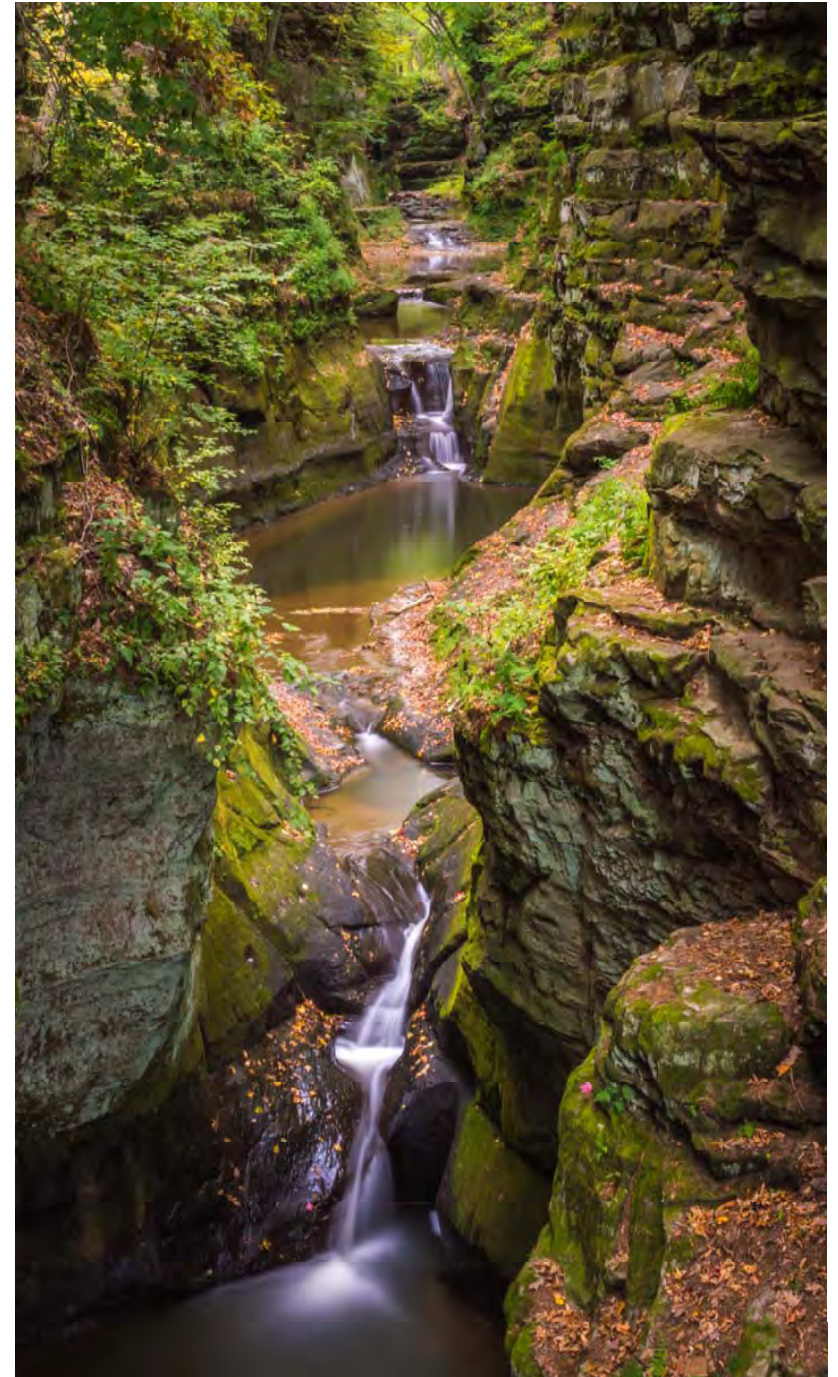




**Sauk County,
Wisconsin
2016
Adopted
Budget**



Sauk County Board of Supervisors November 2015

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Joan Fordham – County Board Vice-Chair

Finance Committee:
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Joan Fordham – Vice-Chair
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On the cover...

Sauk County employees were invited to submit their photos that highlight the vibrance and beauty of Sauk County

- Top left: An autumn day in Sauk County's rustic Hemlock Park. Photo by Sauk County Parks Director Matt Stieve.
- Bottom left: Newly constructed science building at the University of Wisconsin-Baraboo/Sauk County.
- Right: Pewit's Nest, a Wisconsin State Natural Area formed by Skillet Creek nestled in the Baraboo bluffs. Photo by Austin Brown, son of Karlyn Brown of the Sauk County Sheriff's Department.

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To the Citizens of Sauk County: I am pleased to present the proposed 2016 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 2016 budget continues the review of County services and programs, and sets the stage for additional work in future years. There was significant discussion by the Finance Committee on the changes to both the County Parks and Recreation and Criminal Justice Coordinating Council (CJCC) programs and the impact those programs may have on the citizens of Sauk County. The Finance

Committee debated the coordination needed between Human Services, the Sheriff, and the Courts in relation to the CJCC, and as a result funds within the Humans Services Department were dedicated to the CJCC program.

The budget includes shifts in policy direction that are seen and embodied in the 2016 budget. The 2016 budget includes the implementation of programming recommendations of the CJCC. 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. Additionally the budget includes the establishment of county wide placemaking and the beginning of Next Generation Sauk County initiative focused on attracting and retaining the millennial generation. With placemaking being a direction for the future there is a recognized need to continue to maintain and improve the County's park system; capital improvements are recognized as a necessity for our parks program. These two programs are of great importance to the future stability of the County.

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

	2015 Budget	2016 Budget	Dollar Change	Percent Change
Levy Amount	\$29,878,110	\$30,183,042	\$304,932	1.02%
Levy Rate	\$4.97	\$4.76	-\$0.21	-4.22%
Equalized Value	\$6,014,446,300	\$6,343,846,500	\$329,400,200	5.48%

Top Ten Strategic Issues (SI) for 2015 – 2017

The biennial strategic planning process is a key component for informing budget construction. Many components of this budget reflect the policy direction articulated through strategic planning and focused citizen input. Of the 24 strategic issues identified during the biennial strategic planning process, the top 10 are listed below and ranked as priorities 1-7:

<i>Priority</i>	<i>Strategic Issue</i>
1	Be able to effectively change behaviors of the drugged and drunk drivers. In order to attempt to create change, additional patrol officers are needed to create proactive enforcement rather than reactive enforcement. Achieve and maintain adequate staffing to keep pace with service demands and emerging public safety issues.
2	Establish, develop and expand the Nurse Family Partnership program to assist first time high risk mothers. Near 40 years of evidence proves huge tax savings, while strengthening families, babies and communities in the future. (i.e. youth crimes and arrests (lowered by 40%) Cost “offsets to government, insurers, and out of pocket payments by families.
3	Identify key areas of development for county parks and recreation based on analysis of opportunities identified in the Comprehensive Outdoor Recreation Plan and the Comprehensive Plan. Develop “Placemaking” as a regional initiative to align county-wide assets to showcase the County as premier place to live, work and play. Provide for the continued development of the regional recreational trails (Great Sauk Trail).
4	To keep moving forward on the issue of Building Security.
5	Continuously explore evolving green energy practices to include development of a plan to move Sauk County facilities toward carbon neutrality through business and public partnerships and implement these practices internally when feasible.
6	Continued proactive approach to employee wellness, including but not limited to incorporation of an employee fitness facility and other related initiatives.
7	Sauk County Health Care Center (SCHCC) is pursuing the development of the continuum of care campus through exploration of adding an assisted living facility.

2016 Budget Highlights

- Funding increased for the Criminal Justice Coordinating Council and justice programming at a level of \$240,000; as well as \$120,000 in Human Services for complementary programming. *(SI 1)*
- Funding for two additional patrol officers for the Sheriff’s Department (\$197,000). *(SI 1)*
- 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. *(SI 2)*
- The budget includes continuance of a countywide placemaking initiative and will use \$43,791 carryforward from the Conservation, Planning and Zoning department and \$30,000 tax levy to move this effort forward. *(SI 3)*
- The budget still includes \$1,040,000 for development of the Great Sauk Trail, funded half by General Fund balance and half by anticipated grants. *(SI 3)*
- The Parks and Recreation programs in Sauk County are recognized to be of great importance to the placemaking initiatives of the County. As a result the County has placed \$25,000 into the parks budget for improvements, and \$55,000 for an additional fulltime employee. *(SI 3)*
- General Fund balance has been allocated for non- or rarely-recurring capital projects: Implement energy cost saving measures, \$225,000; Building Services MIS-CAD for Fire/EMS, \$131,000. *(SI 5)*
- Health insurance rates increased 3.00%; however, through position restructure and employees’ elections, the cost to the County is remaining flat. Health Risk Assessments and the development of other wellness programming will allow for future cost containment. This budget includes an employee wellness program that was initiated with \$50,000 County levy dollars. *(SI 6)*
- Aging & Disability Resource Center programming has been restructured which includes revamping transportation and nutrition programs.

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 2016 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. Of note, for the first time in years the property valuations have begun to increase over the previous six years of declining values. Although it is premature to call this an upward trend other indications in the County show a positive change in the economy. Some of the biggest challenges remain; the 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 recovering economy.

Increasing Property Valuations: Overall equalized valuations in the County were up by \$329,400,200, or 5.48% after six years of declining values. All sectors of valuations increased except Forest lands which decreased in value by -0.96% for a total change of -\$879,700. This indicates stabilization in the housing market after five years of declines.

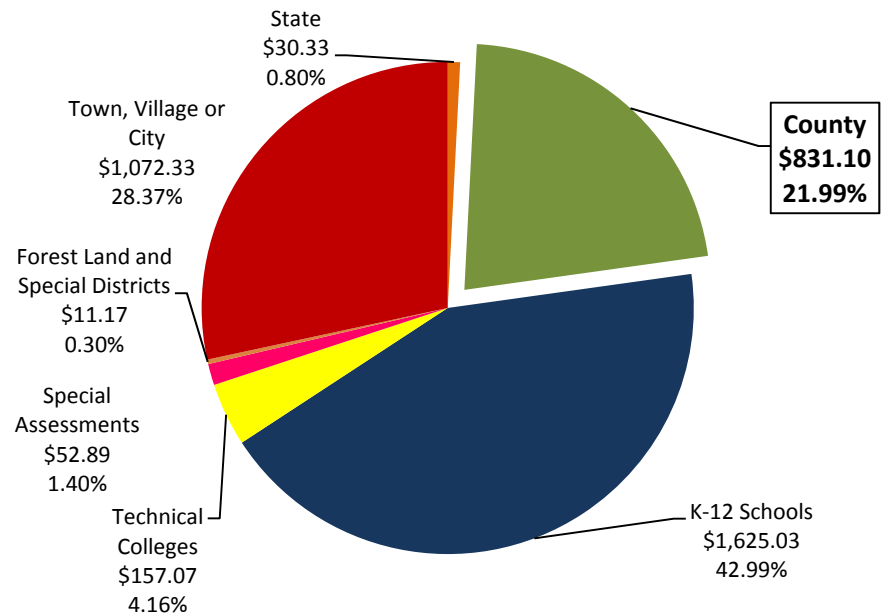
Revenue Limitations: Property tax limitations and dwindling federal and state funding compound the issues that arise with increasing costs to continue.

- The intense legislative and public scrutiny of local government budgets continues in 2016, 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 (1.104% or 2016) or 0%, whichever is greater. Adjustments are available and have been taken for debt service, libraries and bridge aids.
- 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: Each year the desire and demand for County services are evaluated within each budget cycle. Difficult economic times appear to be fading; however the constraints of the state on revenue limitations pressure each county. Each year as part of the budget process the County performs an annual evaluation of services. Every year the continued recognition of social needs is balanced against the costs to the taxpayer, and each year all services and programs of the County need to be evaluated, assessed, and scrutinized.

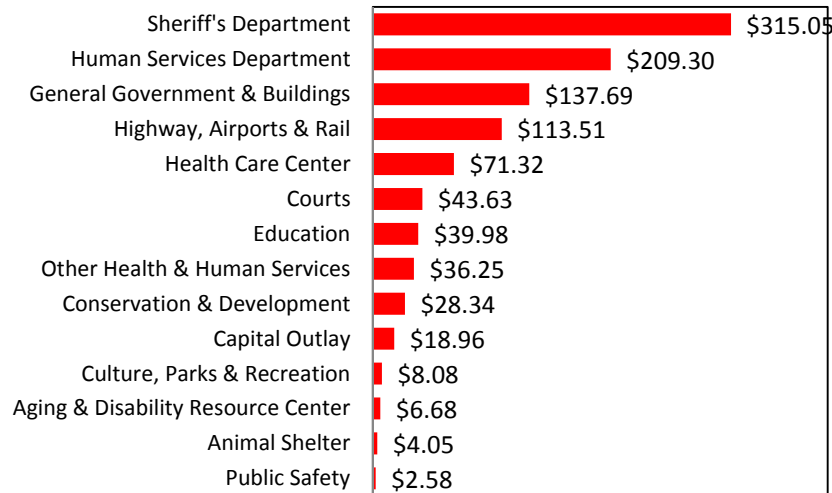
Property Tax Payers: The County property taxpayer, and their ability to pay, is a crucial component of budget construction. Following is a chart which demonstrates how an average tax bill is allocated. Variation will be seen from one municipality to the next.

Allocation of Total Sauk County Property Tax Bill by Taxing District
Total average tax bill on a property of \$167,300: \$3,779.92
(based on 2014 paid 2015, the 2015 budget)



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

Allocation of Sauk County's Portion of the Property Tax



County property taxes are also reduced by revenues from sales tax by \$204.32 for an average property. This brings the total County portion of property tax to \$831.10.

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 2016 budget is transition, building on the prior years' focus of structural alignment, capacity, 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

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For the Fiscal Year Beginning

January 1, 2015

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, 2015. 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 - 2016

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 their 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 further helps to define and articulate the priorities and core services of the county:

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 2016, 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 2016 budget. In terms of the services the County provides and the specific objectives of the 2016 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 continuous evaluation and potential “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 and necessary.

- ✓ 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 is but one example.

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 2016 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 County participates in the Wisconsin Counties Association – County Ambassador Program which aids in building these relationships. 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 2016 budget includes dollars to complete the expansion of 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 deeded properties that will benefit the County and local municipalities, as well as the citizenry. Improved municipal involvement in developing alternatives to contaminated, blighted, and unwanted properties will produce better outcomes for all of Sauk County.

2016 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 2016 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 the local needs.
- ✓ The Aging and Disability Resources Center has conducted needs assessments and designed programs that allow the elderly to live and thrive in our 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. Public Health's Nurse Family Partnership program is an evidence based program that targets first-time mothers.
- ✓ In 2015 a position was added in Veterans Service's to meet the myriad of needs of veterans returning from service; this position continued in 2016.

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, 2015, the amount calculated by policy for working capital was \$14,452,129, and the unassigned balance (after working capital removed) was \$10,318,894. The sum of the working capital and the unassigned is sixty-eight percent of the 2016 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 2016 by levying for an additional \$304,932.

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 and committees with specific succession planning done annually.

- ✓ 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, this ongoing partnership by nature intertwines County and State priorities. In its various forms and functions the State of Wisconsin both directly and indirectly influences county priorities. The relationship with the State is one that requires further discussion, as the relationship is evolving to provide for greater collaboration and may include a new 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 2016 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 2016 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.
- ✓ In 2016, dollars were allocated for a county-wide placemaking initiative to likely include the creation of a placemaking employee.

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 less densely populated than other regions of the state.

	Sauk County	Wisconsin
Land area in square miles	831	54,158
Persons per square mile, 2015	74.9	106.2

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.

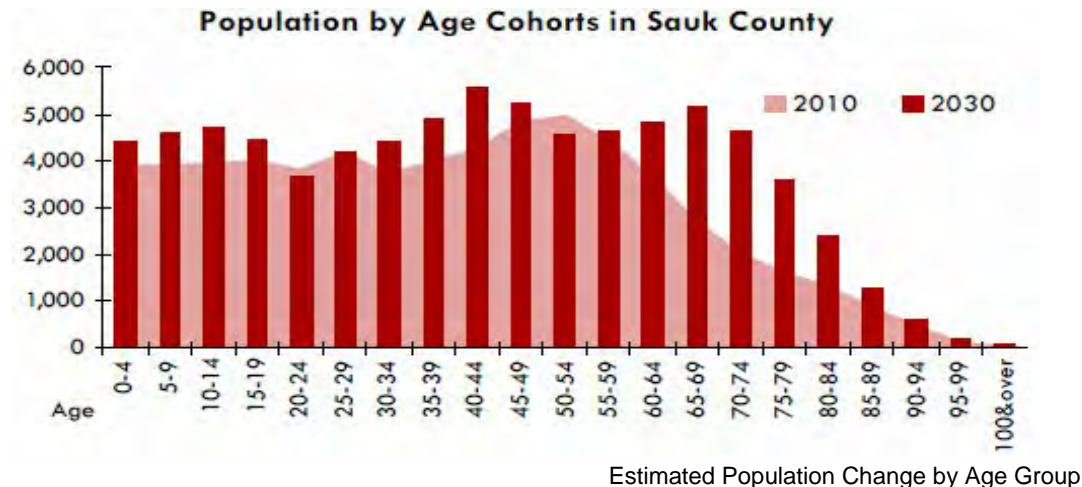
Demography

The 2015 estimated Sauk County's population is 62,207 people. Since 2000 the population has increased by 12.6%. 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 41.2 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 (4.9%). The 25,400 family households in the County with an average family size of 2.43 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 29,869 housing units in the County. Seasonal or recreational housing units comprise 8.25% of the available housing. Sixty-nine percent of the occupied dwellings are occupied by the owners, which is a higher rate than that of the state as a whole. The Housing Affordability Index for Madison in adjacent Dane County is 185.1 (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 (11.9%) 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 2014	0.18%	0.35%
Population, 2015 estimate	62,207	5,753,324
White persons, 2014 ⁽³⁾	91.5%	82.2%
Hispanic or Latino	4.9%	6.5%
American Indian	1.4%	1.1%
Black persons	0.8%	6.6%
Asian	0.8%	2.6%
Other	1.4%	3.6%
Less than 18 years old, 2014 ⁽³⁾	23.0%	22.6%
18 - 64 years old	60.0%	60.2%
Persons 65 and older	17.0%	50.2%
Highest Educational Attainment - 2014 ⁽³⁾		
Bachelors degree or higher, pct>25 yrs of age	21.9%	27.4%
High school graduates, pct >25 yrs of age	89.6%	90.8%
Less than high school	10.4%	9.2%
Geographic Profile		
Land area in square miles	831	54,158
Persons per square mile, 2015	74.9	106.2
Housing		
Housing Units, 2014 ⁽³⁾	29,869	2,648,317
Home ownership rate, 2014 ⁽³⁾	68.8%	67.7%
Households, 2014 ⁽³⁾	25,400	2,293,250
Projected persons per household, 2014 ⁽³⁾	2.43	2.43
Median sales price, 2015 ⁽⁴⁾	\$159,700	\$175,000*
Average sales price, 2015 ⁽⁴⁾	\$183,579	\$203,652*
Earnings		
Median household income, 2014 ⁽³⁾	\$50,982	\$52,738
Per capita total personal income, 2014 ⁽⁸⁾	\$40,745	\$44,186
Persons below poverty level, 2014 ⁽³⁾	11.9%	13.2%
Unemployment Rate - Not seasonally adjusted ⁽⁵⁾		
December 2015	4.0%	4.2%

Occupational Composition ⁽²⁾	Sauk County	Wisconsin
Manufacturing	16.0%	16.7%
Trade, transportation, utilities	24.2%	23.1%
Professional, financial, information	18.1%	23.2%
Education, health	15.7%	22.2%
Leisure, hospitality	22.4%	9.9%
All other	3.6%	4.9%

Largest Employers ⁽⁶⁾	Employees
Ho Chunk Casino, Hotel and Convention Center	2,000
Grede Foundries, Inc.	860
Cardinal IG Company	685
Sauk County	650
Sysco Baraboo LLC	601
Lands' End Inc.	600
Wal-Mart (Lake Delton & Baraboo)	599
R.R. Donnelley Baraboo Division	501
Reedsburg Area Medical Center	500
Flambeau Inc.	480
Baraboo School District	471
St. Clare Hospital	360

Sauk County Equalized Land Values-2014 ⁽⁷⁾	\$Value	% of Value
Residential	4,056,727,300	59.4%
Agricultural	51,254,000	0.8%
Manufacturing / Commercial	1,970,154,400	28.8%
Forest / Undeveloped / Other	751,336,500	11.0%

(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: ReferenceUSA and Primary Research by Sauk County.

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

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

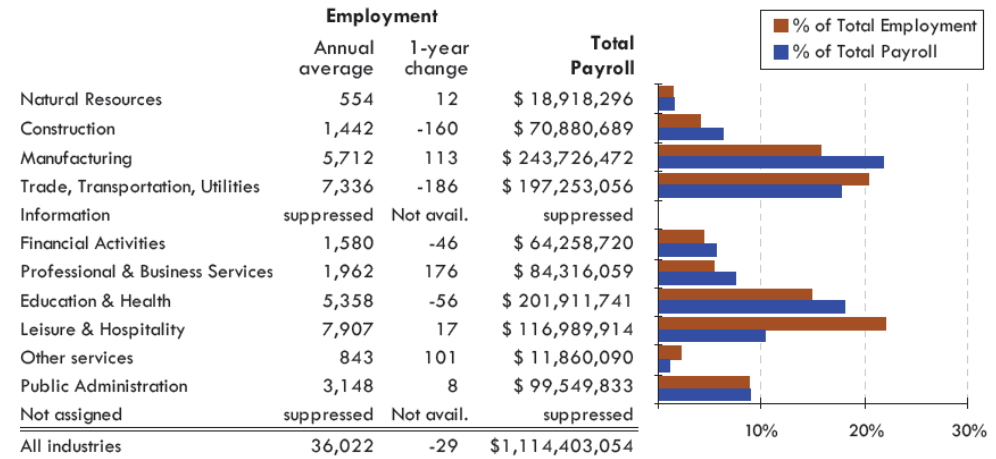
Economy

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 22.4% of the total employment in the County (11.3% of local wages) it is followed closely by trade (wholesale and retail) at 20.3% and manufacturing, at 16.0%.

When looked at in terms of percent of total payroll, manufacturing pulls far ahead of other sectors at 22.2%. 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 December of 2015 are at 4.0%. 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 \$40,745. Sauk County ranks 34th 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 \$50,982.

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

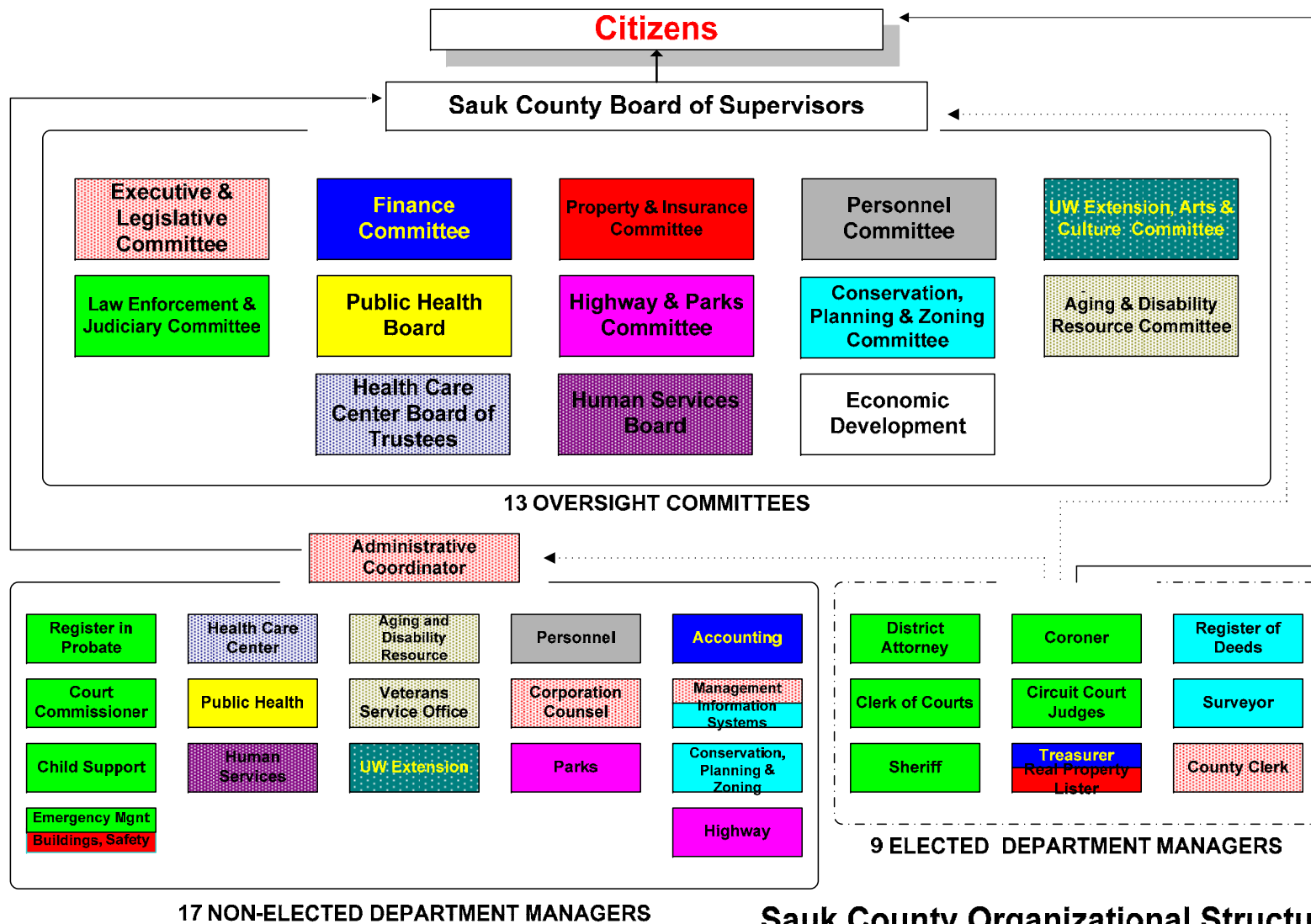
Sauk County is one of 72 units of county government in the State of Wisconsin and is a municipal corporation existing pursuant to the authority of Chapter 59 of the Wisconsin Statutes. The County is governed by a 31 member County Board whose total membership is elected every two years. There are 14 standing 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 2016 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 2015 Act 55, the 2015-2017 Wisconsin budget. Under Wis. Stats. 66.0602, counties may not increase their levy by a percentage equal to the greater of 1) 2015 net new construction divided by 2015 equalized value (1.104 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 2015 payable 2016 levy for the 2016 budget is \$30,183,042, 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 5.90 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 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 2016 and Beyond
County Strategic Plan	Develops biennial strategic goals.	<p>Operationalized through goals and objectives in the existing budget. The review of strategic issues that are incorporated into the current 2016 budget are detailed in the Transmittal message, <i>2016 Budget Highlights</i> section.</p> <p>April of 2015 was mid-term of office for the Sauk County Board. At this point in every term, the Board reviews and prioritizes major strategic issues facing the County over the upcoming 10 years. The 2016 budget responds to these issues through funding for criminal justice coordinating, nurse family partnership, parks, building security, green energies, employee wellness, and a continuum of care.</p>
Personnel Ordinance (Chapter 13, Sauk County Code of Ordinances)	Sauk County has codified its personnel policies into ordinance form with an accompanying Employee Policies & Procedures. These establish the policies and procedures used in the administration of the human resources functions for non-represented employees and for represented employees when collective bargaining agreements are silent.	The budget wage and benefit projections are based on the requirements and guidance in the Personnel Ordinance and Policies & Procedures handbook.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2016 and Beyond
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>
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.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2016 and Beyond
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.	Accreditation submission was achieved in 2014. 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.
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 2016. 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.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2016 and Beyond
Sauk County Aging Plan	This plan governs the interaction of state and federal programs directed specifically at older Americans.	The County Aging Plan speaks directly to services offered at the county level for the aging. Programmatic changes in 2016 include the preparation of home delivered and congregate meals at the County's nursing home, rather than contracting for the meals' preparation.
Emergency Management / SARA Planning	This set of planning materials governs the County's disaster preparedness.	The County will continue to use other public and private entities to respond to the release of hazardous materials into the environment.
Continuity of Operations Plan / Continuity of Government	This plan outlines procedures if primary County facilities become unusable and dictates action needed for emergency response.	These intertwined plans help assure resiliency during change, both planned and unplanned.
Solid Waste Long Range Usage Plan	The Long Range Usage plan delineates the future plan for the usage of the closed Solid Waste site.	The County will continue ongoing environmental monitoring and establish a plan to minimize potential future tax levy impact.
Comprehensive Outdoor Recreational Plan	The recreation plan 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.	The comprehensive plan goals and objectives have provided a base of information for the development of yearly goals and objectives in departmental areas. The plan is also utilized as a resource when researching public policy decisions.

BUDGET SUMMARY

2016 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

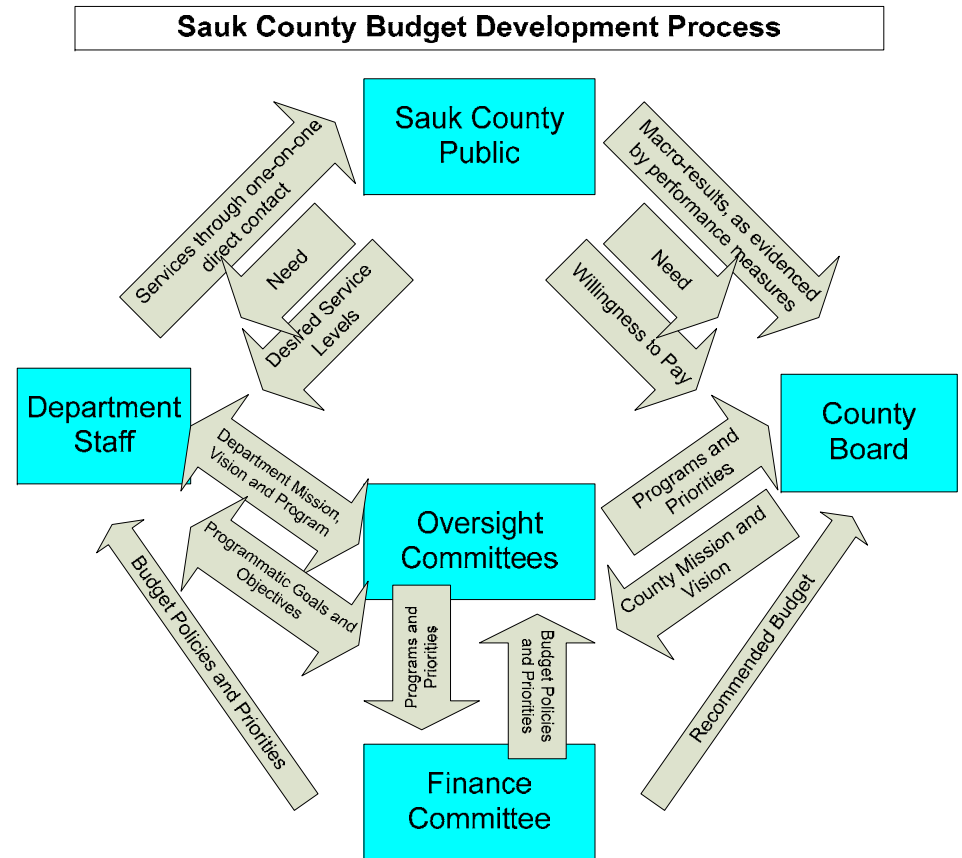
Public (P): The electorate in need of services.

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. Elected officials prepare budget drafts and follow the same process as all other department heads. 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 requests, applying the same criteria to all requests. 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. The County Board is not required to fund all requests.

Amendments After Adoption

Every effort is made to abide by the budget adopted in November; however, new situations can arise that merit amendments. The Sauk County budget process is governed by 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.

2016 Summary Data

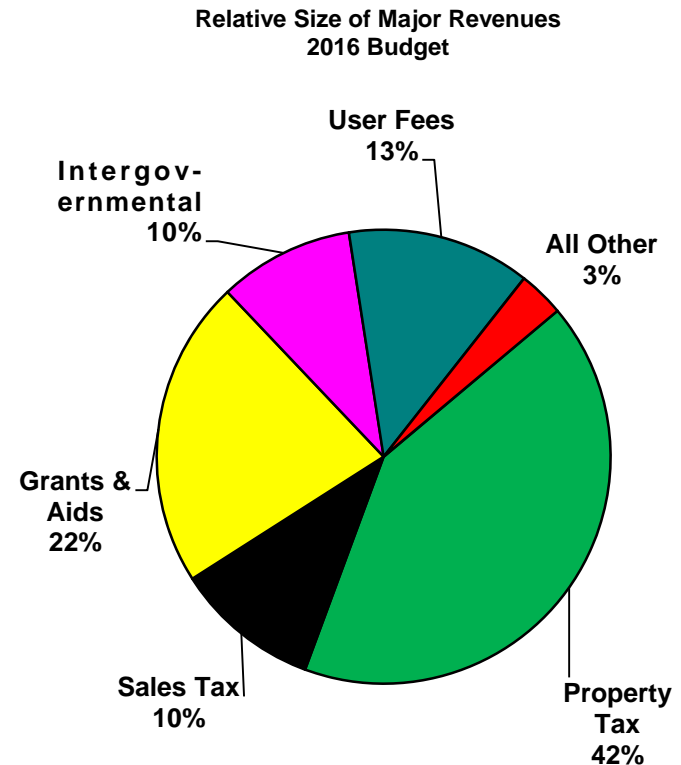
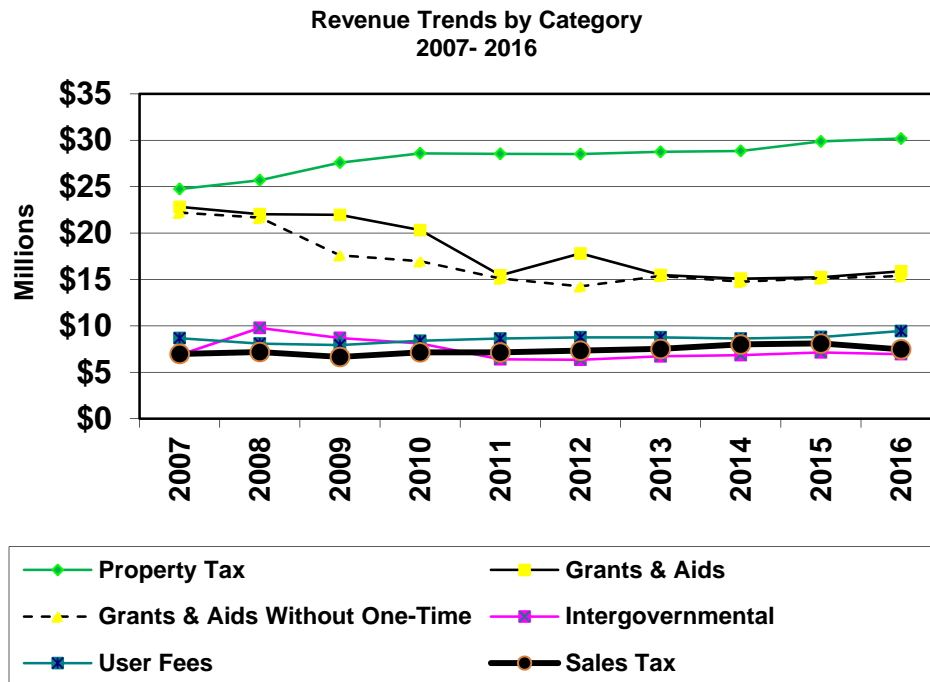
Much of the annual Sauk County budget presentation is directed at department specific detail. This level of detail is intended to provide relatively concise guidance to individual departments and functions in terms of the resources available to fulfill the visions they set forth. It is also appropriate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

2016 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	\$15,959,095	\$8,043,772			\$6,180,175	\$0	\$30,183,042
Other Taxes	692,150	0			0	0	692,150
Sales Tax	7,470,179	0			0	0	7,470,179
Grants & Aids	4,220,207	9,284,363			2,378,016	0	15,882,586
Licenses & Permits	339,712	28,000			0	0	367,712
Fines, Forfeitures & Penalties	312,800	156,000			0	0	468,800
User Fees	1,624,860	606,608			7,220,483	0	9,451,951
Intergovernmental Charges	2,620,506	2,500			3,977,130	361,233	6,961,369
Donations	5,000	88,000			32,000	0	125,000
Interest	85,064	43,771		750	9,608	1,200	140,393
Rent	397,496	0			0	0	397,496
Miscellaneous	90,120	80,079			900	0	171,099
Transfers from Other Funds	641,600	30,000		1,668,599	1,219,401	0	3,559,600
Use of Fund Balance	<u>2,178,623</u>	<u>797,950</u>			<u>1,430,000</u>	<u>0</u>	<u>4,406,573</u>
Total Revenues	36,637,412	19,161,043	0	1,669,349	22,447,713	362,433	80,277,950
Expenses / Expenditures							
Wages & Salaries	15,737,777	6,624,612			8,511,015	0	30,873,404
Labor Benefits	5,778,740	2,390,936			3,537,346	0	11,707,022
Supplies & Services	10,832,439	9,913,495			7,716,351	330,733	28,793,018
Debt Service - Principal	0	0		890,672	410,834	0	1,301,506
Debt Service - Interest & Charges	0	0		333,249	788,567	0	1,121,816
Capital Outlay	1,495,456	100,000			849,000	0	2,444,456
Transfers to Other Funds	2,793,000	132,000			634,600	0	3,559,600
Addition to Fund Balance	<u>0</u>	<u>0</u>		<u>445,428</u>	<u>0</u>	<u>31,700</u>	<u>477,128</u>
Total Expenditures	36,637,412	19,161,043	0	1,669,349	22,447,713	362,433	80,277,950
Net Change in Fund Balances	(2,178,623)	(797,950)	0	445,428	(1,430,000)	31,700	(3,929,445)
 Estimated January 1 Fund Balances	 <u>32,616,764</u>	 <u>9,355,349</u>	 <u>0</u>	 <u>445,332</u>	 <u>11,233,767</u>	 <u>1,119,132</u>	 <u>54,770,344</u>
Estimated December 31 Fund Balances	<u>\$30,438,141</u>	<u>\$8,557,399</u>	<u>\$0</u>	<u>\$890,760</u>	<u>\$9,803,767</u>	<u>\$1,150,832</u>	<u>\$50,840,899</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.



