.00	0.00
514100 FICA & MEDICARE TAX	1,502.09	1,673.26	1,897.16	770.50	1,637.00	2,037.00	28.00	-1,609.00
514200 RETIREMENT-COUNTY SHARE	1,179.09	1,043.11	1,265.61	510.08	1,498.00	1,498.00	25.00	-1,473.00
514300 RETIREMENT-EMPLOYEES SHARE	1,170.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	6,286.02	3,954.63	4,072.65	1,774.04	5,067.00	5,067.00	134.00	-4,933.00
514500 LIFE INSURANCE COUNTY SHARE	6.61	5.11	6.80	1.57	9.00	9.00	0.00	-9.00
514600 WORKERS COMPENSATION	234.08	223.54	266.29	73.71	137.00	142.00	0.00	-137.00
520900 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	16,914.00	16,914.00
521800 PURCHASED SERVICES	400.00	0.00	45.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	1,795.40	1,511.40	10.73	9.30	200.00	200.00	0.00	-200.00
531100 POSTAGE AND BOX RENT	0.00	0.00	285.74	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	161.21	100.69	265.37	40.88	300.00	300.00	0.00	-300.00
531800 MIS DEPARTMENT CHARGEBACKS	948.66	1,076.52	368.75	195.66	489.00	489.00	0.00	-489.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	100.00	0.00	0.00	-100.00
532800 TRAINING AND INSERVICE	50.00	814.00	225.00	100.00	500.00	200.00	0.00	-500.00
532900 OTHER PUBLICATIONS	729.50	752.39	595.34	117.00	500.00	500.00	0.00	-500.00
533200 MILEAGE	1,609.54	1,497.10	1,189.40	39.20	1,500.00	500.00	0.00	-1,500.00
533500 MEALS AND LODGING	155.00	475.16	314.84	35.00	500.00	100.00	0.00	-500.00
534000 OPERATING/MEETING SUPPLIES	0.00	52.19	1,452.69	60.46	300.00	300.00	0.00	-300.00
534900 PROJECT SUPPLIES	0.00	0.00	72.41	11.37	1,000.00	1,000.00	0.00	-1,000.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	116.04	140.76	118.00	142.00	0.00	-118.00
553200 RENTS & UTILITIES	0.00	0.00	450.00	0.00	0.00	0.00	0.00	0.00
559400 INDIRECT COSTS	38,657.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PREVENTION & NUTRITION	76,775.16	35,955.60	38,525.71	14,227.66	35,255.00	38,884.00	17,463.00	-17,792.00
TOTAL DEPARTMENT REVENUE	-1,858,643.14	-1,749,802.35	-1,804,071.35	-826,140.45	-1,984,731.00	-1,813,042.00	-1,823,119.00	-161,612.00
TOTAL DEPARTMENT EXPENSE	1,644,483.70	1,642,267.94	1,868,602.43	845,510.78	1,984,731.00	1,984,731.00	1,823,119.00	-161,612.00
ADDITION TO (-)/USE OF FUND BALANCE	-214,159.44	-107,534.41	64,531.08	19,370.33	0.00	171,689.00	0.00	

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	2015 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	\$715,502	11.00	
			User Fees	\$17,490		
			TOTAL REVENUES	\$732,992		
			Wages & Benefits	\$654,883		
			Operating Expenses	\$242,377		
			TOTAL EXPENSES	\$897,260		
Totals			COUNTY LEVY	\$164,268	11.00	
			TOTAL REVENUES	\$732,992		
			TOTAL EXPENSES	\$897,260		
			COUNTY LEVY	\$164,268		

Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Number of active IV-D cases	3,449	3,500	3,580

Key Outcome Indicators - How well are we doing?

Description	2013 Actual	2013 Actual	2015 Budget
Paternity Establishment Rate (90%)	111.83%	112.00%	111.00%
Court Order Establishment Rate (80%)	91.53%	90.50%	90.00%
Collection of Current Support (80%)	80.96%	81.00%	80.00%
Collection of Arrears (80%)	79.66%	79.50%	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.

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
11.00					11.00

CHILD SUPPORT

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	190,365	188,567	181,570	157,576	167,576	164,268	(3,308)	-1.97%	None	0	0
Grants & Aids	636,649	686,953	703,502	695,539	695,539	715,502	19,963	2.87%			
User Fees	18,034	20,325	14,443	17,490	17,490	17,490	0	0.00%	2015 Total	0	0

Total Revenues

	845,048	895,845	899,515	870,605	880,605	897,260	16,655	1.89%
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Expenses

Labor	414,080	417,767	429,824	418,586	418,586	454,271	35,685	8.53%	2016	0	0
Labor Benefits	215,273	206,910	211,494	223,509	223,509	200,611	(22,898)	-10.24%	2017	0	0
Supplies & Services	208,139	197,152	207,186	222,510	238,510	242,378	3,868	1.62%	2018	0	0
Addition to Fund Balance	7,557	74,016	51,011	6,000	0	0	0	0.00%	2019	0	0

Total Expenses

	845,049	895,845	899,515	870,605	880,605	897,260	16,655	1.89%
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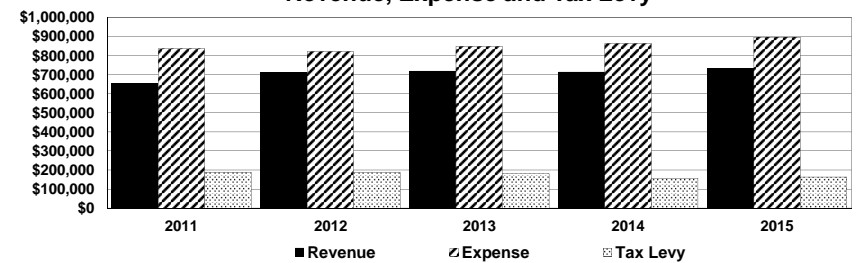
Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

2015 Highlights & Issues on the Horizon

Revenue, Expense and Tax Levy



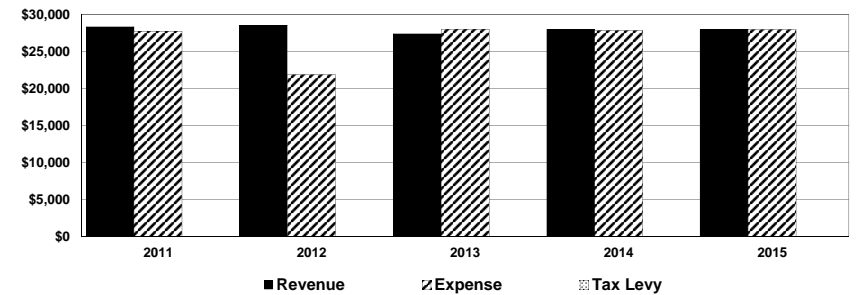
Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: CHILD SUPPORT	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10052 CHILD SUPPORT REVENUE								
411100 GENERAL PROPERTY TAXES	-190,365.00	-188,567.00	-181,570.00	-83,788.02	-167,576.00	-157,576.00	-164,268.00	-3,308.00
424540 ACT IV-D AGENCY REVENUE	-636,648.57	-686,952.73	-703,501.75	-167,639.73	-695,539.00	-695,539.00	-715,502.00	19,963.00
441240 GUARDIAN AD LITEM FEES CO	0.00	0.00	-2.52	0.00	0.00	0.00	0.00	0.00
441250 BLOOD TEST FEES	-6,777.73	-5,456.55	-4,084.54	-2,300.64	-5,000.00	-5,000.00	-5,000.00	0.00
441260 SERVICE FEES	-11,134.29	-14,708.64	-10,331.97	-6,658.40	-12,000.00	-12,000.00	-12,000.00	0.00
441270 VITAL STATISTICS FEES	-70.00	-50.00	-24.00	-15.31	-240.00	-240.00	-240.00	0.00
441280 NON-IVD FEES	0.00	-35.00	0.00	0.00	-250.00	-250.00	-250.00	0.00
451650 COPIER/POSTAGE/MISC	-52.21	-75.13	0.00	-64.97	0.00	0.00	0.00	0.00
484160 MISCELLANEOUS REVENUES	0.00	0.00	0.00	-645.00	0.00	0.00	0.00	0.00
TOTAL CHILD SUPPORT REVENUE	-845,047.80	-895,845.05	-899,514.78	-261,112.07	-880,605.00	-870,605.00	-897,260.00	16,655.00
10052451 IV-D AGENCY-CHILD SUPPORT								
511100 SALARIES PERMANENT REGULAR	410,904.56	414,371.68	426,209.34	185,189.80	414,751.00	414,751.00	450,756.00	36,005.00
511900 LONGEVITY-FULL TIME	3,175.00	3,395.00	3,614.80	0.00	3,835.00	3,835.00	3,515.00	-320.00
514100 FICA & MEDICARE TAX	29,682.24	29,660.30	30,831.07	13,264.38	32,022.00	32,022.00	34,752.00	2,730.00
514200 RETIREMENT-COUNTY SHARE	22,315.02	24,720.47	27,577.44	12,960.77	29,301.00	29,301.00	30,890.00	1,589.00
514300 RETIREMENT-EMPLOYEES SHARE	23,841.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	134,962.56	149,080.00	152,313.96	72,996.24	161,544.00	161,544.00	134,313.00	-27,231.00
514500 LIFE INSURANCE COUNTY SHARE	204.33	246.51	258.16	112.84	265.00	265.00	293.00	28.00
514600 WORKERS COMPENSATION	405.37	420.38	513.41	166.65	377.00	377.00	363.00	-14.00
514800 UNEMPLOYMENT	3,861.68	2,782.56	0.00	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	139,927.33	133,149.32	131,938.42	65,115.64	136,598.00	136,598.00	139,281.00	2,683.00
521100 MEDICAL EXAMINATIONS	6,042.00	3,658.00	3,649.00	1,668.00	10,000.00	8,000.00	10,000.00	0.00
521900 OTHER PROFESSIONAL SERVICES	16,643.87	16,205.74	15,890.64	7,597.81	30,000.00	20,000.00	30,000.00	0.00
522500 TELEPHONE & DAIN LINE	1,668.74	1,801.61	1,403.31	622.90	3,500.00	3,000.00	3,500.00	0.00
523900 INTERPRETER FEES	447.70	719.79	538.41	361.68	3,500.00	1,500.00	3,500.00	0.00
531100 POSTAGE AND BOX RENT	14,548.43	13,218.21	13,390.59	6,293.71	20,000.00	18,000.00	18,000.00	-2,000.00
531200 OFFICE SUPPLIES AND EXPENSE	8,462.74	8,803.28	16,905.32	3,734.24	12,000.00	12,000.00	12,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	16,701.88	15,803.39	19,375.90	12,123.26	16,612.00	16,612.00	17,847.00	1,235.00
532400 MEMBERSHIP DUES	632.00	735.00	0.00	190.00	650.00	650.00	1,350.00	700.00
532800 TRAINING AND INSERVICE	35.00	810.00	985.00	1,335.00	1,250.00	1,750.00	2,500.00	1,250.00
533200 MILEAGE	686.00	907.50	1,663.20	439.60	1,000.00	1,000.00	1,000.00	0.00
533500 MEALS AND LODGING	1,095.77	346.00	665.22	880.54	1,750.00	1,750.00	1,750.00	0.00
537800 VITAL STATISTICS FEES	200.00	140.00	80.00	60.00	500.00	500.00	500.00	0.00
552100 OFFICIALS BONDS	1,047.10	854.58	701.08	701.08	1,150.00	1,150.00	1,150.00	0.00
TOTAL IV-D AGENCY-CHILD SUPPORT	837,490.91	821,829.32	848,504.27	385,814.14	880,605.00	864,605.00	897,260.00	16,655.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: CHILD SUPPORT	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	-845,047.80	-895,845.05	-899,514.78	-261,112.07	-880,605.00	-870,605.00	-897,260.00	16,655.00
TOTAL DEPARTMENT EXPENSE	837,490.91	821,829.32	848,504.27	385,814.14	880,605.00	864,605.00	897,260.00	16,655.00
ADDITION TO (-)/USE OF FUND BALANCE	-7,556.89	-74,015.73	-51,010.51	124,702.07	0.00	-6,000.00	0.00	

Revenues

Beginning of Year Fund Balance
End of Year Fund Balance

None



Fund: DOG LICENSE Department: COUNTY POUND	2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
82026 DOG LICENSE REVENUE								
442100 DOG LICENSE FEES	-28,375.63	-28,561.35	-27,445.67	-18,583.50	-28,000.00	-28,000.00	-28,000.00	0.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-106.00	0.00	0.00	-106.00
TOTAL DOG LICENSE REVENUE	-28,375.63	-28,561.35	-27,445.67	-18,583.50	-28,106.00	-28,000.00	-28,000.00	-106.00
82026413 DOG FUND EXPENSES								
520100 CONSULTANT AND CONTRACTUAL	23,240.03	18,434.22	25,100.77	12,252.56	24,731.00	24,505.00	24,644.00	-87.00
531200 OFFICE SUPPLIES AND EXPENSE	445.76	329.70	340.14	412.69	400.00	415.00	406.00	6.00
532100 PUBLICATION OF LEGAL NOTICES	1,370.66	343.88	150.92	139.60	175.00	140.00	150.00	-25.00
559200 LOCAL OFFICIALS REIMBURSE	2,724.00	2,787.00	2,449.50	0.00	2,800.00	2,800.00	2,800.00	0.00
TOTAL DOG FUND EXPENSES	27,780.45	21,894.80	28,041.33	12,804.85	28,106.00	27,860.00	28,000.00	-106.00
TOTAL DEPARTMENT REVENUE	-28,375.63	-28,561.35	-27,445.67	-18,583.50	-28,106.00	-28,000.00	-28,000.00	-106.00
TOTAL DEPARTMENT EXPENSE	27,780.45	21,894.80	28,041.33	12,804.85	28,106.00	27,860.00	28,000.00	-106.00
ADDITION TO (-)/USE OF FUND BALANCE	-595.18	-6,666.55	595.66	-5,778.65	0.00	-140.00	0.00	

Environmental 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 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
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.	06/30/2015 - 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.	12/31/2015 - 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.	12/31/2015 - Reviewed Annually
Become a Level III Health Department.	Achieve Full Agent status in the Department of Health Services - FSRL program.	07/01/2015 - Reviewed Annually

Program Evaluation						
Program Title	Program Description	Mandates and References	2015 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.	\$22,904	0.87	373 problems were investigated and 1,093 contacts for Nuisances/Human Health Hazards were made in 2013.
			Grants	\$9,500		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$32,404		
			Wages & Benefits	\$61,543		
			Operating Expenses	\$4,233		
			TOTAL EXPENSES	\$65,776		
COUNTY LEVY	\$33,372					
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	0.17	There were 49 contacts regarding lead, 9 problems investigated, and 6 home lead inspections completed in 2013.
			Grants	\$6,400		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$6,400		
			Wages & Benefits	\$13,129		
			Operating Expenses	\$6,246		
			TOTAL EXPENSES	\$19,375		
COUNTY LEVY	\$12,975					
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	0.01	Policy was created and forms are available on line for citizens to retrieve to report mold problems. In 2013, 74 problems were addressed and 179 contacts were made.
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$845		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$845		
COUNTY LEVY	\$845					

Environmental Health

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. \$2,095 Grants \$0 Use of Carryforward \$0 TOTAL REVENUES \$2,095 Wages & Benefits \$1,917 Operating Expenses \$117 TOTAL EXPENSES \$2,034 COUNTY LEVY (\$61)	0.03	13 tattoo/piercing inspections were completed and 64 contacts in 2013.
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. \$7,676 Grants \$1,500 Use of Carryforward \$0 TOTAL REVENUES \$9,176 Wages & Benefits \$8,616 Operating Expenses \$321 TOTAL EXPENSES \$8,937 COUNTY LEVY (\$239)	0.13	In 2013 - 356 radon kits were provided to the public. There were 31 problems addressed and 220 contacts.
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. \$69,494 Grants \$0 Use of Carryforward \$0 TOTAL REVENUES \$69,494 Wages & Benefits \$65,945 Operating Expenses \$5,662 TOTAL EXPENSES \$71,607 COUNTY LEVY \$2,113	0.99	243 facilities were licensed and inspected. There were 77 problems addressed and 785 contacts made.
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. \$7,369 Grants \$83,000 Use of Carryforward \$0 TOTAL REVENUES \$90,369 Wages & Benefits \$64,354 Operating Expenses \$24,346 TOTAL EXPENSES \$88,700 COUNTY LEVY (\$1,669)	1.03	In 2012 - 415 wells were sampled. There were 57 problems addressed and 822 contacts made.
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 Grants \$100,756 Use of Carryforward \$0 TOTAL REVENUES \$100,756 Wages & Benefits \$77,493 Operating Expenses \$10,091 TOTAL EXPENSES \$87,584 COUNTY LEVY (\$13,172)	1.17	There were 551 inspections in 2013. There were also 119 problems addressed and 1,007 contacts made.
Totals			TOTAL REVENUES \$310,694 TOTAL EXPENSES \$344,859 COUNTY LEVY \$34,165	4.40	

Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimated	2015 Budget
Number of Establishments of Limited Agent Program that Have Been Inspected	597	597	697
Number of DATCP Inspections Sauk County	243	243	243
Number of DNR Well Inspections	415	415	415
Environmental Health Investigations and Follow Up	4,000	4,000	4,000

Key Outcome Indicators - How well are we doing?

Description	2013 Actual	2014 Estimated	2015 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 Health Departments

Oversight Committee: **Public Health Board**

Public Health Director
PH 1.00 FTE

Public Health Deputy Director
PH 1.00 FTE

Environmental Health Manager
EH 1.00 FTE

Registered Sanitarian
EH 1.00 FTE

Environmental Health Technician
EH 1.00 FTE

Program Assistant
EH 1.00 FTE

Environmental Health Technician Project
EH 0.40 FTE

Systems Analyst
PH 1.00 FTE

Financial Analyst
PH 1.00 FTE

Accounting Assistant Specialist
PH 1.00 FTE

Administrative Support (Reception)
PH 0.80 FTE
WIC 0.20 FTE

Public Health Nurse
PH 5.73 FTE

Public Health Technician
PH 0.75 FTE

Dental Hygienist
PH 0.25 FTE

Director WIC Program
WIC 0.90 FTE

Health Educator
PH 0.25 FTE
WIC 0.50 FTE

Program Assistant
WIC 0.99 FTE

WIC Health Screener
WIC 0.90 FTE

Registered Dietitian
WIC 1.67 FTE

Nutritionist
WIC 1.00 FTE

Nutrition and Prevention Specialist
WIC 1.00 FTE

PH = Public Health
EH = Environmental Health
WIC = Women, Infants & Children

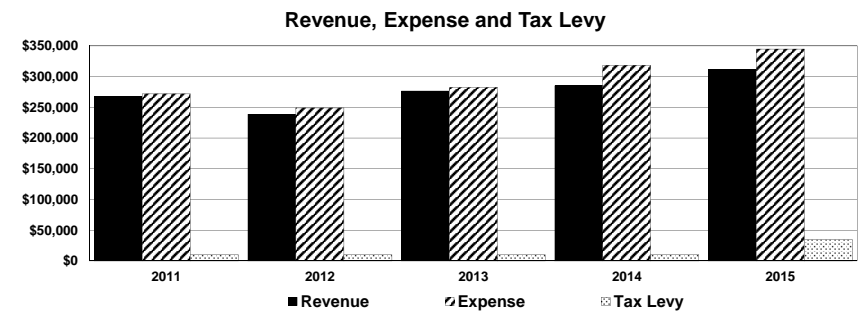
	2011 Balance	2012 Change	2013 Change	2014 Change	2015 Change	2015 Balance
Public Health	9.80		0.75	1.53	0.70	12.78
Environmental Health	4.52	(0.92)	0.15		0.65	4.40
Women, Infants & Children	3.98		0.68		2.50	7.16
Total Health Departments	18.30	(0.92)	1.58	1.53	3.85	24.34

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
ENVIRONMENTAL HEALTH											
<u>Revenues</u>											
Tax Levy	10,105	10,105	10,105	10,105	10,105	34,165	24,060	238.10%	None	0	0
Grants & Aids	197,169	163,286	177,767	193,585	189,076	207,332	18,256	9.66%			
Licenses & Permits	44,084	47,867	67,647	64,527	62,460	71,589	9,129	14.62%	2015 Total	0	0
User Fees	1,046	1,127	431	1,000	1,000	1,500	500	50.00%			
Intergovernmental	22,210	20,210	20,210	20,816	20,816	30,273	9,457	45.43%			
Miscellaneous	2,709	5,808	10,401	4,788	0	0	0	0.00%	2016	19,000	6,333
Use of Fund Balance	0	740	0	23,638	23,638	0	(23,638)	-100.00%	2017	0	0
									2018	0	0
									2019	0	0
Total Revenues	277,323	249,143	286,561	318,459	307,095	344,859	37,764	12.30%			
<u>Expenses</u>											
Labor	169,216	150,502	163,587	184,642	163,744	213,455	49,711	30.36%			
Labor Benefits	55,733	57,650	63,671	81,734	74,454	80,388	5,934	7.97%			
Supplies & Services	47,004	40,991	54,974	52,083	68,897	51,016	(17,881)	-25.95%			
Addition to Fund Balance	5,370	0	4,329	0	0	0	0	0.00%			
Total Expenses	277,323	249,143	286,561	318,459	307,095	344,859	37,764	12.30%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2015 Highlights & Issues on the Horizon

The Department of Health Services contract has increased by 100 inspections this licensing year, so a limited term Technician is included to help with the extra work load.

The South Central Environmental Health Commission has been formalized, which has provided division guidance and oversight. The Commission includes the health officers from each county, a county board supervisor from each county, and one voting citizen member.



Fund: GENERAL FUND Department: ENVIRONMENTAL HEALTH		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
10048 ENVIRONMENTAL HEALTH REVENUE									
411100	GENERAL PROPERTY TAXES	-10,105.00	-10,105.00	-10,105.00	-5,052.48	-10,105.00	-10,105.00	-34,165.00	24,060.00
424160	PREVENTION GRANT	-11,790.00	0.00	-12,410.00	-5,411.00	0.00	-4,509.00	-9,500.00	9,500.00
424170	LEAD GRANT	-11,257.00	-5,395.00	-7,092.00	-2,663.00	-6,400.00	-6,400.00	-6,400.00	0.00
424200	ASBESTOS GRANT	-5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424201	RETAIL FOOD LICENSES	-41,447.00	-45,881.50	-65,406.90	-61,321.80	-60,498.00	-62,565.00	-69,494.00	8,996.00
424350	RADON TESTING GRANT	-6,397.00	-4,665.00	-12,187.00	-5,357.00	-7,676.00	-7,676.00	-7,676.00	0.00
424492	TRANSIENT WELL WATER	-81,905.00	-81,550.00	-81,175.00	-24,775.00	-83,000.00	-83,000.00	-83,000.00	0.00
424493	SANITATION PROGRAM	-80,820.00	-71,676.00	-64,903.20	-19,756.00	-92,000.00	-92,000.00	-100,756.00	8,756.00
441500	TATTOO LICENSES	-2,637.00	-1,985.50	-2,240.00	-1,093.50	-1,962.00	-1,962.00	-2,095.00	133.00
465110	RADON TESTING KIT SALES	-1,046.24	-1,127.01	-431.30	-609.90	-1,000.00	-1,000.00	-1,500.00	500.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-22,210.00	-20,210.00	-20,210.00	-20,816.00	-20,816.00	-20,816.00	-30,273.00	9,457.00
484160	MISCELLANEOUS REVENUES	-2,709.00	-5,445.29	-10,401.11	-3,460.71	0.00	-4,788.00	0.00	0.00
486300	INSURANCE RECOVERIES	0.00	-363.00	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	-23,638.00	0.00	0.00	-23,638.00
TOTAL ENVIRONMENTAL HEALTH REVENUE		-277,323.24	-248,403.30	-286,561.51	-150,316.39	-307,095.00	-294,821.00	-344,859.00	37,764.00
10048410 ENVIRONMENTAL HEALTH PROGRAM									
511100	SALARIES PERMANENT REGULAR	147,742.64	130,497.02	137,566.90	64,845.22	139,762.00	177,553.00	196,888.00	57,126.00
511200	SALARIES-PERMANENT-OVERTIME	21.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	21.67	60.00	80.00	0.00	220.00	343.00	377.00	157.00
512100	WAGES-PART TIME	21,333.05	19,827.33	25,802.37	12,101.79	23,605.00	6,746.00	16,190.00	-7,415.00
512200	WAGES-PART TIME-OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	97.40	117.40	137.40	0.00	157.00	0.00	0.00	-157.00
514100	FICA & MEDICARE TAX	12,559.94	11,197.19	12,173.92	5,711.92	12,526.00	14,111.00	16,329.00	3,803.00
514200	RETIREMENT-COUNTY SHARE	7,247.64	8,906.21	10,877.99	5,386.21	11,462.00	12,276.00	13,414.00	1,952.00
514300	RETIREMENT-EMPLOYEES SHARE	5,248.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	28,572.65	35,721.20	38,511.48	20,340.57	48,795.00	53,466.00	48,468.00	-327.00
514500	LIFE INSURANCE COUNTY SHARE	10.80	10.92	11.43	5.05	12.00	22.00	36.00	24.00
514600	WORKERS COMPENSATION	2,093.07	1,814.31	2,095.88	770.29	1,659.00	1,859.00	2,141.00	482.00
520900	CONTRACTED SERVICES	12,517.46	10,341.73	4,321.98	1,536.95	5,000.00	5,000.00	5,000.00	0.00
521800	PURCHASED SERVICES	407.08	207.90	0.00	0.00	1,000.00	0.00	0.00	-1,000.00
522100	WATER TREATMENT	17,830.01	13,621.78	13,387.18	13,058.11	18,000.00	18,000.00	16,000.00	-2,000.00
522500	TELEPHONE & DAIN LINE	2,347.20	1,653.06	1,318.15	582.33	2,000.00	2,000.00	3,000.00	1,000.00
530300	COPY MACHINE AND SUPPLIES	302.31	99.06	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	1,737.57	1,539.46	1,853.27	1,006.27	3,000.00	3,000.00	2,500.00	-500.00
531200	OFFICE SUPPLIES AND EXPENSE	1,254.51	673.71	749.58	303.21	2,000.00	2,000.00	2,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	1,830.35	2,884.25	24,153.66	1,906.50	5,010.00	5,010.00	6,366.00	1,356.00
532800	TRAINING AND INSERVICE	217.00	1,007.00	815.00	250.00	1,000.00	2,500.00	2,000.00	1,000.00
533200	MILEAGE	2,812.54	453.20	705.28	53.76	2,000.00	2,423.00	2,000.00	0.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: ENVIRONMENTAL HEALTH	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10048410 ENVIRONMENTAL HEALTH PROGRAM								
533500 MEALS AND LODGING	482.83	53.84	993.72	81.33	500.00	500.00	500.00	0.00
534800 EDUCATIONAL SUPPLIES	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
534900 PROJECT SUPPLIES	1,526.43	4,355.41	2,684.16	1,255.35	21,987.00	3,000.00	3,000.00	-18,987.00
535100 VEHICLE FUEL	3,020.48	3,109.09	3,081.83	1,045.52	4,000.00	4,000.00	4,000.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	345.38	641.95	283.28	500.67	2,500.00	2,500.00	2,500.00	0.00
537900 LICENSE/CERTIFICATION RENEWALS	0.00	0.00	0.00	540.00	0.00	1,000.00	1,000.00	1,000.00
551000 INSURANCE	372.93	349.82	627.40	764.38	400.00	650.00	650.00	250.00
TOTAL ENVIRONMENTAL HEALTH PROGRAM	271,952.62	249,142.84	282,231.86	132,045.43	307,095.00	318,459.00	344,859.00	37,764.00
TOTAL DEPARTMENT REVENUE	-277,323.24	-248,403.30	-286,561.51	-150,316.39	-307,095.00	-294,821.00	-344,859.00	37,764.00
TOTAL DEPARTMENT EXPENSE	271,952.62	249,142.84	282,231.86	132,045.43	307,095.00	318,459.00	344,859.00	37,764.00
ADDITION TO (-)/USE OF FUND BALANCE	-5,370.62	739.54	-4,329.65	-18,270.96	0.00	23,638.00	0.00	

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	2015 Budget		FTE's	Key Outcome Indicator(s)
Business Office	Oversees all billing and revenue collections of the Sauk County Health Care Center. Responsible for cost reporting, accounts payable, accounts receivable, and resident trust accounts.		User Fees / Bad Debt / Misc	(\$73,200)	3.00	
			Grants	\$625,000		
			Sales Tax from Gen'l Fund for Debt Service	\$1,193,724		
			Other Revenues & Bed Tax	(\$158,174)		
			Use of Fund Balance	\$730,000		
			TOTAL REVENUES	\$2,317,350		
			Wages & Benefits	\$185,534		
			Operating Expenses	\$1,287,296		
			Debt Service	\$1,193,724		
			TOTAL EXPENSES	\$2,666,554		
	COUNTY LEVY	\$349,204				
Human Resources	Responsible for assisting department heads with the resolution of employee issues, hiring and orienting new employees, and payroll and benefits tasks.		Wages & Benefits	\$62,082	1.00	
			Operating Expenses	\$16,375		
			TOTAL EXPENSES	\$78,457		
			COUNTY LEVY	\$78,457		
Skilled Nursing Facility	Provides skilled nursing for short and long term rehabilitative care to Sauk County and surrounding communities' residents.		User Fees / Misc	\$6,788,200	90.80	
			TOTAL REVENUES	\$6,788,200		
			Wages & Benefits	\$4,834,294		
			Operating Expenses	\$503,600		
			TOTAL EXPENSES	\$5,337,894		
			COUNTY LEVY	(\$1,450,306)		
Occupational Therapy	Enhances the lives of residents by keeping them at their highest functional level by providing skilled therapy and restorative care.		Wages & Benefits	\$115,259	2.00	
			Operating Expenses	\$128,500		
			TOTAL EXPENSES	\$243,759		
			COUNTY LEVY	\$243,759		
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.		User Fees / Misc	\$2,900	4.00	
			TOTAL REVENUES	\$2,900		
			Wages & Benefits	\$260,285		
			Operating Expenses	\$15,900		
			TOTAL EXPENSES	\$276,185		
	COUNTY LEVY	\$273,285				
Medical Doctor	Physician monitoring		Operating Expenses	\$17,500	-	
			TOTAL EXPENSES	\$17,500		
			COUNTY LEVY	\$17,500		
Medical Records	Medical records/privacy documentation		Wages & Benefits	\$120,252	2.00	
			Operating Expenses	\$4,150		
			TOTAL EXPENSES	\$124,402		
			COUNTY LEVY	\$124,402		
Social Work	Responsible for discharge planning and resource referrals, psychosocial assistance, and aiding residents with transitional placement issues.		Wages & Benefits	\$84,529	1.00	
			Operating Expenses	\$1,350		
			TOTAL EXPENSES	\$85,879		
			COUNTY LEVY	\$85,879		
Dietary	Prepare and distribute nutritious, good tasting meals while adhering to physician ordered diets.		User Fees / Misc	\$7,000	12.25	
			TOTAL REVENUES	\$7,000		
			Wages & Benefits	\$560,956		
			Operating Expenses	\$289,750		
			TOTAL EXPENSES	\$850,706		
			COUNTY LEVY	\$843,706		

Health Care Center

Maintenance	Maintain physical plant and grounds of the Sauk County Health Care Center.		User Fees / Misc	\$0	4.90	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$303,495		
			Operating Expenses	\$290,000		
			TOTAL EXPENSES	\$593,495		
Environmental Services	Maintain housekeeping tasks for facility and residents. Launder clothes and linens for facility and residents.		COUNTY LEVY	\$593,495	13.00	
			Wages & Benefits	\$521,061		
			Operating Expenses	\$62,475		
			TOTAL EXPENSES	\$583,536		
			COUNTY LEVY	\$583,536		
Administration	Manage oversight of skilled nursing facility		Wages & Benefits	\$178,652	2.04	
			Operating Expenses	\$12,000		
			TOTAL EXPENSES	\$190,652		
			COUNTY LEVY	\$190,652		
Home Care	Certified Medicare and Medicaid home care agency that provides skilled nursing, home health aides, physical therapy, occupational therapy, and speech therapy.		User Fees / Misc	\$601,000	6.45	
			TOTAL REVENUES	\$601,000		
			Wages & Benefits	\$471,817		
			Operating Expenses	\$259,360		
			TOTAL EXPENSES	\$731,177		
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.		COUNTY LEVY	\$130,177	0.55	
			User Fees / Misc	\$48,000		
			TOTAL REVENUES	\$48,000		
			Wages & Benefits	\$30,008		
			Operating Expenses	\$2,000		
Outlay	Nursing wheelchairs mattresses carpet dining room chairs	\$15,000 \$3,000 \$5,000 \$10,000 \$5,000	TOTAL EXPENSES	\$32,008	-	
			COUNTY LEVY	(\$15,992)		
			User Fees / Misc	\$48,000		
			TOTAL REVENUES	\$48,000		
			Wages & Benefits	\$30,008		
Totals			Operating Expenses	\$2,000	142.99	
			TOTAL EXPENSES	\$38,000		
			COUNTY LEVY	\$38,000		
			TOTAL REVENUES	\$9,764,450		
			TOTAL EXPENSES	\$11,850,203		
			COUNTY LEVY	\$2,085,753		

Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimate	2015 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

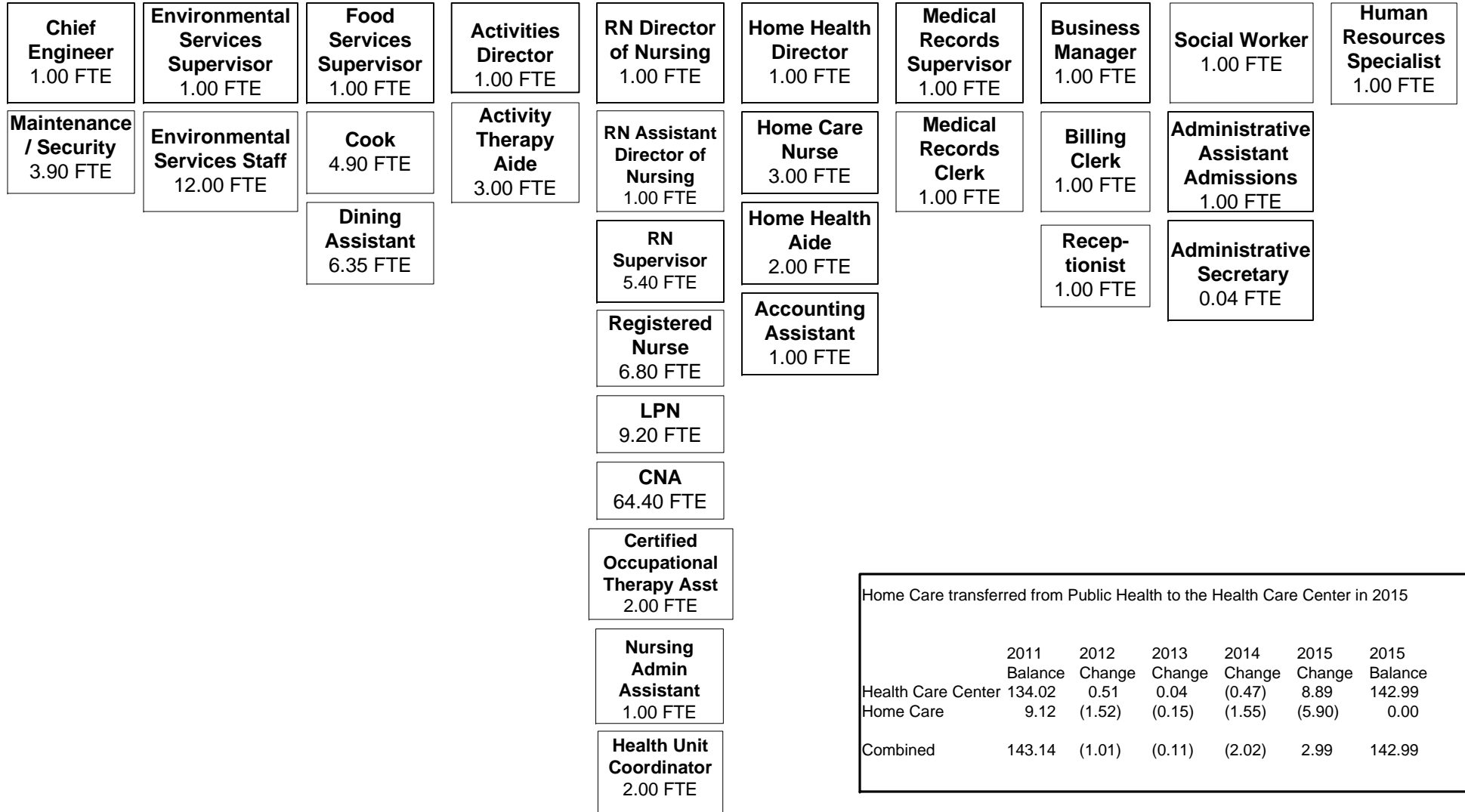
Key Outcome Indicators - How well are we doing?

Description	2013 Actual	2014 Estimate	2015 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



Home Care transferred from Public Health to the Health Care Center in 2015

	2011	2012	2013	2014	2015	2015
	Balance	Change	Change	Change	Change	Balance
Health Care Center	134.02	0.51	0.04	(0.47)	8.89	142.99
Home Care	9.12	(1.52)	(0.15)	(1.55)	(5.90)	0.00
Combined	143.14	(1.01)	(0.11)	(2.02)	2.99	142.99

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
HEALTH CARE CENTER											
<u>Revenues</u>											
Tax Levy	2,698,114	2,248,339	2,151,509	1,716,976	1,716,976	2,085,753	368,777	21.48%	Wheelchairs	3,000	3,000
Grants & Aids	619,969	728,359	641,564	625,000	600,000	1,096,000	496,000	82.67%	Mattresses	5,000	5,000
User Fees	5,742,276	5,846,530	5,951,765	5,898,840	6,517,338	6,735,220	217,882	3.34%	Nursing Equipment	15,000	15,000
Intergovernmental	0	0	0	0	0	2,000	2,000	0.00%	Carpet Replacement	10,000	10,000
Donations	3,828	4,447	2,716	1,500	4,000	2,000	(2,000)	-50.00%	Dining Room Chair Replacement	5,000	5,000
Interest	4,229	4,610	2,841	4,606	4,606	4,606	0	0.00%			
Rent	0	0	0	0	0	0	0	0.00%	2015 Total	38,000	38,000
Miscellaneous	(1,597)	(5,169)	929	1,010	1,400	900	(500)	-35.71%			
Transfer from other Funds	545,359	512,414	502,759	1,263,894	1,276,071	1,193,724	(82,347)	-6.45%			
Bond Proceeds	0	0	0	0	0	0	0	0.00%	2016	78,250	78,250
Use of Fund Balance	180,963	208,473	379,675	220,235	736,658	730,000	(6,658)	-0.90%	2017	577,250	577,250
									2018	3,589,250	3,589,250
									2019	65,000	65,000
Total Revenues	9,793,141	9,548,003	9,633,758	9,732,061	10,857,049	11,850,203	993,154	9.15%			
<u>Expenses</u>											
Labor	4,661,780	4,602,899	4,571,565	4,347,014	4,670,721	5,330,879	660,158	14.13%			
Labor Benefits	2,228,015	2,034,287	2,171,007	2,424,374	2,350,006	2,405,349	55,343	2.36%			
Supplies & Services	1,738,301	1,664,351	1,655,433	1,871,571	1,870,551	2,252,651	382,100	20.43%			
Principal Redemption	0	0	0	0	800,000	815,072	15,072	1.88%			
Interest Payments	540,852	513,503	591,356	459,502	476,071	378,652	(97,419)	-20.46%			
Capital Outlay	0	0	0	0	85,100	38,000	(47,100)	-55.35%			
Transfer to General Fund	624,193	732,963	644,397	629,600	604,600	629,600	25,000	4.13%			
Total Expenses	9,793,141	9,548,003	9,633,758	9,732,061	10,857,049	11,850,203	993,154	9.15%			
Beginning of Year Fund Balance	3,526,729	3,345,766	3,137,293	2,757,618		2,537,383					
End of Year Fund Balance	3,345,766	3,137,293	2,757,618	2,537,383		1,807,383					

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.

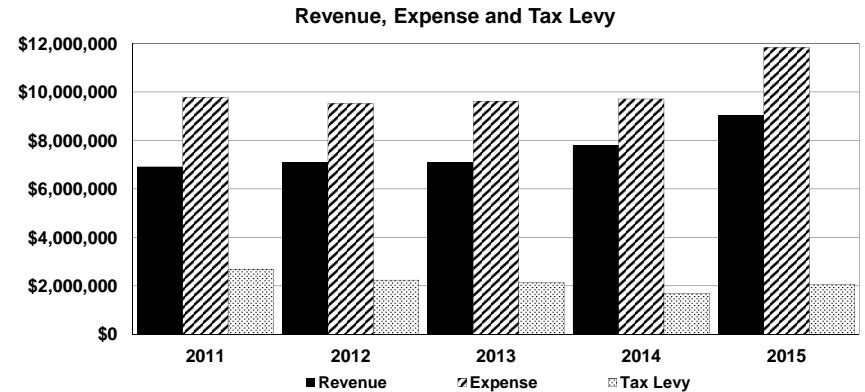
Home Care transferred to Health Care Center in 2015.

2015 Highlights & Issues on the Horizon

To gain operational efficiencies, management of the Home Care program is being transferred from Public Health to the Health Care Center in 2015.

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

Law Enforcement Center and Health Care Center debt was refunded in September, 2014 to take advantage of lower interest rates. Additionally, \$2 million of General Fund balance was applied to reduce overall debt. HCC debt service payments are reduced by \$83,000 in 2015.

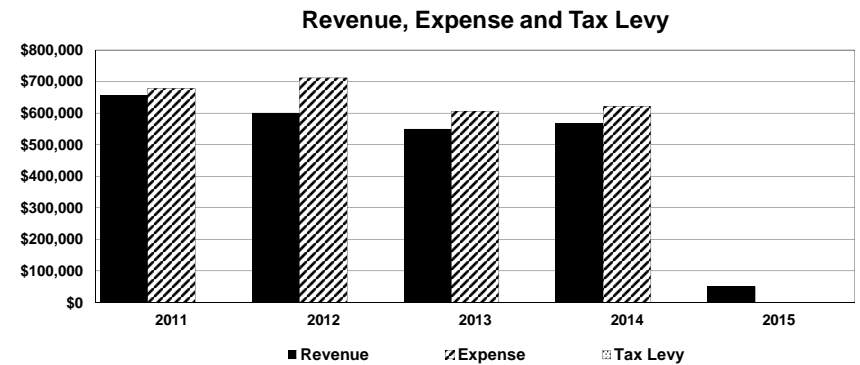


	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
HOME CARE											
<u>Revenues</u>											
Tax Levy	0	0	0	49,790	49,790	0	(49,790)	-100.00%	None	0	0
Grants & Aids	503,585	442,874	417,426	450,000	450,000	0	(450,000)	-100.00%			
User Fees	150,507	154,055	126,627	117,000	107,000	0	(107,000)	-100.00%	2015 Total	0	0
Intergovernmental	2,418	2,486	4,780	0	0	0	0	0.00%			
Donations	0	130	0	0	0	0	0	0.00%			
Use of Fund Balance	21,876	112,492	57,668	5,210	0	0	0	0.00%	2016	0	0
Total Revenues	678,386	712,037	606,501	622,000	606,790	0	(606,790)	-100.00%	2017	0	0
<u>Expenses</u>											
Labor	353,226	359,751	314,810	315,115	296,997	0	(296,997)	-100.00%	2018	0	0
Labor Benefits	137,680	132,488	115,108	121,987	118,911	0	(118,911)	-100.00%	2019	0	0
Supplies & Services	187,480	219,798	176,583	184,898	190,882	0	(190,882)	-100.00%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	678,386	712,037	606,501	622,000	606,790	0	(606,790)	-100.00%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Home Care transferred to Health Care Center in 2015.

2015 Highlights & Issues on the Horizon

To gain operational efficiencies, management of the Home Care program is being transferred from Public Health to the Health Care Center in 2015.



Fund: HEALTH CARE CENTER Department: ACCOUNTING		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
60007110 HCC ACCOUNTING ADMINISTRATIVE									
514100	FICA & MEDICARE TAX	252.54	260.26	279.42	99.55	321.00	321.00	321.00	0.00
514600	WORKERS COMPENSATION	3.23	3.40	4.38	1.22	5.00	5.00	5.00	0.00
515800	PER DIEM COMMITTEE	3,300.00	3,400.00	3,650.00	1,300.00	4,200.00	4,200.00	4,200.00	0.00
519200	PHYSICALS / OTHER BENEFITS	1,460.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	17,536.59	18,701.80	15,471.02	9,356.45	21,000.00	21,000.00	21,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	47,531.54	43,880.82	40,594.75	30,829.24	31,651.00	47,000.00	68,841.00	37,190.00
532200	SUBSCRIPTIONS	5,918.82	5,968.82	8,950.38	8,711.93	9,000.00	8,500.00	9,000.00	0.00
533200	MILEAGE	1,263.97	1,485.00	1,438.62	521.92	1,800.00	1,000.00	1,800.00	0.00
537900	LICENSE RENEWALS	492.00	642.00	492.00	150.00	800.00	150.00	800.00	0.00
551100	INSURANCE-BLDGS/CONTENTS/EXTEN	2,126.38	2,644.87	3,691.47	6,005.58	3,800.00	6,005.00	6,100.00	2,300.00
551200	INSURANCE-VEHICLE LIABILITY	1,562.71	1,482.32	1,292.19	1,519.58	1,400.00	1,520.00	1,600.00	200.00
551500	INSURANCE-BOILER & MACHINERY	1,158.00	1,151.25	0.00	0.00	1,200.00	0.00	1,200.00	0.00
551600	INSURANCE-MONIES & SECURITIES	1,061.41	1,061.41	1,061.41	1,061.41	1,100.00	1,061.00	1,100.00	0.00
551900	INSURANCE-GENERAL LIABILITY	23,659.00	26,225.00	25,536.00	24,527.00	28,000.00	25,000.00	28,000.00	0.00
552100	OFFICIALS BONDS	183.24	149.55	163.59	163.59	200.00	200.00	200.00	0.00
552400	INSURANCE-VOLUNTEERS	225.00	162.50	125.00	125.00	200.00	125.00	200.00	0.00
554000	DEPRECIATION EXPENSE	473,217.93	475,566.29	470,274.98	240,000.00	480,000.00	480,000.00	480,000.00	0.00
581900	CAPITAL OUTLAY	0.00	0.00	0.00	4,748.98	85,100.00	0.00	38,000.00	-47,100.00
TOTAL HCC ACCOUNTING ADMINISTRATIVE		580,952.56	582,785.29	573,025.21	329,121.45	669,777.00	596,087.00	662,367.00	-7,410.00
60007420 ACCOUNTING LABOR									
511100	SALARIES PERMANENT REGULAR	96,803.02	88,939.39	95,122.78	42,276.44	110,894.00	115,000.00	127,072.00	16,178.00
511200	SALARIES-PERMANENT-OVERTIME	332.52	147.02	16.39	0.00	213.00	0.00	237.00	24.00
511800	SALARIES-NONPRODUCTIVE	12,974.03	14,683.64	14,826.12	9,609.48	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	275.77	692.29	758.29	0.00	824.00	878.00	878.00	54.00
512100	WAGES-PART TIME	25,234.71	5,966.88	0.00	0.00	0.00	0.00	0.00	0.00
512200	WAGES-PART TIME-OVERTIME	968.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512800	WAGES PART TIME NONPRODUCTIVE	4,711.84	769.92	0.00	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	350.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	10,197.54	8,076.71	8,092.49	3,757.64	8,563.00	8,800.00	9,806.00	1,243.00
514200	RETIREMENT-COUNTY SHARE	7,426.98	6,573.04	7,366.29	3,616.20	7,835.00	4,500.00	8,717.00	882.00
514300	RETIREMENT-EMPLOYEES SHARE	5,499.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	46,298.14	33,436.61	36,367.13	22,012.11	37,131.00	37,131.00	34,160.00	-2,971.00
514500	LIFE INSURANCE COUNTY SHARE	30.16	23.97	26.08	14.88	27.00	27.00	35.00	8.00
514600	WORKERS COMPENSATION	135.92	112.40	131.37	46.71	101.00	100.00	103.00	2.00
TOTAL ACCOUNTING LABOR		211,238.86	159,421.87	162,706.94	81,333.46	165,588.00	166,436.00	181,008.00	15,420.00

Fund: HEALTH CARE CENTER Department: ACCOUNTING		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
60007425 ACCOUNTING OPERATIONS									
520900	CONTRACTED SERVICES	16,062.36	17,805.49	17,132.01	11,795.32	22,000.00	23,500.00	22,000.00	0.00
521300	ACCOUNTING AND AUDITING	0.00	0.00	0.00	385.00	0.00	385.00	0.00	0.00
531100	POSTAGE AND BOX RENT	4,481.01	3,976.40	3,389.37	1,854.72	5,000.00	5,000.00	5,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	7,844.21	7,961.05	5,580.36	2,902.94	8,000.00	7,500.00	8,000.00	0.00
532200	SUBSCRIPTIONS	377.00	467.00	20.00	20.00	300.00	150.00	300.00	0.00
532800	TRAINING AND INSERVICE	634.00	190.00	378.00	545.00	1,100.00	700.00	1,100.00	0.00
533200	MILEAGE	0.00	20.90	79.93	0.00	150.00	0.00	150.00	0.00
539800	EQUIPMENT LEASE	1,016.04	867.97	1,298.57	944.00	1,200.00	1,200.00	1,300.00	100.00
561000	PRINCIPAL REDEMPTION	0.00	0.00	0.00	0.00	800,000.00	0.00	815,072.00	15,072.00
562000	INTEREST EXPENSE	556,169.14	528,820.18	518,076.48	255,223.38	501,970.00	491,617.00	429,413.00	-72,557.00
TOTAL ACCOUNTING OPERATIONS		586,583.76	560,108.99	545,954.72	273,670.36	1,339,720.00	530,052.00	1,282,335.00	-57,385.00
TOTAL DEPARTMENT REVENUE									
TOTAL DEPARTMENT EXPENSE		1,378,775.18	1,302,316.15	1,281,686.87	684,125.27	2,175,085.00	1,292,575.00	2,125,710.00	-49,375.00
ADDITION TO (-)/USE OF FUND BALANCE		1,378,775.18	1,302,316.15	1,281,686.87	684,125.27	2,175,085.00	1,292,575.00	2,125,710.00	
60011420 PERSONNEL LABOR									
511100	SALARIES PERMANENT REGULAR	30,671.69	34,475.20	32,313.90	14,142.60	40,507.00	41,000.00	41,375.00	868.00
511200	SALARIES-PERMANENT-OVERTIME	86.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511800	SALARIES-NONPRODUCTIVE	8,798.23	9,797.00	8,332.30	4,947.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	240.00	260.00	280.00	0.00	300.00	320.00	320.00	20.00
514100	FICA & MEDICARE TAX	2,799.98	2,882.70	2,836.24	1,319.62	3,099.00	3,100.00	3,190.00	91.00
514200	RETIREMENT-COUNTY SHARE	2,171.40	2,423.93	2,721.63	1,336.27	2,836.00	2,835.00	2,835.00	-1.00
514300	RETIREMENT-EMPLOYEES SHARE	1,553.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	13,917.06	14,493.98	15,042.89	9,071.79	15,552.00	15,552.00	14,307.00	-1,245.00
514500	LIFE INSURANCE COUNTY SHARE	21.76	21.60	21.60	10.80	22.00	22.00	22.00	0.00
514600	WORKERS COMPENSATION	39.46	41.22	48.10	17.22	37.00	37.00	33.00	-4.00
514800	UNEMPLOYMENT	157.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL LABOR		60,456.95	64,395.63	61,596.66	30,845.30	62,353.00	62,866.00	62,082.00	-271.00
60011425 PERSONNEL OPERATIONS									
519200	PHYSICALS / OTHER BENEFITS	2,764.71	8,549.55	12,185.94	2,513.84	8,000.00	6,500.00	8,000.00	0.00
532200	SUBSCRIPTIONS	0.00	0.00	750.00	0.00	0.00	0.00	0.00	0.00
532600	ADVERTISING	5,149.46	5,006.74	7,231.25	1,212.50	7,000.00	3,500.00	7,000.00	0.00
532800	TRAINING AND INSERVICE	60.00	0.00	0.00	0.00	300.00	300.00	300.00	0.00
533200	MILEAGE	88.33	0.00	0.00	0.00	75.00	75.00	75.00	0.00
536100	REFERENCE CHECKS	830.00	860.00	861.00	140.00	1,000.00	700.00	1,000.00	0.00

Fund: HEALTH CARE CENTER	2011	2012	2013	2014	2014	2014		Dollar
Department: PERSONNEL	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
TOTAL PERSONNEL OPERATIONS	8,892.50	14,416.29	21,028.19	3,866.34	16,375.00	11,075.00	16,375.00	0.00
TOTAL DEPARTMENT REVENUE								
TOTAL DEPARTMENT EXPENSE	69,349.45	78,811.92	82,624.85	34,711.64	78,728.00	73,941.00	78,457.00	-271.00
ADDITION TO (-)/USE OF FUND BALANCE	69,349.45	78,811.92	82,624.85	34,711.64	78,728.00	73,941.00	78,457.00	
 60041 HOME CARE								
411100 GENERAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	-130,177.00	130,177.00
424500 MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	-420,000.00	420,000.00
424510 MEDICAL ASSISTANCE / MEDICAID	0.00	0.00	0.00	0.00	0.00	0.00	-51,000.00	51,000.00
455600 HOME CARE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	-46,000.00	46,000.00
455610 HOME CARE VETERANS ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	-6,000.00	6,000.00
455620 HOME CARE PRIVATE PAY	0.00	0.00	0.00	0.00	0.00	0.00	-1,000.00	1,000.00
455645 HOME CARE PARTNERSHIP	0.00	0.00	0.00	0.00	0.00	0.00	-75,000.00	75,000.00
472490 LOCAL GOVT/AGENCY PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	-2,000.00	2,000.00
TOTAL HOME CARE	0.00	0.00	0.00	0.00	0.00	0.00	-731,177.00	731,177.00
 60041420 HCC LABOR COSTS								
511100 SALARIES PERMANENT REGULAR	0.00	0.00	0.00	0.00	0.00	0.00	99,226.00	99,226.00
511900 LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	260.00	260.00
514100 FICA & MEDICARE TAX	0.00	0.00	0.00	0.00	0.00	0.00	7,611.00	7,611.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	6,765.00	6,765.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	28,615.00	28,615.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	57.00	57.00
514600 WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	767.00	767.00
TOTAL HCC LABOR COSTS	0.00	0.00	0.00	0.00	0.00	0.00	143,301.00	143,301.00
 60041421 CERTIFIED NURSING ASSISTANTS								
512100 WAGES-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	61,402.00	61,402.00
512900 LONGEVITY-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	496.00	496.00
514100 FICA & MEDICARE TAX	0.00	0.00	0.00	0.00	0.00	0.00	4,735.00	4,735.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	4,209.00	4,209.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	10,974.00	10,974.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	43.00	43.00
514600 WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	724.00	724.00
TOTAL CERTIFIED NURSING ASSISTANTS	0.00	0.00	0.00	0.00	0.00	0.00	82,583.00	82,583.00