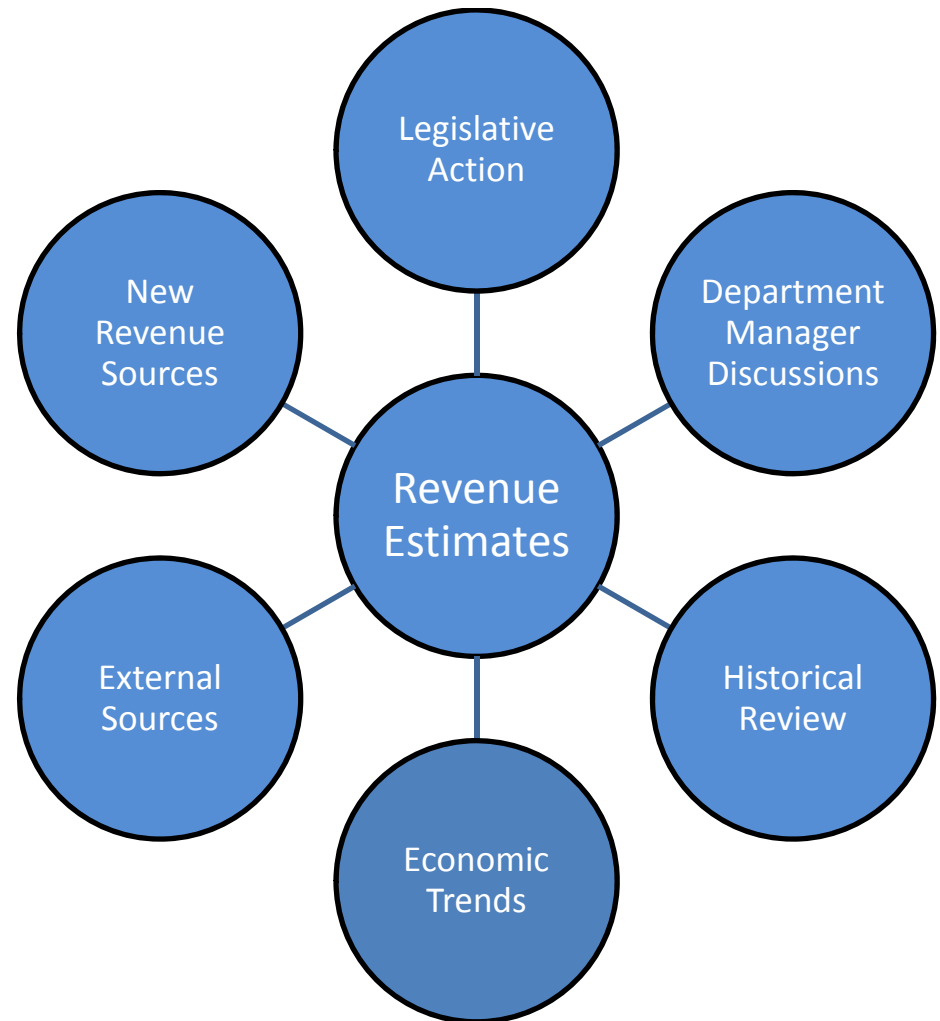
The Revenue Trends chart shows by category how Countywide major revenue sources have changed over time; as well as provides a pictorial view of the revenue relationships. **Of greatest note is the divergence of grants and aids, particularly when excluding one-time grants and aids, from property tax levels.**

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				\$			
Landfill Remediation						\$	\$
Jail Assessment							\$
CDBG-EAP						\$	
Insurance				\$			\$
CDBG-FRSB							\$
Dog License							\$
CDBG-Housing Rehab							\$
Drug Seizures						\$	\$

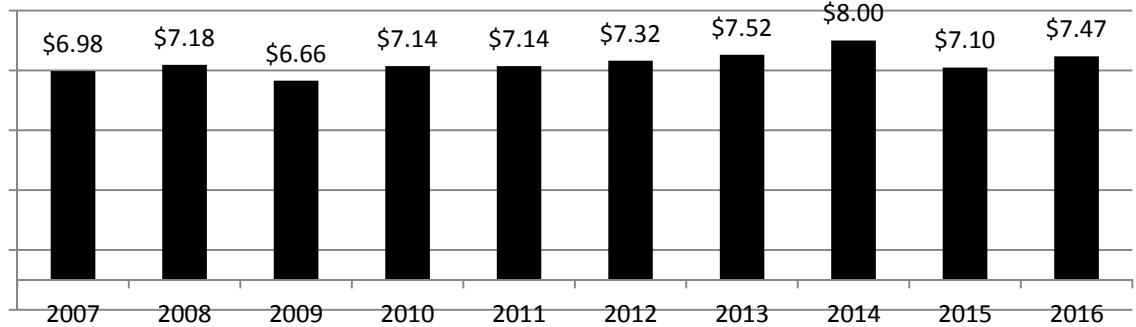
Magnitude of Revenues by Fund

\$	\$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">(2015 and 2016 are budgeted numbers)</td><td>Year</td><td>Amount</td><td>Amount Over/(Under) Levy Limit</td><td colspan="6"></td></tr><tr><td>2007</td><td>24,746,228</td><td>2007-2009 not calculated</td><td>\$24.75</td><td>\$25.70</td><td>\$27.59</td><td>\$28.59</td><td>\$28.54</td><td>\$28.51</td><td>\$28.76</td><td>\$28.85</td><td>\$29.88</td><td>\$30.18</td></tr><tr><td>2008</td><td>25,697,469</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>2009</td><td>27,594,579</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>2010</td><td>28,592,971</td><td>(589,823)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>2011</td><td>28,538,084</td><td>(1,485,957)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>2012</td><td>28,513,778</td><td>(1,226,097)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>2013</td><td>28,758,630</td><td>(407,347)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>2014</td><td>28,848,878</td><td>(354,710)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>2015</td><td>29,878,110</td><td>(0)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>2016</td><td>30,183,042</td><td>(0)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>					(2015 and 2016 are budgeted numbers)	Year	Amount	Amount Over/(Under) Levy Limit							2007	24,746,228	2007-2009 not calculated	\$24.75	\$25.70	\$27.59	\$28.59	\$28.54	\$28.51	\$28.76	\$28.85	\$29.88	\$30.18	2008	25,697,469												2009	27,594,579												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	28,848,878	(354,710)											2015	29,878,110	(0)											2016	30,183,042	(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.																								
History	<div>(2015 and 2016 are budgeted numbers)</div> <table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2007</td><td>6,975,488</td></tr><tr><td>2008</td><td>7,183,473</td></tr><tr><td>2009</td><td>6,656,427</td></tr><tr><td>2010</td><td>7,142,957</td></tr><tr><td>2011</td><td>7,140,919</td></tr><tr><td>2012</td><td>7,323,695</td></tr><tr><td>2013</td><td>7,519,870</td></tr><tr><td>2014</td><td>8,000,256</td></tr><tr><td>2015</td><td>7,095,831</td></tr><tr><td>2016</td><td>7,470,179</td></tr></tbody></table> 			Year	Amount	2007	6,975,488	2008	7,183,473	2009	6,656,427	2010	7,142,957	2011	7,140,919	2012	7,323,695	2013	7,519,870	2014	8,000,256	2015	7,095,831	2016	7,470,179
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2015	7,095,831																								
2016	7,470,179																								
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 2016 estimate includes a modest increase reflecting cautious optimism.																								

Grants & Aids

Description	Dollars received from the State, Federal or other local governments, whether from aid formulas or applied for programs. Rarely, private grantors extend funds as well.																																														
Authorizations	Multiple variations by agency and type of grant.																																														
Source	There are around 50 Federal programs and around 75 State programs. Many State programs are in tandem with Federal programs, and nearly all Federal programs are administered by the State.																																														
Use	Nearly all grants and aids are segregated for the provision of specific services, with the largest receipts funding public health, child support, human services, and highway activities. Shared revenues of \$701,728 from the State are discretionary grants and aids.																																														
Payment	Varies by grant. Most grants are received after expenditure has been made and reports have been filed. Some provide for an advance of funds early in the year which are taken back late in the year. A very few grants are received in equal monthly or quarterly installments.																																														
Expiration	None.																																														
History	<div><div>(2015 and 2016 are budgeted numbers)</div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2007</td><td>22,823,960</td></tr><tr><td>2008</td><td>22,036,948</td></tr><tr><td>2009</td><td>21,965,828</td></tr><tr><td>2010</td><td>20,322,130</td></tr><tr><td>2011</td><td>15,454,695</td></tr><tr><td>2012</td><td>17,812,002</td></tr><tr><td>2013</td><td>15,493,175</td></tr><tr><td>2014</td><td>15,092,600</td></tr><tr><td>2015</td><td>15,506,523</td></tr><tr><td>2016</td><td>15,882,586</td></tr></tbody></table><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2007</td><td>\$22.82</td></tr><tr><td>2008</td><td>\$22.04</td></tr><tr><td>2009</td><td>\$21.97</td></tr><tr><td>2010</td><td>\$20.32</td></tr><tr><td>2011</td><td>\$15.45</td></tr><tr><td>2012</td><td>\$17.81</td></tr><tr><td>2013</td><td>\$15.49</td></tr><tr><td>2014</td><td>\$15.09</td></tr><tr><td>2015</td><td>\$15.51</td></tr><tr><td>2016</td><td>\$15.88</td></tr></tbody></table></div>			Year	Amount	2007	22,823,960	2008	22,036,948	2009	21,965,828	2010	20,322,130	2011	15,454,695	2012	17,812,002	2013	15,493,175	2014	15,092,600	2015	15,506,523	2016	15,882,586	Year	Amount	2007	\$22.82	2008	\$22.04	2009	\$21.97	2010	\$20.32	2011	\$15.45	2012	\$17.81	2013	\$15.49	2014	\$15.09	2015	\$15.51	2016	\$15.88
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2015	\$15.51																																														
2016	\$15.88																																														
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 which the service provided is mandated and the amount of matching funds or time are needed.</p> <p>The continued erosion of grant funding and governmental aids puts extreme pressure on local governments to maintain essential services. One-time revenues in the 2016 budget include only \$520,000 estimated for Great Sauk Trail development. Excluding this application of one-time funds further illustrates the erosion of funding for ongoing programs. The discretionary shared revenue aid decreased by \$25,000, and future reductions are expected.</p>																																														

Intergovernmental

Description	Charges between Sauk County departments for services, and in some cases between the County and other governments. With the exception of the Highway, Workers Compensation and Insurance Funds, the County does not extensively use internal service funds. A number of administrative or overhead costs are, however, "charged back" to operating departments.		
Authorizations	Payments from various Federal, State and other governmental agencies.		
Source	The five largest are charges for Highway maintenance and repairs; Management Information System (MIS) operation, maintenance and replacement of the components of the County's computer network; court security provided by the Sheriff's Department to the Courthouse; home delivered meals preparation provided by the Health Care Center for the Aging & Disability Resource Center (new in 2016); 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><div><div>Year</div><div>Amount</div></div><div>2007</div><div>6,865,979</div></div><div><div>2008</div><div>9,780,494</div></div><div><div>2009</div><div>8,696,291</div></div><div><div>2010</div><div>8,101,536</div></div><div><div>2011</div><div>6,409,031</div></div><div><div>2012</div><div>6,349,543</div></div><div><div>2013</div><div>6,720,854</div></div><div><div>2014</div><div>6,856,581</div></div><div><div>2015</div><div>7,282,267</div></div><div><div>2016</div><div>6,961,369</div></div></div><div><div><div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div><div><div>\$6.87</div><div>\$9.78</div><div>\$8.70</div><div>\$8.10</div><div>\$6.41</div><div>\$6.35</div><div>\$6.72</div><div>\$6.86</div><div>\$7.28</div><div>\$6.96</div></div></div></div></div><div>(2015 and 2016 are budgeted numbers)</div></div>		
Assumptions & Future Expectations	Highway charges are based on scheduled highway projects and projected costs for materials. MIS charges are based on review of specific equipment or programming projects detailed by department, a decline of \$173,000. Court security charges are based on the actual anticipated costs of staff assigned to those tasks. Sauk County is using existing Health Care Center staff and kitchen equipment to prepare home delivered meals rather than contracting for their preparation. Nutrition program administration is also returning to the ADRC department. Changes in these two meals programs are a net decrease in interdepartmental revenues of \$248,000. Sauk County is self-insured for workers compensation, and there have been favorable losses allowing for low, stable rates charged to departments. The years 2008 through 2010 included operation of Unit A, a 94 bed portion of the County jail. These revenues at their height were \$1.7 million, but decreased significantly with the Unit's closure and recent trends in lower inmate populations. 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>(2015 and 2016 are budgeted numbers)</div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><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>8,640,799</td></tr><tr><td>2015</td><td>9,073,037</td></tr><tr><td>2016</td><td>9,451,951</td></tr></tbody></table></div><div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2006</td><td>\$8.68</td></tr><tr><td>2007</td><td>\$8.09</td></tr><tr><td>2008</td><td>\$7.94</td></tr><tr><td>2009</td><td>\$8.40</td></tr><tr><td>2010</td><td>\$8.64</td></tr><tr><td>2011</td><td>\$8.77</td></tr><tr><td>2012</td><td>\$8.77</td></tr><tr><td>2013</td><td>\$8.64</td></tr><tr><td>2014</td><td>\$9.07</td></tr><tr><td>2015</td><td>\$9.45</td></tr></tbody></table></div></div>			Year	Amount	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	8,640,799	2015	9,073,037	2016	9,451,951	Year	Amount	2006	\$8.68	2007	\$8.09	2008	\$7.94	2009	\$8.40	2010	\$8.64	2011	\$8.77	2012	\$8.77	2013	\$8.64	2014	\$9.07	2015	\$9.45
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2015	\$9.45																																														
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 had shown significant decreases due to the economy and lack of employment for Huber inmates, but are rebounding somewhat by \$40,000 to \$160,000 for 2016.</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 (2015 and 2016 are budgeted numbers)	<table><thead><tr><th><u>Year</u></th><th><u>Amount</u></th></tr></thead><tbody><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>2,991,146</td></tr><tr><td>2015</td><td>2,539,616</td></tr><tr><td>2016</td><td>2,362,650</td></tr></tbody></table>	<u>Year</u>	<u>Amount</u>	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	2,991,146	2015	2,539,616	2016	2,362,650	<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 eight years from \$2 million to only \$140,000, even with cash balances remaining steady. This has lead to increased efforts to seek higher return on investments, while retaining tolerable risk levels. Although a minor part of the budget, donations have languished with the economy.</p> <p>(The negative amount of miscellaneous in 2009 was impairment and writeoff of the vacated Health Care Center facility when the new facility was occupied in November 2009.)</p>																								

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

Donor Fund	Recipient Fund	Purpose	Amount
Health Care Center	General Fund	Reimbursement of intergovernmental transfer payment	\$625,000
Health Care Center	General Fund	Recognition of interfund interest	\$4,600
Highway	General Fund	Recognition of interfund interest	\$5,000
Human Services	General Fund	Recognition of interfund interest	\$7,000
Jail Assessment	Debt Service	Transfer of assessments to be used for jail debt reduction	\$95,000
CDBG-FRSB	CDBG-ED	Transfer of loan repayments to capitalize additional loans	\$30,000
General Fund	Health Care Center	Transfer of sales tax for payment of existing debt service	\$1,219,401
General Fund	Debt Service	Transfer of sales tax for payment of existing debt service	\$1,573,599
Total			\$3,559,600

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 2016 use of fund balance is anticipated to be \$4,406,573, 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	896,000	0	350,000	700,000	232,623	2,178,623
Land Records Modernization					152,907	152,907
Landfill Remediation					103,365	103,365
Drug Seizures					11,000	11,000
CDBG-ED Revolving Loans					444,134	444,134
CDBG-Emergency Assistance Program					86,544	86,544
Health Care Center	480,000			250,000		730,000
Highway	700,000					700,000
Total	2,076,000	0	350,000	950,000	1,030,573	4,406,573

Revenues by Fund

Fund	2011	2012	2013	2014	2015	2016	2016 Change from 2015	
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	
							\$	%
<u>General Fund</u>								
General (Major Fund)	\$ 33,717,646	\$ 33,910,334	\$ 35,349,148	\$ 37,126,618	\$ 34,982,370	\$ 34,458,789	\$ (523,581)	-1.50%
<u>Special Revenue Funds</u>								
Aging & Disability Resource Center	\$ 1,858,644	\$ 1,749,803	\$ 1,804,071	\$ 1,761,056	\$ 1,823,119	\$ 1,847,202	\$ 24,083	1.32%
CDBG-Emergency Assistance Progr	30,000	2,411,923	39,980	258,008	0	0	0	--
CDBG-Flood Relief Small Business	202,048	42,722	55,581	43,389	36,000	30,000	(6,000)	-16.67%
CDBG-Housing Rehabilitation	191,740	439,091	13,301	1,904	20,000	20,000	0	0.00%
CDBG-Revolving Loans	293,598	111,275	123,864	245,052	74,901	81,300	6,399	8.54%
Dog License	28,376	28,561	27,446	27,108	28,000	28,000	0	0.00%
Drug Seizures	9,005	11,240	74,815	24,294	1,000	1,000	0	0.00%
Human Services (Major Fund)	15,503,424	15,223,191	15,679,071	15,789,713	15,236,697	15,893,921	657,224	4.31%
Jail Assessment	114,322	121,120	113,976	95,978	115,000	95,000	(20,000)	-17.39%
Land Records Modernization	278,372	170,937	248,618	208,265	150,000	352,370	202,370	134.91%
Landfill Remediation	32,412	18,712	13,984	16,998	11,800	14,300	2,500	21.19%
Subtotal Special Revenue Funds	\$ 18,541,941	\$ 20,328,575	\$ 18,194,707	\$ 18,471,765	\$ 17,496,517	\$ 18,363,093	\$ 866,576	4.95%
<u>Capital Projects Fund</u>								
Building Projects	\$ 267,937	\$ 714,771	\$ -	\$ -	\$ -	\$ -	\$ -	--
<u>Debt Service Fund</u>								
Debt Service	\$ 2,417,556	\$ 2,440,011	\$ 2,447,563	\$ 6,673,514	\$ 1,669,349	\$ 1,669,349	\$ -	0.00%
<u>Proprietary Funds</u>								
Health Care Center	\$ 9,612,180	\$ 9,339,530	\$ 9,254,083	\$ 9,683,054	\$ 11,120,203	\$ 11,560,914	\$ 440,711	3.96%
Highway	9,093,462	9,041,088	9,473,095	9,095,831	9,312,693	9,456,799	144,106	1.55%
Subtotal Proprietary Funds	\$ 18,705,642	\$ 18,380,618	\$ 18,727,178	\$ 18,778,885	\$ 20,432,896	\$ 21,017,713	\$ 584,817	2.86%
<u>Internal Service Funds</u>								
Insurance	\$ 62,688	\$ 58,503	\$ 33,333	\$ 73,306	\$ 67,702	\$ 83,793	\$ 16,091	23.77%
Workers Compensation	263,769	309,628	313,262	261,510	267,973	278,640	10,667	3.98%
Subtotal Internal Service Funds	\$ 326,457	\$ 368,131	\$ 346,595	\$ 334,816	\$ 335,675	\$ 362,433	\$ 26,758	7.97%
GRAND TOTAL	\$ 73,977,179	\$ 76,142,440	\$ 75,065,191	\$ 81,385,598	\$ 74,916,807	\$ 75,871,377	\$ 954,570	1.27%

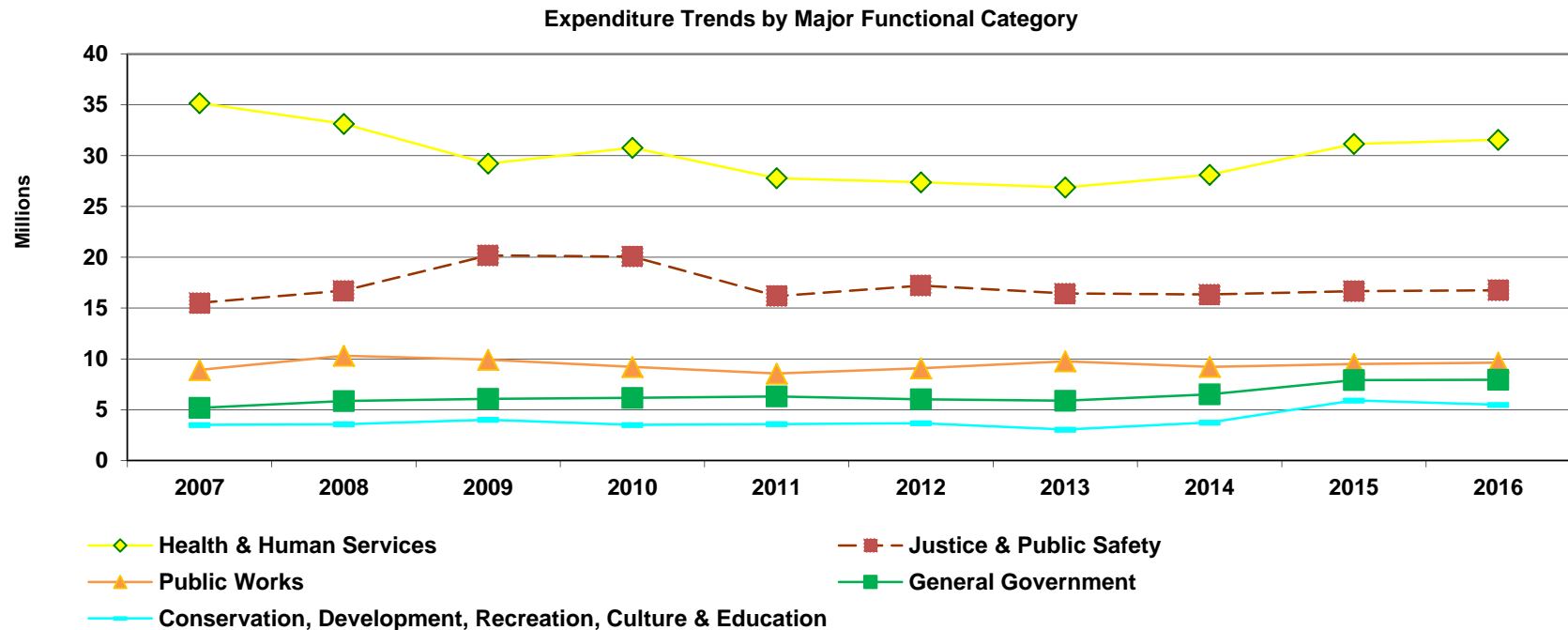
Expenses by Fund

Fund							2016 Change from 2015	
	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Budget \$	%
<u>General Fund</u>								
General (Major Fund)	\$ 31,716,834	\$ 31,423,288	\$ 32,271,647	\$ 35,365,742	\$ 41,779,951	\$ 36,637,412	\$ (5,142,539)	-12.31%
<u>Special Revenue Funds</u>								
Aging & Disability Resource Center	\$ 1,644,484	\$ 1,642,268	\$ 1,868,602	\$ 1,892,966	\$ 1,890,235	\$ 1,847,202	\$ (43,033)	-2.28%
CDBG-Emergency Assistance Program	573,339	2,091,093	597,689	299,664	204,892	86,544	(118,348)	-57.76%
CDBG-Flood Relief Small Business	202,048	42,723	55,581	43,446	36,000	30,000	(6,000)	-16.67%
CDBG-Housing Rehabilitation	190,469	440,362	801	14,429	20,000	20,000	0	0.00%
CDBG-Revolving Loans	131,671	202,061	10	376,589	528,009	525,434	(2,575)	-0.49%
Dog License	27,780	21,895	28,041	27,272	28,000	28,000	0	0.00%
Drug Seizures	10,873	9,330	58,714	34,273	12,000	12,000	0	0.00%
Human Services (Major Fund)	14,890,782	15,028,994	14,255,152	16,512,288	15,464,779	15,893,921	429,142	2.77%
Jail Assessment	118,485	121,120	100,000	109,953	115,000	95,000	(20,000)	-17.39%
Land Records Modernization	166,059	224,255	231,513	238,576	456,001	505,277	49,276	10.81%
Landfill Remediation	107,394	91,741	163,107	96,320	133,100	117,665	(15,435)	-11.60%
Subtotal Special Revenue Funds	\$ 18,063,384	\$ 19,915,842	\$ 17,359,210	\$ 19,645,776	\$ 18,888,016	\$ 19,161,043	\$ 273,027	1.45%
<u>Capital Projects Fund</u>								
Building Projects	\$ 271,292	\$ 845,286	\$ -	\$ -	\$ -	\$ -	\$ -	--
<u>Debt Service Fund</u>								
Debt Service	\$ 2,446,841	\$ 2,445,259	\$ 2,447,563	\$ 6,673,514	\$ 1,224,767	\$ 1,223,921	\$ (846)	-0.07%
<u>Proprietary Funds</u>								
Health Care Center	\$ 9,793,140	\$ 9,548,003	\$ 9,633,757	\$ 10,040,471	\$ 11,898,278	\$ 12,290,914	\$ 392,636	3.30%
Highway	\$ 8,397,807	\$ 8,932,018	\$ 9,546,396	\$ 9,063,564	\$ 9,962,693	\$ 10,156,799	194,106	1.95%
Subtotal Proprietary Funds	\$ 18,190,947	\$ 18,480,021	\$ 19,180,153	\$ 19,104,035	\$ 21,860,971	\$ 22,447,713	\$ 586,742	2.68%
<u>Internal Service Funds</u>								
Insurance	\$ 63,439	\$ 48,253	\$ 56,573	\$ 51,866	\$ 52,050	\$ 52,093	\$ 43	0.08%
Workers Compensation	\$ 452,689	\$ 249,112	\$ 228,555	\$ 271,246	\$ 302,602	\$ 278,640	(23,962)	-7.92%
Subtotal Internal Service Funds	\$ 516,128	\$ 297,365	\$ 285,128	\$ 323,112	\$ 354,652	\$ 330,733	\$ (23,919)	-6.74%
GRAND TOTAL	\$ 71,205,426	\$ 73,407,061	\$ 71,543,701	\$ 81,112,179	\$ 84,108,357	\$ 79,800,822	\$ (4,307,535)	-5.12%

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 2007 to 2014 represent actual expenditures, and 2015 and 2016 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 expenditures are highly comprised of wages and benefits, so the classification and compensation study of 2014 generated large increases in this functional area. Further, position cuts in response to the mid- to late-2000's recession are being restored as the economy recovers.

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 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

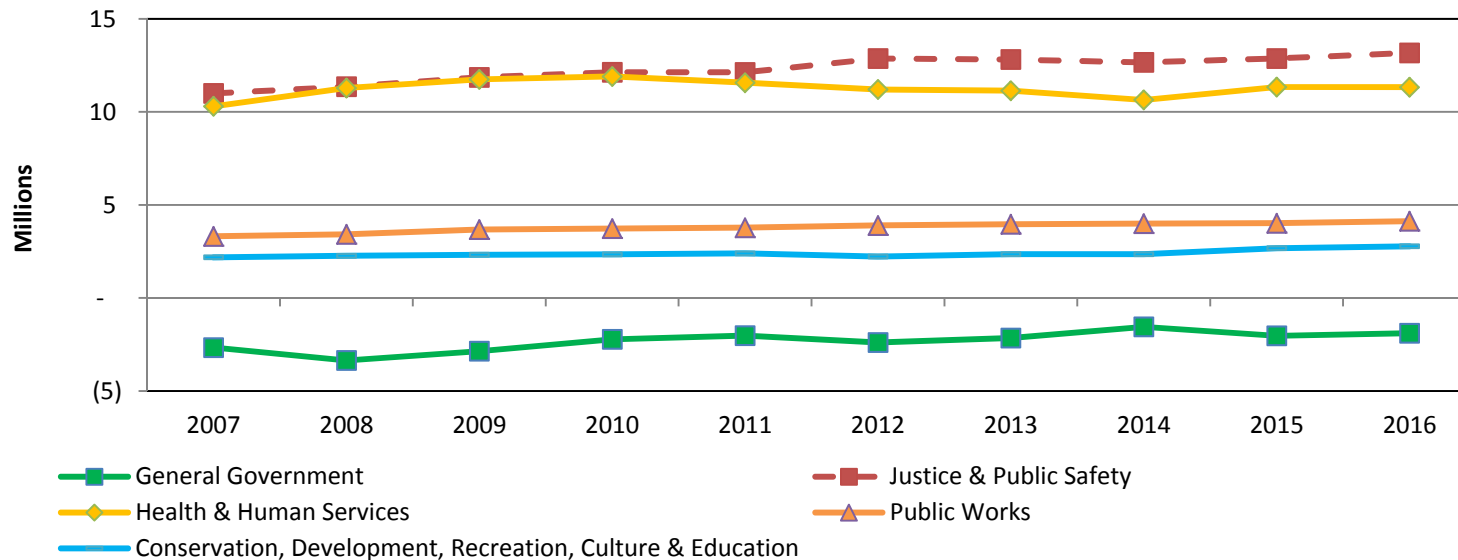
Expenditures by function should be considered concurrently with property tax levy by function. Although considerably more is spent on health and human services, increasingly more property tax levy is allocated to justice and public safety. Also note that the general government function contains significant revenues that are not directly related to other functions, such as the approximately \$7.47 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	2007	2016
Health & Human Services	29.27%	35.87%
Justice & Public Safety	70.90%	78.58%
Public Works	37.15%	42.82%
General Government	-51.41%	-23.87%
Conservation, Development, Recreation, Culture & Education	62.30%	50.63%

Property Tax Levy Trends by Function

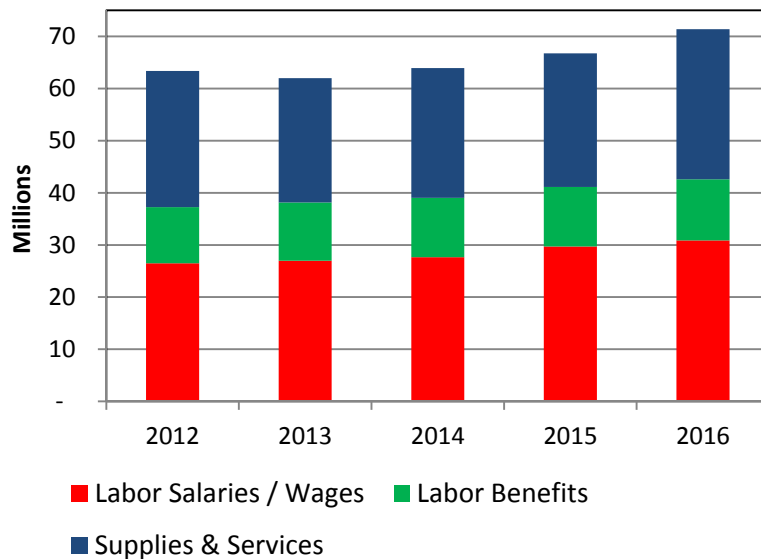


Expenditures by Category

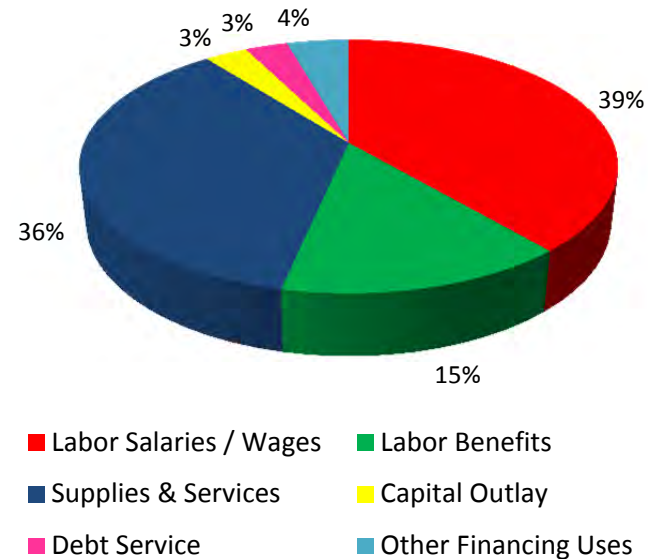
It is also prudent to review expenditures by categorical uses. The following bar graph on the left shows the change over time for costs associated with labor salaries / wages, labor benefits, and supplies and services. The corresponding pie chart highlights for 2016 how expenses are allocated.

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

Expenses by Category

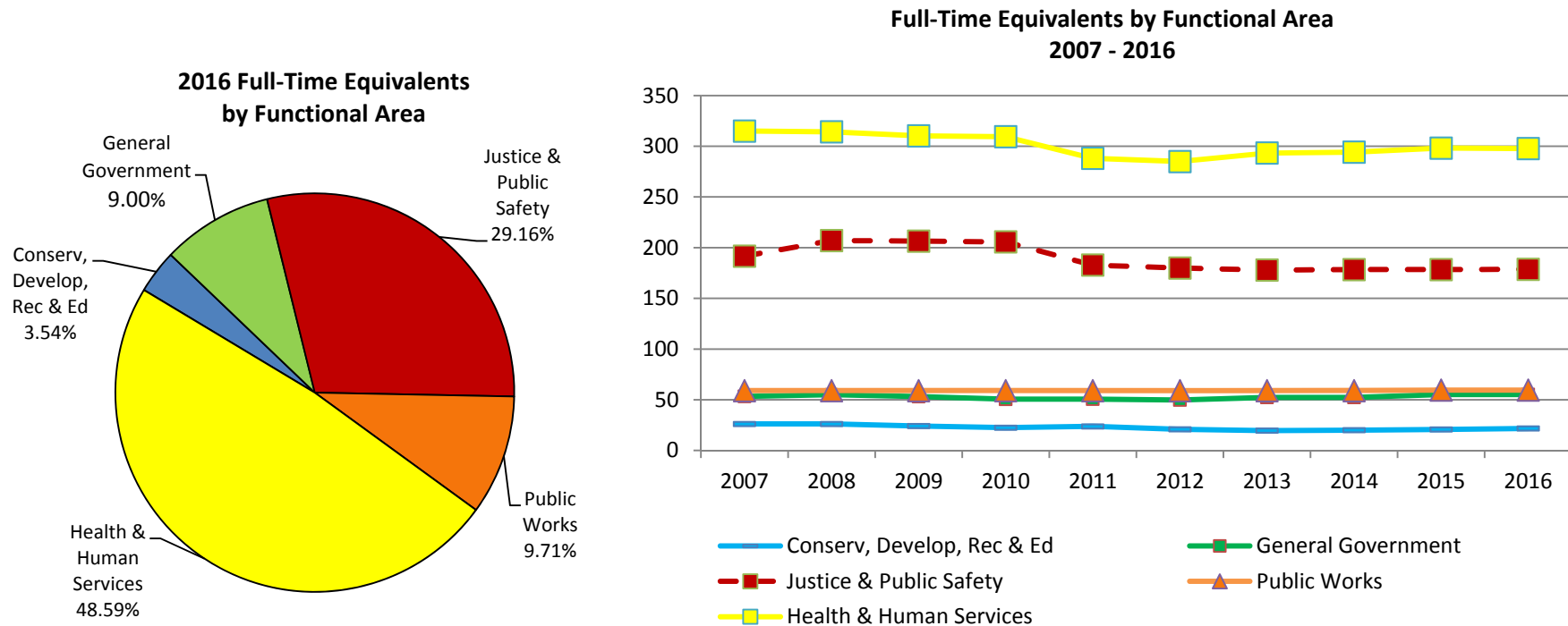


2016 Expenses by Category



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 54 percent of the total expenses for 612.65 full-time equivalents (FTE's) in 2016. Most employees serve in health and human services functions, with justice and public safety being the next largest area. Since personnel is the largest expenditure of the County, projections of future staffing needs and their funding sources are extremely important. Since many positions rely on state funding, future projections are difficult as the state 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. 2016 sees an increase in staff of 0.97 FTE's.

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2016	FTE Change from 2007 to 2016
	Balance	Change	Change	Change	Change	Change	Change	Change	Change	Change	Balance	
<u>General Government</u>												
Accounting	4.50			-0.50						0.50	4.50	0.00
Administrative Coordinator	1.50			-0.50		0.50			1.00	-1.00	1.50	0.00
Building Services	9.00	1.00	-0.23						1.00	-0.44	10.33	1.33
Corporation Counsel	6.50			-0.50			0.29				6.29	-0.21
County Clerk / Elections	4.00					-0.92					3.08	-0.92
Criminal Justice Coordinating	0.00									1.00	1.00	1.00
Land Records Modernization (from Cons, Dev, Rec, Cul, Ed)	0.00						1.20		0.29	3.00	4.49	4.49
Management Information Systems (MIS)	9.00				1.50		0.80		1.00	-1.67	10.63	1.63
Mapping (to MIS & Treasurer)	2.00			0.50	-2.50						0.00	-2.00
Personnel	5.69	0.61	-1.00	-1.30	0.25	-0.45	0.29		0.21	0.01	4.31	-1.38
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	-1.32	5.00	-1.07
Total General Government	53.26	1.61	-1.73	-2.64	0.09	-0.87	2.58	0.00	2.75	0.08	55.13	1.87
<u>Justice & Public Safety</u>												
Circuit Courts	3.40	0.39			-0.20	-0.19					3.40	0.00
Clerk of Court	13.00	1.00						-1.00		-1.00	12.00	-1.00
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								-0.66	1.34	-1.66
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	158.24	14.97	-0.58	-0.33	-22.12	-1.93	-2.37	1.29	-0.05	2.00	149.12	-9.12
Total Justice & Public Safety	191.64	15.36	-0.58	-0.73	-22.92	-2.89	-2.00	0.49	-0.05	0.34	178.66	-12.98
<u>Public Works</u>												
Highway	59.00								0.50		59.50	0.50
Total Public Works	59.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	59.50	0.50
<u>Health & Human Services</u>												
ADRC / Commission on Aging	9.84	4.66	1.50	2.81	-0.92	-1.02	4.77		-5.85	3.12	18.91	9.07
Bioterrorism	1.06	-0.56		-0.50							0.00	-1.06
Child Support	12.00	-1.00		0.96	-0.96						11.00	-1.00
Environmental Health	3.00	-0.50	1.00		1.02	-0.92	0.15		0.65	0.17	4.57	1.57
Health Care Center	142.58	-4.48	-10.23	0.47	5.68	0.51	0.04	-0.47	8.89	-1.62	141.37	-1.21
Home Care	9.51				-0.39	-1.52	-0.15	-1.55	-5.90		0.00	-9.51
Human Services	121.58	1.43	3.06	-4.80	-26.58	-0.20	2.18	1.30	1.98	-0.96	98.99	-22.59
Public Health	8.69	0.06		0.24	0.81		0.75	1.53	0.70	0.83	13.61	4.92
Veterans' Services	3.00								1.06	-0.06	4.00	1.00
Women, Infants and Children	3.67	-0.35	0.66				0.68		2.50	-1.93	5.23	1.56
Total Health & Human Services	314.93	-0.74	-4.01	-0.82	-21.34	-3.15	8.42	0.81	4.03	-0.45	297.68	-17.25
<u>Conservation, Development, Recreation, Culture & Education</u>												
Baraboo Range	0.55	-0.25	0.25	-0.55							0.00	-0.55
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									1.00	4.78	1.00
Planning & Zoning (to CPZ)	8.89	0.26	-2.05	-0.35		-6.75					0.00	-8.89
UW-Extension	2.51					0.13			0.07		2.71	0.20
Total Cons, Devel, Rec, Culture & Ed	26.08	0.01	-2.00	-1.66	1.25	-2.87	-1.24	0.41	0.70	1.00	21.68	-4.40
TOTAL COUNTY FTE's - CHANGE		16.24	-8.32	-5.85	-42.92	-9.78	7.76	1.71	7.93	0.97		
TOTAL COUNTY FTE's	644.91	661.15	652.83	646.98	604.06	594.28	602.04	603.75	611.68	612.65	612.65	-32.26
TOTAL PERSONS EMPLOYED - CHANGE		27	-6	-4	-44	-6	10	-3	5	-1		
TOTAL PERSONS EMPLOYED	700	727	721	717	673	667	677	674	679	678	678	-22

Note: This summary excludes any funding source information.

2016 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
General Government	Accounting & Admin Coordinator	Management Analyst	0.50 0.50	Creation of shared position to assist both departments
General Government	Administrative Coordinator	Criminal Justice Coordinator	-1.00	Criminal justice coordination moved to a stand along function reporting to Administration
General Government	Administrative Coordinator	Administrative Analyst	-0.50	Shift of position from shared with Personnel to fully Personnel
General Government	Building Services	Facilities Manager Program Support Specialist	-0.77 0.33	From part- to full-time Facilities Mgr. Allocation of Program Support Specialist shared between Bldg Svcs, Emerg Mgmt, and Mgmt Info Systems
General Government	Criminal Justice Coordinating	Criminal Justice Coordinator	1.00	Criminal justice coordination moved to a stand along function reporting to Administration
General Government	Land Records Modernization	Cartographer / Land Information Officer GIS Coordinator GIS Specialist	1.00 1.00 1.00	Transfer of 3 positions from Management Information Systems to Land Records Modernization
General Government	Management Information Systems	Cartographer / Land Information Officer GIS Coordinator GIS Specialist	-1.00 -1.00 -1.00	Transfer of 3 positions from Management Information Systems to Land Records Modernization
General Government	Management Information Systems	System Information Security Specialist	1.00	Creation of position to guard against ever-increasing security threats
General Government	Management Information Systems	Program Support Specialist	0.33	Allocation of Program Support Specialist shared between Building Services, Emergency Management, and Management Info Systems
General Government	Personnel	Human Resources Analyst Administrative Analyst Human Resources Limited Term Emp'ee	1.00 -0.50 -0.49	Consolidate hours into a new position to work on projects and ongoing operations.
General Government	Treasurer	Deputy Treasurer Accounting Assistant Clerical Limited Term Employee	-0.25 -1.00 -0.07	No long need overlap in Deputy Treasurer position in anticipation of a retirement Reallocation of duties and other efficiencies obviated the need for clerical assistance
Justice & Public Safety	Clerk of Courts	Office Manager	-1.00	Reallocation of duties and other efficiencies reduced need for position
Justice & Public Safety	Emergency Management	Program Support Specialist	-0.66	Allocation of Program Support Specialist shared between Building Services, Emergency Management, and Mgmt Information Systems
Justice & Public Safety	Sheriff's Department	Patrol Deputy	2.00	Creation of 2 positions to respond to higher call for service volume

2016 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
Health & Human Services	Aging & Disability Resource Center ADRC	Fiscal Accounting Technician Aging & Disability Leadworker Aging & Disability Specialist	-0.94 -1.00 1.00	Elimination of accounting position, and reclassification of lead to specialist
Health & Human Services	ADRC	Nutrition & Prevention Specialist ADRC Assistant Dining Center Coordinator Meals Coordinator	1.00 1.00 1.54 0.52	Transfer of nutrition duties from WIC and in-house management of home delivered meals
Health & Human Services	Environmental Health	Environmental Health Technician Limited Term Employee (LTE) Administrative Support Receptionist Health Educator	-0.40 0.32 0.25	Transfer of technician time to educator time to better match workload. Reallocation of Administrative Support Receptionist time from Public Health to Environmental Health.
Health & Human Services	Health Care Center	Home Care Nurse Part-Time	-0.36	Increased efficiencies require less nurse time
Health & Human Services	Health Care Center	Billing Clerk Receptionist Certified Nursing Assistant Licensed Practical Nurse Registered Nurse Supervisor Registered Nurse Part-Time Certified Occupational Therapy Aide Dining Assistant Part-Time Maintenance Housekeeper Laundry Aide Administrative Secretary	1.00 -1.00 0.32 -0.90 0.10 0.64 -1.00 0.32 0.10 0.10 0.90 -0.04	Reallocations of staff to better accommodate workflow and needs in the facility (Total decrease 1.26 FTE)
Health & Human Services	Human Services	Business & Administrative Services Mgr Business Manager Program Support Specialist Program Specialist Administrative Support Administrative Assistant IV Program Support Economic Support Assistant Supervisor Economic Support Resource Specialist Mental Health Coordinator Psychotherapist Social Worker	1.00 -1.00 4.00 1.00 -4.00 -1.00 -1.00 1.00 -1.00 1.00 -0.97 0.01	Increased emphasis on staff providing both hands-on contact and clerical support. (Total decrease 0.96 FTE)

2016 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
Health & Human Services	Public Health	Public Health Nurse	1.00	Increase in nurse time for implementation of Nurse Family Partnership program. Reallocation of support time to better reflect program allocation. (Total increase 0.83)
		Administrative Support Receptionist	-0.47	
		Quality Improvement Coordinator	1.00	
		Systems Analyst	-1.00	
		Dental Hygienist	0.30	
Health & Human Services	Veterans' Service	Fiscal Accounting Technician	-0.06	Elimination of position
Health & Human Services	Women, Infants & Children (WIC)	Program Assistant	-0.99	Transfer of nutrition program from WIC to ADRC. Realignment of Health Department staff (Total decrease 1.93)
		Administrative Support / Health Screener	0.80	
		Registered Dietician	0.31	
		Nutritionist	-1.00	
		Nutrition & Prevention Specialist	-1.00	
		Administrative Support Receptionist	0.15	
		Director of WIC Program	-0.90	
		Nutrition Programs Coordinator	1.00	
Conservation, Development, Recreation, Culture & Education	Parks	Health Educator	-0.30	Creation of new position to help support increased activities, including trails
		Program Specialist	1.00	
Total Change in Full-Time Equivalents			0.97	

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 2016 budget includes full implementation of the adopted pay grades and all appeals.

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	2016 Number of Full-Time Equivalents	Contract Expiration	Known Wage Adjustments			
				2016	2017	2018	2019
SEIU Healthcare District 1199 Wisconsin United Professionals for Quality Healthcare	Health Professionals within the Public Health and Human Services Departments	62.91	December 31, 2013				
Wisconsin Professional Police Association (WPPA) Local #241	Sauk County Sheriff's Department Sworn Employees	93.00	December 31, 2015				
Non-Represented – Exempt	Exempt from Overtime	101.62	Not Applicable	0.50%			
Non-Represented – Hourly	Not Exempt from Overtime	348.12	Not Applicable	0.50%			
Elected – Law Enforcement & Judiciary focus	Clerk of Courts, Coroner, Sheriff	3.00	Term of office 2015 through 2018	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%			

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 2016 budget includes full 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 2016 budget continues use of this money-saving program.

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Wages & Salaries	\$26,697,176	\$26,476,342	\$26,969,999	\$27,647,942	\$29,794,853	\$30,873,404
Benefits	<u>\$11,330,879</u>	<u>\$10,792,482</u>	<u>\$11,189,831</u>	<u>\$11,393,077</u>	<u>\$11,714,992</u>	<u>\$11,707,022</u>
Total Personnel Costs	\$38,028,055	\$37,268,824	\$38,159,830	\$39,041,019	\$41,509,845	\$42,580,426
Benefits as a % of Total Personnel Costs	29.80%	28.96%	29.32%	29.18%	28.22%	27.49%

Health insurance plan design is reconsidered and health insurance providers are bid frequently. The following table lists the percentage change in health insurance premium costs to Sauk County over the last five years. These increases are a product of both aggressive bidding, plan design changes, and increasing emphasis on wellness programs. The 2016 budget includes \$50,000 for employee wellness incentives and related programming.

	2011	2012	2013	2014	2015	2016
Sauk County Health Insurance Premium Rate Changes	-7.00%	6.40%	3.70%	5.52% Single 4.71% Family	-8.00%	3.00%

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 2016. 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.

2016 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	301,053	301,053	0	0.00%	
CDBG-ED Revolving Loans	444,134	0	-444,134	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	86,544	0	-86,544	100.00%	Planned forgiveness of 2008 flood assistance loans.
CDBG-Flood Recovery Small Business	0	0	0	0.00%	
CDBG-Housing Revolving Loans	2,377	2,377	0	0.00%	
Debt Service	445,332	890,760	445,428	100.02%	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	1,101	1,101	0	0.00%	
Drug Seizures	92,418	81,418	-11,000	-11.90%	Use of previously seized funds for drug enforcement activities.
General (Major fund)	32,616,764	30,438,141	-2,178,623	-6.68%	Uses of fund balance appropriated to fund non-recurring capital projects: \$520,000 Great Sauk Trail development, \$225,000 energy/cost saving measures, \$131,000 mobile data system replacement/upgrade, and \$20,000 Health Care Center gazebo. 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	1,355,082	625,082	-730,000	-53.87%	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	9,878,685	9,178,685	-700,000	-7.09%	
Human Services (Major fund)	2,991,877	2,991,877	0	0.00%	
Insurance	468,300	500,000	31,700	6.77%	
Jail Assessment	0	0	0	0.00%	
Land Records Modernization	526,482	373,575	-152,907	-29.04%	Use of accumulated program funds for remonumentation project.
Landfill Remediation	4,909,363	4,805,998	-103,365	-2.11%	
Workers Compensation	650,832	650,832	0	0.00%	
Totals	\$54,770,344	\$50,840,899	-\$3,929,445	-7.17%	

Conclusion

The 2016 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 2016 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 2016 budget through its prudent use of resources, **allows for program sustainability** for years to come.

An \$79.8 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 2016 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.

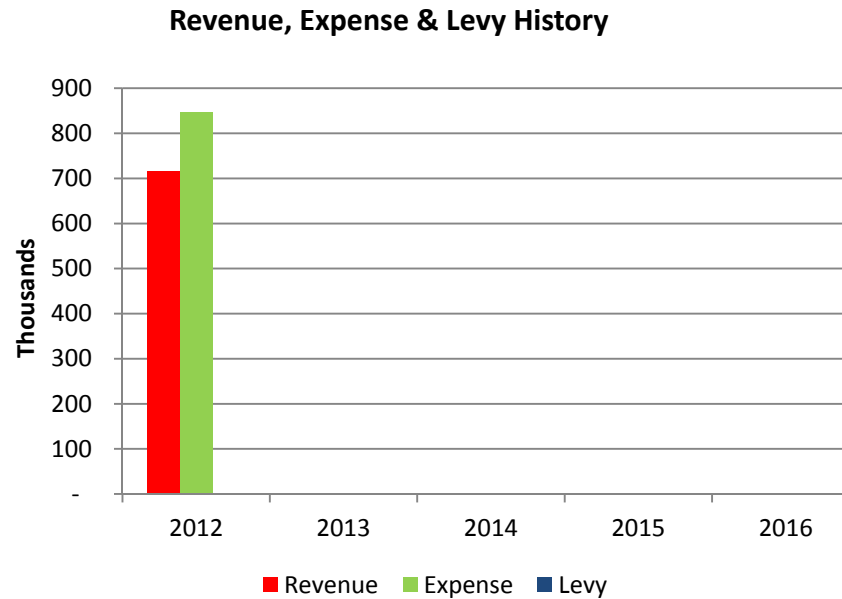
Sauk County annually prepares a capital outlay plan that spans the upcoming five years. Items included in this plan are capital acquisitions with a cost expected to be \$5,000 or greater and a useful life exceeding two years. This plan allows the County to find commonalities to take advantage of volume 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 2016

- 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.
- There are no major projects planned for 2016. All relatively large projects are included in their related departments.



BUILDING PROJECTS

Revenues

Grants & Aids	695,657	0	0	0	0	0
Transfer from other Funds	19,114	0	0	0	0	0
Use of Fund Balance	130,515	0	0	0	0	0

Total Revenues	845,286	0	0	0	0	0
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Expenses

Capital Outlay	845,286	0	0	0	0	0
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Total Expenses	845,286	0	0	0	0	0
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Beginning of Year Fund Balance	130,515	0	0	0		0
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End of Year Fund Balance	0	0	0	0		0
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\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget
0	0.00%
0	0.00%
0	0.00%

0	0.00%
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0	0.00%
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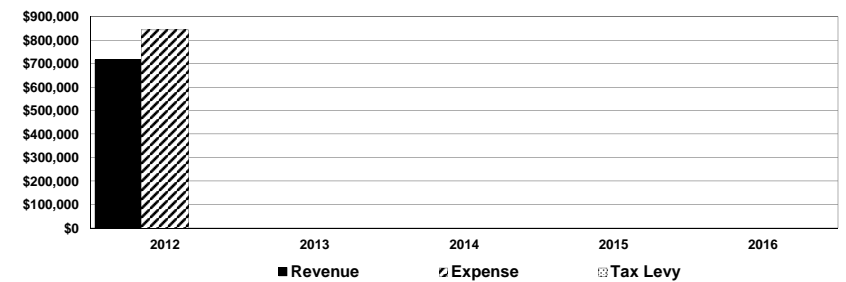
0	0.00%
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Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2016 Total	0	0
2017	0	0
2018	0	0
2019	0	0
2020	0	0

2016 Highlights & Issues on the Horizon

No immediate projects are planned.

Revenue, Expense and Tax Levy



CAPITAL OUTLAY PLAN - FIVE-YEAR	2015	2016	2017	2018	2019	2020	2015-2020 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	1,540,082	600,000	615,000	475,000	300,000	340,000	3,870,082
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	253,609	25,000	25,000	25,000	25,000	25,000	378,609
Coroner	24,000	0	0	28,000	0	0	52,000
Corporation Counsel	0	0	0	0	0	0	0
County Board	0	0	0	0	0	0	0
County Clerk / Elections	460,000	0	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	30,000	30,000
Environmental Health	0	0	0	0	0	0	0
General Accounts	2,424,805	0	29,500	29,500	527,000	0	3,010,805
Health Care Center	68,000	149,000	86,000	558,000	4,545,000	45,000	5,451,000
Highway	650,000	700,000	700,000	750,000	750,000	750,000	4,300,000
Human Services	30,000	0	0	20,000	0	0	50,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	220,000	100,000	55,000	100,000	55,000	145,000	675,000
Landfill Remediation	0	0	0	0	0	0	0
MIS	921,797	525,956	563,500	653,000	623,000	632,000	3,919,253
Parks	153,808	24,000	24,000	8,500	30,000	24,000	264,308
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	263,000	320,500	318,000	268,000	323,000	297,000	1,789,500
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	7,009,101	2,444,456	2,416,000	2,915,000	7,178,000	2,288,000	24,250,557

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 2016 can be found with the departmental budgets.

CAPITAL OUTLAY PLAN - LEVY-FUNDED	2015	2016	2017	2018	2019	2020	2015-2020 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	679,000	375,000	555,000	475,000	300,000	340,000	2,724,000
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	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Coroner	24,000	0	0	28,000	0	0	52,000
Corporation Counsel	0	0	0	0	0	0	0
County Board	0	0	0	0	0	0	0
County Clerk / Elections	0	0	0	0	0	0	0
Court Commissioner	0	0	0	0	0	0	0
District Attorney/Victim Witness	0	0	0	0	0	0	0
Emergency Management	0	0	0	0	0	30,000	30,000
Environmental Health	0	0	0	0	0	0	0
General Accounts	0	0	29,500	29,500	527,000	0	586,000
Health Care Center	38,000	99,000	86,000	558,000	4,545,000	45,000	5,371,000
Highway	0	0	0	0	0	0	0
Human Services	0	0	0	20,000	0	0	20,000
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	460,726	525,956	563,500	653,000	623,000	632,000	3,458,182
Parks	0	0	24,000	8,500	30,000	24,000	86,500
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	258,000	320,500	313,000	268,000	323,000	297,000	1,779,500
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	1,484,726	1,345,456	1,596,000	2,065,000	6,373,000	1,393,000	14,257,182

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	2012	2013	2014	2015	2015	2015		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
44999 BUILDING PROJECTS REVENUE								
424314 ECONOMIC DEVELOPMENT GRANT	-695,657.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492100 TRANSFER FROM GENERAL FUND	-19,114.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BUILDING PROJECTS REVENUE	-714,771.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
 44999184 COUNTY PHONE / COMMUNICATION								
580100 PROJECT ADMINISTRATION	541.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582100 ARCHITECT/ENGINEER	2,365.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582200 CONTRACTOR COSTS	707,643.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582500 INSPECTIONS	134,735.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COUNTY PHONE / COMMUNICATION	845,286.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT REVENUE	-714,771.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE	845,286.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	130,515.16	0.00	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 2016 Capital Improvement Plan.

Approved Sauk County 2016 to 2025 Capital Improvement Plan

Department - Item	Funding Source	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016 to 2025
Health Care Center												
Assisted Living Facility	Undetermined			485,000	4,500,000							4,985,000
Highway												
Equipment Replacement	Tax Levy/Hwy Fund Balance	700,000	700,000	750,000	750,000	800,000	800,000	850,000	850,000	850,000	900,000	7,950,000
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					3,500,000						3,500,000
County Highway G - STH 23 to CTH B (9 miles)	Tax Levy/Hwy Fund Balance						3,500,000					3,500,000
County Highway G - STH 58 to Juneau County Line (10 miles)	Tax Levy/Hwy Fund Balance							3,700,000				3,700,000
Circuit Courts												
Fourth Jury Courtroom	Undetermined										2,000,000	2,000,000
UW-Baraboo/Sauk County												
Master Plan Development & Campus Renovations 2017-2019: Phase 3A, Theater and Arts Renovation (\$1,172,000) 2021-2023: Phase 3B, Theater and Arts Expansion (\$3,910,000) 2025-2027: Phase 4, Front Entrance and Administration Relocation (\$9,566,000) 2027-2029: Phase 5, Library and Classroom Expansions (\$6,172,000)	General Fund Balance-2015 Undetermined-Subsequent		29,500	29,500	527,000		98,000	98,000	1,759,000		239,000	2,780,000
	City of Baraboo		29,500	29,500	527,000		98,000	98,000	1,759,000		239,000	2,780,000
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	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Cost Saving Energy Measures Courthouse, West Square, Law Enforcement	Tax Levy Focus on Energy/Alliant Energy	225,000	225,000	225,000								675,000
Elevators - Annex	Tax Levy	55,000										55,000
Replace Roofs on West Square, Courthouse & Human Services	Tax Levy		100,000	70,000	70,000					100,000	100,000	440,000
Re-Gasket, Check Bearings on Chillers	Tax Levy	140,000				160,000				170,000		470,000
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							100,000
Total Expenditure		3,800,000	4,374,000	5,269,000	9,604,000	4,640,000	4,676,000	4,926,000	4,548,000	1,300,000	3,658,000	46,795,000
Portion Funded by Grant Revenues or Fund Balances		0	59,000	59,000	1,054,000	0	196,000	196,000	3,518,000	0	478,000	5,560,000
Portion Funded in Part by Tax Levy or Undetermined Funding Source		3,800,000	4,315,000	5,210,000	8,550,000	4,640,000	4,480,000	4,730,000	1,030,000	1,300,000	3,180,000	41,235,000

Department: Health Care Center												
Project	Prior Years	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	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: With the implementation of the State's Family Care Model of service provision for elderly and disabled, there is an increasing emphasis on making sure people can remain in the community instead of in a nursing home setting. With the addition of this level of care, the health care center would be able to transition potential residents off our long term care waiting list. A pro forma and updated market analysis was performed in first quarter of 2015 and shows there to be an unmet need by 2020.											
Previous Authorizations/ Actions	1 Assisted Living: The Continuum of Care Committee has been reviewing the 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 asked that we review market analysis. These results were recently updated in 2015 and show there is a need for additional assisted living beds by 2020.											
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, and family care will be added for a limited number of rooms. More detailed analysis will be completed closer to project time.											

Department: Highway												
Project	Prior Years	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total
1: Equipment Replacement	650,000	700,000	700,000	750,000	750,000	800,000	800,000	850,000	850,000	850,000	900,000	7,950,000
2: CTH D		2,500,000										2,500,000
3: CTH W			3,000,000									3,000,000
4: CTH A				3,500,000								3,500,000
5: CTH C					3,500,000							3,500,000
6: CTH P						3,500,000						3,500,000
7: CTH G							3,500,000					3,500,000
8: CTH G								3,700,000				3,700,000
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 D: Pulverize and pave 4" mat on County Highway D from County Highway W to State Highway 154 (8 miles).</p> <p>3 CTH W: Pulverize and pave 4" mat on County Highway W from County Highway PF to CTH D (5 miles).</p> <p>4 CTH A: Pulverize and pave 4" mat on County Highway A from Baraboo City Limits to US Highway 12 (9 miles).</p> <p>5 CTH C: Pulverize and pave 4" mat on County Highway C from County Highway PF to County Highway B (6 miles).</p> <p>6 CTH P: Pulverize and pave 4" mat on County Highway P from State Highway 23 to County Highway H (5.5 miles).</p> <p>7 CTH G: Pulverize and pave 4" mat on County Highway G from State Highway 23 to County Highway B (9 miles).</p> <p>8 CTH G: Pulverize and pave 4" mat on County Highway G from State Highway 58 to Juneau County Line (10 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>Projects 2 - 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: Circuit Courts Fourth Jury Courtroom												
Project	Prior Years	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	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 \$75,000 in 2025, 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 \$75,000. 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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total
1: Master Plan Development & Campus Renovations (Sauk County's 50% portion shown)			29,500	29,500	527,000		98,000	98,000	1,759,000		239,000	See project description
Project Description(s)	<p>1 Master Plan Development and Campus Renovations: Beginning in 2007, the campus master plan identified major phases of building and renovation projects to occur at approximately 4-year intervals for 20 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 and labs for certain disciplines. Due to budget restrictions, the planned faculty office renovations were eliminated. This phase is complete in the winter of 2016.</p> <p>Phase 3A (2017-2019 \$1,172,000): Renovation of the upper and lower levels of the current Theater and Arts building. The planning and construction of Phase 3 in two steps should be discussed soon, as it may make sense to plan both phases once at the same time (which will result in higher upfront planning costs) instead of piecemeal (which may cost more over the entire project). Also, the City of Baraboo has encouraged the campus to look at partnering with local venues as much as possible, so as to potentially reduce the total cost of campus theater renovations.</p> <p>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): (dependent on enrollment, technology, changes in pedagogy, etc., consider moving to Phase 5) – 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): (dependent on enrollment, technology, changes in pedagogy, etc., consider moving to Phase 4) – Increases space for food service and facilities management operations; expands and connects the academic and library buildings and provides for additional classrooms. (Master Plan as prepared by Strang, Inc. in 2007 with updates in 2010 and 2012.) 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>											

Department: University of Wisconsin - Baraboo/Sauk County (UW-BSC)

Analysis of Need

1 Master Plan Development and Campus Renovations: The campus was originally designed for 300 full time equivalent (FTE) students. Current enrollment over the last several years has averaged approximately 450 FTE (full-time enrollment) and more than 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 ongoing expansion and renovation of facilities.

Previous Authorizations/ Actions

1 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.

Funding Sources

1 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.

Future Operating Budget Impacts

1 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 2016 operating budget is \$180,000, which equates to slightly more than one dollar per square foot for buildings, not including grounds, which are also maintained by UW personnel. In 2016, the total square footage of buildings will increase to approximately 185,000 GSF. Costs include upkeep and replacement expenses for items such as carpet/tile, HVAC, fire inspections, window replacements, paint, insurance, etc. but do not include personnel, custodial, consumables and chemicals, fuel and equipment for groundskeeping, etc. The UW System provides funding for 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.

Department: Emergency Management, Buildings and Safety												
Project	Prior Years	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total
1: Phone Systems Upgrades		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	500,000
3: 9-1-1 Phone System Replacement		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
4: Communications Center - Radio Console Replacement		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
5: Energy Measures		225,000	225,000	225,000								675,000
6 Elevator – Courthouse Annex		55,000										55,000
7: Replace Roofs			100,000	70,000	70,000					100,000	100,000	440,000
8: Regasket/Check Bearings on Chillers		140,000				160,000				170,000		470,000
9 Emergency Driving System			60,000									60,000
10: Law Enforcement Center Carpet			50,000		50,000							100,000
Project Description(s)	1 Phone: Continued upgrades to the countywide phone and voice mail system. Includes all locations.											
	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. As technology changes it is possible that additional tower sites/fiber nodes will be needed.											
	3 9-1-1 Phone System: Replacement of the 9-1-1 phone system in 2014, plus an annualized amount for future replacements and upgrades. The next major replacement should be in about 2021.											
	4 Communication Center: 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.											
	5 Energy Measures: Implement cost saving measures identified within the Courthouse & West Square (CH/WS) Feasibility study, Law Enforcement Center (LEC) Retrocommissioning reports. As well as energy assessment by Hoffman Architect that identified recommended cost savings measures mostly related to lighting. Presently we are conducting another assessment which will focus on possible 3rd party solar installations as well as other energy cost savings items. With technology ever changing this does become an ongoing effort.											

Department: Emergency Management, Buildings and Safety

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

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

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

9 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.

10 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 was 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 Communications Center: This equipment is operational 24 hours a day, 7 days a week, 365 days a year. This equipment is utilized for paging and radio communications with all emergency response agencies. Existing equipment was installed in 2003 and was replaced in 2015. Life expectancy is 10-12 years 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 studies that have been completed or are in progress. A large portion of the funds will be utilized for the replacement of the existing building controls from pneumatic to digital. Some of this replacement has started with the recently completed West Square (WS) remodel (2013) and presently in the approval process for \$510,100 to complete the conversion in the WS. The Courthouse pneumatic to digital controls is expected to be at least as much as the WS. We will continue to research what cost may be eligible for (i.e., Focus On Energy) grants.

6 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.

7 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 2017 budget year to determine a more accurate replacement schedule and cost. Law Enforcement Center (built in 2001-2003) and Connector Addition (roof replaced 2011) would be 2020 and beyond.

Department: Emergency Management, Buildings and Safety	
	<p>8 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>9 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>10 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, 6-10: 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 1-4, 6-8, 10: Projects are county tax levy funded. Future projects' funding is unknown at this time, likely county tax levy or General Fund balance.</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>
Future Operating Budget Impacts	<p>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.</p> <p>5 Energy Measures: With all these projects the focus would be implementing projects that would provide good energy savings in the future, and help achieve the goal of becoming carbon neutral.</p> <p>6 Elevator-Annex: All elevators are covered under our elevator maintenance contract.</p> <p>7 Roofs: Once replaced roofs should be maintenance free for the most part.</p> <p>8 Bearings: No operating budget impacts beyond regular maintenance costs.</p> <p>9 Driving Simulator: Normal maintenance and software upgrades are \$7,000 per year, funded by tax levy.</p> <p>10 LEC Carpet: Normal cleaning and maintenance.</p>

Debt Service

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

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

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

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

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

Goals considered in development of financing plans include: maximization of investment earnings, issuance of bank qualified debt to minimize interest costs, maintaining or improving the County's bond rating, and maintenance of flexibility and fluidity. Existing debt may be refunded only if the present value of the refunding instruments' payments demonstrates a savings to the County. Debt 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.

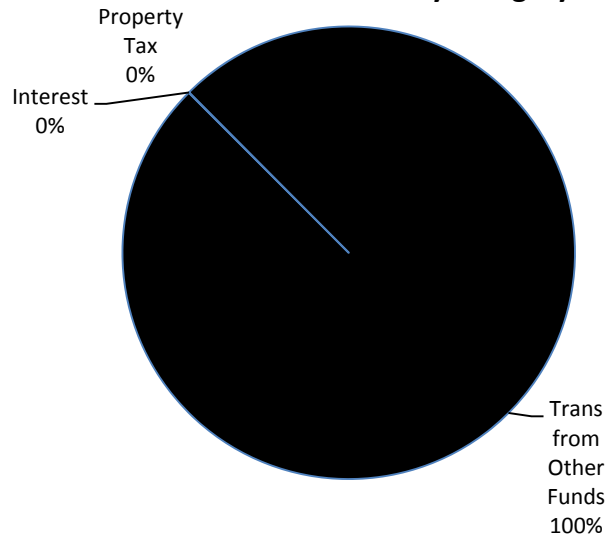
The rating system is similar for each investor service. Moody's, for example, provides ratings of Aaa, Aa, A, Baa, Ba, B, Caa, Ca and C, with Aaa being the highest rating. Each of these rating categories can be further modified with a 1, 2 or 3 to denote higher (1) or lower (3) rankings within that category. 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

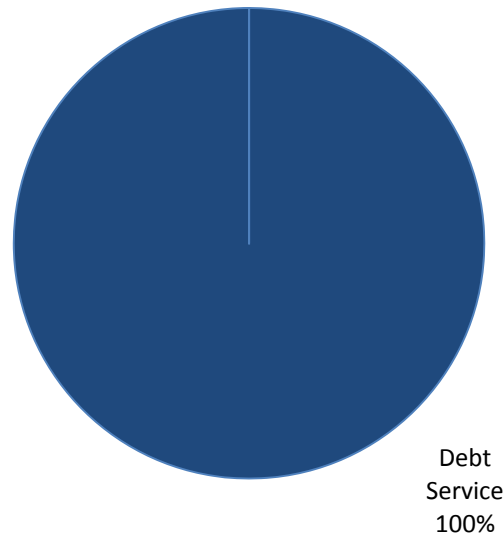
Significant Changes in the Debt Service Function for 2016

- 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.

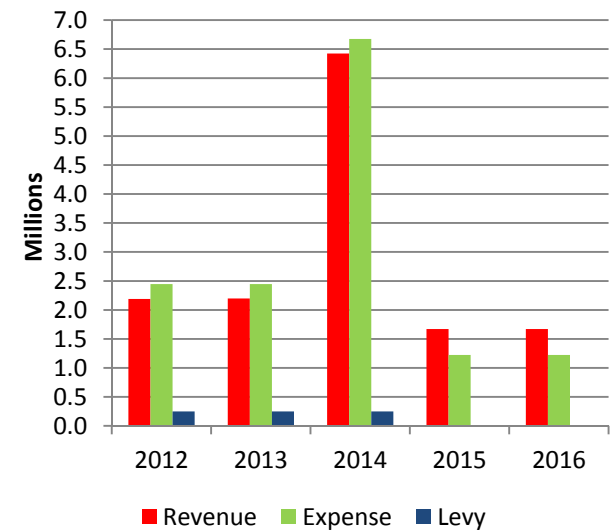
2016 Revenues by Category



2016 Expenses by Category



Revenue, Expense & Levy History



DEBT SERVICE

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	250,000	250,000	250,000	0	0	0	0	0.00%	None	0	0
Interest	3,441	1,843	2,073	1,500	750	750	0	0.00%			
Transfer from other Funds	2,186,570	2,195,720	3,738,432	1,668,599	1,668,599	1,668,599	0	0.00%	2016 Total	0	0
Bond Proceeds	0	0	2,579,392	0	0	0	0	0.00%			
Premium on Bonds Issuance	0	0	103,617	0	0	0	0	0.00%			
Use of Fund Balance	5,248	0	0	0	0	0	0	0.00%	2017	0	0
									2018	0	0
									2019	0	0
									2020	0	0
Total Revenues	2,445,259	2,447,563	6,673,514	1,670,099	1,669,349	1,669,349	0	0.00%			

Expenses

Principal Redemption	1,770,000	1,840,000	6,105,000	869,928	869,928	890,672	20,744	2.38%
Interest Payments	675,259	607,563	535,510	354,839	354,839	333,249	(21,590)	-6.08%
Debt Issuance Costs	0	0	33,004	0	0	0	0	0.00%
Addition to Fund Balance	0	0	0	445,332	444,582	445,428	846	0.19%
Total Expenses	2,445,259	2,447,563	6,673,514	1,670,099	1,669,349	1,669,349	0	0.00%
Beginning of Year Fund Balance	5,248	0	0	0		445,332		
End of Year Fund Balance	0	0	0	445,332		890,760		

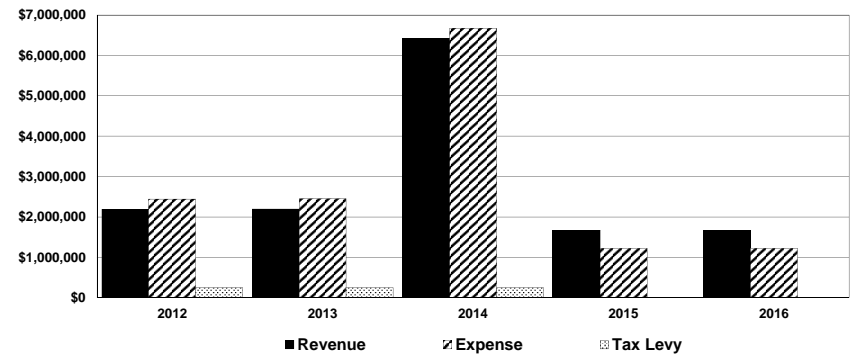
2016 Highlights & Issues on the Horizon

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 Department: GENERAL		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
50999 DEBT SERVICE REVENUE									
411100	GENERAL PROPERTY TAXES	-250,000.00	-250,000.00	-250,000.00	0.00	0.00	0.00	0.00	0.00
481180	INTEREST DEBT SERVICE INVESTME	-3,440.44	-1,843.23	-2,073.28	-1,160.04	-750.00	-1,500.00	-750.00	0.00
491100	BOND PROCEEDS	0.00	0.00	-2,579,392.00	0.00	0.00	0.00	0.00	0.00
491500	PREMIUM ON DEBT PROCEEDS	0.00	0.00	-103,617.12	0.00	0.00	0.00	0.00	0.00
492100	TRANSFER FROM GENERAL FUND	-2,065,450.01	-2,095,720.02	-3,628,478.65	-776,799.48	-1,553,599.00	-1,573,599.00	-1,573,599.00	20,000.00
492200	TRANSFER FROM SPECIAL REVENUE	-121,120.22	-100,000.00	-109,953.16	-57,499.98	-115,000.00	-95,000.00	-95,000.00	-20,000.00
TOTAL DEBT SERVICE REVENUE		-2,440,010.67	-2,447,563.25	-6,673,514.21	-835,459.50	-1,669,349.00	-1,670,099.00	-1,669,349.00	0.00
50999800 DEBT SERVICE FUND									
561000	PRINCIPAL REDEMPTION	1,770,000.00	1,840,000.00	6,105,000.00	0.00	869,928.00	869,928.00	890,672.00	20,744.00
562000	INTEREST EXPENSE	675,258.81	607,563.25	535,510.25	179,178.63	354,839.00	354,839.00	333,249.00	-21,590.00
TOTAL DEBT SERVICE FUND		2,445,258.81	2,447,563.25	6,640,510.25	179,178.63	1,224,767.00	1,224,767.00	1,223,921.00	-846.00
50999930 ADDITION TO FUND BALANCE									
593000	ADDTN TO FUND BAL/RET EARNINGS	0.00	0.00	0.00	0.00	444,582.00	0.00	445,428.00	846.00
TOTAL ADDITION TO FUND BALANCE		0.00	0.00	0.00	0.00	444,582.00	0.00	445,428.00	846.00
50999990 DEBT ISSUANCE COSTS									
599000	DEBT ISSUANCE COSTS	0.00	0.00	33,003.96	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT ISSUANCE COSTS		0.00	0.00	33,003.96	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT REVENUE		-2,440,010.67	-2,447,563.25	-6,673,514.21	-835,459.50	-1,669,349.00	-1,670,099.00	-1,669,349.00	0.00
TOTAL DEPARTMENT EXPENSE		2,445,258.81	2,447,563.25	6,673,514.21	179,178.63	1,669,349.00	1,224,767.00	1,669,349.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE		5,248.14	0.00	0.00	-656,280.87	0.00	-445,332.00	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.

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.

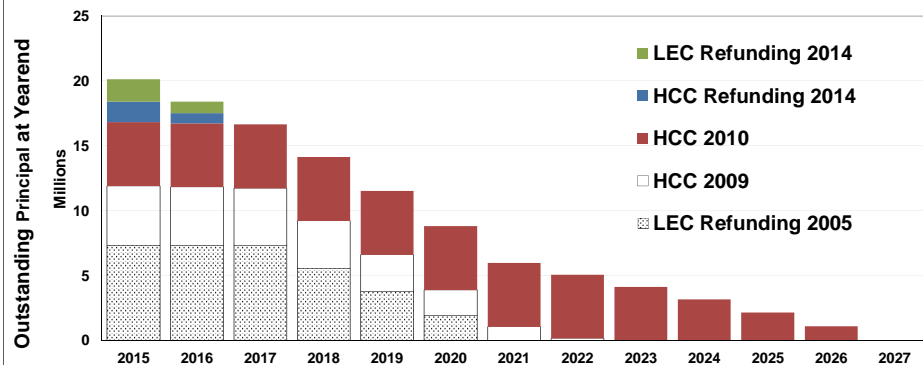
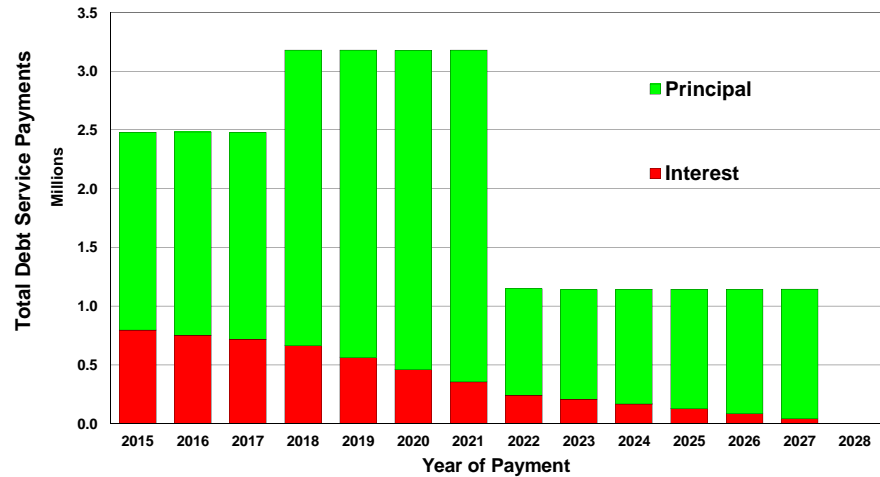
Future Debt Plans

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.