Fund: HEALTH CARE CENTER Department: HOME CARE		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
60041423 REGISTERED NURSES									
512100	WAGES-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	174,910.00	174,910.00
512900	LONGEVITY-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	600.00	600.00
514100	FICA & MEDICARE TAX	0.00	0.00	0.00	0.00	0.00	0.00	13,426.00	13,426.00
514200	RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	11,935.00	11,935.00
514400	HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	42,922.00	42,922.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	87.00	87.00
514600	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	2,053.00	2,053.00
TOTAL REGISTERED NURSES		0.00	0.00	0.00	0.00	0.00	0.00	245,933.00	245,933.00
60041424 HEALTH UNIT COORDINATOR									
511100	SALARIES PERMANENT REGULAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514200	RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HEALTH UNIT COORDINATOR		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60041483 HOME NURSING PROGRAM									
520700	PHYSICAL THERAPY	0.00	0.00	0.00	0.00	0.00	0.00	90,000.00	90,000.00
520800	OCCUPATIONAL THERAPY	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00
520900	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	57,225.00	57,225.00
522500	TELEPHONE & DAIN LINE	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
524800	MAINTENANCE AGREEMENT	0.00	0.00	0.00	0.00	0.00	0.00	350.00	350.00
529300	SPEECH THERAPY	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
531100	POSTAGE AND BOX RENT	0.00	0.00	0.00	0.00	0.00	0.00	700.00	700.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	3,200.00	3,200.00
531500	FORMS AND PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
531800	MIS DEPARTMENT CHARGEBACKS	0.00	0.00	0.00	0.00	0.00	0.00	30,785.00	30,785.00
532200	SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	400.00	400.00
532400	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
532600	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	400.00	400.00
532800	TRAINING AND INSERVICE	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
533200	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00
533500	MEALS AND LODGING	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00
534200	MEDICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	9,000.00
534800	EDUCATIONAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	200.00	200.00

Fund: HEALTH CARE CENTER	2011	2012	2013	2014	2014	2014		Dollar
Department: HOME CARE	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
60041483 HOME NURSING PROGRAM								
535100 VEHICLE FUEL / OIL	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	6,000.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00
TOTAL HOME NURSING PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	259,360.00	259,360.00
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	-731,177.00	731,177.00
TOTAL DEPARTMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	731,177.00	731,177.00
ADDITION TO (-)/USE OF FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
60065421 NURSING CNA LABOR								
511100 SALARIES PERMANENT REGULAR	723,137.96	724,483.31	739,946.74	357,166.97	913,145.00	725,000.00	926,639.00	13,494.00
511200 SALARIES-PERMANENT-OVERTIME	55,732.55	73,205.10	67,924.71	21,806.95	26,806.00	35,000.00	27,205.00	399.00
511800 FT-WAGES NONPRODUCTIVE	136,705.21	113,716.29	113,993.16	64,132.46	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	8,181.48	7,646.97	7,039.61	0.00	8,847.00	7,500.00	7,707.00	-1,140.00
512100 WAGES-PART TIME	575,632.34	533,332.87	561,199.40	281,233.37	768,027.00	575,000.00	830,843.00	62,816.00
512200 WAGES-PART TIME-OVERTIME	49,917.65	50,774.07	60,612.09	21,452.98	20,374.00	40,000.00	21,490.00	1,116.00
512800 PT WAGES NONPRODUCTIVE	62,463.26	42,838.58	48,615.09	32,041.17	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	1,318.51	899.53	1,231.88	0.00	1,656.00	1,600.00	1,471.00	-185.00
514100 FICA & MEDICARE TAX	120,142.05	112,104.86	114,461.19	55,518.18	133,022.00	133,000.00	138,875.00	5,853.00
514200 RETIREMENT-COUNTY SHARE	82,373.47	84,641.64	99,180.46	50,492.48	121,720.00	121,000.00	123,444.00	1,724.00
514300 RETIREMENT-EMPLOYEES SHARE	60,496.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	562,289.51	536,739.69	604,540.21	361,214.98	689,593.00	720,000.00	622,346.00	-67,247.00
514500 LIFE INSURANCE COUNTY SHARE	647.67	489.61	1,017.20	241.98	547.00	600.00	564.00	17.00
514600 WORKERS COMPENSATION	22,378.65	21,269.47	23,595.11	9,100.64	20,345.00	18,000.00	21,240.00	895.00
514800 UNEMPLOYMENT	26,223.03	7,730.16	4,179.69	2,643.74	15,000.00	70,000.00	15,000.00	0.00
TOTAL NURSING CNA LABOR	2,487,640.01	2,309,872.15	2,447,536.54	1,257,045.90	2,719,082.00	2,446,700.00	2,736,824.00	17,742.00
60065422 LICENSED PRACTICAL NURSE LABOR								
511100 SALARIES PERMANENT REGULAR	83,071.16	72,878.64	82,939.66	34,522.57	97,259.00	80,000.00	99,533.00	2,274.00
511200 SALARIES-PERMANENT-OVERTIME	5,907.03	4,794.08	4,512.60	2,319.75	1,072.00	5,000.00	1,099.00	27.00
511800 SALARIES-NONPRODUCTIVE	16,526.75	18,591.08	9,742.54	9,434.39	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	828.79	865.39	447.60	0.00	496.00	500.00	528.00	32.00
512100 WAGES-PART TIME	301,036.06	325,793.56	338,793.16	165,414.89	365,937.00	370,000.00	374,180.00	8,243.00
512200 WAGES-PART TIME-OVERTIME	27,726.27	23,055.95	31,375.84	8,904.92	13,457.00	13,000.00	13,760.00	303.00
512800 WAGES PART TIME NONPRODUCTIVE	61,625.48	74,803.91	58,248.60	23,992.04	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	3,045.82	3,231.22	3,400.21	0.00	3,786.00	3,800.00	3,680.00	-106.00
514100 FICA & MEDICARE TAX	37,136.61	38,241.20	39,543.35	17,912.80	36,873.00	36,000.00	37,698.00	825.00
514200 RETIREMENT-COUNTY SHARE	27,118.70	31,346.09	36,161.23	17,121.26	33,740.00	32,000.00	33,509.00	-231.00

Fund: HEALTH CARE CENTER Department: NURSING		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
60065422 LICENSED PRACTICAL NURSE LABOR									
514300	RETIREMENT-EMPLOYEES SHARE	19,341.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	109,087.03	119,494.58	120,579.29	73,786.08	117,421.00	117,000.00	108,027.00	-9,394.00
514500	LIFE INSURANCE COUNTY SHARE	318.92	351.75	334.08	162.51	315.00	320.00	336.00	21.00
514600	WORKERS COMPENSATION	6,879.55	7,268.77	8,038.22	2,861.73	5,639.00	5,650.00	5,766.00	127.00
TOTAL LICENSED PRACTICAL NURSE LABOR		699,650.12	720,716.22	734,116.38	356,432.94	675,995.00	663,270.00	678,116.00	2,121.00
60065423 REGISTERED NURSES LABOR									
511100	SALARIES PERMANENT REGULAR	254,616.59	248,952.06	258,557.89	125,444.41	307,207.00	300,000.00	334,272.00	27,065.00
511200	SALARIES-PERMANENT-OVERTIME	9,773.57	9,226.77	8,547.26	3,467.94	3,323.00	5,000.00	3,490.00	167.00
511800	SALARIES-NONPRODUCTIVE	35,157.35	43,925.71	37,731.13	14,617.53	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	1,214.80	1,354.00	1,054.80	0.00	1,175.00	1,200.00	1,295.00	120.00
512100	WAGES-PART TIME	486,370.42	464,396.75	415,177.28	223,928.13	530,106.00	540,000.00	564,332.00	34,226.00
512200	WAGES-PART TIME-OVERTIME	43,881.56	42,094.61	38,474.52	13,912.87	19,467.00	25,000.00	20,910.00	1,443.00
512800	WAGES PART TIME NONPRODUCTIVE	78,882.40	87,566.88	74,378.68	34,920.23	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	2,144.94	2,385.34	2,087.12	0.00	2,468.00	2,468.00	2,097.00	-371.00
514100	FICA & MEDICARE TAX	65,591.88	66,526.79	61,511.80	30,263.25	66,077.00	65,000.00	70,869.00	4,792.00
514200	RETIREMENT-COUNTY SHARE	47,523.03	54,020.11	55,530.10	27,952.32	60,462.00	60,000.00	62,995.00	2,533.00
514300	RETIREMENT-EMPLOYEES SHARE	34,607.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	191,246.76	190,772.46	194,253.98	118,946.97	197,457.00	200,000.00	199,300.00	1,843.00
514500	LIFE INSURANCE COUNTY SHARE	484.29	541.71	517.38	253.62	505.00	510.00	548.00	43.00
514600	WORKERS COMPENSATION	12,140.09	12,546.95	12,572.66	4,870.54	10,106.00	11,000.00	10,839.00	733.00
TOTAL REGISTERED NURSES LABOR		1,263,635.63	1,224,310.14	1,160,394.60	598,577.81	1,198,353.00	1,210,178.00	1,270,947.00	72,594.00
60065424 HEALTH UNIT COORDINATOR									
511100	SALARIES PERMANENT REGULAR	46,649.58	46,063.03	48,588.36	19,367.06	57,921.00	58,000.00	61,126.00	3,205.00
511200	SALARIES-PERMANENT-OVERTIME	790.99	759.71	1,239.00	676.82	208.00	1,000.00	220.00	12.00
511800	SALARIES-NONPRODUCTIVE	9,863.57	9,541.93	8,211.22	4,162.85	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	889.43	935.43	980.74	0.00	1,064.00	1,064.00	1,061.00	-3.00
514100	FICA & MEDICARE TAX	4,245.67	4,107.69	4,118.80	1,758.42	4,528.00	4,500.00	4,774.00	246.00
514200	RETIREMENT-COUNTY SHARE	3,159.26	3,449.49	3,880.01	1,694.46	4,144.00	4,150.00	4,244.00	100.00
514300	RETIREMENT-EMPLOYEES SHARE	2,255.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	27,630.12	28,735.96	29,821.78	15,551.64	31,103.00	31,200.00	28,615.00	-2,488.00
514500	LIFE INSURANCE COUNTY SHARE	14.52	18.84	21.16	9.28	21.00	21.00	21.00	0.00
514600	WORKERS COMPENSATION	801.44	799.86	864.30	283.19	693.00	693.00	730.00	37.00
TOTAL HEALTH UNIT COORDINATOR		96,300.45	94,411.94	97,725.37	43,503.72	99,682.00	100,628.00	100,791.00	1,109.00
60065425 NURSING OPERATIONS									
520900	CONTRACTED SERVICES	0.00	1,126.61	216.72	0.00	2,000.00	0.00	0.00	-2,000.00

Fund: HEALTH CARE CENTER Department: NURSING		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
60065425 NURSING OPERATIONS									
520920	CONTRACTED CNA	0.00	859.36	0.00	0.00	0.00	0.00	0.00	0.00
520930	CONTRACTED RN	5,684.04	3,438.51	505.68	184.00	0.00	200.00	0.00	0.00
529100	PHARMACY SERVICES	3,600.00	3,300.00	1,200.00	0.00	3,600.00	3,600.00	3,600.00	0.00
529200	PHARMACY EQUIPMENT RENTAL	1,200.00	1,100.00	400.00	0.00	1,200.00	1,200.00	1,200.00	0.00
529300	SPEECH THERAPY	74,899.60	50,408.35	52,682.42	28,419.56	60,000.00	50,000.00	60,000.00	0.00
529500	PHYSICAL THERAPY PURCHASE SVCS	142,497.70	110,714.05	124,416.07	63,777.01	150,000.00	135,000.00	150,000.00	0.00
529550	PHYSICAL THERAPY SMALL EQUIP	1,579.08	1,246.54	849.18	211.24	2,000.00	2,000.00	2,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	195.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531400	SMALL EQUIPMENT	14,186.53	9,144.92	4,902.37	1,053.90	10,000.00	8,000.00	10,000.00	0.00
532200	SUBSCRIPTIONS	0.00	0.00	88.00	179.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	4,790.50	3,593.01	1,751.00	3,002.00	6,000.00	6,000.00	6,000.00	0.00
533200	MILEAGE	356.91	609.51	317.00	53.76	800.00	800.00	800.00	0.00
535900	EQUIPMENT AND MAINTENANCE	4,143.99	6,006.58	11,267.32	3,065.23	8,000.00	8,000.00	8,000.00	0.00
538100	NON-CHARGEABLE SUPPLIES	70,332.72	64,998.11	64,756.92	33,905.01	75,000.00	72,000.00	75,000.00	0.00
538101	NON-CHARGEABLE MEDICARE A	70.90	0.00	160.40	2,172.79	0.00	3,000.00	0.00	0.00
538200	INCONTINENT SUPPLIES	49,252.54	54,332.17	45,295.01	24,320.98	50,000.00	50,000.00	50,000.00	0.00
538300	OXYGEN EXPENSE	9,775.25	3,410.25	5,698.84	3,839.14	12,000.00	12,000.00	12,000.00	0.00
538500	LAB & X-RAY & ANALGESICS	28,744.95	34,105.80	29,084.67	12,197.85	30,000.00	30,000.00	30,000.00	0.00
538600	PHARMACY DRUGS	54,931.53	43,324.30	46,035.32	24,857.16	60,000.00	50,000.00	60,000.00	0.00
538700	OTC DRUGS	20,076.27	40,641.40	17,468.97	5,971.41	30,000.00	20,000.00	25,000.00	-5,000.00
539800	EQUIPMENT LEASE	2,034.00	1,059.70	12,521.82	1,794.00	10,000.00	10,000.00	10,000.00	0.00
TOTAL NURSING OPERATIONS		488,351.51	433,419.17	419,617.71	209,004.04	510,600.00	461,800.00	503,600.00	-7,000.00
60065426 NURSING ADMINISTRATIVE									
511100	SALARIES PERMANENT REGULAR	28,021.29	28,268.23	27,573.16	12,263.65	32,260.00	33,000.00	35,979.00	3,719.00
511200	SALARIES-PERMANENT-OVERTIME	602.57	104.41	173.88	214.51	116.00	500.00	129.00	13.00
511800	FT WAGES NONPRODUCTIVE	4,341.50	4,859.07	4,550.10	2,970.29	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	184.00	207.00	230.00	0.00	276.00	276.00	270.00	-6.00
514100	FICA & MEDICARE TAX	2,471.46	2,451.26	2,453.76	1,158.12	2,498.00	2,500.00	2,783.00	285.00
514200	RETIREMENT-COUNTY SHARE	1,762.52	1,941.63	2,180.53	1,081.40	2,286.00	2,300.00	2,474.00	188.00
514300	RETIREMENT-EMPLOYEES SHARE	1,262.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	6,694.25	5,511.31	5,694.52	3,516.17	6,028.00	6,000.00	5,546.00	-482.00
514500	LIFE INSURANCE COUNTY SHARE	12.69	11.37	10.28	4.92	10.00	10.00	10.00	0.00
514600	WORKERS COMPENSATION	447.00	450.10	486.27	180.73	382.00	400.00	426.00	44.00
TOTAL NURSING ADMINISTRATIVE		45,800.14	43,804.38	43,352.50	21,389.79	43,856.00	44,986.00	47,617.00	3,761.00

Fund: HEALTH CARE CENTER Department: NURSING		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
TOTAL DEPARTMENT REVENUE		0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL DEPARTMENT EXPENSE		5,081,377.86	4,826,534.00	4,902,743.10	2,485,954.20	5,247,568.00	4,927,562.00	5,337,895.00	90,327.00
ADDITION TO (-)/USE OF FUND BALANCE		5,081,377.86	4,826,534.00	4,902,743.10	2,485,954.20	5,247,568.00	4,927,562.00	5,337,895.00	
60080 HEALTH CARE CENTER REVENUE									
425010	RM BRD MEDICARE A	-959,165.82	-794,733.92	-823,344.25	-537,405.85	-870,413.00	-1,000,000.00	-1,200,000.00	329,587.00
425020	RM BRD MEDICAID	-4,325,699.02	-4,677,669.07	-4,592,667.15	-2,294,807.58	-4,800,000.00	-4,500,000.00	-4,600,000.00	-200,000.00
425030	RM BRD INSURANCE	-1,513.71	-11,935.89	-64,616.75	2,231.06	-75,000.00	-7,000.00	-10,000.00	-65,000.00
425040	RM BRD SWFA	-144,121.89	-142,038.93	-102,377.35	-32,893.60	-100,000.00	-60,000.00	-70,000.00	-30,000.00
425050	RM BRD RPLCMT A	-53,859.27	-41,886.27	-47,588.74	-24,563.38	-80,000.00	-50,000.00	-80,000.00	0.00
425200	CONTRACTUAL-MEDICARE A	-773.13	191,129.89	220,689.11	86,002.65	125,000.00	150,000.00	150,000.00	-25,000.00
425220	CONTRACTUAL-RPLCMT A	1,682.46	772.11	14,243.99	3,002.21	20,000.00	10,000.00	10,000.00	10,000.00
425250	MC COST REPORT SETTLEMENT	0.00	-15.02	0.00	0.00	0.00	0.00	0.00	0.00
451650	COPIER/POSTAGE/MISC	-554.52	-363.14	-429.33	-101.15	-500.00	-500.00	-500.00	0.00
455200	SAUK CO HEALTH CARE CENTER	0.00	0.00	0.00	36,353.31	0.00	0.00	0.00	0.00
455401	OUTPT PHYSICAL THER-MEDICARE B	0.00	-5,531.57	-1,662.37	10.00	-1,000.00	-100.00	-1,000.00	0.00
455402	OUTPT PHYSICAL THER-SELF PAY	0.00	0.00	-1.13	0.00	-100.00	0.00	-100.00	0.00
455403	OUTPT PHYSICAL THER-MEDICAID	0.00	0.00	-1.91	0.00	0.00	-10.00	-100.00	100.00
455405	OUTPT PHYSICAL THER-INS	0.00	0.00	-2,561.32	2.54	-100.00	0.00	-1,000.00	900.00
455411	OUTPT OCCUP THER-MEDICARE B	0.00	0.00	0.00	0.00	-1,000.00	-100.00	-1,000.00	0.00
455412	OUTPT OCCUP THER-SELF PAY	0.00	0.00	0.00	0.00	-100.00	0.00	-100.00	0.00
455415	OUTPT OCCUP THER-INS	0.00	0.00	0.00	0.00	-100.00	0.00	-100.00	0.00
455421	OUTPT SPEECH THER-MEDICARE B	0.00	0.00	0.00	0.00	-1,000.00	0.00	-100.00	-900.00
455422	OUTPT SPEECH THER-SELF PAY	0.00	0.00	0.00	0.00	-100.00	0.00	-100.00	0.00
455425	OUTPT SPEECH THER-INS	0.00	0.00	0.00	0.00	-100.00	0.00	-100.00	0.00
465200	SNF PRIVATE PAY	-168.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465280	TRANSPORTATION REVENUE	-177.00	6.00	0.00	-10.50	0.00	-100.00	-100.00	100.00
465290	RM BRD SELF PAY	-1,200,148.00	-1,392,004.59	-1,445,477.43	-754,727.46	-1,425,000.00	-1,500,000.00	-1,700,000.00	275,000.00
465300	RADIOLOGYMEDICARE A	-8,036.16	-10,520.13	-6,672.28	-3,552.09	-8,500.00	-7,500.00	-8,500.00	0.00
465310	PHARMACY MEDICARE A	-54,028.00	-42,965.34	-42,926.00	-27,235.00	-45,000.00	-54,000.00	-55,000.00	10,000.00
465330	PHYSICAL THERAPY MEDICARE A	-276,996.17	-220,971.37	-291,573.22	-135,585.00	-200,000.00	-250,000.00	-275,000.00	75,000.00
465331	PHYSICAL THERAPY-MEDICARE B	-100,744.11	-76,265.92	-44,932.01	-28,112.42	-69,000.00	-56,000.00	-75,000.00	6,000.00
465332	PHYSICAL THERAPY-SELF PAY	-2,115.00	0.00	-3,146.00	0.00	-1,000.00	0.00	-100.00	-900.00
465333	PHYSICAL THERAPY-MEDICAID	-97.69	41.66	137.11	-17.33	-1,000.00	-100.00	-100.00	-900.00
465334	PHYSICAL THERAPY-RPLC A	-18,270.00	-10,890.00	-18,000.00	-8,730.00	-35,000.00	-12,000.00	-20,000.00	-15,000.00
465335	PHYSICAL THERAPY-INS	-4,725.00	-4,230.00	-21,524.92	217.87	-25,000.00	-1,000.00	-5,000.00	-20,000.00
465336	PHYSICAL THERAPY-RPLC B	-1,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465337	PHYSICAL THERAPY-SWFA	429.32	20.04	29.11	0.00	-500.00	0.00	-500.00	0.00
465350	PSYCHIATRIC BILLING	-8,648.37	-5,897.37	-9,581.00	-1,470.00	-3,000.00	-5,000.00	-5,000.00	2,000.00
465355	CONTRACTUAL-PSYCHIATRIC BILLIN	3,701.10	3,318.99	4,019.24	609.82	2,500.00	1,200.00	1,200.00	1,300.00

Fund: HEALTH CARE CENTER Department: HEALTH CARE CENTER		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
60080 HEALTH CARE CENTER REVENUE									
465370	OCC THERAPY MEDICARE A	-274,680.00	-240,210.00	-291,375.00	-149,130.00	-225,000.00	-275,000.00	-275,000.00	50,000.00
465371	OCC THERAPY MEDICARE B	-51,935.93	-49,551.96	-31,697.71	-15,141.65	-30,000.00	-30,000.00	-40,000.00	10,000.00
465372	OCC THERAPY SELF PAY	0.00	0.00	-2,129.00	0.00	-2,000.00	0.00	-1,000.00	-1,000.00
465373	OCC THERAPY MEDICAID	-1,027.33	3.27	-62.51	25.50	-100.00	-100.00	-100.00	0.00
465374	OCC THERAPY RPLCMT A	-18,315.00	-11,430.00	-20,565.00	-9,360.00	-45,000.00	-18,000.00	-30,000.00	-15,000.00
465375	OCC THERAPY INSURANCE	-4,245.22	-3,265.77	-25,888.08	142.61	-30,000.00	-5,000.00	-20,000.00	-10,000.00
465376	OCC THERAPY RPLCMNT B	-1,215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465380	SPEECH THERAPY PART A	-115,380.00	-71,593.00	-72,579.00	-30,349.00	-80,000.00	-60,000.00	-70,000.00	-10,000.00
465381	SPEECH THERAPY MEDICARE B	-60,903.87	-36,406.19	-24,549.72	-16,095.30	-30,000.00	-32,000.00	-35,000.00	5,000.00
465382	SPEECH THERAPY SELF PAY	0.00	0.00	-500.00	0.00	-1,000.00	0.00	-1,000.00	0.00
465383	SPEECH THERAPY MEDICAID	-22.23	133.65	20.22	-8.99	0.00	-10.00	-100.00	100.00
465384	SPEECH THERAPY RPLCMT A	-13,575.00	-2,729.00	-4,317.00	-1,299.00	-10,000.00	-1,500.00	-5,000.00	-5,000.00
465385	SPEECH THERAPY INSURANCE	-5,100.00	-1,570.38	-842.81	4.22	-4,000.00	-100.00	-4,000.00	0.00
465386	SPEECH THERAPY RPLCMT B	-500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465387	SPEECH THERAPY SWFA	0.00	0.00	23.45	0.00	0.00	0.00	0.00	0.00
465400	BED TAX ASSESSMENT	167,280.00	167,280.00	167,280.00	83,640.00	167,280.00	167,280.00	167,280.00	0.00
465404	BAD DEBT OUTPT SWFA	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00
465405	BAD DEBT OUTPT MEDICARE B	0.00	0.00	2,686.84	471.29	100.00	0.00	0.00	100.00
465406	BAD DEBT OUTPT SELF PAY	1,055.30	4,048.72	0.00	0.00	0.00	0.00	0.00	0.00
465407	BAD DEBT OUTPT MEDICAID	2,890.02	10.96	94.77	0.00	0.00	0.00	100.00	-100.00
465408	BAD DEBT OUTPT INS	550.00	559.64	197.15	122.46	0.00	0.00	100.00	-100.00
465410	BAD DEBT SWFA	6,616.86	9,852.49	3,431.70	0.00	10,000.00	1,000.00	1,000.00	9,000.00
465411	BAD DEBT MEDICAID	49,691.16	21,178.69	7,863.46	3,209.73	30,000.00	10,000.00	20,000.00	10,000.00
465412	BAD DEBT MEDICARE A	11,556.40	949.73	472.06	0.00	8,000.00	10,000.00	10,000.00	-2,000.00
465413	BAD DEBT SELF PAY	99,040.04	5,197.57	-8,249.28	0.00	45,000.00	20,000.00	20,000.00	25,000.00
465414	BAD DEBT INSURANCE	60,255.89	3,969.63	22,868.70	83.49	10,000.00	5,000.00	5,000.00	5,000.00
465415	BAD DEBT MEDICARE B	63,411.20	11,613.99	2,596.39	720.12	10,000.00	1,200.00	5,000.00	5,000.00
465417	BAD DEBT MEDICARE RPLCMT	9,320.63	-14,508.22	14,747.78	0.00	10,000.00	10,000.00	10,000.00	0.00
465418	BAD DEBT PSYCH SERVICES	600.00	1,572.57	7,027.97	131.56	2,000.00	500.00	2,000.00	0.00
465420	LABORATORY	-11,673.31	-17,647.18	-13,414.06	-6,098.45	-10,000.00	-12,000.00	-15,000.00	5,000.00
465428	VACCINATIONS	-4,313.85	-7,301.41	-5,262.33	-15.90	-3,000.00	-3,000.00	-5,000.00	2,000.00
465430	PHYS THER CONTRACTUAL ADJUSTME	-54.52	0.00	-198.89	0.00	0.00	0.00	0.00	0.00
465467	CONTRACTUAL MED B MPPR	0.00	0.00	3,264.36	3,946.41	0.00	5,000.00	0.00	0.00
465469	CONTRACTUAL OP MED B MPPR	0.00	0.00	61.99	0.00	0.00	0.00	0.00	0.00
465470	CONTRACTUAL MEDICAID	1,372,890.11	1,524,849.83	1,542,764.57	856,847.00	1,200,000.00	1,600,000.00	1,600,000.00	-400,000.00
465471	CONTRACTUAL SWFA	53,254.02	40,805.82	29,450.92	15,448.29	20,000.00	20,000.00	20,000.00	0.00
465472	CONTRACTUAL MEDICARE B	84,907.64	62,147.95	36,175.62	21,356.70	40,000.00	40,000.00	40,000.00	0.00
465473	CONTRACTUAL-MED B RPLCMT	1,192.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465474	CONTRACTUAL OUTPT SWFA	0.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00

Fund: HEALTH CARE CENTER Department: HEALTH CARE CENTER		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
60080 HEALTH CARE CENTER REVENUE									
465475	CONTRACTUAL OUTPT MECICARE B	0.00	2,485.75	692.72	0.00	0.00	0.00	0.00	0.00
465478	CONTRACTUAL OUTPT INSUR	1,415.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465510	LEVEL 1 SCREEN	-2,730.00	-2,670.00	-3,000.00	-1,290.00	-2,500.00	-3,000.00	-3,000.00	500.00
465520	NA TRAINING	-658.20	0.00	0.00	-180.00	-1,000.00	-200.00	-1,000.00	0.00
465531	INSURANCE CONTRACT ADJ	-892.60	4,395.00	-1,881.59	0.00	5,000.00	-200.00	-200.00	5,200.00
465550	GUEST MEALS	-5,335.00	-6,072.50	-6,929.00	-3,228.25	-6,500.00	-6,900.00	-7,000.00	500.00
470000	HCC ASSISTED LIVING REVENUES	0.00	0.00	0.00	0.00	-5.00	0.00	0.00	-5.00
481100	INTEREST ON INVESTMENTS	-4.75	-6.25	-8.51	-2.27	-6.00	-6.00	-6.00	0.00
481250	INSURANCE INTEREST	-206.45	-29.16	-81.37	-100.53	0.00	-110.00	0.00	0.00
483100	GAIN/LOSS FIXED ASSETS DIV	3,452.52	6,627.36	0.00	0.00	0.00	0.00	0.00	0.00
483310	BAKE SALES	-1,306.00	-1,428.75	-830.50	0.00	-1,300.00	-800.00	-800.00	-500.00
483330	CRAFT SALES	-8.00	0.00	-17.00	0.00	-100.00	-100.00	-100.00	0.00
483800	CANTEEN RECEIPTS	-334.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
484110	MISCELLANEOUS PUBLIC CHARGES	-194.50	0.00	-80.00	0.00	-100.00	-100.00	0.00	-100.00
485010	DONATIONS & CONTRIBUTIONS	-50.00	-520.49	0.00	0.00	0.00	0.00	0.00	0.00
485020	GERIATRICS DONATIONS	-3,777.87	-3,926.65	-2,716.13	-811.38	-4,000.00	-1,500.00	-2,000.00	-2,000.00
493160	USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00	-736,658.00	0.00	-730,000.00	-6,658.00
TOTAL HEALTH CARE CENTER REVENUE		-5,744,513.40	-5,845,814.13	-5,955,418.42	-2,967,743.24	-7,259,402.00	-5,901,356.00	-7,292,126.00	32,724.00
TOTAL DEPARTMENT REVENUE		-5,744,513.40	-5,845,814.13	-5,955,418.42	-2,967,743.24	-7,259,402.00	-5,901,356.00	-7,292,126.00	32,724.00
TOTAL DEPARTMENT EXPENSE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE		-5,744,513.40	-5,845,814.13	-5,955,418.42	-2,967,743.24	-7,259,402.00	-5,901,356.00	-7,292,126.00	
60084 FOOT CLINIC									
411100	GENERAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	15,992.00	-15,992.00
455100	FOOT CLINIC	0.00	0.00	0.00	0.00	0.00	0.00	-48,000.00	48,000.00
TOTAL FOOT CLINIC		0.00	0.00	0.00	0.00	0.00	0.00	-32,008.00	32,008.00
60084421 CERTIFIED NURSING ASSISTANTS									
512100	WAGES-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	10,836.00	10,836.00
514100	FICA & MEDICARE TAX	0.00	0.00	0.00	0.00	0.00	0.00	829.00	829.00
514200	RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	737.00	737.00
514600	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	127.00	127.00
TOTAL CERTIFIED NURSING ASSISTANTS		0.00	0.00	0.00	0.00	0.00	0.00	12,529.00	12,529.00
60084423 REGISTERED NURSES									
512100	WAGES-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	15,117.00	15,117.00

Fund: HEALTH CARE CENTER	2011	2012	2013	2014	2014	2014		Dollar
Department: FOOT CLINIC	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
60084423 REGISTERED NURSES								
514100 FICA & MEDICARE TAX	0.00	0.00	0.00	0.00	0.00	0.00	1,157.00	1,157.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	1,028.00	1,028.00
514600 WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	177.00	177.00
TOTAL REGISTERED NURSES	0.00	0.00	0.00	0.00	0.00	0.00	17,479.00	17,479.00
60084487 FOOT CLINIC								
531000 FOOT CLINIC EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
TOTAL FOOT CLINIC	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	-32,008.00	32,008.00
TOTAL DEPARTMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	32,008.00	32,008.00
ADDITION TO (-)/USE OF FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
60085420 OCCUP THERAPY LABOR								
511100 SALARIES PERMANENT REGULAR	57,103.15	59,457.05	54,361.65	27,970.45	69,322.00	70,000.00	73,080.00	3,758.00
511200 SALARIES-PERMANENT-OVERTIME	174.36	809.82	616.47	136.98	498.00	525.00	525.00	27.00
511800 SALARIES-NONPRODUCTIVE	10,677.95	11,362.70	13,624.45	4,658.63	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,115.73	1,161.73	1,207.73	0.00	1,300.00	1,100.00	1,288.00	-12.00
514100 FICA & MEDICARE TAX	4,879.81	4,843.76	4,987.79	2,274.16	5,441.00	5,500.00	5,729.00	288.00
514200 RETIREMENT-COUNTY SHARE	3,798.24	4,244.30	4,755.02	2,293.64	4,978.00	4,800.00	5,093.00	115.00
514300 RETIREMENT-EMPLOYEES SHARE	2,685.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	27,875.12	28,989.96	30,084.78	18,143.58	31,103.00	31,000.00	28,615.00	-2,488.00
514500 LIFE INSURANCE COUNTY SHARE	36.24	48.88	53.24	26.34	53.00	50.00	53.00	0.00
514600 WORKERS COMPENSATION	962.89	984.03	1,060.63	383.37	832.00	850.00	876.00	44.00
TOTAL OCCUP THERAPY LABOR	109,309.10	111,902.23	110,751.76	55,887.15	113,527.00	113,825.00	115,259.00	1,732.00
60085425 OCCUP THERAPY OPERATIONS								
520900 CONTRACTED SERVICES	43,038.03	22,023.67	66,076.02	53,581.21	50,000.00	110,000.00	120,000.00	70,000.00
531400 SMALL EQUIPMENT	2,578.88	1,352.50	1,087.00	200.78	3,500.00	3,500.00	3,500.00	0.00
532800 TRAINING AND INSERVICE	547.00	0.00	179.00	756.00	2,000.00	1,500.00	1,500.00	-500.00
533200 MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535900 EQUIPMENT AND MAINTENANCE	3,484.47	1,775.09	2,996.60	2,827.70	2,500.00	3,500.00	3,500.00	1,000.00
TOTAL OCCUP THERAPY OPERATIONS	49,648.38	25,151.26	70,338.62	57,365.69	58,000.00	118,500.00	128,500.00	70,500.00

Fund: HEALTH CARE CENTER	2011	2012	2013	2014	2014	2014		Dollar
Department: OCCUPATIONAL THERAPY	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL DEPARTMENT EXPENSE	158,957.48	137,053.49	181,090.38	113,252.84	171,527.00	232,325.00	243,759.00	72,232.00
ADDITION TO (-)/USE OF FUND BALANCE	158,957.48	137,053.49	181,090.38	113,252.84	171,527.00	232,325.00	243,759.00	
60086420 ACTIVITY THERAPY LABOR COSTS								
511100 SALARIES PERMANENT REGULAR	104,699.23	94,257.51	78,101.36	44,317.48	107,991.00	115,000.00	136,552.00	28,561.00
511200 SALARIES-PERMANENT-OVERTIME	2,300.12	2,432.56	1,469.73	681.28	587.00	750.00	779.00	192.00
511800 SALARIES-NONPRODUCTIVE	13,606.10	15,730.80	18,663.68	6,160.91	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,005.47	1,071.47	1,361.67	0.00	1,477.00	1,477.00	1,482.00	5.00
512100 WAGES-PART TIME	17,841.26	20,599.82	20,379.70	8,269.84	23,753.00	20,000.00	36,165.00	12,412.00
512200 WAGES-PART TIME-OVERTIME	165.44	214.47	413.61	37.97	190.00	300.00	260.00	70.00
512800 WAGES PART TIME NONPRODUCTIVE	3,232.42	2,641.69	2,905.56	1,447.27	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	0.00	0.00	63.71	0.00	0.00	450.00	313.00	313.00
514100 FICA & MEDICARE TAX	9,503.93	9,704.91	9,542.26	4,344.05	10,251.00	11,000.00	13,429.00	3,178.00
514200 RETIREMENT-COUNTY SHARE	6,967.44	7,932.58	8,456.06	4,262.76	9,380.00	10,000.00	11,937.00	2,557.00
514300 RETIREMENT-EMPLOYEES SHARE	5,055.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	37,855.91	47,534.91	54,580.17	36,195.99	62,206.00	62,000.00	57,229.00	-4,977.00
514500 LIFE INSURANCE COUNTY SHARE	34.75	32.12	51.31	36.54	68.00	68.00	85.00	17.00
514600 WORKERS COMPENSATION	1,778.74	1,839.16	1,964.48	712.63	5,226.00	5,500.00	2,054.00	-3,172.00
TOTAL ACTIVITY THERAPY LABOR COSTS	204,045.90	203,992.00	197,953.30	106,466.72	221,129.00	226,545.00	260,285.00	39,156.00
60086425 ACTIVITY THERAPY OPERATIONS								
520900 CONTRACTED SERVICES	2,504.37	3,238.47	2,951.08	1,074.69	5,500.00	5,500.00	5,500.00	0.00
531400 SMALL EQUIPMENT	272.86	216.72	167.83	0.00	300.00	300.00	300.00	0.00
532200 SUBSCRIPTIONS	621.38	792.34	1,207.23	855.83	1,500.00	1,000.00	1,500.00	0.00
532600 ADVERTISING	740.10	765.16	637.05	375.58	1,000.00	700.00	1,000.00	0.00
532800 TRAINING AND INSERVICE	115.00	165.00	1,072.99	255.00	1,000.00	500.00	1,000.00	0.00
533200 MILEAGE	0.00	0.00	0.00	0.00	100.00	0.00	100.00	0.00
534000 OPERATING/MEETING SUPPLIES	6,217.85	4,664.55	3,846.63	1,637.36	16,600.00	5,000.00	6,000.00	-10,600.00
535900 EQUIPMENT AND MAINTENANCE	44.40	174.59	775.44	0.00	500.00	500.00	500.00	0.00
538800 CANTEEN EXPENSE	92.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ACTIVITY THERAPY OPERATIONS	10,608.50	10,016.83	10,658.25	4,198.46	26,500.00	13,500.00	15,900.00	-10,600.00
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL DEPARTMENT EXPENSE	214,654.40	214,008.83	208,611.55	110,665.18	247,629.00	240,045.00	276,185.00	28,556.00
ADDITION TO (-)/USE OF FUND BALANCE	214,654.40	214,008.83	208,611.55	110,665.18	247,629.00	240,045.00	276,185.00	

Fund: HEALTH CARE CENTER	2011	2012	2013	2014	2014	2014		Dollar
Department: PHYSICIAN	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
60087425 PHYSICIAN								
528700 PHYSICIANS SERVICES	9,171.10	9,900.00	10,200.00	5,950.00	10,200.00	12,000.00	12,000.00	1,800.00
529700 PSYCHIATRIST	5,081.50	4,407.00	5,550.00	3,150.00	5,000.00	5,000.00	5,000.00	0.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	500.00	0.00	500.00	0.00
TOTAL PHYSICIAN	14,252.60	14,307.00	15,750.00	9,100.00	15,700.00	17,000.00	17,500.00	1,800.00
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL DEPARTMENT EXPENSE	14,252.60	14,307.00	15,750.00	9,100.00	15,700.00	17,000.00	17,500.00	1,800.00
ADDITION TO (-)/USE OF FUND BALANCE	14,252.60	14,307.00	15,750.00	9,100.00	15,700.00	17,000.00	17,500.00	
60088420 SOCIAL WORKERS LABOR COSTS								
511100 SALARIES PERMANENT REGULAR	46,294.88	49,187.76	46,721.92	21,669.12	53,495.00	55,000.00	60,472.00	6,977.00
511200 SALARIES-PERMANENT-OVERTIME	52.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511800 SALARIES-NONPRODUCTIVE	6,569.28	5,417.28	6,621.12	3,009.60	0.00	0.00	0.00	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	3,738.37	3,724.51	3,742.56	1,758.15	4,108.00	4,200.00	4,643.00	535.00
514200 RETIREMENT-COUNTY SHARE	2,819.67	3,123.24	3,506.42	1,727.53	3,759.00	4,000.00	4,127.00	368.00
514300 RETIREMENT-EMPLOYEES SHARE	2,031.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	13,945.06	14,470.98	15,018.89	9,071.79	15,552.00	15,552.00	14,307.00	-1,245.00
514500 LIFE INSURANCE COUNTY SHARE	50.00	49.20	49.44	24.78	50.00	50.00	50.00	0.00
514600 WORKERS COMPENSATION	715.73	724.17	781.94	288.68	2,094.00	750.00	710.00	-1,384.00
TOTAL SOCIAL WORKERS LABOR COSTS	76,357.12	76,857.14	76,622.29	37,549.65	79,258.00	79,752.00	84,529.00	5,271.00
60088425 SOCIAL WORKERS OPERATIONS								
532800 TRAINING AND INSERVICE	436.09	647.00	756.96	50.00	1,000.00	1,000.00	1,000.00	0.00
533200 MILEAGE	233.64	123.20	341.60	107.07	350.00	350.00	350.00	0.00
TOTAL SOCIAL WORKERS OPERATIONS	669.73	770.20	1,098.56	157.07	1,350.00	1,350.00	1,350.00	0.00
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL DEPARTMENT EXPENSE	77,026.85	77,627.34	77,720.85	37,706.72	80,608.00	81,102.00	85,879.00	5,271.00
ADDITION TO (-)/USE OF FUND BALANCE	77,026.85	77,627.34	77,720.85	37,706.72	80,608.00	81,102.00	85,879.00	
60089420 MEDICAL RECORDS LABOR COSTS								
511100 SALARIES PERMANENT REGULAR	67,036.45	68,041.37	70,090.38	32,527.20	79,323.00	82,000.00	87,791.00	8,468.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	109.00	0.00	110.00	1.00
511800 SALARIES-NONPRODUCTIVE	10,394.89	10,435.44	9,465.45	4,629.14	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,430.00	1,473.00	1,516.00	0.00	1,612.00	1,600.00	1,596.00	-16.00

Fund: HEALTH CARE CENTER	2011	2012	2013	2014	2014	2014		Dollar
Department: MEDICAL RECORDS	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
60089420 MEDICAL RECORDS LABOR COSTS								
514100 FICA & MEDICARE TAX	5,939.13	5,939.10	5,934.97	2,754.30	6,200.00	6,300.00	6,847.00	647.00
514200 RETIREMENT-COUNTY SHARE	2,652.11	2,952.42	3,314.83	1,613.15	3,481.00	3,500.00	3,937.00	456.00
514300 RETIREMENT-EMPLOYEES SHARE	1,876.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	18,815.50	19,855.48	20,247.04	12,235.60	21,579.00	21,579.00	19,853.00	-1,726.00
514500 LIFE INSURANCE COUNTY SHARE	41.16	48.24	47.28	23.40	47.00	47.00	47.00	0.00
514600 WORKERS COMPENSATION	77.53	80.73	94.37	33.48	73.00	73.00	72.00	-1.00
TOTAL MEDICAL RECORDS LABOR COSTS	108,263.20	108,825.78	110,710.32	53,816.27	112,424.00	115,099.00	120,253.00	7,829.00
60089425 MEDICAL RECORDS OPERATIONS								
520900 CONTRACTED SERVICES	1,317.03	1,322.80	659.88	664.76	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	60.00	0.00	0.00	81.95	500.00	300.00	500.00	0.00
532800 TRAINING AND INSERVICE	0.00	0.00	350.00	350.00	1,500.00	500.00	1,500.00	0.00
533200 MILEAGE	0.00	0.00	24.00	57.12	150.00	100.00	150.00	0.00
TOTAL MEDICAL RECORDS OPERATIONS	1,377.03	1,322.80	1,033.88	1,153.83	4,150.00	2,900.00	4,150.00	0.00
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL DEPARTMENT EXPENSE	109,640.23	110,148.58	111,744.20	54,970.10	116,574.00	117,999.00	124,403.00	7,829.00
ADDITION TO (-)/USE OF FUND BALANCE	109,640.23	110,148.58	111,744.20	54,970.10	116,574.00	117,999.00	124,403.00	
60092420 KITCHEN LABOR COSTS								
511100 SALARIES PERMANENT REGULAR	167,961.40	173,525.11	158,084.87	66,195.61	187,279.00	145,000.00	174,595.00	-12,684.00
511200 SALARIES-PERMANENT-OVERTIME	8,183.38	7,013.47	5,873.76	2,420.08	2,452.00	3,500.00	2,754.00	302.00
511800 SALARIES-NONPRODUCTIVE	38,454.80	34,168.53	31,668.79	14,683.46	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	2,876.12	3,028.60	3,006.74	0.00	2,788.00	2,500.00	2,403.00	-385.00
512100 WAGES-PART TIME	117,210.37	121,658.21	146,118.86	85,326.55	143,488.00	175,000.00	193,737.00	50,249.00
512200 WAGES-PART TIME-OVERTIME	7,901.32	7,908.38	7,226.57	3,012.39	2,993.00	6,000.00	2,867.00	-126.00
512800 WAGES PART TIME NONPRODUCTIVE	10,248.95	13,318.09	13,219.69	6,946.49	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	123.74	215.97	341.32	0.00	1,027.00	400.00	344.00	-683.00
514100 FICA & MEDICARE TAX	26,025.75	26,205.45	25,861.21	12,712.10	26,012.00	26,500.00	28,818.00	2,806.00
514200 RETIREMENT-COUNTY SHARE	19,001.22	20,917.08	23,345.62	12,326.01	23,802.00	24,000.00	25,615.00	1,813.00
514300 RETIREMENT-EMPLOYEES SHARE	13,671.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	98,418.61	103,284.85	109,529.68	71,200.39	112,580.00	120,000.00	125,297.00	12,717.00
514500 LIFE INSURANCE COUNTY SHARE	104.19	109.35	112.69	61.03	138.00	120.00	120.00	-18.00
514600 WORKERS COMPENSATION	4,863.09	4,985.98	5,336.45	2,089.43	3,978.00	4,000.00	4,407.00	429.00
514800 UNEMPLOYMENT	492.04	-816.11	-646.17	0.00	0.00	0.00	0.00	0.00
TOTAL KITCHEN LABOR COSTS	515,536.48	515,522.96	529,080.08	276,973.54	506,537.00	507,020.00	560,957.00	54,420.00

Fund: HEALTH CARE CENTER Department: KITCHEN		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
60092425 KITCHEN OPERATIONS									
520900	CONTRACTED SERVICES	7,830.00	8,133.78	14,374.36	13,485.12	12,500.00	24,000.00	24,000.00	11,500.00
531400	SMALL EQUIPMENT	0.00	789.25	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	310.00	255.00	767.00	435.00	750.00	650.00	750.00	0.00
533200	MILEAGE	0.00	0.00	8.96	0.00	0.00	0.00	0.00	0.00
534300	FOOD	215,055.13	219,342.26	209,357.58	99,144.05	245,000.00	220,000.00	245,000.00	0.00
535900	EQUIPMENT AND MAINTENANCE	1,302.08	5,039.69	3,621.10	1,349.01	3,000.00	2,700.00	4,000.00	1,000.00
539000	DIETARY SUPPLIES	14,012.84	15,989.68	12,973.95	9,133.48	16,000.00	18,000.00	16,000.00	0.00
TOTAL KITCHEN OPERATIONS		238,510.05	249,549.66	241,102.95	123,546.66	277,250.00	265,350.00	289,750.00	12,500.00
TOTAL DEPARTMENT REVENUE		0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL DEPARTMENT EXPENSE		754,046.53	765,072.62	770,183.03	400,520.20	783,787.00	772,370.00	850,707.00	66,920.00
ADDITION TO (-)/USE OF FUND BALANCE		754,046.53	765,072.62	770,183.03	400,520.20	783,787.00	772,370.00	850,707.00	
60093420 MAINTENANCE LABOR COSTS									
511100	SALARIES PERMANENT REGULAR	115,623.43	143,019.78	135,382.88	66,657.84	161,256.00	162,000.00	167,009.00	5,753.00
511200	SALARIES-PERMANENT-OVERTIME	1,572.50	1,814.02	2,518.23	896.15	885.00	1,500.00	929.00	44.00
511800	SALARIES-NONPRODUCTIVE	37,107.93	24,377.74	25,745.27	7,949.61	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	1,710.88	1,799.19	1,888.19	0.00	2,101.00	2,101.00	2,048.00	-53.00
512100	WAGES-PART TIME	28,941.53	28,301.55	28,505.97	13,193.89	27,718.00	28,000.00	28,917.00	1,199.00
512200	WAGES-PART TIME-OVERTIME	513.61	349.85	653.60	420.38	1,328.00	1,350.00	1,385.00	57.00
512800	WAGES PART TIME NONPRODUCTIVE	4,005.52	4,662.84	2,721.99	1,279.56	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	69.00	92.00	115.00	0.00	138.00	135.00	155.00	17.00
514100	FICA & MEDICARE TAX	15,001.34	14,882.45	14,564.30	6,655.23	14,797.00	15,000.00	15,334.00	537.00
514200	RETIREMENT-COUNTY SHARE	10,880.28	11,991.63	13,168.30	6,332.97	13,540.00	13,540.00	13,630.00	90.00
514300	RETIREMENT-EMPLOYEES SHARE	7,755.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	69,933.48	72,421.53	72,650.53	45,358.95	77,758.00	77,758.00	71,537.00	-6,221.00
514500	LIFE INSURANCE COUNTY SHARE	159.35	194.16	207.12	102.78	206.00	206.00	206.00	0.00
514600	WORKERS COMPENSATION	2,758.87	2,780.18	2,936.50	1,058.61	2,263.00	2,263.00	2,345.00	82.00
514800	UNEMPLOYMENT	5,808.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE LABOR COSTS		301,841.04	306,686.92	301,057.88	149,905.97	301,990.00	303,853.00	303,495.00	1,505.00
60093425 MAINTENANCE OPERATIONS									
520900	CONTRACTED SERVICES	19,254.87	29,987.65	21,073.14	16,977.64	28,000.00	28,000.00	28,000.00	0.00
522100	WATER TREATMENT	18,881.18	19,262.57	28,194.60	7,446.25	19,900.00	15,000.00	19,900.00	0.00
522200	ELECTRIC	112,226.15	119,366.02	107,348.83	43,691.75	120,000.00	115,000.00	125,000.00	5,000.00
522400	GAS (HEATING)	61,785.88	43,564.22	51,144.80	35,675.08	60,000.00	70,000.00	65,000.00	5,000.00
522600	FUEL OIL	3,178.45	2,359.05	8,707.59	12,190.78	11,000.00	17,000.00	15,000.00	4,000.00

Fund: HEALTH CARE CENTER Department: MAINTENANCE		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
60093425 MAINTENANCE OPERATIONS									
525000	BLDG/PROPERTY MAINT AND REPAIR	9,555.46	18,938.91	20,435.98	13,387.98	10,000.00	17,000.00	20,000.00	10,000.00
525010	MAJOR REPAIRS	42,416.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531400	SMALL EQUIPMENT	895.52	1,491.29	1,214.77	903.62	1,500.00	2,000.00	3,000.00	1,500.00
532800	TRAINING AND INSERVICE	356.09	0.00	740.03	435.00	750.00	500.00	750.00	0.00
533200	MILEAGE	0.00	0.00	0.00	0.00	200.00	0.00	200.00	0.00
534000	OPERATING/MEETING SUPPLIES	6,683.31	347.53	4,771.86	2,622.47	4,000.00	5,000.00	6,000.00	2,000.00
535200	VEHICLE MAINTENACE AND REPAIR	492.22	1,126.99	543.57	331.20	2,400.00	2,000.00	2,400.00	0.00
535900	EQUIPMENT AND MAINTENANCE	3,907.42	1,791.38	2,504.86	1,763.87	5,000.00	4,000.00	4,750.00	-250.00
TOTAL MAINTENANCE OPERATIONS		279,632.55	238,235.61	246,680.03	135,425.64	262,750.00	275,500.00	290,000.00	27,250.00
TOTAL DEPARTMENT REVENUE		0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL DEPARTMENT EXPENSE		581,473.59	544,922.53	547,737.91	285,331.61	564,740.00	579,353.00	593,495.00	28,755.00
ADDITION TO (-)/USE OF FUND BALANCE		581,473.59	544,922.53	547,737.91	285,331.61	564,740.00	579,353.00	593,495.00	
60094420 HOUSEKEEPING LABOR COSTS									
511100	SALARIES PERMANENT REGULAR	105,267.21	170,537.65	179,361.31	84,955.36	190,175.00	195,000.00	201,216.00	11,041.00
511200	SALARIES-PERMANENT-OVERTIME	3,239.85	4,237.77	4,594.95	2,362.54	0.00	2,500.00	0.00	0.00
511800	SALARIES-NONPRODUCTIVE	25,151.77	31,023.63	32,086.91	17,531.09	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	2,195.81	2,417.99	2,619.24	0.00	2,691.00	2,200.00	2,052.00	-639.00
512100	WAGES-PART TIME	77,366.69	111,947.56	99,649.25	45,346.90	130,174.00	140,000.00	133,482.00	3,308.00
512200	WAGES-PART TIME-OVERTIME	2,907.90	4,789.18	4,235.34	2,622.42	0.00	3,000.00	0.00	0.00
512800	WAGES PART TIME NONPRODUCTIVE	8,520.66	10,475.54	18,281.18	7,217.35	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	138.46	271.40	365.76	0.00	620.00	620.00	401.00	-219.00
514100	FICA & MEDICARE TAX	16,754.20	24,759.92	24,383.02	11,475.62	24,760.00	25,000.00	25,792.00	1,032.00
514200	RETIREMENT-COUNTY SHARE	11,573.09	18,528.52	22,407.36	10,804.30	22,656.00	20,000.00	22,926.00	270.00
514300	RETIREMENT-EMPLOYEES SHARE	8,202.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	79,696.77	124,421.24	151,825.75	72,742.74	164,969.00	150,000.00	131,096.00	-33,873.00
514500	LIFE INSURANCE COUNTY SHARE	78.97	99.76	198.07	74.16	154.00	154.00	152.00	-2.00
514600	WORKERS COMPENSATION	3,098.97	4,657.99	5,075.31	1,872.56	3,787.00	4,000.00	3,944.00	157.00
514800	UNEMPLOYMENT	21.21	1,888.20	1,384.69	1,508.47	0.00	0.00	0.00	0.00
TOTAL HOUSEKEEPING LABOR COSTS		344,214.19	510,056.35	546,468.14	258,513.51	539,986.00	542,474.00	521,061.00	-18,925.00
60094425 HOUSEKEEPING OPERATIONS									
520900	CONTRACTED SERVICES	1,458.00	1,458.00	1,008.00	654.00	2,000.00	2,000.00	2,000.00	0.00
531400	SMALL EQUIPMENT	474.40	666.28	2,100.00	509.60	2,100.00	2,100.00	2,100.00	0.00
532800	TRAINING AND INSERVICE	0.00	0.00	0.00	433.00	500.00	500.00	500.00	0.00
533200	MILEAGE	0.00	0.00	0.00	199.92	75.00	200.00	75.00	0.00