2015 County Equalization Report as issued by the Wisconsin Department of Revenue		<u>\$6,829,472,200</u>
5% Debt Limitation	100.00%	\$341,473,610
Outstanding General Obligation Debt at 1/1/2016	5.90%	<u>\$20,145,000</u>
Remaining Debt Margin	94.10%	<u>\$321,328,610</u>



GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE

Issue Type:

Purpose:

Dated:

Original Issue \$:

Moody's Rating:

Principal Due:

Interest Due:

Callable:

CUSIP:

Paying Agent:

Budgeted Fund:

Year of Payment

General Obligation Refunding Bonds				
Advance Refunding of Law Enforcement Center Bonds - for maturities due 2012 (partial), 2013, and 2018 through 2021				
December 29, 2005				
\$10,000,000				
Aa3. Rating enhanced with bond insurance to Aaa				
October 1				
April 1 and October 1				
October 1, 2015 at par				
804328				
Associated Bank				
Debt Service				
Year of Payment	Principal	Interest		Total
2006	135,000	298,108	3.750%	433,108
2007	20,000	389,493	3.500% *	409,493
2008	20,000	388,793	3.500% *	408,793
2009	25,000	388,093	3.500% *	413,093
2010	25,000	387,218	3.500% *	412,218
2011	25,000	386,343	3.500% *	411,343
2012	1,015,000	385,468	4.000% **	1,400,468
2013	1,340,000	344,868	4.000% **	1,684,868
2014	25,000	291,268	4.000% **	316,268
2015	25,000	290,268	4.000% **	315,268
2016	30,000	289,268	4.000% **	319,268
2017	30,000	288,068	4.000% **	318,068
2018	1,720,000	286,868	4.000% **	2,006,868
2019	1,785,000	218,068	3.850%	2,003,068
2020	1,855,000	149,345	3.900%	2,004,345
2021	1,925,000	77,000	4.000% **	2,002,000
2022				0
2023				0
2024				0
2025				0
2026				0
2027				0
Totals	10,000,000	4,858,531	Average 3.950%	14,858,531

General Obligation Refunding Bonds				
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				
September 10, 2014				
\$2,579,392				
Aa1				
October 1				
April 1 and October 1				
None				
804328				
Associated Bank				
Debt Service				
Year of Payment	Principal	Interest		Total
2006				0
2007				0
2008				0
2009				0
2010				0
2011				0
2012				0
2013				0
2014				0
2015	844,928	63,845	2.000% *	908,773
2016	860,672	43,427	2.000% *	904,099
2017	873,792	26,214	3.000% **	900,006
2018				0
2019				0
2020				0
2021				0
2022				0
2023				0
2024				0
2025				0
2026				0
2027				0
Totals	2,579,392	133,486	Average 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

GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE

Issue Type:	General Obligation Advance Refunding Bonds				General Obligation Advance Refunding Bonds				General Obligation Refunding Bonds			
Purpose:	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			
Dated:	October 13, 2009				July 6, 2010				September 10, 2014			
Original Issue \$:	\$4,965,000				\$4,925,000				\$2,335,608			
Moody's Rating:	Aa3				Aa2				Aa1			
Principal Due:	October 1				October 1				October 1			
Interest Due:	April 1 and October 1				April 1 and October 1				April 1 and October 1			
Callable:	October 1, 2019 at par				October 1, 2020 at par				None			
CUSIP:	804328				804328				804328			
Paying Agent:	Associated Bank				Associated Bank				Associated Bank			
Budgeted Fund:	Health Care Center				Health Care Center				Health Care Center			
Year of Payment	Principal	Interest		Total	Principal	Interest		Total	Principal	Interest		Total
2006				0				0				
2007				0				0				
2008				0				0				
2009				0				0				0
2010	110,000	185,564	2.000% *	295,564				0				0
2011	25,000	189,763	2.000% *	214,763		246,226		246,226				0
2012	75,000	189,263	2.500%	264,263		199,194		199,194				0
2013	75,000	187,388	2.750%	262,388		199,194		199,194				0
2014	60,000	185,325	3.000%	245,325		199,194		199,194				0
2015	50,000	183,525	3.000%	233,525		199,194		199,194	765,072	57,811	2.000% *	822,883
2016	60,000	182,025	3.250%	242,025		199,194		199,194	779,328	39,323	2.000% *	818,651
2017	65,000	180,075	3.500%	245,075		199,194		199,194	791,208	23,736	3.000% **	814,944
2018	795,000	177,800	4.000% **	972,800		199,194		199,194				0
2019	830,000	146,000	4.000% **	976,000		199,194		199,194				0
2020	860,000	112,800	4.000% **	972,800		199,194		199,194				0
2021	900,000	78,400	4.000% **	978,400		199,194		199,194				0
2022	905,000	42,400	4.000% **	947,400		199,194		199,194				0
2023	155,000	6,200	4.000% **	161,200	780,000	199,194	4.125% **	979,194				0
2024				0	975,000	167,019	4.125% **	1,142,019				0
2025				0	1,015,000	126,800	4.000% *	1,141,800				0
2026				0	1,055,000	86,200	4.000% *	1,141,200				0
2027				0	1,100,000	44,000	4.000% *	1,144,000				0
Totals	4,965,000	2,046,528	Average 3.958%	7,011,528	4,925,000	3,060,569	Average 4.010%	7,985,569	2,335,608	120,870	Average 2.501%	2,456,478

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.

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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

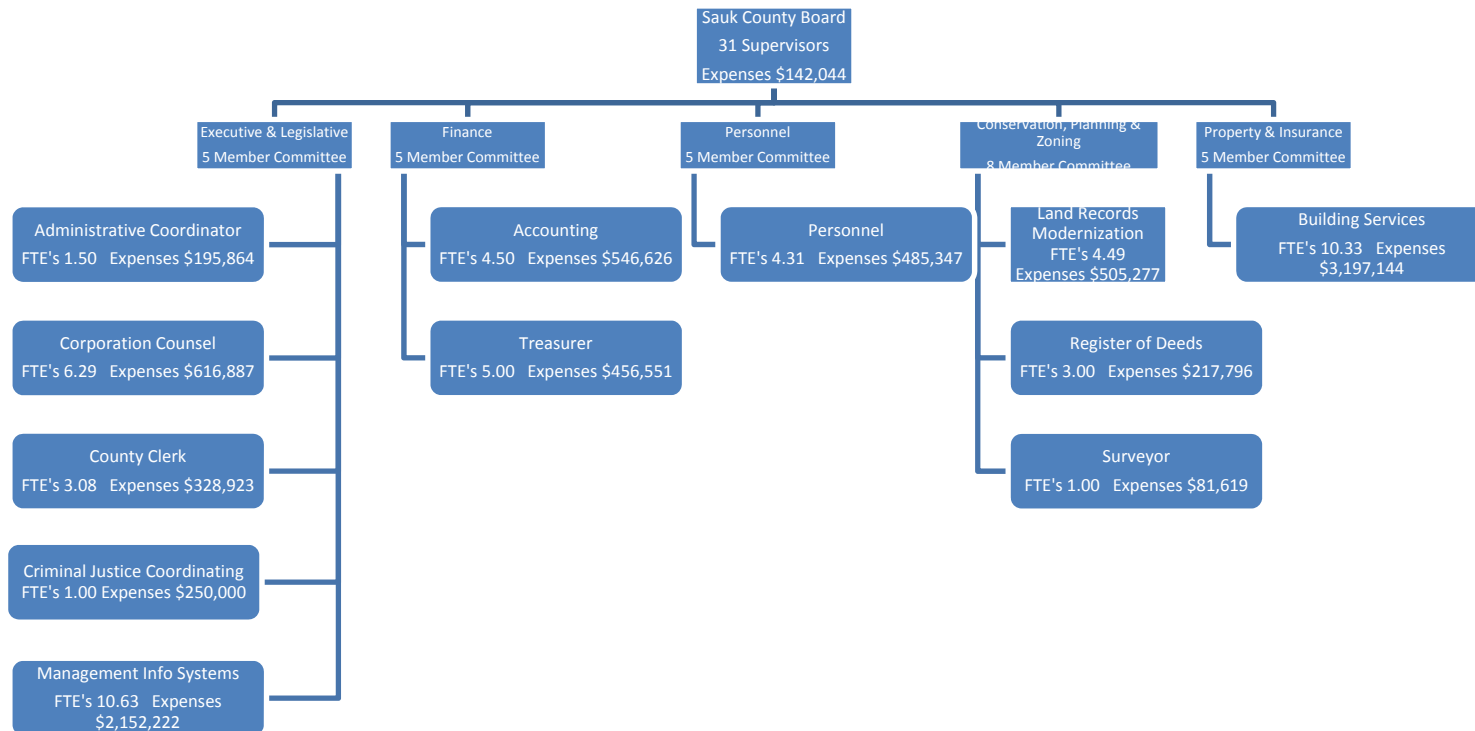
An environment of cooperation, collaboration, and creativity in which all departments participate in the management of county government operations, to enhance government efficiency and responsiveness.

FUNCTIONAL AREA GOALS & OBJECTIVES

Formalize the documentation of the County's organizational knowledge through the promotion of better communications: Creation of a central location for the organizations resources – Create a mentor program for new department heads. Continue to review and innovate the county contract process and related systems. Promote the use of digital tools for business processes and digital storage. Promote, educate and maintain transparency regarding county government.

Enhance County government processing tools: Continue to improve and promote resolution routing process. Continue to improve meeting management tools. Improve understanding of and compliance with policies, particularly related to open records.

Minimize the impact of departmental boundaries: 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). Improve role and function of functional groups within the organization.

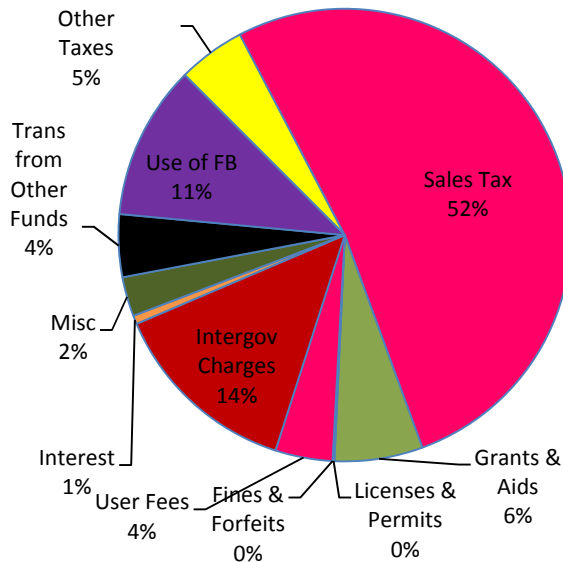


General Government

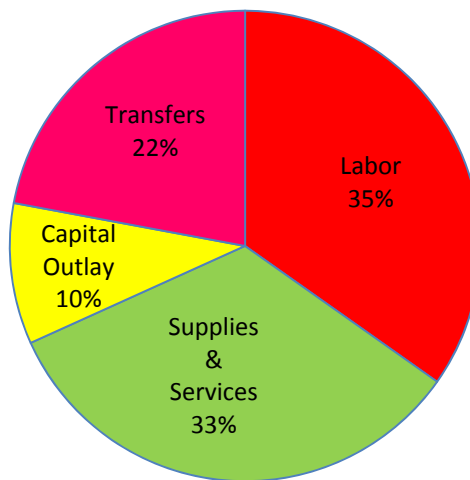
Significant Changes in the General Government Function for 2016

- Justice Continuum efforts have created a drug court in 2016, as well as expansion of an operating after revocation program.
- 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. Increased sales tax revenue projections by \$324,348 to \$7,420,179, based on prior year actuals and conservative estimates.
- Four elections are anticipated in 2016, including a Presidential election. 2016 will also be the first full year of use of the new elections equipment.
- Property tax delinquency rates continue to fall, meaning better collections of tax payments. This, however, also means less revenue from interest and penalty of \$200,000.
- Health insurance rates were held to a 3.00% increase. This relatively low increase mixed with individual employee coverage changes increased cost by \$36,000 (\$32,000 of tax levy). Employee wellness incentives and related programming for \$50,000 was added in an effort to positively impact employee morale, employee productivity, and health insurance rates in the future.
- Additional General Fund balance has been allocated for non- or rarely-recurring capital projects including: Energy and cost saving measures \$225,000.
- Staff position changes include:
 - New Management Analyst shared by Accounting and the Administrative Coordinator, \$80,000
 - New Systems Security Specialist in Management Information Systems, \$81,000
 - Eliminated Accounting Assistant in the Treasurer's office, \$42,000

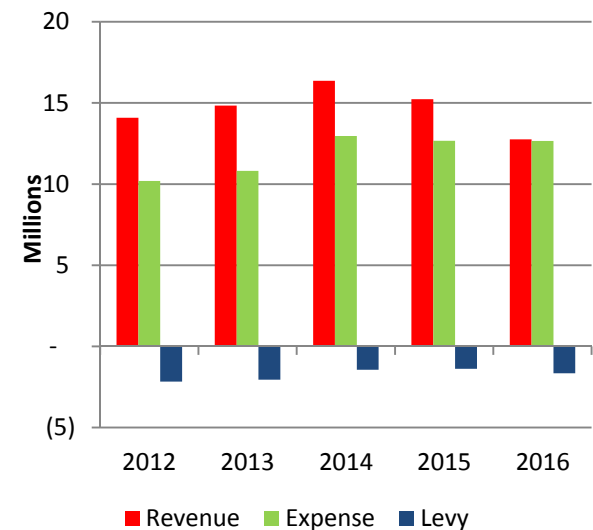
2016 Revenues by Category



2016 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	7/31/2016
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	12/31/2016
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	12/31/2016
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	6/30/2016
Minimize time spent processing accounts payable	Provide the option of direct deposit of accounts payable	12/31/2016
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	12/31/2016
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	12/31/2017

Program Evaluation

Program Title	Program Description	Mandates and References	2016 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	\$41,570		
			Operating Expenses	\$5,690		
			TOTAL EXPENSES	\$47,260		
COUNTY LEVY	\$47,260					
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	\$1,100	2.08	Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$1,100		
			Wages & Benefits	\$165,502		
			Operating Expenses	\$59,836		
			TOTAL EXPENSES	\$225,338		
COUNTY LEVY	\$224,238					

Accounting Department

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	\$2,642	0.73	
			TOTAL REVENUES	\$2,642		
			Wages & Benefits	\$67,567		
			Operating Expenses	\$8,085		
			TOTAL EXPENSES	\$75,651		
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	COUNTY LEVY	\$73,009	0.73	Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings
			User Fees	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$70,247		
			Operating Expenses	\$4,194		
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	TOTAL EXPENSES	\$74,441	0.58	New audit findings reported in the management letter prepared by the County's external auditors Quantity of auditor-generated adjustments to financial statements
			COUNTY LEVY	\$74,441		
			User Fees	\$0		
			Grants	\$0		
			TOTAL REVENUES	\$0		
Totals			Wages & Benefits	\$54,197	4.50	
			Operating Expenses	\$69,739		
			TOTAL EXPENSES	\$123,937		
			COUNTY LEVY	\$123,937		
			TOTAL REVENUES	\$3,742		
			TOTAL EXPENSES	\$546,626		
			COUNTY LEVY	\$542,884		

Output Measures - How much are we doing?

Description	2014 Actual	2015 Estimate	2016 Budget
Accounts payable checks – Number issued, and checks as a percent of checks and direct deposits issued	8,744 100%	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	3,346 19%	3,000 16%	2,000 11%
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	14,723 81%	15,200 84%	16,400 89%
W2's issued to employees	822	830	840

Key Outcome Indicators - How well are we doing?

Description	2014 Actual	2015 Estimate	2016 Budget
Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings	Yes, for 2014 budget 81 of 81, or 100%	Yes, for 2015 budget 81 of 81, or 100%	Yes, for 2016 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 2013 audit	0 Findings, not counting material weakness related to internal accounting controls for 2014 audit	0 Findings, not counting material weakness related to internal accounting controls for 2015 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 2014 CAFR	Yes, for 2015 CAFR	Yes, for 2016 CAFR
Preserve and enhance the County's bond rating as issued by Moody's	Upgrade from Moody's from Aa2 to Aa1 earned.	No debt issued or refunded in 2015. Maintain Aa1 rating.	No debt issued or refunded in 2016. Maintain Aa1 rating.
Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)	1, and \$687.12	0, and \$0	0, and \$0
Quantity of auditor-generated material adjustments to financial statements	0 for 2013 audit	0 for 2014 audit	0 for 2015 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

Management Analyst
0.50 FTE *

*Shared position with the Administrative Coordinator.

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
4.00				+0.50	4.50

ACCOUNTING

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	440,944	441,941	453,503	512,323	512,323	542,884	30,561	5.97%	None	0	0
Intergovernmental	7,243	4,337	4,297	3,721	4,121	3,742	(379)	-9.20%			
Use of Fund Balance	0	2,502	0	0	0	0	0	0.00%	2016 Total	0	0

Total Revenues

									2017	0	0
<u>Expenses</u>									2018	0	0
Labor	232,579	246,984	222,395	264,956	266,053	303,875	37,822	14.22%	2019	0	0
Labor Benefits	65,212	69,047	68,694	81,515	81,676	95,207	13,531	16.57%	2020	0	0
Supplies & Services	136,363	132,749	138,321	169,085	168,715	147,544	(21,171)	-12.55%			
Addition to Fund Balance	14,033	0	28,390	488	0	0	0	0.00%			
Total Expenses	448,187	448,780	457,800	516,044	516,444	546,626	30,182	5.84%			

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10007 ACCOUNTING REVENUE								
411100 GENERAL PROPERTY TAXES	-440,944.00	-441,941.00	-453,503.00	-256,161.48	-512,323.00	-512,323.00	-542,884.00	30,561.00
451100 ADMINISTRATIVE FEES	-2,299.00	-1,716.00	-1,680.72	-690.00	-1,500.00	-1,100.00	-1,100.00	-400.00
474200 CDBG ADMINISTRATION CHARGES	-1,830.18	0.00	-58.21	0.00	0.00	0.00	0.00	0.00
474610 CSA CONTRACT	-3,113.74	-2,621.16	-2,558.16	-1,270.92	-2,621.00	-2,621.00	-2,642.00	21.00
TOTAL ACCOUNTING REVENUE	-448,186.92	-446,278.16	-457,800.09	-258,122.40	-516,444.00	-516,044.00	-546,626.00	30,182.00
10007150 ACCOUNTING								
511100 SALARIES PERMANENT REGULAR	230,699.18	244,967.49	220,564.38	121,020.61	263,648.00	263,096.00	301,612.00	37,964.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	51.09	0.00	605.00	0.00	323.00	-282.00
511900 LONGEVITY-FULL TIME	1,880.00	2,016.67	1,780.00	0.00	1,800.00	1,860.00	1,940.00	140.00
514100 FICA & MEDICARE TAX	16,815.73	18,085.87	16,289.77	8,892.23	20,353.00	20,269.00	23,246.00	2,893.00
514200 RETIREMENT-COUNTY SHARE	13,761.60	15,486.64	15,551.79	8,229.28	18,092.00	18,017.00	20,056.00	1,964.00
514400 HEALTH INSURANCE COUNTY SHARE	34,262.10	35,058.22	36,568.26	20,966.99	42,923.00	42,922.00	51,578.00	8,655.00
514500 LIFE INSURANCE COUNTY SHARE	138.19	125.32	84.44	39.76	95.00	95.00	114.00	19.00
514600 WORKERS COMPENSATION	234.04	290.69	199.53	96.81	213.00	212.00	213.00	0.00
520100 CONSULTANT AND CONTRACTUAL	465.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	62,900.00	61,400.00	61,900.00	26,715.00	63,900.00	68,900.00	69,900.00	6,000.00
522500 TELEPHONE & DAIN LINE	168.05	192.25	124.16	48.12	230.00	150.00	175.00	-55.00
531100 POSTAGE AND BOX RENT	540.28	517.37	411.03	417.04	700.00	600.00	600.00	-100.00
531200 OFFICE SUPPLIES AND EXPENSE	4,316.43	4,018.57	4,788.01	1,282.95	4,300.00	4,300.00	4,300.00	0.00
531300 PHOTO COPIES	496.98	306.81	289.98	0.00	600.00	300.00	300.00	-300.00
531500 FORMS AND PRINTING	420.65	401.14	305.88	0.00	425.00	400.00	425.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	64,564.75	65,025.29	69,166.90	700.05	95,905.00	92,913.00	69,239.00	-26,666.00
532200 SUBSCRIPTIONS	225.00	225.00	225.00	225.00	230.00	225.00	230.00	0.00
532400 MEMBERSHIP DUES	446.66	446.67	446.67	446.67	475.00	447.00	475.00	0.00
532500 SEMINARS AND REGISTRATIONS	455.00	0.00	220.00	0.00	1,000.00	300.00	1,000.00	0.00
532600 ADVERTISING	0.00	164.68	176.73	0.00	250.00	200.00	200.00	-50.00
533200 MILEAGE	454.30	50.96	126.56	38.13	450.00	200.00	450.00	0.00
533500 MEALS AND LODGING	910.28	0.00	140.00	0.00	250.00	150.00	250.00	0.00
TOTAL ACCOUNTING	434,154.22	448,779.64	429,410.18	189,118.64	516,444.00	515,556.00	546,626.00	30,182.00
TOTAL DEPARTMENT REVENUE	-448,186.92	-446,278.16	-457,800.09	-258,122.40	-516,444.00	-516,044.00	-546,626.00	30,182.00
TOTAL DEPARTMENT EXPENSE	434,154.22	448,779.64	429,410.18	189,118.64	516,444.00	515,556.00	546,626.00	30,182.00
ADDITION TO (-)/USE OF FUND BALANCE	-14,032.70	2,501.48	-28,389.91	-69,003.76	0.00	-488.00	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 position, real property, and human resources that Sauk County has available in order to provide a stable and proactive government and governmental services.

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

Provide effective leadership to all county departments and functions and 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. Work on will continue on team building with all departments of the county. 2. 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. 3. Continually improve customer service throughout the county. 4. Improve customer service and assist placemaking initiatives through an improved county website. 	12/31/2016
Define the role of County Government in Economic Development Strategies.	<ol style="list-style-type: none"> 1. Work with the Economic Development Committee of the county to determine it's countywide role and ability to attract entrepreneurs to Sauk County. 2. Assist and encourage placemaking and placebranding efforts of the county. 3. Continue work on the Great Sauk Trail. 	12/31/2016
Revolving Loan Fund expansion / use of available funds	<ol style="list-style-type: none"> 1. Work with local partners to develop a common manual with revisions from the State of Wisconsin. 2. Investigate issues associated with the potential transition to regionalize CDBG-ED funding. 3. Work to identify the potential of utilizing a third party vendor to operate the program on behalf of Sauk County. 	12/31/2016

Administrative Coordinator

Program Evaluation						
Program Title	Program Description	Mandates and References	2016 Budget		FTE's	Key Outcome Indicator(s)
Administration	<p>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.</p> <p>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.</p> <p>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.</p> <p>4) Regional Cooperation: Begin to explore options for regional cooperation and cooperative efforts with other governmental agencies</p> <p>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.</p> <p>6) Project Development and Oversight: Provide staff assistance to major county initiatives.</p>	Wis Stats 59.19	User Fees	\$0	1.38	<p>Percentage of Departments Utilizing Performance Measures in Planning and Budget Preparation Documents</p> <p>Proficient or Outstanding rating on Budget Message, Transmittal Letter, and as planning document.</p>
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$162,200		
			Operating Expenses	\$20,977		
			TOTAL EXPENSES	\$183,177		
			COUNTY LEVY	\$183,177		
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	\$12,687		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$12,687		
			COUNTY LEVY	\$12,687		
Totals			TOTAL REVENUES	\$0	1.50	
			TOTAL EXPENSES	\$195,864		
			COUNTY LEVY	\$195,864		

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Number of Department Head Meetings Held	14	12	12
Number of Informational Postings (Current events)	15	17	20
Number of RLF awards processed	4	4	5

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 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	1:1	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

Management Analyst
0.50 FTE *

Justice Coordinator
1.00 FTE

*Shared position with the Accounting Department.

2012 Balance	2013 Change	2014 Change	2015 Change	2016 Change	2016 Balance
1.50			1.00	-1.00	1.50

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ADMINISTRATIVE COORDINATOR											
<u>Revenues</u>											
Tax Levy	162,380	164,485	170,294	216,585	216,585	195,864	(20,721)	-9.57%	None	0	0
Grants & Aids	0	0	15,259	11,500	11,500	0	(11,500)	-100.00%			
Intergovernmental	0	0	0	19,210	0	0	0	0.00%	2016 Total	0	0
Use of Fund Balance	29,660	1,628	11,020	23,638	154,443	0	(154,443)	-100.00%			
Total Revenues	192,040	166,113	196,573	270,933	382,528	195,864	(186,664)	-48.80%	2017	0	0
									2018	0	0
									2019	0	0
									2020	0	0
<u>Expenses</u>											
Labor	121,871	122,199	142,067	185,368	190,949	133,603	(57,346)	-30.03%			
Labor Benefits	33,619	33,856	43,903	46,671	63,593	41,286	(22,307)	-35.08%			
Supplies & Services	36,550	10,058	10,603	38,894	127,986	20,975	(107,011)	-83.61%			
Total Expenses	192,040	166,113	196,573	270,933	382,528	195,864	(186,664)	-48.80%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2016 Highlights & Issues on the Horizon

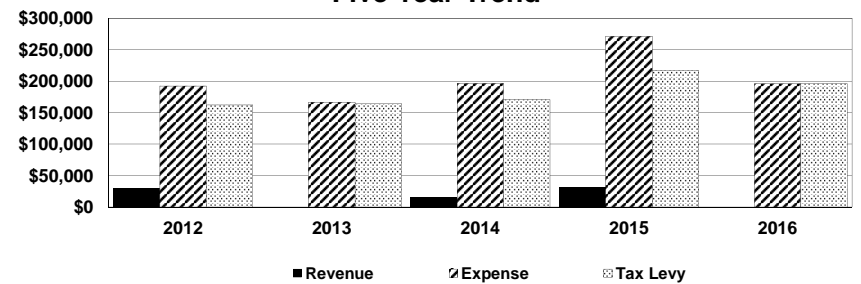
Transfer of Criminal Justice Coordinating program from the Administrative Coordinator budget to a stand-alone set of accounts. This reduces the expenses in this budget by \$195,000.

Evolution of staffing from being shared half-time with Personnel to half-time with Accounting. This will better meet the needs of all departments.

Implementation planning for organizational restructure initiatives continues.

Increased emphasis on good customer service.

Revenue, Expense and Tax Levy Five Year Trend



Fund: GENERAL FUND Department: ADMINISTRATIVE COORDINATOR		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10024 ADMINISTRATIVE COORDINATOR									
411100	GENERAL PROPERTY TAXES	-162,380.00	-164,485.00	-170,294.00	-108,292.50	-216,585.00	-216,585.00	-195,864.00	-20,721.00
422160	HO-CHUNK GAMING GRANT	0.00	0.00	-15,259.00	-11,500.00	-11,500.00	-11,500.00	0.00	-11,500.00
451211	OP OF REVOCATION PROG FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	0.00	0.00	0.00	0.00	0.00	-19,210.00	0.00	0.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-154,443.00	0.00	0.00	-154,443.00
TOTAL ADMINISTRATIVE COORDINATOR		-162,380.00	-164,485.00	-185,553.00	-119,792.50	-382,528.00	-247,295.00	-195,864.00	-186,664.00
10024133 CRIMINAL JUSTICE COORD COUNCIL									
511100	SALARIES PERMANENT REGULAR	0.00	0.00	17,049.58	27,722.06	61,290.00	61,290.00	0.00	-61,290.00
514100	FICA & MEDICARE TAX	0.00	0.00	1,304.29	2,120.73	4,689.00	4,689.00	0.00	-4,689.00
514200	RETIREMENT-COUNTY SHARE	0.00	0.00	1,189.82	1,885.14	4,168.00	4,168.00	0.00	-4,168.00
514400	HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.00	14,307.00	0.00	0.00	-14,307.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	3.00	24.00	24.00	0.00	-24.00
514600	WORKERS COMPENSATION	0.00	0.00	199.50	324.40	49.00	860.00	0.00	-49.00
520900	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	24,952.00	0.00	0.00
520910	CRIMINAL JUSTICE PLANNING	0.00	0.00	0.00	0.00	105,329.00	0.00	0.00	-105,329.00
522500	TELEPHONE & DAIN LINE	0.00	0.00	199.54	281.67	0.00	600.00	0.00	0.00
531100	POSTAGE AND BOX RENT	0.00	0.00	0.00	15.46	0.00	200.00	0.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	0.00	959.85	102.53	0.00	300.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	0.00	0.00	0.00	368.17	655.00	655.00	0.00	-655.00
532500	SEMINARS AND REGISTRATIONS	0.00	0.00	195.00	1,688.38	4,500.00	2,000.00	0.00	-4,500.00
533200	MILEAGE	0.00	0.00	165.16	350.65	0.00	700.00	0.00	0.00
533500	MEALS AND LODGING	0.00	0.00	225.50	902.95	0.00	1,500.00	0.00	0.00
TOTAL CRIMINAL JUSTICE COORD COUNCIL		0.00	0.00	21,488.24	35,765.14	195,011.00	101,938.00	0.00	-195,011.00
10024142 ADMINISTRATIVE COORDINATOR									
511100	SALARIES PERMANENT REGULAR	121,501.08	121,919.29	124,717.57	59,793.63	129,339.00	124,038.00	133,603.00	4,264.00
511900	LONGEVITY-FULL TIME	370.00	280.00	300.00	0.00	320.00	40.00	0.00	-320.00
514100	FICA & MEDICARE TAX	9,115.47	9,111.65	9,243.09	4,454.59	9,919.00	9,492.00	10,221.00	302.00
514200	RETIREMENT-COUNTY SHARE	7,209.33	7,799.86	8,740.78	4,065.99	8,817.00	7,781.00	8,818.00	1.00
514400	HEALTH INSURANCE COUNTY SHARE	17,131.05	16,748.98	23,058.34	10,650.79	21,461.00	19,356.00	22,105.00	644.00
514500	LIFE INSURANCE COUNTY SHARE	40.82	49.91	55.31	23.22	55.00	42.00	48.00	-7.00
514600	WORKERS COMPENSATION	122.56	145.64	112.13	47.82	104.00	259.00	94.00	-10.00
520100	CONSULTANT AND CONTRACTUAL	30,000.00	4,100.00	0.00	0.00	10,932.00	0.00	12,500.00	1,568.00
520900	CONTRACTED SERVICES	51.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520910	CRIMINAL JUSTICE PLANNING	0.00	0.00	260.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	731.80	516.98	208.90	84.12	600.00	600.00	600.00	0.00
531100	POSTAGE AND BOX RENT	230.56	415.55	656.53	209.44	400.00	400.00	400.00	0.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: ADMINISTRATIVE COORDINATOR	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2016	Change
10024142 ADMINISTRATIVE COORDINATOR								
531200 OFFICE SUPPLIES AND EXPENSE	323.92	851.31	823.25	244.40	400.00	400.00	400.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	2,214.76	739.42	3,773.83	2,072.24	1,370.00	1,370.00	1,775.00	405.00
532200 SUBSCRIPTIONS	95.00	150.54	55.44	22.05	200.00	200.00	200.00	0.00
532400 MEMBERSHIP DUES	1,456.95	1,331.94	1,350.06	1,316.86	1,400.00	1,317.00	1,400.00	0.00
532500 SEMINARS AND REGISTRATIONS	685.00	365.00	863.00	1,282.00	1,000.00	2,000.00	2,000.00	1,000.00
533200 MILEAGE	348.70	1,498.69	859.24	879.53	700.00	1,200.00	1,200.00	500.00
533500 MEALS AND LODGING	411.50	89.00	7.50	28.88	500.00	500.00	500.00	0.00
TOTAL ADMINISTRATIVE COORDINATOR	192,039.91	166,113.76	175,084.97	85,175.56	187,517.00	168,995.00	195,864.00	8,347.00
TOTAL DEPARTMENT REVENUE	-162,380.00	-164,485.00	-185,553.00	-119,792.50	-382,528.00	-247,295.00	-195,864.00	-186,664.00
TOTAL DEPARTMENT EXPENSE	192,039.91	166,113.76	196,573.21	120,940.70	382,528.00	270,933.00	195,864.00	-186,664.00
ADDITION TO (-)/USE OF FUND BALANCE	29,659.91	1,628.76	11,020.21	1,148.20	0.00	23,638.00	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.	12/31/2016
Interior Maintenance - Maintain clean and professional looking facilities	Continue work on major repair/refurbishment projects that have been identified.	12/31/2016
Mail - Maintain cost effective services	Continue to implement any changes that will keep our usage at minimal levels.	12/31/2016
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.	12/31/2016
Utilities - Effectively manage facility usage	Continue work on systems to save on utilities, implementation of digital controls and lighting changes.	12/31/2016
Vending - Maintain minimal vending	Evaluate the needs of the buildings to determine needed changes.	12/31/2016
Risk Management - Maintain a safe work environment	Complete Safety trainings, complete facility inspections, conduct regular safety meetings, correct all safety issues immediately.	12/31/2016

Program Evaluation						
Program Title	Program Description	Mandates and References	2016 Budget		FTE's	Key Outcome Indicator(s)
Clerical	Support operations of the Building Services and Risk Management Department through training.		Wages & Benefits	\$28,079	0.43	Staff able to work across multiple Building Service areas
			Operating Expenses	\$13,303		
			TOTAL EXPENSES	\$41,382		
			COUNTY LEVY	\$41,382		
Mail	Shipping, receiving and postal duties for the County facilities		User Fees	\$43,536	0.55	
			TOTAL REVENUES	\$43,536		
			Wages & Benefits	\$28,993		
			Operating Expenses	\$14,543		
			TOTAL EXPENSES	\$43,536		
Utilities	Oversight of approximately 424,280 square feet utilities		COUNTY LEVY	\$0	-	Work orders and Maintenance cost per square foot
			Operating Expenses	\$598,000		
			TOTAL EXPENSES	\$598,000		
			COUNTY LEVY	\$598,000		
Exterior Maintenance	Oversight of maintenance and care of all county facilities and properties		User Fees	\$0	1.67	Work orders and Maintenance cost per square foot
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$107,161		
			Operating Expenses	\$194,018		
			TOTAL EXPENSES	\$301,178		
Interior Maintenance	Oversight of maintenance and care of approximately 424,280 square feet		COUNTY LEVY	\$301,178	5.25	Work orders and Maintenance cost per square foot
			Rent	\$62,000		
			Misc. Revenue	\$500		
			TOTAL REVENUES	\$62,500		
			Wages & Benefits	\$365,103		
			Operating Expenses	\$452,709		
			TOTAL EXPENSES	\$817,812		
			COUNTY LEVY	\$755,312		

Building Services/Risk Management/Safety

Vending	Oversight of County vending machines		User Fees	\$10,000	0.03	Maintain pricing such to keep impact on budget minimal or "break even"
			TOTAL REVENUES	\$10,000		
			Wages & Benefits	\$1,581		
			Operating Expenses	\$9,500		
			TOTAL EXPENSES	\$11,081		
			COUNTY LEVY	\$1,081		
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	\$22,500	1.35	Communication systems (phones, radios, Fiber) run at peak efficiency, short or no outages on network.
			Rent	\$202,100		
			Use of Fund Balance	\$131,000		
			TOTAL REVENUES	\$355,600		
			Wages & Benefits	\$135,931		
			Operating Expenses	\$520,882		
			TOTAL EXPENSES	\$656,813		
			COUNTY LEVY	\$301,213		
Underground Storage	Oversight and compliance of all County owned fuel storage tanks.	Yes	Wages & Benefits	\$0	-	No compliance issues
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
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	\$97,945		
			Operating Expenses	\$29,398		
			TOTAL EXPENSES	\$127,343		
			COUNTY LEVY	\$127,343		
Outlay	Implement Energy Cost Saving Measures Elevator Upgrades (Annex Elevator - Public) Chiller regasket 9-1-1 Phone system replacement Communications Infrastructure Upgrades Phone System Upgrades Dispatch console replacement	\$225,000	Grants	\$0		
		\$55,000	Use of Fund Balance	\$225,000		
		\$140,000				
		\$50,000	TOTAL REVENUES	\$225,000		
		\$50,000	Wages & Benefits	\$0		
		\$50,000	Operating Expenses	\$600,000		
		\$30,000	TOTAL EXPENSES	\$600,000		
			COUNTY LEVY	\$375,000		
			TOTAL REVENUES	\$696,636		
			TOTAL EXPENSES	\$3,197,144		
	COUNTY LEVY	\$2,500,508				
					10.33	

Output Measures - How much are we doing?

Description	2014 Actual	2015 Estimate	2016 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	38 claims	50	50
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

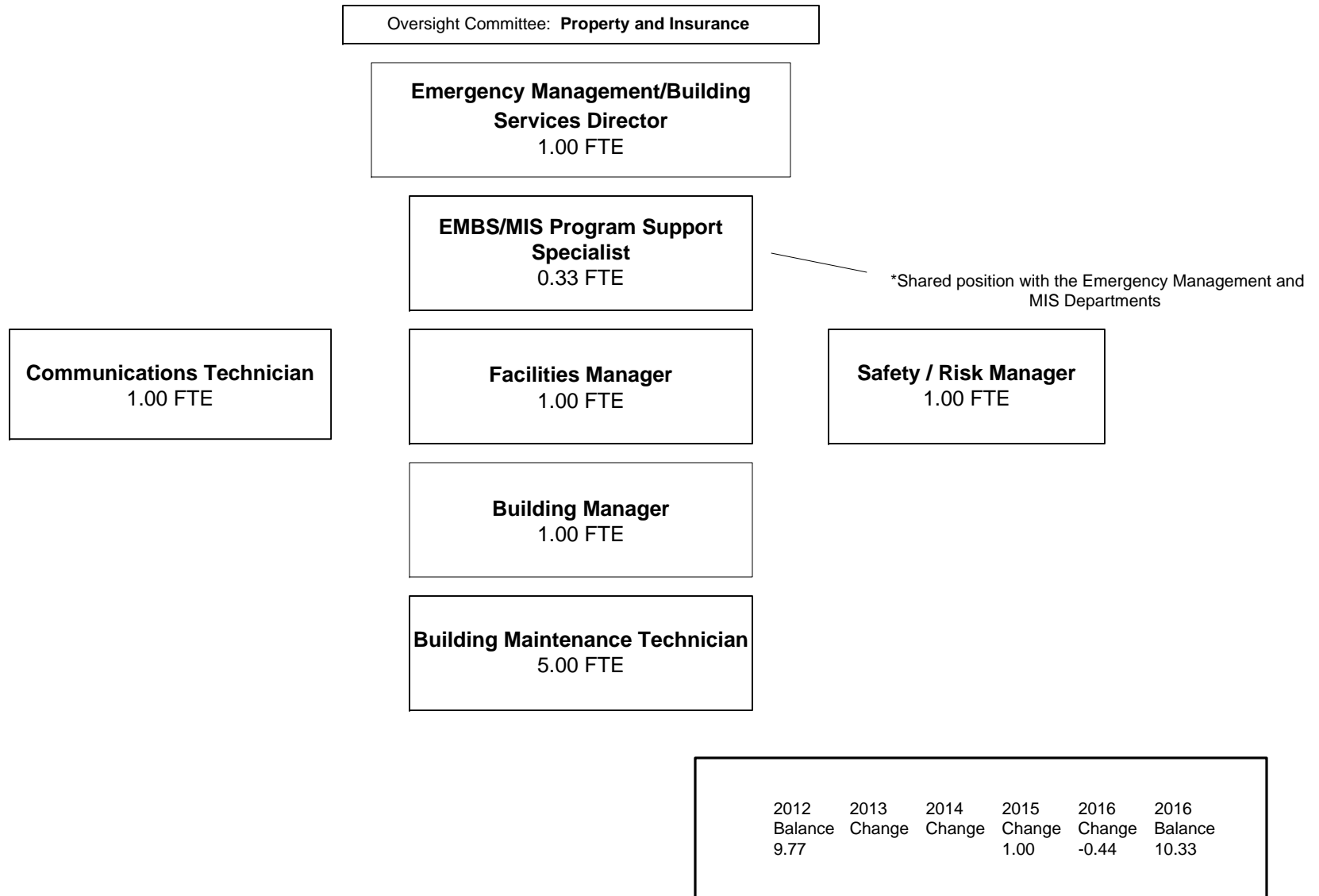
Key Outcome Indicators - How well are we doing?