Fund: HEALTH CARE CENTER	2011	2012	2013	2014	2014	2014		Dollar
Department: HOUSEKEEPING	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
60094425 HOUSEKEEPING OPERATIONS								
534000 OPERATING/MEETING SUPPLIES	23,393.80	50,591.53	40,259.64	21,277.26	48,500.00	44,000.00	48,500.00	0.00
535000 REPAIRS AND MAINTENANCE	1,026.28	1,016.19	1,087.53	1,340.54	2,300.00	2,300.00	2,300.00	0.00
539700 LAUNDRY, LINENS & BEDDING	1,544.92	8,210.15	-8,318.39	1,957.18	5,500.00	5,500.00	7,000.00	1,500.00
TOTAL HOUSEKEEPING OPERATIONS	27,897.40	61,942.15	36,136.78	26,371.50	60,975.00	56,600.00	62,475.00	1,500.00
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL DEPARTMENT EXPENSE	372,111.59	571,998.50	582,604.92	284,885.01	600,961.00	599,074.00	583,536.00	-17,425.00
ADDITION TO (-)/USE OF FUND BALANCE	372,111.59	571,998.50	582,604.92	284,885.01	600,961.00	599,074.00	583,536.00	
60095420 LAUNDRY LABOR								
511100 SALARIES PERMANENT REGULAR	64,212.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	1,320.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511800 SALARIES-NONPRODUCTIVE	28,009.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	986.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512100 WAGES-PART TIME	18,080.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512200 WAGES-PART TIME-OVERTIME	728.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512800 WAGES PART TIME NONPRODUCTIVE	4,293.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	90.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	9,882.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	6,504.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	4,727.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	39,124.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	49.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	1,846.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LAUNDRY LABOR	179,856.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60095425 LAUNDRY OPERATIONS								
531400 SMALL EQUIPMENT	588.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534000 OPERATING/MEETING SUPPLIES	9,638.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535000 REPAIRS AND MAINTENANCE	748.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
539700 LAUNDRY, LINEN & BEDDING	-5,558.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LAUNDRY OPERATIONS	5,416.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL DEPARTMENT EXPENSE	185,272.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	185,272.97	0.00	0.00	0.00	0.00	0.00	0.00	

Fund: HEALTH CARE CENTER Department: NON-OPERATING REV/EXP		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
60097 HEALTH CARE NON-OPER REVENUE									
411100	GENERAL PROPERTY TAXES	-2,698,114.00	-2,248,339.00	-2,151,509.00	-858,487.98	-1,716,976.00	-1,716,976.00	-1,971,568.00	254,592.00
424150	ITP REIMBURSEMENT	-619,969.00	-728,359.00	-641,564.00	-163,600.00	-600,000.00	-625,000.00	-625,000.00	25,000.00
481100	INTEREST ON INVESTMENTS	-4,224.00	-4,604.17	-2,832.59	0.00	-4,600.00	-4,600.00	-4,600.00	0.00
492100	TRANSFER FROM GENERAL FUND	-545,359.00	-512,414.00	-502,759.00	-638,035.50	-1,276,071.00	-1,263,894.00	-1,193,724.00	-82,347.00
TOTAL HEALTH CARE NON-OPER REVENUE		-3,867,666.00	-3,493,716.17	-3,298,664.59	-1,660,123.48	-3,597,647.00	-3,610,470.00	-3,794,892.00	197,245.00
60097425 NON-OPERATING REV/EXP									
562000	INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
563000	DEBT ISSUANCE COSTS AMORTIZATI	10,581.60	10,581.60	99,178.85	0.00	0.00	0.00	0.00	0.00
564000	DEBT PREMIUM AMORTIZATION	-25,898.88	-25,898.88	-25,898.88	-12,949.44	-25,899.00	-32,115.00	-50,761.00	-24,862.00
TOTAL NON-OPERATING REV/EXP		-15,317.28	-15,317.28	73,279.97	-12,949.44	-25,899.00	-32,115.00	-50,761.00	-24,862.00
60097900 TRANSFERS TO OTHER FUNDS									
591000	TRANSFER TO GENERAL FUND	624,193.00	732,963.17	644,396.59	163,600.00	604,600.00	629,600.00	629,600.00	25,000.00
TOTAL TRANSFERS TO OTHER FUNDS		624,193.00	732,963.17	644,396.59	163,600.00	604,600.00	629,600.00	629,600.00	25,000.00
TOTAL DEPARTMENT REVENUE		-3,867,666.00	-3,493,716.17	-3,298,664.59	-1,660,123.48	-3,597,647.00	-3,610,470.00	-3,794,892.00	197,245.00
TOTAL DEPARTMENT EXPENSE		608,875.72	717,645.89	717,676.56	150,650.56	578,701.00	597,485.00	578,839.00	138.00
ADDITION TO (-)/USE OF FUND BALANCE		-3,258,790.28	-2,776,070.28	-2,580,988.03	-1,509,472.92	-3,018,946.00	-3,012,985.00	-3,216,053.00	
60098420 ADMINISTRATION - LABOR									
511100	SALARIES PERMANENT REGULAR	108,195.63	101,910.19	95,935.01	50,041.62	131,920.00	135,000.00	136,574.00	4,654.00
511800	SALARIES-NONPRODUCTIVE	19,218.20	25,707.49	18,163.44	9,253.54	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	300.00	340.00	372.80	0.00	440.00	1,000.00	1,133.00	693.00
514100	FICA & MEDICARE TAX	9,273.79	9,330.85	8,040.31	4,232.72	10,126.00	10,000.00	10,535.00	409.00
514200	RETIREMENT-COUNTY SHARE	6,900.26	7,700.12	7,480.57	4,150.63	9,265.00	9,500.00	9,364.00	99.00
514300	RETIREMENT-EMPLOYEES SHARE	4,949.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	27,746.53	27,575.24	14,992.89	10,076.41	15,552.00	20,000.00	19,853.00	4,301.00
514500	LIFE INSURANCE COUNTY SHARE	18.84	18.96	18.00	13.54	18.00	30.00	46.00	28.00
514600	WORKERS COMPENSATION	1,265.25	1,290.32	1,376.11	514.81	1,120.00	1,200.00	1,148.00	28.00
TOTAL ADMINISTRATION - LABOR		177,868.12	173,873.17	146,379.13	78,283.27	168,441.00	176,730.00	178,653.00	10,212.00
60098425 ADMINISTRATION-OPERATIONS									
520900	CONTRACTED SERVICES	0.00	37.00	773.74	0.00	0.00	0.00	0.00	0.00
524000	MISCELLANEOUS EXPENSES	3,569.79	5,315.27	1,798.26	185.71	5,000.00	3,000.00	5,000.00	0.00
532200	SUBSCRIPTIONS	0.00	170.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund: HEALTH CARE CENTER	2011	2012	2013	2014	2014	2014		Dollar
Department: ADMINISTRATION	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2015	Change
60098425 ADMINISTRATION-OPERATIONS								
532800 TRAINING AND INSERVICE	4,371.41	823.00	3,052.85	340.00	5,000.00	5,000.00	5,000.00	0.00
533200 MILEAGE	1,516.09	1,822.25	1,579.20	381.36	2,000.00	1,500.00	2,000.00	0.00
TOTAL ADMINISTRATION-OPERATIONS	9,457.29	8,167.52	7,204.05	907.07	12,000.00	9,500.00	12,000.00	0.00
60098428 ASSISTED LIVING								
514100 FICA & MEDICARE TAX	0.00	22.96	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	0.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00
515800 PER DIEM COMMITTEE	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	0.00	5,087.89	0.00	0.00	15,000.00	15,000.00	0.00	-15,000.00
533200 MILEAGE	0.00	103.95	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSISTED LIVING	0.00	5,515.10	0.00	0.00	15,000.00	15,000.00	0.00	-15,000.00
TOTAL DEPARTMENT REVENUE								
TOTAL DEPARTMENT EXPENSE	187,325.41	187,555.79	153,583.18	79,190.34	195,441.00	201,230.00	190,653.00	-4,788.00
ADDITION TO (-)/USE OF FUND BALANCE	187,325.41	187,555.79	153,583.18	79,190.34	195,441.00	201,230.00	190,653.00	
TOTAL FUND REVENUE	-9,612,179.40	-9,339,530.30	-9,254,083.01	-1,482,506.17	-10,857,049.00	-9,511,826.00	-11,850,203.00	993,154.00
TOTAL FUND EXPENSE	9,793,139.86	9,548,002.64	9,633,757.40	1,318,941.80	10,857,049.00	9,732,061.00	11,850,203.00	993,154.00
ADDITION TO (-)/USE OF FUND BALANCE	180,960.46	208,472.34	379,674.39	-163,564.37	0.00	220,235.00	0.00	

Fund: GENERAL FUND Department: HOME CARE		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
10041 HOME CARE REVENUE									
411100	GENERAL PROPERTY TAXES	0.00	0.00	0.00	-24,895.02	-49,790.00	-49,790.00	0.00	-49,790.00
424500	MEDICARE	-477,616.20	-412,852.62	-391,028.67	-114,805.08	-400,000.00	-400,000.00	0.00	-400,000.00
424510	MEDICAL ASSISTANCE	-25,968.94	-30,021.82	-26,396.84	-15,373.73	-50,000.00	-50,000.00	0.00	-50,000.00
452060	MISCELLANEOUS REVENUES	0.00	-93.72	0.00	0.00	0.00	0.00	0.00	0.00
455600	HOME CARE INSURANCE	-56,632.21	-81,255.34	-29,032.86	-14,373.57	-25,000.00	-35,000.00	0.00	-25,000.00
455610	HOME CARE VETERANS ADMIN	-214.94	-1,878.84	-15,009.32	-1,392.68	-6,000.00	-6,000.00	0.00	-6,000.00
455620	HOME CARE PRIVATE PAY	0.00	-116.64	-111.78	0.00	-1,000.00	-1,000.00	0.00	-1,000.00
455630	HOME NURSING REVENUE	0.00	-5,811.65	0.00	0.00	0.00	0.00	0.00	0.00
455640	HOME CARE FAMILY CARE	-93,659.70	-64,898.41	-82,472.72	-23,670.54	-75,000.00	-75,000.00	0.00	-75,000.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-2,417.75	-2,486.20	-4,780.00	-1,610.00	0.00	0.00	0.00	0.00
485010	DONATIONS & CONTRIBUTIONS	0.00	-130.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HOME CARE REVENUE		-656,509.74	-599,545.24	-548,832.19	-196,120.62	-606,790.00	-616,790.00	0.00	-606,790.00
10041483 HOME NURSING PROGRAM									
511100	SALARIES PERMANENT REGULAR	116,894.77	100,285.95	95,301.00	34,343.40	61,980.00	60,244.00	0.00	-61,980.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	319.63	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	496.20	556.20	616.20	0.00	353.00	351.00	0.00	-353.00
512100	WAGES-PART TIME	217,888.95	234,548.18	197,588.96	83,681.94	218,715.00	223,239.00	0.00	-218,715.00
512200	WAGES-PART TIME-OVERTIME	17,008.69	23,269.12	20,076.15	7,378.94	14,945.00	14,945.00	0.00	-14,945.00
512900	LONGEVITY-PART TIME	937.88	1,091.48	907.88	0.00	1,004.00	1,042.00	0.00	-1,004.00
514100	FICA & MEDICARE TAX	25,668.84	26,026.93	22,600.68	8,953.10	22,720.00	22,047.00	0.00	-22,720.00
514200	RETIREMENT-COUNTY SHARE	19,047.13	20,881.09	20,654.37	8,778.34	20,790.00	20,280.00	0.00	-20,790.00
514300	RETIREMENT-EMPLOYEES SHARE	16,525.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	72,254.18	81,201.81	67,665.04	34,597.68	72,223.00	76,253.00	0.00	-72,223.00
514500	LIFE INSURANCE COUNTY SHARE	136.86	158.73	171.28	62.62	156.00	156.00	0.00	-156.00
514600	WORKERS COMPENSATION	4,047.98	4,219.64	4,016.17	1,204.13	3,022.00	3,251.00	0.00	-3,022.00
519000	CLASS & COMP IMPLEMENTATION	0.00	0.00	0.00	0.00	0.00	15,294.00	0.00	0.00
520700	PHYSICAL THERAPY	71,289.28	82,707.17	73,034.10	35,901.50	80,094.00	80,094.00	0.00	-80,094.00
520800	OCCUPATIONAL THERAPY	43,098.91	43,577.89	26,087.94	0.00	40,000.00	10,000.00	0.00	-40,000.00
520900	CONTRACTED SERVICES	3,424.12	1,145.00	1,130.00	93.00	1,100.00	1,100.00	0.00	-1,100.00
522500	TELEPHONE & DAIN LINE	4,981.67	4,201.71	4,207.00	1,562.80	5,000.00	5,000.00	0.00	-5,000.00
524800	MAINTENANCE AGREEMENT	250.00	350.00	350.00	350.00	350.00	350.00	0.00	-350.00
529300	SPEECH THERAPY	479.44	4,808.72	0.00	504.71	1,000.00	1,000.00	0.00	-1,000.00
530300	COPY MACHINE AND SUPPLIES	366.13	99.05	7.43	0.00	0.00	0.00	0.00	0.00
531000	FOOT CLINIC EXPENSE	0.00	0.00	115.53	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	1,061.30	1,058.40	466.88	251.30	700.00	700.00	0.00	-700.00
531200	OFFICE SUPPLIES AND EXPENSE	3,402.10	2,650.41	2,916.33	673.39	3,200.00	3,200.00	0.00	-3,200.00
531500	FORMS AND PRINTING	822.61	441.55	427.25	419.65	500.00	500.00	0.00	-500.00
531800	MIS DEPARTMENT CHARGEBACKS	15,679.03	31,225.25	27,090.94	25,247.46	15,996.00	38,012.00	0.00	-15,996.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: HOME CARE	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10041483 HOME NURSING PROGRAM								
532200 SUBSCRIPTIONS	698.00	287.00	293.60	353.00	300.00	300.00	0.00	-300.00
532400 MEMBERSHIP DUES	0.00	1,313.02	1,434.23	1,199.09	1,500.00	1,500.00	0.00	-1,500.00
532600 ADVERTISING	1,941.67	2,314.37	1,871.65	0.00	400.00	400.00	0.00	-400.00
532800 TRAINING AND INSERVICE	280.00	344.00	455.00	55.00	500.00	500.00	0.00	-500.00
533200 MILEAGE	33,464.75	37,532.02	27,001.15	12,035.55	28,650.00	28,650.00	0.00	-28,650.00
533500 MEALS AND LODGING	0.00	70.00	0.00	0.00	100.00	100.00	0.00	-100.00
534200 MEDICAL SUPPLIES	3,869.67	3,495.57	7,413.80	4,332.73	9,047.00	9,047.00	0.00	-9,047.00
534800 EDUCATIONAL SUPPLIES	169.00	0.00	0.00	0.00	200.00	200.00	0.00	-200.00
535100 VEHICLE FUEL / OIL	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00
551900 INSURANCE-GENERAL LIABILITY	2,202.00	2,177.00	2,280.00	2,398.00	2,245.00	2,245.00	0.00	-2,245.00
TOTAL HOME NURSING PROGRAM	678,386.35	712,037.26	606,500.19	264,377.33	606,790.00	622,000.00	0.00	-606,790.00
TOTAL DEPARTMENT REVENUE	-656,509.74	-599,545.24	-548,832.19	-196,120.62	-606,790.00	-616,790.00	0.00	-606,790.00
TOTAL DEPARTMENT EXPENSE	678,386.35	712,037.26	606,500.19	264,377.33	606,790.00	622,000.00	0.00	-606,790.00
ADDITION TO (-)/USE OF FUND BALANCE	21,876.61	112,492.02	57,668.00	68,256.71	0.00	5,210.00	0.00	

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	12/31/2015
Prudent fiscal management	Finish 2015 within budgeted tax levy through Manager's monthly monitoring of revenues and expenditures	12/31/2015
Maximize revenues	Increase Crisis and Comprehensive Community Services revenues by 30% over 2014	12/31/2015
Manage Alternate Care placements	Stay within budget through careful coordinated review of all proposed placements	12/31/2015
Respond to changing environment	Maintain Electronic Records implementation schedule	12/31/2015
Expand Integrated Services Programs	Expand CCS/FCF capacity and competence resulting in increased diversions from alternate care	12/31/2015
Increase Program Integration	Strengthen operations of adult Comprehensive Community Services and Community Support Programs to increase efficacy and efficiency	12/31/2015

Program Evaluation						
Program Title	Program Description	Mandates and References	2015 Budget		FTE's	Key Outcome Indicator(s)
ALCOHOL & OTHER DRUG (AODA)	Provides substance abuse counseling.	51	User Fees/Other Revenues	\$105,749	2.87	
			Grants	\$152,939		
			TOTAL REVENUES	\$258,688		
			Wages & Benefits	\$213,192		
			Operating Expenses	\$245,133		
			TOTAL EXPENSES	\$458,326		
			COUNTY LEVY	\$199,638		
MENTAL HEALTH AND RECOVERY SERVICES (MHRS)	Provides mental health counseling	51	User Fees/Other Revenues	\$315,680	11.74	
			Grants	\$342,419		
			TOTAL REVENUES	\$658,098		
			Wages & Benefits	\$870,088		
			Operating Expenses	\$1,365,091		
			TOTAL EXPENSES	\$2,235,179		
			COUNTY LEVY	\$1,577,081		
CRISIS	Provides emergency services to mental health and AODA area	51	User Fees/Other Revenues	\$91,576	3.06	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	\$85,042		
			TOTAL REVENUES	\$176,618		
			Wages & Benefits	\$236,666		
			Operating Expenses	\$164,709		
			TOTAL EXPENSES	\$401,375		
			COUNTY LEVY	\$224,757		
COMPREHENSIVE COMMUNITY SERVICES (CCS)	Recovery based community, mental health and substance abuse services		User Fees/Other Revenues	\$1,319,588	3.99	70% of CCS consumers will report progress on recovery goals.
			Grants	\$21,714		
			TOTAL REVENUES	\$1,341,301		
			Wages & Benefits	\$296,966		
			Operating Expenses	\$1,134,212		
			TOTAL EXPENSES	\$1,431,178		
			COUNTY LEVY	\$89,877		
KINSHIP	Alternate care placement with relative	48/938	User Fees/Other Revenues	\$0	-	
			Grants	\$95,000		
			TOTAL REVENUES	\$95,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$95,000		
			TOTAL EXPENSES	\$95,000		
			COUNTY LEVY	\$0		
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		
			TOTAL REVENUES	\$186,929		
			Wages & Benefits	\$0		
			Operating Expenses	\$186,929		
			TOTAL EXPENSES	\$186,929		
			COUNTY LEVY	\$0		

CHILD CARE	Facilitates access to Child Day Care for those who are eligible for the program.	46/49	User Fees/Other Revenues	\$465	2.64	
			Grants	\$112,384		
			TOTAL REVENUES	\$112,849		
			Wages & Benefits	\$157,879		
			Operating Expenses	\$33,041		
			TOTAL EXPENSES	\$190,921		
INCOME MAINTENANCE	Facilitates access to Medical Assistance, Food Stamps, and child day care for those who are eligible for these programs.	46/49	COUNTY LEVY	\$78,072	14.33	90% of applications are processed timely.
			User Fees/Other Revenues	\$6,743		
			Grants	\$677,982		
			TOTAL REVENUES	\$684,724		
			Wages & Benefits	\$856,651		
			Operating Expenses	\$44,934		
BIRTH-TO-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51	TOTAL EXPENSES	\$901,585	4.16	Birth to Three staff will utilize the "Primary Coaching Model for Early Intervention" in a minimum of 50% of families participating in the Birth to Three Program
			COUNTY LEVY	\$216,861		
			User Fees/Other Revenues	\$140,536		
			Grants	\$142,139		
			TOTAL REVENUES	\$282,675		
			Wages & Benefits	\$303,586		
FAMILY SUPPORT	Support for families with disabled children	46/51	Operating Expenses	\$366,912	0.06	
			TOTAL EXPENSES	\$670,498		
			COUNTY LEVY	\$387,823		
			User Fees/Other Revenues	\$1,200		
			Grants	\$8,864		
			TOTAL REVENUES	\$10,064		
CHILDREN LONG TERM SUPPORT (CLTS)	Provides care management and support services for disabled children and their families.	46/51	Wages & Benefits	\$5,393	5.24	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
			Operating Expenses	\$4,900		
			TOTAL EXPENSES	\$10,293		
			COUNTY LEVY	\$229		
			User Fees/Other Revenues	\$266,345		
			Grants	\$123,597		
COMMUNITY SUPPORT PROGRAM (CSP)	Community based services for individuals with severe to persistent mental illness	51	TOTAL REVENUES	\$389,942	20.61	75% of Community Support Program consumers will live independently in the community.
			Wages & Benefits	\$392,382		
			Operating Expenses	\$58,432		
			TOTAL EXPENSES	\$450,814		
			COUNTY LEVY	\$60,872		
			User Fees/Other Revenues	\$613,320		
			Grants	\$412,736		
			TOTAL REVENUES	\$1,026,056		
			Wages & Benefits	\$1,548,634		
			Operating Expenses	\$572,556		
			TOTAL EXPENSES	\$2,121,190		
			COUNTY LEVY	\$1,095,134		

ALTERNATE CARE	Children and adolescent placements outside the home	48/938	User Fees/Other Revenues	\$58,083	0.27	80% of children in alternate care placements are reunified within 12 months
			Grants	\$114,769		
			TOTAL REVENUES	\$172,851		
			Wages & Benefits	\$16,594		
			Operating Expenses	\$1,395,493		
			TOTAL EXPENSES	\$1,412,088		
			COUNTY LEVY	\$1,239,236		
FAMILY PARTNERSHIP INITIATIVE (FPI)	Comprehensive wrap around services for children and youth with severe behavioral disorders their families		User Fees/Other Revenues	\$0	-	80% of FPI participants will achieve permanence
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$240,000		
			TOTAL EXPENSES	\$240,000		
			COUNTY LEVY	\$240,000		
RESOURCE/ACCESS	Receive requests of those needing service. Home based parenting and supervised visitation	48/938	User Fees/Other Revenues	\$14,000	3.00	
			Grants	\$108,099		
			TOTAL REVENUES	\$122,099		
			Wages & Benefits	\$186,615		
			Operating Expenses	\$272,234		
			TOTAL EXPENSES	\$458,849		
			COUNTY LEVY	\$336,750		
SUPPORTIVE HOME CARE	Home based services for adults with disabilities	51/55	User Fees/Other Revenues	\$0	-	
			Grants	\$80,500		
			TOTAL REVENUES	\$80,500		
			Wages & Benefits	\$0		
			Operating Expenses	\$80,500		
			TOTAL EXPENSES	\$80,500		
			COUNTY LEVY	\$0		
COMMUNITY OPTIONS PROGRAM (COP)	Funding source for services for individuals with disabilities	51/55	User Fees/Other Revenues	\$11,000	0.06	
			Grants	\$159,767		
			TOTAL REVENUES	\$170,767		
			Wages & Benefits	\$4,893		
			Operating Expenses	\$159,767		
			TOTAL EXPENSES	\$164,660		
			COUNTY LEVY	(\$6,107)		
LONG TERM SUPPORT (LTS/APS)	Provides adult protective services and care management and support services for vulnerable adults.	51/55	User Fees/Other Revenues	\$10,660	5.16	
			Grants	\$119,717		
			TOTAL REVENUES	\$130,377		
			Wages & Benefits	\$374,175		
			Operating Expenses	\$363,741		
			TOTAL EXPENSES	\$737,915		
			COUNTY LEVY	\$607,539		

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	\$42,913	7.35	50% of Youth Services Unit's assessments will be conducted using an evidence based tool.
			Grants	\$674,872		
			TOTAL REVENUES	\$717,784		
			Wages & Benefits	\$576,617		
			Operating Expenses	\$221,413		
			TOTAL EXPENSES	\$798,030		
	COUNTY LEVY	\$80,246				
JUV CORRECTIONS	Secure juvenile out of home placements	938	User Fees/Other Revenues	\$0	-	
			Grants	\$107,310		
			TOTAL REVENUES	\$107,310		
			Wages & Benefits	\$0		
			Operating Expenses	\$107,310		
			TOTAL EXPENSES	\$107,310		
	COUNTY LEVY	\$0				
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	\$46,660	15.16	
			Grants	\$789,825		
			TOTAL REVENUES	\$836,485		
			Wages & Benefits	\$1,137,914		
			Operating Expenses	\$285,213		
			TOTAL EXPENSES	\$1,423,127		
	COUNTY LEVY	\$586,642				
FAMILIES COME FIRST (FCF)	Team based wrap-around services for children and adolescents with behavioral disorders and their families		User Fees/Other Revenues	\$7,083	0.27	90% of Families Come First families will demonstrate progress on goals
			Grants	\$65,225		
			TOTAL REVENUES	\$72,307		
			Wages & Benefits	\$17,194		
			Operating Expenses	\$130,809		
			TOTAL EXPENSES	\$148,004		
	COUNTY LEVY	\$75,696				
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	\$2,076	-	
			Grants	\$0		
			TOTAL REVENUES	\$2,076		
			Wages & Benefits	\$1,076		
			Operating Expenses	\$511,849		
			TOTAL EXPENSES	\$512,925		
	COUNTY LEVY	\$510,849				
Totals			TOTAL REVENUES	\$7,635,501	99.96	
			TOTAL EXPENSES	\$15,236,697		
			COUNTY LEVY	\$7,601,196		

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Outpatient Clients Served	1466	1,500	1,500
Youth Services Clients Served	202	219	220
CPS, Kinship, Resource, CSSW, FCF, Investigation Clients Served	636	650	670
Long Term Support Clients Served	378	380	390
Developmentally Disabled & Birth-to-three Clients Served	295	307	310
Community Support Clients Served	209	213	215
Average Economic Support Caseload	6000	6,000	6,200

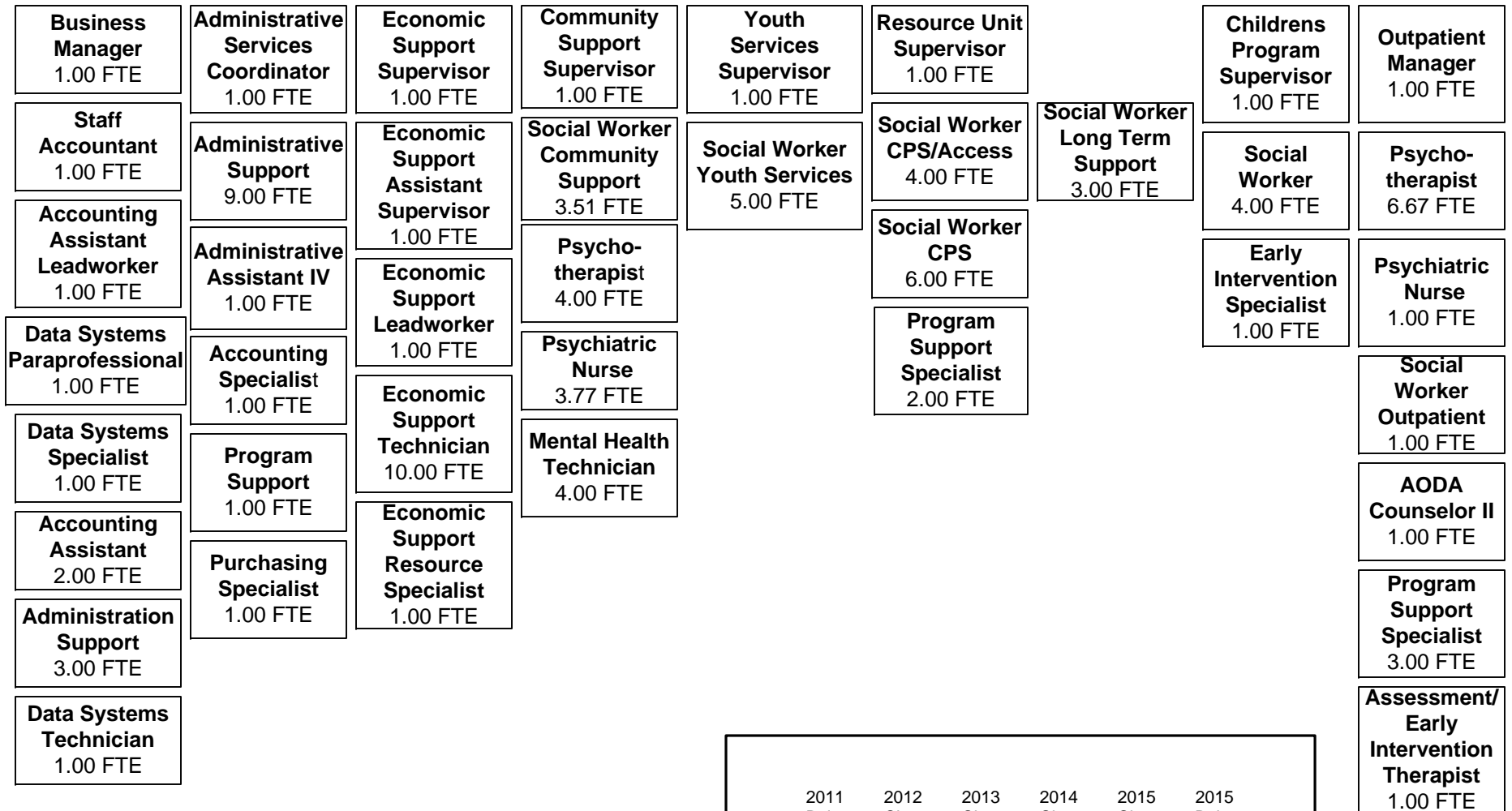
Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
75% of Community Support Program consumers will live independently in the community.	84%	85%	85%
90% of Income Maintenance applications are processed timely		90%	90%
80% of children in alternate care 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%	95%	95%
75% of mental health hospitalizations will have a face to face contact prior to authorization	81%	80%	80%
50% of potential mental health hospitalizations are diverted to alternative settings	80%	80%	80%
70% of Recovery Services Unit consumers report progress on their goals	79%	80%	80%
50% of Youth Services Unit's assessments will be conducted using an evidenced based tool	98%	98%	98%
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%	90%	90%

Sauk County Human Services Department

Oversight Committee: **Human Services Board**

Director
1.00 FTE

Deputy Director
1.00 FTE



2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
94.69	(0.20)	2.18	1.30	1.98	99.95

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
HUMAN SERVICES											
<u>Revenues</u>											
Tax Levy	7,684,741	7,647,197	7,535,934	7,621,748	7,621,748	7,601,198	(20,550)	-0.27%	None	0	0
Grants & Aids	7,311,961	7,006,734	7,703,197	6,953,475	6,829,850	7,219,149	389,299	5.70%			
Fees, Fines & Forfeitures	100,521	106,938	90,063	95,500	106,000	94,000	(12,000)	-11.32%	2015 Total	0	0
User Fees	388,422	442,811	332,359	340,933	310,019	300,100	(9,919)	-3.20%			
Donations	8,003	9,081	5,290	14,000	10,000	14,000	4,000	40.00%	2016	0	0
Interest	9,060	10,103	7,555	8,000	10,100	8,000	(2,100)	-20.79%	2017	0	0
Miscellaneous	716	327	4,673	0	26,770	250	(26,520)	-99.07%	2018	0	0
Use of Fund Balance	0	0	0	1,590,686	289,595	0	(289,595)	-100.00%	2019	0	0
Total Revenues	15,503,424	15,223,191	15,679,071	16,624,342	15,204,082	15,236,697	32,615	0.21%			
<u>Expenses</u>											
Labor	4,533,684	4,496,010	4,606,316	4,772,585	4,720,937	5,237,659	516,722	10.95%			
Labor Benefits	1,862,575	1,725,858	1,843,282	1,936,902	1,961,940	1,958,858	(3,082)	-0.16%			
Supplies & Services	7,984,411	7,879,695	6,721,854	7,367,604	8,493,605	8,032,180	(461,425)	-5.43%			
Capital Outlay	29,122	0	17,244	0	17,500	0	(17,500)	-100.00%			
Transfer to General Fund	480,988	927,432	1,066,457	2,547,251	10,100	8,000	(2,100)	-20.79%			
Addition to Fund Balance	612,644	194,196	1,423,918	0	0	0	0	0.00%			
Total Expenses	15,503,424	15,223,191	15,679,071	16,624,342	15,204,082	15,236,697	32,615	0.21%			
Beginning of Year Fund Balance	2,005,511	2,618,155	2,812,351	4,236,269		2,645,583					
End of Year Fund Balance	2,618,155	2,812,351	4,236,269	2,645,583		2,645,583					

2015 Highlights & Issues on the Horizon

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

Food Share Employment and Training (FSET) Privatization - Counties will not be operating the FSET program in 2015.

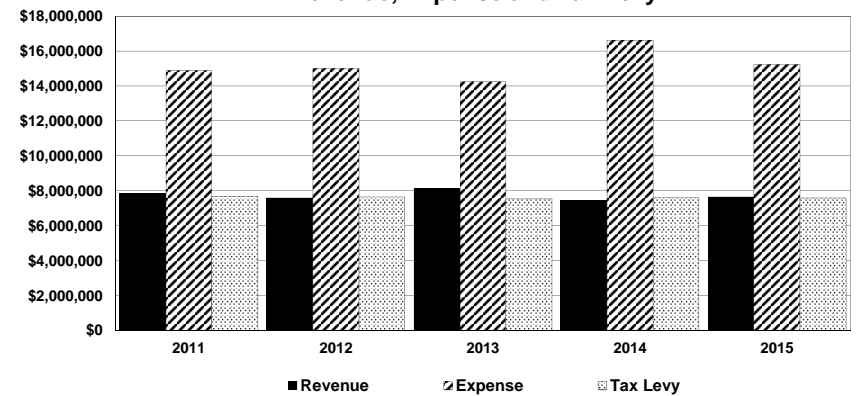
Family Care buy down was complete in 2013.

The Department is seeing an increase in child abuse and neglect referrals.

Addition of 1.00 Economic Support Technician and 1.00 Child Protective Services Social Worker to better manage growing caseloads.

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

Revenue, Expense and Tax Levy



Fund: HUMAN SERVICES Department: HUMAN SERVICES		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
21051 HUMAN SERVICES REVENUE									
411100	GENERAL PROPERTY TAXES	-7,684,741.00	-7,647,197.00	-7,535,934.00	-3,810,874.02	-7,621,748.00	-7,621,748.00	-7,601,198.00	-20,550.00
422160	HO-CHUNK GAMING GRANT	-60,259.00	-60,259.00	-45,259.00	0.00	0.00	0.00	0.00	0.00
424500	MEDICARE	-25,313.45	-32,537.32	-33,512.71	-43,034.72	-25,000.00	-35,000.00	-30,000.00	5,000.00
424510	MEDICAL ASSISTANCE / MEDICAID	-1,373,109.96	-1,481,644.58	-1,902,666.83	-284,237.57	-1,825,249.00	-1,908,742.00	-2,316,486.00	491,237.00
424592	DEPT HEALTH & FAMILY SERVICES	-3,758,311.00	-3,689,206.97	-3,720,312.07	-940,256.72	-3,390,229.00	-3,433,888.00	-3,348,266.00	-41,963.00
424593	INCOME MAINTENANCE	-1,001,185.92	-755,088.47	-849,469.69	-186,357.64	-728,530.00	-810,880.00	-762,244.00	33,714.00
424594	W2 PROGRAMS	-104,176.00	-45,167.00	0.00	0.00	-12,000.00	0.00	0.00	-12,000.00
424597	OTHER CONTRACTS	-907,121.31	-831,146.00	-792,157.33	-386,393.50	-848,842.00	-764,965.00	-762,153.00	-86,689.00
441400	DRIVER IMPROVEMENT SURCHARGE	-100,521.11	-106,938.46	-90,062.77	-44,613.91	-106,000.00	-95,500.00	-94,000.00	-12,000.00
455660	CLIENT LIABILITY COLLECTED	-111,064.31	-75,407.60	-93,580.15	-81,475.25	-71,750.00	-117,900.00	-82,800.00	11,050.00
465103	CLIENT SHARE ROOM & BOARD	-46,378.11	-176,625.97	-5,564.80	-259.81	-8,769.00	-6,233.00	-6,270.00	-2,499.00
465170	ALTERNATE CARE COLLECTIONS	-90,040.52	-61,833.56	-66,378.29	-19,425.40	-60,000.00	-45,000.00	-50,000.00	-10,000.00
473601	MEDICAL RECORDS FEES	-2,633.44	-2,296.00	-3,183.80	-1,598.00	-2,500.00	-2,500.00	-2,500.00	0.00
481100	INTEREST ON INVESTMENTS	-9,060.00	-10,103.45	-7,555.30	0.00	-10,100.00	-8,000.00	-8,000.00	-2,100.00
484120	ADDL REVS FROM STATE PRIOR YR	-82,484.51	-111,684.94	-359,819.32	-12,524.12	0.00	0.00	0.00	0.00
484160	MISCELLANEOUS REVENUES	-715.57	-326.57	-4,673.29	-134.92	-26,770.00	0.00	-250.00	-26,520.00
484161	DAY CARE CERTIFICATION FEE	-525.00	-300.00	-300.00	-150.00	-500.00	-300.00	-300.00	-200.00
484162	CRIMINAL BACKGROUND CHECK FEE	-990.00	-860.00	-930.00	-260.00	-1,000.00	-1,000.00	-1,000.00	0.00
485080	DONATIONS	-8,002.77	-9,081.39	-5,290.10	-2,923.13	-10,000.00	-14,000.00	-14,000.00	4,000.00
487100	THIRD PARTY COLLECTIONS	-136,790.94	-125,487.67	-162,422.02	-96,597.81	-165,500.00	-168,000.00	-157,230.00	-8,270.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-289,595.00	0.00	0.00	-289,595.00
TOTAL HUMAN SERVICES REVENUE		-15,503,423.92	-15,223,191.95	-15,679,071.47	-5,911,116.52	-15,204,082.00	-15,033,656.00	-15,236,697.00	32,615.00
21051110 HS ADMINISTRATION									
511100	SALARIES PERMANENT REGULAR	281,858.37	284,682.20	284,682.22	133,069.83	285,404.00	287,816.00	297,510.00	12,106.00
511900	LONGEVITY-FULL TIME	1,277.00	1,357.00	1,437.00	0.00	1,517.00	1,517.00	1,597.00	80.00
514100	FICA & MEDICARE TAX	21,835.80	22,118.42	22,063.15	10,242.13	21,949.00	22,134.00	22,882.00	933.00
514200	RETIREMENT-COUNTY SHARE	15,259.63	16,933.46	19,057.47	9,315.39	20,084.00	20,253.00	20,339.00	255.00
514300	RETIREMENT-EMPLOYEES SHARE	10,851.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	41,502.14	31,689.66	35,560.53	14,780.18	37,131.00	24,171.00	19,853.00	-17,278.00
514500	LIFE INSURANCE COUNTY SHARE	89.07	81.48	118.84	57.30	138.00	138.00	138.00	0.00
514600	WORKERS COMPENSATION	2,454.27	2,503.72	2,733.30	990.85	2,120.00	2,131.00	2,177.00	57.00
515800	PER DIEM COMMITTEE	6,800.00	6,950.00	6,950.00	3,200.00	7,000.00	7,000.00	7,000.00	0.00
520100	CONSULTANT AND CONTRACTUAL	0.00	2,155.65	17,024.59	30,325.55	2,500.00	2,500.00	2,500.00	0.00
522500	TELEPHONE & DAIN LINE	2,264.61	1,493.46	1,199.23	385.79	1,500.00	1,500.00	1,500.00	0.00
532800	TRAINING AND INSERVICE	720.00	796.39	1,107.00	990.00	1,000.00	1,000.00	1,000.00	0.00
533200	MILEAGE	8,018.80	7,268.81	8,127.70	2,738.06	8,000.00	8,200.00	8,200.00	200.00
533500	MEALS AND LODGING	1,385.70	1,376.08	1,260.42	417.37	1,410.00	1,410.00	1,410.00	0.00
535200	VEHICLE MAINTENACE AND REPAIR	3,753.43	7,224.06	8,336.50	3,756.79	8,000.00	8,000.00	8,000.00	0.00

Fund: HUMAN SERVICES	2011	2012	2013	2014	2014	2014		Dollar
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
21051110 HS ADMINISTRATION								
538480 PROGRAM ADMINISTRATION	21,669.00	26,575.00	38,861.00	13,451.50	33,500.00	27,000.00	9,000.00	-24,500.00
538510 TERMINATIONS OF PARENTAL RIGHT	100,209.16	99,081.06	100,184.68	47,878.22	98,918.00	100,000.00	97,978.00	-940.00
538520 CRIMINAL BACKGROUND CHECKS	1,240.17	1,168.00	1,120.00	317.00	1,500.00	1,200.00	1,500.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	1,340.98	1,974.62	1,681.02	2,464.27	2,500.00	2,500.00	2,500.00	0.00
551600 INSURANCE-MONIES & SECURITIES	14.53	14.52	14.52	14.52	15.00	15.00	15.00	0.00
551900 INSURANCE-GENERAL LIABILITY	47,199.00	49,559.00	48,386.00	47,466.00	50,000.00	50,000.00	50,000.00	0.00
552100 OFFICIALS BONDS	78.53	0.00	0.00	0.00	80.00	0.00	0.00	-80.00
552200 EMPLOYEE BONDS	0.00	144.09	150.11	110.11	175.00	175.00	175.00	0.00
552400 INSURANCE-VOLUNTEERS	112.50	150.00	125.00	125.00	150.00	150.00	150.00	0.00
559400 INDIRECT COSTS	37,809.00	38,110.00	48,015.00	21,544.98	43,090.00	43,090.00	43,090.00	0.00
TOTAL HS ADMINISTRATION	607,743.30	603,406.68	648,195.28	343,640.84	627,681.00	611,900.00	598,514.00	-29,167.00
21051430 HS SUPPORT UNIT								
511100 SALARIES PERMANENT REGULAR	464,709.79	427,365.26	440,336.71	204,683.75	438,157.00	441,568.00	451,747.00	13,590.00
511200 SALARIES-PERMANENT-OVERTIME	1,399.93	1,467.95	3,558.80	7,070.54	9,581.00	2,000.00	2,000.00	-7,581.00
511900 LONGEVITY-FULL TIME	3,976.00	4,036.00	4,076.00	0.00	4,296.00	4,296.00	4,576.00	280.00
512100 WAGES-PART TIME	399.29	817.42	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	33,799.26	31,151.73	32,093.39	15,239.97	34,001.00	34,262.00	35,062.00	1,061.00
514200 RETIREMENT-COUNTY SHARE	25,354.12	25,628.38	29,767.28	14,822.81	31,112.00	31,350.00	31,166.00	54.00
514300 RETIREMENT-EMPLOYEES SHARE	28,628.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	175,214.08	167,839.43	180,849.04	88,547.88	208,199.00	177,096.00	177,235.00	-30,964.00
514500 LIFE INSURANCE COUNTY SHARE	191.45	180.72	186.10	79.55	180.00	204.00	204.00	24.00
514600 WORKERS COMPENSATION	459.88	436.78	534.18	190.80	400.00	403.00	367.00	-33.00
515900 RELIEF WORKER CHARGES	792.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	19,969.42	19,866.91	19,768.39	9,461.31	20,000.00	20,000.00	20,000.00	0.00
524000 MISCELLANEOUS EXPENSES	49.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
524800 MAINTENANCE AGREEMENT	17,010.99	16,304.67	15,895.45	3,553.74	18,000.00	16,500.00	16,500.00	-1,500.00
531200 OFFICE SUPPLIES AND EXPENSE	23,173.74	28,789.30	25,262.26	13,237.90	35,000.00	30,000.00	29,500.00	-5,500.00
531400 SMALL EQUIPMENT	7,114.10	6,054.34	4,225.88	6,471.06	4,500.00	6,500.00	5,000.00	500.00
532200 SUBSCRIPTIONS	493.75	285.10	273.35	0.00	250.00	255.00	255.00	5.00
532400 MEMBERSHIP DUES	806.00	500.00	300.00	300.00	500.00	300.00	2,700.00	2,200.00
532800 TRAINING AND INSERVICE	599.70	407.90	527.00	0.00	1,500.00	600.00	1,500.00	0.00
533200 MILEAGE	814.40	394.20	783.01	132.16	250.00	300.00	400.00	150.00
533500 MEALS AND LODGING	7.15	7.50	15.00	0.00	50.00	20.00	50.00	0.00
581900 CAPITAL OUTLAY	29,122.00	0.00	17,244.00	329.95	17,500.00	0.00	0.00	-17,500.00
TOTAL HS SUPPORT UNIT	834,085.11	731,533.59	775,695.84	364,121.42	823,476.00	765,654.00	778,262.00	-45,214.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
21051431 HS FISCAL/DATA									
511100	SALARIES PERMANENT REGULAR	321,723.66	320,924.52	322,041.87	149,367.78	321,752.00	337,274.00	370,769.00	49,017.00
511200	SALARIES-PERMANENT-OVERTIME	173.43	2,294.56	1,686.56	2,058.80	9,419.00	2,000.00	2,000.00	-7,419.00
511900	LONGEVITY-FULL TIME	2,975.60	3,115.60	2,984.17	0.00	2,916.00	2,916.00	3,056.00	140.00
512100	WAGES-PART TIME	29,873.78	26,425.01	30,569.07	14,456.74	31,340.00	31,097.00	31,765.00	425.00
512900	LONGEVITY-PART TIME	49.80	0.00	0.00	0.00	0.00	0.00	60.00	60.00
514100	FICA & MEDICARE TAX	25,546.23	25,240.78	25,688.96	11,970.64	27,388.00	28,556.00	31,185.00	3,797.00
514200	RETIREMENT-COUNTY SHARE	19,053.56	20,851.76	23,641.21	11,611.95	25,061.00	26,130.00	27,720.00	2,659.00
514300	RETIREMENT-EMPLOYEES SHARE	20,557.74	0.00	98.78	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	121,543.10	124,897.24	129,526.89	68,269.36	120,917.00	136,469.00	125,551.00	4,634.00
514500	LIFE INSURANCE COUNTY SHARE	188.27	194.13	172.97	56.18	154.00	139.00	139.00	-15.00
514600	WORKERS COMPENSATION	347.38	355.37	426.34	149.49	322.00	336.00	326.00	4.00
514800	UNEMPLOYMENT	-23.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520100	CONSULTANT AND CONTRACTUAL	0.00	24,226.40	83,204.99	2,275.00	59,770.00	16,795.00	0.00	-59,770.00
524000	MISCELLANEOUS EXPENSES	215.91	321.56	345.00	0.00	500.00	500.00	500.00	0.00
531100	POSTAGE AND BOX RENT	18,656.73	17,103.65	13,389.06	6,793.19	17,500.00	14,000.00	14,000.00	-3,500.00
531800	MIS DEPARTMENT CHARGEBACKS	122,712.31	133,930.87	85,379.93	37,981.43	396,026.00	211,701.00	225,712.00	-170,314.00
532800	TRAINING AND INSERVICE	1,120.00	1,235.64	439.00	350.00	1,500.00	1,500.00	2,000.00	500.00
533200	MILEAGE	1,161.00	1,039.40	328.20	60.16	1,200.00	1,200.00	2,200.00	1,000.00
533400	COURIER SERVICE	8,169.48	7,887.12	8,439.53	2,768.37	8,200.00	8,200.00	8,200.00	0.00
533500	MEALS AND LODGING	1,490.70	821.52	168.61	0.00	1,050.00	1,050.00	2,050.00	1,000.00
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
TOTAL HS FISCAL/DATA		696,575.46	711,905.13	729,571.14	309,209.09	1,026,055.00	820,903.00	848,273.00	-177,782.00
21051432 CHILDREN SERVICES UNIT									
511100	SALARIES PERMANENT REGULAR	362,748.50	365,144.81	314,218.28	147,044.66	314,470.00	334,033.00	366,121.00	51,651.00
511900	LONGEVITY-FULL TIME	2,373.00	2,513.00	2,373.00	0.00	2,493.00	2,493.00	2,613.00	120.00
514100	FICA & MEDICARE TAX	26,352.33	26,590.88	22,887.67	10,624.41	24,248.00	25,744.00	28,208.00	3,960.00
514200	RETIREMENT-COUNTY SHARE	19,682.04	21,764.79	21,086.87	10,293.36	22,187.00	23,557.00	25,074.00	2,887.00
514300	RETIREMENT-EMPLOYEES SHARE	13,962.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	65,887.26	78,241.02	66,143.99	34,117.14	68,234.00	68,234.00	62,776.00	-5,458.00
514500	LIFE INSURANCE COUNTY SHARE	199.56	186.04	178.28	79.07	187.00	202.00	202.00	15.00
514600	WORKERS COMPENSATION	4,999.86	5,057.04	4,751.85	1,720.82	3,708.00	3,937.00	4,314.00	606.00
522500	TELEPHONE & DAIN LINE	1,274.13	693.34	371.89	156.08	700.00	500.00	500.00	-200.00
523900	INTERPRETER FEES	0.00	0.00	930.74	198.00	300.00	800.00	800.00	500.00
524000	MISCELLANEOUS EXPENSES	783.75	352.69	5,500.09	250.00	1,000.00	1,000.00	1,000.00	0.00
532800	TRAINING AND INSERVICE	745.00	1,179.97	2,755.00	308.99	800.00	800.00	1,200.00	400.00
533200	MILEAGE	11,069.24	12,282.17	10,689.34	3,309.60	12,000.00	11,000.00	11,000.00	-1,000.00
533500	MEALS AND LODGING	154.08	215.60	207.65	41.37	150.00	150.00	200.00	50.00
538210	SPECIALIZED TRANSPORTATION	11,000.47	16,233.01	8,282.93	5,524.46	12,000.00	8,500.00	10,000.00	-2,000.00

Fund: HUMAN SERVICES	2011	2012	2013	2014	2014	2014		Dollar
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
21051432 CHILDREN SERVICES UNIT								
538340 COUNSELING AND THERAPEUTIC	89,297.82	93,849.12	86,141.08	30,741.90	92,000.00	94,000.00	94,000.00	2,000.00
538360 ALTERNATIVE NEEDS SCHOOL	51,561.00	51,561.00	51,561.00	28,939.63	25,781.00	25,781.00	25,781.00	0.00
538370 JUVENILE PROBATION/SUPERVISION	51,799.76	52,402.56	47,092.34	15,968.00	53,500.00	53,500.00	53,500.00	0.00
538390 INTEGRATED SERVICES	497,032.74	198,845.62	186,787.50	129,032.26	182,400.00	230,400.00	240,000.00	57,600.00
538460 JUVENILE CORRECTIONAL INSTITUT	64,259.00	0.00	37,338.00	32,340.00	214,620.00	60,216.00	107,310.00	-107,310.00
TOTAL CHILDREN SERVICES UNIT	1,275,181.54	927,112.66	869,297.50	450,689.75	1,030,778.00	944,847.00	1,034,599.00	3,821.00
21051433 HS LONG TERM SUPPORT								
511100 SALARIES PERMANENT REGULAR	102,704.68	103,099.70	103,099.77	48,192.24	103,100.00	109,579.00	120,665.00	17,565.00
511900 LONGEVITY-FULL TIME	939.80	979.80	1,019.80	0.00	1,060.00	1,060.00	1,100.00	40.00
512100 WAGES-PART TIME	41,353.62	41,519.19	45,315.87	23,505.17	50,286.00	54,053.00	61,006.00	10,720.00
512900 LONGEVITY-PART TIME	330.40	347.00	364.40	0.00	382.00	384.00	404.00	22.00
514100 FICA & MEDICARE TAX	10,870.94	10,850.01	11,181.21	5,354.85	11,844.00	12,628.00	14,013.00	2,169.00
514200 RETIREMENT-COUNTY SHARE	7,835.08	8,639.88	9,977.90	5,018.95	10,838.00	11,555.00	12,456.00	1,618.00
514300 RETIREMENT-EMPLOYEES SHARE	5,545.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	27,630.12	27,527.11	29,821.78	15,551.64	31,103.00	31,103.00	28,615.00	-2,488.00
514500 LIFE INSURANCE COUNTY SHARE	29.67	26.88	26.88	12.94	27.00	48.00	48.00	21.00
514600 WORKERS COMPENSATION	1,988.57	2,005.11	2,246.29	839.02	1,811.00	1,352.00	2,143.00	332.00
515800 PER DIEM COMMITTEE	200.00	100.00	100.00	150.00	100.00	250.00	250.00	150.00
522500 TELEPHONE & DAIN LINE	1,850.64	1,539.94	1,557.06	872.72	1,800.00	1,600.00	1,600.00	-200.00
523900 INTERPRETER FEES	0.00	0.00	0.00	0.00	100.00	0.00	100.00	0.00
524000 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00	500.00	0.00	500.00	0.00
528300 CBRF	1,631.42	7,390.68	131,845.89	66,314.01	21,000.00	152,722.00	143,000.00	122,000.00
528400 INSTITUTIONS	84,759.00	77,207.45	131,377.95	56,957.60	83,000.00	158,000.00	120,000.00	37,000.00
532200 SUBSCRIPTIONS	460.00	0.00	0.00	233.00	500.00	500.00	500.00	0.00
532800 TRAINING AND INSERVICE	175.00	420.99	665.00	505.00	450.00	750.00	650.00	200.00
533200 MILEAGE	11,095.36	10,031.45	10,576.72	3,435.60	9,950.00	10,075.00	10,075.00	125.00
533500 MEALS AND LODGING	7.50	0.00	12.77	0.00	50.00	25.00	50.00	0.00
537120 RESPITE CARE	2,698.29	4,501.65	6,612.00	3,861.00	4,500.00	7,500.00	4,500.00	0.00
538010 ADAPTIVE AIDS	1,792.54	3,130.02	2,476.87	202.92	1,700.00	2,200.00	4,200.00	2,500.00
538030 COMMUNICATION AIDS	0.00	0.00	0.00	0.00	0.00	500.00	500.00	500.00
538110 GUARDIANSHIP & FIN MGNT SRVCS	6,208.38	7,275.08	9,414.08	1,693.68	9,250.00	9,500.00	9,500.00	250.00
538130 HOUSING ASSISTANCE	0.00	10,200.54	7,099.45	2,675.00	10,000.00	3,415.00	10,000.00	0.00
538150 PERSONAL EMERG RESPONSE SYSTEM	1,512.50	1,161.75	1,180.00	415.00	1,524.00	1,584.00	2,284.00	760.00
538160 CLIENT PURCHASED MEALS	14,182.21	9,414.99	6,181.34	2,096.49	5,300.00	4,500.00	4,800.00	-500.00
538170 ALTERNATIVE ACTIVITIES	0.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00
538190 SPECIALIZED MEDICAL SUPPLIES	743.00	1,927.85	3,280.23	339.53	2,300.00	1,800.00	2,300.00	0.00
538210 SPECIALIZED TRANSPORTATION	3,869.94	6,821.97	8,203.96	1,946.35	8,470.00	8,470.00	8,470.00	0.00
538230 SUPPORTIVE HOME CARE	78,794.51	59,921.58	34,371.28	12,484.78	73,244.00	47,668.00	73,244.00	0.00

Fund: HUMAN SERVICES	2011	2012	2013	2014	2014	2014		Dollar
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
21051433 HS LONG TERM SUPPORT								
538260 ADULT FAMILY HOME	0.00	6,642.90	0.00	0.00	5,000.00	3,000.00	4,500.00	-500.00
538340 COUNSELING AND THERAPEUTIC	428.00	50.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
538470 SKILLED NURSING	5,835.00	3,685.50	5,008.07	617.13	6,500.00	3,500.00	4,976.00	-1,524.00
TOTAL HS LONG TERM SUPPORT	415,472.07	406,419.02	563,816.57	253,274.62	456,689.00	640,321.00	647,449.00	190,760.00
21051434 ECONOMIC SUPPORT UNIT								
511100 SALARIES PERMANENT REGULAR	427,175.22	471,982.08	501,144.22	226,228.86	496,038.00	478,093.00	575,637.00	79,599.00
511200 SALARIES-PERMANENT-OVERTIME	3,936.19	4,175.88	43.79	0.00	28,620.00	2,100.00	2,100.00	-26,520.00
511900 LONGEVITY-FULL TIME	4,644.20	4,672.47	4,314.00	244.67	4,349.00	4,329.00	3,623.00	-726.00
514100 FICA & MEDICARE TAX	31,602.64	34,864.16	36,288.83	16,144.74	38,440.00	37,066.00	44,474.00	6,034.00
514200 RETIREMENT-COUNTY SHARE	23,506.75	27,864.35	32,824.43	14,738.30	35,174.00	33,917.00	39,532.00	4,358.00
514300 RETIREMENT-EMPLOYEES SHARE	25,230.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	117,433.89	136,130.20	154,775.52	72,755.07	164,075.00	154,884.00	165,257.00	1,182.00
514500 LIFE INSURANCE COUNTY SHARE	262.31	220.27	188.32	73.75	183.00	193.00	187.00	4.00
514600 WORKERS COMPENSATION	426.36	484.31	603.77	203.83	450.00	434.00	463.00	13.00
522500 TELEPHONE & DAIN LINE	696.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
524000 MISCELLANEOUS EXPENSES	39.72	0.00	0.00	0.00	50.00	0.00	50.00	0.00
532800 TRAINING AND INSERVICE	15.00	0.00	0.00	0.00	500.00	0.00	500.00	0.00
533200 MILEAGE	1,765.98	1,643.30	1,129.51	323.85	1,000.00	1,000.00	1,000.00	0.00
533500 MEALS AND LODGING	616.48	480.36	29.75	14.08	280.00	0.00	280.00	0.00
536900 WISCONSIN WORKS (W2)	42,337.39	19,541.85	0.00	0.00	-500.00	0.00	0.00	500.00
538290 KINSHIP	84,173.61	77,261.54	85,604.70	34,645.33	95,000.00	95,000.00	95,000.00	0.00
538420 INCOME MAINTENANCE	273,569.75	50,163.35	13,771.06	9,411.35	184,906.00	32,794.00	24,594.00	-160,312.00
538440 LOW INC HOUSING/ENERGY ASSISTA	155,503.15	147,401.53	128,429.72	104,971.35	186,929.00	186,929.00	186,929.00	0.00
TOTAL ECONOMIC SUPPORT UNIT	1,192,936.19	976,885.65	959,147.62	479,755.18	1,235,494.00	1,026,739.00	1,139,626.00	-95,868.00
21051436 HS PROGRAM DEVELOPMENT								
520100 CONSULTANT AND CONTRACTUAL	0.00	0.00	0.00	295.70	0.00	0.00	0.00	0.00
528400 INSTITUTIONS	867,014.25	1,049,954.28	114,979.90	217,458.00	1,036,269.00	1,036,269.00	736,269.00	-300,000.00
538130 HOUSING ASSISTANCE	20,000.00	20,000.00	20,732.66	0.00	20,000.00	20,000.00	20,000.00	0.00
538350 CRISIS INTERVENTION	78,590.48	78,072.38	83,759.52	35,858.15	81,489.00	84,000.00	84,000.00	2,511.00
538390 INTEGRATED SERVICES	78,079.75	62,482.70	59,435.96	10,231.90	70,000.00	126,123.00	126,123.00	56,123.00
538480 PROGRAM ADMINISTRATION	32,500.00	32,500.00	32,500.00	32,500.00	32,500.00	32,500.00	110,214.00	77,714.00
538490 FOSTER HOME LICENSE/RECRUITING	58,365.41	54,476.87	77,183.91	22,999.80	56,400.00	75,000.00	75,000.00	18,600.00
TOTAL HS PROGRAM DEVELOPMENT	1,134,549.89	1,297,486.23	388,591.95	319,343.55	1,296,658.00	1,373,892.00	1,151,606.00	-145,052.00
21051437 COMMUNITY SUPPORT PROGRAM								
511100 SALARIES PERMANENT REGULAR	778,015.42	747,861.98	757,383.47	354,089.13	751,868.00	767,931.00	807,074.00	55,206.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
21051437 COMMUNITY SUPPORT PROGRAM									
511200	SALARIES-PERMANENT-OVERTIME	132.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	3,816.72	3,731.90	4,011.90	0.00	4,272.00	4,292.00	4,572.00	300.00
512100	WAGES-PART TIME	87,420.55	95,386.10	101,637.51	46,896.06	101,849.00	104,409.00	109,413.00	7,564.00
512200	WAGES-PART TIME-OVERTIME	25.05	0.00	82.25	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	241.20	243.72	271.60	0.00	297.00	307.00	342.00	45.00
514100	FICA & MEDICARE TAX	63,643.56	61,737.59	63,065.81	29,166.28	65,659.00	67,086.00	70,487.00	4,828.00
514200	RETIREMENT-COUNTY SHARE	45,466.18	49,868.85	57,492.69	28,068.87	60,080.00	61,386.00	62,655.00	2,575.00
514300	RETIREMENT-EMPLOYEES SHARE	35,180.78	0.00	21.29	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	196,630.43	203,793.95	209,638.90	115,145.23	220,127.00	235,680.00	216,825.00	-3,302.00
514500	LIFE INSURANCE COUNTY SHARE	276.63	249.60	251.91	104.74	250.00	256.00	256.00	6.00
514600	WORKERS COMPENSATION	11,900.16	11,640.33	12,952.84	4,693.33	10,042.00	10,260.00	10,780.00	738.00
515800	PER DIEM COMMITTEE	100.00	0.00	0.00	0.00	267.00	0.00	0.00	-267.00
520900	CONTRACTED SERVICES	82,771.72	80,866.05	79,970.36	39,478.95	84,234.00	85,000.00	90,600.00	6,366.00
522500	TELEPHONE & DAIN LINE	5,890.37	4,537.19	3,567.16	1,352.77	5,000.00	2,500.00	2,500.00	-2,500.00
524000	MISCELLANEOUS EXPENSES	642.10	1,157.23	559.56	550.00	1,000.00	1,000.00	1,000.00	0.00
528300	CBRF	348,445.84	289,380.43	216,266.53	73,881.13	295,000.00	185,000.00	259,267.00	-35,733.00
528400	INSTITUTIONS	108,800.61	75,179.48	77,453.18	2,754.58	100,000.00	15,000.00	80,000.00	-20,000.00
532800	TRAINING AND INSERVICE	1,145.86	4,019.12	1,498.89	2,392.98	4,000.00	4,000.00	4,000.00	0.00
533200	MILEAGE	85,191.09	76,900.57	74,861.10	30,855.27	77,600.00	75,100.00	75,600.00	-2,000.00
533500	MEALS AND LODGING	50.24	117.97	69.37	162.74	100.00	225.00	100.00	0.00
535200	VEHICLE MAINTENACE AND REPAIR	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
537120	RESPIRE CARE	0.00	2,045.79	0.00	0.00	0.00	0.00	0.00	0.00
538060	DAY SERVICES	2,112.00	0.00	0.00	701.10	0.00	1,200.00	0.00	0.00
538110	GUARDIANSHIP & FIN MGNT SRVCS	0.00	0.00	0.00	550.00	0.00	1,000.00	1,000.00	1,000.00
538130	HOUSING ASSISTANCE	16,517.23	17,141.68	689.36	0.00	17,000.00	3,000.00	10,000.00	-7,000.00
538160	CLIENT PURCHASED MEALS	3,445.62	3,216.98	1,940.00	0.00	4,100.00	2,000.00	4,100.00	0.00
538170	ALTERNATIVE ACTIVITIES	7,066.84	6,112.83	6,774.22	6,377.63	7,500.00	10,000.00	7,500.00	0.00
538180	SHELTERED WORK	17,206.89	18,908.07	11,951.46	3,991.86	19,600.00	9,500.00	15,000.00	-4,600.00
538190	SPECIALIZED MEDICAL SUPPLIES	2,681.16	2,642.32	6,922.18	1,439.28	2,500.00	1,500.00	2,500.00	0.00
538210	SPECIALIZED TRANSPORTATION	1,233.68	838.74	940.34	1,193.25	1,100.00	1,000.00	1,100.00	0.00
538230	SUPPORTIVE HOME CARE	22,811.36	20,184.30	22,658.24	7,919.79	25,000.00	18,000.00	22,500.00	-2,500.00
538260	ADULT FAMILY HOME	95,916.77	76,462.24	60,145.62	42,337.19	75,000.00	79,000.00	75,000.00	0.00
538340	COUNSELING AND THERAPEUTIC	300.00	287.00	415.00	0.00	500.00	500.00	500.00	0.00
TOTAL COMMUNITY SUPPORT PROGRAM		2,025,078.91	1,854,512.01	1,773,512.74	794,102.16	1,933,945.00	1,746,132.00	1,934,671.00	726.00
21051438 CHILD PROTECTIVE SERVICES									
511100	SALARIES PERMANENT REGULAR	418,921.01	418,308.49	541,782.39	270,745.83	592,196.00	619,455.00	749,884.00	157,688.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	2,966.51	2,494.38	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	1,665.80	1,825.80	3,153.20	0.00	4,066.00	3,373.00	4,059.00	-7.00

Fund: HUMAN SERVICES	2011	2012	2013	2014	2014	2014		Dollar
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
21051438 CHILD PROTECTIVE SERVICES								
512100 WAGES-PART TIME	50,093.08	50,285.72	38,990.21	190.81	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	352.20	372.20	280.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	34,446.08	34,110.74	42,604.29	19,933.56	45,614.00	47,646.00	57,677.00	12,063.00
514200 RETIREMENT-COUNTY SHARE	25,382.03	27,869.44	39,037.24	19,140.07	41,738.00	43,598.00	51,268.00	9,530.00
514300 RETIREMENT-EMPLOYEES SHARE	18,095.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	88,938.43	101,988.04	128,663.38	62,294.17	136,468.00	125,649.00	131,096.00	-5,372.00
514500 LIFE INSURANCE COUNTY SHARE	123.55	127.04	267.06	123.06	291.00	284.00	287.00	-4.00
514600 WORKERS COMPENSATION	6,448.17	6,473.17	8,807.54	3,199.54	6,976.00	7,471.00	8,821.00	1,845.00
514800 UNEMPLOYMENT	0.00	942.75	-942.75	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	3,891.12	3,581.06	3,705.32	1,558.79	4,000.00	3,700.00	4,000.00	0.00
523900 INTERPRETER FEES	1,096.55	123.30	1,608.94	-565.95	1,000.00	2,000.00	2,000.00	1,000.00
524000 MISCELLANEOUS EXPENSES	340.40	1,902.12	2,866.26	1,376.87	500.00	500.00	500.00	0.00
532800 TRAINING AND INSERVICE	4,024.00	2,899.00	3,368.99	3,325.00	4,549.00	3,849.00	4,549.00	0.00
533200 MILEAGE	21,122.87	21,723.23	31,200.41	12,395.32	25,500.00	30,000.00	30,500.00	5,000.00
533500 MEALS AND LODGING	1,231.30	1,291.86	537.95	1,093.50	1,150.00	1,650.00	1,200.00	50.00
537120 RESPITE CARE	0.00	5,822.08	1,125.00	0.00	3,500.00	0.00	3,500.00	0.00
538020 PURCHASED CASE MANAGEMENT	86,021.00	86,021.00	81,021.00	16,505.25	76,021.00	76,021.00	76,021.00	0.00
538040 CLIENT EDUCATION AND TRAINING	0.00	750.00	200.00	0.00	2,236.00	2,236.00	2,236.00	0.00
538160 CLIENT PURCHASED MEALS	0.00	141.70	67.67	18.21	50.00	50.00	50.00	0.00
538170 ALTERNATIVE ACTIVITIES	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00
538210 SPECIALIZED TRANSPORTATION	1,500.00	2,659.50	2,044.81	1,300.00	3,000.00	2,500.00	2,700.00	-300.00
538270 FOSTER HOME	324,030.19	220,373.74	127,607.68	69,176.73	316,602.00	178,000.00	245,000.00	-71,602.00
538280 GROUP HOME	65,581.00	164,319.42	64,306.54	4,376.44	166,403.00	50,000.00	100,000.00	-66,403.00
538310 SHELTER CARE	10,006.80	30,789.00	17,026.54	930.00	20,000.00	7,000.00	20,000.00	0.00
538340 COUNSELING AND THERAPEUTIC	675.00	296.17	0.00	0.00	2,500.00	500.00	1,500.00	-1,000.00
538390 INTEGRATED SERVICES	17,888.84	17,928.84	17,868.84	7,445.35	23,998.00	20,987.00	20,987.00	-3,011.00
538450 CHILD CARING INSTITUTIONS	775,240.09	1,082,960.16	859,833.99	156,325.86	1,020,000.00	505,000.00	950,000.00	-70,000.00
538470 SKILLED NURSING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538520 CRIMINAL BACKGROUND CHECKS	335.25	238.50	138.00	207.00	300.00	300.00	807.00	507.00
TOTAL CHILD PROTECTIVE SERVICES	1,957,450.30	2,286,124.07	2,020,149.01	653,589.79	2,498,658.00	1,731,769.00	2,468,642.00	-30,016.00
21051439 CHILDREN & FAMILY SUPPORT UNIT								
511100 SALARIES PERMANENT REGULAR	206,682.89	207,539.25	206,677.61	100,667.07	252,943.00	254,047.00	301,794.00	48,851.00
511900 LONGEVITY-FULL TIME	929.20	1,269.20	1,349.20	0.00	1,419.00	1,429.00	1,509.00	90.00
512100 WAGES-PART TIME	50,076.04	50,480.59	49,800.25	23,278.29	50,675.00	54,645.00	60,856.00	10,181.00
512900 LONGEVITY-PART TIME	120.20	140.20	160.20	0.00	180.00	180.00	200.00	20.00
514100 FICA & MEDICARE TAX	18,720.32	18,611.14	18,555.29	8,899.26	23,349.00	23,738.00	27,874.00	4,525.00
514200 RETIREMENT-COUNTY SHARE	13,898.22	15,357.98	17,184.00	8,676.12	21,365.00	21,721.00	24,776.00	3,411.00
514300 RETIREMENT-EMPLOYEES SHARE	9,848.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund: HUMAN SERVICES	2011	2012	2013	2014	2014	2014		Dollar
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
21051439 CHILDREN & FAMILY SUPPORT UNIT								
514400 HEALTH INSURANCE COUNTY SHARE	54,235.74	57,471.92	59,643.56	32,399.25	77,758.00	71,278.00	71,537.00	-6,221.00
514500 LIFE INSURANCE COUNTY SHARE	104.11	99.64	99.16	42.93	99.00	114.00	114.00	15.00
514600 WORKERS COMPENSATION	3,528.44	3,566.00	3,870.09	1,450.28	3,571.00	3,631.00	4,263.00	692.00
515800 PER DIEM COMMITTEE	550.00	300.00	450.00	250.00	500.00	500.00	500.00	0.00
522500 TELEPHONE & DAIN LINE	2,437.37	1,655.58	1,851.81	985.70	2,100.00	1,900.00	2,100.00	0.00
523900 INTERPRETER FEES	1,359.38	1,150.80	1,939.92	447.15	2,500.00	2,000.00	2,500.00	0.00
524000 MISCELLANEOUS EXPENSES	3,015.41	934.63	1,264.39	607.53	1,500.00	1,500.00	1,500.00	0.00
531400 SMALL EQUIPMENT	1,454.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	5,561.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532200 SUBSCRIPTIONS	1,414.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	971.97	160.00	370.00	439.00	1,200.00	800.00	1,900.00	700.00
533200 MILEAGE	17,821.05	16,663.11	16,048.16	5,694.80	19,200.00	17,150.00	18,200.00	-1,000.00
533500 MEALS AND LODGING	22.50	50.80	29.03	62.72	270.00	100.00	270.00	0.00
537120 RESPITE CARE	111,596.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538010 ADAPTIVE AIDS	31,238.00	9,203.08	7,242.95	1,057.04	9,350.00	9,850.00	9,850.00	500.00
538030 COMMUNICATION AIDS	0.00	0.00	692.90	0.00	0.00	0.00	0.00	0.00
538040 CLIENT EDUCATION AND TRAINING	4,547.00	0.00	240.00	0.00	500.00	500.00	500.00	0.00
538050 DAILY LIVING SKILLS	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538080 CHILD DAYCARE	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
538110 GUARDIANSHIP & FIN MGNT SRVCS	6,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538150 PERSONAL EMERG RESPONSE SYSTEM	1,125.56	0.00	0.00	300.00	0.00	300.00	0.00	0.00
538170 ALTERNATIVE ACTIVITIES	370.00	500.00	500.00	500.00	500.00	500.00	500.00	0.00
538190 SPECIALIZED MEDICAL SUPPLIES	0.00	0.00	338.70	0.00	0.00	0.00	0.00	0.00
538210 SPECIALIZED TRANSPORTATION	6,754.96	320.00	100.00	0.00	500.00	0.00	0.00	-500.00
538230 SUPPORTIVE HOME CARE	48,539.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538270 FOSTER HOME	60,066.92	7,597.80	0.00	0.00	21,000.00	0.00	12,000.00	-9,000.00
538340 COUNSELING AND THERAPEUTIC	502,967.88	276,243.00	260,455.08	131,953.75	313,056.00	316,689.00	320,000.00	6,944.00
538390 INTEGRATED SERVICES	11,220.00	5,520.00	0.00	0.00	45,600.00	0.00	0.00	-45,600.00
538480 PROGRAM ADMINISTRATION	0.00	489,422.74	410,295.22	0.00	0.00	0.00	0.00	0.00
TOTAL CHILDREN & FAMILY SUPPORT UNIT	1,179,878.50	1,164,357.46	1,059,157.52	317,710.89	849,135.00	782,572.00	862,743.00	13,608.00
21051440 OUTPATIENT UNIT SERVICE								
511100 SALARIES PERMANENT REGULAR	553,537.47	526,381.64	594,114.72	271,811.00	612,244.00	621,445.00	649,118.00	36,874.00
511900 LONGEVITY-FULL TIME	2,795.40	2,682.62	2,816.00	0.00	2,976.00	2,976.00	3,196.00	220.00
512100 WAGES-PART TIME	110,361.11	116,205.94	111,647.80	53,056.65	110,513.00	110,102.00	113,190.00	2,677.00
512900 LONGEVITY-PART TIME	514.00	549.20	583.20	0.00	614.00	617.00	651.00	37.00
514100 FICA & MEDICARE TAX	49,469.04	47,586.86	51,789.36	23,801.22	55,567.00	56,238.00	58,611.00	3,044.00
514200 RETIREMENT-COUNTY SHARE	35,958.47	38,090.33	47,234.51	22,740.97	50,844.00	51,460.00	52,099.00	1,255.00
514300 RETIREMENT-EMPLOYEES SHARE	25,580.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund: HUMAN SERVICES	2011	2012	2013	2014	2014	2014		Dollar
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
21051440 OUTPATIENT UNIT SERVICE								
514400 HEALTH INSURANCE COUNTY SHARE	90,329.34	88,021.82	115,403.88	63,472.32	126,945.00	126,945.00	116,789.00	-10,156.00
514500 LIFE INSURANCE COUNTY SHARE	597.02	471.91	500.66	209.54	492.00	525.00	525.00	33.00
514600 WORKERS COMPENSATION	7,620.57	7,349.00	8,983.00	3,199.53	7,204.00	7,266.00	7,523.00	319.00
515800 PER DIEM COMMITTEE	800.00	0.00	100.00	250.00	500.00	500.00	500.00	0.00
520900 CONTRACTED SERVICES	382,937.26	405,627.41	423,324.38	252,782.39	425,359.00	465,357.00	447,250.00	21,891.00
522500 TELEPHONE & DAIN LINE	910.60	475.07	193.29	81.20	650.00	185.00	200.00	-450.00
523900 INTERPRETER FEES	0.00	589.62	460.41	997.28	500.00	2,000.00	2,000.00	1,500.00
524000 MISCELLANEOUS EXPENSES	13,364.35	11,507.64	8,673.93	4,706.13	8,875.00	4,353.00	2,500.00	-6,375.00
527500 INPATIENT	63,844.81	57,384.13	93,343.69	9,000.78	65,000.00	50,000.00	65,000.00	0.00
527700 AODA-DETOX	81,092.31	88,190.26	97,589.18	70,185.56	80,000.00	80,000.00	80,000.00	0.00
528300 CBRF	103,169.63	138,284.29	137,105.36	43,722.05	110,000.00	180,000.00	150,000.00	40,000.00
529900 PSYCHOLOGICAL SERVICES	56,074.20	62,003.00	55,515.56	29,813.50	60,000.00	60,000.00	60,000.00	0.00
531100 POSTAGE AND BOX RENT	15.88	7.23	0.92	0.00	50.00	0.00	0.00	-50.00
531200 OFFICE SUPPLIES AND EXPENSE	273.07	1,908.77	2,180.14	2,074.71	250.00	2,075.00	0.00	-250.00
531800 MIS DEPARTMENT CHARGEBACKS	4,305.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532200 SUBSCRIPTIONS	10,107.04	0.00	3,007.72	0.00	0.00	0.00	0.00	0.00
532600 ADVERTISING	0.00	1,402.66	1,189.00	89.00	1,625.00	500.00	1,500.00	-125.00
532800 TRAINING AND INSERVICE	34,190.18	20,507.08	20,376.72	10,972.84	18,997.00	8,156.00	2,200.00	-16,797.00
533200 MILEAGE	16,440.30	14,746.34	14,394.66	5,710.44	14,100.00	11,841.00	11,100.00	-3,000.00
533500 MEALS AND LODGING	374.97	375.59	403.84	11.75	425.00	150.00	300.00	-125.00
534000 OPERATING/MEETING SUPPLIES	2,872.40	0.00	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	0.00	-100.00
538035 COMMUNITY LIVING & SUPPORT SVC	156,934.80	338,068.85	530,080.82	291,045.14	567,000.00	696,054.00	715,000.00	148,000.00
538140 CLIENT SHELTER AND CLOTHING	45.00	418.00	0.00	0.00	1,000.00	500.00	1,000.00	0.00
538190 SPECIALIZED MEDICAL SUPPLIES	2,245.79	1,174.13	7,488.79	2,766.89	1,500.00	3,000.00	3,000.00	1,500.00
538210 SPECIALIZED TRANSPORTATION	14,254.51	17,085.84	17,226.50	4,333.20	16,000.00	17,300.00	17,500.00	1,500.00
538230 SUPPORTIVE HOME CARE	844.02	856.90	853.78	347.12	1,000.00	1,000.00	1,000.00	0.00
538260 ADULT FAMILY HOME	0.00	13,000.00	0.00	0.00	10,000.00	3,000.00	10,000.00	0.00
538270 FOSTER HOME	625.00	0.00	725.00	1,305.00	1,000.00	2,500.00	1,500.00	500.00
538330 DAY TREATMENT	8,107.00	1,246.44	1,956.00	1,564.80	305,000.00	291,500.00	312,000.00	7,000.00
538340 COUNSELING AND THERAPEUTIC	79,963.57	154,485.97	316,954.60	123,937.55	12,500.00	20,500.00	120,500.00	108,000.00
538410 INTAKE ASSESSMENT	27,534.02	26,656.70	24,383.10	9,944.56	25,000.00	25,000.00	30,000.00	5,000.00
538480 PROGRAM ADMINISTRATION	1,873.59	4,364.00	7,126.37	3,222.70	5,000.00	7,000.00	7,000.00	2,000.00
TOTAL OUTPATIENT UNIT SERVICE	1,939,961.89	2,187,705.24	2,697,726.89	1,307,499.62	2,698,830.00	2,910,045.00	3,042,752.00	343,922.00
21051441 HS RESOURCE UNIT								
511100 SALARIES PERMANENT REGULAR	192,380.59	188,294.73	114,022.55	53,297.93	114,022.00	115,264.00	117,887.00	3,865.00
511200 SALARIES-PERMANENT-OVERTIME	5,811.74	7,018.15	2,423.95	0.00	5,000.00	5,000.00	5,000.00	0.00
511900 LONGEVITY-FULL TIME	2,663.07	2,262.87	1,195.47	0.00	1,256.00	1,255.00	1,315.00	59.00

Fund: HUMAN SERVICES	2011	2012	2013	2014	2014	2014		Dollar
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
21051441 HS RESOURCE UNIT								
512100 WAGES-PART TIME	2,715.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	14,989.07	14,336.88	8,542.72	3,820.06	9,201.00	9,296.00	9,502.00	301.00
514200 RETIREMENT-COUNTY SHARE	10,266.21	11,781.41	7,835.47	3,731.01	8,419.00	8,506.00	8,446.00	27.00
514300 RETIREMENT-EMPLOYEES SHARE	11,460.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	60,753.55	71,839.90	45,494.35	23,327.46	46,655.00	46,655.00	42,923.00	-3,732.00
514500 LIFE INSURANCE COUNTY SHARE	180.04	141.64	74.12	33.81	79.00	89.00	89.00	10.00
514600 WORKERS COMPENSATION	2,162.25	1,704.95	670.34	239.85	1,407.00	1,422.00	1,453.00	46.00
522500 TELEPHONE & DAIN LINE	530.39	203.04	29.76	15.09	225.00	35.00	50.00	-175.00
524000 MISCELLANEOUS EXPENSES	0.00	5.04	0.00	0.00	25.00	0.00	0.00	-25.00
532800 TRAINING AND INSERVICE	150.00	209.00	140.00	0.00	300.00	200.00	300.00	0.00
533200 MILEAGE	8,650.65	7,590.01	7,522.76	3,160.36	7,000.00	7,600.00	7,600.00	600.00
533500 MEALS AND LODGING	0.00	107.06	0.00	0.00	70.00	70.00	70.00	0.00
538140 CLIENT SHELTER AND CLOTHING	7,950.88	8,581.39	4,790.10	2,923.13	10,000.00	14,000.00	14,000.00	4,000.00
TOTAL HS RESOURCE UNIT	320,664.85	314,076.07	192,741.59	90,548.70	203,659.00	209,392.00	208,635.00	4,976.00
21051446 FAMILY CARE								
514100 FICA & MEDICARE TAX	42.05	68.85	38.24	3.83	75.00	75.00	75.00	0.00
514600 WORKERS COMPENSATION	0.55	0.90	0.60	0.05	0.00	1.00	1.00	1.00
515800 PER DIEM COMMITTEE	550.00	900.00	100.00	50.00	1,000.00	1,000.00	1,000.00	0.00
522500 TELEPHONE & DAIN LINE	122.25	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	537.34	990.55	103.52	61.60	1,000.00	1,000.00	1,000.00	0.00
538480 PROGRAM ADMINISTRATION	828,923.36	638,078.00	510,849.32	0.00	510,849.00	510,849.00	510,849.00	0.00
TOTAL FAMILY CARE	830,215.55	640,038.30	511,091.68	115.48	512,924.00	512,925.00	512,925.00	1.00
21051900 TRANSFERS TO OTHER FUNDS								
591000 TRANSFER TO GENERAL FUND	480,988.19	927,432.31	1,066,456.69	2,539,250.84	10,100.00	2,547,251.00	8,000.00	-2,100.00
TOTAL TRANSFERS TO OTHER FUNDS	480,988.19	927,432.31	1,066,456.69	2,539,250.84	10,100.00	2,547,251.00	8,000.00	-2,100.00
TOTAL DEPARTMENT REVENUE	-15,503,423.92	-15,223,191.95	-15,679,071.47	-5,911,116.52	-15,204,082.00	-15,033,656.00	-15,236,697.00	32,615.00
TOTAL DEPARTMENT EXPENSE	14,890,781.75	15,028,994.42	14,255,152.02	8,222,851.93	15,204,082.00	16,624,342.00	15,236,697.00	32,615.00
ADDITION TO (-)/USE OF FUND BALANCE	-612,642.17	-194,197.53	-1,423,919.45	2,311,735.41	0.00	1,590,686.00	0.00	

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
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.	12/31/2015
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.	12/31/2015
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 and outbreaks occur. Develop MOU with other counties to aid in the response to outbreaks. Support legislation of funding for communicable disease outbreaks.	12/31/2015
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 required <u>documentation by November 2014.</u>	6/30/2015
Improve birth outcomes and decrease the number of low birth weight infants.	Admit more women to the PNCC/Nurse Family Partnership programs 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.	12/31/2015
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.	12/1/2015

Public Health

Program Evaluation					
Program Title	Program Description	Mandates and References	2015 Budget		FTE's Key Outcome Indicator(s)
Employee Health	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 of all county health care workers. Annual review of symptoms are completed per the new TB policy.		User Fees / Misc.	\$0	0.17 Influenza vaccine were provided to 220 Sauk County employees.
			Grants	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$13,219	
			Operating Expenses	\$4,203	
			TOTAL EXPENSES	\$17,422	
			COUNTY LEVY	\$17,422	
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	1.72 357 communicable diseases were reported in 2013. Of the 357, 198 were sexually transmitted diseases.
			Grants	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$141,114	
			Operating Expenses	\$8,638	
			TOTAL EXPENSES	\$149,752	
			COUNTY LEVY	\$149,752	
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	0.43 A total of 19 TB skin tests were provided to the general public in 2012
			Grants	\$0	
			TOTAL REVENUES	\$3,000	
			Wages & Benefits	\$31,630	
			Operating Expenses	\$3,359	
			TOTAL EXPENSES	\$34,989	
			COUNTY LEVY	\$31,989	
Consultation	Information on public health programs is provide to the public through various outlets such web site, face blood, press releases, public service announcements, community groups, parish nurses, and medical providers. 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	0.85 Three educational programs were provide to medical providers in 2013. Facebook is updated 5 days per week. The intake nurse provides resources to all clients who request a voucher. Phone calls are routed to the intake nurse to answer questions and assist individuals with resources.
			Grants	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$69,781	
			Operating Expenses	\$3,825	
			TOTAL EXPENSES	\$73,606	
			COUNTY LEVY	\$73,606	
Immunization	The immunization program is changing due to the changes in the health care system. A goal of the Affordable Care Act was for individuals to have a medical home and receive health care from a medical home rather than from several places. The Wisconsin Immunization Program was notified by the Center for Disease Control and Prevention on the implementation of the 317 vaccine policy change that prevents the use of federally funded vaccine to immunize individuals whose insurance covers the cost of vaccine in 2012. Insurance companies that are part of the ACA starting in 2014 are required to provide immunizations at no cost and no deductible. the role of public health is becoming more of assurance that individuals receive vaccine.	144 & 145	User Fees / Misc.	\$31,514	1.85 The 2013 the Health Department gave 33% fewer vaccines then in the previous year. More adult vaccine was provided and less child vaccines. The target goal for the state immunization grant was 67% of 24 month vaccine series completed the department achieved a 69% rate.
			Grants	\$1,000	
			TOTAL REVENUES	\$32,514	
			Wages & Benefits	\$132,563	
			Operating Expenses	\$25,552	
			TOTAL EXPENSES	\$158,115	
			COUNTY LEVY	\$125,601	
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	0.27 Four request for home visits were made by the adult protective services social worker in 2012.
			Grants	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$23,653	
			Operating Expenses	\$3,325	
			TOTAL EXPENSES	\$26,978	
			COUNTY LEVY	\$26,978	

Public Health

Prenatal Child Care / Nurse Family Partnership	The Prenatal Care Coordination (PNCC) 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. Sauk County Nurse Family Partnership (SCNFP) is an expansion of the PNCC program. NFP is a voluntary prevention program that provides intensive nurse home visitation services to low-income, first time mothers. Nurses begin home visits early in a mother's pregnancy and continue visitation until the child's second birthday. Nurses provide support, education and counseling on health, behavioral and self-sufficiency issues. NFP is one of the most rigorously tested program of its kind. Randomized controlled trials conducted over the past 35 years demonstrate multi-generational outcomes for families and their communities. Mothers and children who have participated in the program have consistently demonstrated significantly improved prenatal health, fewer subsequent pregnancies, increased maternal employment, improved child school readiness, reduced involvement in crime, and less child abuse neglect and injuries.		User Fees / Misc.	\$60,000	1.24	The prenatal care program admitted were 68 women to the program in 2013. the goal is to admit 50 women to the to Sauk County Nurse Family Partnership Program in 2015.
			Grants	\$0		
			TOTAL REVENUES	\$60,000		
			Wages & Benefits	\$90,849		
			Operating Expenses	\$24,651		

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	<table><tr><td>User Fees / Misc.</td><td>\$0</td></tr><tr><td>Grants</td><td>\$8,600</td></tr><tr><td>TOTAL REVENUES</td><td>\$8,600</td></tr><tr><td>Wages & Benefits</td><td>\$32,590</td></tr><tr><td>Operating Expenses</td><td>\$3,101</td></tr><tr><td>TOTAL EXPENSES</td><td>\$35,691</td></tr><tr><td>COUNTY LEVY</td><td>\$27,091</td></tr></table>	User Fees / Misc.	\$0	Grants	\$8,600	TOTAL REVENUES	\$8,600	Wages & Benefits	\$32,590	Operating Expenses	\$3,101	TOTAL EXPENSES	\$35,691	COUNTY LEVY	\$27,091	0.42	434 individuals were tested 5 received education regarding lead hazards, 1 environmental assessments was completed and One individual was referred for follow up and case management.
User Fees / Misc.	\$0																		
Grants	\$8,600																		
TOTAL REVENUES	\$8,600																		
Wages & Benefits	\$32,590																		
Operating Expenses	\$3,101																		
TOTAL EXPENSES	\$35,691																		
COUNTY LEVY	\$27,091																		
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.		<table><tr><td>User Fees / Misc.</td><td>\$1,767</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$1,767</td></tr><tr><td>Wages & Benefits</td><td>\$1,746</td></tr><tr><td>Operating Expenses</td><td>\$0</td></tr><tr><td>TOTAL EXPENSES</td><td>\$1,746</td></tr><tr><td>COUNTY LEVY</td><td>(\$21)</td></tr></table>	User Fees / Misc.	\$1,767	Grants	\$0	TOTAL REVENUES	\$1,767	Wages & Benefits	\$1,746	Operating Expenses	\$0	TOTAL EXPENSES	\$1,746	COUNTY LEVY	(\$21)	0.02	Items are posted 5 days a week on Facebook
User Fees / Misc.	\$1,767																		
Grants	\$0																		
TOTAL REVENUES	\$1,767																		
Wages & Benefits	\$1,746																		
Operating Expenses	\$0																		
TOTAL EXPENSES	\$1,746																		
COUNTY LEVY	(\$21)																		
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.		<table><tr><td>User Fees / Misc.</td><td>\$8,622</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$8,622</td></tr><tr><td>Wages & Benefits</td><td>\$4,587</td></tr><tr><td>Operating Expenses</td><td>\$237</td></tr><tr><td>TOTAL EXPENSES</td><td>\$4,824</td></tr><tr><td>COUNTY LEVY</td><td>(\$3,799)</td></tr></table>	User Fees / Misc.	\$8,622	Grants	\$0	TOTAL REVENUES	\$8,622	Wages & Benefits	\$4,587	Operating Expenses	\$237	TOTAL EXPENSES	\$4,824	COUNTY LEVY	(\$3,799)	0.06	760 Third Grade Children participated in Rural Safety Days camp.
User Fees / Misc.	\$8,622																		
Grants	\$0																		
TOTAL REVENUES	\$8,622																		
Wages & Benefits	\$4,587																		
Operating Expenses	\$237																		
TOTAL EXPENSES	\$4,824																		
COUNTY LEVY	(\$3,799)																		
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.		<table><tr><td>User Fees / Misc.</td><td>\$10,000</td></tr><tr><td>Grants</td><td>\$23,299</td></tr><tr><td>TOTAL REVENUES</td><td>\$33,299</td></tr><tr><td>Wages & Benefits</td><td>\$32,156</td></tr><tr><td>Operating Expenses</td><td>\$3,135</td></tr><tr><td>TOTAL EXPENSES</td><td>\$35,291</td></tr><tr><td>COUNTY LEVY</td><td>\$1,992</td></tr></table>	User Fees / Misc.	\$10,000	Grants	\$23,299	TOTAL REVENUES	\$33,299	Wages & Benefits	\$32,156	Operating Expenses	\$3,135	TOTAL EXPENSES	\$35,291	COUNTY LEVY	\$1,992	0.44	Clients assisted from July 1, 2013 - June 30, 2014: 120 pregnancy tests were completed and 95 express enrollments of which 5 were children, Family Planning Waiver enrollments were 28 and 61 Wisconsin Well Women Program enrollments.
User Fees / Misc.	\$10,000																		
Grants	\$23,299																		
TOTAL REVENUES	\$33,299																		
Wages & Benefits	\$32,156																		
Operating Expenses	\$3,135																		
TOTAL EXPENSES	\$35,291																		
COUNTY LEVY	\$1,992																		
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.		<table><tr><td>User Fees / Misc.</td><td>\$0</td></tr><tr><td>Grants</td><td>\$61,000</td></tr><tr><td>TOTAL REVENUES</td><td>\$61,000</td></tr><tr><td>Wages & Benefits</td><td>\$52,608</td></tr><tr><td>Operating Expenses</td><td>\$13,157</td></tr><tr><td>TOTAL EXPENSES</td><td>\$65,765</td></tr><tr><td>COUNTY LEVY</td><td>\$4,765</td></tr></table>	User Fees / Misc.	\$0	Grants	\$61,000	TOTAL REVENUES	\$61,000	Wages & Benefits	\$52,608	Operating Expenses	\$13,157	TOTAL EXPENSES	\$65,765	COUNTY LEVY	\$4,765	0.68	A Hazard Vulnerability Assessment (HVA) was completed by local health departments and tribes in the state as a requirement of the Public Health Emergency Preparedness contracts in 2013. An area of deficiency identified in the HVA is a Mass Fatality Planning. In December of 2013 an educational training was held for emergency managers, public health, coroners, and Hospital partners. Further meetings for development of the mass fatality plan are scheduled.
User Fees / Misc.	\$0																		
Grants	\$61,000																		
TOTAL REVENUES	\$61,000																		
Wages & Benefits	\$52,608																		
Operating Expenses	\$13,157																		
TOTAL EXPENSES	\$65,765																		
COUNTY LEVY	\$4,765																		
Drug Testing	Drug testing is provided in collaboration with the human services AODA and economic support divisions.		<table><tr><td>User Fees / Misc.</td><td>\$500</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$500</td></tr><tr><td>Wages & Benefits</td><td>\$9,941</td></tr><tr><td>Operating Expenses</td><td>\$250</td></tr><tr><td>TOTAL EXPENSES</td><td>\$10,191</td></tr><tr><td>COUNTY LEVY</td><td>\$9,691</td></tr></table>	User Fees / Misc.	\$500	Grants	\$0	TOTAL REVENUES	\$500	Wages & Benefits	\$9,941	Operating Expenses	\$250	TOTAL EXPENSES	\$10,191	COUNTY LEVY	\$9,691	0.15	There was a 60% increase of drug tests from 25 in 2012 to 62 were completed in 2013.
User Fees / Misc.	\$500																		
Grants	\$0																		
TOTAL REVENUES	\$500																		
Wages & Benefits	\$9,941																		
Operating Expenses	\$250																		
TOTAL EXPENSES	\$10,191																		
COUNTY LEVY	\$9,691																		

Public Health

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.		User Fees / Misc.	\$14,455	1.39	520 individuals were served in 2013. It is anticipated that this number will decrease in 2014 due to the changes to Badger care and the Affordable Care Act.
			Grants	\$0		
			Use of Carryforward Funds	\$1,000		
			TOTAL REVENUES	\$15,455		
			Wages & Benefits	\$100,061		
			Operating Expenses	\$4,619		
			TOTAL EXPENSES	\$104,680		
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.		User Fees / Misc.	\$10,000	0.16	Twelve children were served in 2013. The goal is to promote the program increase this number in 2014. there were 170 children served in WIC with fluoride varnish.
			Grants	\$0		
			TOTAL REVENUES	\$10,000		
			Wages & Benefits	\$9,749		
			Operating Expenses	\$3,695		
			TOTAL EXPENSES	\$13,444		
			COUNTY LEVY	\$3,444		
Dental	For the 2014-2015 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 and tax levy. The program has expanding into middle schools.		User Fees / Misc.	\$25,500	0.53	The program identified 136 children in Sauk County schools who had urgent dental needs. Approximately 10% of these children were able to get appropriate care.
			Grants	\$15,558		
			TOTAL REVENUES	\$41,058		
			Wages & Benefits	\$30,901		
			Operating Expenses	\$20,301		
			TOTAL EXPENSES	\$51,202		
			COUNTY LEVY	\$10,144		
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.		User Fees / Misc.	\$1,105	0.01	In 2013 39.07% of underage young people were able to purchase tobacco products from retailers that were investigated.
			Grants	\$0		
			TOTAL REVENUES	\$1,105		
			Wages & Benefits	\$1,085		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$1,085		
			COUNTY LEVY	(\$20)		
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	0.20	In 2013 there were 206 reported animal bites with possible exposure to rabies.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$15,852		
			Operating Expenses	\$3,255		
			TOTAL EXPENSES	\$19,107		
			COUNTY LEVY	\$19,107		
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	0.07	In 2013, 4 home visits were completed by a public health.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$6,209		
			Operating Expenses	\$2,813		
			TOTAL EXPENSES	\$9,022		
			COUNTY LEVY	\$9,022		
CHIP/CHAW	Community Health Assessment is conducted every 5 years through survey, focus group, and partner input. The top 3 health priorities are identified and used to create a Community Health Improvement Plan.	250.07	User Fees / Misc.	\$0	0.36	The last Community Health Improvement plan was conducted in 2010. The top priorities were access to dental care, alcohol and other drug addiction (AODA), chronic disease and physical activity.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$28,549		
			Operating Expenses	\$5,114		
			TOTAL EXPENSES	\$33,663		
			COUNTY LEVY	\$33,663		
Totals			TOTAL REVENUES	\$308,218	12.78	
			TOTAL EXPENSES	\$1,107,223		
			COUNTY LEVY	\$799,005		

Public Health

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Communicable Disease Follow Up	360	335	300
Medical Vouchers Written	520	725	304
Dental Vouchers Written	24	52	24
Immunizations Provided	2,454	4,600	3,000
Foot Care Clients Seen	1,651	1,735	1,100
Tobacco Compliance Checks Made to Establishments	63	75	65
Number of Public Health Emergency Preparedness Exercises, Trainings and Community Meetings	34	5	10
At Least Quarterly Frequency of Updates to web site	25	55	25
Number of oral screenings in the Seal-a-Smile program	705	710	700
Enrolled in SCNFP	NA	NA	50
Number of children who received dental sealants through Seal-a-Smile	557	190	500

Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Immunization Program Goal: 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%	69%
Tobacco: % of Tobacco Compliance Checks that do not sell to minors	60%	82%	80%
Rural Safety Days Participation % is:	98%	99%	98%
The Department will update the web site at least 75% of the time	100%	100%	100%
SCNFP Goals:			
SCNFP Moms will initiate breast feeding at birth	NA	NA	75%
SCNFP Moms will have properly installed, age and weight appropriate child safety passenger seat approved by a certified Car Seat Technician	NA	NA	100%
SCNFP families will receive education regarding interconception health	NA	NA	100%
SCNFP Moms will quit smoking during pregnancy	NA	NA	10%
Dental Health Program Goal: 75% of all second graders will have an oral screening	92%	92%	95%

Sauk County Health Departments

Oversight Committee: **Public Health Board**

Public Health Director
PH 1.00 FTE

Public Health Deputy Director
PH 1.00 FTE

Environmental Health Manager
EH 1.00 FTE

Registered Sanitarian
EH 1.00 FTE

Environmental Health Technician
EH 1.00 FTE

Program Assistant
EH 1.00 FTE

Environmental Health Technician Project
EH 0.40 FTE

Systems Analyst
PH 1.00 FTE

Financial Analyst
PH 1.00 FTE

Accounting Assistant Specialist
PH 1.00 FTE

Administrative Support (Reception)
PH 0.80 FTE
WIC 0.20 FTE

Public Health Nurse
PH 5.73 FTE

Public Health Technician
PH 0.75 FTE

Dental Hygienist
PH 0.25 FTE

Director WIC Program
WIC 0.90 FTE

Health Educator
PH 0.25 FTE
WIC 0.50 FTE

Program Assistant
WIC 0.99 FTE

WIC Health Screener
WIC 0.90 FTE

Registered Dietitian
WIC 1.67 FTE

Nutritionist
WIC 1.00 FTE

Nutrition and Prevention Specialist
WIC 1.00 FTE

PH = Public Health
EH = Environmental Health
WIC = Women, Infants & Children

	2011 Balance	2012 Change	2013 Change	2014 Change	2015 Change	2015 Balance
Public Health	9.80		0.75	1.53	0.70	12.78
Environmental Health	4.52	(0.92)	0.15		0.65	4.40
Women, Infants & Children	3.98		0.68		2.50	7.16
Total Health Departments	18.30	(0.92)	1.58	1.53	3.85	24.34

PUBLIC HEALTH

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	488,561	591,926	730,193	632,311	632,311	799,005	166,694	26.36%	None	0	0
Grants & Aids	145,200	168,006	178,593	203,137	235,737	185,594	(50,143)	-21.27%			
User Fees	95,155	120,136	75,537	76,269	100,500	49,000	(51,500)	-51.24%	2015 Total	0	0
Intergovernmental	8,036	12,922	12,481	13,000	7,900	68,624	60,724	768.66%			
Donations	15,375	11,000	4,000	4,000	10,000	4,000	(6,000)	-60.00%			
Use of Fund Balance	0	0	0	160,258	90,122	1,000	(89,122)	-98.89%	2016	0	0
									2017	0	0
									2018	0	0
									2019	0	0
Total Revenues	752,327	903,990	1,000,804	1,088,975	1,076,570	1,107,223	30,653	2.85%			

Expenses

Labor	461,723	511,230	545,767	647,249	614,687	725,502	110,815	18.03%
Labor Benefits	164,850	164,102	177,449	231,109	216,211	231,793	15,582	7.21%
Supplies & Services	113,612	209,432	228,452	210,617	245,672	149,928	(95,744)	-38.97%
Addition to Fund Balance	12,142	19,226	49,136	0	0	0	0	0.00%
Total Expenses	752,327	903,990	1,000,804	1,088,975	1,076,570	1,107,223	30,653	2.85%

Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

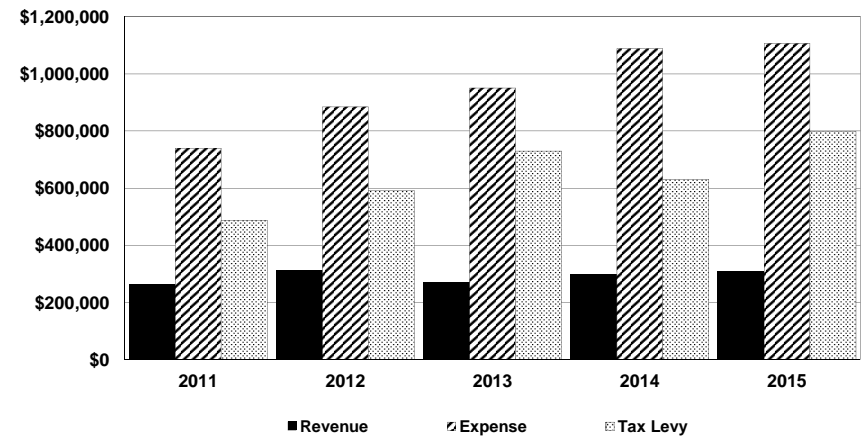
2015 Highlights & Issues on the Horizon

Implementation of Nurse Family Partnership (NFP). NFP is a preventative program whereby families receive intensive education throughout the first 2 1/2 years of their newborn children's lives. This is an evidence based program and an expansion of the Prenatal Care Coordination program serving first time pregnant women.

A Health Educator position is included to work in conjunction with the WIC/Older American Act prevention program. The Public Health portion of this position will assist the Director in completing the mandated Community Health Needs Assessment and managing the Community Health Improvement Plan.