Description	2014 Actual	2015 Estimate	2016 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)	\$3.19	\$2.76	\$4.54
Risk Management/Safety - Lost work days industry standard = 1.8, recordable cases industry standard = 5.7, total loss average since 1995 = \$200,750, base line for modification rating = 1.00	Total Losses=\$162,243 reserve of \$21,106 Lost Work days = 2.5 Recordable cases = 9 Mod rating = .72	Lost Work days = 2.5 Recordable cases = 9 Mod rating = .66	Lost Work days = 2.5 Recordable cases = 4.5 Mod rating = .66
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)



BUILDING SERVICES

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget
Tax Levy	2,264,282	2,099,957	2,148,056	2,820,085	2,820,085	2,500,508	(319,577)	-11.33%
User Fees	44,505	41,995	34,186	32,000	41,500	32,000	(9,500)	-22.89%
Intergovernmental	49,068	119,766	36,689	43,548	45,280	44,036	(1,244)	-2.75%
Rent	183,723	213,602	213,024	235,300	203,300	264,100	60,800	29.91%
Miscellaneous	1,442	21,873	1,072	7,500	500	500	0	0.00%
Use of Fund Balance	0	573,761	211,693	490,216	1,050,748	356,000	(694,748)	-66.12%
Total Revenues	2,543,020	3,070,954	2,644,720	3,628,649	4,161,413	3,197,144	(964,269)	-23.17%

Expenses

Labor	484,792	489,611	504,562	573,705	583,970	578,015	(5,955)	-1.02%
Labor Benefits	138,153	144,210	141,362	167,114	177,137	186,777	9,640	5.44%
Supplies & Services	1,350,205	1,465,394	1,602,509	1,687,830	1,860,224	1,832,352	(27,872)	-1.50%
Capital Outlay	345,190	971,739	396,287	1,200,000	1,540,082	600,000	(940,082)	-61.04%
Addition to Fund Balance	224,681	0	0	0	0	0	0	0.00%
Total Expenses	2,543,021	3,070,954	2,644,720	3,628,649	4,161,413	3,197,144	(964,269)	-23.17%

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

Outlay	Total Expense Amount	Property Tax Levy Impact
Implement Energy Cost Saving Measure	225,000	0
Elevator Upgrades Courthouse	55,000	55,000
Chiller Maintenance-bearing/gaskets	140,000	140,000
Communications Infrastructure	50,000	50,000
Phone System Upgrades	50,000	50,000
Dispatch Radio Console	30,000	30,000
911 Phone System Replacement	50,000	50,000
2016 Total	600,000	375,000

2017	615,000	555,000
2018	475,000	475,000
2019	300,000	300,000
2020	340,000	340,000

2016 Highlights & Issues on the Horizon

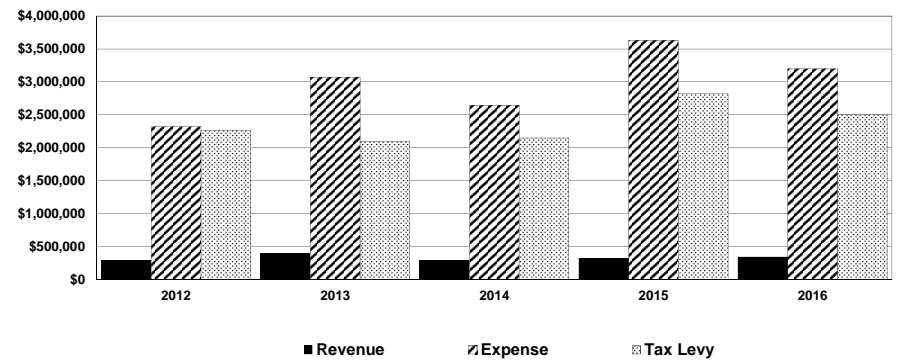
Continue to promote the towers/ fiber generating additional co-locators/lessees to increase revenues.

Realignment of staff to better meet department needs: Eliminate 0.77 Facilities Manager and add 0.33 Program Support Specialist.

Continuation of funding for phone system upgrades, communications system upgrades, fiber system upgrades, and 9-1-1 and dispatch center.

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

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: BUILDING SERVICES		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10017 BUILDING SERVICES REVENUE									
411100	GENERAL PROPERTY TAXES	-2,264,282.00	-2,099,957.00	-2,148,056.00	-1,410,042.48	-2,820,085.00	-2,820,085.00	-2,500,508.00	-319,577.00
452050	TELEPHONE REBATES	-34,424.57	-32,740.12	-24,421.97	-9,807.28	-31,000.00	-22,000.00	-22,000.00	-9,000.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-3,952.80	-75,104.30	-553.21	-1,054.00	-500.00	-1,200.00	-500.00	0.00
474010	DEPARTMENTAL CHARGES	-36,978.17	-37,698.75	-36,135.68	-18,230.13	-44,780.00	-42,348.00	-43,536.00	-1,244.00
474050	LANDFILL MONITORING CHARGES	-8,137.50	-6,962.50	0.00	0.00	0.00	0.00	0.00	0.00
482100	RENT OF COUNTY BUILDINGS	-30,394.62	-30,631.30	-31,550.23	-16,056.58	-31,900.00	-31,900.00	-62,000.00	30,100.00
482470	RENT/LEASE - TOWER SPACE	-117,469.51	-141,734.68	-135,773.46	-59,098.62	-126,400.00	-129,400.00	-127,100.00	700.00
482480	RENT/LEASE - FIBER OPTICS	-35,858.87	-41,236.27	-45,699.90	-29,223.92	-45,000.00	-74,000.00	-75,000.00	30,000.00
483700	VENDING MACHINE SALES	-10,103.59	-9,254.70	-9,763.77	-4,508.51	-10,500.00	-10,000.00	-10,000.00	-500.00
484160	MISCELLANEOUS REVENUES	-1,442.29	-4,507.78	-1,072.16	-298.90	-500.00	-500.00	-500.00	0.00
484175	FOCUS ON ENERGY	0.00	-800.00	0.00	-1,122.00	0.00	-2,000.00	0.00	0.00
486300	INSURANCE RECOVERIES	0.00	-16,565.00	0.00	0.00	0.00	-5,000.00	0.00	0.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-150,000.00	0.00	-356,000.00	206,000.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-900,404.00	0.00	0.00	-900,404.00
493400	CONTINUING APPROP SUNSHINE FND	0.00	0.00	0.00	0.00	-344.00	0.00	0.00	-344.00
TOTAL BUILDING SERVICES REVENUE		-2,543,043.92	-2,497,192.40	-2,433,026.38	-1,549,442.42	-4,161,413.00	-3,138,433.00	-3,197,144.00	-964,269.00
10017110 BLDG SRVCS ADMINISTRATION									
511100	SALARIES PERMANENT REGULAR	127,049.07	127,049.12	85,131.73	64,189.82	150,335.00	150,335.00	169,298.00	18,963.00
511900	LONGEVITY-FULL TIME	879.80	919.80	660.00	0.00	680.00	680.00	700.00	20.00
512100	WAGES-PART TIME	31,282.80	31,750.06	37,345.38	16,329.54	52,155.00	27,000.00	0.00	-52,155.00
512900	LONGEVITY-PART TIME	616.40	626.80	638.83	0.00	661.00	433.00	0.00	-661.00
514100	FICA & MEDICARE TAX	12,384.23	12,419.32	9,662.01	6,092.11	15,868.00	14,000.00	13,280.00	-2,588.00
514200	RETIREMENT-COUNTY SHARE	7,569.72	8,521.67	5,601.14	4,364.88	10,514.00	10,514.00	11,458.00	944.00
514400	HEALTH INSURANCE COUNTY SHARE	19,894.12	20,649.64	15,447.96	7,153.74	28,615.00	14,500.00	29,474.00	859.00
514500	LIFE INSURANCE COUNTY SHARE	63.05	64.84	41.76	24.21	54.00	54.00	101.00	47.00
514600	WORKERS COMPENSATION	4,426.46	4,496.14	3,099.84	1,508.09	3,606.00	3,300.00	2,806.00	-800.00
519300	VEHICLE ALLOWANCE	3,738.69	3,600.22	3,600.22	1,661.64	3,600.00	3,600.00	3,600.00	0.00
522500	TELEPHONE & DAIN LINE	2,228.82	2,941.44	2,603.16	566.66	3,000.00	3,000.00	3,000.00	0.00
525010	RENOVATION/REFURBISHMENT	0.00	0.00	0.00	27,304.20	125,000.00	75,000.00	75,000.00	-50,000.00
525011	BUILDING SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00
531100	POSTAGE AND BOX RENT	87.85	279.43	145.13	31.28	300.00	300.00	300.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	75.00	0.00	0.00	223.93	500.00	500.00	500.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	5,735.75	6,095.97	7,138.54	2,137.88	4,235.00	4,235.00	4,234.00	-1.00
532200	SUBSCRIPTIONS	31.65	31.65	42.20	46.53	200.00	200.00	200.00	0.00
532400	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
532800	TRAINING AND INSERVICE	0.00	0.00	12.99	900.00	1,500.00	1,500.00	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	2012	2013	2014	2015	2015	2015		Dollar
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10017110 BLDG SRVCS ADMINISTRATION								
581900 CAPITAL OUTLAY	175,531.43	588,015.33	47,484.12	25,535.56	908,702.00	700,000.00	420,000.00	-488,702.00
TOTAL BLDG SRVCS ADMINISTRATION	391,594.84	807,461.43	218,655.01	158,070.07	1,310,025.00	1,009,651.00	760,951.00	-549,074.00
10017152 RISK MANAGEMENT AND INSURANCE								
511100 SALARIES PERMANENT REGULAR	60,298.32	60,298.32	65,821.92	33,340.55	61,993.00	72,238.00	74,701.00	12,708.00
511900 LONGEVITY-FULL TIME	320.00	340.00	360.00	0.00	380.00	0.00	0.00	-380.00
514100 FICA & MEDICARE TAX	4,503.21	4,508.44	4,937.84	2,515.45	4,772.00	4,772.00	5,715.00	943.00
514200 RETIREMENT-COUNTY SHARE	3,586.96	4,038.01	4,628.32	1,757.05	4,241.00	4,241.00	4,930.00	689.00
514400 HEALTH INSURANCE COUNTY SHARE	14,367.98	14,910.89	15,447.96	1,848.52	14,307.00	5,500.00	5,712.00	-8,595.00
514500 LIFE INSURANCE COUNTY SHARE	14.56	12.40	11.88	0.00	12.00	0.00	0.00	-12.00
514600 WORKERS COMPENSATION	832.39	910.25	774.41	390.11	730.00	730.00	896.00	166.00
521100 MEDICAL EXAMINATIONS	8,965.83	7,232.35	7,863.84	1,376.00	9,000.00	9,000.00	9,000.00	0.00
522500 TELEPHONE & DAIN LINE	1,157.53	1,064.98	1,292.27	626.98	1,500.00	1,500.00	1,500.00	0.00
531100 POSTAGE AND BOX RENT	34.21	111.31	76.91	32.71	100.00	100.00	100.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	135.39	511.43	205.18	50.48	700.00	700.00	700.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	562.25	1,076.54	1,705.88	327.46	685.00	685.00	648.00	-37.00
532200 SUBSCRIPTIONS	1,459.65	281.65	1,196.25	1,964.53	3,000.00	3,000.00	3,000.00	0.00
532400 MEMBERSHIP DUES	635.00	735.00	745.00	0.00	1,000.00	1,000.00	1,000.00	0.00
532800 TRAINING AND INSERVICE	8,458.56	9,730.54	8,683.66	625.00	10,000.00	10,000.00	10,000.00	0.00
533200 MILEAGE	0.00	157.92	173.60	327.18	200.00	500.00	500.00	300.00
533500 MEALS AND LODGING	0.00	291.88	316.19	0.00	350.00	250.00	350.00	0.00
535200 VEHICLE MAINTENANCE AND REPAIR	20.00	0.00	261.10	20.00	1,000.00	500.00	1,000.00	0.00
539100 OTHER SUPPLIES & EXPENSES	320.49	688.69	373.03	1,505.50	1,000.00	1,600.00	1,500.00	500.00
551000 INSURANCE	25.00	0.00	0.00	75.00	25.00	100.00	100.00	75.00
TOTAL RISK MANAGEMENT AND INSURANCE	105,697.33	106,900.60	114,875.24	46,782.52	114,995.00	116,416.00	121,352.00	6,357.00
10017162 HS SERV/RDBGS/6TH STR								
520900 CONTRACTED SERVICES	9,537.17	7,431.77	13,988.98	5,486.10	10,000.00	12,000.00	12,000.00	2,000.00
522900 UTILITIES	21,242.75	21,010.02	20,927.90	9,367.13	22,000.00	22,000.00	22,000.00	0.00
523000 TRADE SERVICES	150.00	146.00	50.00	100.00	3,500.00	2,000.00	2,000.00	-1,500.00
531400 SMALL EQUIPMENT	0.00	0.00	0.00	20.48	250.00	250.00	250.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	407.28	446.54	589.25	-388.83	1,060.00	1,060.00	618.00	-442.00
533100 VEHICLE EXPENSES	1,988.09	2,786.00	1,123.00	-1,429.11	3,500.00	3,500.00	3,500.00	0.00
534000 OPERATING/MEETING SUPPLIES	3,556.66	2,671.91	2,717.49	1,205.11	5,000.00	5,000.00	5,000.00	0.00
551000 INSURANCE	1,441.50	411.00	623.50	678.63	1,800.00	700.00	1,100.00	-700.00
TOTAL HS SERV/RDBGS/6TH STR	38,323.45	34,903.24	40,020.12	15,039.51	47,110.00	46,510.00	46,468.00	-642.00

Fund: GENERAL FUND Department: BUILDING SERVICES		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10017163 HS-SHELTERED WORKSHOP									
523000	TRADE SERVICES	0.00	0.00	5,835.00	0.00	2,000.00	2,000.00	2,000.00	0.00
551000	INSURANCE	652.39	920.46	1,205.58	1,328.33	1,200.00	1,350.00	2,100.00	900.00
TOTAL HS-SHELTERED WORKSHOP		652.39	920.46	7,040.58	1,328.33	3,200.00	3,350.00	4,100.00	900.00
10017180 POSTAGE METERING									
511100	SALARIES PERMANENT REGULAR	20,191.98	20,192.04	20,363.07	9,640.67	21,093.00	21,093.00	21,749.00	656.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	469.00	469.00	484.00	15.00
511900	LONGEVITY-FULL TIME	110.00	121.00	132.00	0.00	143.00	143.00	154.00	11.00
514100	FICA & MEDICARE TAX	1,506.33	1,487.89	1,518.09	718.03	1,660.00	1,660.00	1,713.00	53.00
514200	RETIREMENT-COUNTY SHARE	1,201.18	1,352.79	1,433.33	655.53	1,476.00	1,476.00	1,478.00	2.00
514400	HEALTH INSURANCE COUNTY SHARE	3,039.34	3,156.29	3,293.14	1,525.02	3,050.00	3,050.00	3,142.00	92.00
514500	LIFE INSURANCE COUNTY SHARE	4.68	4.00	3.84	1.62	4.00	4.00	4.00	0.00
514600	WORKERS COMPENSATION	278.82	304.84	239.77	112.78	254.00	254.00	269.00	15.00
520900	CONTRACTED SERVICES	8,968.69	7,926.32	7,991.00	3,184.82	10,000.00	9,000.00	9,000.00	-1,000.00
524800	MAINTENANCE AGREEMENT	5,163.50	1,167.67	600.00	760.00	1,200.00	1,700.00	2,000.00	800.00
531100	POSTAGE AND BOX RENT	1,100.00	1,160.00	1,240.00	620.00	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	306.73	277.79	383.00	-272.87	399.00	399.00	443.00	44.00
534000	OPERATING/MEETING SUPPLIES	1,175.04	697.79	1,100.68	1,239.05	3,000.00	1,500.00	1,500.00	-1,500.00
581900	CAPITAL OUTLAY	0.00	9,696.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL POSTAGE METERING		43,046.29	47,544.42	38,297.92	18,184.65	44,348.00	42,348.00	43,536.00	-812.00
10017182 GENERAL COUNTY BUILDINGS									
511100	SALARIES PERMANENT REGULAR	88,446.48	89,260.66	125,344.73	65,833.62	126,053.00	126,053.00	130,164.00	4,111.00
511200	SALARIES-PERMANENT-OVERTIME	2,397.12	5,356.58	8,819.13	3,039.72	4,765.00	4,765.00	4,919.00	154.00
511900	LONGEVITY-FULL TIME	250.00	299.00	348.00	0.00	397.00	397.00	446.00	49.00
514100	FICA & MEDICARE TAX	6,914.43	7,189.36	10,215.88	5,145.14	10,037.00	10,037.00	10,368.00	331.00
514200	RETIREMENT-COUNTY SHARE	5,391.35	6,321.72	7,646.97	4,683.43	8,923.00	8,923.00	8,945.00	22.00
514400	HEALTH INSURANCE COUNTY SHARE	2,486.80	2,582.46	3,886.69	15,555.24	16,806.00	31,109.00	32,044.00	15,238.00
514500	LIFE INSURANCE COUNTY SHARE	46.02	48.88	53.36	24.08	66.00	66.00	73.00	7.00
514600	WORKERS COMPENSATION	1,251.09	1,423.68	1,573.83	805.80	1,535.00	1,535.00	1,626.00	91.00
520900	CONTRACTED SERVICES	206,940.08	187,534.75	172,060.88	88,328.91	200,000.00	200,000.00	200,000.00	0.00
522900	UTILITIES	196,127.64	212,692.72	223,563.85	102,455.48	220,000.00	215,000.00	215,000.00	-5,000.00
523000	TRADE SERVICES	10,240.13	15,017.62	6,418.81	930.54	15,000.00	10,000.00	10,000.00	-5,000.00
525100	VENDING MACHINES	9,645.54	9,048.17	9,075.92	3,395.38	10,844.00	9,500.00	9,500.00	-1,344.00
531100	POSTAGE AND BOX RENT	27.63	14.08	85.01	0.00	0.00	0.00	0.00	0.00
531400	SMALL EQUIPMENT	0.00	1,083.19	6,992.43	1,232.12	2,000.00	2,000.00	2,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	306.73	277.79	1,299.34	11,431.81	799.00	14,000.00	886.00	87.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10017182 GENERAL COUNTY BUILDINGS								
533100 VEHICLE EXPENSES	2,407.13	1,698.22	1,546.06	466.87	3,000.00	3,000.00	3,000.00	0.00
534000 OPERATING/MEETING SUPPLIES	73,551.41	90,588.86	74,129.68	35,840.55	75,000.00	80,000.00	80,000.00	5,000.00
551000 INSURANCE	9,660.07	16,306.80	11,040.09	17,680.82	20,000.00	20,000.00	20,000.00	0.00
TOTAL GENERAL COUNTY BUILDINGS	616,089.65	646,744.54	664,100.66	357,127.51	715,225.00	736,385.00	728,971.00	13,746.00
10017184 COUNTY PHONE/COMMUNICATIONS								
511100 SALARIES PERMANENT REGULAR	66,042.91	66,042.91	68,969.33	33,896.23	68,802.00	74,055.00	76,207.00	7,405.00
511900 LONGEVITY-FULL TIME	180.00	200.00	220.00	0.00	240.00	240.00	260.00	20.00
514100 FICA & MEDICARE TAX	4,997.59	5,001.91	5,224.99	2,563.99	5,282.00	5,665.00	5,850.00	568.00
514200 RETIREMENT-COUNTY SHARE	3,918.48	4,411.35	4,838.83	2,304.95	4,695.00	5,036.00	5,047.00	352.00
514400 HEALTH INSURANCE COUNTY SHARE	5,526.14	5,738.75	5,987.54	2,772.78	5,545.00	5,545.00	5,712.00	167.00
514600 WORKERS COMPENSATION	909.48	994.27	809.63	396.62	808.00	866.00	918.00	110.00
520900 CONTRACTED SERVICES	27,182.77	26,248.85	33,038.72	9,447.00	30,000.00	30,000.00	30,000.00	0.00
522500 TELEPHONE & DAIN LINE	69,470.33	50,126.42	49,848.80	22,475.79	53,300.00	53,300.00	53,300.00	0.00
522700 911 EMERGENCY NUMBER	17,581.44	17,581.44	14,651.20	34,696.03	36,000.00	36,000.00	36,000.00	0.00
522720 911 SURCHARGE FEE	0.00	77,810.30	89,718.12	37,471.80	93,000.00	93,000.00	93,000.00	0.00
522900 UTILITIES	48,468.46	54,605.45	97,048.59	23,461.12	59,850.00	56,950.00	61,450.00	1,600.00
523000 TRADE SERVICES	0.00	227.50	4,561.65	0.00	10,000.00	5,000.00	10,000.00	0.00
524800 MAINTENANCE AGREEMENT	29,895.00	20,732.00	21,307.00	22,644.00	30,000.00	30,000.00	30,000.00	0.00
531100 POSTAGE AND BOX RENT	1,546.47	919.65	1,802.58	1,072.00	2,500.00	2,500.00	2,500.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	101.47	66.17	641.32	0.00	500.00	500.00	500.00	0.00
531400 SMALL EQUIPMENT	63,220.50	55,042.29	91,601.00	17,287.68	60,000.00	60,000.00	60,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	9,574.58	7,728.59	9,631.16	9,525.17	139,751.00	25,000.00	131,473.00	-8,278.00
532800 TRAINING AND INSERVICE	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
533100 VEHICLE EXPENSES	6,192.99	6,044.86	6,230.15	1,770.02	7,000.00	7,000.00	7,000.00	0.00
533200 MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	200.00	200.00	200.00	0.00
551000 INSURANCE	1,235.22	1,720.19	2,257.84	791.26	2,245.00	2,210.00	3,460.00	1,215.00
581900 CAPITAL OUTLAY	104,971.17	338,815.85	348,802.78	56.95	631,380.00	500,000.00	180,000.00	-451,380.00
TOTAL COUNTY PHONE/COMMUNICATIONS	461,015.00	740,058.75	857,191.23	222,633.39	1,243,098.00	995,067.00	794,877.00	-448,221.00
10017265 WEST BARABOO GARAGE								
522900 UTILITIES	2,892.23	4,235.46	5,556.80	2,785.55	6,000.00	6,000.00	6,000.00	0.00
534000 OPERATING/MEETING SUPPLIES	874.01	141.77	173.59	0.00	2,000.00	2,000.00	2,000.00	0.00
551000 INSURANCE	0.00	0.00	0.00	0.00	250.00	250.00	375.00	125.00
TOTAL WEST BARABOO GARAGE	3,766.24	4,377.23	5,730.39	2,785.55	8,250.00	8,250.00	8,375.00	125.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10017270 LAW ENFORCEMENT CENTER								
511100 SALARIES PERMANENT REGULAR	82,610.00	83,155.49	86,328.79	42,150.45	90,915.00	90,915.00	93,978.00	3,063.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	770.00	770.00	796.00	26.00
511900 LONGEVITY-FULL TIME	378.60	398.60	60.00	0.00	519.00	519.00	559.00	40.00
512900 LONGEVITY-PART TIME	0.00	0.00	418.60	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	6,116.96	6,171.81	6,438.26	3,135.29	7,054.00	7,054.00	7,293.00	239.00
514200 RETIREMENT-COUNTY SHARE	4,910.66	5,564.13	6,070.99	2,866.27	6,270.00	6,270.00	6,292.00	22.00
514400 HEALTH INSURANCE COUNTY SHARE	20,847.92	20,649.64	21,435.50	9,926.52	19,853.00	19,853.00	20,449.00	596.00
514500 LIFE INSURANCE COUNTY SHARE	23.14	20.96	20.84	10.11	21.00	21.00	38.00	17.00
514600 WORKERS COMPENSATION	1,139.68	1,254.12	1,017.00	493.12	1,079.00	1,079.00	1,144.00	65.00
520900 CONTRACTED SERVICES	93,321.74	93,836.35	102,767.41	46,167.04	95,000.00	100,000.00	100,000.00	5,000.00
522900 UTILITIES	312,560.65	349,756.93	401,387.77	142,348.42	360,000.00	355,000.00	355,000.00	-5,000.00
523000 TRADE SERVICES	7,021.20	11,972.98	5,128.18	906.99	10,000.00	7,000.00	10,000.00	0.00
531400 SMALL EQUIPMENT	0.00	357.29	0.00	0.00	2,000.00	500.00	2,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	572.68	555.36	766.00	243.00	1,431.00	1,431.00	1,565.00	134.00
533100 VEHICLE EXPENSES	409.30	1,154.79	517.64	208.01	1,500.00	1,500.00	1,500.00	0.00
534000 OPERATING/MEETING SUPPLIES	49,903.09	49,677.75	47,972.86	26,365.15	60,000.00	55,000.00	60,000.00	0.00
551000 INSURANCE	9,659.16	12,714.88	17,489.45	19,210.63	16,000.00	21,000.00	25,000.00	9,000.00
581900 CAPITAL OUTLAY	64,687.51	35,212.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LAW ENFORCEMENT CENTER	654,162.29	672,453.08	697,819.29	294,031.00	672,412.00	667,912.00	685,614.00	13,202.00
10017411 ANIMAL SHELTER								
523000 TRADE SERVICES	3,884.16	9,436.68	752.27	2,479.09	2,500.00	2,500.00	2,500.00	0.00
551000 INSURANCE	108.49	153.92	236.85	257.56	250.00	260.00	400.00	150.00
TOTAL ANIMAL SHELTER	3,992.65	9,590.60	989.12	2,736.65	2,750.00	2,760.00	2,900.00	150.00
TOTAL DEPARTMENT REVENUE	-2,543,043.92	-2,497,192.40	-2,433,026.38	-1,549,442.42	-4,161,413.00	-3,138,433.00	-3,197,144.00	-964,269.00
TOTAL DEPARTMENT EXPENSE	2,318,340.13	3,070,954.35	2,644,719.56	1,118,719.18	4,161,413.00	3,628,649.00	3,197,144.00	-964,269.00
ADDITION TO (-)/USE OF FUND BALANCE	-224,703.79	573,761.95	211,693.18	-430,723.24	0.00	490,216.00	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
Refine the use of West Concourse and implement new office procedures consistent with upgraded technology and paperless filing requirements.	Last year, the county funded the office's case management software needs. In 2016, office procedures and practices will be refined to take full advantage of the technology and respond to changes in the courts.	7/1/2016
Support economic development activity through proactive legal support to the County.	Support efforts at trail development, restructuring of economic development programs, placemaking and other economic development activities.	12/31/2016
Respond to the 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.	7/1/2016
Support the County's efforts to protect the health and safety of Sauk County.	The Environmental Health Consortium will possibly grow, new threats to water quality and land use will require attention, and various zoning code provisions will require revision.	12/31/2016
Support the County's efforts at enhancing security and resiliency in the areas of cyber and facility protection.	There is a requirement for enhanced protection of county systems, information and facilities, and this effort requires legal support and involvement.	12/31/2016

Program Evaluation					
Program Title	Program Description	Mandates and References	2016 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	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	\$266,739	
			Operating Expenses	\$22,309	
			TOTAL EXPENSES	\$289,048	
			COUNTY LEVY	\$289,028	
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	\$107,488	
			TOTAL REVENUES	\$107,488	
			Wages & Benefits	\$199,529	
			Operating Expenses	\$15,535	
			TOTAL EXPENSES	\$215,064	
			COUNTY LEVY	\$107,576	

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.	Wis. Stat. 111.70	Grants	\$0	0.02	Negotiations are handled efficiently resulting in cost effective labor agreements. The county is professionally defended in labor relations tribunals.
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$1,889		
			Operating Expenses	\$1,992		
			TOTAL EXPENSES	\$3,881		
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	\$3,881	1.02	Child Support Agency improves its metrics due to proactive legal support.
			Other Revenues	\$106,801		
			TOTAL REVENUES	\$106,801		
			Wages & Benefits	\$108,894		
			Operating Expenses	\$0		
Totals			TOTAL EXPENSES	\$108,894	6.29	
			COUNTY LEVY	\$2,093		
			TOTAL REVENUES	\$214,309		
			TOTAL EXPENSES	\$616,887		
			COUNTY LEVY	\$402,578		

Output Measures - How much are we doing?

Description	2014 Actual	2015 Estimate	2016 Budget
Legal Opinions and Reviews	418	440	430
Guardianship and Protective Placement Hearings and Reviews	162	154	155
Mental Commitment Hearings and Settlements	109	104	105
Juvenile Matters CHIPS/TPRS Cases Filed and Hearings	217	209	210

Key Outcome Indicators - How well are we doing?

Description	2014 Actual	2015 Estimate	2016 Budget
Legal Opinions Rendered - % of opinions rendered/status given within 2 weeks	418 opinions, 98%	440 opinions, 100%	Estimate 430 opinions, 100%
TPR/CHIPS hearings & filings - % of cases resolved within statutory deadlines	217 matters, 100%	168 matters, 100%	Estimate 180 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	52 violations, 100%	48 violations, 100%	Estimate 50 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

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
6.00		0.29			6.29

CORPORATION COUNSEL

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	365,362	378,763	372,794	384,970	384,970	402,578	17,608	4.57%	None	0	0
Intergovernmental	197,938	201,003	205,137	208,054	208,054	214,289	6,235	3.00%			
Miscellaneous	40	17	20	20	20	20	0	0.00%	2016 Total	0	0
Total Revenues	563,340	579,783	577,951	593,044	593,044	616,887	23,843	4.02%			

Expenses

Labor	398,534	398,688	409,961	422,097	422,097	435,679	13,582	3.22%	2017	0	0
Labor Benefits	130,630	129,804	132,427	129,216	129,216	141,374	12,158	9.41%	2018	0	0
Supplies & Services	24,517	21,787	23,703	41,731	41,731	39,834	(1,897)	-4.55%	2019	0	0
Addition to Fund Balance	9,659	29,504	11,860	0	0	0	0	0.00%	2020	0	0
Total Expenses	563,340	579,783	577,951	593,044	593,044	616,887	23,843	4.02%			

Beginning of Year Fund Balance

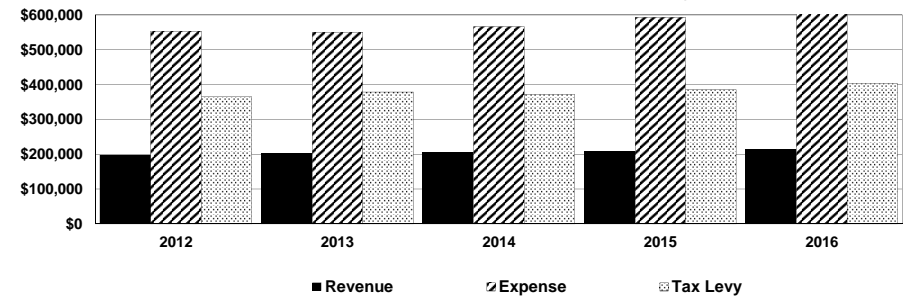
End of Year Fund Balance

Included in General Fund Total

2016 Highlights & Issues on the Horizon

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

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: CORPORATION COUNSEL		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10015 CORPORATION COUNSEL REVENUE									
411100	GENERAL PROPERTY TAXES	-365,362.00	-378,763.00	-372,794.00	-192,484.98	-384,970.00	-384,970.00	-402,578.00	17,608.00
474600	HUMAN SERVICES REVENUE	-99,081.06	-100,184.68	-101,883.10	-48,624.46	-104,367.00	-104,367.00	-107,488.00	3,121.00
474620	CSA SUPPORT ENFORCEMENT	-98,856.50	-100,818.52	-103,254.05	-49,279.54	-103,687.00	-103,687.00	-106,801.00	3,114.00
484160	MISCELLANEOUS REVENUES	-40.00	-16.50	-20.00	0.00	-20.00	-20.00	-20.00	0.00
TOTAL CORPORATION COUNSEL REVENUE		-563,339.56	-579,782.70	-577,951.15	-290,388.98	-593,044.00	-593,044.00	-616,887.00	23,843.00
10015132 CORPORATION COUNSEL									
511100	SALARIES PERMANENT REGULAR	247,779.56	240,052.46	247,607.16	112,874.21	256,037.00	256,037.00	264,830.00	8,793.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	192.75	0.00	42.42	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	1,019.20	1,419.20	1,239.20	0.00	1,259.00	1,259.00	1,059.00	-200.00
512100	WAGES-PART TIME	0.00	7,248.50	9,397.50	8,675.50	8,138.00	8,138.00	8,138.00	0.00
514100	FICA & MEDICARE TAX	18,289.67	18,325.06	19,028.96	8,974.89	20,306.00	20,306.00	20,963.00	657.00
514200	RETIREMENT-COUNTY SHARE	14,742.67	16,631.30	17,650.82	7,821.93	17,496.00	17,496.00	17,549.00	53.00
514400	HEALTH INSURANCE COUNTY SHARE	49,061.21	43,238.85	42,907.96	20,389.10	39,706.00	39,706.00	49,922.00	10,216.00
514500	LIFE INSURANCE COUNTY SHARE	83.57	84.46	97.92	44.96	105.00	105.00	110.00	5.00
514600	WORKERS COMPENSATION	249.94	296.63	231.60	97.19	212.00	212.00	192.00	-20.00
521200	LEGAL SERVICES	0.00	0.00	0.00	0.00	1,800.00	1,800.00	1,000.00	-800.00
521400	COURT REPORTER AND TRANSCRIBER	901.50	1,033.35	433.75	325.00	4,000.00	4,000.00	2,800.00	-1,200.00
522500	TELEPHONE & DAIN LINE	624.28	494.51	488.95	259.29	800.00	800.00	800.00	0.00
524800	MAINTENANCE AGREEMENT	631.78	591.72	528.44	355.33	750.00	750.00	750.00	0.00
531100	POSTAGE AND BOX RENT	1,529.53	1,425.58	1,707.19	859.02	2,000.00	2,000.00	2,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	3,332.40	1,644.24	3,935.09	1,049.31	6,200.00	6,200.00	5,200.00	-1,000.00
531400	SMALL EQUIPMENT	0.00	0.00	0.00	21.79	0.00	0.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	3,401.62	2,877.99	2,533.75	4,242.31	8,781.00	8,781.00	16,568.00	7,787.00
532200	SUBSCRIPTIONS	8,849.24	9,062.26	8,901.88	6,497.38	10,000.00	10,000.00	2,316.00	-7,684.00
532400	MEMBERSHIP DUES	2,043.50	2,045.75	2,605.00	3,006.75	2,800.00	2,800.00	3,300.00	500.00
532500	SEMINARS AND REGISTRATIONS	375.00	1,630.00	1,072.00	622.00	1,400.00	1,400.00	1,400.00	0.00
533200	MILEAGE	692.45	581.84	1,058.96	263.68	1,000.00	1,000.00	1,000.00	0.00
533500	MEALS AND LODGING	207.48	0.00	437.95	100.00	500.00	500.00	1,000.00	500.00
TOTAL CORPORATION COUNSEL		353,814.60	348,876.45	361,864.08	176,522.06	383,290.00	383,290.00	400,897.00	17,607.00
10015146 NEGOTIATIONS AND LABOR									
521200	LEGAL SERVICES	1,928.65	400.00	0.00	0.00	1,700.00	1,700.00	1,700.00	0.00
TOTAL NEGOTIATIONS AND LABOR		1,928.65	400.00	0.00	0.00	1,700.00	1,700.00	1,700.00	0.00
10015442 TERMS OF PARENTAL RIGHTS									
511100	SALARIES PERMANENT REGULAR	74,558.68	74,558.69	75,509.79	36,395.72	78,324.00	78,324.00	80,802.00	2,478.00
511900	LONGEVITY-FULL TIME	237.60	257.60	277.60	0.00	298.00	298.00	318.00	20.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: CORPORATION COUNSEL	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2016	Change
10015442 TERMS OF PARENTAL RIGHTS								
514100 FICA & MEDICARE TAX	5,418.51	5,426.48	5,301.90	2,564.97	6,015.00	6,015.00	6,206.00	191.00
514200 RETIREMENT-COUNTY SHARE	4,425.77	4,982.35	5,300.50	2,474.91	5,346.00	5,346.00	5,354.00	8.00
514400 HEALTH INSURANCE COUNTY SHARE	14,349.43	14,855.46	15,411.00	7,153.74	14,307.00	14,307.00	14,737.00	430.00
514500 LIFE INSURANCE COUNTY SHARE	15.82	14.86	14.36	6.02	14.00	14.00	15.00	1.00
514600 WORKERS COMPENSATION	75.25	89.24	67.95	29.10	63.00	63.00	57.00	-6.00
TOTAL TERMS OF PARENTAL RIGHTS	99,081.06	100,184.68	101,883.10	48,624.46	104,367.00	104,367.00	107,489.00	3,122.00
10015451 CORP COUNSEL-CHILD SUPPORT								
511100 SALARIES PERMANENT REGULAR	74,558.76	74,558.75	75,509.80	35,834.53	77,601.00	77,601.00	80,072.00	2,471.00
511900 LONGEVITY-FULL TIME	380.00	400.00	420.00	0.00	440.00	440.00	460.00	20.00
514100 FICA & MEDICARE TAX	5,452.85	5,455.08	5,587.88	2,633.60	5,970.00	5,970.00	6,161.00	191.00
514200 RETIREMENT-COUNTY SHARE	4,434.17	4,991.82	5,310.47	2,436.71	5,307.00	5,307.00	5,315.00	8.00
514400 HEALTH INSURANCE COUNTY SHARE	13,955.40	15,323.47	15,447.96	7,153.74	14,307.00	14,307.00	14,737.00	430.00
514600 WORKERS COMPENSATION	75.38	89.40	68.05	28.67	62.00	62.00	56.00	-6.00
TOTAL CORP COUNSEL-CHILD SUPPORT	98,856.56	100,818.52	102,344.16	48,087.25	103,687.00	103,687.00	106,801.00	3,114.00
TOTAL DEPARTMENT REVENUE	-563,339.56	-579,782.70	-577,951.15	-290,388.98	-593,044.00	-593,044.00	-616,887.00	23,843.00
TOTAL DEPARTMENT EXPENSE	553,680.87	550,279.65	566,091.34	273,233.77	593,044.00	593,044.00	616,887.00	23,843.00
ADDITION TO (-)/USE OF FUND BALANCE	-9,658.69	-29,503.05	-11,859.81	-17,155.21	0.00	0.00	0.00	

Revenues

Beginning of Year Fund Balance
End of Year Fund Balance

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

Year	Revenues	Expense	Tax Levy
2012	\$140,000	\$140,000	\$140,000
2013	\$135,000	\$135,000	\$155,000
2014	\$140,000	\$140,000	\$140,000
2015	\$145,000	\$145,000	\$145,000
2016	\$145,000	\$145,000	\$145,000

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: COUNTY BOARD	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10001 COUNTY BOARD REVENUE								
411100 GENERAL PROPERTY TAXES	-137,300.00	-154,129.00	-139,327.00	-71,098.98	-142,198.00	-142,198.00	-142,044.00	-154.00
TOTAL COUNTY BOARD REVENUE	-137,300.00	-154,129.00	-139,327.00	-71,098.98	-142,198.00	-142,198.00	-142,044.00	-154.00
10001111 COUNTY BOARD CHAIRMAN								
511100 SALARIES PERMANENT REGULAR	4,800.00	4,800.00	4,800.00	2,400.00	4,800.00	4,800.00	4,800.00	0.00
514100 FICA & MEDICARE TAX	1,323.11	1,262.58	1,381.01	736.19	1,387.00	1,387.00	1,459.00	72.00
514600 WORKERS COMPENSATION	17.28	19.80	16.25	7.70	15.00	15.00	13.00	-2.00
515100 PER DIEM / COUNTY BOARD	780.00	780.00	720.00	458.76	780.00	780.00	720.00	-60.00
515800 PER DIEM COMMITTEE	5,900.00	5,250.00	6,350.00	3,050.00	6,050.00	6,050.00	6,050.00	0.00
522500 TELEPHONE & DAIN LINE	782.77	909.09	905.19	439.71	825.00	825.00	900.00	75.00
531100 POSTAGE AND BOX RENT	207.87	106.53	126.62	202.43	200.00	200.00	200.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	0.00	13.96	97.39	475.00	475.00	475.00	0.00
531300 PHOTO COPIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,814.20	8,161.93	5,679.72	2,606.35	5,213.00	5,213.00	5,838.00	625.00
532400 MEMBERSHIP DUES	100.00	0.00	100.00	0.00	100.00	100.00	100.00	0.00
532500 SEMINARS AND REGISTRATIONS	325.00	150.00	0.00	160.00	400.00	400.00	400.00	0.00
533200 MILEAGE	5,815.70	5,694.24	6,504.80	3,724.50	6,500.00	6,500.00	7,500.00	1,000.00
533500 MEALS AND LODGING	378.75	104.00	0.00	108.00	400.00	400.00	400.00	0.00
TOTAL COUNTY BOARD CHAIRMAN	22,244.68	27,238.17	26,597.55	13,991.03	27,145.00	27,145.00	28,855.00	1,710.00
10001112 COMMITTEE & COMMISSIONS								
514100 FICA & MEDICARE TAX	5,416.12	5,047.38	5,096.95	2,565.42	5,337.00	5,337.00	5,201.00	-136.00
514600 WORKERS COMPENSATION	70.79	78.43	59.53	27.22	56.00	56.00	48.00	-8.00
515100 PER DIEM / COUNTY BOARD	22,440.00	21,960.00	20,795.10	12,689.26	23,010.00	23,010.00	21,240.00	-1,770.00
515800 PER DIEM COMMITTEE	48,350.00	44,010.00	45,850.00	21,650.00	46,750.00	46,750.00	46,750.00	0.00
521900 OTHER PROFESSIONAL SERVICES	100.00	0.00	130.00	0.00	0.00	0.00	150.00	150.00
531100 POSTAGE AND BOX RENT	1,368.26	1,866.16	1,929.81	770.15	1,800.00	1,800.00	1,400.00	-400.00
531200 OFFICE SUPPLIES AND EXPENSE	1,033.03	602.47	637.75	143.24	1,000.00	1,000.00	1,000.00	0.00
532400 MEMBERSHIP DUES	10,690.00	10,690.00	10,832.00	10,832.00	11,000.00	11,000.00	11,000.00	0.00
532700 BOARD PROCEEDINGS	2,287.00	1,781.39	1,853.88	640.65	2,000.00	2,000.00	1,300.00	-700.00
532800 TRAINING AND INSERVICE	2,205.00	1,400.00	2,767.95	0.00	2,500.00	2,500.00	2,500.00	0.00
533200 MILEAGE	21,841.12	19,736.40	20,677.32	9,856.20	20,000.00	20,000.00	21,000.00	1,000.00
533500 MEALS AND LODGING	1,662.24	939.17	10.50	0.00	1,600.00	1,600.00	1,600.00	0.00
TOTAL COMMITTEE & COMMISSIONS	117,463.56	108,111.40	110,640.79	59,174.14	115,053.00	115,053.00	113,189.00	-1,864.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: COUNTY BOARD	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	-137,300.00	-154,129.00	-139,327.00	-71,098.98	-142,198.00	-142,198.00	-142,044.00	-154.00
TOTAL DEPARTMENT EXPENSE	139,708.24	135,349.57	137,238.34	73,165.17	142,198.00	142,198.00	142,044.00	-154.00
ADDITION TO (-)/USE OF FUND BALANCE	2,408.24	-18,779.43	-2,088.66	2,066.19	0.00	0.00	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 23 "Relier" municipalities. Complete necessary steps to process yearly elections, update voter registration records, prepare required reports and do follow up work.	1. Ongoing
Maintain certified, efficient election processing systems	1. Finalize the process for new, state certified voting systems; long term plans for County wide replacement to the voting systems currently in use. 2. Ensure municipal staff receive adequate training and are comfortable/ready to "go-live" with new equipment.	1. 12/31/15 2. 02/01/16
Explore the option of annual election training.	1. Provide election objectives and training to local clerks.	1. 12/31/16

Program Evaluation

Program Title	Program Description	Mandates and References	2016 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	\$15,025	1.08	Marriage and domestic partnership license processing time
			Grants	\$0		
			TOTAL REVENUES	\$15,025		
			Wages & Benefits	\$67,909		
			Operating Expenses	\$6,137		
			TOTAL EXPENSES	\$74,045		
			COUNTY LEVY	\$59,020		

County Clerk

County Board	1) Attend all regular and special board meetings, maintain official records for Sauk County Board of Supervisors. Issue "Oath of Office" and "Certificate of Election" to Board members. 2) Publish and certify official minutes of the Board of Supervisors, adopted resolutions and County ordinances. 3) Serve as "Filing Officer" and source of information for individuals seeking to run for the office of County Board Supervisors. 4) Receive document claims filed against County. 5) Maintain record of rezoning petitions.	Wis Stats Ch 59, including 59.23(1), 59.23(b), 59.11	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	\$37,135		
			Operating Expenses	\$6,137		
			TOTAL EXPENSES	\$43,272		
			COUNTY LEVY	\$43,272		
Elections	1) Serve as provider for "Relier" municipalities under the Statewide Voter Registration System (SVRS). Draft and update SVRS Memorandum of Understanding. Coordinate and publish all election notices. Additional duties are now required as a provider, 4 year voter purge, Provisional Tracking Reporting, Cost of Elections (GAB 190). 2) Draft, review, and receive nomination papers, Declaration of Candidacy and Campaign Registration Statements and maintain filing system for same. Issue Certificate of election and oath of office forms. 3) Serve as collection point to coordinate candidate and referenda material for eventual placement on ballots. 4) Draft, proof and distribute test, absentee and official ballots and election supplies for all County and school district elections. Coordinate testing of election tabulating equipment. 5) Appoint Board of Canvassers. 6) Maintain official record of all County election results and election financial reports and report final canvass results to GAB. 7) Conduct County re-count proceedings and maintain official minutes. 8) Continue updating voter records in SVRS.	Wis Stats Ch 5.62, 5.66, 7.10, 7.60, 10.64, 59.11 & 59.14 and all election statutes	User Fees/MOU's	\$92,467	1.50	Length of time to enter on voter registration into SVRS Number of days to reconcile poll books
			Grants	\$0		
			TOTAL REVENUES	\$92,467		
			Wages & Benefits	\$104,247		
			Operating Expenses	\$107,360		
			TOTAL EXPENSES	\$211,607		
			COUNTY LEVY	\$119,140		
Totals			TOTAL REVENUES	\$107,492	3.08	
			TOTAL EXPENSES	\$328,923		
			COUNTY LEVY	\$221,431		

County Clerk

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Marriage Licenses Issued	450	425	425
DNR Licenses Sold	Discontinued	Discontinued	Discontinued
Dog/Kennel Licenses Sold	5304/12	5300/7	5300/7
County Park Stickers	50	50	50
Open Air Assembly Permits Issued	0	0	0
Timber Notices Issued	151	150	150
County Directory	24 printed/website	24 printed/website	24 printed/website
County Board Proceedings Book	5 printed/website	5 printed/website	5 printed/website
Resolutions & Ordinances Considered	148	130	130
Elections Conducted	5	2	4
Domestic Partnership Agreements Issued	2	0	0
Termination of Domestic Partnerships Issued	1	0	0
Number of Registered Voters	36,194	36,100	36,750
Number of SVRS Reliers	27	25	23

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Length of time to complete and mail County Board agenda	2-3 days	2-3 days	2-3 days
Length of time to complete County Board meeting minutes	100% completion by one employee 1 & 1/2 days. Average 4 pages.	100% completion by one employee 1 & 1/2 days. Average 4 pages.	100% completion by one employee 1 & 1/2 days. Average 4 pages.
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 2013	Discontinued 2013	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

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
4.00	(0.92)				3.08

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY CLERK / ELECTIONS											
<u>Revenues</u>											
Tax Levy	263,583	191,788	185,788	192,664	192,664	221,431	28,767	14.93%	None	0	0
Licenses & Permits	16,048	15,705	16,880	15,000	16,000	15,000	(1,000)	-6.25%			
User Fees	34	193	52	25	25	25	0	0.00%	2016 Total	0	0
Intergovernmental	105,985	88,917	96,255	80,411	77,750	92,467	14,717	18.93%			
Use of Fund Balance	0	0	0	364,315	460,000	0	(460,000)	-100.00%			
Total Revenues	385,650	296,603	298,975	652,415	746,439	328,923	(417,516)	-55.93%	2017	0	0
									2018	0	0
									2019	0	0
									2020	0	0
<u>Expenses</u>											
Labor	150,643	136,382	141,855	163,931	149,427	152,489	3,062	2.05%			
Labor Benefits	57,549	55,053	58,016	57,491	56,358	56,801	443	0.79%			
Supplies & Services	157,297	58,495	77,054	42,993	80,654	119,633	38,979	48.33%			
Capital Outlay	0	0	0	388,000	460,000	0	(460,000)	-100.00%			
Addition to Fund Balance	20,161	46,673	22,050	0	0	0	0	0.00%			
Total Expenses	385,650	296,603	298,975	652,415	746,439	328,923	(417,516)	-55.93%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

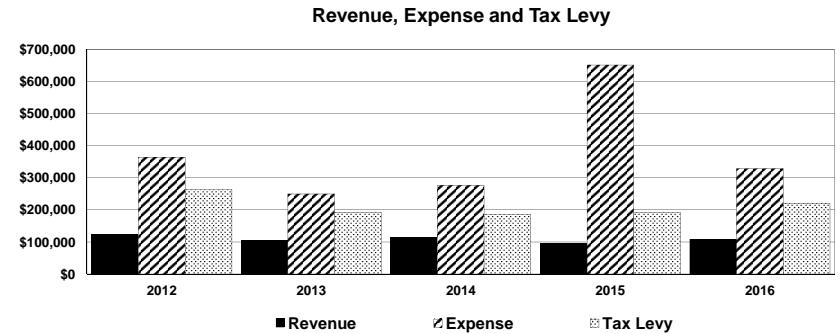
2016 Highlights & Issues on the Horizon

Four regularly scheduled elections in 2016, including all 31 County Board seats and US Presidential.

Memorandums of Understanding (MOU) with 23 municipalities to provide Statewide Voter Registration System services cover salary for one deputy clerk's duties through 2016.

New voter registration system will generate unknown time commitments in training and implementation.

2016 will be the first live year with the new voting system in all municipalities.



Fund: GENERAL FUND Department: COUNTY CLERK		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10010 COUNTY CLERK REVENUE									
411100	GENERAL PROPERTY TAXES	-263,583.00	-191,788.00	-185,788.00	-96,331.98	-192,664.00	-192,664.00	-221,431.00	28,767.00
442200	MARRIAGE LICENSE FEE CTY	-15,770.00	-15,705.00	-16,880.00	-6,695.00	-16,000.00	-15,000.00	-15,000.00	-1,000.00
442300	DNR LICENSE FEES	-278.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451650	COPIER/POSTAGE/MISC	-33.64	-192.95	-52.14	-23.70	-25.00	-25.00	-25.00	0.00
472490	LOCAL GOVT/AGENCY PMTS SVRS	-54,739.72	-57,756.97	-57,756.97	-54,987.45	-57,750.00	-54,987.00	-62,467.00	4,717.00
473400	ELECTION PROCESSING FEES	-51,244.93	-31,160.30	-38,498.50	-25,424.03	-20,000.00	-25,424.00	-30,000.00	10,000.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-460,000.00	0.00	0.00	-460,000.00
TOTAL COUNTY CLERK REVENUE		-385,649.54	-296,603.22	-298,975.61	-183,462.16	-746,439.00	-288,100.00	-328,923.00	-417,516.00
10010140 COUNTY CLERK									
511100	SALARIES PERMANENT REGULAR	102,942.81	100,048.57	102,054.68	49,875.21	105,610.00	120,414.00	106,281.00	671.00
511200	SALARIES-PERMANENT-OVERTIME	1,449.85	755.66	370.07	0.00	1,401.00	1,401.00	1,402.00	1.00
511900	LONGEVITY-FULL TIME	319.03	275.70	295.70	0.00	316.00	316.00	400.00	84.00
512100	WAGES-PART TIME	331.78	0.00	0.00	51.00	1,953.00	1,953.00	1,963.00	10.00
514100	FICA & MEDICARE TAX	7,864.38	7,575.48	7,703.60	3,743.72	8,360.00	9,493.00	8,418.00	58.00
514200	RETIREMENT-COUNTY SHARE	6,580.58	6,967.78	7,693.08	3,664.25	7,894.00	7,894.00	7,133.00	-761.00
514300	RETIREMENT-EMPLOYEES SHARE	4,622.35	70.35	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	17,527.01	20,492.62	21,397.26	9,944.38	19,853.00	19,853.00	24,961.00	5,108.00
514500	LIFE INSURANCE COUNTY SHARE	29.42	36.94	44.95	19.22	47.00	47.00	19.00	-28.00
514600	WORKERS COMPENSATION	105.44	120.72	92.23	39.89	87.00	87.00	78.00	-9.00
514800	UNEMPLOYMENT	0.00	68.00	0.00	0.00	0.00	0.00	0.00	0.00
515900	RELIEF WORKER CHARGES	0.00	0.00	203.58	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	511.31	321.28	249.30	36.65	600.00	600.00	600.00	0.00
531100	POSTAGE AND BOX RENT	865.89	638.10	762.64	370.91	1,000.00	1,000.00	1,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	847.67	479.54	694.98	358.71	1,000.00	1,000.00	1,000.00	0.00
531300	PHOTO COPIES	400.65	306.82	289.99	100.00	500.00	500.00	500.00	0.00
531400	SMALL EQUIPMENT	459.99	332.16	470.46	460.00	500.00	500.00	500.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	5,841.25	4,633.24	3,961.50	1,861.83	5,224.00	5,224.00	6,418.00	1,194.00
532100	PUBLICATION OF LEGAL NOTICES	79.76	52.21	56.41	17.46	250.00	150.00	250.00	0.00
532200	SUBSCRIPTIONS	111.00	163.60	278.60	302.60	280.00	303.00	325.00	45.00
532400	MEMBERSHIP DUES	50.00	50.00	100.00	100.00	100.00	100.00	200.00	100.00
532500	SEMINARS AND REGISTRATIONS	224.00	125.00	0.00	200.00	250.00	375.00	390.00	140.00
533200	MILEAGE	126.50	318.08	0.00	135.78	400.00	400.00	400.00	0.00
533500	MEALS AND LODGING	221.84	303.00	0.00	144.00	675.00	675.00	675.00	0.00
552100	OFFICIALS BONDS	10.68	11.68	11.68	11.68	15.00	12.00	15.00	0.00
TOTAL COUNTY CLERK		151,523.19	144,146.53	146,730.71	71,437.29	156,315.00	172,297.00	162,928.00	6,613.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: COUNTY CLERK	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10010141 ELECTIONS								
511100 SALARIES PERMANENT REGULAR	38,104.40	34,471.60	36,547.63	18,778.49	38,948.00	38,948.00	39,479.00	531.00
511200 SALARIES-PERMANENT-OVERTIME	5,564.26	354.75	1,435.38	56.19	483.00	483.00	1,764.00	1,281.00
511900 LONGEVITY-FULL TIME	319.04	275.70	295.70	0.00	316.00	316.00	400.00	84.00
512100 WAGES-PART TIME	761.34	0.00	352.50	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	3,390.32	2,608.58	2,887.50	1,412.82	3,071.00	3,071.00	3,247.00	176.00
514200 RETIREMENT-COUNTY SHARE	2,601.17	2,337.58	2,677.25	1,280.86	2,694.00	2,694.00	2,678.00	-16.00
514400 HEALTH INSURANCE COUNTY SHARE	14,772.45	14,724.87	15,474.69	7,154.37	14,307.00	14,307.00	10,224.00	-4,083.00
514500 LIFE INSURANCE COUNTY SHARE	10.14	8.02	10.43	4.84	13.00	13.00	13.00	0.00
514600 WORKERS COMPENSATION	45.76	42.13	35.01	15.23	32.00	32.00	30.00	-2.00
515300 BOARD OF CANVASSERS	850.00	200.00	300.00	100.00	400.00	100.00	800.00	400.00
524800 MAINTENANCE AGREEMENT	7,905.36	14,420.63	8,384.92	196.68	13,500.00	197.00	5,000.00	-8,500.00
526700 PROGRAMMING COSTS	39,200.15	14,366.88	17,648.75	12,124.75	20,000.00	12,125.00	30,000.00	10,000.00
530600 BALLOTS CHARGES	77,371.53	15,001.35	34,092.51	11,172.16	25,000.00	11,172.00	58,000.00	33,000.00
531100 POSTAGE AND BOX RENT	4,465.03	1,282.80	2,159.52	690.95	2,500.00	2,500.00	2,500.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	3,516.17	2,623.18	1,163.14	555.13	1,700.00	1,700.00	1,700.00	0.00
531500 FORMS AND PRINTING	4,477.86	742.11	1,341.40	0.00	2,000.00	2,000.00	2,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532100 PUBLICATION OF LEGAL NOTICES	10,453.47	2,274.03	5,335.41	2,156.43	5,000.00	2,300.00	8,000.00	3,000.00
532500 SEMINARS AND REGISTRATIONS	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
533200 MILEAGE	150.05	7.84	53.20	13.11	50.00	50.00	50.00	0.00
533500 MEALS AND LODGING	6.50	41.16	0.00	0.00	10.00	10.00	10.00	0.00
581900 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	460,000.00	388,000.00	0.00	-460,000.00
TOTAL ELECTIONS	213,965.00	105,783.21	130,194.94	55,712.01	590,124.00	480,118.00	165,995.00	-424,129.00
TOTAL DEPARTMENT REVENUE	-385,649.54	-296,603.22	-298,975.61	-183,462.16	-746,439.00	-288,100.00	-328,923.00	-417,516.00
TOTAL DEPARTMENT EXPENSE	365,488.19	249,929.74	276,925.65	127,149.30	746,439.00	652,415.00	328,923.00	-417,516.00
ADDITION TO (-)/USE OF FUND BALANCE	-20,161.35	-46,673.48	-22,049.96	-56,312.86	0.00	364,315.00	0.00	

Criminal Justice Coordinating

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Work with CCAP (Circuit Court Access) to evaluate ability and expand CANS (Court Appearance Notification) system capabilities.	1. Evaluate ability and develop an expansion plan for law enforcement officer notification. 2. Evaluate ability and develop an expansion plan for defense council notification.	12/31/2016
Implement the developed Sauk County Adult Drug Court.	1. Using the framework developed in 2015, along with the approved financial plan; implement the Sauk County Adult Drug Court on January 1, 2016.	12/31/2016
Implement developed County wide Community Service Program.	1. Work collaboratively with the Sauk County Sheriffs Department to expand the jail community service program to a county wide system.	12/31/2016
Evaluation, research, and development of re-entry initiatives.	1. Research and determine target population along with available resources in Sauk County. 2. Select a program model and determine how services would be delivered, along with policy/procedural and operating manuals. 3. Create a financial budget as well as a financial plan to support the implementation of programming.	12/31/2016
Evaluate, research, and develop initiatives to reduce pre-trial (low-risk) offender incarceration rates.	1. Evaluate COMPAS pre-trial risk assessment tool for bond and pre-trial monitoring. 2. Evaluate the need for, establish and implement a pre-trial monitoring initiative and/or policy for Sauk County.	12/31/2016

Criminal Justice Coordinating

Evaluation, research, and development of juvenile justice programming.	1. Evaluate need for and outline programming for a Teen Court or other alternative sentencing program in Sauk County. 2. Create a financial budget as well as a financial plan to support the implementation of programming, policy, and/or initiatives developed.	12/31/2016
Begin evaluation, research, and development of expanded Hybrid Court Program.	1. Develop framework to transition the Sauk County Adult Drug Court to a Hybrid OWI / Drug Court model. 2. Create a financial budget as well as a financial plan to support the implementation of programming.	12/31/2016
Evaluation, research, and education on SUD (Substance Use Disorder) prevention initiatives.	1. Evaluate and research different evidence-based prevention initiatives that address both the juvenile and adult population in Sauk County.	12/31/2016

Program Evaluation						
Program Title	Program Description	Mandates and References	2016 Budget		FTE's	Key Outcome Indicator(s)
CJCC (Criminal Justice Coordinating Council)	The Sauk County Criminal Justice Coordinating Council is a collaborative group of criminal justice leaders, created to evaluate and improve the Sauk County Criminal Justice System. Working to reduce recidivism, create efficiencies, and enhance the communities health and safety.		User Fees / Misc	\$0	0.70	CJCC Quarterly Survey Results = Agree or Strongly Agree CJCC Annual Planning Survey Results = Agree or Strongly Agree
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$49,953		
			Operating Expenses	\$4,928		
			TOTAL EXPENSES	\$54,881		
COUNTY LEVY	\$54,881					
Drug Court	Sauk County Drug Court is a nonadversarial alternative sanctioning program. Encouraging sobriety, increased pro-social life skills, and reducing recidivism within the criminal justice population of Sauk County.		User Fees / Misc	\$5,000	0.20	Decrease alcohol and other drug use in-program Decrease supervision violations in-program Reduce recidivism post-program Reduce jail bed days for drug perpetrated offenses
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$5,000		
			Wages & Benefits	\$14,272		
			Operating Expenses	\$127,647		
			TOTAL EXPENSES	\$141,919		
COUNTY LEVY	\$136,919					
OAR/OWL (Operating after Revocation/Operating without License) Diversion	Sauk County OAR/OWL Diversion Program offers offenders of such crimes an alternative to formal charges.		User Fees / Misc	\$5,000	0.10	Decrease OAR/OWL citations and court cases issued Decrease jail bed days for OAR/OWL offenses
			TOTAL REVENUES	\$5,000		
			Wages & Benefits	\$7,136		
			Operating Expenses	\$46,064		
			TOTAL EXPENSES	\$53,200		
			COUNTY LEVY	\$48,200		
Totals			TOTAL REVENUES	\$10,000	1.00	
			TOTAL EXPENSES	\$250,000		
			COUNTY LEVY	\$240,000		

Criminal Justice Coordinating

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
CJCC - Number of Council Meetings Held	7	10	10
CJCC - Attendance at Each Council Meeting	NA	80%	80%
CJCC - Annual Strategic Planning Session	NA	1	1
CJCC - Public Awareness Occurrences	NA	8	10
Drug Court - Misdemeanor Cases Referred	NA	NA	25
Drug Court - Felony Cases Referred	NA	NA	50
Drug Court - Number of Diverted/Saved Jail Bed Days	NA	NA	500
Drug Court - Number of Diverted/Saved Prison Bed Days	NA	NA	350
OAR/OWL - Law Enforcement Referrals	NA	45	100
OAR/OWL - Diversion Program Admissions	NA	30	85
OAR/OWL - Number of Diverted/Saved Jail Bed Days	NA	100	300
CANS - Telephone Numbers Collected by LE or Court Staff	NA	400	800
CANS - Number of Reminder Text Messages Sent	NA	400	750

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
CJCC Quarterly Survey Results = Agree or Strongly Agree	NA	80%	80%
CJCC Annual Planning Session Survey Results = Agree or Strongly Agree	NA	80%	80%
Drug Court - Recidivism Rates of Successful Graduates @ 6 month post programming	NA	NA	NA
Drug Court - Recidivism Rates of Successful Graduates @ 12 month post programming	NA	NA	NA
Drug Court - Recidivism Rates of Successful Graduates @ 24 months post programming	NA	NA	NA
Drug Court - Decrease Supervision Violations Amongst Participants	NA	NA	50%
Drug Court - Decrease Substance Use Amongst Participants	NA	NA	50%
OAR/OWL - Recidivism Rates of Successful Graduates @ 6 month post programming	NA	NA	< 10%
OAR/OWL - Recidivism Rates of Successful Graduates @ 12 month post programming	NA	NA	< 20%
OAR/OWL - Recidivism Rates of Successful Graduates @ 24 months post programming	NA	NA	< 30%
OAR/OWL - Decrease Number of OAR/OWL Citations Filed	NA	35%	75%
OAR/OWL - Satisfaction of Participants Post Programming	NA	NA	85%
OAR/OWL - Successful Program Completions	NA	NA	85%
CANS - FTA (Failure to Appear) Warrants Decreased	NA	35%	60%
CANS - Recidivism Rates of Participants	NA	<50%	<70%

Criminal Justice Coordinating

Oversight Committee: **Executive & Legislative**

Overseen by the
Administrative Coordinator

**Criminal Justice
Coordinator**
1.00 FTE

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
0.00				1.00	1.00

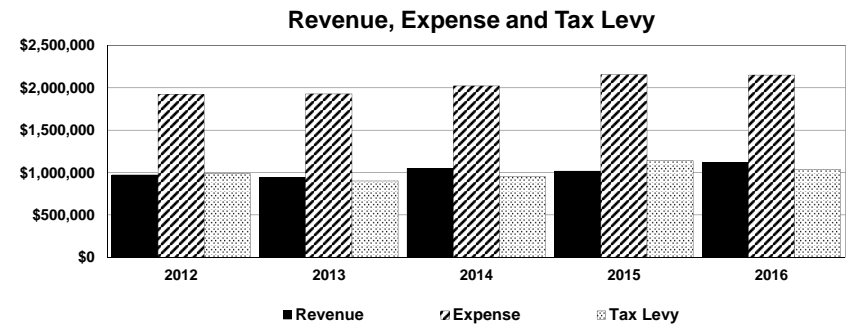
	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CRIMINAL JUSTICE COORDINATING											
<u>Revenues</u>											
Tax Levy	0	0	0	0	0	240,000	240,000	0.00%	None	0	0
User Fees	0	0	0	0	0	10,000	10,000	0.00%			
Use of Fund Balance	0	0	0	0	0	0	0	0.00%	2016 Total	0	0
Total Revenues	0	0	0	0	0	250,000	250,000	0.00%			
<u>Expenses</u>											
Labor	0	0	0	0	0	61,794	61,794	0.00%	2017	0	0
Labor Benefits	0	0	0	0	0	9,567	9,567	0.00%	2018	0	0
Supplies & Services	0	0	0	0	0	178,639	178,639	0.00%	2019	0	0
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%	2020	0	0
Total Expenses	0	0	0	0	0	250,000	250,000	0.00%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2016 Highlights & Issues on the Horizon

Transfer of the newly created and expanding program from the Administrative Coordinator budget to a stand-alone set of accounts.

Creation of a drug court to better address treatment specific to this demographic.

Expansion of diverting response to operating after revocation offenses to a specialized program.



Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: CRIMINAL JUSTICE COORDINATING	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10027 CRIMINAL JUSTICE COORDINATING								
411100 GENERAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	-240,000.00	240,000.00
451211 OP AFTER REVOCATION PROG FEES	0.00	0.00	0.00	0.00	0.00	0.00	-5,000.00	5,000.00
451212 DRUG COURT USER FEES	0.00	0.00	0.00	0.00	0.00	0.00	-5,000.00	5,000.00
TOTAL CRIMINAL JUSTICE COORDINATING	0.00	0.00	0.00	0.00	0.00	0.00	-250,000.00	250,000.00
10027133 CRIMINAL JUSTICE COORD COUNCIL								
511100 SALARIES PERMANENT REGULAR	0.00	0.00	0.00	0.00	0.00	0.00	61,794.00	61,794.00
514100 FICA & MEDICARE TAX	0.00	0.00	0.00	0.00	0.00	0.00	4,727.00	4,727.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	4,078.00	4,078.00
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	20.00	20.00
514600 WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	742.00	742.00
520900 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	166,416.00	166,416.00
522500 TELEPHONE & DAIN LINE	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	500.00	500.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	650.00	650.00
531800 MIS DEPARTMENT CHARGEBACKS	0.00	0.00	0.00	0.00	0.00	0.00	2,723.00	2,723.00
532500 SEMINARS AND REGISTRATIONS	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
533200 MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
537500 PROGRAM INCENTIVES & EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	1,350.00	1,350.00
TOTAL CRIMINAL JUSTICE COORD COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	250,000.00
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	-250,000.00	250,000.00
TOTAL DEPARTMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	250,000.00
ADDITION TO (-)/USE OF FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	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	2012	2013	2014	2015	2015	2015		Dollar
Department	General Non-Departmental 999	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2016	Change
10999 GENERAL REVENUES									
411100 General Property Taxes		5,377,551.46	4,949,074.46	4,415,884.03	2,613,652.50	5,227,305.00	5,227,305.00	5,800,584.00	(573,279.00)
412100 Sales Tax Discount		(154.86)	(164.86)	(201.13)	(69.74)	(150.00)	(155.00)	(150.00)	-
Retailer's Discount retained on taxable sales made by the County.									
412200 County Sales Tax Revenues		(7,323,694.75)	(7,519,870.32)	(8,000,255.68)	(2,453,295.66)	(7,095,831.00)	(8,100,000.00)	(7,470,179.00)	374,348.00
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		(755,151.44)	(763,829.42)	(734,674.16)	-	(726,941.00)	(708,541.00)	(701,728.00)	(25,213.00)
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		(93,658.00)	(112,562.00)	(103,008.00)	-	(95,000.00)	(103,290.00)	(95,000.00)	-
Payment from the State to offset the taxable value lost when business computers were exempted from personal property tax.									
424120 Indirect Cost Reimbursement		(128,171.00)	(200,073.40)	(233,713.98)	(67,179.62)	(58,797.00)	(58,797.00)	(102,122.00)	43,325.00
Reimbursement from certain Federal and State programs for the cost of central services provided by County departments.									
424635 Arts & Humanities Grants		-	(7,010.00)	(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		(159.34)	(135.74)	(112.12)	(47.21)	(88.00)	(88.00)	(64.00)	(24.00)
Interest on loan made to the Tri-County Airport for hanger construction. Loan complete 2018.									

General Non-Departmental

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

Fund	2012	2013	2014	2015	2015	2015		Dollar
Department	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2016	Change
General Fund 10								
General Non-Departmental 999								
482100 Rent of County Buildings	(75,273.64)	(91,381.58)	(130,023.51)	(69,800.18)	(132,812.00)	(132,812.00)	(133,396.00)	584.00
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	(5,448.25)	(8,270.30)	(7,724.11)	(3,330.69)	(3,000.00)	(8,000.00)	(5,000.00)	2,000.00
Proceeds from sale of surplus property.								
484110 Miscellaneous Public Charges	(794.50)	(6,913.79)	(1,969.78)	(267.32)	(1,000.00)	(1,000.00)	(1,000.00)	-
Miscellaneous revenues.								
492200 Transfer from Special Revenue Funds	(927,432.31)	(1,066,456.69)	(2,545,755.76)	(1,878,947.90)	(8,000.00)	(1,886,948.00)	(7,000.00)	(1,000.00)
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	(732,963.17)	(644,396.59)	(664,978.26)	(177,306.27)	(629,600.00)	(629,600.00)	(629,600.00)	-
Transfer of Supplemental Payment Program revenues from the Health Care Center and interfund investment income.								
492700 Transfer from Highway Fund	(6,172.66)	(4,666.27)	(3,702.63)	-	(5,500.00)	(5,500.00)	(5,000.00)	(500.00)
Transfer of interfund investment income.								
493100 General Fund Applied	-	-	-	-	(1,678,750.00)	-	(1,070,000.00)	(608,750.00)
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. 2015: UW-Baraboo/Sauk County science facility \$533,750 and Placemaking initiative \$95,000. 2016: Health Care Center gazebo.								
493200 Continuing Appropriations from Prior Year	-	-	-	-	(1,891,055.00)	-	-	(1,891,055.00)
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. 2015-UW-Baraboo/Sauk County Science funding.								
TOTAL GENERAL REVENUES	(4,671,522.46)	(5,476,656.50)	(8,017,245.09)	(2,043,602.09)	(7,106,229.00)	(6,414,436.00)	(4,426,665.00)	(2,679,564.00)

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	2012	2013	2014	2015	2015	2015		Dollar
Department	General Non-Departmental 999	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2016	Change
GENERAL EXPENSES									
10999148-519000 Class & Comp Implementation		-	-		-	140,000.00	-	-	(140,000.00)
Amount to be allocated to departments for implementation of the County's classification and compensation analysis from 2014.									
10999134-524000 Court Appointed Special Advocate		-	-	-	-	-	-	50,000.00	50,000.00
The CASA program trains volunteers to be another set of eyes for the court in CHIPS (children in need of placement or services) cases. These trained volunteers are court appointed and visit parents and/or children as dictated by state statute and report monthly to the Judge.									
10999148-524000 Miscellaneous Expenses		9,217.00	10,253.62	52.54	-	2,000.00	2,000.00	2,000.00	-
Miscellaneous expenses.									
10999148-524700 Charitable and Penal Charges		1,811.21	296.65	3,537.24	2,656.69	5,313.00	5,313.00	2,020.00	(3,293.00)
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		15,665.00	15,665.00	21,336.00	16,805.00	16,805.00	16,805.00	15,665.00	(1,140.00)
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		27,965.00	27,965.00	33,636.00	29,105.00	29,105.00	29,105.00	27,965.00	(1,140.00)
10999360-526100 Wisconsin River Rail Transit		26,520.00	28,000.00	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	-	675.00	675.00	675.00	900.00	225.00
Commission to promote rail service along the line from Madison to Reedsburg, WI.									
10999510 Sauk County Library Board		952,338.34	935,390.62	928,659.20	994,415.14	994,708.00	994,708.00	1,001,008.00	6,300.00
Provide library service for rural county residents.									

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	2012	2013	2014	2015	2015	2015	Dollar
Department	General Non-Departmental 999	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	Change
10999513 Arts, Humanities Grant		75,394.80	70,446.81	111,108.52	59,707.28	71,772.00	71,772.00	-
Advocate for and expand arts, humanities and historic resources in the County.								
10999562 UW-Baraboo/Sauk County Operating & Outlay		80,000.00	80,000.00	80,000.00	-	115,000.00	115,000.00	(25,000.00)
10999562 UW-Baraboo/Sauk County Science Facility		-	24,262.50	514,682.12	1,031,910.61	2,424,805.00	2,424,805.00	(2,424,805.00)
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	70,028.00	72,528.00	70,028.00	(62,528.00)
Promote and retain diverse economic vitality for Sauk County and its communities.								
10999682-526100 Placemaking		-	-	-	6,274.71	125,000.00	36,797.00	(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		19,114.23	-	-	-	-	-	-
2012 - Local match for EDA grant for fiber optics additions.								
10999900-595000 Transfer to Debt Service Fund		2,065,450.01	2,095,720.02	3,628,478.65	776,799.48	1,553,599.00	1,573,599.00	20,000.00
Transfer of sales tax proceeds to fund debt service.								
10999900-596000 Transfer to Enterprise Funds		512,414.00	502,759.00	1,276,071.00	596,862.00	1,193,724.00	1,193,724.00	25,677.00
Transfer of sales tax proceeds to fund debt service.								
TOTAL GENERAL EXPENSES		3,837,752.59	3,843,207.22	6,671,753.27	3,596,433.91	7,106,229.00	6,545,526.00	(2,679,564.00)
TOTAL DEPARTMENT REVENUE		(4,671,522.46)	(5,476,656.50)	(8,017,245.09)	(2,043,602.09)	(7,106,229.00)	(6,414,436.00)	(2,679,564.00)
TOTAL DEPARTMENT EXPENSE		3,837,752.59	3,843,207.22	6,671,753.27	3,596,433.91	7,106,229.00	6,545,526.00	(2,679,564.00)
ADDITION TO (-)/USE OF FUND BALANCE		(833,769.87)	(1,633,449.28)	(1,345,491.82)	1,552,831.82	-	131,090.00	-

INSURANCE FUND

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Intergovernmental	29,329	10,282	49,110	13,934	66,502	82,593	16,091	24.20%	None	0	0
Interest	954	1,850	2,836	1,200	1,200	1,200	0	0.00%			
Miscellaneous	28,220	21,201	21,360	0	0	0	0	0.00%	2016 Total	0	0
Use of Fund Balance	0	23,240	0	21,316	0	0	0	0.00%			

Total Revenues	58,503	56,573	73,306	36,450	67,702	83,793	16,091	23.77%	2017	0	0
									2018	0	0
									2019	0	0
									2020	0	0

Expenses

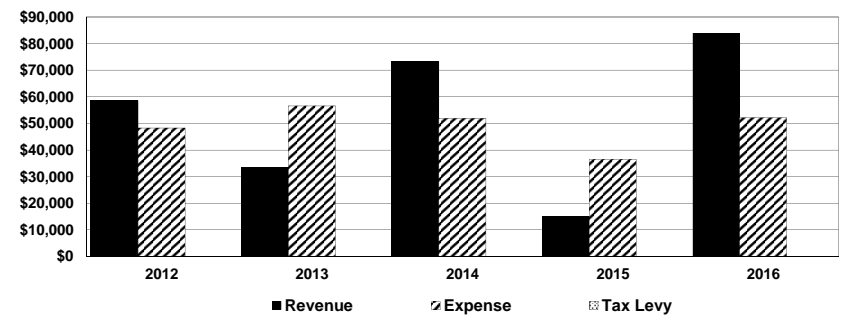
Supplies & Services	48,253	56,573	51,866	36,450	52,050	52,093	43	0.08%			
Addition to Fund Balance	10,250	0	21,440	0	15,652	31,700	16,048	102.53%			

Total Expenses	58,503	56,573	73,306	36,450	67,702	83,793	16,091	23.77%			
Beginning of Year Fund Balance	481,167	491,417	468,177	489,617		468,301					
End of Year Fund Balance	491,417	468,177	489,617	468,301		500,001					

2016 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 2016 expenses.