The Public Health Department is submitting a request for accreditation to the public health accreditation board. A site visit will be performed 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		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
10040 PUBLIC HEALTH REVENUE									
411100	GENERAL PROPERTY TAXES	-488,561.00	-591,926.00	-730,193.00	-316,155.48	-632,311.00	-632,311.00	-799,005.00	166,694.00
422160	HO-CHUNK GAMING GRANT	0.00	0.00	-15,000.00	-45,000.00	-45,000.00	-45,000.00	0.00	-45,000.00
423900	BIOTERRORISM GRANT	-78,256.00	-57,684.00	-55,509.00	-23,638.00	-54,000.00	-54,000.00	-54,000.00	0.00
424110	IMMUNIZATION GRANT	-22,483.30	-23,655.37	-18,358.24	-8,297.72	-15,514.00	-15,514.00	-15,514.00	0.00
424170	LEAD GRANT	0.00	-7,943.00	-6,554.00	-3,966.00	-8,600.00	-8,600.00	-8,600.00	0.00
424175	FORWARD HL MA MATCH GRANT	0.00	-8,336.00	-5,987.00	-3,322.00	-11,000.00	-11,000.00	-23,299.00	12,299.00
424203	DENTAL GRANTS	-9,836.95	-10,642.46	-28,231.21	-21,492.48	-18,000.00	-18,000.00	-15,558.00	-2,442.00
424420	HEALTH CHECK	0.00	0.00	-264.52	-727.26	0.00	-1,000.00	-1,000.00	1,000.00
424440	MATERNAL CHILD HEALTH	-18,792.00	-26,632.00	-28,423.00	-15,461.00	-26,623.00	-26,623.00	-26,623.00	0.00
424494	HCR INFRASTRUCTURE & QI	0.00	-10,000.00	0.00	0.00	0.00	-1,000.00	-7,000.00	7,000.00
424510	MEDICAL ASSISTANCE	0.00	0.00	-83.56	0.00	0.00	0.00	0.00	0.00
424511	MEDICAL ASSISTANCE DENTAL	-15,831.78	-22,423.05	-19,769.79	-4,568.91	-55,000.00	-20,000.00	-30,000.00	-25,000.00
424512	MEDICAL ASSISTANCE IMMUNIZATIO	0.00	-689.90	0.00	-114.41	-1,000.00	-1,000.00	-1,000.00	0.00
424515	MEDICAL ASSISTANCE - TCM	0.00	0.00	-412.71	-798.75	-1,000.00	-1,400.00	-3,000.00	2,000.00
452060	MISCELLANEOUS REVENUES	-1,674.27	-1,156.57	-2,648.85	-2,262.71	-1,000.00	-2,269.00	-2,000.00	1,000.00
455100	PUBLIC HEALTH FOOT CLINIC	-37,812.00	-43,423.00	-42,107.90	-20,950.00	-42,500.00	-42,500.00	0.00	-42,500.00
455130	PRENATAL CARE	-50,476.23	-69,410.46	-23,965.89	-10,135.13	-50,000.00	-25,000.00	-40,000.00	-10,000.00
455160	HEP B MEDICAL REIMBURSEMENT	-2,400.00	-3,660.00	-4,428.80	-2,460.00	-4,000.00	-4,000.00	-4,000.00	0.00
455170	FLU & PNEUMONIA REIMBURSEMENT	-5,528.72	-11,555.18	-10,540.76	-880.27	-5,500.00	-12,000.00	-12,000.00	6,500.00
455180	TB SKIN TESTS	-2,792.21	-2,485.87	-2,385.60	-1,022.72	-3,000.00	-2,500.00	-3,000.00	0.00
465150	PATERNITY TESTING FEES	-2,105.00	-775.00	0.00	0.00	0.00	0.00	0.00	0.00
474010	DEPARTMENTAL CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	-56,124.00	56,124.00
474500	BIRTH TO THREE	-402.58	-591.84	-1,939.92	-369.90	-2,400.00	-1,000.00	-500.00	-1,900.00
485010	DONATIONS & CONTRIBUTIONS	-125.00	-500.00	0.00	0.00	0.00	0.00	0.00	0.00
485110	BOOK FAIR DONATIONS	-250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
485160	COMMUNITY CARE DONATIONS	-15,000.00	-10,500.00	0.00	0.00	-10,000.00	0.00	0.00	-10,000.00
485161	BOO AREA UN FUND DENTAL VOUCHE	0.00	0.00	-4,000.00	-4,000.00	0.00	-4,000.00	-4,000.00	4,000.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-90,122.00	0.00	-1,000.00	-89,122.00
TOTAL PUBLIC HEALTH REVENUE		-752,327.04	-903,989.70	-1,000,803.75	-485,622.74	-1,076,570.00	-928,717.00	-1,107,223.00	30,653.00
10040416 PUBLIC HEALTH NURSING									
511100	SALARIES PERMANENT REGULAR	388,928.18	438,954.31	453,194.28	219,190.60	503,902.00	544,258.00	618,993.00	115,091.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	703.84	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	823.50	912.87	690.20	0.00	1,249.00	1,249.00	1,521.00	272.00
512100	WAGES-PART TIME	62,415.68	70,643.68	87,941.58	45,819.62	109,497.00	101,703.00	104,988.00	-4,509.00
512200	WAGES-PART TIME-OVERTIME	122.31	719.08	3,236.95	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	0.00	0.00	0.00	0.00	39.00	39.00	0.00	-39.00
514100	FICA & MEDICARE TAX	32,824.00	37,107.90	39,891.10	19,336.94	47,024.00	50,289.00	55,501.00	8,477.00
514200	RETIREMENT-COUNTY SHARE	23,851.99	28,182.66	33,296.24	17,926.13	42,165.00	44,495.00	48,326.00	6,161.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: PUBLIC HEALTH	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10040416 PUBLIC HEALTH NURSING								
514300 RETIREMENT-EMPLOYEES SHARE	17,532.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	84,963.22	92,424.40	97,266.49	62,023.91	120,689.00	129,696.00	120,765.00	76.00
514500 LIFE INSURANCE COUNTY SHARE	242.57	305.06	267.61	124.84	270.00	276.00	283.00	13.00
514600 WORKERS COMPENSATION	5,435.79	6,081.89	6,727.81	2,619.46	6,063.00	6,353.00	6,918.00	855.00
515900 RELIEF WORKER CHARGES	9,432.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520100 CONSULTANT AND CONTRACTUAL	1,540.00	1,800.00	565.00	190.00	2,000.00	2,000.00	2,000.00	0.00
520900 CONTRACTED SERVICES	42,410.49	12,100.76	17,177.57	1,413.84	6,073.00	6,073.00	6,573.00	500.00
522500 TELEPHONE & DAIN LINE	5,400.63	5,016.29	4,625.08	1,753.92	5,000.00	5,000.00	5,000.00	0.00
526100 HO-CHUNK APPROPRIATION	0.00	0.00	13,466.66	3,630.57	45,000.00	45,000.00	0.00	-45,000.00
530300 COPY MACHINE AND SUPPLIES	660.39	232.88	17.86	0.00	0.00	0.00	0.00	0.00
531000 FOOT CLINIC EXPENSE	2,351.42	2,090.76	2,167.15	1,593.80	3,700.00	3,700.00	0.00	-3,700.00
531010 BOOK FAIR EXPENSE	369.39	417.35	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	1,419.76	1,411.08	1,145.60	439.27	1,500.00	1,500.00	2,000.00	500.00
531200 OFFICE SUPPLIES AND EXPENSE	2,634.26	5,704.26	2,216.26	1,652.45	5,000.00	5,000.00	7,000.00	2,000.00
531300 PHOTO COPIES	19.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531400 SMALL EQUIPMENT	75.98	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
531500 FORMS AND PRINTING	212.75	0.00	0.00	0.00	200.00	100.00	500.00	300.00
531800 MIS DEPARTMENT CHARGEBACKS	9,616.17	100,198.94	140,289.43	5,307.91	43,077.00	43,077.00	27,160.00	-15,917.00
532200 SUBSCRIPTIONS	126.60	126.60	126.60	126.60	400.00	200.00	400.00	0.00
532400 MEMBERSHIP DUES	965.00	1,090.00	1,185.00	405.00	1,500.00	1,500.00	2,000.00	500.00
532500 SEMINARS AND REGISTRATIONS	125.00	0.00	35.00	0.00	0.00	0.00	0.00	0.00
532600 ADVERTISING	0.00	206.40	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	3,218.20	2,316.69	3,395.00	1,414.75	13,435.00	13,435.00	8,000.00	-5,435.00
533200 MILEAGE	13,774.66	13,262.82	9,163.46	5,099.61	15,000.00	21,500.00	21,500.00	6,500.00
533500 MEALS AND LODGING	198.14	128.94	340.09	260.00	600.00	2,097.00	1,725.00	1,125.00
534200 MEDICAL SUPPLIES	16,093.60	13,915.11	19,061.24	3,506.97	38,920.00	25,000.00	30,000.00	-8,920.00
534201 COMMUNITY CARE VOUCHER EXPENSE	4,562.02	23,011.34	1,539.40	422.13	35,232.00	1,000.00	1,000.00	-34,232.00
534202 BOO AREA UN FUND DENTAL VOUCHE	0.00	0.00	0.00	1,800.00	0.00	4,000.00	4,000.00	4,000.00
534800 EDUCATIONAL SUPPLIES	925.47	6,385.05	5,000.00	85.00	10,000.00	10,000.00	11,000.00	1,000.00
534900 PROJECT SUPPLIES	4,815.05	17,689.42	4,453.07	4,343.05	15,935.00	15,935.00	15,470.00	-465.00
535100 VEHICLE FUEL / OIL	0.00	0.00	0.00	84.91	0.00	500.00	500.00	500.00
535200 VEHICLE MAINTENACE AND REPAIR	0.00	0.00	0.00	0.00	0.00	500.00	500.00	500.00
551900 INSURANCE-GENERAL LIABILITY	2,098.00	2,327.00	2,483.00	2,976.00	2,100.00	2,500.00	2,600.00	500.00
TOTAL PUBLIC HEALTH NURSING	740,184.60	884,763.54	951,668.57	403,547.28	1,076,570.00	1,088,975.00	1,107,223.00	30,653.00
TOTAL DEPARTMENT REVENUE	-752,327.04	-903,989.70	-1,000,803.75	-485,622.74	-1,076,570.00	-928,717.00	-1,107,223.00	30,653.00
TOTAL DEPARTMENT EXPENSE	740,184.60	884,763.54	951,668.57	403,547.28	1,076,570.00	1,088,975.00	1,107,223.00	30,653.00
ADDITION TO (-)/USE OF FUND BALANCE	-12,142.44	-19,226.16	-49,135.18	-82,075.46	0.00	160,258.00	0.00	

Sauk County Veterans Service Office 2015 Budget

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
Develop and implement a basic money management packet for needy veterans.	When a veteran applies for financial assistance through the Veterans Relief Fund, he or she will be assessed for basic money management counseling.	12/31/2015
Develop and implement a system to reach out to disabled veterans whom have not initiated contact with the County Veterans Service Office since the beginning of 2010 to inform them of benefit changes and eligibility requirements. Such changes may include increases in disability rating or new conditions, and new ancillary benefits.	Utilizing the Veteran Information Management System (VIMS) and VetraSpec, the Veterans Service Office staff will identify the disabled veterans that have not been in contact with the Veterans Service Office since the beginning of 2010. By March 31, 2015, the staff will mail letters to those veterans inviting them to contact the Veterans Service Office for a complete benefits review. If contact is not made from individual disabled veterans by July 1, 2015, staff will follow up with a phone call by October 31, 2015.	03/31/2015 10/31/2015
Develop and implement a system to reduce appointment wait time for veterans to see the Sauk County Veteran Service Officer or Veterans Benefit Specialists.	Reduce appointment wait time from a current estimated 20 days to 10 days.	12/31/2015

Sauk County Veterans Service Office 2015 Budget

Program Evaluation						
Program Title	Program Description	Mandates and References	2015 Budget		FTE's	Key Outcome Indicator(s)
Veterans Service	Provide information, education and individual benefits counseling to veterans and their families. When appropriate, assist them in making application for State & Federal Benefits: education, compensation, health care, pension and burial. Produce a newsletter to keep veterans informed of new and changing benefits, attend events and meetings as appropriate to promote the Veterans Service Office and veteran benefits.	Wisconsin Statute 45.80, 45.82	Use of Carryforward	\$0	4.06	10% of the Disabled Veterans Contacted by the Veterans Service Office Staff Will Complete a Full Benefits Review. 50% of Veteran Appointments will Occur Within 10 Days of Initial Contact.
			Grants	\$11,500		
			TOTAL REVENUES	\$11,500		
			Wages & Benefits	\$264,702		
			Operating Expenses	\$21,785		
			TOTAL EXPENSES	\$286,487		
			COUNTY LEVY	\$274,987		
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	-	25% of the Veterans That Received Financial Assistance Through the Veterans Relief Fund (VRF) and Basic Money Management Counseling Will Not Seek Additional VRF Through the End of 2015.
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$646		
			Operating Expenses	\$10,860		
			TOTAL EXPENSES	\$11,506		
			COUNTY LEVY	\$11,506		
Care of Graves	Purchase perpetual care and disperse flag holders for veteran graves.	Wisconsin Statute 45.85	User Fees / Misc	\$0	-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$9,700		
			TOTAL EXPENSES	\$9,700		
			COUNTY LEVY	\$9,700		
Totals			TOTAL REVENUES	\$11,500	4.06	
			TOTAL EXPENSES	\$307,693		
			COUNTY LEVY	\$296,193		

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimated	2015 Budget
Number of Federal Applications for Veterans Benefits Processed	1,291	1,300	1,450
Number of State Applications for Veterans Benefits Processed	95	150	150
Number of Veteran Trips ADRC Transported	401	400	400
Number of Veteran Contacts	14,909	16,000	18,500

Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2014 Estimated	2015 Budget
Goal 1: 25% of the Veterans That Received Financial Assistance Through the Veterans Relief Fund (VRF) and Basic Money Management Counseling Will Not Seek Additional VRF Through the End of 2015.	N/A	N/A	10
Goal 2: 10% of the Disabled Veterans Contacted by the Veterans Service Office Staff Will Complete a Full Benefits Review.	N/A	N/A	250
Goal 3: 50% of Veteran Appointments will Occur Within 10 Days of Initial Contact.	N/A	N/A	975

Sauk County Veteran's Service Office

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

Veterans Service Officer
1.00 FTE

**Veterans
Benefit Specialist**
3.00 FTE

Fiscal Accounting Technician
0.06 FTE

Position shared with Aging &
Disability Resource Center

2011	2012	2013	2014	2015	2015
Balance	Change	Change	Change	Change	Balance
3.00				1.06	4.06

VETERANS SERVICE

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	200,222	192,723	201,708	208,510	208,510	296,193	87,683	42.05%	None	0	0
Grants & Aids	11,500	11,500	11,500	11,500	11,500	11,500	0	0.00%			
Use of Fund Balance	2,718	6,878	225	0	3,701	0	(3,701)	-100.00%	2015 Total	0	0

Total Revenues

2011	2012	2013	2014	2014	2015
214,440	211,101	213,433	220,010	223,711	307,693
83,982	37.54%				

Expenses

Labor	129,656	127,293	127,303	132,405	128,625	187,928	59,303	46.11%	2016	0	0
Labor Benefits	48,766	43,238	45,298	48,192	47,232	77,420	30,188	63.91%	2017	0	0
Supplies & Services	36,018	40,570	40,832	39,413	47,854	42,345	(5,509)	-11.51%	2018	0	0
									2019	0	0

Total Expenses

2011	2012	2013	2014	2014	2015
214,440	211,101	213,433	220,010	223,711	307,693
83,982	37.54%				

Beginning of Year Fund Balance

Included in General Fund Total

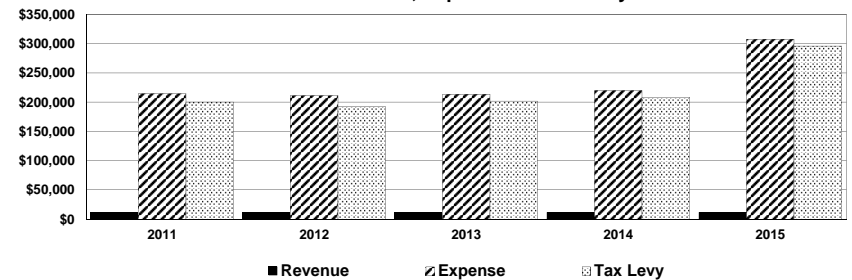
End of Year Fund Balance

2015 Highlights & Issues on the Horizon

New 1.00 Veterans Benefit Specialist added.

Backlog at Federal Department of Veterans Affairs is significantly consuming the department case management time and resources. This will continue to worsen.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: VETERANS SERVICE	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10055 VETERANS SERVICE REVENUE								
411100 GENERAL PROPERTY TAXES	-200,222.00	-192,723.00	-201,708.00	-104,254.98	-208,510.00	-208,510.00	-296,193.00	87,683.00
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	-3,701.00	0.00	0.00	-3,701.00
TOTAL VETERANS SERVICE REVENUE	-211,722.00	-204,223.00	-213,208.00	-115,754.98	-223,711.00	-220,010.00	-307,693.00	83,982.00
10055470 VETERANS SERVICE								
511100 SALARIES PERMANENT REGULAR	128,920.87	126,098.24	126,048.28	59,439.50	127,110.00	130,890.00	186,007.00	58,897.00
511900 LONGEVITY-FULL TIME	734.80	794.80	854.80	0.00	915.00	915.00	1,321.00	406.00
514100 FICA & MEDICARE TAX	9,622.17	9,340.36	9,400.09	4,335.22	9,794.00	10,300.00	14,331.00	4,537.00
514200 RETIREMENT-COUNTY SHARE	7,012.97	7,508.46	8,454.10	4,159.87	8,962.00	9,400.00	12,738.00	3,776.00
514300 RETIREMENT-EMPLOYEES SHARE	6,612.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	24,597.20	25,420.26	26,388.39	19,359.16	27,607.00	27,607.00	49,326.00	21,719.00
514500 LIFE INSURANCE COUNTY SHARE	59.64	71.63	70.36	29.20	70.00	70.00	77.00	7.00
514600 WORKERS COMPENSATION	861.27	866.70	953.82	348.38	753.00	770.00	903.00	150.00
522500 TELEPHONE & DAIN LINE	410.12	410.66	348.93	143.68	500.00	400.00	400.00	-100.00
524800 MAINTENANCE AGREEMENT	273.57	718.05	0.00	32.49	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	5,218.97	3,442.73	3,351.77	953.66	4,470.00	1,500.00	1,900.00	-2,570.00
531200 OFFICE SUPPLIES AND EXPENSE	2,472.74	3,501.68	1,063.53	478.88	2,000.00	1,000.00	1,250.00	-750.00
531300 PHOTO COPIES	-442.05	0.00	311.94	0.00	0.00	0.00	0.00	0.00
531400 SMALL EQUIPMENT	5,779.83	0.00	0.00	0.00	500.00	250.00	250.00	-250.00
531800 MIS DEPARTMENT CHARGEBACKS	2,047.32	2,929.05	10,529.72	3,604.71	5,643.00	5,643.00	7,635.00	1,992.00
532200 SUBSCRIPTIONS	486.20	551.55	671.75	305.65	600.00	400.00	400.00	-200.00
532400 MEMBERSHIP DUES	130.00	130.00	130.00	30.00	200.00	110.00	100.00	-100.00
532800 TRAINING AND INSERVICE	100.00	843.20	962.60	350.00	3,353.00	2,000.00	2,100.00	-1,253.00
532900 OTHER PUBLICATIONS	2,525.89	1,413.49	2,301.61	607.58	3,878.00	2,000.00	2,000.00	-1,878.00
533200 MILEAGE	2,191.90	3,125.90	2,181.89	1,403.16	2,700.00	2,700.00	2,900.00	200.00
533500 MEALS AND LODGING	680.59	1,538.57	1,636.06	462.18	2,100.00	2,100.00	2,100.00	0.00
534900 PROJECT SUPPLIES	0.00	37.00	0.00	0.00	1,200.00	600.00	600.00	-600.00
552100 OFFICIALS BONDS	52.36	122.73	46.74	46.74	150.00	150.00	150.00	0.00
TOTAL VETERANS SERVICE	200,348.61	188,865.06	195,706.38	96,090.06	202,505.00	198,805.00	286,488.00	83,983.00
10055472 VETERAN SERVICE COMMISSION								
514100 FICA & MEDICARE TAX	0.00	30.60	30.60	0.00	45.00	45.00	45.00	0.00
514600 WORKERS COMPENSATION	0.00	0.40	0.48	0.00	1.00	0.00	0.00	-1.00
515500 COMMISSIONER FEES	0.00	400.00	400.00	0.00	600.00	600.00	600.00	0.00
533200 MILEAGE	0.00	113.30	0.00	28.00	300.00	300.00	300.00	0.00
552100 OFFICIALS BONDS	31.41	45.64	28.04	28.04	60.00	60.00	60.00	0.00
571800 VETERANS SERVICE AIDS	4,584.51	12,129.18	7,442.19	2,080.53	10,500.00	10,500.00	10,500.00	0.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: VETERANS SERVICE	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
TOTAL VETERAN SERVICE COMMISSION	4,615.92	12,719.12	7,901.31	2,136.57	11,506.00	11,505.00	11,505.00	-1.00
10055473 CARE OF VETERANS GRAVES								
521700 GRAVE CARE	7,020.00	7,344.00	7,398.00	0.00	7,200.00	7,200.00	7,200.00	0.00
534900 PROJECT SUPPLIES FLAG HOLDERS	2,454.39	2,173.35	2,427.25	2,486.37	2,500.00	2,500.00	2,500.00	0.00
TOTAL CARE OF VETERANS GRAVES	9,474.39	9,517.35	9,825.25	2,486.37	9,700.00	9,700.00	9,700.00	0.00
TOTAL DEPARTMENT REVENUE	-211,722.00	-204,223.00	-213,208.00	-115,754.98	-223,711.00	-220,010.00	-307,693.00	83,982.00
TOTAL DEPARTMENT EXPENSE	214,438.92	211,101.53	213,432.94	100,713.00	223,711.00	220,010.00	307,693.00	83,982.00
ADDITION TO (-)/USE OF FUND BALANCE	2,716.92	6,878.53	224.94	-15,041.98	0.00	0.00	0.00	

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 2014-2015.	12/31/2015
Continue to provide Medical Nutrition Therapy to high risk pregnant women	A registered dietician will follow individuals enrolled in the PNCC program.	12/31/2015
Improve breastfeeding duration rates of WIC mothers	The peer counselors will provide support to breast feeding mothers.	12/31/2015
Continue to have a WIC Clinic site in the Wisconsin Dells area too improve accessibility to residents	The Sauk County WIC program will offer WIC services in the Wisconsin Dells area monthly to Wisconsin Dells/Lake Delton area residents.	12/31/2015
Improve Farmers Market Redemption Rates of WIC Participants	Develop a plan of ways to help WIC participants redeem their Farmers Market checks.	12/31/2015

Program Evaluation

Program Title	Program Description	Mandates and References	2015 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	4.57	Case load was 1314 women, infants and children in 2014
			Grants	\$312,969		
			Use of Carryforward	\$37,993		
			TOTAL REVENUES	\$351,062		
			Wages & Benefits	\$307,214		
			Operating Expenses	\$42,770		
			TOTAL EXPENSES	\$349,984		
COUNTY LEVY	(\$1,078)					
Peer Counseling	The Sauk County WIC Program continues to receive grant funding for Breastfeeding Peer Counselors for 2014. 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 84.1% for 2013 the state average was 72.1%
			Grants	\$10,194		
			TOTAL REVENUES	\$10,194		
			Wages & Benefits	\$3,077		
			Operating Expenses	\$7,040		
			TOTAL EXPENSES	\$10,117		
			COUNTY LEVY	(\$77)		

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		
			TOTAL REVENUES	\$2,000		
			Wages & Benefits	\$1,587		
			Operating Expenses	\$372		
			TOTAL EXPENSES	\$1,959		
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.		COUNTY LEVY	(\$41)	0.36	There were 434 lead tests completed in 2013 Reimbursement is obtained through billing MA/HMO's.
			User Fees / Misc	\$13,794		
			Grants	\$16,000		
			TOTAL REVENUES	\$29,794		
			Wages & Benefits	\$23,485		
			Operating Expenses	\$10,763		
Prenatal Child Coordination	This program requires a registered dietitian to provide Medical Nutrition Therapy to pregnant women.		TOTAL EXPENSES	\$34,248	0.02	Funds are captured through billing Medical assistance.
			COUNTY LEVY	\$4,454		
			User Fees / Misc	\$2,036		
			Grants	\$0		
			TOTAL REVENUES	\$2,036		
			Wages & Benefits	\$1,587		
SNAP Education Grant	Continued to receive the grant in 2013-2014 for Fit families which is a successful behavior change program for families with children ages 2 to 4 year of age, which strives on preventing childhood obesity.		Operating Expenses	\$408	0.17	Funds are captured through the SNAP grant.
			TOTAL EXPENSES	\$1,995		
			COUNTY LEVY	(\$41)		
			User Fees / Misc	\$0		
			Grants	\$15,741		
			TOTAL REVENUES	\$15,741		
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	Wages & Benefits	\$14,768	0.59	Congregate meal sites will be evaluated for effectiveness and plan will be developed to improve and enhance the delivery of meals. Options will be explored to grow the program. Current level of 20,000 will remain in 2015.
			Operating Expenses	\$588		
			TOTAL EXPENSES	\$15,356		
			COUNTY LEVY	(\$385)		
			User Fees / Misc	\$164,635		
			Grants	\$0		
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	TOTAL REVENUES	\$164,635	0.59	Home delivered meals will remain constant at 30,000 in 2015. Assessments will be completed upon admission and annually for all participants to meet grant guidelines.
			Wages & Benefits	\$37,177		
			Operating Expenses	\$118,634		
			TOTAL EXPENSES	\$155,811		
			COUNTY LEVY	(\$8,824)		
			User Fees / Misc	\$232,412		
Caregiver Program	National Family Caregiver Support Program (NFCSP): 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 funding all aimed at reducing or eliminating the occurrence of caregiver stress and burnout.	Older Americans Act Title III-E	Grants	\$0	0.10	17 caregivers will be provided funding for respite. A PHN will lead the caregiver support group and provide one on one counseling. The care transition group will continue to be the advisory group of the care giver program.
			TOTAL REVENUES	\$28,450		
			Wages & Benefits	\$6,376		
			Operating Expenses	\$10,965		
			TOTAL EXPENSES	\$17,341		
			COUNTY LEVY	(\$11,109)		

Women, Infants & Children

Health Promotion (Nutrition & Prevention)	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. Three offered Evidence-based programs: "Living Well with Chronic Conditions", "Stepping On" for falls prevention, and Healthy Eating for Successful Living in Older Adults.		User Fees / Misc	\$16,895	0.70	Another nutritionist or the health educator will assist the current nutritionist with the 3 approved evidence based programs. Each program is offered yearly throughout the county with communities rotated from year to year to reduce duplication. A PHN will complete the medication reconciliation with participants at the prevention programs or meal sites.
			Grants	\$0		
			TOTAL REVENUES	\$16,895		
			Wages & Benefits	\$47,243		
			Operating Expenses	\$3,678		
			TOTAL EXPENSES	\$50,921		
Outlay	None	\$0			-	
			User Fees / Misc	\$0		
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
Totals			TOTAL EXPENSES	\$0	7.16	
			COUNTY LEVY	\$0		
			TOTAL REVENUES	\$853,219		
			TOTAL EXPENSES	\$853,219		
			COUNTY LEVY	\$0		

Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
WIC Caseload of Clients	1,430	1,314	1,350
Caregiver program	3	17	17
Congregate meals	19,909	19,500	20,000
Home delivered	28,023	28,500	30,000
Caregiver/ Respite Reimbursement Program Households served (Out of potential 17 households at \$480 each)	3	17	17

Key Outcome Indicators - How well are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Percentage of estimated eligibles Sauk County WIC is currently serving	81.90%	75.00%	80%
Actual food dollars spent at Sauk County WIC Approved Grocery Stores	\$995,109	\$960,000	\$1,000,000
Breast Feeding Incidence - Indicates how many women breast feed.	84.10%	85.00%	86.00%
Breast Feeding Incidence - Indicates how many women breast feed at 1 week/ 6 months.	78%/42.4%	79%/44%	81%/45%

Sauk County Health Departments

Oversight Committee: **Public Health Board**

Public Health Director
PH 1.00 FTE

Public Health Deputy Director
PH 1.00 FTE

Environmental Health Manager
EH 1.00 FTE

Registered Sanitarian
EH 1.00 FTE

Environmental Health Technician
EH 1.00 FTE

Program Assistant
EH 1.00 FTE

Environmental Health Technician Project
EH 0.40 FTE

Systems Analyst
PH 1.00 FTE

Financial Analyst
PH 1.00 FTE

Accounting Assistant Specialist
PH 1.00 FTE

Administrative Support (Reception)
PH 0.80 FTE
WIC 0.20 FTE

Public Health Nurse
PH 5.73 FTE

Public Health Technician
PH 0.75 FTE

Dental Hygienist
PH 0.25 FTE

Director WIC Program
WIC 0.90 FTE

Health Educator
PH 0.25 FTE
WIC 0.50 FTE

Program Assistant
WIC 0.99 FTE

WIC Health Screener
WIC 0.90 FTE

Registered Dietitian
WIC 1.67 FTE

Nutritionist
WIC 1.00 FTE

Nutrition and Prevention Specialist
WIC 1.00 FTE

PH = Public Health
EH = Environmental Health
WIC = Women, Infants & Children

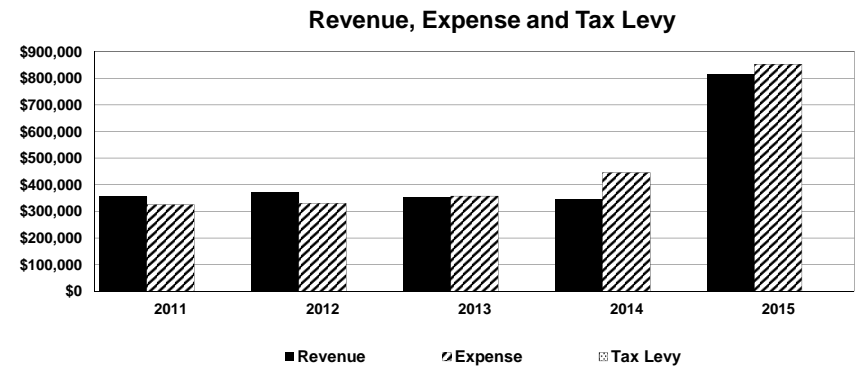
	2011 Balance	2012 Change	2013 Change	2014 Change	2015 Change	2015 Balance
Public Health	9.80		0.75	1.53	0.70	12.78
Environmental Health	4.52	(0.92)	0.15		0.65	4.40
Women, Infants & Children	3.98		0.68		2.50	7.16
Total Health Departments	18.30	(0.92)	1.58	1.53	3.85	24.34

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
WOMEN, INFANTS & CHILDREN											
<u>Revenues</u>											
Grants & Aids	337,178	354,439	337,811	329,164	326,351	358,940	32,589	9.99%	None	0	0
User Fees	16,708	16,612	12,977	14,100	14,100	13,894	(206)	-1.46%			
Intergovernmental	0	0	0	0	0	442,392	442,392	0.00%	2015 Total	0	0
Use of Fund Balance	0	0	7,798	103,367	103,367	37,993	(65,374)	-63.24%			
Total Revenues	353,886	371,051	358,586	446,631	443,818	853,219	409,401	92.25%	2016	0	0
<u>Expenses</u>									2017	0	0
Labor	167,335	203,276	221,665	226,905	211,393	342,513	131,120	62.03%	2018	0	0
Labor Benefits	69,452	55,245	75,461	109,381	107,337	137,177	29,840	27.80%	2019	0	0
Supplies & Services	89,736	72,603	61,460	110,345	125,088	373,529	248,441	198.61%			
Addition to Fund Balance	27,363	39,927	0	0	0	0	0	0.00%			
Total Expenses	353,886	371,051	358,586	446,631	443,818	853,219	409,401	92.25%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2015 Highlights & Issues on the Horizon

Starting in 2015, WIC will be providing the Nutrition / Prevention, Congregate and Home Delivered Meals, and Caregiver programs as a subcontractor of the Aging & Disability Resources Center. This will take advantage of commonalities in staff training specialties between the departments.

Sauk County WIC program has been selected by the state to be the pilot site for Electronic Benefit Transfer (EBT). EBT creates a paperless system of debit by the WIC client to purchase approved foods. There is a potential increase in caseload because of the ease of use of EBT and the loss of stigma related to the WIC checks.



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: PUBLIC HEALTH-WIC	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10044 PUBLIC HEALTH-WIC REVENUE								
424410 WOMEN, INFANTS & CHILDREN	-324,059.00	-328,489.00	-315,730.00	-137,448.00	-308,351.00	-311,164.00	-340,904.00	32,553.00
424510 MEDICAL ASSISTANCE / MEDICAID	-13,119.08	-25,949.70	-22,080.75	-7,165.24	-18,000.00	-18,000.00	-18,036.00	36.00
452060 MISCELLANEOUS REVENUES	-20.00	-60.00	-42.34	0.00	-100.00	-100.00	-100.00	0.00
455600 WIC- INSURANCE	-16,687.91	-16,552.46	-12,935.02	-4,374.27	-14,000.00	-14,000.00	-13,794.00	-206.00
474010 DEPARTMENTAL CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	-442,392.00	442,392.00
493200 CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-103,367.00	0.00	-37,993.00	-65,374.00
TOTAL PUBLIC HEALTH-WIC REVENUE	-353,885.99	-371,051.16	-350,788.11	-148,987.51	-443,818.00	-343,264.00	-853,219.00	409,401.00
10044419 PUBLIC HEALTH WIC PROGRAM								
511100 SALARIES PERMANENT REGULAR	0.00	0.00	0.00	0.00	0.00	0.00	93,195.00	93,195.00
511900 LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	60.00	60.00
512100 WAGES-PART TIME	166,544.26	202,395.81	220,691.00	101,048.17	210,323.00	225,835.00	248,094.00	37,771.00
512900 LONGEVITY-PART TIME	791.00	879.80	974.00	0.00	1,070.00	1,070.00	1,164.00	94.00
514100 FICA & MEDICARE TAX	11,554.96	14,132.75	15,599.37	7,143.25	16,172.00	17,325.00	26,202.00	10,030.00
514200 RETIREMENT-COUNTY SHARE	9,031.24	12,028.82	14,761.64	7,039.61	14,798.00	15,646.00	23,291.00	8,493.00
514300 RETIREMENT-EMPLOYEES SHARE	7,720.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	39,169.16	26,594.86	42,234.37	29,291.88	74,135.00	73,998.00	83,964.00	9,829.00
514500 LIFE INSURANCE COUNTY SHARE	79.77	98.74	121.87	53.63	99.00	111.00	135.00	36.00
514600 WORKERS COMPENSATION	1,896.01	2,389.76	2,743.45	999.52	2,133.00	2,301.00	3,585.00	1,452.00
520900 CONTRACTED SERVICES	58,420.16	37,109.96	20,362.51	9,131.84	25,000.00	25,000.00	25,250.00	250.00
521800 PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	218,832.00	218,832.00
522500 TELEPHONE & DAIN LINE	1,449.68	1,809.45	1,440.24	562.02	1,400.00	1,400.00	1,855.00	455.00
524800 MAINTENANCE AGREEMENT	73.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530300 COPY MACHINE AND SUPPLIES	303.26	239.29	34.95	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	3,032.93	1,335.22	1,559.80	870.23	1,500.00	1,500.00	4,150.00	2,650.00
531200 OFFICE SUPPLIES AND EXPENSE	2,910.70	3,080.49	1,048.48	551.96	2,000.00	2,000.00	2,550.00	550.00
531800 MIS DEPARTMENT CHARGEBACKS	3,713.86	3,451.75	13,739.31	2,771.67	4,740.00	4,740.00	11,793.00	7,053.00
532100 PUBLICATION OF LEGAL NOTICES	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00
532200 SUBSCRIPTIONS	94.00	94.00	0.00	70.00	100.00	100.00	100.00	0.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	0.00	0.00	175.00	175.00
532500 SEMINARS AND REGISTRATIONS	200.00	845.00	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	180.00	925.34	1,152.70	1,699.35	2,000.00	2,500.00	3,425.00	1,425.00
532900 OTHER PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00
533200 MILEAGE	2,900.56	3,967.70	3,476.20	1,281.84	3,500.00	3,500.00	5,800.00	2,300.00
533500 MEALS AND LODGING	757.47	531.86	503.99	265.74	1,000.00	600.00	1,700.00	700.00
533902 VOLUNTEER DRIVERS	0.00	0.00	0.00	0.00	0.00	0.00	32,506.00	32,506.00
534000 OPERATING/MEETING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	18,978.00	18,978.00
534200 MEDICAL SUPPLIES	3,370.60	3,321.92	1,565.33	741.70	8,665.00	8,665.00	15,365.00	6,700.00
534300 FOOD	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: PUBLIC HEALTH-WIC	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10044419 PUBLIC HEALTH WIC PROGRAM								
534800 EDUCATIONAL SUPPLIES	930.57	4,195.75	13.00	0.00	1,086.00	1,000.00	1,086.00	0.00
534900 PROJECT SUPPLIES	11,398.76	11,695.58	16,563.72	7,639.07	74,097.00	59,340.00	6,000.00	-68,097.00
537120 RESPITE CARE	0.00	0.00	0.00	0.00	0.00	0.00	8,100.00	8,100.00
539800 EQUIPMENT LEASE	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00	615.00	615.00
552400 INSURANCE-VOLUNTEERS	0.00	0.00	0.00	0.00	0.00	0.00	99.00	99.00
553200 RENTS & UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	9,000.00
TOTAL PUBLIC HEALTH WIC PROGRAM	326,523.06	331,123.85	358,585.93	171,161.48	443,818.00	446,631.00	853,219.00	409,401.00
TOTAL DEPARTMENT REVENUE	-353,885.99	-371,051.16	-350,788.11	-148,987.51	-443,818.00	-343,264.00	-853,219.00	409,401.00
TOTAL DEPARTMENT EXPENSE	326,523.06	331,123.85	358,585.93	171,161.48	443,818.00	446,631.00	853,219.00	409,401.00
ADDITION TO (-)/USE OF FUND BALANCE	-27,362.93	-39,927.31	7,797.82	22,173.97	0.00	103,367.00	0.00	

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.

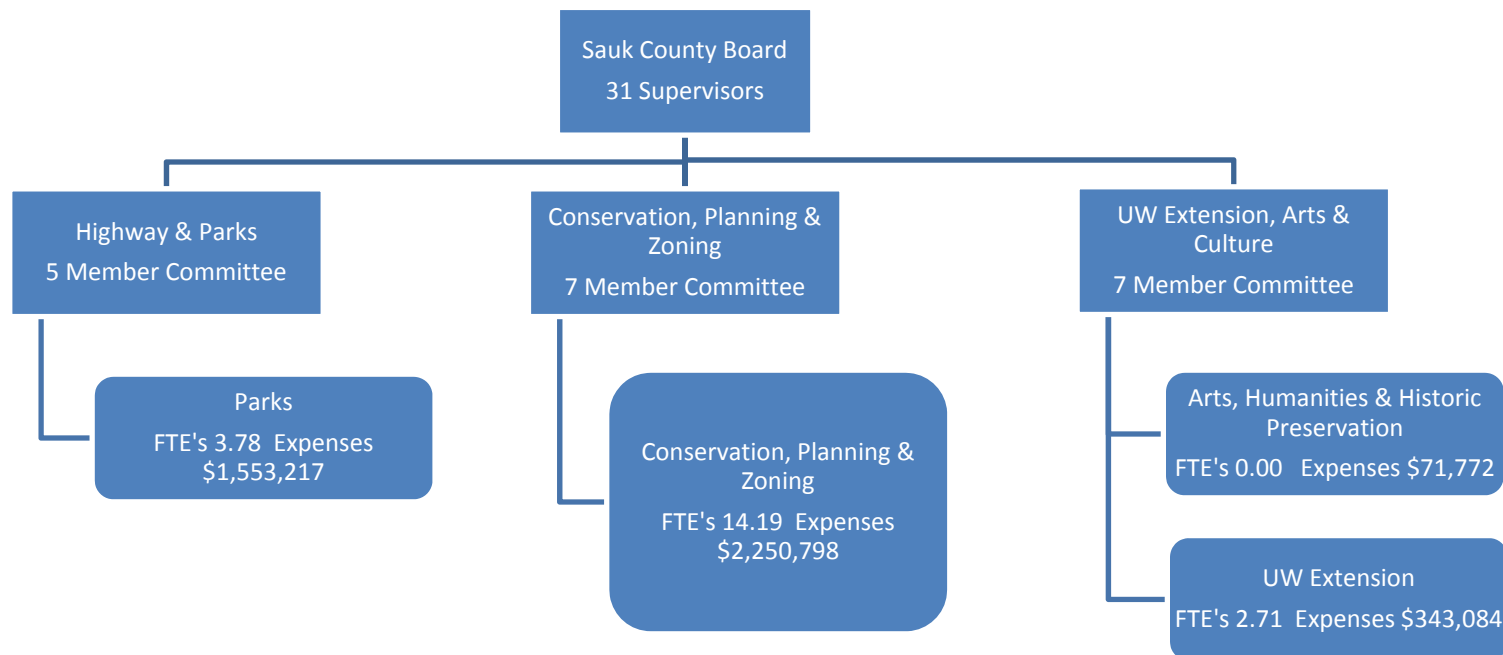
FUNCTIONAL AREA GOALS & OBJECTIVES

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.

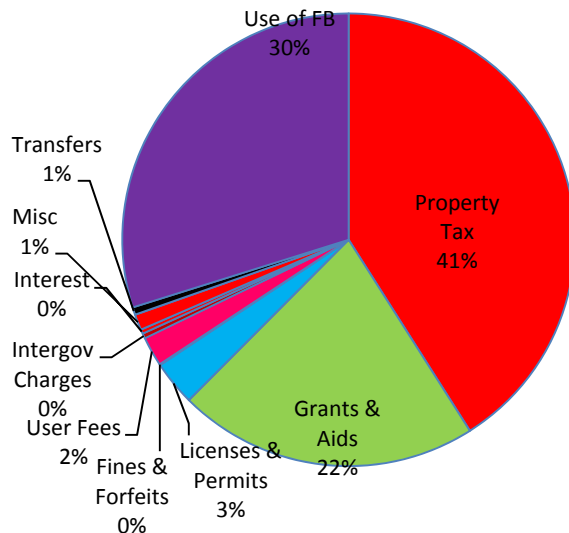


Conservation, Development, Recreation, Culture & Education

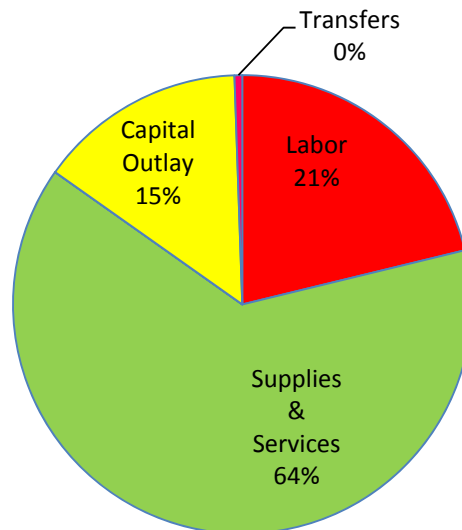
Significant Changes in the Conservation, Development, Recreation, Culture & Education Function for 2015

- The budget includes \$125,000 to kick off a countywide placemaking initiative funded by tax levy of \$30,000 and the remainder by General Fund balance.
- The budget includes \$1,040,000 for development of the Great Sauk Trail, funded half by General Fund balance and half by anticipated grants.
- A 5-year regional federal grant for water quality improvement in the Baraboo River Watershed has been accepted. Management of the Regional Conservation Partnership Program will require an additional employee at \$80,000 per year, and will contribute \$2.25 million to the watershed over the five years.
- Monitoring of the Baraboo Range Protection Program (BRPP) easements will continue using \$7,000 of the \$110,000 carryforward. Monitoring of the BRPP easements is required indefinitely. The current funding will last approximately 15 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 2015 budget accommodates two Clean Sweep events per year.
- Hemlock Dam maintenance is anticipated in 2015 at a cost of \$145,000 funded by general fund balance.
- 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 2015 appropriation is from General Fund balance.

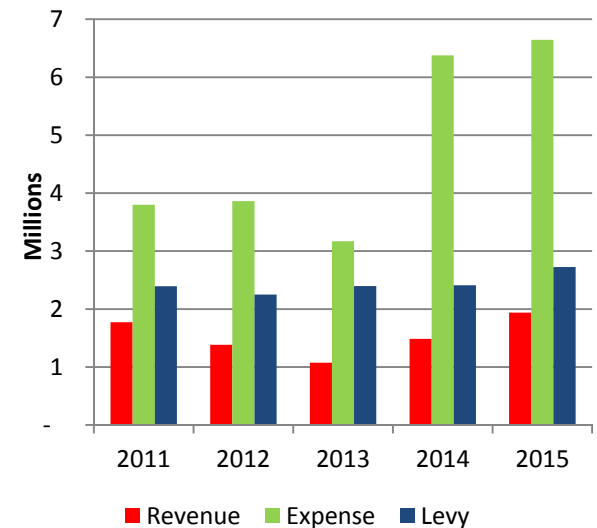
2015 Revenues by Category



2015 Expenses by Category



Revenue, Expense & Levy History



Arts, Humanities & Historic Preservation

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Development of cultural, social, and community values

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
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
Arts & Tourism	UW Extension staff is working with Chambers of Commerce in Sauk and Columbia Counties in development of regional tourism that will feature local arts, cultural resources and historic places.	Ongoing
Placemaking	Cultural Asset Mapping	Ongoing

Arts, Humanities & Historic Preservation

Program Evaluation						
Program Title	Program Description	Mandates and References	2015 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>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	\$0		
			TOTAL REVENUES	\$7,010		
			Wages & Benefits	\$647		
			Operating Expenses	\$71,125		
			TOTAL EXPENSES	\$71,772		
			COUNTY LEVY	\$64,762		
Totals			TOTAL REVENUES	\$7,010	-	
			TOTAL EXPENSES	\$71,772		
			COUNTY LEVY	\$64,762		

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Number of Arts, Culture and Historic Preservation grants awarded	16	23	20
Number of Good Idea grants awarded	7	19	15

Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2014 Estimate	2015 Budget
Dollars awarded through Arts, Culture and Historic Preservation grant process	\$53,512	\$50,000	\$50,000
Dollars leveraged due to Arts, Culture and Historic Preservation grants being awarded (total cost of projects)	\$442,480	\$340,000	\$250,000
Dollars awarded through Arts, Culture and Historic Preservation Good Idea grant process	\$2,642	\$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 regranteeing 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		2011	2012	2013	2014	2014		
Department: Arts, Humanities & Historic Preservation		Actual	Actual	Actual	6 Months Actual	Modified Budget	2014 Estimated	Dollar Change
10999 GENERAL REVENUE								
411100	GENERAL PROPERTY TAXES	-63,751.00	-63,751.00	-63,751.00	-31,881.00	-63,762.00	-63,762.00	1,000.00
424635	ARTS & HUMANITIES GRANTS	-10,000.00	0.00	-7,010.00	-7,010.00	-7,010.00	-7,010.00	0.00
493100	GENERAL FUND APPLIED	0.00	0.00	0.00	0.00	-40,000.00	0.00	-40,000.00
TOTAL GENERAL REVENUE		-73,751.00	-63,751.00	-70,761.00	-38,891.00	-110,772.00	-70,772.00	-39,000.00
10999513 ARTS, HUMANITIES GRANT								
514100	FICA & MEDICARE TAX	53.61	34.45	45.93	11.49	46.00	46.00	0.00
514600	WORKERS COMPENSATION	0.68	0.45	0.72	0.15	1.00	1.00	0.00
515800	PER DIEM COMMITTEE	700.00	450.00	600.00	150.00	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	1,000.00
531100	POSTAGE	10.14	0.64	64.01	86.33	200.00	200.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	298.10	597.96	259.89	224.18	300.00	300.00	0.00
532200	SUBSCRIPTIONS	190.00	190.00	190.00	65.00	100.00	100.00	0.00
532500	SEMINARS AND REGISTRATIONS	0.00	0.00	0.00	0.00	100.00	100.00	0.00
533200	MILEAGE	63.44	19.80	26.88	6.72	25.00	25.00	0.00
534900	PROJECT SUPPLIES	25.85	135.15	0.00	0.00	200.00	200.00	0.00
572000	MAJOR GRANTS	44,975.00	48,706.00	53,512.00	39,985.00	50,000.00	50,000.00	0.00
572001	MINI GRANTS	22,217.60	8,240.35	2,641.42	1,500.00	6,000.00	6,000.00	0.00
572002	SPECIAL PROGRAMS / PROJECTS	1,058.72	7,020.00	3,105.96	20,000.00	43,200.00	43,200.00	-40,000.00
TOTAL ARTS, HUMANITIES GRANT		79,593.14	75,394.80	70,446.81	72,028.87	110,772.00	110,772.00	-39,000.00
TOTAL DEPARTMENT REVENUE		-73,751.00	-63,751.00	-70,761.00	-38,891.00	-110,772.00	-70,772.00	-39,000.00
TOTAL DEPARTMENT EXPENSE		79,593.14	75,394.80	70,446.81	72,028.87	110,772.00	110,772.00	-39,000.00
ADDITION TO (--)/USE OF FUND BALANCE		5,842.14	11,643.80	-314.19	33,137.87	0.00	40,000.00	0.00

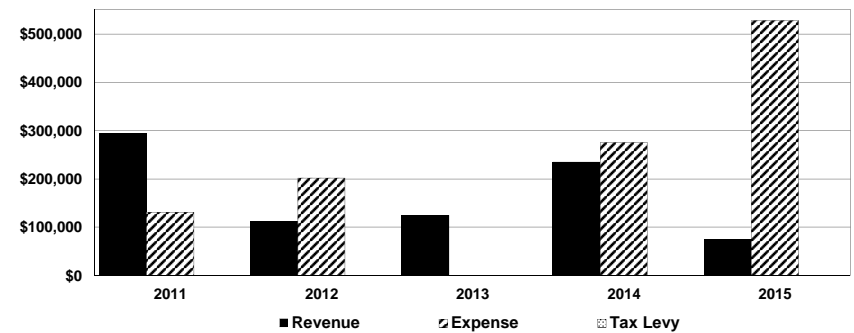
	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-ED REVOLVING LOANS											
<u>Revenues</u>											
Interest	4,466	8,889	30,535	7,474	13,968	12,290	(1,678)	-12.01%	None	0	0
Miscellaneous	87,084	59,663	37,748	191,300	48,812	26,611	(22,201)	-45.48%			
Transfer from CDBG-FRSB	202,048	42,723	55,581	36,000	41,000	36,000	(5,000)	-12.20%	2015 Total	0	0
Use of Fund Balance	0	90,786	0	41,372	375,578	453,108	77,530	20.64%			
Total Revenues	293,598	202,061	123,864	276,146	479,358	528,009	48,651	10.15%	2016	0	0
									2017	0	0
									2018	0	0
									2019	0	0
<u>Expenses</u>											
Supplies & Services	131,671	202,061	10	276,146	479,358	528,009	48,651	10.15%			
Addition to Fund Balance	161,927	0	123,854	0	0	0	0	0.00%			
Total Expenses	293,598	202,061	123,864	276,146	479,358	528,009	48,651	10.15%			
Beginning of Year Fund Balance	299,485	461,412	370,626	494,480		453,108					
End of Year Fund Balance	461,412	370,626	494,480	453,108		0					

2015 Highlights & Issues on the Horizon

Continued development of revolving loan fund program. The 2015 budget includes loans and repayments equal to estimated fund balance.

Repayment of the CDBG-FRSB loans are transferred to this program to be reloaned as applications are approved.

Revenue, Expense and Tax Levy



Fund: CDBG-ED REVOLVING LOANS	2011	2012	2013	2014	2014	2014		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
31999 CDBG-ED REVOLVING LOANS REV								
481100 INTEREST ON INVESTMENTS	-577.79	-617.67	-395.00	-281.96	-300.00	-492.00	-300.00	0.00
481420 INTEREST ON LOAN PAYMENTS	-3,888.66	-8,271.75	-30,140.09	-2,737.59	-13,668.00	-6,982.00	-11,990.00	-1,678.00
481500 PRINCIPAL REPAYMENTS	-87,084.10	-59,663.38	-37,747.70	-180,576.56	-48,812.00	-191,300.00	-26,611.00	-22,201.00
492200 TRANSFER FROM SPECIAL REVENUE	-202,047.63	-42,722.56	-55,581.18	-17,860.55	-41,000.00	-36,000.00	-36,000.00	-5,000.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-375,578.00	0.00	-453,108.00	77,530.00
TOTAL CDBG-ED REVOLVING LOANS REV	-293,598.18	-111,275.36	-123,863.97	-201,456.66	-479,358.00	-234,774.00	-528,009.00	48,651.00
31999679 CDBG-ED REVOLVING LOANS								
520900 CONTRACTED SERVICES	1,646.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
526300 LOANS ISSUED TO PARTICIPANTS	130,000.00	202,050.00	0.00	0.00	479,358.00	276,000.00	527,859.00	48,501.00
531200 OFFICE SUPPLIES AND EXPENSE	24.72	11.08	10.31	0.00	0.00	146.00	150.00	150.00
TOTAL CDBG-ED REVOLVING LOANS	131,670.72	202,061.08	10.31	0.00	479,358.00	276,146.00	528,009.00	48,651.00
TOTAL DEPARTMENT REVENUE	-293,598.18	-111,275.36	-123,863.97	-201,456.66	-479,358.00	-234,774.00	-528,009.00	48,651.00
TOTAL DEPARTMENT EXPENSE	131,670.72	202,061.08	10.31	0.00	479,358.00	276,146.00	528,009.00	48,651.00
ADDITION TO (-)/USE OF FUND BALANCE	-161,927.46	90,785.72	-123,853.66	-201,456.66	0.00	41,372.00	0.00	

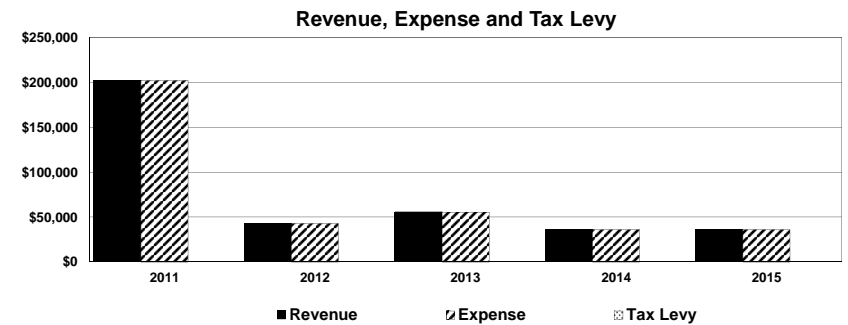
	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-FLOOD RECOVERY SMALL BUSINESS (FRSB)											
<u>Revenues</u>											
Interest	10,352	13,933	12,228	10,000	14,500	8,000	(6,500)	-44.83%	None	0	0
Miscellaneous	191,696	28,790	43,353	26,000	26,500	28,000	1,500	5.66%			
Total Revenues	202,048	42,723	55,581	36,000	41,000	36,000	(5,000)	-12.20%	2015 Total	0	0
<u>Expenses</u>											
Transfer to Other Funds	202,048	42,723	55,581	36,000	41,000	36,000	(5,000)	-12.20%	2016	0	0
Total Expenses	202,048	42,723	55,581	36,000	41,000	36,000	(5,000)	-12.20%	2017	0	0
									2018	0	0
									2019	0	0
Beginning of Year Fund Balance	57	57	57	57		57					
End of Year Fund Balance	57	57	57	57		57					

2015 Highlights & 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.



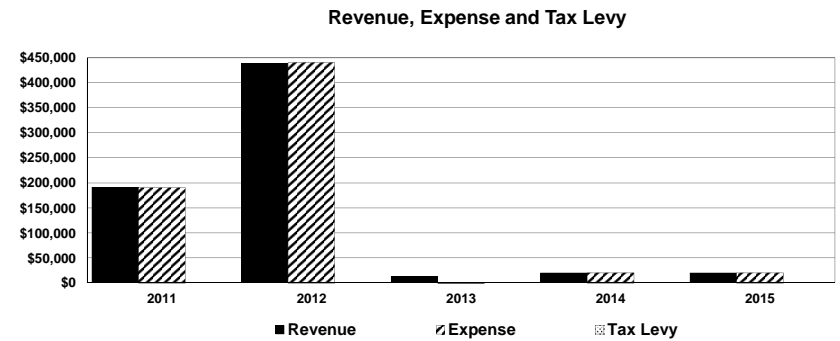
Fund: CDBG FLOOD RECOVERY SMALL BUS	2011	2012	2013	2014	2014	2014		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
33999 CDBG FLOOD RECOVERY SMALL BUS								
481420 INTEREST ON LOAN PAYMENTS	-10,352.05	-13,933.15	-12,228.48	-4,809.58	-14,500.00	-10,000.00	-8,000.00	-6,500.00
481500 PRINCIPAL REPAYMENTS	-191,695.58	-28,789.41	-43,352.70	-13,050.97	-26,500.00	-26,000.00	-28,000.00	1,500.00
TOTAL CDBG FLOOD RECOVERY SMALL BUS	-202,047.63	-42,722.56	-55,581.18	-17,860.55	-41,000.00	-36,000.00	-36,000.00	-5,000.00
33999900 TRANSFERS TO OTHER FUNDS								
592000 TRANSFER TO SPECIAL REV FUNDS	202,047.63	42,722.56	55,581.18	17,860.55	41,000.00	36,000.00	36,000.00	-5,000.00
TOTAL TRANSFERS TO OTHER FUNDS	202,047.63	42,722.56	55,581.18	17,860.55	41,000.00	36,000.00	36,000.00	-5,000.00
TOTAL DEPARTMENT REVENUE	-202,047.63	-42,722.56	-55,581.18	-17,860.55	-41,000.00	-36,000.00	-36,000.00	-5,000.00
TOTAL DEPARTMENT EXPENSE	202,047.63	42,722.56	55,581.18	17,860.55	41,000.00	36,000.00	36,000.00	-5,000.00
ADDITION TO (-)/USE OF FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-HOUSING REHABILITATION											
<u>Revenues</u>									None	0	0
Grants & Aids	191,740	439,090	0	0	0	0	0	0.00%			
Miscellaneous	0	0	13,301	20,000	20,000	20,000	0	0.00%	2015 Total	0	0
Use of Fund Balance	0	1,271	0	0	0	0	0	0.00%			
Total Revenues	191,740	440,361	13,301	20,000	20,000	20,000	0	0.00%	2016	0	0
									2017	0	0
<u>Expenses</u>									2018	0	0
Supplies & Services	190,469	440,362	801	20,000	20,000	20,000	0	0.00%	2019	0	0
Addition to Fund Balance	1,271	0	12,500	0	0	0	0	0.00%			
Total Expenses	191,740	440,362	13,301	20,000	20,000	20,000	0	0.00%			
Beginning of Year Fund Balance	0	1,271	0	12,500		12,500					
End of Year Fund Balance	1,271	0	12,500	12,500		12,500					