Revenue, Expense and Tax Levy



Fund: COUNTY INSURANCE	2012	2013	2014	2015	2015	2015		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
73999 COUNTY INSURANCE REVENUE								
474010 DEPARTMENTAL CHARGES	-29,328.52	-10,282.40	-49,109.63	-13,933.74	-66,502.00	-13,934.00	-82,593.00	16,091.00
481100 INTEREST ON INVESTMENTS	-953.78	-1,849.87	-2,836.39	-16.28	-1,200.00	-1,200.00	-1,200.00	0.00
486400 DEDUCTIBLE FUND REFUNDS/DIVIDE	-28,219.81	-21,201.00	-21,360.00	0.00	0.00	0.00	0.00	0.00
TOTAL COUNTY INSURANCE REVENUE	-58,502.11	-33,333.27	-73,306.02	-13,950.02	-67,702.00	-15,134.00	-83,793.00	16,091.00
73999157 NON DEPARTMENT INSURANCE/BOND								
551400 COLLISION & COMPREHENSIVE	1,698.32	17,285.89	3,550.00	0.00	6,000.00	6,000.00	6,000.00	0.00
551600 INSURANCE-MONIES & SECURITIES	807.03	807.03	807.03	799.74	807.00	799.00	850.00	43.00
551900 INSURANCE-GENERAL LIABILITY	40,505.00	33,237.00	42,266.00	28,408.00	40,000.00	24,408.00	40,000.00	0.00
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	48,253.35	56,572.92	51,866.03	34,450.74	52,050.00	36,450.00	52,093.00	43.00
73999930 ADDITION TO FUND BALANCE								
593000 ADDTN TO FUND BAL/RET EARNINGS	0.00	0.00	0.00	0.00	15,652.00	0.00	31,700.00	16,048.00
TOTAL ADDITION TO FUND BALANCE	0.00	0.00	0.00	0.00	15,652.00	0.00	31,700.00	16,048.00
TOTAL DEPARTMENT REVENUE	-58,502.11	-33,333.27	-73,306.02	-13,950.02	-67,702.00	-15,134.00	-83,793.00	16,091.00
TOTAL DEPARTMENT EXPENSE	48,253.35	56,572.92	51,866.03	34,450.74	67,702.00	36,450.00	83,793.00	16,091.00
ADDITION TO (-)/USE OF FUND BALANCE	-10,248.76	23,239.65	-21,439.99	20,500.72	0.00	21,316.00	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	12/31/2015
	Incorporation of survey documentation into GIS	12/31/2016
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	
Consolidation of GIS applications into a single software platform based on ESRI ArcGIS10	Streamline parcel mapping workflow and reduce data maintenance overhead	Ongoing
Utilization of remaining redaction funds for modernization and preservation of existing paper records in the Register of Deeds Office	Digitize and Index old documents by Grantor / Grantee	12/31/2016
	Development of a Tract Index	
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	6/30/2016
	Complete Remonumentation of Section Corners countywide	12/31/2017
	Complete the scanning of survey records and integrate that data into imaging/data systems.	12/31/2016

Land Records Modernization

Program Evaluation						
Program Title	Program Description	Mandates and References	2016 Budget		FTE's	Key Outcome Indicator(s)
Land Records Modernization	State law allows for the retention of a portion of the recording fees received by the Register of Deeds Office, provided these fees are used for the modernization of land records information and the provision of the information on the internet.	Wis Stats 59.72(5)(b)3	User Fees / Misc	\$151,000	2.10	
			Grants	\$0		
			Use of Fund Balance	\$52,907		
			TOTAL REVENUES	\$203,907		
			Wages & Benefits	\$126,337		
			Operating Expenses	\$77,570		
			TOTAL EXPENSES	\$203,907		
			COUNTY LEVY	\$0		
Outlay	GIS Software Remonumentation	\$50,000 \$50,000	User Fees / Misc	\$0	-	
			Grants	\$0		
			Use of Carryforward	\$100,000		
			TOTAL REVENUES	\$100,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$100,000		
			TOTAL EXPENSES	\$100,000		
			COUNTY LEVY	\$0		
GIS	Maintenance of tax parcel maps. Provides Land Records Information to the public and other government agencies.	Wis Stats 59.72(5)(b)3	User Fees / Misc	\$1,500	2.40	
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$1,500		
			Wages & Benefits	\$201,370		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$201,370		
			COUNTY LEVY	\$199,870		
Totals			TOTAL REVENUES	\$305,407	4.50	
			TOTAL EXPENSES	\$505,277		
			COUNTY LEVY	\$199,870		

Output Measures - How much are we doing?

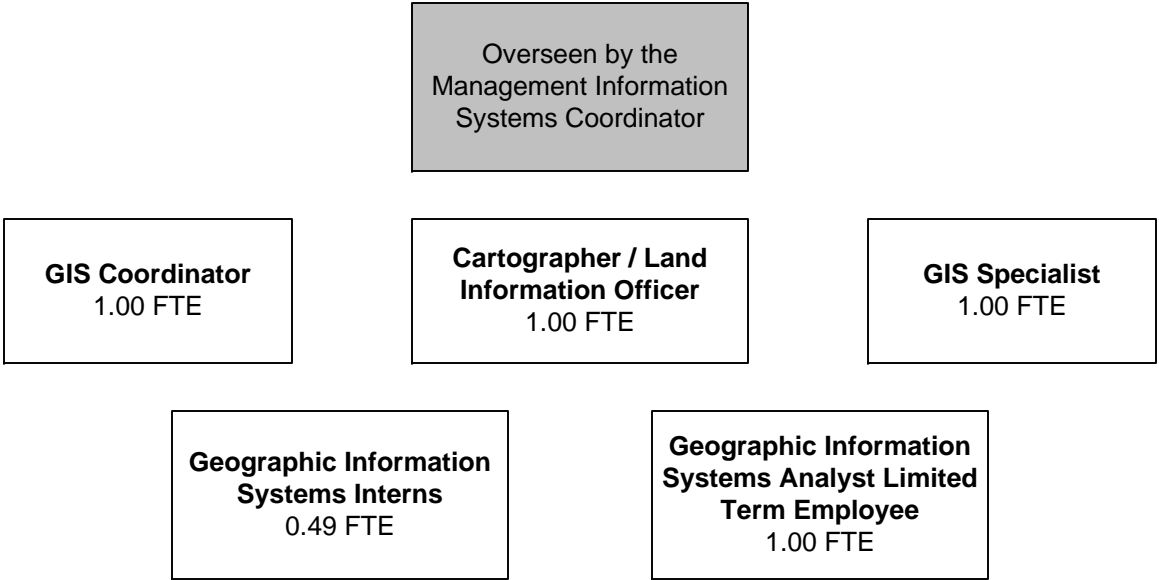
Description	2014 Actual	2015 Estimate	2016 BUDGET
Hours for GIS reimplementation	600	1,250	1,000

Key Outcome Indicators - How well are we doing?

Description	2014 Actual	2015 Estimate	2016 BUDGET
GIS System Upgrade and Redeployment (percent complete)	60	80	100

Sauk County Land Records Modernization

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



2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
1.24	(0.04)		0.29	3.00	4.49

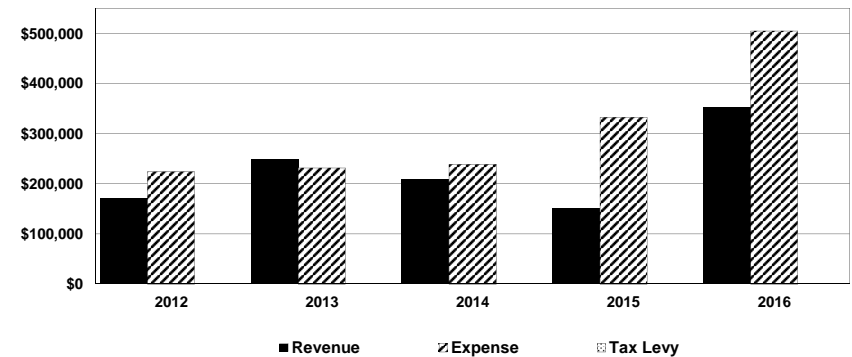
	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RECORDS MODERNIZATION											
<u>Revenues</u>											
Tax Levy	0	0	0	0	0	199,870	199,870	0.00%			
Grants & Aids	300	300	1,000	0	0	2,500	2,500	0.00%	Remonumentation	50,000	0
User Fees	170,637	248,318	207,265	150,000	150,000	150,000	0	0.00%	Register of Deeds Index Conversion	50,000	0
Use of Fund Balance	53,317	0	30,312	182,653	306,001	152,907	(153,094)	-50.03%			
									2016 Total	100,000	0
Total Revenues	224,254	248,618	238,577	332,653	456,001	505,277	49,276	10.81%			
<u>Expenses</u>											
Labor	39,036	32,301	47,642	55,602	55,602	248,687	193,085	347.26%	2017	55,000	0
Labor Benefits	10,959	2,510	4,110	7,151	7,209	79,020	71,811	996.13%	2018	100,000	0
Supplies & Services	125,657	105,649	162,024	164,900	173,190	77,570	(95,620)	-55.21%	2019	55,000	0
Capital Outlay	48,602	91,053	24,801	105,000	220,000	100,000	(120,000)	-54.55%	2020	145,000	0
Addition to Fund Balance	0	17,105	0	0	0	0	0	0.00%			
Total Expenses	224,254	248,618	238,577	332,653	456,001	505,277	49,276	10.81%			
Beginning of Year Fund Balance	775,660	722,343	739,448	709,136		526,483					
End of Year Fund Balance	722,343	739,448	709,136	526,483		373,576					

2016 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.

Transfer of GIS positions to the Land Records Modernization budget to more closely reflect graphical information system costs.

Revenue, Expense and Tax Levy



Fund: LAND RECORDS MODERNIZATION Department: GENERAL		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
23999 LAND RECORDS MODERN REVENUE									
411100	GENERAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	-199,870.00	199,870.00
424360	S/A WIS LAND INFO BOARD	-300.00	-300.00	-1,000.00	-1,000.00	0.00	0.00	-1,000.00	1,000.00
425950	DOT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	-1,500.00	1,500.00
461700	RECORDING FEES/COUNTY SHARE	-169,908.00	-153,488.00	-127,560.00	-74,360.00	-150,000.00	-150,000.00	-150,000.00	0.00
461800	REDACTION FEE	-729.00	-94,830.00	-79,705.00	0.00	0.00	0.00	0.00	0.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-306,001.00	0.00	-152,907.00	-153,094.00
TOTAL LAND RECORDS MODERN REVENUE		-170,937.00	-248,618.00	-208,265.00	-75,360.00	-456,001.00	-150,000.00	-505,277.00	49,276.00
23999173 LAND RECORDS MODERNIZATION									
511100	SALARIES PERMANENT REGULAR	39,036.08	32,130.00	47,637.08	26,829.19	55,602.00	55,602.00	226,278.00	170,676.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	171.00	4.50	30.18	0.00	0.00	1,338.00	1,338.00
511900	LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	871.00	871.00
512100	WAGES-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	20,200.00	20,200.00
514100	FICA & MEDICARE TAX	2,856.76	2,471.06	3,644.62	2,054.75	4,254.00	4,254.00	19,025.00	14,771.00
514200	RETIREMENT-COUNTY SHARE	1,232.56	0.00	422.59	1,649.36	2,897.00	2,897.00	15,556.00	12,659.00
514400	HEALTH INSURANCE COUNTY SHARE	6,560.52	0.00	0.00	0.00	0.00	0.00	44,210.00	44,210.00
514500	LIFE INSURANCE COUNTY SHARE	5.14	0.00	0.00	0.00	14.00	0.00	55.00	41.00
514600	WORKERS COMPENSATION	304.38	38.55	42.87	21.47	44.00	0.00	174.00	130.00
520100	CONSULTANT AND CONTRACTUAL	0.00	23,432.38	43,535.70	2,255.26	30,000.00	30,000.00	20,000.00	-10,000.00
520900	CONTRACTED SERVICES	0.00	42,031.38	57,206.36	31,847.06	50,000.00	50,000.00	0.00	-50,000.00
524800	MAINTENANCE AGREEMENT	0.00	0.00	26,633.08	0.00	31,100.00	31,000.00	31,100.00	0.00
531100	POSTAGE AND BOX RENT	19.93	13.68	18.69	69.17	0.00	100.00	0.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	168.15	213.88	1,243.68	1,188.74	1,000.00	1,500.00	1,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	124,019.19	35,943.37	25,966.74	17,079.23	47,590.00	36,000.00	11,970.00	-35,620.00
532500	SEMINARS AND REGISTRATIONS	665.00	1,280.00	1,455.00	550.00	2,000.00	1,000.00	2,000.00	0.00
532800	TRAINING AND INSERVICE	0.00	1,010.00	5,783.96	0.00	10,000.00	10,000.00	10,000.00	0.00
533200	MILEAGE	434.50	319.20	40.32	172.62	500.00	300.00	500.00	0.00
533500	MEALS AND LODGING	350.00	1,405.58	140.00	294.68	1,000.00	5,000.00	1,000.00	0.00
581900	CAPITAL OUTLAY	48,602.47	91,052.89	24,800.60	58,365.83	220,000.00	105,000.00	100,000.00	-120,000.00
TOTAL LAND RECORDS MODERNIZATION		224,254.68	231,512.97	238,575.79	142,407.54	456,001.00	332,653.00	505,277.00	49,276.00
TOTAL DEPARTMENT REVENUE		-170,937.00	-248,618.00	-208,265.00	-75,360.00	-456,001.00	-150,000.00	-505,277.00	49,276.00
TOTAL DEPARTMENT EXPENSE		224,254.68	231,512.97	238,575.79	142,407.54	456,001.00	332,653.00	505,277.00	49,276.00
ADDITION TO (-)/USE OF FUND BALANCE		53,317.68	-17,105.03	30,310.79	67,047.54	0.00	182,653.00	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"> • Implement monitoring dashboards (systems) • Implement a more robust desktop deployment strategy • Revise: Policy, Standards, Replacement Cycles 	
Department Requests	TBD	
Information Security and Compliance		
Department Requests	TBD	
Implement Security and Privacy Compliance Assessment Recommendations	<ul style="list-style-type: none"> • Policy Revisions & Implementation • Dedicated staff and management training • Improve end user awareness 	
Update Security Technologies	<ul style="list-style-type: none"> • Implement monitoring dashboards (systems) • Threat detection • Dedicated resources 	Ongoing
Revise Security Monitoring Strategy / Systems	<ul style="list-style-type: none"> • Revise strategy as necessary per compliance Assessment • Implement network redundancy • Implement system redundancy for key systems • Complete infrastructure at offsite facilities 	
Disaster Recovery / Business Continuity		
Business Improvement		
Improve Documents Management and Reduce dependence on printed materials	Improved OCR Options for scan devices	Ongoing
Technology Support	<ul style="list-style-type: none"> • Improve end user skills • Develop end user resources • Revise and update desktop management tools / systems • Improve endpoint protection 	
Departmental Requests	TBD	

Management Information Systems

Program Evaluation					
Program Title	Program Description	Mandates and References	2016 Budget		FTE'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	\$617,933	4.30
			TOTAL REVENUES	\$617,933	
			Wages & Benefits	\$345,183	
			Operating Expenses	\$690,851	
			TOTAL EXPENSES	\$1,036,034	
Research and Development	Work with County departments/agencies to find, evaluate new technology, purchase/or develop and implement that best meets their needs. As technology changes, continuously assess the application of that technology, insure implemented solutions improve job efficiencies and meet regulatory requirements.		COUNTY LEVY	\$418,101	3.35
			Other Revenues	\$7,500	
			Use of Carryforward	\$0	
			TOTAL REVENUES	\$7,500	
			Wages & Benefits	\$295,294	
Training	As technology changes so do the skills required to support and use it. Provide for the ongoing skills training of MIS department employees and assist other department in providing end user training tailored to meet their staff needs. Expand program to provide more MIS sponsored, in-house training on applications and systems specific to the County.		Operating Expenses	\$30,100	1.12
			TOTAL EXPENSES	\$325,394	
			COUNTY LEVY	\$317,894	
			User Fees	\$0	
			Grants	\$0	
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	TOTAL REVENUES	\$0	1.59
			Wages & Benefits	\$91,001	
			Operating Expenses	\$9,275	
			TOTAL EXPENSES	\$100,276	
			COUNTY LEVY	\$100,276	
Ext Support	Assist other units of government, within Sauk County, with technology support. Develop cooperative agreements for sharing of resources.				0.27
			User Fees	\$0	
			Grants	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$131,431	
Outlay	Purchase technology items and products for County technology.		Operating Expenses	\$10,462	10.63
			TOTAL EXPENSES	\$141,893	
			COUNTY LEVY	\$141,893	
			Other Revenues	\$25,000	
			TOTAL REVENUES	\$25,000	
Totals			Wages & Benefits	\$21,902	
			Operating Expenses	\$769	
			TOTAL EXPENSES	\$22,670	
			COUNTY LEVY	(\$2,330)	
			Other Revenues	466,686	
			TOTAL REVENUES	\$466,686	
			Wages & Benefits	\$0	
			Operating Expenses	\$525,956	
			TOTAL EXPENSES	\$525,956	
			COUNTY LEVY	\$59,270	
			TOTAL REVENUES	\$1,117,119	
			TOTAL EXPENSES	\$2,152,222	
			COUNTY LEVY	\$1,035,103	

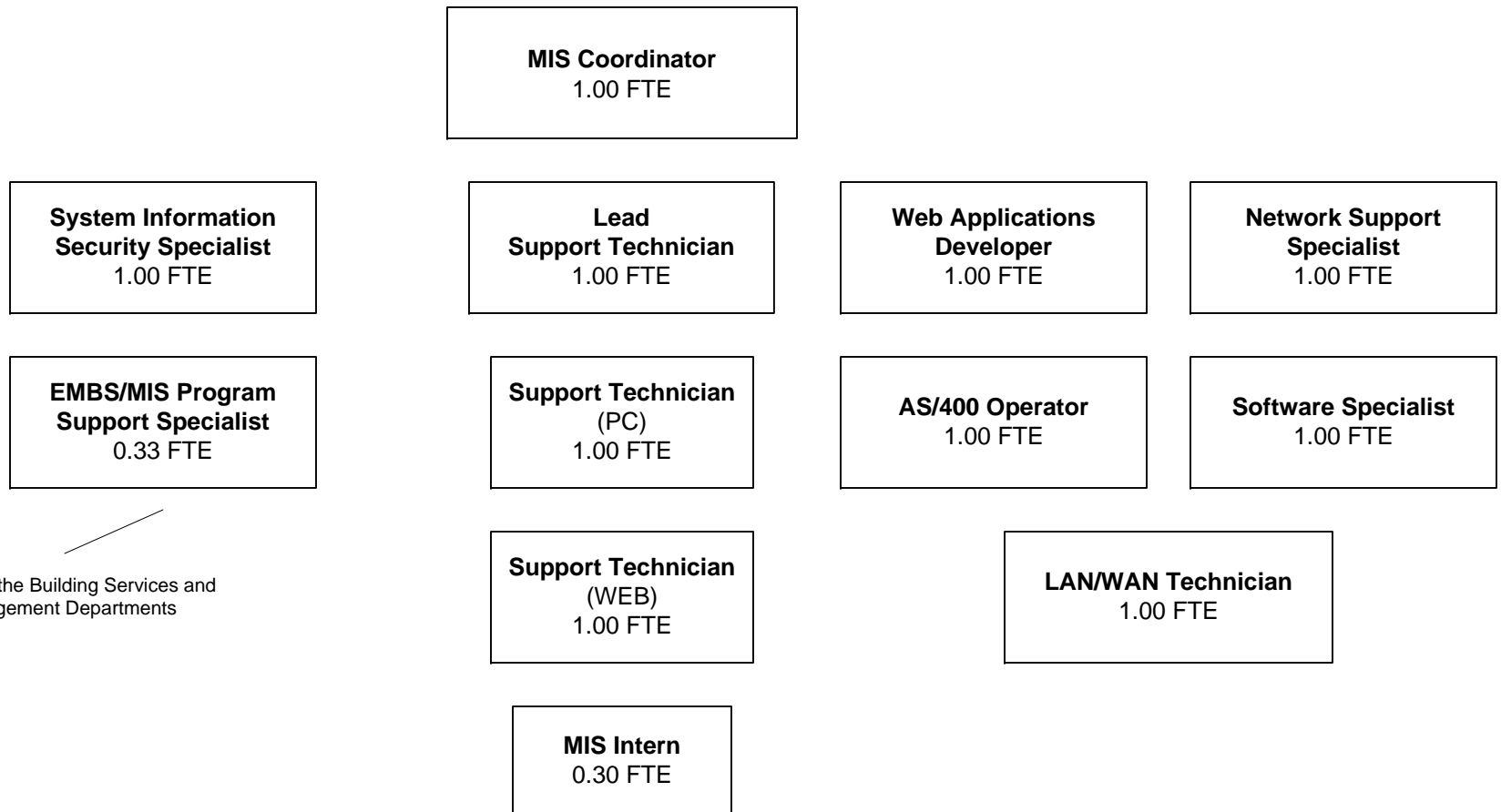
Management Information Systems

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Help Call Volume	7,667	7,300	7,500
Help Call Hours	6,522	6,000	6,400
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	500
Planned System Downtime (hr.)	64	75	75
Consulting Expenditures	65,552	80,000	105,000
Total IT Expenditure	1,144,918	1,200,000	1,267,412

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 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	0.85
Project Hrs / Closed Projects	3.60	3.13	3.21

Sauk County Management Information Systems Department

Oversight Committee: Executive and Legislative



*Shared position with the Building Services and
Emergency Management Departments

2012 Balance	2013 Change	2014 Change	2015 Change	2016 Change	2016 Balance
10.50	0.80		1.00	(1.67)	10.63

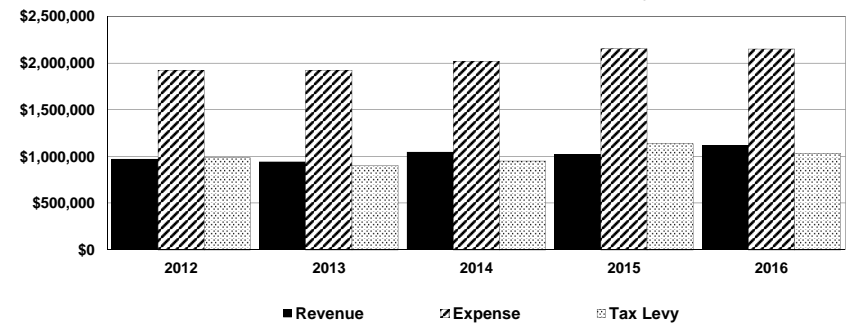
	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
MANAGEMENT INFORMATION SYSTEMS											
<u>Revenues</u>											
Tax Levy	987,961	903,536	950,600	1,139,069	1,139,069	1,035,103	(103,966)	-9.13%	Replacement PC's	157,450	157,450
User Fees	3,078	1,314	920	1,200	1,500	0	(1,500)	-100.00%	New PC's	11,690	11,690
Intergovernmental	967,417	939,896	1,045,673	1,015,835	1,306,286	1,117,119	(189,167)	-14.48%	Replacement Printers and Peripherals	2,448	2,448
Miscellaneous	1,085	0	0	0	0	0	0	0.00%	Replacement Copiers	31,500	31,500
Use of Fund Balance	0	82,251	24,526	0	170,620	0	(170,620)	-100.00%	New Printers and Peripherals	358	358
									Software	1,220	1,220
Total Revenues	1,959,541	1,926,997	2,021,719	2,156,104	2,617,475	2,152,222	(465,253)	-17.77%	Replacement Network Hardware	15,000	15,000
									New Hardware	66,500	66,500
<u>Expenses</u>											
Labor	599,930	579,654	634,126	736,250	757,540	673,786	(83,754)	-11.06%	New Systems	171,790	171,790
Labor Benefits	190,802	198,289	212,581	231,898	235,456	211,024	(24,432)	-10.38%	Visions System	25,000	25,000
Supplies & Services	549,697	518,003	750,198	727,230	702,682	741,456	38,774	5.52%	Tax System	10,000	10,000
Capital Outlay	585,993	631,051	424,814	460,726	921,797	525,956	(395,841)	-42.94%	Imaging System	30,000	30,000
Addition to Fund Balance	33,119	0	0	0	0	0	0	0.00%	GIS	3,000	3,000
Total Expenses	1,959,541	1,926,997	2,021,719	2,156,104	2,617,475	2,152,222	(465,253)	-17.77%	2016 Total	525,956	525,956
Beginning of Year Fund Balance	Included in General Fund Total								2017	563,500	563,500
End of Year Fund Balance									2018	653,000	653,000
									2019	623,000	623,000
									2020	632,000	632,000

2016 Highlights & Issues on the Horizon

Creation of a System Security Specialist to guard against ever increasing threats to information security. Position cost is approximately \$81,000.

Transfer of GIS positions to the Land Records Modernization budget to more closely reflect graphical information system costs.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND		2012	2013	2014	2015	2015	2015		Dollar
Department: MANAGEMENT INFORMATION SYSTEMS		Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2016	Change
10025 MANAGEMENT INFORMATION REVENUE									
411100	GENERAL PROPERTY TAXES	-987,961.00	-903,536.00	-950,600.00	-569,534.52	-1,139,069.00	-1,139,069.00	-1,035,103.00	-103,966.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-16,364.60	-11,760.07	-10,755.72	-7,649.86	-20,000.00	-20,000.00	-25,000.00	5,000.00
474010	DEPARTMENTAL CHARGES	-856,336.29	-699,349.72	-810,379.25	-496,321.27	-1,169,384.00	-878,933.00	-996,518.00	-172,866.00
474040	REPLACEMENT FUND CHARGES	-94,715.62	-186,754.51	-179,287.47	-33,450.83	-66,902.00	-66,902.00	-95,601.00	28,699.00
474080	LAND RECORDS CHARGES	0.00	-42,031.38	-45,250.44	-31,847.06	-50,000.00	-50,000.00	0.00	-50,000.00
483300	SALE OF MATERIAL AND SUPPLIES	-3,077.72	-1,313.77	-919.50	-513.75	-1,500.00	-1,200.00	0.00	-1,500.00
486300	INSURANCE RECOVERIES	-1,084.99	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	-170,620.00	0.00	0.00	-170,620.00
TOTAL MANAGEMENT INFORMATION REVENUE		-1,959,540.22	-1,844,745.45	-1,997,192.38	-1,139,317.29	-2,617,475.00	-2,156,104.00	-2,152,222.00	-465,253.00
10025147 MANAGEMENT INFORMATION SYSTEMS									
511100	SALARIES PERMANENT REGULAR	594,322.82	572,356.55	626,609.11	342,564.42	744,118.00	725,118.00	662,422.00	-81,696.00
511200	SALARIES-PERMANENT-OVERTIME	3,212.48	4,943.78	4,963.32	1,610.18	10,290.00	8,000.00	9,264.00	-1,026.00
511900	LONGEVITY-FULL TIME	2,394.60	2,353.80	2,553.65	0.00	3,132.00	3,132.00	2,100.00	-1,032.00
514100	FICA & MEDICARE TAX	44,275.26	42,710.17	46,835.92	25,368.45	57,952.00	54,000.00	51,545.00	-6,407.00
514200	RETIREMENT-COUNTY SHARE	35,161.06	38,119.40	43,735.41	23,404.05	51,023.00	51,023.00	43,995.00	-7,028.00
514400	HEALTH INSURANCE COUNTY SHARE	110,117.72	115,816.05	120,572.93	65,548.26	125,551.00	125,551.00	114,581.00	-10,970.00
514500	LIFE INSURANCE COUNTY SHARE	279.09	248.25	286.80	130.91	324.00	324.00	274.00	-50.00
514600	WORKERS COMPENSATION	969.17	1,395.27	1,149.79	573.31	606.00	1,000.00	629.00	23.00
520100	CONSULTANT AND CONTRACTUAL	57,870.90	65,504.41	102,896.09	24,369.01	74,350.00	100,000.00	49,975.00	-24,375.00
522500	TELEPHONE & DAIN LINE	5,190.70	5,293.94	6,102.22	3,379.56	2,460.00	3,500.00	2,460.00	0.00
524100	COMPUTER SUPPORT / MNT	454,113.21	404,933.91	598,999.14	401,458.60	582,287.00	582,287.00	641,436.00	59,149.00
531100	POSTAGE AND BOX RENT	38.29	68.26	41.43	72.37	250.00	200.00	250.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	1,007.79	1,322.42	249.50	141.34	2,000.00	650.00	2,000.00	0.00
532200	SUBSCRIPTIONS	560.00	200.00	609.92	99.98	1,200.00	1,200.00	1,200.00	0.00
532400	MEMBERSHIP DUES	0.00	350.00	649.99	50.00	1,000.00	500.00	1,000.00	0.00
532500	SEMINARS AND REGISTRATIONS	0.00	0.00	150.00	0.00	1,500.00	250.00	1,500.00	0.00
532600	ADVERTISING	0.00	0.00	0.00	0.00	250.00	0.00	250.00	0.00
532800	TRAINING AND INSERVICE	6,507.89	7,500.00	6,510.00	8,677.24	7,500.00	10,458.00	7,500.00	0.00
533200	MILEAGE	717.21	1,163.88	1,255.22	288.99	1,500.00	1,000.00	1,500.00	0.00
533500	MEALS AND LODGING	7.50	1,402.09	448.08	0.00	1,200.00	0.00	1,200.00	0.00
534000	OPERATING/MEETING SUPPLIES	23,683.15	29,529.13	31,584.12	14,401.90	26,685.00	26,685.00	30,685.00	4,000.00
535400	COMPUTER SUPPLIES	0.00	735.40	702.77	479.65	500.00	500.00	500.00	0.00
581900	CAPITAL OUTLAY	585,992.75	631,050.50	424,813.70	216,143.57	921,797.00	460,726.00	525,956.00	-395,841.00
TOTAL MANAGEMENT INFORMATION SYSTEMS		1,926,421.59	1,926,997.21	2,021,719.11	1,128,761.79	2,617,475.00	2,156,104.00	2,152,222.00	-465,253.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: MANAGEMENT INFORMATION SYSTEMS	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	-1,959,540.22	-1,844,745.45	-1,997,192.38	-1,139,317.29	-2,617,475.00	-2,156,104.00	-2,152,222.00	-465,253.00
TOTAL DEPARTMENT EXPENSE	1,926,421.59	1,926,997.21	2,021,719.11	1,128,761.79	2,617,475.00	2,156,104.00	2,152,222.00	-465,253.00
ADDITION TO (-)/USE OF FUND BALANCE	-33,118.63	82,251.76	24,526.73	-10,555.50	0.00	0.00	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 other change for overall fiscal responsibility.	October 2016
Continued implementation of Classification and Compensation Analysis.	Update compensation policies, improve internal equity and address overall issues with classification and compensation plan. Implementation of cloud based performance appraisal process.	June 2016
Minimal or zero grievance/arbitration hearings.	Process and respond to grievances in accordance with timelines established in existing collective bargaining agreements.	February 2016
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 2016
Overall department expediency and efficiency.	Continued implementation of organizational analysis and reorganize department for maximum efficiency.	July 2016
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.	July 2016
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	2016 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	1.56	Percentage of Departments with Complete Succession/Continuity Plans
			TOTAL REVENUES	\$100		
			Wages & Benefits	\$116,647		
			Operating Expenses	\$30,906		
			TOTAL EXPENSES	\$147,553		
Labor Relations and Negotiations	Collective bargaining, contract interpretation, contract preparation, labor/management relations, grievance mediation/arbitration, conflict dispute/resolution	Wis Stats 111	COUNTY LEVY	\$147,453	0.10	Average Contract Settlement
			Other Revenues	\$100		
			TOTAL REVENUES	\$100		
			Wages & Benefits	\$12,157		
			Operating Expenses	\$2,175		
Recruitment and Selection	On-line application system, employment advertising, interviews, testing, selection, union position postings, shift bids	Wis Stats 103	TOTAL EXPENSES	\$14,332	1.10	Reduced time for recruitments and filling vacancies.
			COUNTY LEVY	\$14,232		
			Wages & Benefits	\$82,587		
			Operating Expenses	\$19,500		
			TOTAL EXPENSES	\$102,087		
			COUNTY LEVY	\$102,087		

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		0.20	Completion and implementation of classification and compensation analysis.
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$24,313		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$24,313		
Sauk County Health Care Center	Overall human resources support to facility.	Wis Stats 103 and 111	COUNTY LEVY	\$24,313	0.10	
			Wages & Benefits	\$12,157		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$12,157		
			COUNTY LEVY	\$12,157		
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	\$2,600	1.25	Low health insurance percentage increase over prior year and variety options for voluntary benefits.
			TOTAL REVENUES	\$2,600		
			Wages & Benefits	\$100,407		
			Operating Expenses	\$84,500		
			TOTAL EXPENSES	\$184,907		
Totals			COUNTY LEVY	\$182,307	4.31	
			TOTAL REVENUES	\$2,800		
			TOTAL EXPENSES	\$485,347		
			COUNTY LEVY	\$482,547		

Output Measures - How much are we doing?

Description	2014 Actual	2015 Estimate	2016 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	2014 Actual	2015 Estimate	2016 Budget
Benefits Administration - Health Insurance Percentage Increase Over Prior Year (Statewide average approximately 11%)	3.69%	-8.00%	3.00%
Benefits Administration - Health Risk Assessment (HRA) Completion - New in 2015	n/a	68.00%	75.00%
Continued Implementation of Affordable Care Act	n/a	20.00%	100.00%
Labor Relations (Average Contract Settlement - Sheriff's Department)	1.50%	2.00%	2.00%
Succession/Continuity Planning (Percentage of Departments Completed)	145.00%	90.00%	100.00%

2016 Sauk County, Wisconsin Adopted Budget

Sauk County Personnel Department

Oversight Committee: **Personnel**

Personnel Director
1.00 FTE

**Human Resources
Analyst**
1.00 FTE

Personnel Specialist
2.00 FTE

**Human Resources
Intern**
0.31 FTE

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
3.80	0.29		0.21	0.01	4.31

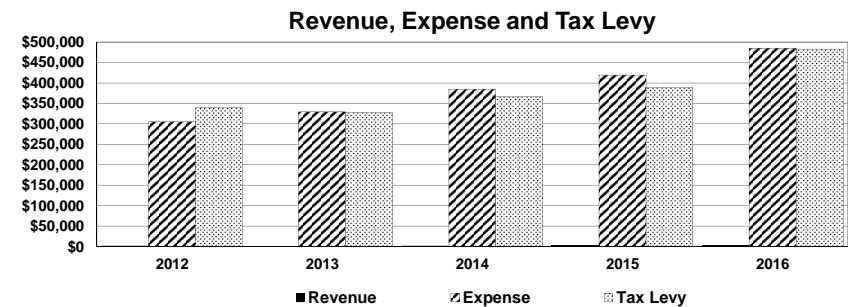
	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PERSONNEL											
<u>Revenues</u>											
Tax Levy	339,993	327,533	365,877	389,489	389,489	482,547	93,058	23.89%	None	0	0
User Fees	962	1,129	306	800	800	700	(100)	-12.50%			
Miscellaneous	485	0	1,099	1,150	2,700	2,100	(600)	-22.22%	2016 Total	0	0
Use of Fund Balance	0	700	17,535	27,838	32,079	0	(32,079)	-100.00%			
Total Revenues	341,440	329,362	384,817	419,277	425,068	485,347	60,279	14.18%	2017	0	0
<u>Expenses</u>									2018	0	0
Labor	189,395	193,994	197,678	240,809	240,809	253,435	12,626	5.24%	2019	0	0
Labor Benefits	56,382	57,965	66,556	68,448	68,448	94,831	26,383	38.54%	2020	0	0
Supplies & Services	59,312	77,403	120,583	110,020	115,811	137,081	21,270	18.37%			
Addition to Fund Balance	36,351	0	0	0	0	0	0	0.00%			
Total Expenses	341,440	329,362	384,817	419,277	425,068	485,347	60,279	14.18%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2016 Highlights & Issues on the Horizon

Near final work in 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.

An additional \$50,000 was added to the 2016 budget for employee wellness incentives and related programming.