2015 Highlights & 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.



Fund: CDBG HOUSING REHAB	2011	2012	2013	2014	2014	2014		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
35999 CDBG HOUSING REHAB								
425670 CDBG-ED LOAN FUND PROCEEDS	-191,740.00	-439,091.00	0.00	0.00	0.00	0.00	0.00	0.00
481100 INTEREST ON INVESTMENTS	-0.11	-0.49	-0.81	-2.04	0.00	0.00	0.00	0.00
481500 PRINCIPAL REPAYMENTS	0.00	0.00	-13,270.00	0.00	-20,000.00	-20,000.00	-20,000.00	0.00
484160 MISCELLANEOUS REVENUES	0.00	0.00	-30.00	0.00	0.00	0.00	0.00	0.00
TOTAL CDBG HOUSING REHAB	-191,740.11	-439,091.49	-13,300.81	-2.04	-20,000.00	-20,000.00	-20,000.00	0.00
35999705 CDBG HOUSING REHAB								
520900 CONTRACTED SERVICES	45,079.22	31,171.75	771.48	0.00	0.00	0.00	0.00	0.00
524000 MISCELLANEOUS EXPENSES	0.00	7,670.00	30.00	0.00	0.00	0.00	0.00	0.00
526300 LOANS ISSUED TO PARTICIPANTS	145,389.60	401,520.12	0.00	0.00	20,000.00	20,000.00	20,000.00	0.00
TOTAL CDBG HOUSING REHAB	190,468.82	440,361.87	801.48	0.00	20,000.00	20,000.00	20,000.00	0.00
TOTAL DEPARTMENT REVENUE	-191,740.11	-439,091.49	-13,300.81	-2.04	-20,000.00	-20,000.00	-20,000.00	0.00
TOTAL DEPARTMENT EXPENSE	190,468.82	440,361.87	801.48	0.00	20,000.00	20,000.00	20,000.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	-1,271.29	1,270.38	-12,499.33	-2.04	0.00	0.00	0.00	

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.	Annual monitoring of the farmland preservation plan to ensure DATCP compliance.	1/1/2015
	Complete a comprehensive revision of the County Land Division and Subdivision Regulations Ordinance (Chapter 22) .	9/1/2015
	Develop and adopt a Sexually Oriented Business Ordinance.	12/31/2015
	Complete Shoreland Protection Ordinance (Chapter 8)	12/31/2015
	Amend the Tower Sighting Ordinance (Chapter 23)	1/31/2015
	Monitor and update the Zoning Ordinance (Chapter 7) as needed	4/1/2015
	Participate in the reuse process for lands within the Badger Army Ammunition Plant in accordance with the guiding principles of the Badger Reuse Plan.	9/30/2015
	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.	6/30/2015
	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.	06/15/2015 and 10/15/2015
	Develop and assess the Agricultural Plastics Recycling Program.	6/15/2015
	Work with schools and private facilities to incorporate infiltration measures in new and existing developments. (e.g., Rain Gardens)	10/31/2015
	Work with municipalities to improve implementation of stormwater runoff management, construction site erosion control standards, and flood prevention measures.	12/31/2015
	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.	06/30/2015 Evaluate the previous school year
	Establish a complaint driven enforcement of the County's Manure Mangement Ordinance (Chapter 26)	1/31/2015
	Provide a minimum of two youth and adult environmental education activities in the county.	12/31/2015
	Promote and support initiatives to reduce and eliminate problematic populations of invasive species.	9/30/2015
	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.	7/31/2015 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.	12/31/2015
	Provide and distribute information about Departmental resources and public educational activities through various media outlets, newsletters, and the internet.	12/31/2015
	Identify and provide electronically those departmental functions that lend themselves to efficient and effective internet services. (e.g. Septic Maintenance Records)	12/31/2015
Monitor water quality conditions for all Sauk County waters.	Assist lake associations with water quality issues and report to committee.	12/15/2015
	Monitor conditions at 10 stream locations identified on the Wisconsin impaired waters list, and report results to committee.	12/15/2015
Implement programs focused on water quality improvement.	Prepare and apply nutrient management plans.	12/31/2015
	Install Conservation Reserve Enhancement Program (CREP) buffers along streams/wetlands/ponds/lakes.	12/31/2015
	Complete conservation evaluations for program participants in the agricultural programs.	12/31/2015
	Reestablish the well abandonment program of the County.	5/1/2015
	Monitor water quality to establish background information and identify resource needs.	10/31/2015
	Install water quality improvement projects through Land and Water Resource Management, Otter Creek TRM and other Targeted Runoff Management Grants.	11/30/2015

Conservation, Planning & Zoning

Program Evaluation							
	Program Title	Program Description	Mandates and References	2014 Budget		FTE's	Key Outcome Indicator(s)
1	Planning	Creation and implementation of local and countywide development or comprehensive plans. Administration of conditional use permits, rezoning petitions, subdivision plats, and certified survey map requests.	66.1001, 59.69, 91, 92, 93	User Fees / Misc	\$23,100	1.58	Create and adopt ordinances that increase administrative efficiency, opportunities for economic development, and joint land uses. Consistency with current state regulations including certifications with State Statutes Ch. 91. Complete, update, and assist all planning efforts throughout the county.
				Grants	\$0		
				Use of Carryforward	\$27,760		
				TOTAL REVENUES	\$50,860		
				Wages & Benefits	\$115,945		
				Operating Expenses	\$16,711		
				TOTAL EXPENSES	\$132,656		
				COUNTY LEVY	\$81,796		
2	Badger Army Ammo Plant (BAAP)	Staff provides support to the Badger Oversight Management Commission (BOMC), attends and coordinates meetings, acts as the central location for documents, correspondence, etc.	0	User Fees / Misc	\$0	0.02	Staff time dedication to this program will need to be determined by the Conservation, Planning, and Zoning Committee. Historically the Planning Department has contributed staff time to the agendas and minutes.
				Grants	\$0		
				Use of Carryforward	\$2,386		
				TOTAL REVENUES	\$2,386		
				Wages & Benefits	\$1,821		
				Operating Expenses	\$626		
				TOTAL EXPENSES	\$2,447		
				COUNTY LEVY	\$61		
3	Code Enforcement	Administration of the comprehensive zoning, flood plain, shoreland protection, subdivision, tower siting, rural identification, nonmetallic mining, private sewage, manure mangement, and Tri-County height regulation ordinances of Sauk County. Included are ordinance amendments, violation investigations, and inspections to determine compliance.	59.69, 87.30, 91, 92, 145, 295, DSPS 383, NR 115, NR 116	User Fees / Misc	\$5,000	1.30	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.
				Grants	\$0		
				TOTAL REVENUES	\$5,000		
				Wages & Benefits	\$105,890		
				Operating Expenses	\$10,058		
				TOTAL EXPENSES	\$115,948		
				COUNTY LEVY	\$110,948		
				4	Permits		
Grants	\$0						
TOTAL REVENUES	\$136,500						
Wages & Benefits	\$144,373						
Operating Expenses	\$5,808						
TOTAL EXPENSES	\$150,182						
COUNTY LEVY	\$13,682						
5	Septic Maintenance / Wis Fund	Administration of the scheduled pumping and inspection of private sanitary systems. / Wis. Fund private sewage system replacement grant for failing septic systems, over \$3.42 Million (through 2013) awarded to Sauk County.	145, DSPS 383			User Fees / Misc	\$15,600
				Grants	\$100,000		
				TOTAL REVENUES	\$115,600		
				Wages & Benefits	\$48,754		
				Operating Expenses	\$107,774		
				TOTAL EXPENSES	\$156,528		
				COUNTY LEVY	\$40,928		

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	<table><tr><td>User Fees / Misc</td><td>\$4,000</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$4,000</td></tr><tr><td>Wages & Benefits</td><td>\$19,552</td></tr><tr><td>Operating Expenses</td><td>\$1,365</td></tr><tr><td>TOTAL EXPENSES</td><td>\$20,917</td></tr><tr><td>COUNTY LEVY</td><td>\$16,917</td></tr></table>	User Fees / Misc	\$4,000	Grants	\$0	TOTAL REVENUES	\$4,000	Wages & Benefits	\$19,552	Operating Expenses	\$1,365	TOTAL EXPENSES	\$20,917	COUNTY LEVY	\$16,917	0.25	The ability of emergency response teams and the public being able to locate addresses in the County.		
User Fees / Misc	\$4,000																					
Grants	\$0																					
TOTAL REVENUES	\$4,000																					
Wages & Benefits	\$19,552																					
Operating Expenses	\$1,365																					
TOTAL EXPENSES	\$20,917																					
COUNTY LEVY	\$16,917																					
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	<table><tr><td>User Fees / Misc</td><td>\$27,500</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$27,500</td></tr><tr><td>Wages & Benefits</td><td>\$26,702</td></tr><tr><td>Operating Expenses</td><td>\$1,945</td></tr><tr><td>TOTAL EXPENSES</td><td>\$28,647</td></tr><tr><td>COUNTY LEVY</td><td>\$1,147</td></tr></table>	User Fees / Misc	\$27,500	Grants	\$0	TOTAL REVENUES	\$27,500	Wages & Benefits	\$26,702	Operating Expenses	\$1,945	TOTAL EXPENSES	\$28,647	COUNTY LEVY	\$1,147	0.36	Mine compliance, reclamation, and fee collection, to ensure good lawful operation of active and inactive mining operations in the County.		
User Fees / Misc	\$27,500																					
Grants	\$0																					
TOTAL REVENUES	\$27,500																					
Wages & Benefits	\$26,702																					
Operating Expenses	\$1,945																					
TOTAL EXPENSES	\$28,647																					
COUNTY LEVY	\$1,147																					
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	<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>\$3,839</td></tr><tr><td>TOTAL REVENUES</td><td>\$3,839</td></tr><tr><td>Wages & Benefits</td><td>\$0</td></tr><tr><td>Operating Expenses</td><td>\$3,839</td></tr><tr><td>TOTAL EXPENSES</td><td>\$3,839</td></tr><tr><td>COUNTY LEVY</td><td>\$0</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$3,839	TOTAL REVENUES	\$3,839	Wages & Benefits	\$0	Operating Expenses	\$3,839	TOTAL EXPENSES	\$3,839	COUNTY LEVY	\$0	-	Staff assumes a limited role in this council.
User Fees / Misc	\$0																					
Grants	\$0																					
Use of Carryforward	\$3,839																					
TOTAL REVENUES	\$3,839																					
Wages & Benefits	\$0																					
Operating Expenses	\$3,839																					
TOTAL EXPENSES	\$3,839																					
COUNTY LEVY	\$0																					
9	Baraboo Range Monitoring	Continued monitoring of easements purchased through the Baraboo Range Preservation Association program.	MOA Resolution 36-99	<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>\$6,889</td></tr><tr><td>TOTAL REVENUES</td><td>\$6,889</td></tr><tr><td>Wages & Benefits</td><td>\$5,625</td></tr><tr><td>Operating Expenses</td><td>\$2,130</td></tr><tr><td>TOTAL EXPENSES</td><td>\$7,755</td></tr><tr><td>COUNTY LEVY</td><td>\$866</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$6,889	TOTAL REVENUES	\$6,889	Wages & Benefits	\$5,625	Operating Expenses	\$2,130	TOTAL EXPENSES	\$7,755	COUNTY LEVY	\$866	0.12	Annual compliance with easements purchased through this program.
User Fees / Misc	\$0																					
Grants	\$0																					
Use of Carryforward	\$6,889																					
TOTAL REVENUES	\$6,889																					
Wages & Benefits	\$5,625																					
Operating Expenses	\$2,130																					
TOTAL EXPENSES	\$7,755																					
COUNTY LEVY	\$866																					
10	Board of Adjustment (BOA)/Special Exception 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	<table><tr><td>User Fees / Misc</td><td>\$6,000</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>\$6,000</td></tr><tr><td>Wages & Benefits</td><td>\$34,738</td></tr><tr><td>Operating Expenses</td><td>\$7,040</td></tr><tr><td>TOTAL EXPENSES</td><td>\$41,779</td></tr><tr><td>COUNTY LEVY</td><td>\$35,779</td></tr></table>	User Fees / Misc	\$6,000	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$6,000	Wages & Benefits	\$34,738	Operating Expenses	\$7,040	TOTAL EXPENSES	\$41,779	COUNTY LEVY	\$35,779	0.38	Maintain effective, fair, and efficient hearing and assist the Quasi-Judicial in processing citizen requests and appeals.
User Fees / Misc	\$6,000																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$6,000																					
Wages & Benefits	\$34,738																					
Operating Expenses	\$7,040																					
TOTAL EXPENSES	\$41,779																					
COUNTY LEVY	\$35,779																					
11	Recycling / Hazardous Waste / Clean Sweep / Ag Plastics	Upon dissolution of the Environmental Resources Committee and the Solid Waste Department the CPZ Departmetn was assigned responsibility for recycling and hazardous waste disposal. These efforts involve advising and providing educational resources regarding recycling and the coordination of the county Clean Sweep initiative to properly dispose of household, agricultural and very small quantity generator waste. In 2014 the County began a pilot program for agricultural plastics program.	0	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$15,452</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$15,452</td></tr><tr><td>Wages & Benefits</td><td>\$12,570</td></tr><tr><td>Operating Expenses</td><td>\$86,685</td></tr><tr><td>TOTAL EXPENSES</td><td>\$99,256</td></tr><tr><td>COUNTY LEVY</td><td>\$83,804</td></tr></table>	User Fees / Misc	\$0	Grants	\$15,452	Use of Carryforward	\$0	TOTAL REVENUES	\$15,452	Wages & Benefits	\$12,570	Operating Expenses	\$86,685	TOTAL EXPENSES	\$99,256	COUNTY LEVY	\$83,804	0.16	There is continued interest and need for Clean Sweep and this is shown by the addition of an agricultural plastics recycling program.
User Fees / Misc	\$0																					
Grants	\$15,452																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$15,452																					
Wages & Benefits	\$12,570																					
Operating Expenses	\$86,685																					
TOTAL EXPENSES	\$99,256																					
COUNTY LEVY	\$83,804																					
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, White Mound, Hwy G; Park's Dams: Mirror Lake, Lake Redstone, Hemlock Dam	NR 333	<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 & Benefits</td><td>\$8,515</td></tr><tr><td>Operating Expenses</td><td>\$370</td></tr><tr><td>TOTAL EXPENSES</td><td>\$8,885</td></tr><tr><td>COUNTY LEVY</td><td>\$8,885</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$8,515	Operating Expenses	\$370	TOTAL EXPENSES	\$8,885	COUNTY LEVY	\$8,885	0.09	Inspection of dams on an annual basis for minor maintenance issues.
User Fees / Misc	\$0																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$0																					
Wages & Benefits	\$8,515																					
Operating Expenses	\$370																					
TOTAL EXPENSES	\$8,885																					
COUNTY LEVY	\$8,885																					
13	Community Outreach, Education, and Monitoring	This is a combination of all educational program 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 grant funding.	ATCP 50	<table><tr><td>User Fees / Misc</td><td>\$25,400</td></tr><tr><td>Grants</td><td>\$18,113</td></tr><tr><td>Use of Carryforward</td><td>\$7,435</td></tr><tr><td>TOTAL REVENUES</td><td>\$50,948</td></tr><tr><td>Wages & Benefits</td><td>\$86,032</td></tr><tr><td>Operating Expenses</td><td>\$48,181</td></tr><tr><td>TOTAL EXPENSES</td><td>\$134,213</td></tr><tr><td>COUNTY LEVY</td><td>\$83,265</td></tr></table>	User Fees / Misc	\$25,400	Grants	\$18,113	Use of Carryforward	\$7,435	TOTAL REVENUES	\$50,948	Wages & Benefits	\$86,032	Operating Expenses	\$48,181	TOTAL EXPENSES	\$134,213	COUNTY LEVY	\$83,265	1.05	Soil stabilization for long-term productive and sustainable soils, and clean surface and ground water. This increases fertility, productivity, economic viability, and tax credits to land owners.
User Fees / Misc	\$25,400																					
Grants	\$18,113																					
Use of Carryforward	\$7,435																					
TOTAL REVENUES	\$50,948																					
Wages & Benefits	\$86,032																					
Operating Expenses	\$48,181																					
TOTAL EXPENSES	\$134,213																					
COUNTY LEVY	\$83,265																					

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	User Fees / Misc	\$0	1.60	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.
				Grants	\$69,866		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$69,866		
				Wages & Benefits	\$112,615		
				Operating Expenses	\$21,491		
				TOTAL EXPENSES	\$134,105		
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	County Levy	\$64,240	1.36	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	\$76,582		
				Use of Carryforward	\$3,000		
				TOTAL REVENUES	\$79,582		
				Wages & Benefits	\$94,210		
				Operating Expenses	\$102,375		
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	TOTAL EXPENSES	\$196,586	-	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.
				County Levy	\$117,003		
				User Fees / Misc	\$0		
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$0		
				Wages & Benefits	\$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	Operating Expenses	\$0	0.67	Help farmers to attain modern and efficient manure handling systems and teach new practices to our farmers when needed.
				TOTAL EXPENSES	\$0		
				County Levy	\$0		
				User Fees / Misc	\$600		
				Grants	\$31,644		
				Use of Carryforward	\$11,000		
				TOTAL REVENUES	\$43,244		
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	Wages & Benefits	\$45,022	0.28	Change in farmer grazing practices and conversion of cropland to grassland which reduces soil erosion, improves water quality, and maintains productivity of the land.
				Operating Expenses	\$63,250		
				TOTAL EXPENSES	\$108,272		
				County Levy	\$65,028		
				User Fees / Misc	\$0		
				Grants	\$0		
				Use of Carryforward	\$0		
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 Farm Service Agency (FSA) dollars.	NR 151	TOTAL REVENUES	\$0	0.17	Enhanced wildlife habitat, clean surface and ground water, healthy wetlands, reduced soil loss, and increase in flood protection.
				Wages & Benefits	\$16,811		
				Operating Expenses	\$12,625		
				TOTAL EXPENSES	\$29,437		
				County Levy	\$29,437		
				User Fees / Misc	\$0		
				Grants	\$2,588		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$2,588		
				Wages & Benefits	\$11,310		
				Operating Expenses	\$1,675		
				TOTAL EXPENSES	\$12,986		
				County Levy	\$10,398		

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	<div> <div>User Fees / Misc</div> <div>\$0</div> </div> <div> <div>Grants</div> <div>\$15,000</div> </div> <div> <div>Use of Carryforward</div> <div>\$0</div> </div> <div> <div>TOTAL REVENUES</div> <div>\$15,000</div> </div> <div> <div>Wages & Benefits</div> <div>\$541</div> </div> <div> <div>Operating Expenses</div> <div>\$15,000</div> </div> <div> <div>TOTAL EXPENSES</div> <div>\$15,541</div> </div> <div> <div>COUNTY LEVY</div> <div>\$541</div> </div>	0.01	Transfer of funds for assistance with wildlife damage.
21	Health Care Center Farm Mgmt	The department is charged with responsibility to ensure the rental land located at the Health Care Center Farm is managed in an appropriate manner that will provide revenues to the County without harming productivity or other natural resources located on the property. Revenues from the rental of these lands amount to over \$35,000 per year. It is a showcase of land and farm practices for Sauk County.	0	<div> <div>User Fees / Misc</div> <div>\$39,100</div> </div> <div> <div>Grants</div> <div>\$0</div> </div> <div> <div>Use of Carryforward</div> <div>\$0</div> </div> <div> <div>TOTAL REVENUES</div> <div>\$39,100</div> </div> <div> <div>Wages & Benefits</div> <div>\$6,872</div> </div> <div> <div>Operating Expenses</div> <div>\$13,325</div> </div> <div> <div>TOTAL EXPENSES</div> <div>\$20,197</div> </div> <div> <div>COUNTY LEVY</div> <div>(\$18,903)</div> </div>	0.09	Maintain the County Farm as a productive and sustainable farm.
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 Environmental Quality Incentives Program (EQIP) provides about \$150,000 in cost sharing each year. Maintaining eligibility for federal farm programs provides additional payments directly to farmers.	ATCP 50, NR 151	<div> <div>User Fees / Misc</div> <div>\$0</div> </div> <div> <div>Grants</div> <div>\$0</div> </div> <div> <div>Use of Carryforward</div> <div>\$0</div> </div> <div> <div>TOTAL REVENUES</div> <div>\$0</div> </div> <div> <div>Wages & Benefits</div> <div>\$13,872</div> </div> <div> <div>Operating Expenses</div> <div>\$1,545</div> </div> <div> <div>TOTAL EXPENSES</div> <div>\$15,417</div> </div> <div> <div>COUNTY LEVY</div> <div>\$15,417</div> </div>	0.17	Department assists FSA and NRCS to install water quality practices ranging from barnyard runoff control, stream bank erosion, grazing plans, etc.
23	SCDC Support	Provide receptionist and minor clerical duties as needed to the Sauk County Development Corporation.	0	<div> <div>User Fees / Misc</div> <div>\$15,513</div> </div> <div> <div>Grants</div> <div>\$0</div> </div> <div> <div>Use of Carryforward</div> <div>\$0</div> </div> <div> <div>TOTAL REVENUES</div> <div>\$15,513</div> </div> <div> <div>Wages & Benefits</div> <div>\$15,008</div> </div> <div> <div>Operating Expenses</div> <div>\$0</div> </div> <div> <div>TOTAL EXPENSES</div> <div>\$15,008</div> </div> <div> <div>COUNTY LEVY</div> <div>(\$505)</div> </div>	0.25	
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	<div> <div>User Fees / Misc</div> <div>\$0</div> </div> <div> <div>Grants</div> <div>\$173,563</div> </div> <div> <div>Use of Carryforward</div> <div>\$0</div> </div> <div> <div>TOTAL REVENUES</div> <div>\$173,563</div> </div> <div> <div>Wages & Benefits</div> <div>\$25,522</div> </div> <div> <div>Operating Expenses</div> <div>\$170,975</div> </div> <div> <div>TOTAL EXPENSES</div> <div>\$196,497</div> </div> <div> <div>COUNTY LEVY</div> <div>\$22,935</div> </div>	0.32	Sediment and floodwater reduction.
25	Regional Conservation Partnership Program	The Regional Conservation Partnership Program (RCPP) promotes coordination between NRCS and its partners to deliver conservation assistance to producers and landowners. NRCS provides assistance to producers through partnership agreements and through program contracts or easement agreements. It combines the authorities of four former conservation programs in accordance with the rules of EQIP, CSP, ACEP and HFRP. \$1.6M Project for Sauk County with \$975K installed practices. The Baraboo River Watershed will be receiving \$2.25M.	0	<div> <div>User Fees / Misc</div> <div>\$0</div> </div> <div> <div>Grants</div> <div>\$175,000</div> </div> <div> <div>Use of Carryforward</div> <div>\$0</div> </div> <div> <div>TOTAL REVENUES</div> <div>\$175,000</div> </div> <div> <div>Wages & Benefits</div> <div>\$122,255</div> </div> <div> <div>Operating Expenses</div> <div>\$194,790</div> </div> <div> <div>TOTAL EXPENSES</div> <div>\$317,045</div> </div> <div> <div>COUNTY LEVY</div> <div>\$142,045</div> </div>	1.57	Complete work for the 5 year program on time and within budget \$975,000 of installed practices in the Baraboo River watershed.
	Outlay	PDR Program Money Vehicle	\$261,654 \$25,000	<div> <div>User Fees / Misc</div> <div>\$0</div> </div> <div> <div>Grants</div> <div>\$146,263</div> </div> <div> <div>Use of Carryforward</div> <div>\$115,391</div> </div> <div> <div>TOTAL REVENUES</div> <div>\$261,654</div> </div> <div> <div>Wages & Benefits</div> <div>\$0</div> </div> <div> <div>Operating Expenses</div> <div>\$286,654</div> </div> <div> <div>TOTAL EXPENSES</div> <div>\$286,654</div> </div> <div> <div>COUNTY LEVY</div> <div>\$25,000</div> </div>		
	Totals			<div> <div>TOTAL REVENUES</div> <div>\$1,300,084</div> </div> <div> <div>TOTAL EXPENSES</div> <div>\$2,250,796</div> </div> <div> <div>COUNTY LEVY</div> <div>\$950,712</div> </div>	14.20	

Conservation, Planning & Zoning

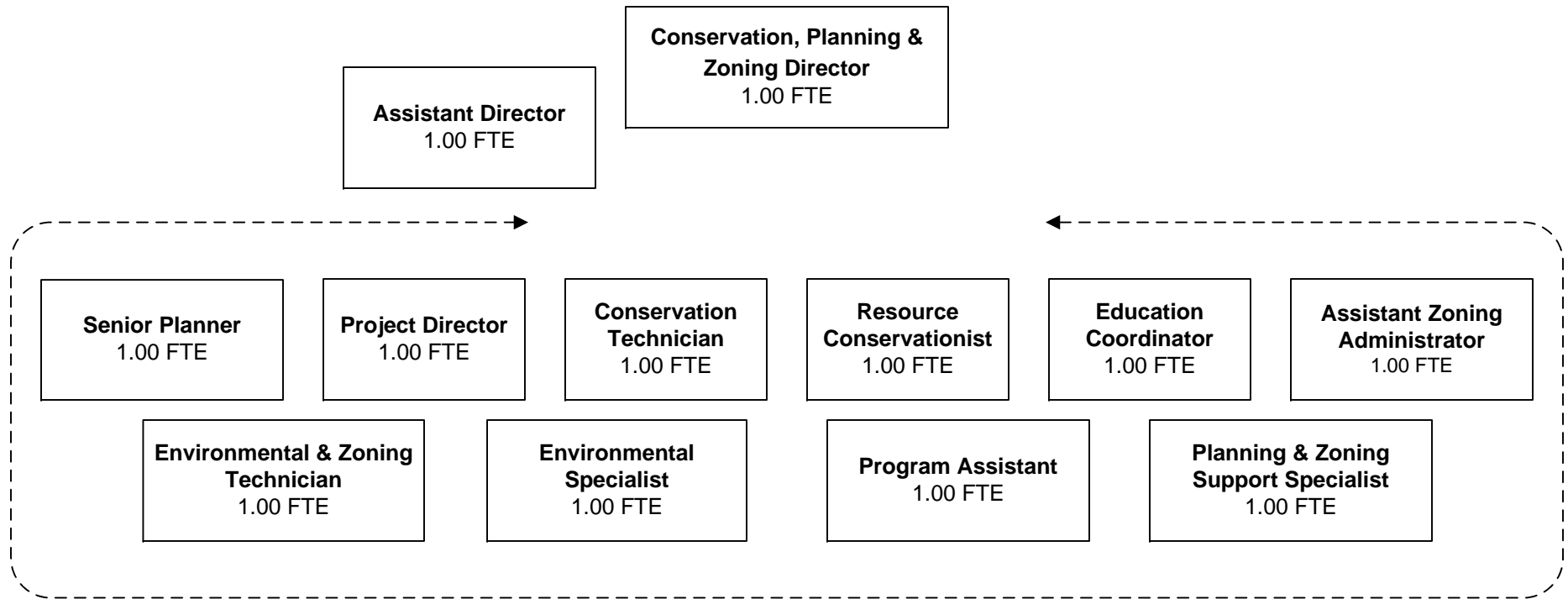
Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 Projected
Subdivision Plats and Certified Survey Maps (CSMs) approved	2 plats, 66 CSM's	2 plats, 60 CSM's	2 plats, 60 CSM's
Implementation of Sauk County's Planned Unit Development (PUD) program	12 lots on less than 41.8 acres with 461.6 acres protected by easement 1 Farm consolidation of 4.0 acres	3 lots on less than 10 acres with 100 acres protected by easement	Program replaced by (PRD)
Planned Rural Development (PRD) (Lots, agricultural acres converted, and acres protected)	Not yet tracked as program did not exist.	10 Lots on less than 40 acres with 400 acres protected by easement (< 5% conversion)	10 Lots on less than 40 acres with 400 acres protected by easement (< 5% conversion)
Conditional Use Permit (CUP) (Land Use)	Not yet tracked as program did not exist.	15 CUPs	20 CUPs
Conditional Use Permit (Exclusive Agricultural (EA) Zoning Dwelling)	Not yet tracked as program did not exist.	5 CUPs	10 CUPs
Land Use / Sanitary Permits Issued	286 / 156	280 / 150	280 / 150
Code Enforcement Citations	26	40	40
Inspect farms to determine compliance with state soil and water conservation standards for Farmland Preservation Program and Land and Water Resource Mangement participants.	129	150	150
Wisconsin Fund Grant Awards / Grant Amount	18 / \$59,107	25 / \$100,000	25 / \$100,000
Septic System Maintenance Verifications	4,476	4,750	4,750
Soil Test / Septic Closing On-site Inspections	151 / 149	135 / 100	135 / 100
Board of Adjustment (BOA) Inspections	54	60	60
Shoreland Zoning Inspections	126	125	125
Quarry / Blast Inspections	22	20	20
Code Enforcement Complaint/Follow up Inspections	155	155	155
Non Metallic Mining Reclamation Program - Total Sites/Total Acres	35 / 2390 ac	32 / 2400 ac	32 / 2400 ac
Survey, design and installation of cost-shared water pollution control practices through various funding programs (Ex. Manure storage, barnyard runoff, waterway systems, contour and buffer strips)	44 Practices/ 1,606.3 Tons of Soil Saved	50 Practices/ 1,750 Projected Tons of Soil Saved	50 Practices/ 1,750 Projected Tons of Soil Saved
CREP Buffer strip program - Landowners / Linear Feet in program	13 / 50,310	10 / 20,000	10 / 20,000
Assist farm operators with nutrient management plans.	17 plans	30 plans	30 plans
Creation and implementation of grazing plans. Plans/year	4 plans	6 plans	6 plans
Assistance with preparation and revision to conservation plans to address soil erosion concerns	10 conservation plans	10 conservation plans	10 conservation plans
Agricultural Plastics Programs and participants	2 programs / 28 participants	5 programs / 60 participants	5 programs / 80 participants
Programs and Participants at Clean Sweep Events	2 programs / 952 Participants	2 programs / 952 Participants	2 programs / 952 Participants
Participation, attendance, and organization of other educational events and programs	33 programs with 2,959 educational contacts	33 programs with 3,000 educational contacts	33 programs with 3,000 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 manor 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 long-term productive and sustainable 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, total acres in various conservation programs, and wildlife habitat.
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 wildlife habitat in Sauk County.

Sauk County Conservation, Planning & Zoning Department

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



Conservation, Planning & Zoning Intern
1.19 FTE

Regional Conservation Partnership Program - Conservation Technician
1.00 FTE

Departments combined with 2012 budget

	2011 Balance	2012 Change	2013 Change	2014 Change	2015 Change	2015 Balance
Board of Adjustment	0.85	(0.85)				0.00
Land Conservation	8.55	(8.55)				0.00
Planning & Zoning	6.75	(6.75)				0.00
Total Conservation, Planning & Zoning	16.15	(3.00)		0.41	0.63	14.19

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
CONSERVATION, PLANNING & ZONING											
<u>Revenues</u>											
Tax Levy	507,596	633,756	761,201	760,916	760,916	950,714	189,798	24.94%	Conservation Easements	261,654	0
Grants & Aids	432,413	296,447	372,225	724,431	770,211	841,071	70,860	9.20%	Extended Cab Truck 4 WD	25,000	25,000
Licenses & Permits	1,200	214,311	218,824	211,600	211,600	211,600	0	0.00%			
Fees, Fines & Forfeitures	0	3,953	3,062	5,000	5,000	5,000	0	0.00%	2015 Total	286,654	25,000
User Fees	44,730	63,461	61,798	60,600	60,600	40,600	(20,000)	-33.00%			
Intergovernmental	9,448	19,869	18,156	22,938	22,938	23,513	575	2.51%			
Donations	1,939	2,445	2,325	0	0	0	0	0.00%	2016	25,000	25,000
Miscellaneous	2,384	1,658	647	600	600	600	0	0.00%	2017	25,000	25,000
Use of Fund Balance	0	167,024	0	66,513	498,612	177,700	(320,912)	-64.36%	2018	25,000	25,000
									2019	25,000	25,000
Total Revenues	999,710	1,402,924	1,438,238	1,852,598	2,330,477	2,250,798	(79,679)	-3.42%			
<u>Expenses</u>											
Labor	321,961	643,029	631,974	700,912	688,938	796,213	107,275	15.57%			
Labor Benefits	109,948	238,719	235,315	262,651	268,820	278,341	9,521	3.54%			
Supplies & Services	379,768	375,972	407,048	870,196	1,029,064	889,590	(139,474)	-13.55%			
Capital Outlay	0	145,204	23,769	18,839	343,655	286,654	(57,001)	-16.59%			
Addition to Fund Balance	188,033	0	140,132	0	0	0	0	0.00%			
Total Expenses	999,710	1,402,924	1,438,238	1,852,598	2,330,477	2,250,798	(79,679)	-3.42%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

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.

2015 Highlights & Issues on the Horizon

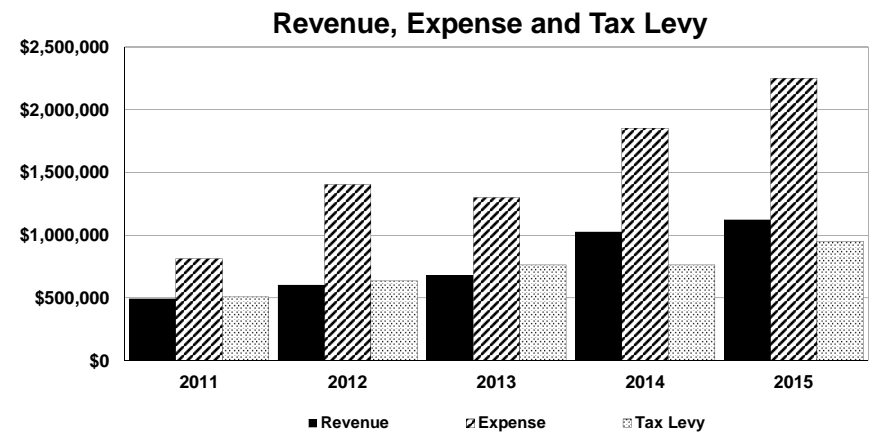
Budgeting for lead participation in the Regional Conservation Preservation Program, a 5-year federal program to enhance the Baraboo River watershed.

Monitoring of Baraboo Range easements began in 2012 and is required indefinitely. Current funding will last an estimated 15 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.

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 \$1,300



BOARD OF ADJUSTMENT

Revenues

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted
Tax Levy	63,491	0	0	0	0	0
Licenses & Permits	14,500	0	0	0	0	0
Use of Fund Balance	0	0	0	0	0	0
Total Revenues	77,991	0	0	0	0	0

Expenses

Labor	40,066	0	0	0	0	0
Labor Benefits	17,141	0	0	0	0	0
Supplies & Services	3,727	0	0	0	0	0
Addition to Fund Balance	17,057	0	0	0	0	0
Total Expenses	77,991	0	0	0	0	0

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

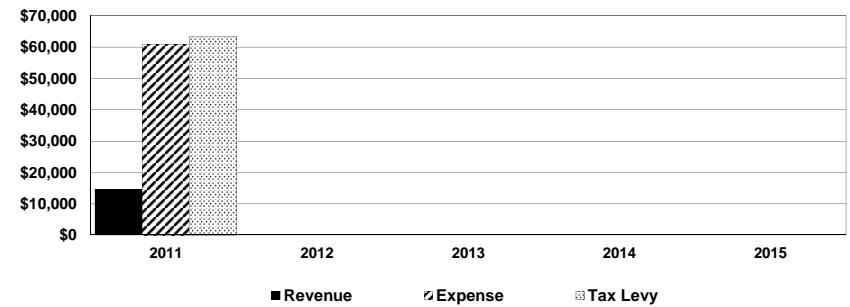
Board of Adjustment combined into
Conservation, Planning & Zoning starting in 2012

2015 Highlights & Issues on the Horizon

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	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0.00%		0	0
2015 Total	0	0.00%		0	0
2016				0	0
2017				0	0
2018				0	0
2019				0	0
	0	0.00%			
	0	0.00%			

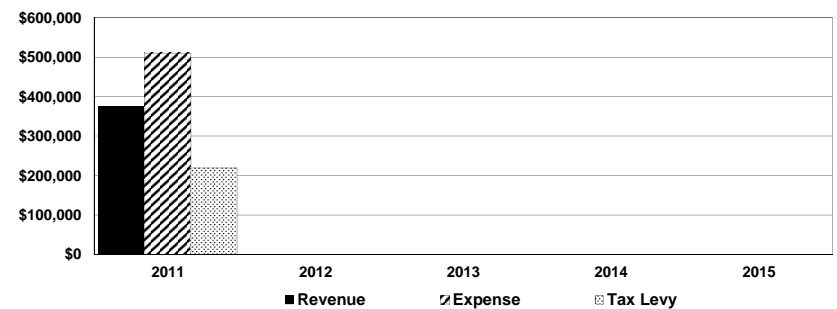
Revenue, Expense and Tax Levy



	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
PLANNING & ZONING											
<u>Revenues</u>											
Tax Levy	219,533	0	0	0	0	0	0	0.00%	None	0	0
Grants & Aids	186,265	0	0	0	0	0	0	0.00%			
Licenses & Permits	180,863	0	0	0	0	0	0	0.00%	2015 Total	0	0
Fees, Fines & Forfeitures	5,048	0	0	0	0	0	0	0.00%			
User Fees	677	0	0	0	0	0	0	0.00%			
Intergovernmental	917	0	0	0	0	0	0	0.00%	2016	0	0
Donations	0	0	0	0	0	0	0	0.00%	2017	0	0
Miscellaneous	223	0	0	0	0	0	0	0.00%	2018	0	0
Transfer from Baraboo Range Fund	0	0	0	0	0	0	0	0.00%	2019	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Revenues	593,526	0	0	0	0	0	0	0.00%			
<u>Expenses</u>											
Labor	294,356	0	0	0	0	0	0	0.00%			
Labor Benefits	125,798	0	0	0	0	0	0	0.00%			
Supplies & Services	90,323	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	83,049	0	0	0	0	0	0	0.00%			
Total Expenses	593,526	0	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										

2015 Highlights & Issues on the Horizon

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: CONSERVATION, PLANNING & ZONIN		2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
10064 CONSERV, PLANNING & ZONING REV									
411100	GENERAL PROPERTY TAXES	-507,596.00	-633,756.00	-761,201.00	-380,458.02	-760,916.00	-760,916.00	-950,714.00	189,798.00
422160	HO-CHUNK GAMING GRANT	0.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	0.00	-10,000.00
424720	WI FUND SEPTIC SYSTEM	0.00	-51,944.00	-59,107.00	0.00	-100,000.00	-100,000.00	-100,000.00	0.00
424750	LAND/WATER RESOURCE MANAGEMEN	-60,641.78	-70,460.92	-31,216.85	-45,275.71	-87,000.00	-87,000.00	-87,000.00	0.00
424770	LAND CONSERVATION AID	-171,427.00	-111,150.00	-121,270.00	0.00	-128,000.00	-129,381.00	-129,381.00	1,381.00
424790	WILDLIFE DAMAGE PROGRAM	0.00	-7,666.71	-5,818.68	-12,914.40	-15,000.00	-15,000.00	-15,000.00	0.00
424843	GRAZING GRANT	0.00	-8,400.00	-6,037.50	0.00	-1,000.00	0.00	0.00	-1,000.00
424846	TARGETED RUNOFF MANAGEMENT	-153,508.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424847	MALWEG MULTI AGENCY L&W ED	0.00	-8,455.45	-5,329.80	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	-170,975.00	-170,975.00	-170,975.00	0.00
424849	WATER NITRATE INITIATIVE	0.00	0.00	0.00	0.00	-45,613.00	0.00	-160,000.00	114,387.00
424860	PLANNING GRANTS	0.00	0.00	-30,000.00	0.00	0.00	0.00	0.00	0.00
424880	CLEAN SWEEP	-29,000.00	-15,848.75	0.00	0.00	-16,000.00	-15,452.00	-15,452.00	-548.00
425950	TRANSPORTATION GRANT	0.00	0.00	-70,377.14	0.00	-179,623.00	-179,623.00	-146,263.00	-33,360.00
441010	CONS COURT ORDERED FINES/FEEES	0.00	-1,752.94	-1,489.50	-1,000.94	-2,500.00	-2,500.00	-2,500.00	0.00
441110	NON-PERMIT CONSTRUCT FINE	0.00	-2,200.00	-1,572.50	-772.50	-2,500.00	-2,500.00	-2,500.00	0.00
444100	LAND USE PERMITS	0.00	-67,755.50	-60,284.00	-31,480.00	-62,000.00	-62,000.00	-62,000.00	0.00
444130	SOIL TEST CERT FEES	0.00	-11,280.00	-12,790.00	-3,400.00	-11,500.00	-11,500.00	-11,500.00	0.00
444140	SANITARY PERMITS	0.00	-57,085.00	-64,650.00	-23,150.00	-62,000.00	-62,000.00	-62,000.00	0.00
444141	SANITARY SYSTEM REVIEW FEE	0.00	-8,020.00	-11,560.00	-4,605.00	-7,500.00	-7,500.00	-7,500.00	0.00
444150	SUBDIVISION PLAT REVIEW FEE	0.00	-360.00	-1,080.00	-1,480.00	-1,000.00	-1,000.00	-1,000.00	0.00
444160	GROUNDWATER PERMITS	0.00	-5,500.00	-5,650.00	-2,350.00	-5,000.00	-5,000.00	-5,000.00	0.00
444170	MANURE STORAGE PERMIT	-1,200.00	-800.00	-800.00	-300.00	0.00	0.00	0.00	0.00
444180	NONMETALIC MINING PERMITS	0.00	-30,040.00	-31,030.00	0.00	-27,500.00	-27,500.00	-27,500.00	0.00
444185	CONDITIONAL USE PERMIT	0.00	0.00	0.00	-1,250.00	0.00	-10,000.00	0.00	0.00
444200	FIRE SIGN FEES	0.00	-3,400.00	-6,600.00	-2,640.00	-4,000.00	-4,000.00	-4,000.00	0.00
444210	MAINTENANCE TRACKING FEE	0.00	-80.00	-130.00	-40.00	-100.00	-100.00	-100.00	0.00
444220	CERTIFIED SURVEY FEES	0.00	-5,420.00	-6,480.00	-2,520.00	-7,000.00	-7,000.00	-7,000.00	0.00
444240	REZONING HEARING PETITION	0.00	-4,000.00	-2,500.00	-1,250.00	-3,000.00	-3,000.00	-3,000.00	0.00
444241	PUD DEVELOPMENT PLAN REVIEWS	0.00	-2,100.00	-3,900.00	-2,100.00	-2,100.00	-2,100.00	-2,100.00	0.00
444242	PRD DEVELOP PLAN REVIEWS	0.00	0.00	0.00	-300.00	0.00	0.00	-10,000.00	10,000.00
444260	BOARD OF ADJUSTMENT FILING	0.00	-16,000.00	-8,500.00	-3,500.00	-16,000.00	-6,000.00	-6,000.00	-10,000.00
445100	APPLICATION FEES	0.00	-2,550.00	-3,000.00	-1,650.00	-3,000.00	-3,000.00	-3,000.00	0.00
464350	CLEAN SWEEP FEES	0.00	-2,616.25	-1,361.42	-615.00	0.00	0.00	0.00	0.00
468200	SALE CONSERVATION MATERIAL	-17,835.97	-12,521.54	-33,068.36	-12,326.51	-17,000.00	-17,000.00	-17,000.00	0.00
468210	RENT OF TREE PLANTER	-808.06	-791.46	-549.75	-450.24	-400.00	-400.00	-400.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-8,881.72	-17,965.00	-14,874.00	-3,734.00	-14,938.00	-14,938.00	-15,513.00	575.00
474010	DEPARTMENTAL CHARGES	-566.50	-1,904.26	-3,282.42	-309.60	-8,000.00	-8,000.00	-8,000.00	0.00
484110	MISC PUBLIC CHARGES	0.00	-425.00	-408.82	-507.36	-1,000.00	-1,000.00	-1,000.00	0.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: CONSERVATION, PLANNING & ZONIN	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10064 CONSERV, PLANNING & ZONING REV								
484160 MISCELLANEOUS REVENUES	-1,111.62	-1,657.93	-425.79	-938.10	-600.00	-600.00	-600.00	0.00
484250 COUNTY FARM REVENUES	-43,921.65	-59,548.36	-59,348.36	-32,004.18	-59,100.00	-59,100.00	-39,100.00	-20,000.00
485010 DONATIONS & CONTRIBUTIONS	-1,939.00	-2,445.00	-2,325.00	-2,550.00	0.00	0.00	0.00	0.00
486300 INSURANCE RECOVERIES	-1,272.81	0.00	-220.89	0.00	0.00	0.00	0.00	0.00
493200 CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-498,612.00	0.00	-177,700.00	-320,912.00
TOTAL CONSERV, PLANNING & ZONING REV	-999,710.34	-1,235,900.07	-1,438,238.78	-585,871.56	-2,330,477.00	-1,786,085.00	-2,250,798.00	-79,679.00
10064110 CPZ ADMINISTRATION								
511100 SALARIES PERMANENT REGULAR	0.00	583,772.78	589,228.52	291,072.38	608,483.00	631,000.00	730,133.00	121,650.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	5,933.11	4,818.66	2,498.88	6,838.00	9,338.00	8,959.00	2,121.00
511900 LONGEVITY-FULL TIME	0.00	3,223.60	2,506.80	0.00	3,220.00	3,220.00	3,414.00	194.00
512100 WAGES-PART TIME	0.00	18,492.17	12,348.07	8,996.13	22,260.00	25,000.00	24,750.00	2,490.00
512200 WAGES-PART TIME-OVERTIME	0.00	9.23	433.15	82.70	630.00	700.00	619.00	-11.00
514100 FICA & MEDICARE TAX	0.00	44,738.77	44,767.72	22,334.26	49,376.00	51,500.00	59,048.00	9,672.00
514200 RETIREMENT-COUNTY SHARE	0.00	35,616.81	39,347.99	20,549.83	43,298.00	45,300.00	50,490.00	7,192.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	141,127.51	135,049.37	78,643.42	150,074.00	150,074.00	152,375.00	2,301.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	186.62	182.01	81.95	192.00	192.00	221.00	29.00
514600 WORKERS COMPENSATION	0.00	6,873.58	7,518.35	2,904.79	6,114.00	6,300.00	7,513.00	1,399.00
514800 UNEMPLOYMENT	0.00	238.92	0.00	0.00	0.00	0.00	0.00	0.00
515800 PER DIEM COMMITTEE	0.00	2,850.00	2,650.00	1,000.00	4,000.00	4,000.00	4,000.00	0.00
520900 CONTRACTED SERVICES	0.00	1,432.38	16,221.85	0.00	25,000.00	25,000.00	25,000.00	0.00
521900 OTHER PRO SRVCS-WISC FUND	0.00	51,944.00	59,107.00	0.00	100,000.00	100,000.00	100,000.00	0.00
522500 TELEPHONE & DAIN LINE	0.00	4,836.11	4,515.74	2,372.35	5,800.00	5,800.00	5,800.00	0.00
524600 FILING FEES	0.00	0.00	0.00	60.00	500.00	500.00	500.00	0.00
525000 FARM BLDG/PROPERTY REPAIRS	0.00	26,028.35	13,958.72	1,150.00	12,000.00	12,000.00	12,000.00	0.00
526100 CONSERVATION CONGRESS	0.00	1,230.22	1,200.00	1,205.54	1,200.00	1,200.00	1,300.00	100.00
531100 POSTAGE AND BOX RENT	0.00	9,257.56	8,267.54	4,849.31	13,000.00	13,000.00	13,004.00	4.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	9,251.93	13,359.11	2,534.19	12,000.00	12,000.00	12,000.00	0.00
531400 SMALL EQUIPMENT	0.00	0.00	0.00	159.99	1,100.00	1,100.00	1,100.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	0.00	13,849.31	11,953.95	6,076.45	10,655.00	10,655.00	14,906.00	4,251.00
532100 PUBLICATION OF LEGAL NOTICES	0.00	2,553.60	1,045.63	507.51	3,500.00	3,500.00	3,500.00	0.00
532200 SUBSCRIPTIONS	0.00	684.90	701.90	502.55	1,000.00	1,000.00	1,000.00	0.00
532400 MEMBERSHIP DUES	0.00	4,450.58	2,853.67	4,509.42	6,750.00	6,750.00	7,000.00	250.00
532500 SEMINARS AND REGISTRATIONS	0.00	2,662.75	3,820.00	2,887.00	7,000.00	7,000.00	7,000.00	0.00
532800 TRAINING AND INSERVICE	0.00	0.00	64.10	0.00	0.00	0.00	0.00	0.00
533000 PESTICIDE/CLEAN SWEEP EXPENSES	0.00	72,474.98	75,106.32	6,775.48	84,000.00	84,000.00	84,000.00	0.00
533200 MILEAGE	0.00	1,781.67	1,829.70	1,010.00	2,000.00	2,000.00	2,000.00	0.00
533500 MEALS AND LODGING	0.00	1,444.77	1,100.59	1,204.57	3,000.00	3,000.00	3,000.00	0.00
534700 FIELD SUPPLIES	0.00	14,220.01	7,517.38	3,743.49	10,000.00	10,000.00	10,000.00	0.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: CONSERVATION, PLANNING & ZONIN	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10064110 CPZ ADMINISTRATION								
534800 EDUCATIONAL SUPPLIES	0.00	11,345.10	16,089.41	4,450.05	14,327.00	14,327.00	14,000.00	-327.00
534900 PROJECT SUPPLIES	0.00	0.00	18,429.20	0.00	0.00	0.00	0.00	0.00
535100 VEHICLE FUEL / OIL	0.00	9,215.30	8,729.74	3,038.26	9,000.00	9,000.00	9,000.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	0.00	3,414.55	3,244.96	996.91	5,500.00	5,500.00	5,500.00	0.00
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	0.00	30.92	43.67	54.88	40.00	40.00	40.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	0.00	2,879.13	2,875.78	3,587.28	4,000.00	4,000.00	4,000.00	0.00
573300 PRIZES AND AWARDS	0.00	320.00	1,053.44	180.00	1,500.00	1,500.00	1,500.00	0.00
579100 COST SHARING CONSERVATION	0.00	42,180.88	34,181.82	0.00	270,975.00	270,975.00	270,975.00	0.00
579110 TARGETED RUNOFF MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
579600 LAND/WATER RESOURCE MGMNT	0.00	70,460.92	76,492.56	20,235.04	87,000.00	87,000.00	87,000.00	0.00
579800 NUTRIENT MANAGEMENT	0.00	0.00	4,072.40	4,511.84	0.00	0.00	160,000.00	160,000.00
581900 CAPITAL OUTLAY	0.00	18,626.50	22,268.50	18,839.00	22,000.00	18,839.00	25,000.00	3,000.00
TOTAL CPZ ADMINISTRATION	0.00	1,219,639.52	1,248,955.32	523,605.45	1,607,332.00	1,636,310.00	1,921,647.00	314,315.00
10064673 BEAUTIFICATION								
531100 POSTAGE AND BOX RENT	0.00	10.11	32.83	16.50	146.00	146.00	394.00	248.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	0.00	0.00	0.00	1,000.00	1,000.00	600.00	-400.00
533200 MILEAGE	0.00	0.00	0.00	0.00	348.00	348.00	500.00	152.00
534900 PROJECT SUPPLIES	0.00	100.00	650.16	100.00	1,061.00	1,061.00	1,500.00	439.00
572000 GRANTS AND DONATIONS	0.00	450.00	225.00	100.00	1,500.00	1,500.00	845.00	-655.00
TOTAL BEAUTIFICATION	0.00	560.11	907.99	216.50	4,055.00	4,055.00	3,839.00	-216.00
10064674 BADGER ARMY AMMUNITION PLANT								
511100 SALARIES PERMANENT REGULAR	0.00	1,569.72	2,455.36	1,442.43	2,893.00	3,000.00	3,231.00	338.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	914.63	0.00	0.00	64.00	70.00	72.00	8.00
511900 LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	14.00	14.00	15.00	1.00
514100 FICA & MEDICARE TAX	0.00	189.73	184.22	107.54	227.00	250.00	254.00	27.00
514200 RETIREMENT-COUNTY SHARE	0.00	146.60	163.25	100.99	208.00	240.00	226.00	18.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	836.11	826.98	513.34	778.00	778.00	715.00	-63.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.06	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	0.00	33.62	36.05	16.59	35.00	40.00	39.00	4.00
520900 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	36,402.00	36,402.00	0.00	-36,402.00
531100 POSTAGE AND BOX RENT	0.00	0.00	0.62	0.00	26.00	26.00	26.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	0.00	0.00	143.99	300.00	300.00	300.00	0.00
533200 MILEAGE	0.00	0.00	0.00	0.00	300.00	300.00	300.00	0.00
TOTAL BADGER ARMY AMMUNITION PLANT	0.00	3,690.41	3,666.48	2,324.94	41,247.00	41,420.00	5,178.00	-36,069.00

Fund: GENERAL FUND					2014	2014		
Department: CONSERVATION, PLANNING & ZONIN	2011	2012	2013	6 Months	Modified	2014		Dollar
	Actual	Actual	Actual	Actual	Budget	Estimated	2015	Change
10064675 PLANNING PROJECT								
511100 SALARIES PERMANENT REGULAR	0.00	15,068.64	14,236.72	0.00	14,462.00	14,900.00	16,157.00	1,695.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	322.00	400.00	359.00	37.00
511900 LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	70.00	70.00	75.00	5.00
514100 FICA & MEDICARE TAX	0.00	1,152.76	1,089.15	0.00	1,527.00	1,540.00	1,269.00	-258.00
514200 RETIREMENT-COUNTY SHARE	0.00	849.38	948.08	0.00	1,040.00	1,050.00	1,128.00	88.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	3,592.00	3,727.72	0.00	3,888.00	3,888.00	3,577.00	-311.00
514600 WORKERS COMPENSATION	0.00	197.83	213.68	0.00	178.00	180.00	194.00	16.00
515800 PER DIEM COMMITTEE	0.00	0.00	0.00	0.00	5,100.00	5,100.00	0.00	-5,100.00
526100 APPROPRIATION	0.00	0.00	0.00	0.00	138,266.00	138,266.00	0.00	-138,266.00
TOTAL PLANNING PROJECT	0.00	20,860.61	20,215.35	0.00	164,853.00	165,394.00	22,759.00	-142,094.00
10064681 WATER NITRATE INITIATIVE								
512100 WAGES-PART TIME	0.00	0.00	0.00	0.00	16,770.00	0.00	0.00	-16,770.00
514100 FICA & MEDICARE TAX	0.00	0.00	0.00	0.00	1,283.00	0.00	0.00	-1,283.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	0.00	1,174.00	0.00	0.00	-1,174.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	7,953.00	0.00	0.00	-7,953.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	18.00	0.00	0.00	-18.00
514600 WORKERS COMPENSATION	0.00	0.00	0.00	0.00	196.00	0.00	0.00	-196.00
531100 POSTAGE AND BOX RENT	0.00	0.00	0.00	0.00	1,218.00	0.00	0.00	-1,218.00
533200 MILEAGE	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	-3,000.00
534900 PROJECT SUPPLIES	0.00	0.00	0.00	0.00	14,000.00	0.00	0.00	-14,000.00
TOTAL WATER NITRATE INITIATIVE	0.00	0.00	0.00	0.00	45,612.00	0.00	0.00	-45,612.00
10064690 LAND CONSERVATION DEPARTMENT								
511100 SALARIES PERMANENT REGULAR	296,315.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	5,997.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,753.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512100 WAGES-PART TIME	17,046.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512200 WAGES-PART TIME-OVERTIME	248.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	24,073.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	15,289.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	11,496.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	55,284.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	105.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	3,364.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514800 UNEMPLOYMENT	334.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515800 PER DIEM COMMITTEE	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	1,173.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: CONSERVATION, PLANNING & ZONIN	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10064690 LAND CONSERVATION DEPARTMENT								
524000 MISCELLANEOUS EXPENSES	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
525000 BLDG/PROPERTY/LIGHT MAINT/REPA	4,821.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
526100 CONSERVATION CONGRESS APPROP	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	4,041.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	3,005.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531300 PHOTO COPIES	468.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531400 SMALL EQUIPMENT	1,180.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	6,744.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532200 SUBSCRIPTIONS	528.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532400 MEMBERSHIP DUES	3,216.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	2,206.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533000 CLEAN SWEEP EXPENSES	48,349.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	166.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	393.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534100 AG SUPPLIES	4,515.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534800 EDUCATIONAL SUPPLIES	8,512.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535100 VEHICLE FUEL / OIL	4,846.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	4,172.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	25.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	1,928.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
573300 PRIZES AND AWARDS	960.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
579100 COST SHARING CONSERVATION	32,611.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
579110 TARGETED RUNOFF MANAGEMENT	156,613.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
579600 LAND/WATER RESOURCE MGMNT	60,641.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
579800 NUTRIENT MGNT REIMBURSEMENT	4,508.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LAND CONSERVATION DEPARTMENT	789,743.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10064691 LAND/EASEMENT ACQUISITION								
511100 SALARIES PERMANENT REGULAR	0.00	11,195.01	3,296.55	0.00	2,312.00	2,500.00	2,738.00	426.00
512100 WAGES-PART TIME	0.00	0.00	0.00	0.00	1,500.00	1,600.00	1,650.00	150.00
512200 WAGES-PART TIME-OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	41.00	41.00
514100 FICA & MEDICARE TAX	0.00	843.99	245.08	0.00	292.00	310.00	339.00	47.00
514200 RETIREMENT-COUNTY SHARE	0.00	541.40	219.53	0.00	162.00	200.00	186.00	24.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	1,436.80	745.54	0.00	778.00	778.00	715.00	-63.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.14	0.29	0.00	1.00	1.00	0.00	-1.00
514600 WORKERS COMPENSATION	0.00	116.21	49.50	0.00	28.00	30.00	52.00	24.00
526100 APPROPRIATION	0.00	0.00	0.00	0.00	110,650.00	0.00	0.00	-110,650.00
582700 ACQUISITION/RELOCATION	0.00	126,577.59	1,500.00	0.00	321,655.00	0.00	261,654.00	-60,001.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: CONSERVATION, PLANNING & ZONIN	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
TOTAL LAND/EASEMENT ACQUISITION	0.00	140,711.14	6,056.49	0.00	437,378.00	5,419.00	267,375.00	-170,003.00
10064692 COUNTY TREE PROGRAM								
534100 AG SUPPLIES	14,267.96	12,683.73	10,805.60	10,457.50	15,000.00	0.00	15,000.00	0.00
TOTAL COUNTY TREE PROGRAM	14,267.96	12,683.73	10,805.60	10,457.50	15,000.00	0.00	15,000.00	0.00
10064696 WILDLIFE DAMAGE PROGRAM								
520900 CONTRACTED SERVICES	7,666.71	4,778.68	7,497.20	0.00	15,000.00	0.00	15,000.00	0.00
TOTAL WILDLIFE DAMAGE PROGRAM	7,666.71	4,778.68	7,497.20	0.00	15,000.00	0.00	15,000.00	0.00
TOTAL DEPARTMENT REVENUE	-999,710.34	-1,235,900.07	-1,438,238.78	-585,871.56	-2,330,477.00	-1,786,085.00	-2,250,798.00	-79,679.00
TOTAL DEPARTMENT EXPENSE	811,678.04	1,402,924.20	1,298,104.43	536,604.39	2,330,477.00	1,852,598.00	2,250,798.00	-79,679.00
ADDITION TO (-)/USE OF FUND BALANCE	-188,032.30	167,024.13	-140,134.35	-49,267.17	0.00	66,513.00	0.00	

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: BOARD OF ADJUSTMENT	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10003 BOARD OF ADJUSTMENT REVENUE								
411100 GENERAL PROPERTY TAXES	-63,491.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444260 BOARD OF ADJUSTMENT FILING	-14,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BOARD OF ADJUSTMENT REVENUE	-77,991.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10003671 BOARD OF ADJUSTMENT								
511100 SALARIES PERMANENT REGULAR	37,466.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	2,891.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	2,008.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	1,735.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	10,028.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	28.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	448.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515800 PER DIEM COMMITTEE	2,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	352.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	498.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532100 PUBLICATION OF LEGAL NOTICES	1,749.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	1,127.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BOARD OF ADJUSTMENT	60,934.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT REVENUE	-77,991.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE	60,934.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	-17,056.92	0.00	0.00	0.00	0.00	0.00	0.00	

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: PLANNING & ZONING	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10063 PLANNING & ZONING REVENUE								
411100 GENERAL PROPERTY TAXES	-219,533.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
422160 HO-CHUNK GAMING GRANT	-10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424720 WI FUND SEPTIC SYSTEM	-55,036.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
425951 DOT GRANT - ADMINISTRATION	-121,229.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
441010 P&Z COURT ORDERED FINES/FEES	-1,348.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
441110 NON-PERMIT CONSTRUCT FINE	-3,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444100 LAND USE PERMITS	-51,508.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444130 SOIL TEST CERT FEES	-14,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444140 SANITARY PERMITS	-54,920.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444141 SANITARY SYSTEM REVIEW FEE	-8,230.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444150 SUBDIVISION PLAT REVIEW FEE	-300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444160 GROUNDWATER PERMITS	-4,925.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444180 NONMETALIC MINING PERMITS	-29,430.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444200 FIRE SIGN FEES	-3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444210 MAINTENANCE TRACKING FEE	-230.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444220 CERTIFIED SURVEY FEES	-7,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444240 REZONING HEARING PETITION	-2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444241 DEVELOPMENT PLAN REVIEWS	-1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
445100 APPLICATION FEES	-2,850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
472490 LOCAL GOVT/AGENCY PAYMENTS	-917.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
484110 MISCELLANEOUS PUBLIC CHARGES	-446.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
486300 INSURANCE RECOVERIES	-222.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PLANNING & ZONING REVENUE	-593,527.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10063670 ZONING ADMINISTRATOR								
511100 SALARIES PERMANENT REGULAR	274,274.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	3,367.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,377.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512100 WAGES-PART TIME	14,280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512200 WAGES-PART TIME-OVERTIME	86.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	21,639.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	14,733.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIREMENT-EMPLOYEES SHARE	11,655.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	68,054.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	44.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	3,423.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514800 UNEMPLOYMENT	5,822.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	1,528.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
524000 MISCELLANEOUS EXPENSES	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: PLANNING & ZONING	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10063670 ZONING ADMINISTRATOR								
531100 POSTAGE AND BOX RENT	4,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	2,673.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	8,907.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532100 PUBLICATION OF LEGAL NOTICES	504.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532200 SUBSCRIPTIONS	346.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532400 MEMBERSHIP DUES	710.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532500 SEMINARS AND REGISTRATIONS	1,406.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	18.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	372.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	206.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534700 FIELD SUPPLIES	1,823.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535100 VEHICLE FUEL / OIL	3,283.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	2,088.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	1,252.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ZONING ADMINISTRATOR	449,780.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10063673 BEAUTIFICATION								
531100 POSTAGE AND BOX RENT	10.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572000 GRANTS AND DONATIONS	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BEAUTIFICATION	110.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10063674 BADGER ARMY AMMUNITION PLANT								
511100 SALARIES BAAP	809.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	160.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA BAAP	70.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIRE-CO BAAP	54.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514300 RETIRE-EMPL BAAP	37.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH BAAP	254.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMP BAAP	8.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BADGER ARMY AMMUNITION PLANT	1,395.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10063675 PLANNING PROJECT								
520900 CONTRACTED SERVICES	2,774.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	451.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532400 MEMBERSHIP DUES	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532500 SEMINARS AND REGISTRATIONS	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	48.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: PLANNING & ZONING	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
TOTAL PLANNING PROJECT	4,154.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10063680 PRIVATE SEWAGE SYSTEM								
521900 OTHER PROFESSIONAL SERVICES	55,036.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIVATE SEWAGE SYSTEM	55,036.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT REVENUE	-593,527.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE	510,477.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	-83,049.12	0.00	0.00	0.00	0.00	0.00	0.00	

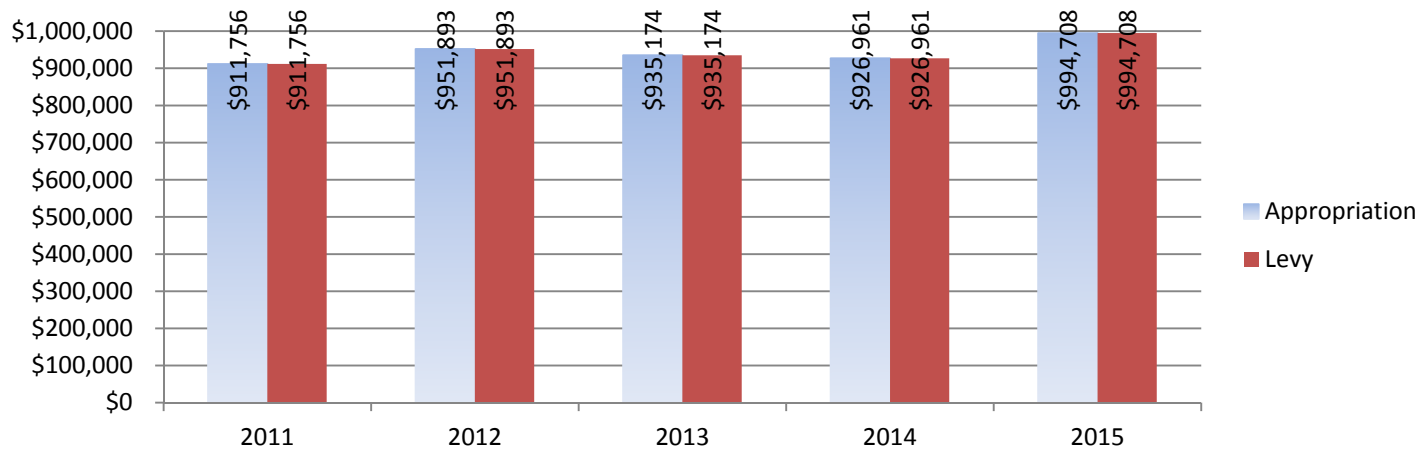
Library Board

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 2015 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	2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015
10999510-514100	FICA and Medicare Tax	\$61	\$111	\$92	\$72	\$82	\$82	\$82
10999510-514600	Workers Compensation	1	1	1	1	2	2	2
10999510-515800	Per Diem Committee	800	1,450	1,200	950	1,384	1,384	1,384
10999510-533200	Mileage	406	851	892	510	500	500	500
10999510-571700	Direct Payments	909,788	949,925	933,206	924,993	924,993	924,993	992,740
	Total Appropriation	\$911,056	\$952,338	\$935,391	\$926,526	\$926,961	\$926,961	\$994,708



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 (every two years) Rehabilitation of Hemlock dam.	12/31/2016 12/31/2015

Program Evaluation

Program Title	Program Description	Mandates and References	2015 Budget		FTE's	Key Outcome Indicator(s)
Snowmobile	Administration of the State of Wisconsin Trail Program (100% funded)		Grants	\$52,975	0.06	
			TOTAL REVENUES	\$52,975		
			Wages & Benefits	\$5,216		
			Operating Expenses	\$47,678		
			TOTAL EXPENSES	\$52,894		
	COUNTY LEVY	(\$81)				
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	\$51,693		
			Operating Expenses	\$25,044		
			TOTAL EXPENSES	\$76,737		
	COUNTY LEVY	\$38,737				
Park/Forestry Maintenance	Upkeep of all park property		User Fees / Misc	\$52,000	2.62	
	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)		Use of Fund Balance	\$48,584		
			TOTAL REVENUES	\$100,584		
			Wages & Benefits	\$142,751		
			Operating Expenses	\$75,133		
			TOTAL EXPENSES	\$217,884		
				COUNTY LEVY		

Parks

Lake Management	Managing water resources		User Fees / Misc	\$0	0.15	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$7,109		
			Operating Expenses	\$250		
			TOTAL EXPENSES	\$7,359		
Fish and Game	Administration of the State of Wisconsin program (50% funded)		COUNTY LEVY	\$7,359		
			Grants	\$2,268		
			TOTAL REVENUES	\$2,268		
			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		TOTAL EXPENSES	\$4,536		
			COUNTY LEVY	\$2,268		
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
Trails	Development and maintenance of multi-use recreational trails		Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
			Grants	\$520,000		
Outlay	Mower Rehabilitation - Hemlock Dam	\$8,500 \$145,308	Use of Fund Balance	\$520,000		
			TOTAL REVENUES	\$1,040,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$1,040,000		
			TOTAL EXPENSES	\$1,040,000		
Totals			COUNTY LEVY	\$0	3.78	
			TOTAL REVENUES	\$153,808		
			Operating Expenses	\$153,808		
			TOTAL EXPENSES	\$153,808		
			COUNTY LEVY	\$0		
			TOTAL REVENUES	\$1,387,635		
			TOTAL EXPENSES	\$1,553,218		
			COUNTY LEVY	\$165,583		

Output Measures - How much are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Entrance Fee Revenue	\$63,222	\$52,000	\$52,000
Number of miles of snowmobile trail maintained	211.9	211.9	211.9
Number of days snowmobile trails open	2012/2013 season 32 days	2013/2014 season 28 days	2014/2015 season 28 days
Number of volunteers serving the parks	150	150	150
Number of times shelters rented	20	15	15

Key Outcome Indicators - How well are we doing?

Description	2013 Actual	2014 Estimate	2015 Budget
Camping Revenue	\$41,831	\$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

2011 Balance	2012 Change	2013 Change	2014 Change	2015 Change	2015 Balance
3.78					3.78

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted		Total Expense Amount	Property Tax Levy Impact
PARKS											
<u>Revenues</u>											
Tax Levy	175,290	151,918	159,323	158,240	158,240	165,582	7,342	4.64%	Mower Replacement	8,500	0
Grants & Aids	54,540	52,973	66,023	52,975	52,743	575,243	522,500	990.65%	Hemlock Dam Maintenance	145,308	0
User Fees	99,611	114,018	105,053	90,000	90,000	90,000	0	0.00%			
Intergovernmental	20,880	0	0	0	0	0	0	0.00%	2015 Total	153,808	0
Donations	10,702	50	100	0	0	0	0	0.00%			
Transfer from Forest Mgmt Fund	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	85,004	0	3,615	22,181	215,126	722,392	507,266	235.80%	2016	24,000	24,000
Total Revenues	446,027	318,959	334,114	323,396	516,109	1,553,217	1,037,108	200.95%	2017	18,000	18,000
<u>Expenses</u>											
Labor	149,383	152,969	151,362	158,549	154,984	168,618	13,634	8.80%	2018	8,500	8,500
Labor Benefits	38,197	35,272	36,767	38,212	37,690	38,150	460	1.22%	2019	26,000	26,000
Supplies & Services	243,686	116,401	124,114	126,635	323,435	1,192,641	869,206	268.74%			
Capital Outlay	14,761	6,519	21,871	0	0	153,808	153,808	0.00%			
Addition to Fund Balance	0	7,798	0	0	0	0	0	0.00%			
Total Expenses	446,027	318,959	334,114	323,396	516,109	1,553,217	1,037,108	200.95%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Forest Management combined into Parks starting in 2011

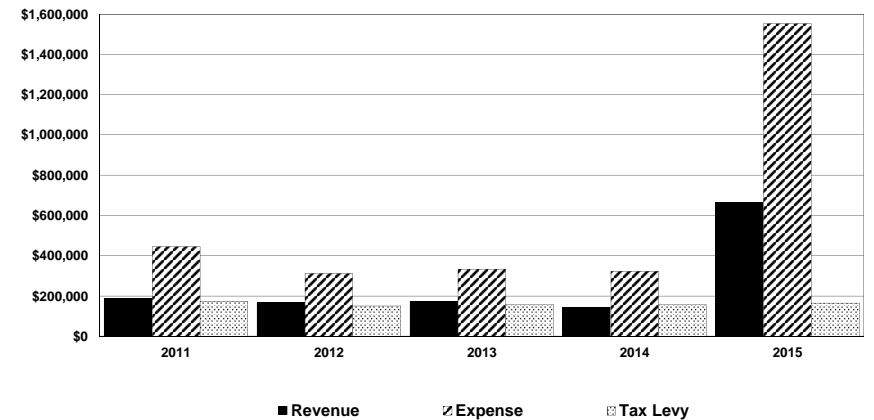
2015 Highlights & Issues on the Horizon

In 2014, the Lake Redstone and Hemlock dams were inspected. Upon the recommendation of the engineers doing the inspections, replacement of the weir (water control) system for Hemlock is anticipated. Engineering for an emergency action plan, and inspection, operation and maintenance plan will be required for Hemlock. Previously allocated general funds are being carried forward for these activities.

Routine dam inspection is every even numbered year for Redstone. No further maintenance or repairs are anticipated for a number of years.

The proposed Great Sauk Trail will have an impact on future Parks budgets, but the scope is yet to be determined by the planning process throughout the remainder of 2014. The estimated cost is based on 8 miles of trail and Wisconsin Department of Natural Resources cost guidelines of \$130,000 per mile for development. It is hoped grant funds will be available.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: PARKS	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10062 PARKS REVENUE								
411100 GENERAL PROPERTY TAXES	-175,290.00	-151,918.00	-159,323.00	-79,120.02	-158,240.00	-158,240.00	-165,582.00	7,342.00
424630 SNOWMOBILE TRAILS	-50,475.00	-52,972.76	-52,975.00	0.00	-50,475.00	-52,975.00	-52,975.00	2,500.00
424730 FISH & GAME	-1,151.50	0.00	-7,446.00	0.00	-2,268.00	0.00	-2,268.00	0.00
424842 DNR DAM REHABILITATION REIMB	-2,913.30	0.00	-5,602.22	0.00	0.00	0.00	0.00	0.00
424862 STEWARDSHIP FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	-520,000.00	520,000.00
467200 COUNTY PARK REVENUE	-40,438.31	-42,828.24	-41,831.12	-18,549.56	-38,000.00	-38,000.00	-38,000.00	0.00
467250 PARKS ENTRANCE FEES	-59,173.00	-66,017.38	-63,222.17	-39,817.05	-52,000.00	-52,000.00	-52,000.00	0.00
468220 WEED HARVESTER REVENUE	0.00	-5,172.40	0.00	0.00	0.00	0.00	0.00	0.00
472490 LOCAL GOVT/AGENCY PAYMENTS	-20,880.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
484110 MISCELLANEOUS PUBLIC CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
485010 DONATIONS & CONTRIBUTIONS	-10,701.62	-50.00	-100.00	0.00	0.00	0.00	0.00	0.00
493200 CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-206,054.00	0.00	-714,395.00	508,341.00
493350 CONTINUING APPROP HOUSE MNTCE	0.00	0.00	0.00	0.00	-9,072.00	0.00	-7,997.00	-1,075.00
TOTAL PARKS REVENUE	-361,023.11	-318,958.78	-330,499.51	-137,486.63	-516,109.00	-301,215.00	-1,553,217.00	1,037,108.00
10062164 WHITE MOUND HOUSE MAINTENANCE								
524300 WHITE MOUND HOUSE MAINTENANCE	82.84	182.28	2,143.99	1,074.69	9,072.00	1,075.00	7,997.00	-1,075.00
TOTAL WHITE MOUND HOUSE MAINTENANCE	82.84	182.28	2,143.99	1,074.69	9,072.00	1,075.00	7,997.00	-1,075.00
10062520 COUNTY PARKS								
511100 SALARIES PERMANENT REGULAR	117,595.48	118,958.09	118,958.14	56,060.73	119,935.00	123,500.00	130,833.00	10,898.00
511900 LONGEVITY-FULL TIME	785.80	825.80	865.80	0.00	906.00	906.00	946.00	40.00
512100 WAGES-PART TIME	31,001.41	33,185.36	31,538.18	9,050.43	34,143.00	34,143.00	36,839.00	2,696.00
514100 FICA & MEDICARE TAX	11,343.54	11,658.25	11,536.89	4,906.42	11,856.00	12,100.00	12,899.00	1,043.00
514200 RETIREMENT-COUNTY SHARE	6,416.49	7,125.47	8,024.14	3,924.32	8,459.00	8,700.00	8,961.00	502.00
514300 RETIREMENT-EMPLOYEES SHARE	4,556.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	13,815.06	14,367.98	14,910.89	7,775.82	15,552.00	15,552.00	14,307.00	-1,245.00
514500 LIFE INSURANCE COUNTY SHARE	11.40	12.35	10.68	4.30	10.00	10.00	10.00	0.00
514600 WORKERS COMPENSATION	2,053.28	2,108.23	2,284.42	761.85	1,813.00	1,850.00	1,973.00	160.00
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	481.65	494.10	435.54	152.03	500.00	500.00	500.00	0.00
522800 TRASH/SNOW REMOVAL	1,253.42	1,425.00	1,227.00	401.00	1,500.00	1,500.00	1,500.00	0.00
522900 UTILITIES	6,117.33	5,836.39	5,045.58	1,632.29	6,000.00	6,000.00	6,000.00	0.00
524400 PARK MAINTENANCE	8,696.15	10,079.42	14,719.03	3,932.99	19,284.00	14,461.00	14,323.00	-4,961.00
525200 EQUIPMENT REPAIR	1,950.38	1,047.76	1,263.65	141.22	2,000.00	2,000.00	2,000.00	0.00
530500 LICENSES AND PERMITS	305.00	305.00	305.00	305.00	307.00	307.00	307.00	0.00
531100 POSTAGE AND BOX RENT	648.40	483.36	320.47	117.70	650.00	650.00	650.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	131.75	202.75	240.61	274.86	800.00	400.00	400.00	-400.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: PARKS	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10062520 COUNTY PARKS								
531800 MIS DEPARTMENT CHARGEBACKS	-344.92	453.50	1,987.14	7,645.30	20,076.00	20,076.00	426.00	-19,650.00
532200 SUBSCRIPTIONS	158.95	158.95	174.85	0.00	0.00	0.00	0.00	0.00
532400 MEMBERSHIP DUES	150.00	150.00	0.00	150.00	260.00	260.00	310.00	50.00
532500 SEMINARS AND REGISTRATIONS	150.00	300.00	370.00	0.00	500.00	500.00	500.00	0.00
533500 MEALS AND LODGING	105.00	0.00	337.50	49.95	500.00	500.00	500.00	0.00
535100 VEHICLE FUEL / OIL	12,241.10	11,390.85	13,346.95	2,974.36	14,000.00	14,000.00	14,000.00	0.00
535200 VEHICLE MAINTENACE AND REPAIR	1,947.76	1,852.42	1,419.48	1,067.94	2,200.00	2,200.00	2,200.00	0.00
539900 OTHER	5,745.08	4,664.17	6,089.55	0.00	42,264.00	6,000.00	42,264.00	0.00
551000 INSURANCE	3,589.93	4,003.75	3,684.95	4,278.17	4,000.00	4,278.00	4,300.00	300.00
581900 CAPITAL OUTLAY	14,760.50	6,519.00	21,870.50	0.00	0.00	0.00	8,500.00	8,500.00
TOTAL COUNTY PARKS	247,666.78	239,607.95	262,966.94	105,606.68	309,515.00	272,393.00	307,448.00	-2,067.00
10062523 FISH AND GAME								
539100 OTHER SUPPLIES & EXPENSES	2,303.00	0.00	0.00	0.00	4,536.00	0.00	4,536.00	0.00
TOTAL FISH AND GAME	2,303.00	0.00	0.00	0.00	4,536.00	0.00	4,536.00	0.00
10062526 WEED HARVESTER								
523800 WEED HARVESTER EXPENSE	337.06	256.12	8.43	0.00	250.00	250.00	250.00	0.00
TOTAL WEED HARVESTER	337.06	256.12	8.43	0.00	250.00	250.00	250.00	0.00
10062529 TRAILS								
539100 TRAILS OTHER SUPPLIES & EXPS	0.00	0.00	0.00	0.00	0.00	0.00	1,040,000.00	1,040,000.00
TOTAL TRAILS	0.00	0.00	0.00	0.00	0.00	0.00	1,040,000.00	1,040,000.00
10062540 SNOWMOBILE TRAILS								
523700 SNOWMOBILE TRAIL MAINTENANCE	45,088.80	60,704.54	35,454.77	49,870.07	45,428.00	47,678.00	47,678.00	2,250.00
TOTAL SNOWMOBILE TRAILS	45,088.80	60,704.54	35,454.77	49,870.07	45,428.00	47,678.00	47,678.00	2,250.00
10062672 COUNTY MAP / PROMOTIONS								
531500 FORMS AND PRINTING	375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COUNTY MAP / PROMOTIONS	375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10062694 COUNTY DAM MAINTENANCE								
520100 CONSULTANT AND CONTRACTUAL	9,594.52	910.50	0.00	0.00	2,000.00	2,000.00	0.00	-2,000.00
535000 REPAIRS AND MAINTENANCE	140,578.05	9,500.00	33,540.00	0.00	145,308.00	0.00	0.00	-145,308.00
581900 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	145,308.00	145,308.00

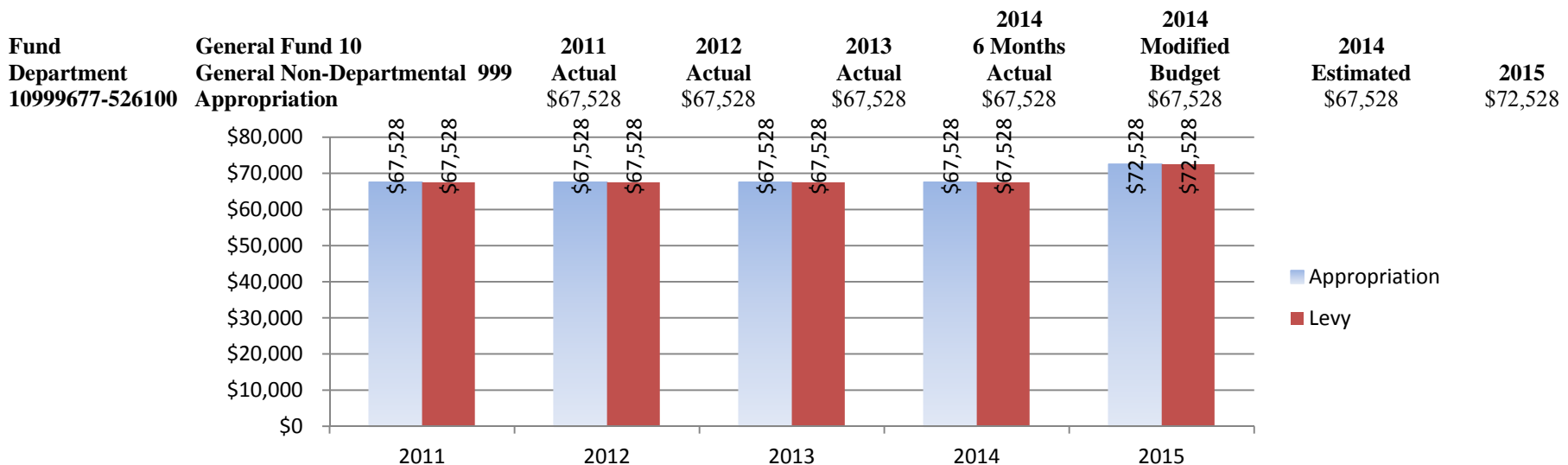
Fund: GENERAL FUND Department: PARKS	2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015	Dollar Change
TOTAL COUNTY DAM MAINTENANCE	150,172.57	10,410.50	33,540.00	0.00	147,308.00	2,000.00	145,308.00	-2,000.00
TOTAL DEPARTMENT REVENUE	-361,023.11	-318,958.78	-330,499.51	-137,486.63	-516,109.00	-301,215.00	-1,553,217.00	1,037,108.00
TOTAL DEPARTMENT EXPENSE	446,026.05	311,161.39	334,114.13	156,551.44	516,109.00	323,396.00	1,553,217.00	1,037,108.00
ADDITION TO (-)/USE OF FUND BALANCE	85,002.94	-7,797.39	3,614.62	19,064.81	0.00	22,181.00	0.00	

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 2015 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.

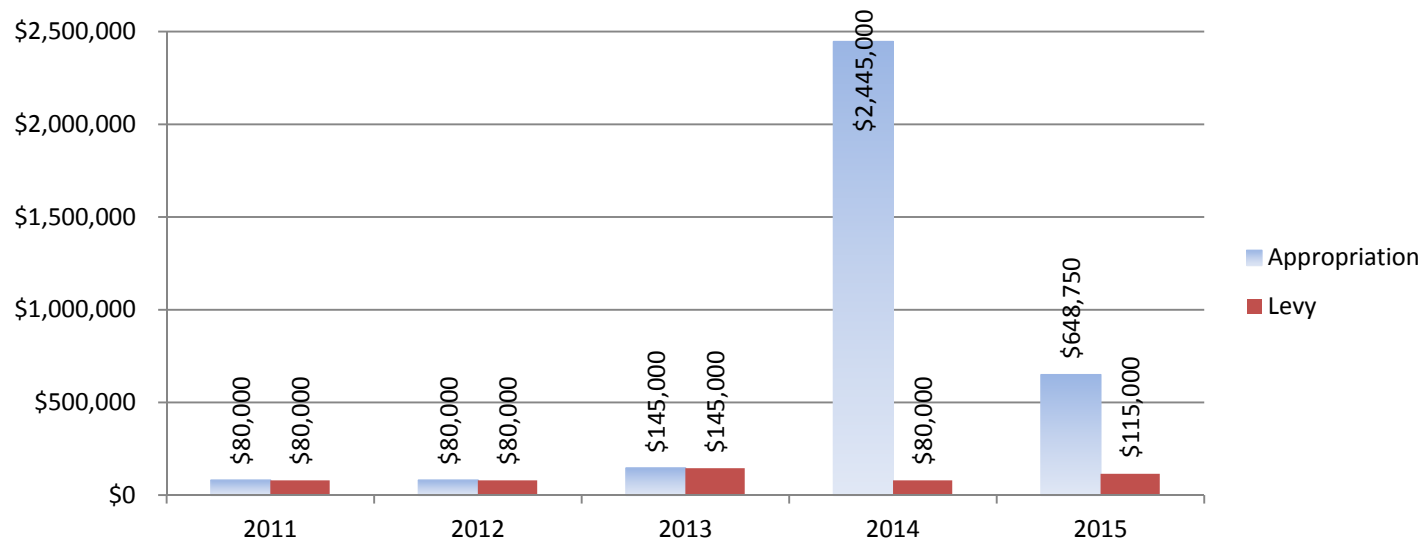
The land and buildings at the Campus are owned equally by Sauk County and the City of Baraboo. The County and City are responsible for the maintenance of these buildings, while the University System is responsible for other expenses.

Programs Provided to Sauk County Residents: Associate’s Degree program granted by the University of Wisconsin Colleges. Bachelor of Applied Arts & Sciences (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 (visual and performing), athletics, recreational, library and community programs.

Major Goals for Organization for 2015 and Beyond: Construct new science teaching and research facilities and renovate existing labs into general purpose classrooms. Providing 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. Continue improving energy conservation measures.

In addition to funding for ongoing operations, 2013 included \$65,000, 2014 included \$2,365,000, and 2015 includes \$533,750 for planning and construction of the science labs and classroom remodeling and expansion.

Fund Department	General Fund 10 General Non-Departmental 999	2011 Actual	2012 Actual	2013 Actual	2014 6 Months Actual	2014 Modified Budget	2014 Estimated	2015
10999562-526100	Appropriation	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$115,000
10999562-581900	Capital Outlay	0	0	24,263	72,125	2,405,738	2,405,738	533,750
Totals		\$80,000	\$80,000	\$104,263	\$152,125	\$2,485,738	\$2,485,738	\$648,750



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 and livestock enterprises.	At least 25 farmers will be visited on-farm by UW-Extension agricultural engineers, receive technical assistance with construction projects, and/or attend a dairy or livestock facilities tour.	12/31/2015
Producers and agri-business professionals will learn about ways to improve herd health on their farm such as improving reproduction, nutrition, and animal handling.	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.	12/31/2015
Farm owners and/or managers will utilize the resources of Sauk County UW-Extension to analyze their farm finances.	A farm financial meeting will be conducted annually and farms will receive individual financial assistance to evaluate their businesses from the Sauk County UW-Extension Agriculture Agent.	12/31/2015
Alternative agricultural businesses including specialty crops or livestock, rural landowners and beginning or small-scale farmers will gain information on production practices and marketing.	One to two workshops will be held annually to provide information to farmers on diversified agricultural topics.	12/31/2015
Farmers will be trained in the safe handling of agricultural pesticides.	At least 50 farmers will attend a Pesticide Applicator Training session and will successfully complete a written exam on what they learned.	3/31/2015
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 and resources to urban communities.	12/31/2015
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.	11/30/2015
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.	12/31/2015
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.	12/31/2015
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 (20) 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 programming content and delivery as well as measuring impacts.	5/30/2015

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Strengthen Sauk County's economy and build community by utilizing research-based educational resources.	The CNRED Agent will work with Sauk County leadership to improve rural broadband access throughout the county.	9/1/2015
Strengthen Sauk County's economy and build community by utilizing research-based educational resources.	Partner with the Baraboo Economic Development Commission (BEDC) to develop community-wide goals and strategies for the Baraboo Region.	1/30/2015
Strengthen Sauk County's economy and build community by utilizing research-based educational resources.	Partner with Madison Regional Economic Partnership and the Urban League to develop and strengthen diversity and inclusivity initiatives to bolster economic development.	12/31/2015
Town residents that participate in the drinking water program will learn about their water quality and strategies to protect their drinking water.	Partner 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.	4/1/2015
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.	3/31/2015
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.	6/1/2015
Partner with key stakeholders to facilitate capable multi-use trails development from Sauk City to Devils Lake State Park	Assist as needed with trail development planning process and public participation efforts.	12/31/2015
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.	12/31/2015
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.	9/30/2015
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.	12/31/2015
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.	12/31/2015
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 Wisconsin Dells School District to provide this.	8/30/2015
Youth will learn life skills and meet the Essential Elements of Youth Development through participation in 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 120 certified 4-H volunteer leader, 4-H Summer intern and Sauk County UWEX staff members.	12/31/2015
An effective and comprehensive volunteer management system is in place to support the 120+ 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 Committees, conduct new adult volunteer training and certification trainings at least four (4) times per year, conduct 4-H club leadership team trainings at least four (4) times per year, host 4-H club leader meetings at least four (4) times per year, and provide ongoing support, guidance, and management as needed for all 4-H volunteer leaders.	12/31/2015

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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.	12/31/2015
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 100 youth and adults in environmental stewardship service-learning activities through community and school projects.	12/31/2015
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 Youth Conservation Days, Rural Safety Days, and other events, to encourage cooperation within the Sauk County government departments, community programs, school districts, and various coalitions.	12/31/2015
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.	12/31/2015

Program Evaluation						
Program Title	Program Description	Mandates and References	2015 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.	\$2,903	0.35	Dollar value of planning services
			Grants	\$0		
			TOTAL REVENUES	\$2,903		
			Wages & Benefits	\$17,683		
			Operating Expenses	\$42,839		
			TOTAL EXPENSES	\$60,522		
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.		COUNTY LEVY	\$57,619	1.05	Dollar value of 4-H volunteers Grant dollars secured to fund Youth Leadership Conference
			User Fees / Misc.	\$1,353		
			Grants	\$0		
			TOTAL REVENUES	\$1,353		
			Wages & Benefits	\$44,418		
			Operating Expenses	\$44,320		
			TOTAL EXPENSES	\$88,738		
			COUNTY LEVY	\$87,385		

UW Extension

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.	\$1,504	0.30	Dollar value of education programs offered
			Grants	\$0		
			TOTAL REVENUES	\$1,504		
			Wages & Benefits	\$16,527		
			Operating Expenses	\$51,482		
			TOTAL EXPENSES	\$68,009		
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> <ul style="list-style-type: none"> * Helping local governments meet the changing needs of their constituents. * Creating awareness about local government issues and opportunities throughout Sauk County by involving residents in decision-making processes. * Building stronger community leaders through the Sauk County Institute of Leadership (SCIL) program. * Helping communities effectively meet the challenges associated with growth management and land use planning. * Strengthening local nonprofit organizations. * Collaborate department-wide and through our UW Extension, Arts & Culture Committee to strengthen the offerings and economic impact of arts and culture in Sauk County. 				0.25	<p>Dollar value of strategic planning services</p> <p>Percent of Leadership graduates with substantial roles in community</p>
			User Fees / Misc.	\$6,353		
			Grants	\$0		
			TOTAL REVENUES	\$6,353		
			Wages & Benefits	\$14,083		
			Operating Expenses	\$53,343		
Tourism and Promotions	Responsible for the regular update, printing and distribution of the county's promotional map.		TOTAL EXPENSES	\$67,426	0.05	
			COUNTY LEVY	\$61,073		
			Wages & Benefits	\$3,016	0.05	
			TOTAL EXPENSES	\$3,016		
			COUNTY LEVY	\$3,016		

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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.	\$500	0.51	
			Grants	\$0		
			TOTAL REVENUES	\$500		
			Wages & Benefits	\$18,081		
			Operating Expenses	\$1,225		
			TOTAL EXPENSES	\$19,306		
COUNTY LEVY	\$18,806					
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		User Fees / Misc.	\$0	0.20	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$11,067		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$11,067		
COUNTY LEVY	\$11,067					
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.	\$0	-	
			Use of Carry forward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$12,613	2.72	
			TOTAL EXPENSES	\$343,084		
			COUNTY LEVY	\$330,471		

UW Extension

Output Measures - How much are we doing?			
Description	2013 Actual	2014 Estimate	2015 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	1,700
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 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	50
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 stakeholders that actively participate in the Sauk County Institute of Leadership each year	175	165	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.	260	110	90
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	300
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	80	100	125
Number of youth enrolled as members of Sauk County 4-H Clubs	470	480	500
Number of youth who participated in youth leadership programs	75	100	125
Number of client contacts made by the Sauk County UWEX 4-H Youth Development Program (best estimate)	4,200	4,500	4,700

UW Extension

Key Outcome Indicators - How well are we doing?			
Description	2013 Actual	2014 Estimate	2015 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
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.	90%	95%	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)	95%	95%	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
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)	\$80,640	\$100,800	\$126,000
Total value of staff funding from AmeriCorp VISTA program to support 4-H Summer Vista	\$0	\$3,000	\$3,000

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
0.30 FTE**

**Horticulture Intern
0.41 FTE**

**Administrative
Specialist
1.00 FTE**

**Administrative
Support
1.00 FTE**

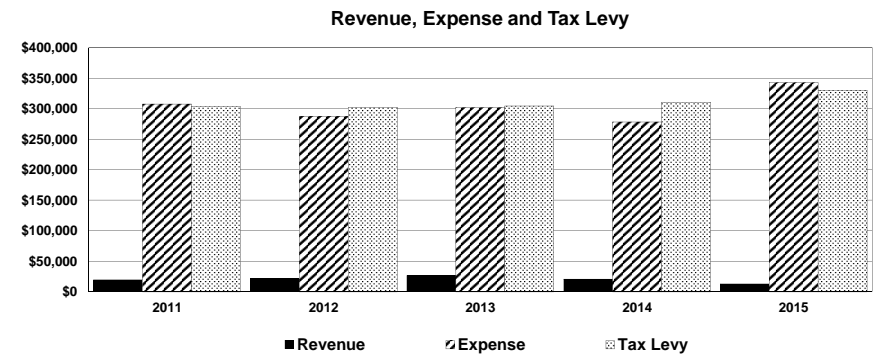
The UW-Extension Agents are employees of the State of Wisconsin. However, the County funds a portion of the costs for each agent.

2011 Balance	2012 Change	2013 Change	2014 Change	2015 Change	2015 Balance
2.51	0.13			0.07	2.71

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Modified Budget	2015 Adopted	\$ Change from 2014 Modified to 2015 Adopted	% Change from 2014 Modified to 2015 Adopted	Outlay	Total Expense Amount	Property Tax Levy Impact
UW-EXTENSION											
<u>Revenues</u>											
Tax Levy	303,605	302,286	304,704	310,954	310,954	330,471	19,517	6.28%	None	0	0
Grants & Aids	3,413	3,413	3,413	5,685	6,413	3,413	(3,000)	-46.78%			
User Fees	14,611	17,762	22,517	14,908	9,300	9,200	(100)	-1.08%	2015 Total	0	0
Donations	1,578	200	0	0	0	0	0	0.00%			
Interest	11	11	6	10	10	0	(10)	-100.00%			
Miscellaneous	0	0	324	0	0	0	0	0.00%	2016	0	0
Use of Fund Balance	0	0	0	0	17,047	0	(17,047)	-100.00%	2017	0	0
									2018	0	0
									2019	0	0
Total Revenues	323,218	323,672	330,964	331,557	343,724	343,084	(640)	-0.19%			
<u>Expenses</u>											
Labor	80,573	85,923	86,994	37,767	87,514	97,606	10,092	11.53%			
Labor Benefits	27,376	24,622	25,869	27,697	27,290	27,269	(21)	-0.08%			
Supplies & Services	199,839	177,559	188,982	212,943	228,920	218,209	(10,711)	-4.68%			
Addition to Fund Balance	15,430	35,568	29,119	53,150	0	0	0	0.00%			
Total Expenses	323,218	323,672	330,964	331,557	343,724	343,084	(640)	-0.19%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2015 Highlights & Issues on the Horizon

Includes Budgeted Outside Agency Requests:
Agricultural Society (Fair Board) \$25,000



Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: U W EXTENSION	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10070 U W EXTENSION REVENUE								
411100 GENERAL PROPERTY TAXES	-303,605.00	-302,286.00	-304,704.00	-155,476.98	-310,954.00	-310,954.00	-330,471.00	19,517.00
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	-2,272.00	-3,000.00	-2,272.00	0.00	-3,000.00
467000 UWX OFFICE SERVICES	-3,766.74	-4,964.05	-2,374.15	-1,018.59	-2,000.00	-2,000.00	-2,000.00	0.00
467150 PESTICIDE TRAINING REVENUE	-2,915.00	-1,620.00	-2,760.00	-1,440.00	-1,800.00	-1,440.00	-1,400.00	-400.00
467160 COMMUNITY GARDEN FEES	0.00	0.00	-30.00	0.00	0.00	0.00	0.00	0.00
467170 DRINKING WATER TEST ADMIN FEES	-5,404.00	-9,776.00	-15,721.00	-10,968.00	-5,000.00	-10,968.00	-5,000.00	0.00
467180 MASTER GARDNER TRAINING	-1,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
481100 INTEREST ON INVESTMENTS	-11.24	-11.26	-6.44	-1.67	-10.00	-10.00	0.00	-10.00
483300 SALE OF MATERIAL AND SUPPLIES	-774.83	-1,401.67	-1,631.39	-154.05	-500.00	-500.00	-800.00	300.00
484160 MISCELLANEOUS REVENUES	0.00	0.00	-324.00	0.00	0.00	0.00	0.00	0.00
485010 DONATIONS & CONTRIBUTIONS	-1,577.60	-200.00	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	-17,047.00	0.00	0.00	-17,047.00
TOTAL U W EXTENSION REVENUE	-323,217.41	-323,671.98	-330,963.98	-173,037.79	-343,724.00	-331,557.00	-343,084.00	-640.00
10070541 SAUK COUNTY FAIR BOARD								
526100 AGRICULTURAL SOCIETY (FAIR)	20,000.00	20,000.00	20,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00
TOTAL SAUK COUNTY FAIR BOARD	20,000.00	20,000.00	20,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00
10070560 UW EXT OFFICE								
511100 SALARIES PERMANENT REGULAR	67,317.15	68,683.06	69,448.83	30,791.08	69,502.00	7,200.00	77,904.00	8,402.00
511200 SALARIES-PERMANENT-OVERTIME	18.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	436.60	476.60	516.60	0.00	557.00	557.00	597.00	40.00
512100 WAGES-PART TIME	115.71	115.71	119.44	10,127.25	0.00	12,555.00	0.00	0.00
512700 WAGES-PARTTIME-NO BENEFITS	12,685.00	16,648.00	16,909.50	5,376.00	17,455.00	17,455.00	19,105.00	1,650.00
514100 FICA & MEDICARE TAX	5,630.57	6,000.99	6,114.65	3,343.11	6,695.00	6,900.00	7,467.00	772.00
514200 RETIREMENT-COUNTY SHARE	3,652.14	4,092.43	4,659.14	2,155.35	4,904.00	5,100.00	5,338.00	434.00
514300 RETIREMENT-EMPLOYEES SHARE	4,135.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	13,815.06	14,367.98	14,910.89	7,775.82	15,552.00	15,552.00	14,307.00	-1,245.00
514500 LIFE INSURANCE COUNTY SHARE	6.93	10.31	10.40	4.22	10.00	10.00	10.00	0.00
514600 WORKERS COMPENSATION	135.85	150.00	173.89	61.17	129.00	135.00	147.00	18.00
520600 CONTRACTS	117,658.00	96,919.00	104,170.00	51,585.00	126,200.00	115,613.00	131,776.00	5,576.00
522100 WATER TESTING	5,511.89	9,367.75	15,357.83	10,791.00	5,000.00	10,791.00	5,000.00	0.00
522180 MASTER GARDNER TRAINING EXP	1,858.52	0.00	70.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	472.81	526.56	513.64	531.36	1,750.00	1,750.00	3,190.00	1,440.00
531100 POSTAGE AND BOX RENT	5,557.06	5,839.99	4,999.52	3,054.72	6,500.00	7,693.00	6,000.00	-500.00
531200 OFFICE SUPPLIES AND EXPENSE	6,558.22	12,243.17	7,238.76	6,780.24	8,000.00	8,121.00	8,000.00	0.00
531400 SMALL EQUIPMENT	191.10	1,218.67	1,171.97	836.94	1,000.00	1,000.00	1,000.00	0.00

Fund: GENERAL FUND	2011	2012	2013	2014	2014	2014		Dollar
Department: U W EXTENSION	Actual	Actual	Actual	6 Months	Modified	Estimated	2015	Change
				Actual	Budget			
10070560 UW EXT OFFICE								
531500 FORMS AND PRINTING	8,498.75	758.26	991.12	0.00	2,500.00	2,500.00	2,500.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	12,504.79	6,060.94	11,252.21	4,345.45	9,088.00	9,088.00	10,368.00	1,280.00
532200 SUBSCRIPTIONS	396.17	444.48	400.80	346.44	700.00	700.00	700.00	0.00
532400 MEMBERSHIP DUES	428.00	500.00	790.00	520.00	1,000.00	1,000.00	1,000.00	0.00
532500 SEMINARS AND REGISTRATIONS	495.64	12.00	767.95	22.76	0.00	23.00	0.00	0.00
532800 TRAINING AND INSERVICE	1,263.00	1,549.85	2,336.96	835.00	6,575.00	3,000.00	3,000.00	-3,575.00
533000 PESTICIDE EXPENSES	2,012.00	3,038.53	1,389.64	1,006.62	10,840.00	1,107.00	700.00	-10,140.00
533200 MILEAGE	8,346.84	10,289.56	10,684.92	6,076.17	12,500.00	12,500.00	13,000.00	500.00
533500 MEALS AND LODGING	463.76	860.21	199.82	119.16	600.00	600.00	500.00	-100.00
534800 EDUCATIONAL SUPPLIES	5,421.97	4,616.92	4,807.52	2,662.37	6,604.00	6,611.00	5,150.00	-1,454.00
534900 PROJECT SUPPLIES	1,200.00	1,237.88	214.70	1,970.60	1,200.00	1,971.00	1,200.00	0.00
551000 INSURANCE	0.00	75.00	125.00	125.00	125.00	125.00	125.00	0.00
573300 SCHOLARSHIPS/PRIZES/AWARDS	1,000.00	2,000.00	1,500.00	0.00	3,738.00	3,750.00	0.00	-3,738.00
TOTAL UW EXT OFFICE	287,787.60	268,103.85	281,845.70	151,242.83	318,724.00	253,407.00	318,084.00	-640.00
TOTAL DEPARTMENT REVENUE	-323,217.41	-323,671.98	-330,963.98	-173,037.79	-343,724.00	-331,557.00	-343,084.00	-640.00
TOTAL DEPARTMENT EXPENSE	307,787.60	288,103.85	301,845.70	176,242.83	343,724.00	278,407.00	343,084.00	-640.00
ADDITION TO (-)/USE OF FUND BALANCE	-15,429.81	-35,568.13	-29,118.28	3,205.04	0.00	-53,150.00	0.00	

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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 fund's 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 & Accounting</u>	<u>Measurement Focus</u>	<u>Primary Means of Spending Control</u>	<u>Department</u>	<u>Fund Classification</u>	<u>Basis of Budgeting & Accounting</u>	<u>Measurement Focus</u>	<u>Primary Means of Spending Control</u>
<u>Capital Projects</u>					<u>Public Works</u>				
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
<u>Debt Service</u>					<u>Health & Human Services</u>				
Debt Service	Debt Service	Modified Accrual	Spending	Bond Indentures	Aging & Disability Resource Center	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
					Child Support	General	Modified Accrual	Spending	Annual Operating Budget
<u>General Government</u>					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	<u>Conservation, Development, Recreation & Education</u>				
Personnel	General	Modified Accrual	Spending	Annual Operating Budget	Arts, Humanities, Historic Preserv	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
<u>Justice & Public Safety</u>					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 2011	Actual Year-End 2012	Actual Year-End 2013	Estimated Fund Balance 1/1/2015	2015 Budgeted Revenues	2015 Property Tax Levy	2015 Budgeted Expenditures	Addition to (Use of) Fund Balance	Estimated Fund Balance 12/31/2015
Nonspendable (Reserved) for Prepaid Items	180,366	62,313	41,146	41,146					41,146
Nonspendable (Reserved) for Long-Term (LT) Delinquent Taxes Receivable	2,489,745	2,549,906	1,797,662	1,797,662					1,797,662
Nonspendable (Reserved) for LT Loan to Tri-County Airport Receivable	9,442	8,093	6,744	5,395				-1,349	4,046
Nonspendable (Reserved) for Inventories	20,915	14,709	15,070	15,070					15,070
Restricted Sales Taxes Collected but Unexpended	379,956	677,397	688,499	0					0
Assigned (Reserved) for Alice in Dairyland Trust	7,960	6,971	4,978	0					0
Assigned (Unreserved, Designated) for Carryforward Funds	1,257,077	1,143,958	1,498,834	600,000					600,000
Assigned (Unreserved, Designated) for Budgeted Use of Fund Balance	1,680,850	2,029,530	4,203,088	3,364,272				-2,314,272	1,050,000
Unassigned (Unreserved, Designated for Working Capital)	11,545,479	11,352,168	11,061,785	14,560,789				-108,660	14,452,130
Unassigned (Unreserved, Undesignated)	8,675,514	10,889,299	12,494,046	10,291,972	18,634,243	15,992,417	37,990,932	-939,992	9,351,980
Total General Fund	26,247,304	28,734,344	31,811,852	30,676,306	18,634,243	15,992,417	37,990,932	-3,364,272	27,312,034
Aging & Disability Resource Center	348,217	455,751	391,220	219,531	1,581,180	241,939	1,823,119	0	219,531
Human Services	2,618,155	2,812,352	4,236,271	2,645,585	7,635,499	7,601,198	15,236,697	0	2,645,585
Jail Assessment	0	0	13,976	13,976	115,000	0	115,000	0	13,976
Land Records Modernization	775,660	722,342	739,447	662,761	150,000	0	456,001	-306,001	356,760
Landfill Remediation	5,312,152	5,239,124	5,090,000	4,971,700	11,800	0	133,100	-121,300	4,850,400
Drug Seizures	95,386	97,296	113,397	113,397	1,000	0	12,000	-11,000	102,397
CDBG-ED Revolving Loans	461,413	370,626	494,480	453,108	74,901	0	528,009	-453,108	0
CDBG-Flood Recovery Small Business	57	57	57	57	36,000	0	36,000	0	57
CDBG-Emergency Assistance Program	569,971	890,800	333,091	291,436	0	0	204,892	-204,892	86,544
CDBG-Revolving Loan Fund Housing Rehabilitation	1,271	0	12,500	12,500	20,000	0	20,000	0	12,500
Dog License	-4,806	1,861	1,265	1,405	28,000	0	28,000	0	1,405
Total Special Revenue Funds	10,177,476	10,590,209	11,425,704	9,385,456	9,653,380	7,843,137	18,592,818	-1,096,301	8,289,155
Building Projects	130,515	0	0	0	0	0	0	0	0
Debt Service	5,248	0	0	0	1,669,349	0	1,224,767	444,582	444,582
Health Care Center	3,345,766	3,137,293	2,757,619	2,537,384	9,034,450	2,085,753	11,850,203	-730,000	1,807,384
Highway	9,810,646	9,919,715	9,846,414	9,846,414	5,330,890	3,956,803	9,937,693	-650,000	9,196,414
Total Enterprise Funds	13,156,412	13,057,008	12,604,033	12,383,798	14,365,340	6,042,556	21,787,896	-1,380,000	11,003,798
Insurance	481,167	491,416	468,176	484,348	67,702	0	52,050	15,652	500,000
Workers Compensation	567,056	627,572	712,280	655,204	267,973	0	302,602	-34,629	620,575
Total Internal Service Funds	1,048,223	1,118,988	1,180,456	1,139,552	335,675	0	354,652	-18,977	1,120,575
GRAND TOTAL - ALL FUNDS	50,765,178	53,500,549	57,022,045	53,585,112	44,657,987	29,878,110	79,951,065	-5,414,968	48,170,144

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		
Administrative Coordinator			Land Records Modernization		
Use of fund balance for justice continuum start up costs	124,137		Use of accumulated program funds for monumentation and capital	306,001	306,001
Use of carryforward for consultancy work	12,300	136,437			
Building Services			Landfill Remediation		
Use of fund balance for dispatch center replacement	150,000	150,000	Use of program funds for long term care	121,300	121,300
Conservation, Planning & Zoning			Drug Seizures		
Use of carryforward Natural Beauty Council funds	3,839		Use of program funds for drug enforcement equipment	11,000	11,000
Use of carryforward funds for Badger Army Ammunition Plant	2,386		CDBG-ED Revolving Loans		
Use of carryforward Baraboo Range monitoring funds	6,889		Use of carryforward program funds to issue development loans	453,108	453,108
Use of carryforward planning funds	27,760		CDBG-Emergency Assistance Program		
Use of carryforward general funds for purchases of development rights, easements, etc	115,391		Use of carryforward program funds	204,892	204,892
Use of carryforward conservation practices cost share funds	20,000		Health Care Center		
Use of carryforward Youth Day donations	1,435	177,700	Fund depreciation with fund balance	480,000	
County Clerk			Fund vacancy factor with fund balance	250,000	730,000
Use of fund balance for elections equipment	460,000	460,000	Highway		
Parks			Use of fund balance for outlay	650,000	650,000
Use of fund balance for Great Sauk Trail development	520,000		Workers Compensation		
Use of carryforward dam repairs funds	145,308		Use of carryforward program funds	34,629	34,629
Use of previously received timber sale funds	36,264		Non-General Fund Total		
Use of previously received timber sale funds for mower purchase	8,500			2,510,930	
Use of carryforward White Mound house maintenance funds	7,997				
Use of carryforward Health Care Center Firehouse funds	4,323	722,392			
Public Health					
Use of carryforward Community Care Voucher Program funds	1,000	1,000			
Women, Infants & Children			Grand Total Use of Fund Balances and Carryforward Funds		
Use of carryforward program funds	37,993	37,993			5,875,202
General					
Use of fund balance for UW-Baraboo/Sauk County science building	533,750				
Use of fund balance for Placemaking initiative	95,000				
Fund vacancy factor with fund balance	700,000				
Fund contingency fund with fund balance	350,000	1,678,750			
General Fund Total		3,364,272			

This summary lists the planned uses of available fund balances in the 2015 budget.

Some of the items listed are carryforwards - continuation of projects started in 2014 or earlier and expected to be continued in 2015, 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

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2015 Change from 2014 Budget	
											\$	%
General Government	(2,633,847)	(2,662,337)	(3,358,380)	(2,859,559)	(2,222,294)	(2,023,057)	(2,393,441)	(2,153,183)	(1,546,559)	(2,030,786)	(484,227)	-31.31%
Justice & Public Safety	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	12,870,027	209,809	1.66%
Public Works	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	4,014,583	19,483	0.49%
Health & Human Services	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	11,331,521	691,467	6.50%
Culture	64,120	57,750	62,750	62,750	63,750	63,751	63,751	63,762	63,762	64,762	1,000	1.57%
Recreation	160,989	168,156	172,930	156,837	158,142	175,290	151,918	159,323	158,240	165,582	7,342	4.64%
Education	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	1,440,179	122,264	9.28%
Development	123,657	129,894	132,082	124,846	123,996	131,019	67,528	67,528	67,528	72,528	5,000	7.40%
Conservation	664,452	729,045	773,062	794,967	739,657	727,129	611,756	739,201	738,916	925,714	186,798	25.28%
Capital Outlay	712,210	377,000	489,537	608,945	463,612	460,500	467,000	405,500	509,600	1,024,000	514,400	100.94%
Debt Service	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	0	(250,000)	-100.00%
All Funds Total	23,833,255	24,746,228	25,697,469	27,594,579	28,592,971	28,538,084	28,513,778	28,758,630	28,854,774	29,878,110	1,023,336	3.55%

The general government function contains significant revenues that are not directly related to other functions, such as approximately \$7.1 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 taxes.

Property tax as levied	23,884,930	24,802,350	25,805,357	27,714,671	28,659,120	28,531,297	28,531,297	28,531,297	28,854,774	29,878,110
Adjustment for delinquent taxes	(51,675)	(56,122)	(107,888)	(120,092)	(66,149)	6,787	(17,519)	227,333	TBD	TBD
Property tax recognized	23,833,255	24,746,228	25,697,469	27,594,579	28,592,971	28,538,084	28,513,778	28,758,630	28,854,774	29,878,110

TBD - To be determined

REVENUE SUMMARY

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2014	2015	2015 Change from 2014 Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Budget	Budget	\$	%
Property Tax	23,833,255	24,746,228	25,697,469	27,594,579	28,592,971	28,538,084	28,513,778	28,758,630	28,854,774	28,854,774	29,878,110	1,023,336	3.55%
Sales Tax	6,842,639	6,975,488	7,183,473	6,656,427	7,142,957	7,140,919	7,323,695	7,519,870	7,600,000	7,200,000	7,095,831	(104,169)	-1.45%
Other Taxes	934,742	1,072,895	1,064,858	1,102,897	1,471,784	1,471,826	1,216,591	1,499,732	888,270	871,650	885,150	13,500	1.55%
Grants and Aids	21,855,930	22,823,960	22,036,948	21,965,828	20,322,130	15,454,695	17,812,002	15,493,175	14,860,623	14,526,819	15,416,264	889,445	6.12%
Intergovernmental	6,460,221	6,865,979	9,780,494	8,696,291	8,101,536	6,409,031	6,349,543	6,720,854	6,890,796	6,767,033	6,991,816	224,783	3.32%
Licenses & Permits	353,279	370,397	336,047	362,153	308,684	284,166	307,027	357,252	352,731	347,460	359,339	11,879	3.42%
User Fees	9,082,011	8,684,617	8,094,893	7,939,683	8,398,720	8,641,950	8,766,447	8,767,573	8,438,218	9,161,090	9,073,037	(88,053)	-0.96%
Fines & Forfeitures	688,718	773,999	768,690	685,337	672,640	632,535	630,711	653,695	594,580	653,000	588,000	(65,000)	-9.95%
Donations	92,220	61,953	64,135	155,229	149,481	133,789	108,368	94,224	84,805	82,000	78,200	(3,800)	-4.63%
Interest	1,778,080	2,047,729	1,592,038	619,239	300,757	235,694	159,865	154,963	127,080	137,796	128,234	(9,562)	-6.94%
Rent	128,159	138,190	146,103	145,920	156,464	239,451	258,997	304,984	330,240	309,195	336,112	26,917	8.71%
Bond / Note Proceeds	0	0	0	0	0	0	0	0	2,683,009	0	0	0	--
Use of Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	9,217,419	5,875,202	(3,342,217)	-36.26%
Transfers from Other Funds	7,533,946	4,619,765	3,203,563	3,049,160	3,197,442	4,291,211	4,427,389	4,469,580	8,222,051	3,675,770	3,541,423	(134,347)	-3.65%
Other	274,406	427,747	732,266	(418,241)	372,031	503,828	268,027	270,659	357,952	207,002	164,581	(42,421)	-20.49%
Total Revenues	79,857,606	79,608,947	80,700,977	78,554,502	79,187,597	73,977,179	76,142,440	75,065,191	80,285,129	82,011,008	80,411,299	(1,599,709)	-1.95%
<i>Property tax as levied</i>	<i>23,884,930</i>	<i>24,802,350</i>	<i>25,805,357</i>	<i>27,714,671</i>	<i>28,659,120</i>	<i>28,531,297</i>	<i>28,531,297</i>	<i>28,531,297</i>	<i>28,854,774</i>	<i>28,854,774</i>	<i>29,878,110</i>		
<i>Adjustment for delinquent taxes</i>	<i>(51,675)</i>	<i>(56,122)</i>	<i>(107,888)</i>	<i>(120,092)</i>	<i>(66,149)</i>	<i>6,787</i>	<i>(17,519)</i>	<i>227,333</i>	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>		
<i>Property tax recognized</i>	<i>23,833,255</i>	<i>24,746,228</i>	<i>25,697,469</i>	<i>27,594,579</i>	<i>28,592,971</i>	<i>28,538,084</i>	<i>28,513,778</i>	<i>28,758,630</i>	<i>28,854,774</i>	<i>28,854,774</i>	<i>29,878,110</i>		

TBD - To be determined

The 2014 Budget figures represent the 2014 budget as modified by County Board action through August 2014.

EXPENSE SUMMARY

Functional Area	2006	2007	2008	2009	2010	2011	2012	2013	2014	2014	2015	2015 Change from 2014 Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Budget *	Adopted	\$	%
General Government	4,979,262	5,178,512	5,854,328	6,068,330	6,160,637	6,302,382	6,021,743	5,880,544	6,743,325	8,507,005	7,785,497	(721,508)	-8.48%
Public Works/Transportation	8,634,897	8,915,438	10,307,851	9,920,059	9,207,140	8,553,452	9,072,072	9,761,387	9,333,999	9,408,703	9,473,073	64,370	0.68%
Culture	61,344	60,340	70,933	72,861	63,402	79,593	75,395	70,447	110,772	110,772	71,772	(39,000)	-35.21%
Recreation	259,845	332,805	324,199	351,188	528,524	451,266	324,642	332,244	348,396	541,109	1,424,409	883,300	163.24%
Education	1,067,096	1,115,467	1,139,744	1,189,517	1,248,392	1,278,844	1,300,442	1,297,236	1,260,368	1,325,685	1,427,792	102,107	7.70%
Justice & Public Safety	14,647,860	15,505,829	16,718,093	20,180,830	20,057,347	16,179,689	17,216,621	16,434,762	15,144,003	16,671,121	16,579,040	(92,081)	-0.55%
Health & Human Services	33,598,876	35,169,860	33,129,614	29,219,706	30,778,337	27,789,027	27,375,464	26,874,023	28,440,321	29,766,186	30,725,949	959,763	3.22%
Conservation	1,616,177	1,670,690	1,882,685	1,839,254	1,516,641	1,322,156	1,257,720	1,274,336	1,833,759	1,986,822	1,964,144	(22,678)	-1.14%
Economic Development	137,165	319,829	147,160	555,677	141,843	450,602	709,951	68,340	363,674	566,886	620,537	53,651	9.46%
Debt Service	3,935,021	3,404,038	2,771,561	2,577,080	3,073,646	2,987,693	2,958,762	3,038,919	7,100,013	3,266,370	2,418,491	(847,879)	-25.96%
Capital Outlay	4,391,975	1,700,928	1,379,096	1,454,301	1,585,297	1,519,511	2,666,859	2,041,883	4,777,877	6,164,840	3,918,938	(2,245,902)	-36.43%
Transfer to Other Funds	7,533,946	4,619,765	3,203,563	3,049,159	3,197,442	4,291,211	4,427,389	4,469,580	8,255,055	3,675,770	3,541,423	(134,347)	-3.65%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	19,739	460,234	440,495	2231.60%
Total Gross Expenditures	80,863,464	77,993,501	76,928,827	76,477,962	77,558,648	71,205,426	73,407,061	71,543,701	83,711,562	82,011,008	80,411,299	(1,599,709)	-1.95%

Expenditure Category	2006	2007	2008	2009	2010	2011	2012	2013	2014	2014	2015	2015 Change from 2014 Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Budget *	Adopted	\$	%
Wages & Salaries	25,098,222	25,762,290	26,939,941	27,789,056	28,560,250	26,697,176	26,476,342	26,969,999	26,397,958	28,593,178	29,764,853	1,171,675	4.10%
Labor Benefits	10,661,726	11,419,031	12,133,345	12,856,499	12,544,958	11,330,879	10,792,482	11,189,831	11,615,268	11,923,427	11,714,992	(208,435)	-1.75%
Supplies & Services	29,242,574	31,087,449	30,501,322	28,751,867	28,597,054	24,378,956	26,085,227	23,833,489	25,565,391	28,367,684	28,592,368	224,684	0.79%
Debt Service	3,935,021	3,404,038	2,771,561	2,577,080	3,073,646	2,987,693	2,958,762	3,038,920	7,100,013	3,266,370	2,418,491	(847,879)	-25.96%
Capital Outlay	4,391,975	1,700,928	1,379,095	1,454,301	1,585,296	1,519,511	2,666,859	2,041,883	4,777,877	6,164,840	3,918,938	(2,245,902)	-36.43%
Transfer to Other Funds	7,533,946	4,619,765	3,203,563	3,049,159	3,197,442	4,291,211	4,427,389	4,469,579	8,255,055	3,675,770	3,541,423	(134,347)	-3.65%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	19,739	460,234	440,495	2231.60%
Total Gross Expenditures	80,863,464	77,993,501	76,928,827	76,477,962	77,558,646	71,205,426	73,407,061	71,543,701	83,711,562	82,011,008	80,411,299	(1,599,709)	-1.95%

* The 2014 Budget figures represent the 2014 budget as modified by County Board action through August 2014.

Sauk County 2015 Adopted Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2015	Estimated Fund Balance End 2015
		Tax Levy	Revenue	Use of Fund Balance		Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2014 Tax Levy (as amended)	2013 Tax Levy (as amended)	\$ Change 2014 Amended to 2015 Adopted	% Change 2014 Amended to 2015 Adopted		
				Total Sources	Total										
91	Accounting	512,323	4,121	0	516,444	516,444	0	0	516,444	453,503	441,941	58,820	12.97%	In General Fund Total	
96	Administrative Coordinator	216,585	0	136,437	353,022	353,022	0	0	353,022	170,294	164,485	46,291	27.18%	In General Fund Total	
257	Aging & Disability Resource Center	241,939	1,581,180	0	1,823,119	1,823,119	0	0	1,823,119	171,138	174,608	70,801	41.37%	219,531	219,531
355	Arts, Humanities, Historic Preservation	64,762	7,010	0	71,772	71,772	0	0	71,772	63,762	63,762	1,000	1.57%	In General Fund Total	
233	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	
103	Building Services	2,820,085	290,580	150,000	3,260,665	2,431,665	829,000	0	3,260,665	2,148,056	2,099,957	672,029	31.29%	In General Fund Total	
173	CDBG-EAP Emerg Assist Prog	0	0	204,892	204,892	204,892	0	0	204,892	0	0	0	--	291,436	86,544
358	CDBG-ED Revolving Loans	0	74,901	453,108	528,009	528,009	0	0	528,009	0	0	0	--	453,108	0
360	CDBG-FRSB Flood Recov Sm Bus	0	36,000	0	36,000	36,000	0	0	36,000	0	0	0	--	57	57
362	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	12,500	12,500
131	Charitable / Penal Fines	5,313	0	0	5,313	5,313	0	0	5,313	3,537	297	1,776	50.21%	In General Fund Total	
272	Child Support	164,268	732,992	0	897,260	897,260	0	0	897,260	167,576	181,570	(3,308)	-1.97%	In General Fund Total	
176	Circuit Courts	440,397	197,814	0	638,211	638,211	0	0	638,211	445,740	417,134	(5,343)	-1.20%	In General Fund Total	
131	Class & Compensation Implementation	140,000	0	0	140,000	140,000	0	0	140,000	1,099,188	0	(959,188)	-87.26%	In General Fund Total	
181	Clerk of Courts	230,866	893,900	0	1,124,766	1,124,766	0	0	1,124,766	205,412	216,574	25,454	12.39%	In General Fund Total	
364	Conservation, Planning & Zoning	950,714	1,122,384	177,700	2,250,798	1,964,144	286,654	0	2,250,798	760,916	761,201	189,798	24.94%	In General Fund Total	
131	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	142,597	0	--	In General Fund Total	
187	Coroner	150,569	32,000	0	182,569	158,569	24,000	0	182,569	126,962	156,964	23,607	18.59%	In General Fund Total	
112	Corporation Counsel	384,970	208,074	0	593,044	593,044	0	0	593,044	372,794	378,763	12,176	3.27%	In General Fund Total	
118	County Board	142,198	0	0	142,198	142,198	0	0	142,198	139,327	154,129	2,871	2.06%	In General Fund Total	
121	County Clerk / Elections	192,664	93,775	460,000	746,439	286,439	460,000	0	746,439	185,788	191,788	6,876	3.70%	In General Fund Total	
191	Court Commissioner	178,075	48,523	0	226,598	226,598	0	0	226,598	177,299	175,458	776	0.44%	In General Fund Total	
83	Debt Service	0	1,669,349	0	1,669,349	1,224,767	0	444,582	1,669,349	250,000	250,000	(250,000)	-100.00%	0	444,582
197	District Attorney / Victim Witness	407,566	75,857	0	483,423	483,423	0	0	483,423	395,559	390,450	12,007	3.04%	In General Fund Total	
277	Dog License Fund	0	28,000	0	28,000	28,000	0	0	28,000	0	0	0	--	1,405	1,405
203	Drug Seizures Fund	0	1,000	11,000	12,000	12,000	0	0	12,000	0	0	0	--	113,397	102,397
205	Emergency Management	124,140	67,463	0	191,603	191,603	0	0	191,603	114,606	112,845	9,534	8.32%	In General Fund Total	
279	Environmental Health	34,165	310,694	0	344,859	344,859	0	0	344,859	10,105	10,105	24,060	238.10%	In General Fund Total	
129	General Non-Departmental	(9,454,719)	8,756,719	700,000	2,000	2,000	0	0	2,000	(9,616,470)	(9,184,702)	161,751	1.68%	30,676,306	27,312,034
285	Health Care Center	2,085,753	9,034,450	730,000	11,850,203	11,812,203	38,000	0	11,850,203	1,716,976	2,151,509	368,777	21.48%	2,537,384	1,807,384
234	Highway	3,956,803	5,330,890	650,000	9,937,693	9,287,693	650,000	0	9,937,693	3,933,464	3,902,944	23,339	0.59%	9,846,414	9,196,414
310	Home Care	0	0	0	0	0	0	0	0	49,790	0	(49,790)	-100.00%	In General Fund Total	
312	Human Services	7,601,198	7,635,499	0	15,236,697	15,236,697	0	0	15,236,697	7,621,748	7,535,934	(20,550)	-0.27%	2,645,585	2,645,585
133	Insurance	0	67,702	0	67,702	52,050	0	15,652	67,702	0	0	0	--	484,348	500,000
211	Jail Assessment	0	115,000	0	115,000	115,000	0	0	115,000	0	0	0	--	13,976	13,976
135	Land Records Modernization	0	150,000	306,001	456,001	236,001	220,000	0	456,001	0	0	0	--	662,761	356,760
245	Landfill Remediation	0	11,800	121,300	133,100	133,100	0	0	133,100	0	0	0	--	4,971,700	4,850,400
386	Library Board	994,708	0	0	994,708	994,708	0	0	994,708	926,961	935,174	67,747	7.31%	In General Fund Total	
140	Management Information Systems	1,139,069	1,017,335	0	2,156,404	1,695,678	460,726	0	2,156,404	950,600	903,536	188,469	19.83%	In General Fund Total	

Sauk County 2015 Adopted Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2015	Estimated Fund Balance End 2015
		Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2014 Tax Levy (as amended)	2013 Tax Levy (as amended)	\$ Change 2014 Amended to 2015 Adopted	% Change 2014 Amended to 2015 Adopted		
387	Parks	165,582	665,243	722,392	1,553,217	1,399,409	153,808	0	1,553,217	158,240	159,323	7,342	4.64%	In General Fund Total	
147	Personnel	389,489	3,500	0	392,989	392,989	0	0	392,989	365,877	327,533	23,612	6.45%	In General Fund Total	
249	Pink Lady Rail Transit Commission	675	0	0	675	675	0	0	675	0	585	675	--	In General Fund Total	
132	Placemaking	30,000	0	95,000	125,000	125,000	0	0	125,000	0	0	30,000	--	In General Fund Total	
330	Public Health	799,005	307,218	1,000	1,107,223	1,107,223	0	0	1,107,223	632,311	730,193	166,694	26.36%	In General Fund Total	
250	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	
213	Register in Probate	125,653	25,500	0	151,153	151,153	0	0	151,153	134,127	135,886	(8,474)	-6.32%	In General Fund Total	
153	Register of Deeds	(328,697)	535,000	0	206,303	206,303	0	0	206,303	(347,305)	(325,433)	18,608	5.36%	In General Fund Total	
394	Sauk County Development Corporation	72,528	0	0	72,528	72,528	0	0	72,528	67,528	67,528	5,000	7.40%	In General Fund Total	
251	Sauk Prairie Airport, Inc.	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
219	Sheriff	11,641,761	1,475,402	0	13,117,163	12,854,163	263,000	0	13,117,163	11,495,013	11,609,689	146,748	1.28%	In General Fund Total	
158	Surveyor	81,232	0	0	81,232	81,232	0	0	81,232	80,249	80,362	983	1.22%	In General Fund Total	
132	Transfer Sales Tax to Debt Service	1,553,599	0	0	1,553,599	1,553,599	0	0	1,553,599	1,627,799	2,094,628	(74,200)	-4.56%	In General Fund Total	
132	Transfer Sales Tax to HCC	1,193,724	0	0	1,193,724	1,193,724	0	0	1,193,724	1,276,071	502,759	(82,347)	-6.45%	In General Fund Total	
162	Treasurer	(369,621)	923,800	0	554,179	554,179	0	0	554,179	(340,867)	(288,156)	(28,754)	-8.44%	In General Fund Total	
252	Tri-County Airport	16,805	0	0	16,805	16,805	0	0	16,805	21,336	15,665	(4,531)	-21.24%	In General Fund Total	
395	UW-Baraboo / Sauk County	115,000	0	533,750	648,750	115,000	533,750	0	648,750	80,000	145,000	35,000	43.75%	In General Fund Total	
396	UW Extension	330,471	12,613	0	343,084	343,084	0	0	343,084	310,954	304,704	19,517	6.28%	In General Fund Total	
340	Veterans Service	296,193	11,500	0	307,693	307,693	0	0	307,693	208,510	201,708	87,683	42.05%	In General Fund Total	
253	Wisconsin River Rail Transit	28,000	0	0	28,000	28,000	0	0	28,000	28,000	28,000	0	0.00%	In General Fund Total	
346	Women, Infants & Children	0	815,226	37,993	853,219	853,219	0	0	853,219	0	0	0	--	In General Fund Total	
168	Workers Compensation	0	267,973	34,629	302,602	302,602	0	0	302,602	0	0	0	--	655,204	620,575
ALL FUNDS TOTAL		29,878,110	44,657,987	5,875,202	80,411,299	76,032,127	3,918,938	460,234	80,411,299	28,854,774	28,531,297	1,023,336	3.55%	53,585,112	48,170,144

	2014 Amended	2015 Adopted	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,022,078,200	6,014,446,300	(7,631,900)	-0.13%
Total Levy Rate	\$4.79	\$4.97	\$0.18	3.68%
Total Levy Amount	28,854,774	29,878,110	1,023,336	3.55%
Impact of a one penny increase to the mil rate	\$60,221	\$60,144	(\$76)	-0.13%
Impact of a one penny increase to the mil rate on an average residential property	\$1.70	\$1.67		
Average residential property value	\$169,700	\$167,300	(\$2,400)	-1.41%
Average County tax on an average residential property	\$813.12	\$831.10	\$17.98	2.21%

Sauk County 2015 Adopted Budget (Department # Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2015	Estimated Fund Balance End 2015
		Tax Levy	Use of Fund		Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2014	2013	\$ Change	% Change		
			Revenue	Balance						Tax Levy (as amended)	Tax Levy (as amended)	2014 Amended to 2015 Adopted	2014 Amended to 2015 Adopted		
118	County Board	142,198	0		142,198	142,198			142,198	139,327	154,129	2,871	2.06%	In General Fund Total	
181	Clerk of Courts	230,866	893,900		1,124,766	1,124,766			1,124,766	205,412	216,574	25,454	12.39%	In General Fund Total	
176	Circuit Courts	440,397	197,814		638,211	638,211			638,211	445,740	417,134	(5,343)	-1.20%	In General Fund Total	
191	Court Commissioner	178,075	48,523		226,598	226,598			226,598	177,299	175,458	776	0.44%	In General Fund Total	
213	Register in Probate	125,653	25,500		151,153	151,153			151,153	134,127	135,886	(8,474)	-6.32%	In General Fund Total	
91	Accounting	512,323	4,121		516,444	516,444			516,444	453,503	441,941	58,820	12.97%	In General Fund Total	
121	County Clerk / Elections	192,664	93,775	460,000	746,439	286,439	460,000		746,439	185,788	191,788	6,876	3.70%	In General Fund Total	
147	Personnel	389,489	3,500		392,989	392,989			392,989	365,877	327,533	23,612	6.45%	In General Fund Total	
162	Treasurer	(369,621)	923,800		554,179	554,179			554,179	(340,867)	(288,156)	(28,754)	-8.44%	In General Fund Total	
153	Register of Deeds	(328,697)	535,000		206,303	206,303			206,303	(347,305)	(325,433)	18,608	5.36%	In General Fund Total	
197	District Attorney / Victim Witness	407,566	75,857		483,423	483,423			483,423	395,559	390,450	12,007	3.04%	In General Fund Total	
112	Corporation Counsel	384,970	208,074		593,044	593,044			593,044	372,794	378,763	12,176	3.27%	In General Fund Total	
158	Surveyor	81,232	0		81,232	81,232			81,232	80,249	80,362	983	1.22%	In General Fund Total	
103	Building Services	2,820,085	290,580	150,000	3,260,665	2,431,665	829,000		3,260,665	2,148,056	2,099,957	672,029	31.29%	In General Fund Total	
219	Sheriff	11,641,761	1,475,402		13,117,163	12,854,163	263,000		13,117,163	11,495,013	11,609,689	146,748	1.28%	In General Fund Total	
187	Coroner	150,569	32,000		182,569	158,569	24,000		182,569	126,962	156,964	23,607	18.59%	In General Fund Total	
205	Emergency Management	124,140	67,463		191,603	191,603			191,603	114,606	112,845	9,534	8.32%	In General Fund Total	
96	Administrative Coordinator	216,585	0	136,437	353,022	353,022			353,022	170,294	164,485	46,291	27.18%	In General Fund Total	
140	Management Information Systems	1,139,069	1,017,335		2,156,404	1,695,678	460,726		2,156,404	950,600	903,536	188,469	19.83%	In General Fund Total	
330	Public Health	799,005	307,218	1,000	1,107,223	1,107,223			1,107,223	632,311	730,193	166,694	26.36%	In General Fund Total	
310	Home Care	0	0	0	0	0			0	49,790	0	(49,790)	-100.00%	In General Fund Total	
346	Women, Infants & Children	0	815,226	37,993	853,219	853,219			853,219	0	0	0	--	In General Fund Total	
279	Environmental Health	34,165	310,694		344,859	344,859			344,859	10,105	10,105	24,060	238.10%	In General Fund Total	
272	Child Support	164,268	732,992		897,260	897,260			897,260	167,576	181,570	(3,308)	-1.97%	In General Fund Total	
340	Veterans Service	296,193	11,500		307,693	307,693			307,693	208,510	201,708	87,683	42.05%	In General Fund Total	
387	Parks	165,582	665,243	722,392	1,553,217	1,399,409	153,808		1,553,217	158,240	159,323	7,342	4.64%	In General Fund Total	
364	Conservation, Planning & Zoning	950,714	1,122,384	177,700	2,250,798	1,964,144	286,654		2,250,798	760,916	761,201	189,798	24.94%	In General Fund Total	
396	UW Extension	330,471	12,613		343,084	343,084			343,084	310,954	304,704	19,517	6.28%	In General Fund Total	
129	General Non-Departmental	(9,454,719)	8,756,719	700,000	2,000	2,000			2,000	(9,616,470)	(9,184,702)	161,751	1.68%	In General Fund Total	
131	Class & Compensation Implementation	140,000	0		140,000	140,000			140,000	1,099,188	0	(959,188)	-87.26%	In General Fund Total	
131	Charitable / Penal Fines	5,313	0		5,313	5,313			5,313	3,537	297	1,776	50.21%	In General Fund Total	
131	Contingency	0	0	350,000	350,000	350,000			350,000	0	142,597	0	--	In General Fund Total	
233	Baraboo Dells Airport	4,100	0		4,100	4,100			4,100	4,100	4,100	0	0.00%	In General Fund Total	
250	Reedsburg Airport	4,100	0		4,100	4,100			4,100	4,100	4,100	0	0.00%	In General Fund Total	
252	Tri-County Airport	16,805	0		16,805	16,805			16,805	21,336	15,665	(4,531)	-21.24%	In General Fund Total	
251	Sauk Prairie Airport, Inc.	4,100	0		4,100	4,100			4,100	4,100	4,100	0	0.00%	In General Fund Total	
253	Wisconsin River Rail Transit	28,000	0		28,000	28,000			28,000	28,000	28,000	0	0.00%	In General Fund Total	
249	Pink Lady Rail Transit Commission	675	0		675	675			675	0	585	675	--	In General Fund Total	
386	Library Board	994,708	0		994,708	994,708			994,708	926,961	935,174	67,747	7.31%	In General Fund Total	

Sauk County 2015 Adopted Budget (Department # Order)

See Page	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	2014 Tax Levy (as amended)	2013 Tax Levy (as amended)	\$ Change 2014 Amended to 2015 Adopted	% Change 2014 Amended to 2015 Adopted	Fund Balance Beginning 2015	Fund Balance End 2015
355	Arts, Humanities, Historic Preservation	64,762	7,010		71,772	71,772			71,772	63,762	63,762	1,000	1.57%	In General Fund Total	
395	UW-Baraboo / Sauk County	115,000	0	533,750	648,750	115,000	533,750		648,750	80,000	145,000	35,000	43.75%	In General Fund Total	
394	Sauk County Development Corporation	72,528	0		72,528	72,528			72,528	67,528	67,528	5,000	7.40%	In General Fund Total	
132	Placemaking	30,000	0	95,000	125,000	125,000			125,000	0	0	30,000	--	In General Fund Total	
132	Transfer Sales Tax to HCC	1,193,724	0		1,193,724	1,193,724			1,193,724	1,276,071	502,759	(82,347)	-6.45%	In General Fund Total	
132	Transfer Sales Tax to Debt Service	1,553,599	0		1,553,599	1,553,599			1,553,599	1,627,799	2,094,628	(74,200)	-4.56%	In General Fund Total	
GENERAL FUND TOTAL		15,992,417	18,634,243	3,364,272	37,990,932	34,979,994	3,010,938	0	37,990,932	15,161,448	14,516,302	830,969	5.48%	30,676,306	27,312,034

257	Aging & Disability Resource Center	241,939	1,581,180		1,823,119	1,823,119			1,823,119	171,138	174,608	70,801	41.37%	219,531	219,531
312	Human Services	7,601,198	7,635,499		15,236,697	15,236,697			15,236,697	7,621,748	7,535,934	(20,550)	-0.27%	2,645,585	2,645,585
211	Jail Assessment	0	115,000		115,000	115,000			115,000	0	0	0	--	13,976	13,976
135	Land Records Modernization	0	150,000	306,001	456,001	236,001	220,000		456,001	0	0	0	--	662,761	356,760
245	Landfill Remediation	0	11,800	121,300	133,100	133,100			133,100	0	0	0	--	4,971,700	4,850,400
203	Drug Seizures Fund	0	1,000	11,000	12,000	12,000			12,000	0	0	0	--	113,397	102,397
358	CDBG-ED Revolving Loans	0	74,901	453,108	528,009	528,009			528,009	0	0	0	--	453,108	0
360	CDBG-FRSB Flood Recov Sm Bus	0	36,000		36,000	36,000			36,000	0	0	0	--	57	57
173	CDBG-EAP Emerg Assist Prog	0	0	204,892	204,892	204,892			204,892	0	0	0	--	291,436	86,544
362	CDBG-RLF Housing Rehab	0	20,000		20,000	20,000			20,000	0	0	0	--	12,500	12,500
83	Debt Service	0	1,669,349		1,669,349	1,224,767		444,582	1,669,349	250,000	250,000	(250,000)	-100.00%	0	444,582
285	Health Care Center	2,085,753	9,034,450	730,000	11,850,203	11,812,203	38,000		11,850,203	1,716,976	2,151,509	368,777	21.48%	2,537,384	1,807,384
234	Highway	3,956,803	5,330,890	650,000	9,937,693	9,287,693	650,000		9,937,693	3,933,464	3,902,944	23,339	0.59%	9,846,414	9,196,414
133	Insurance	0	67,702		67,702	52,050		15,652	67,702	0	0	0	--	484,348	500,000
168	Workers Compensation	0	267,973	34,629	302,602	302,602			302,602	0	0	0	--	655,204	620,575
277	Dog License Fund	0	28,000		28,000	28,000			28,000	0	0	0	--	1,405	1,405
ALL FUNDS TOTAL		29,878,110	44,657,987	5,875,202	80,411,299	76,032,127	3,918,938	460,234	80,411,299	28,854,774	28,531,297	1,023,336	3.55%	53,585,112	48,170,144

	2014 Amended	2015 Adopted	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,022,078,200	6,014,446,300	(7,631,900)	-0.13%
Total Levy Rate	\$4.79	\$4.97	\$0.18	3.68%
Total Levy Amount	28,854,774	29,878,110	1,023,336	3.55%
Impact of a one penny increase to the mil rate	\$60,221	\$60,144	(\$76)	-0.13%
Impact of a one penny increase to the mil rate on an average residential property	\$1.70	\$1.67		
Average residential property value	\$169,700	\$167,300	(\$2,400)	-1.41%
Average County tax on an average residential property	\$813.12	\$831.10	\$17.98	2.21%

Sauk County 2015 Adopted Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2015	Estimated Fund Balance End 2015
		Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2014 Tax Levy (as amended)	2013 Tax Levy (as amended)	\$ Change 2014 Amended to 2015 Adopted	% Change 2014 Amended to 2015 Adopted		
310	Home Care	0	0	0	0	0	0	0	0	49,790	0	(49,790)	-100.00%	In General Fund Total	
249	Pink Lady Rail Transit Commission	675	0	0	675	675	0	0	675	0	585	675	--	In General Fund Total	
129	General Non-Departmental	(9,454,719)	8,756,719	700,000	2,000	2,000	0	0	2,000	(9,616,470)	(9,184,702)	161,751	1.68%	30,676,306	27,312,034
233	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	
250	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	
251	Sauk Prairie Airport, Inc.	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
131	Charitable / Penal Fines	5,313	0	0	5,313	5,313	0	0	5,313	3,537	297	1,776	50.21%	In General Fund Total	
203	Drug Seizures Fund	0	1,000	11,000	12,000	12,000	0	0	12,000	0	0	0	--	113,397	102,397
252	Tri-County Airport	16,805	0	0	16,805	16,805	0	0	16,805	21,336	15,665	(4,531)	-21.24%	In General Fund Total	
362	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	0.00%	12,500	12,500
277	Dog License Fund	0	28,000	0	28,000	28,000	0	0	28,000	0	0	0	--	1,405	1,405
253	Wisconsin River Rail Transit	28,000	0	0	28,000	28,000	0	0	28,000	28,000	28,000	0	0.00%	In General Fund Total	
360	CDBG-FRSB Flood Recov Sm Bus	0	36,000	0	36,000	36,000	0	0	36,000	0	0	0	0.00%	57	57
133	Insurance	0	67,702	0	67,702	52,050	0	15,652	67,702	0	0	0	--	484,348	500,000
355	Arts, Humanities, Historic Preservation	64,762	7,010	0	71,772	71,772	0	0	71,772	63,762	63,762	1,000	1.57%	In General Fund Total	
394	Sauk County Development Corporation	72,528	0	0	72,528	72,528	0	0	72,528	67,528	67,528	5,000	7.40%	In General Fund Total	
158	Surveyor	81,232	0	0	81,232	81,232	0	0	81,232	80,249	80,362	983	1.22%	In General Fund Total	
211	Jail Assessment	0	115,000	0	115,000	115,000	0	0	115,000	0	0	0	--	13,976	13,976
132	Placemaking	30,000	0	95,000	125,000	125,000	0	0	125,000	0	0	30,000	--	In General Fund Total	
245	Landfill Remediation	0	11,800	121,300	133,100	133,100	0	0	133,100	0	0	0	--	4,971,700	4,850,400
131	Class & Compensation Implementation	140,000	0	0	140,000	140,000	0	0	140,000	1,099,188	0	(959,188)	-87.26%	In General Fund Total	
118	County Board	142,198	0	0	142,198	142,198	0	0	142,198	139,327	154,129	2,871	2.06%	In General Fund Total	
213	Register in Probate	125,653	25,500	0	151,153	151,153	0	0	151,153	134,127	135,886	(8,474)	-6.32%	In General Fund Total	
187	Coroner	150,569	32,000	0	182,569	158,569	24,000	0	182,569	126,962	156,964	23,607	18.59%	In General Fund Total	
205	Emergency Management	124,140	67,463	0	191,603	191,603	0	0	191,603	114,606	112,845	9,534	8.32%	In General Fund Total	
173	CDBG-EAP Emerg Assist Prog	0	0	204,892	204,892	204,892	0	0	204,892	0	0	0	0.00%	291,436	86,544
153	Register of Deeds	(328,697)	535,000	0	206,303	206,303	0	0	206,303	(347,305)	(325,433)	18,608	5.36%	In General Fund Total	
191	Court Commissioner	178,075	48,523	0	226,598	226,598	0	0	226,598	177,299	175,458	776	0.44%	In General Fund Total	
168	Workers Compensation	0	267,973	34,629	302,602	302,602	0	0	302,602	0	0	0	--	655,204	620,575
340	Veterans Service	296,193	11,500	0	307,693	307,693	0	0	307,693	208,510	201,708	87,683	42.05%	In General Fund Total	
396	UW Extension	330,471	12,613	0	343,084	343,084	0	0	343,084	310,954	304,704	19,517	6.28%	In General Fund Total	
279	Environmental Health	34,165	310,694	0	344,859	344,859	0	0	344,859	10,105	10,105	24,060	238.10%	In General Fund Total	
131	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	142,597	0	--	In General Fund Total	
96	Administrative Coordinator	216,585	0	136,437	353,022	353,022	0	0	353,022	170,294	164,485	46,291	27.18%	In General Fund Total	
147	Personnel	389,489	3,500	0	392,989	392,989	0	0	392,989	365,877	327,533	23,612	6.45%	In General Fund Total	
135	Land Records Modernization	0	150,000	306,001	456,001	236,001	220,000	0	456,001	0	0	0	--	662,761	356,760
197	District Attorney / Victim Witness	407,566	75,857	0	483,423	483,423	0	0	483,423	395,559	390,450	12,007	3.04%	In General Fund Total	
91	Accounting	512,323	4,121	0	516,444	516,444	0	0	516,444	453,503	441,941	58,820	12.97%	In General Fund Total	

Sauk County 2015 Adopted Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning	Estimated Fund Balance End
		Tax Levy	Use of Fund Balance		Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2014 Tax Levy (as amended)	2013 Tax Levy (as amended)	\$ Change 2014 Amended to 2015 Adopted	% Change 2014 Amended to 2015 Adopted	2015	2015
			Revenue												
358	CDBG-ED Revolving Loans	0	74,901	453,108	528,009	528,009	0	0	528,009	0	0	0	--	453,108	0
162	Treasurer	(369,621)	923,800	0	554,179	554,179	0	0	554,179	(340,867)	(288,156)	(28,754)	-8.44%	In General Fund Total	
112	Corporation Counsel	384,970	208,074	0	593,044	593,044	0	0	593,044	372,794	378,763	12,176	3.27%	In General Fund Total	
176	Circuit Courts	440,397	197,814	0	638,211	638,211	0	0	638,211	445,740	417,134	(5,343)	-1.20%	In General Fund Total	
395	UW-Baraboo / Sauk County	115,000	0	533,750	648,750	115,000	533,750	0	648,750	80,000	145,000	35,000	43.75%	In General Fund Total	
121	County Clerk / Elections	192,664	93,775	460,000	746,439	286,439	460,000	0	746,439	185,788	191,788	6,876	3.70%	In General Fund Total	
346	Women, Infants & Children	0	815,226	37,993	853,219	853,219	0	0	853,219	0	0	0	--	In General Fund Total	
272	Child Support	164,268	732,992	0	897,260	897,260	0	0	897,260	167,576	181,570	(3,308)	-1.97%	In General Fund Total	
386	Library Board	994,708	0	0	994,708	994,708	0	0	994,708	926,961	935,174	67,747	7.31%	In General Fund Total	
330	Public Health	799,005	307,218	1,000	1,107,223	1,107,223	0	0	1,107,223	632,311	730,193	166,694	26.36%	In General Fund Total	
181	Clerk of Courts	230,866	893,900	0	1,124,766	1,124,766	0	0	1,124,766	205,412	216,574	25,454	12.39%	In General Fund Total	
132	Transfer Sales Tax to HCC	1,193,724	0	0	1,193,724	1,193,724	0	0	1,193,724	1,276,071	502,759	(82,347)	-6.45%	In General Fund Total	
83	Debt Service	0	1,669,349	0	1,669,349	1,224,767	0	444,582	1,669,349	250,000	250,000	(250,000)	-100.00%	0	444,582
387	Parks	165,582	665,243	722,392	1,553,217	1,399,409	153,808	0	1,553,217	158,240	159,323	7,342	4.64%	In General Fund Total	
132	Transfer Sales Tax to Debt Service	1,553,599	0	0	1,553,599	1,553,599	0	0	1,553,599	1,627,799	2,094,628	(74,200)	-4.56%	In General Fund Total	
257	Aging & Disability Resource Center	241,939	1,581,180	0	1,823,119	1,823,119	0	0	1,823,119	171,138	174,608	70,801	41.37%	219,531	219,531
140	Management Information Systems	1,139,069	1,017,335	0	2,156,404	1,695,678	460,726	0	2,156,404	950,600	903,536	188,469	19.83%	In General Fund Total	
364	Conservation, Planning & Zoning	950,714	1,122,384	177,700	2,250,798	1,964,144	286,654	0	2,250,798	760,916	761,201	189,798	24.94%	In General Fund Total	
103	Building Services	2,820,085	290,580	150,000	3,260,665	2,431,665	829,000	0	3,260,665	2,148,056	2,099,957	672,029	31.29%	In General Fund Total	
234	Highway	3,956,803	5,330,890	650,000	9,937,693	9,287,693	650,000	0	9,937,693	3,933,464	3,902,944	23,339	0.59%	9,846,414	9,196,414
285	Health Care Center	2,085,753	9,034,450	730,000	11,850,203	11,812,203	38,000	0	11,850,203	1,716,976	2,151,509	368,777	21.48%	2,537,384	1,807,384
219	Sheriff	11,641,761	1,475,402	0	13,117,163	12,854,163	263,000	0	13,117,163	11,495,013	11,609,689	146,748	1.28%	In General Fund Total	
312	Human Services	7,601,198	7,635,499	0	15,236,697	15,236,697	0	0	15,236,697	7,621,748	7,535,934	(20,550)	-0.27%	2,645,585	2,645,585
ALL FUNDS TOTAL		29,878,110	44,657,987	5,875,202	80,411,299	76,032,127	3,918,938	460,234	80,411,299	28,854,774	28,531,297	1,023,336	3.55%	53,585,112	48,170,144

	2014 <u>Amended</u>	2015 <u>Adopted</u>	Dollar <u>Change</u>	Percent <u>Change</u>
Equalized Value (without tax incremental districts)	6,022,078,200	6,014,446,300	(7,631,900)	-0.13%
Total Levy Rate	\$4.79	\$4.97	\$0.18	3.68%
Total Levy Amount	28,854,774	29,878,110	1,023,336	3.55%
Impact of a one penny increase to the mil rate	\$60,221	\$60,144	(\$76)	-0.13%
Impact of a one penny increase to the mil rate on an average residential property	\$1.70	\$1.67		
Average residential property value	\$169,700	\$167,300	(\$2,400)	-1.41%
Average County tax on an average residential property	\$813.12	\$831.10	\$17.98	2.21%

Sauk County 2015 Adopted Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2014				2013		\$ 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)	2014 Amended to 2015 Adopted	2014 Amended to 2015 Adopted	2014 Amended to 2015 Adopted	2014 Amended to 2015 Adopted	Fund Balance Beginning 2015	Fund Balance End 2015				
129	General Non-Departmental	(9,454,719)	8,756,719	700,000	2,000	2,000	0	0	2,000	(9,616,470)	(9,184,702)	161,751		1.68%	30,676,306	27,312,034					
162	Treasurer	(369,621)	923,800	0	554,179	554,179	0	0	554,179	(340,867)	(288,156)	(28,754)		-8.44%	In General Fund Total						
153	Register of Deeds	(328,697)	535,000	0	206,303	206,303	0	0	206,303	(347,305)	(325,433)	18,608		5.36%	In General Fund Total						
310	Home Care	0	0	0	0	0	0	0	0	49,790	0	(49,790)		-100.00%	In General Fund Total						
203	Drug Seizures Fund	0	1,000	11,000	12,000	12,000	0	0	12,000	0	0	0		--	113,397	102,397					
362	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0		--	12,500	12,500					
277	Dog License Fund	0	28,000	0	28,000	28,000	0	0	28,000	0	0	0		--	1,405	1,405					
360	CDBG-FRSB Flood Recov Sm Bus	0	36,000	0	36,000	36,000	0	0	36,000	0	0	0		--	57	57					
133	Insurance	0	67,702	0	67,702	52,050	0	15,652	67,702	0	0	0		--	484,348	500,000					
211	Jail Assessment	0	115,000	0	115,000	115,000	0	0	115,000	0	0	0		--	13,976	13,976					
245	Landfill Remediation	0	11,800	121,300	133,100	133,100	0	0	133,100	0	0	0		--	4,971,700	4,850,400					
173	CDBG-EAP Emerg Assist Prog	0	0	204,892	204,892	204,892	0	0	204,892	0	0	0		--	291,436	86,544					
168	Workers Compensation	0	267,973	34,629	302,602	302,602	0	0	302,602	0	0	0		--	655,204	620,575					
131	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	142,597	0		--	In General Fund Total						
135	Land Records Modernization	0	150,000	306,001	456,001	236,001	220,000	0	456,001	0	0	0		--	662,761	356,760					
358	CDBG-ED Revolving Loans	0	74,901	453,108	528,009	528,009	0	0	528,009	0	0	0		--	453,108	0					
346	Women, Infants & Children	0	815,226	37,993	853,219	853,219	0	0	853,219	0	0	0		--	In General Fund Total						
83	Debt Service	0	1,669,349	0	1,669,349	1,224,767	0	444,582	1,669,349	250,000	250,000	(250,000)		-100.00%	0	444,582					
249	Pink Lady Rail Transit Commission	675	0	0	675	675	0	0	675	0	585	675		--	In General Fund Total						
233	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						
250	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						
251	Sauk Prairie Airport, Inc.	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0		0.00%	In General Fund Total						
131	Charitable / Penal Fines	5,313	0	0	5,313	5,313	0	0	5,313	3,537	297	1,776		50.21%	In General Fund Total						
252	Tri-County Airport	16,805	0	0	16,805	16,805	0	0	16,805	21,336	15,665	(4,531)		-21.24%	In General Fund Total						
253	Wisconsin River Rail Transit	28,000	0	0	28,000	28,000	0	0	28,000	28,000	28,000	0		0.00%	In General Fund Total						
132	Placemaking	30,000	0	95,000	125,000	125,000	0	0	125,000	0	0	30,000		--	In General Fund Total						
279	Environmental Health	34,165	310,694	0	344,859	344,859	0	0	344,859	10,105	10,105	24,060		238.10%	In General Fund Total						
355	Arts, Humanities, Historic Preservation	64,762	7,010	0	71,772	71,772	0	0	71,772	63,762	63,762	1,000		1.57%	In General Fund Total						
394	Sauk County Development Corporation	72,528	0	0	72,528	72,528	0	0	72,528	67,528	67,528	5,000		7.40%	In General Fund Total						
158	Surveyor	81,232	0	0	81,232	81,232	0	0	81,232	80,249	80,362	983		1.22%	In General Fund Total						
395	UW-Baraboo / Sauk County	115,000	0	533,750	648,750	115,000	533,750	0	648,750	80,000	145,000	35,000		43.75%	In General Fund Total						
205	Emergency Management	124,140	67,463	0	191,603	191,603	0	0	191,603	114,606	112,845	9,534		8.32%	In General Fund Total						
213	Register in Probate	125,653	25,500	0	151,153	151,153	0	0	151,153	134,127	135,886	(8,474)		-6.32%	In General Fund Total						
131	Class & Compensation Implementation	140,000	0	0	140,000	140,000	0	0	140,000	1,099,188	0	(959,188)		-87.26%	In General Fund Total						
118	County Board	142,198	0	0	142,198	142,198	0	0	142,198	139,327	154,129	2,871		2.06%	In General Fund Total						
187	Coroner	150,569	32,000	0	182,569	158,569	24,000	0	182,569	126,962	156,964	23,607		18.59%	In General Fund Total						
272	Child Support	164,268	732,992	0	897,260	897,260	0	0	897,260	167,576	181,570	(3,308)		-1.97%	In General Fund Total						
387	Parks	165,582	665,243	722,392	1,553,217	1,399,409	153,808	0	1,553,217	158,240	159,323	7,342		4.64%	In General Fund Total						
191	Court Commissioner	178,075	48,523	0	226,598	226,598	0	0	226,598	177,299	175,458	776		0.44%	In General Fund Total						
96	Administrative Coordinator	216,585	0	136,437	353,022	353,022	0	0	353,022	170,294	164,485	46,291		27.18%	In General Fund Total						

Sauk County 2015 Adopted Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2014				2013				S Change		% Change		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)	2014 Amended to 2015 Adopted	2014 Amended to 2015 Adopted	2014 Amended to 2015 Adopted	2014 Amended to 2015 Adopted	Fund Balance Beginning 2015	Fund Balance End 2015						
181	Clerk of Courts	230,866	893,900	0	1,124,766	1,124,766	0	0	1,124,766	205,412	216,574	25,454	12.39%			In General Fund Total							
257	Aging & Disability Resource Center	241,939	1,581,180	0	1,823,119	1,823,119	0	0	1,823,119	171,138	174,608	70,801	41.37%		219,531	219,531							
340	Veterans Service	296,193	11,500	0	307,693	307,693	0	0	307,693	208,510	201,708	87,683	42.05%			In General Fund Total							
396	UW Extension	330,471	12,613	0	343,084	343,084	0	0	343,084	310,954	304,704	19,517	6.28%			In General Fund Total							
112	Corporation Counsel	384,970	208,074	0	593,044	593,044	0	0	593,044	372,794	378,763	12,176	3.27%			In General Fund Total							
147	Personnel	389,489	3,500	0	392,989	392,989	0	0	392,989	365,877	327,533	23,612	6.45%			In General Fund Total							
197	District Attorney / Victim Witness	407,566	75,857	0	483,423	483,423	0	0	483,423	395,559	390,450	12,007	3.04%			In General Fund Total							
176	Circuit Courts	440,397	197,814	0	638,211	638,211	0	0	638,211	445,740	417,134	(5,343)	-1.20%			In General Fund Total							
91	Accounting	512,323	4,121	0	516,444	516,444	0	0	516,444	453,503	441,941	58,820	12.97%			In General Fund Total							
121	County Clerk / Elections	192,664	93,775	460,000	746,439	286,439	460,000	0	746,439	185,788	191,788	6,876	3.70%			In General Fund Total							
330	Public Health	799,005	307,218	1,000	1,107,223	1,107,223	0	0	1,107,223	632,311	730,193	166,694	26.36%			In General Fund Total							
364	Conservation, Planning & Zoning	950,714	1,122,384	177,700	2,250,798	1,964,144	286,654	0	2,250,798	760,916	761,201	189,798	24.94%			In General Fund Total							
386	Library Board	994,708	0	0	994,708	994,708	0	0	994,708	926,961	935,174	67,747	7.31%			In General Fund Total							
140	Management Information Systems	1,139,069	1,017,335	0	2,156,404	1,695,678	460,726	0	2,156,404	950,600	903,536	188,469	19.83%			In General Fund Total							
132	Transfer Sales Tax to HCC	1,193,724	0	0	1,193,724	1,193,724	0	0	1,193,724	1,276,071	502,759	(82,347)	-6.45%			In General Fund Total							
132	Transfer Sales Tax to Debt Service	1,553,599	0	0	1,553,599	1,553,599	0	0	1,553,599	1,627,799	2,094,628	(74,200)	-4.56%			In General Fund Total							
285	Health Care Center	2,085,753	9,034,450	730,000	11,850,203	11,812,203	38,000	0	11,850,203	1,716,976	2,151,509	368,777	21.48%		2,537,384	1,807,384							
103	Building Services	2,820,085	290,580	150,000	3,260,665	2,431,665	829,000	0	3,260,665	2,148,056	2,099,957	672,029	31.29%			In General Fund Total							
234	Highway	3,956,803	5,330,890	650,000	9,937,693	9,287,693	650,000	0	9,937,693	3,933,464	3,902,944	23,339	0.59%		9,846,414	9,196,414							
312	Human Services	7,601,198	7,635,499	0	15,236,697	15,236,697	0	0	15,236,697	7,621,748	7,535,934	(20,550)	-0.27%		2,645,585	2,645,585							
219	Sheriff	11,641,761	1,475,402	0	13,117,163	12,854,163	263,000	0	13,117,163	11,495,013	11,609,689	146,748	1.28%			In General Fund Total							
ALL FUNDS TOTAL		29,878,110	44,657,987	5,875,202	80,411,299	76,032,127	3,918,938	460,234	80,411,299	28,854,774	28,531,297	1,023,336	3.55%		53,585,112	48,170,144							

	2014 Amended	2015 Adopted	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,022,078,200	6,014,446,300	(7,631,900)	-0.13%
Total Levy Rate	\$4.79	\$4.97	\$0.18	3.68%
Total Levy Amount	28,854,774	29,878,110	1,023,336	3.55%
Impact of a one penny increase to the mil rate	\$60,221	\$60,144	(\$76)	-0.13%
Impact of a one penny increase to the mil rate on an average residential property	\$1.70	\$1.67		
Average residential property value	\$169,700	\$167,300	(\$2,400)	-1.41%
Average County tax on an average residential property	\$813.12	\$831.10	\$17.98	2.21%

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 Em ployees
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 Procedure s

- 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
NFP	Nurse Family Partnership
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
RCPP	Regional Conservation Partnership Program
RLF	Revolving Loan Fund
RN	Registered Nurse

- S -

SARA	Superfund Amendment and Reauthorization Act
SCIL	Sauk County Institute of Leadership
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.

BALANCED BUDGET

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.

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.

GLOSSARY

(As these terms apply to Sauk County)

BONDS

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

BUDGET

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

GLOSSARY

(As these terms apply to Sauk County)

COMMITTEES AND BOARDS

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

COMMUNITY INTEGRATION PROGRAM IA (CIP I A)

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

COMMUNITY INTEGRATION PROGRAM IB (CIP I B)

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

COMMUNITY INTEGRATION PROGRAM II (CIP II)

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

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

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

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

CONTINGENCY FUNDS

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

CUSIP

A universally accepted industry standard for securities identification and descriptions.

DEBT 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.

GLOSSARY

(As these terms apply to Sauk County)

ENCUMBRANCE

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

ENTERPRISE FUNDS

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

EQUALIZED PROPERTY VALUATION

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

EQUITY

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

EXPENDITURE

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

FIDUCIARY FUNDS

See Trust and Agency Funds.

FINANCIAL STATEMENTS

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

FISCAL YEAR

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

FRINGE BENEFITS

Compensation in addition to regular salary provided to an employee.

FULL TIME EQUIVALENT (FTE)

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

FUND

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

FUND BALANCE

The difference between fund assets and fund liabilities.

- Nonspendable-Amounts that cannot be spent because they are 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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