Fund: GENERAL FUND Department: PERSONNEL		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10011 PERSONNEL REVENUE									
411100	GENERAL PROPERTY TAXES	-339,993.00	-327,533.00	-365,877.00	-194,744.52	-389,489.00	-389,489.00	-482,547.00	93,058.00
451650	COPIER/POSTAGE/MISC	0.00	-37.07	-48.89	-27.00	-100.00	-100.00	-100.00	0.00
452160	SECTION 125 FORFEITURES	-484.62	0.00	-1,099.05	0.00	-2,500.00	-1,000.00	-2,000.00	-500.00
461400	COBRA ADMINISTRATION FEES	-961.62	-1,091.94	-257.41	-230.54	-700.00	-700.00	-600.00	-100.00
484160	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	-200.00	-150.00	-100.00	-100.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-32,079.00	0.00	0.00	-32,079.00
TOTAL PERSONNEL REVENUE		-341,439.24	-328,662.01	-367,282.35	-195,002.06	-425,068.00	-391,439.00	-485,347.00	60,279.00
10011143 PERSONNEL									
511100	SALARIES PERMANENT REGULAR	188,612.21	187,623.48	192,022.46	95,377.48	239,956.00	239,956.00	252,821.00	12,865.00
511900	LONGEVITY-FULL TIME	782.60	732.60	792.60	0.00	853.00	853.00	614.00	-239.00
512100	WAGES-PART TIME	0.00	5,505.50	4,801.50	3,770.25	0.00	0.00	0.00	0.00
512200	WAGES-PART TIME-OVERTIME	0.00	132.00	61.88	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	13,701.49	14,022.53	14,233.74	7,028.42	18,422.00	18,422.00	19,388.00	966.00
514200	RETIREMENT-COUNTY SHARE	10,963.00	12,027.15	13,484.50	6,485.70	14,041.00	14,041.00	16,273.00	2,232.00
514400	HEALTH INSURANCE COUNTY SHARE	31,499.03	31,659.86	38,636.59	17,751.75	35,769.00	35,769.00	58,947.00	23,178.00
514500	LIFE INSURANCE COUNTY SHARE	28.73	24.27	23.91	10.94	25.00	25.00	46.00	21.00
514600	WORKERS COMPENSATION	190.07	231.34	177.49	79.20	191.00	191.00	177.00	-14.00
520100	CONSULTANT AND CONTRACTUAL	5,000.00	22,120.00	50,147.50	0.00	0.00	0.00	0.00	0.00
521800	PURCHASED SERVICES	10,740.84	10,864.08	20,273.90	12,318.78	26,000.00	26,000.00	73,000.00	47,000.00
522500	TELEPHONE & DAIN LINE	665.96	597.73	515.10	239.97	1,000.00	1,000.00	1,000.00	0.00
531100	POSTAGE AND BOX RENT	1,163.75	1,277.45	1,199.15	601.66	1,000.00	1,000.00	1,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	338.99	728.61	468.28	562.46	1,500.00	1,500.00	1,250.00	-250.00
531300	PHOTO COPIES	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	10,734.45	11,973.30	12,864.87	7,467.02	46,634.00	44,620.00	24,331.00	-22,303.00
532200	SUBSCRIPTIONS	0.00	748.40	758.65	528.65	900.00	900.00	900.00	0.00
532400	MEMBERSHIP DUES	180.00	180.00	25.00	195.00	250.00	250.00	250.00	0.00
532600	ADVERTISING	13,466.20	13,615.85	20,360.14	8,849.56	19,000.00	19,000.00	19,000.00	0.00
532800	TRAINING AND INSERVICE	75.00	488.00	282.00	575.00	1,000.00	1,000.00	1,500.00	500.00
533200	MILEAGE	310.20	314.16	423.36	209.19	350.00	350.00	400.00	50.00
533500	MEALS AND LODGING	0.00	0.00	0.00	0.00	175.00	175.00	175.00	0.00
536100	REFERENCE CHECKS	330.00	1,339.00	100.00	339.66	300.00	300.00	500.00	200.00
536500	EMPLOYEE RECOGNITION	3,666.56	178.00	1,330.62	59.25	3,777.00	0.00	0.00	-3,777.00
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
TOTAL PERSONNEL		303,849.08	327,783.31	384,383.24	173,849.94	422,743.00	416,952.00	483,172.00	60,429.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: PERSONNEL	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10011146 NEGOTIATIONS AND LABOR								
532300 PROFESSIONAL SUBSCRIPTION	250.00	0.00	185.00	55.00	150.00	150.00	150.00	0.00
532400 MEMBERSHIP DUES	25.00	25.00	0.00	25.00	75.00	75.00	75.00	0.00
532800 TRAINING AND INSERVICE	965.00	1,333.00	249.00	1,185.00	1,700.00	1,700.00	1,500.00	-200.00
533200 MILEAGE	0.00	220.08	0.00	291.84	150.00	150.00	200.00	50.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	250.00	250.00	250.00	0.00
TOTAL NEGOTIATIONS AND LABOR	1,240.00	1,578.08	434.00	1,556.84	2,325.00	2,325.00	2,175.00	-150.00
TOTAL DEPARTMENT REVENUE	-341,439.24	-328,662.01	-367,282.35	-195,002.06	-425,068.00	-391,439.00	-485,347.00	60,279.00
TOTAL DEPARTMENT EXPENSE	305,089.08	329,361.39	384,817.24	175,406.78	425,068.00	419,277.00	485,347.00	60,279.00
ADDITION TO (-)/USE OF FUND BALANCE	-36,350.16	699.38	17,534.89	-19,595.28	0.00	27,838.00	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	1/1/2018
Retro-recording	Incorporate historical records (currently on paper) into the computerized index and imaging system.	1/1/2018

Program Evaluation

Program Title	Program Description	Mandates and References	2016 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.	\$504,000	2.75	Timeliness of recording Counter Service (public customer) Staff Service (Title companies, funeral directors, attorneys)
			Grants	\$0		
			TOTAL REVENUES	\$504,000		
			Wages & Benefits	\$180,243		
			Operating Expenses	\$20,555		
			TOTAL EXPENSES	\$200,798		
	COUNTY LEVY	(\$303,202)				
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.	\$41,000	0.25	
			Grants	\$0		
			TOTAL REVENUES	\$41,000		
			Wages & Benefits	\$15,498		
			Operating Expenses	\$1,500		
			TOTAL EXPENSES	\$16,998		
	COUNTY LEVY	(\$24,002)				
Totals			TOTAL REVENUES	\$545,000	3.00	
			TOTAL EXPENSES	\$217,796		
			COUNTY LEVY	(\$327,204)		

Register of Deeds

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Documents Recorded	16,208	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	2014 Actual	2015 Estimate	2016 Budget
Timeliness of recording	1 day to record	1 day to record	1 day to record
LandShark revenue	\$39,291	\$44,100	\$48,000

Sauk County Register of Deeds Office

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

Register of Deeds

Elected
1.00 FTE

Deputy Register of Deeds

2.00 FTE

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
3.00					3.00

REGISTER OF DEEDS

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget
Tax Levy	(310,937)	(325,433)	(347,305)	(328,697)	(328,697)	(327,204)
Other Taxes	160,964	195,931	199,135	180,000	180,000	185,000
User Fees	430,286	403,457	353,846	360,000	355,000	360,000
Total Revenues	280,313	273,955	205,676	211,303	206,303	217,796

Expenses

Labor	120,948	126,262	127,365	129,832	129,832	132,501
Labor Benefits	60,654	62,786	65,095	62,385	62,385	63,240
Supplies & Services	8,880	21,555	10,632	13,411	14,086	22,055
Addition to Fund Balance	89,831	63,352	2,584	5,675	0	0
Total Expenses	280,313	273,955	205,676	211,303	206,303	217,796

\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget
1,493	0.45%
5,000	2.78%
5,000	1.41%
11,493	5.57%

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2016 Total	0	0
2017	0	0
2018	0	0
2019	0	0
2020	0	0

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

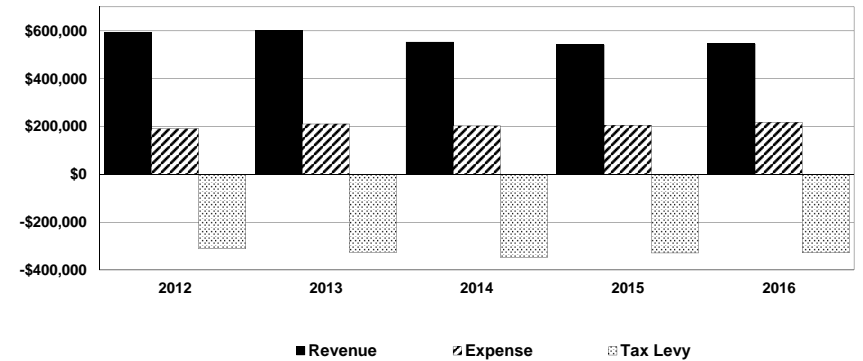
2016 Highlights & Issues on the Horizon

Stabilization of document recording levels.

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

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

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: REGISTER OF DEEDS	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10013 REGISTER OF DEEDS REVENUE								
411100 GENERAL PROPERTY TAXES	310,937.00	325,433.00	347,305.00	164,348.52	328,697.00	328,697.00	327,204.00	1,493.00
419100 REAL ESTATE TRANSFER TAX	-160,963.70	-195,931.23	-199,134.85	-91,858.86	-180,000.00	-180,000.00	-185,000.00	5,000.00
451150 REGISTER OF DEEDS FEES	-370,736.00	-341,395.40	-295,569.90	-168,731.90	-300,000.00	-305,000.00	-305,000.00	5,000.00
451650 COPIER/POSTAGE/MISC	-59,550.13	-62,061.23	-58,276.54	-29,354.19	-55,000.00	-55,000.00	-55,000.00	0.00
TOTAL REGISTER OF DEEDS REVENUE	-280,312.83	-273,954.86	-205,676.29	-125,596.43	-206,303.00	-211,303.00	-217,796.00	11,493.00
10013170 REGISTER OF DEEDS								
511100 SALARIES PERMANENT REGULAR	120,386.19	125,660.46	126,723.12	59,788.89	129,150.00	129,150.00	131,779.00	2,629.00
511900 LONGEVITY-FULL TIME	562.00	601.80	641.80	0.00	682.00	682.00	722.00	40.00
514100 FICA & MEDICARE TAX	8,783.53	9,174.71	9,229.72	4,353.95	9,932.00	9,932.00	10,136.00	204.00
514200 RETIREMENT-COUNTY SHARE	7,831.75	8,623.11	9,356.40	4,318.69	9,370.00	9,370.00	8,745.00	-625.00
514300 RETIREMENT-EMPLOYEES SHARE	4,199.06	63.91	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	39,672.20	44,732.67	46,343.88	21,461.22	42,923.00	42,923.00	44,210.00	1,287.00
514500 LIFE INSURANCE COUNTY SHARE	46.13	41.04	50.68	23.16	56.00	56.00	56.00	0.00
514600 WORKERS COMPENSATION	121.60	150.75	114.20	47.70	104.00	104.00	93.00	-11.00
522500 TELEPHONE & DAIN LINE	135.84	156.58	104.08	45.32	200.00	175.00	175.00	-25.00
524800 MAINTENANCE AGREEMENT	365.88	988.94	336.54	151.69	1,000.00	1,000.00	1,000.00	0.00
531100 POSTAGE AND BOX RENT	5,189.04	4,678.92	4,071.28	1,809.42	4,500.00	4,000.00	4,000.00	-500.00
531200 OFFICE SUPPLIES AND EXPENSE	1,885.49	1,715.94	1,113.96	678.25	2,000.00	2,000.00	2,000.00	0.00
531500 FORMS AND PRINTING	928.00	1,366.20	487.00	564.00	1,000.00	1,000.00	1,000.00	0.00
531600 RECORD BOOKS AND BINDERS	353.65	408.72	0.00	186.55	350.00	200.00	750.00	400.00
531800 MIS DEPARTMENT CHARGEBACKS	-721.40	11,305.98	3,627.00	498.13	3,471.00	3,471.00	11,565.00	8,094.00
532400 MEMBERSHIP DUES	300.00	385.00	390.00	365.00	600.00	600.00	600.00	0.00
533200 MILEAGE	283.50	402.00	355.60	311.80	550.00	550.00	550.00	0.00
533500 MEALS AND LODGING	154.00	140.00	140.00	140.00	400.00	400.00	400.00	0.00
552100 OFFICIALS BONDS	6.41	7.01	7.01	7.01	15.00	15.00	15.00	0.00
TOTAL REGISTER OF DEEDS	190,482.87	210,603.74	203,092.27	94,750.78	206,303.00	205,628.00	217,796.00	11,493.00
TOTAL DEPARTMENT REVENUE	-280,312.83	-273,954.86	-205,676.29	-125,596.43	-206,303.00	-211,303.00	-217,796.00	11,493.00
TOTAL DEPARTMENT EXPENSE	190,482.87	210,603.74	203,092.27	94,750.78	206,303.00	205,628.00	217,796.00	11,493.00
ADDITION TO (-)/USE OF FUND BALANCE	-89,829.96	-63,351.12	-2,584.02	-30,845.65	0.00	-5,675.00	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 physical corners of the PLSS. The Surveyor's office is the repository for records pertaining to the PLSS, real property boundaries and geodetic control information within the County. The County Surveyor is responsible for developing, maintaining, and providing access to these records by Surveyors, other professionals and the general public as well as other Departments in County, State, and Federal Government. Additionally, by provisions of the County Surveyor Ordinance, the County Surveyor is responsible for critical review of Plats of Surveys, a responsibility which has never been provided for by State Statutes. This is very positive advancement in the level of service that is being provided to the people of Sauk County.

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

To provide for the remonumentation and maintenance of the Public Land Survey System (PLSS), being the Section Corners and Quarter Corners throughout Sauk County. It is also the responsibility of the County Surveyor to provide mediation and resolution of controversies, disputes, and questions with regards to the locations of those corners, and also, through the provisions of the County Surveyor Ordinance, with regards to any and all surveys conducted in the county. The County Surveyor is also responsible for filing survey maps and reports of remonumentation and perpetuation of the 2,912 original PLSS corners, as well as the PLSS corners not originally monumented, 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.

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.	12/31/2017
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.	12/31/2016
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	2016 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 Conservation, Planning & Zoning, Land Information, Treasurer, and other Departments as well as with other public and private parties in reviewing Certified Survey Maps, Condominium Plats, and Plats of Survey which have been submitted. Provide information and education to other units of Government and the general public. Coordination and cooperation with Mapping Department, Land Information Officer and Land Records Council in providing for scanning of old and new records, database maintenance, and preparations in an ongoing effort to provide internet access to the public of all County Survey Records.	Wis. Stats. 59 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	\$35,765		
			Operating Expenses	\$45,854		
			TOTAL EXPENSES	\$81,619		
			COUNTY LEVY	\$81,619		
Totals			TOTAL REVENUES	\$0	1.00	
			TOTAL EXPENSES	\$81,619		
			COUNTY LEVY	\$81,619		

Output Measures - How much are we doing?

Description	2014 Actual	2015 Estimate	2016 Budget
Corner Remonumentation	12	23	15
Corner Maintenance	212	250	250
G.P.S. Coordinates on corners	212	250	250
Review of Plats of Survey	173	200	200

Key Outcome Indicators - How well are we doing?

Description	2014 Actual	2015 Estimate	2016 Budget
Document scans Section Corner Tie Sheets and Section Summaries	173	250	250
G.P.S. Coordinates Map Production - Number of coordinate sets	212	200	250

Sauk County Surveyor's Office

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

Surveyor
Elected
1.00 FTE

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
1.00					1.00

SURVEYOR

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	80,448	80,362	80,249	81,232	81,232	81,619	387	0.48%	None	0	0
Total Revenues	80,448	80,362	80,249	81,232	81,232	81,619	387	0.48%	2016 Total	0	0

Expenses

Labor	25,040	29,352	29,127	32,857	32,857	32,857	0	0.00%	2017	0	0
Labor Benefits	2,261	2,684	2,569	2,898	2,898	2,908	10	0.35%	2018	0	0
Supplies & Services	46,443	37,334	32,313	44,976	45,477	45,854	377	0.83%	2019	0	0
Addition to Fund Balance	6,704	10,992	16,240	501	0	0	0	0.00%	2020	0	0
Total Expenses	80,448	80,362	80,249	81,232	81,232	81,619	387	0.48%			

Beginning of Year Fund Balance

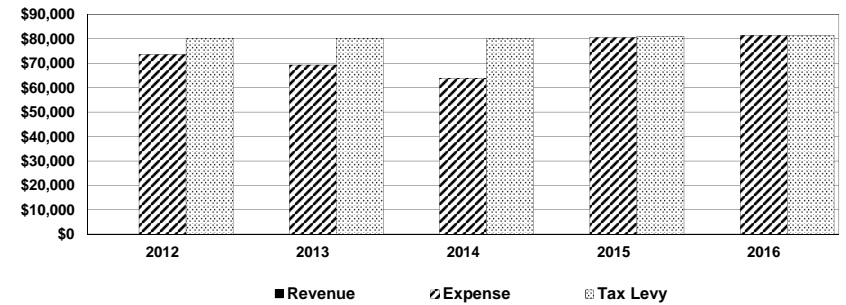
End of Year Fund Balance

Included in General Fund Total

2016 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	2012	2013	2014	2015	2015	2015		Dollar
Department: COUNTY SURVEYOR	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10016 COUNTY SURVEYOR								
411100 GENERAL PROPERTY TAXES	-80,448.00	-80,362.00	-80,249.00	-40,615.98	-81,232.00	-81,232.00	-81,619.00	387.00
TOTAL COUNTY SURVEYOR	-80,448.00	-80,362.00	-80,249.00	-40,615.98	-81,232.00	-81,232.00	-81,619.00	387.00
10016171 COUNTY SURVEYOR								
511100 SALARIES PERMANENT REGULAR	8,880.00	8,880.00	8,880.00	4,150.81	8,887.00	8,887.00	8,887.00	0.00
512700 WAGES-PART TIME-NO BENEFITS	16,160.30	20,472.25	20,247.00	7,165.50	23,970.00	23,970.00	23,970.00	0.00
514100 FICA & MEDICARE TAX	1,915.49	2,245.39	2,228.13	865.68	2,514.00	2,514.00	2,514.00	0.00
514600 WORKERS COMPENSATION	345.86	438.27	340.77	132.40	384.00	384.00	394.00	10.00
520300 MONUMENTATION (FIELD)	2,771.12	0.00	0.00	0.00	500.00	0.00	500.00	0.00
520400 CERTIFIED SURVEY REVIEW	0.00	0.00	75.00	0.00	0.00	0.00	0.00	0.00
520500 MONUMENTATION MAINT & PRES	39,310.00	34,450.00	28,255.00	13,715.00	40,000.00	40,000.00	40,000.00	0.00
522500 TELEPHONE & DAIN LINE	15.04	9.32	9.18	4.98	30.00	30.00	30.00	0.00
531100 POSTAGE AND BOX RENT	0.00	3.05	0.00	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	475.05	276.06	0.00	0.00	500.00	500.00	500.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	2,312.25	2,351.54	3,346.78	1,641.84	3,284.00	3,284.00	3,661.00	377.00
532400 MEMBERSHIP DUES	100.00	0.00	150.00	0.00	150.00	150.00	150.00	0.00
536300 MONUMENTS,SIGNS,POSTS,ETC	1,449.00	232.45	465.00	169.00	1,000.00	1,000.00	1,000.00	0.00
552100 OFFICIALS BONDS	10.68	11.68	11.68	11.68	13.00	12.00	13.00	0.00
TOTAL COUNTY SURVEYOR	73,744.79	69,370.01	64,008.54	27,856.89	81,232.00	80,731.00	81,619.00	387.00
TOTAL DEPARTMENT REVENUE	-80,448.00	-80,362.00	-80,249.00	-40,615.98	-81,232.00	-81,232.00	-81,619.00	387.00
TOTAL DEPARTMENT EXPENSE	73,744.79	69,370.01	64,008.54	27,856.89	81,232.00	80,731.00	81,619.00	387.00
ADDITION TO (-)/USE OF FUND BALANCE	-6,703.21	-10,991.99	-16,240.46	-12,759.09	0.00	-501.00	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
Work with Transcendent Technologies Staff (Land Records System (LRS) tax program) for standardized reporting information	Focus will be on the inclusion of zoning information that is required by the Wisconsin Department of Revenue. Also working on better valuation summaries for reporting.	December 2016
Identify County Owned Lands	Utilize tools within our Land Records System to identify County owned lands, responsible department and description of properties	December 2016
Implementation of <i>Point & Pay</i> (a new credit/debit card vendor for tax payments)	We will be contracting with a new vendor for our credit/debit/e-check payments for property taxes. This software integrates with our Land Records System. This will enhance the ease of payments for the taxpayer and reporting at the department level. We will also be installing swipe machines so that payment can be done at our counter.	February 2016
Process Property Splits as they occur	With the utilization of Deed Drafter Software (that we will be purchasing) and the GIS Map updates, we can now process property splits as they happen. This will enable LRS and GIS to be synchronized and up to date	March 2016

Program Evaluation						
Program Title	Program Description	Mandates and References	2016 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	\$676,800	2.30	-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	\$676,800		
			Wages & Benefits	\$155,988		
			Operating Expenses	\$72,143		
			TOTAL EXPENSES	\$228,131		
			COUNTY LEVY	(\$448,669)		
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	\$75,200	2.70	-Time to search changes in assessment records for new construction and contact owners regarding eligibility for lottery credit certification.
			TOTAL REVENUES	\$75,200		
			Wages & Benefits	\$171,736		
			Operating Expenses	\$56,684		
			TOTAL EXPENSES	\$228,420		
			COUNTY LEVY	\$153,220		
Totals			TOTAL REVENUES	\$752,000	5.00	
			TOTAL EXPENSES	\$456,551		
			COUNTY LEVY	(\$295,449)		

TREASURER/REAL PROPERTY LISTER

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
New Parcels	168	145 (a)	200
# Real Estate Parcels / Personal Property Parcels on the Tax Roll	49,837 / 3,671	49,884 / 3,779 (a)	50,000 / 3,800
New Certified Surveys	97	75 (a)	90
New Subdivisions / # Lots	3 / 19	1 / 13 (a)	2 / 20
New Condos / # Units	4 / 10	3 / 7 (a)	5 / 200
New Annexations / # Parcels	2 / 4	9 / 29 (a)	5 / 10
New Highway Projects / # Parcels	11 / 39	13 / 74 (a)	10 / 30
New Managed Forest Law Orders / # Parcels	40 / 83	18 / 39 (a)	15 / 30
MFL Orders Withdrawn or Expired / # Parcels	25 / 40	5 / 11 (a)	5 / 10
New Ag Use Conversion # Parcels / Revenue (County's portion)	9 / \$1,247	8 / \$3,000	8 / \$3,000
Parcels with informational changes (names/addresses/legal descriptions)	6,706	6,608 (a)	6,700
Notice of Change of Assessments Printed (some assessors print their own)	2,972	3,000	3,000
Tax Bills Printed	49,020	49,300	49,500
Real Estate Transfer Returns Processed	4,584	5,000	5,000
Tax Receipts Processed	15,716	15,000	16,000
Daily Cash Receipts processed for all County Departments	6,599	6,300	6,500
Accounts Payable Checks Printed and Processed	8,769	9,500	9,000
Direct Deposit Advices Printed and Processed	14,658	18,000	18,000
Payroll Checks Printed and Processed	3,266	0*	20**
Credit Card Transactions (payment of property taxes only)	98	100	120
E-Check Transactions (payment of property taxes only)	50	75	80
Plat Books Sold	213	250	225
# Tax Deed letters sent to: delinquent tax payers, banks, state depts, etc. / # parcels (May 1st each yr)	271 / 167	170 / 136 (a)	200 / 150
# Tax Deeds taken by the County	41	35	30
\$\$ Sale Book (September 1st of each year)	\$2,377,220.53	\$3,100,000.00	\$2,000,000.00
# of properties in the Sale Book	1,963	2,350	1,900
(a) = an actual known figure for 2015			
* It was estimated last year that we would have mandatory direct deposit in place for the beginning of 2015; that has been postponed until late 2015.			
**The first payroll for a new employee is done by a check; so there will still be a need for some "regular" checks to be cut			

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Average rate of investments	0.36%	0.35%	0.40%
Time to process individual daily cash entries	2 minutes/entry	2 minutes/entry	2 minutes/entry
Sale book value as a % of total taxes	2.00%	2.50%	2.00%
Tax deeds taken as a % of delinquent properties on May 1st	24.55%	20.96%	15.00%
Time to search changes in assessment records for new construction and contact owners regarding eligibility for lottery credit certification	1/2 hr / municipality	1/2 hr/municipality	1/2 hr/municipality
Average Percentage of Employees using Direct Deposit	82%	100%	100%

Sauk County Treasurer's Office

Oversight Committee: **Finance**

**County Treasurer / Tax
Lister**

Elected
1.00 FTE

**Deputy Treasurer / Real Property
Listing Manager**

1.00 FTE

Real Property Specialist
2.00 FTE

Accounting Assistant
1.00 FTE

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
7.07			(0.75)	(1.32)	5.00

TREASURER

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	(304,559)	(288,156)	(340,867)	(369,621)	(369,621)	(295,449)	74,172	20.07%	None	0	0
Other Taxes	1,055,472	1,303,636	882,405	709,136	705,000	507,000	(198,000)	-28.09%			
Grants & Aids	118,095	119,025	124,874	124,500	94,000	104,000	10,000	10.64%	2016 Total	0	0
Fees, Fines & Forfeitures	2,468	11,563	922	6,330	2,000	4,000	2,000	100.00%			
User Fees	29,320	28,591	30,464	28,485	29,000	33,000	4,000	13.79%			
Intergovernmental	12,925	12,384	13,493	15,000	13,800	19,000	5,200	37.68%	2017	0	0
Interest	97,536	79,482	100,734	75,000	75,000	85,000	10,000	13.33%	2018	0	0
Miscellaneous	10,302	21,868	14,640	0	5,000	0	(5,000)	-100.00%	2019	0	0
									2020	0	0
Total Revenues	1,021,559	1,288,393	826,665	588,830	554,179	456,551	(97,628)	-17.62%			

Expenses

Labor	307,765	308,207	322,133	301,215	320,044	242,903	(77,141)	-24.10%
Labor Benefits	117,275	123,921	130,218	107,160	112,532	84,821	(27,711)	-24.62%
Supplies & Services	137,932	98,947	116,358	140,094	121,603	128,827	7,224	5.94%
Addition to Fund Balance	458,587	757,318	257,956	40,361	0	0	0	0.00%
Total Expenses	1,021,559	1,288,393	826,665	588,830	554,179	456,551	(97,628)	-17.62%

Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

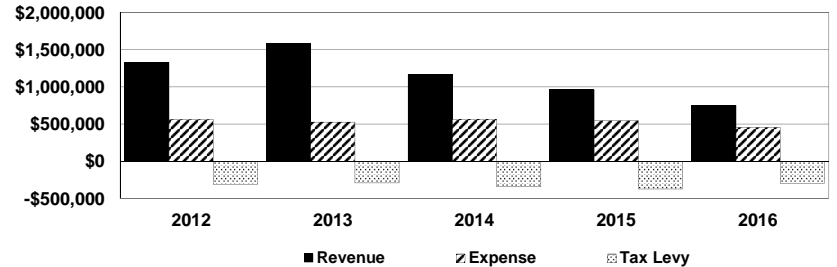
2016 Highlights & Issues on the Horizon

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). With this, interest and penalty revenues have been reduced \$200,000.

Through task and staff efficiencies, no refilling vacant Accounting Assistant, saving \$46,400.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: TREASURER/REAL PROPERTY		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10012 TREASURER/REAL PROP REVENUE									
411100	GENERAL PROPERTY TAXES	304,559.00	288,156.00	340,867.00	184,810.50	369,621.00	369,621.00	295,449.00	74,172.00
411400	FOREST CROP TAX	-47.04	-45.44	-45.44	0.00	0.00	0.00	0.00	0.00
411500	MANAGED FOREST LAND TAXES	-13,388.92	-15,391.21	-18,143.16	-6,696.07	-5,000.00	-9,136.00	-7,000.00	2,000.00
411600	PAYMENT IN LIEU OF TAXES-PILT	-98,657.22	-99,163.56	-104,778.95	-105,498.03	-75,000.00	-105,500.00	-85,000.00	10,000.00
411700	FOREST LANDS AID	-19,437.96	-19,861.90	-20,095.41	0.00	-19,000.00	-19,000.00	-19,000.00	0.00
419900	INTEREST/PENALTY ON TAXES	-1,042,036.34	-1,288,199.04	-864,216.84	-249,457.65	-700,000.00	-700,000.00	-500,000.00	-200,000.00
443110	AG USE CONVERSION CHRG	-2,467.51	-11,562.96	-921.70	-328.97	-2,000.00	-6,330.00	-4,000.00	2,000.00
451650	COPIER/POSTAGE/MISC	-1,569.27	-2,306.14	-1,159.44	-379.76	-1,500.00	-985.00	-1,000.00	-500.00
451680	UNCLAIMED FUNDS FORFEITURE	-5,686.64	0.00	-7,769.66	0.00	0.00	0.00	0.00	0.00
461510	LETTER & SEARCH FEES	-20,570.00	-17,980.00	-23,090.00	-8,600.00	-21,000.00	-21,000.00	-25,500.00	4,500.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-12,925.38	-12,384.45	-13,493.03	0.00	-13,800.00	-15,000.00	-19,000.00	5,200.00
481100	INTEREST ON INVESTMENTS	-97,536.06	-79,481.99	-100,734.00	-56,138.18	-75,000.00	-75,000.00	-85,000.00	10,000.00
483300	SALE OF MATERIAL AND SUPPLIES	-7,180.66	-8,304.68	-6,214.72	-1,478.88	-6,500.00	-6,500.00	-6,500.00	0.00
483600	SALE OF COUNTY OWNED PROPERTY	0.00	0.00	-396.25	-22,348.27	0.00	0.00	0.00	0.00
483650	GAIN ON SALE OF TAX DEEDS	-4,615.16	-21,868.37	-6,474.49	-18,070.22	-5,000.00	0.00	0.00	-5,000.00
TOTAL TREASURER/REAL PROP REVENUE		-1,021,559.16	-1,288,393.74	-826,666.09	-284,185.53	-554,179.00	-588,830.00	-456,551.00	-97,628.00
10012153 TREASURER/REAL PROP TAX LISTER									
511100	SALARIES PERMANENT REGULAR	301,456.83	302,209.14	313,259.76	169,402.64	315,574.00	297,747.00	241,742.00	-73,832.00
511200	SALARIES-PERMANENT-OVERTIME	3,691.53	3,399.02	6,062.06	2,341.93	2,284.00	2,342.00	587.00	-1,697.00
511900	LONGEVITY-FULL TIME	1,773.28	1,873.28	2,151.60	339.17	1,256.00	1,126.00	574.00	-682.00
512100	WAGES-PART TIME	843.00	726.00	660.00	0.00	930.00	0.00	0.00	-930.00
514100	FICA & MEDICARE TAX	22,398.06	22,287.16	23,546.81	12,888.58	24,483.00	23,119.00	18,582.00	-5,901.00
514200	RETIREMENT-COUNTY SHARE	18,900.21	20,711.43	22,954.03	9,353.22	21,287.00	20,075.00	16,032.00	-5,255.00
514300	RETIREMENT-EMPLOYEES SHARE	4,615.29	70.24	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	70,857.59	80,293.20	83,227.34	26,581.23	66,352.00	63,579.00	49,922.00	-16,430.00
514500	LIFE INSURANCE COUNTY SHARE	194.35	191.40	200.48	58.18	154.00	145.00	115.00	-39.00
514600	WORKERS COMPENSATION	309.35	367.61	289.00	137.58	256.00	242.00	170.00	-86.00
514800	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	403.99	403.05	284.41	114.25	400.00	240.00	250.00	-150.00
524900	SUNDRY REPAIR AND MAINTENANCE	473.71	531.01	289.48	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	22,216.80	24,064.12	24,922.08	8,178.87	23,000.00	33,680.00	34,000.00	11,000.00
531200	OFFICE SUPPLIES AND EXPENSE	2,122.23	2,279.99	3,255.18	1,087.63	3,000.00	3,000.00	2,500.00	-500.00
531400	SMALL EQUIPMENT	0.00	470.46	0.00	0.00	500.00	500.00	500.00	0.00
531500	FORMS AND PRINTING	6,968.99	7,430.84	6,788.33	1,920.45	6,500.00	9,100.00	9,100.00	2,600.00
531600	RECORD BOOKS AND BINDERS	5,251.80	10,538.85	2,032.95	4,000.00	4,000.00	4,000.00	4,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	19,255.85	31,246.47	30,385.57	29,576.70	32,608.00	61,409.00	35,882.00	3,274.00
532100	PUBLICATION OF LEGAL NOTICES	947.23	1,349.64	1,059.64	218.92	2,500.00	220.00	500.00	-2,000.00
532400	MEMBERSHIP DUES	160.00	160.00	160.00	160.00	160.00	160.00	160.00	0.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: TREASURER/REAL PROPERTY	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2016	Change
10012153 TREASURER/REAL PROP TAX LISTER								
532500 SEMINARS AND REGISTRATIONS	240.00	345.00	360.00	100.00	375.00	350.00	375.00	0.00
532800 TRAINING AND INSERVICE	79.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
533200 MILEAGE	501.46	717.57	460.24	184.68	750.00	750.00	700.00	-50.00
533500 MEALS AND LODGING	303.28	675.18	518.11	246.00	850.00	870.00	900.00	50.00
552100 OFFICIALS BONDS	1,088.21	1,168.47	1,168.47	1,168.47	1,250.00	1,170.00	1,250.00	0.00
TOTAL TREASURER/REAL PROP TAX LISTER	485,052.04	513,509.13	524,035.54	268,058.50	508,569.00	523,924.00	417,941.00	-90,628.00
10012154 ASSESSMENTS								
526200 REAL ESTATE / PROPERTY TAX	0.00	-2.20	0.00	0.00	20.00	20.00	20.00	0.00
TOTAL ASSESSMENTS	0.00	-2.20	0.00	0.00	20.00	20.00	20.00	0.00
10012155 TAX DEED EXPENSE								
520900 CONTRACTED SERVICES	7,950.00	7,250.00	10,350.00	7,050.00	12,500.00	7,050.00	9,000.00	-3,500.00
524600 FILING FEES	25.00	150.00	150.00	120.00	90.00	150.00	90.00	0.00
531100 POSTAGE AND BOX RENT	2,020.65	1,993.45	2,595.04	1,612.68	3,000.00	2,500.00	2,500.00	-500.00
532100 PUBLICATION OF LEGAL NOTICES	3,693.03	4,344.41	3,665.96	1,463.46	4,000.00	4,000.00	4,000.00	0.00
556000 LOSS ON ASSET DISPOSALS	42,824.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
559100 TAXES ON DEEDS TAKEN-PRIOR YR	8,399.52	624.68	5,672.33	3,926.78	0.00	0.00	0.00	0.00
TOTAL TAX DEED EXPENSE	64,912.47	14,362.54	22,433.33	14,172.92	19,590.00	13,700.00	15,590.00	-4,000.00
10012159 TAX CHARGEBACKS								
526200 REAL ESTATE / PROPERTY TAX	13,006.92	3,206.14	22,240.53	10,824.27	26,000.00	10,825.00	23,000.00	-3,000.00
TOTAL TAX CHARGEBACKS	13,006.92	3,206.14	22,240.53	10,824.27	26,000.00	10,825.00	23,000.00	-3,000.00
TOTAL DEPARTMENT REVENUE	-1,021,559.16	-1,288,393.74	-826,666.09	-284,185.53	-554,179.00	-588,830.00	-456,551.00	-97,628.00
TOTAL DEPARTMENT EXPENSE	562,971.43	531,075.61	568,709.40	293,055.69	554,179.00	548,469.00	456,551.00	-97,628.00
ADDITION TO (-)/USE OF FUND BALANCE	-458,587.73	-757,318.13	-257,956.69	8,870.16	0.00	-40,361.00	0.00	

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WORKERS' COMPENSATION											
<u>Revenues</u>											
Intergovernmental	271,285	312,433	261,510	260,568	267,973	278,640	10,667	3.98%	None	0	0
Miscellaneous	38,343	829	0	0	0	0	0	0.00%			
Use of Fund Balance	0	0	9,736	51,712	34,629	0	(34,629)	-100.00%	2016 Total	0	0
Total Revenues	309,628	313,262	271,246	312,280	302,602	278,640	(23,962)	-7.92%			
<u>Expenses</u>											
Supplies & Services	249,112	228,555	271,246	312,280	302,602	278,640	(23,962)	-7.92%	2017	0	0
Addition to Fund Balance	60,516	84,707	0	0	0	0	0	0.00%	2018	0	0
									2019	0	0
									2020	0	0
Total Expenses	309,628	313,262	271,246	312,280	302,602	278,640	(23,962)	-7.92%			
Beginning of Year Fund Balance	567,056	627,572	712,279	702,543		650,831					
End of Year Fund Balance	627,572	712,279	702,543	650,831		650,831					

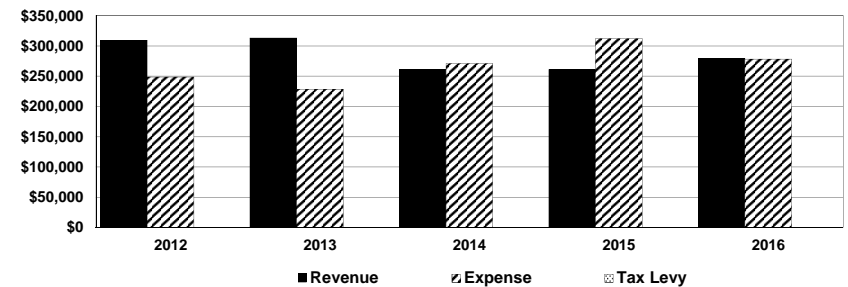
2016 Highlights & Issues on the Horizon

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	2012	2013	2014	2015	2015	2015		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
74999 WORKERS COMPENSATION								
474070 WORKERS COMP CHARGES	-271,285.36	-312,433.31	-261,509.88	-124,211.33	-267,973.00	-260,568.00	-278,640.00	10,667.00
484130 REFUNDS OF PRIOR YEARS EXPENSE	-38,343.00	-829.00	0.00	0.00	0.00	0.00	0.00	0.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-34,629.00	0.00	0.00	-34,629.00
TOTAL WORKERS COMPENSATION	-309,628.36	-313,262.31	-261,509.88	-124,211.33	-302,602.00	-260,568.00	-278,640.00	-23,962.00
74999152 WORKERS COMPENSATION								
520900 CONTRACTED SERVICES	104,415.00	101,054.00	103,856.00	103,770.00	104,270.00	104,270.00	105,500.00	1,230.00
535300 DAMAGE CLAIMS	144,697.22	127,500.57	167,389.59	102,846.62	198,332.00	205,000.00	173,140.00	-25,192.00
535310 DAMAGE CLAIMS-PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	3,010.00	0.00	0.00
TOTAL WORKERS COMPENSATION	249,112.22	228,554.57	271,245.59	206,616.62	302,602.00	312,280.00	278,640.00	-23,962.00
TOTAL DEPARTMENT REVENUE	-309,628.36	-313,262.31	-261,509.88	-124,211.33	-302,602.00	-260,568.00	-278,640.00	-23,962.00
TOTAL DEPARTMENT EXPENSE	249,112.22	228,554.57	271,245.59	206,616.62	302,602.00	312,280.00	278,640.00	-23,962.00
ADDITION TO (-)/USE OF FUND BALANCE	-60,516.14	-84,707.74	9,735.71	82,405.29	0.00	51,712.00	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 information: Requires constant communication to utilize best practice methods.

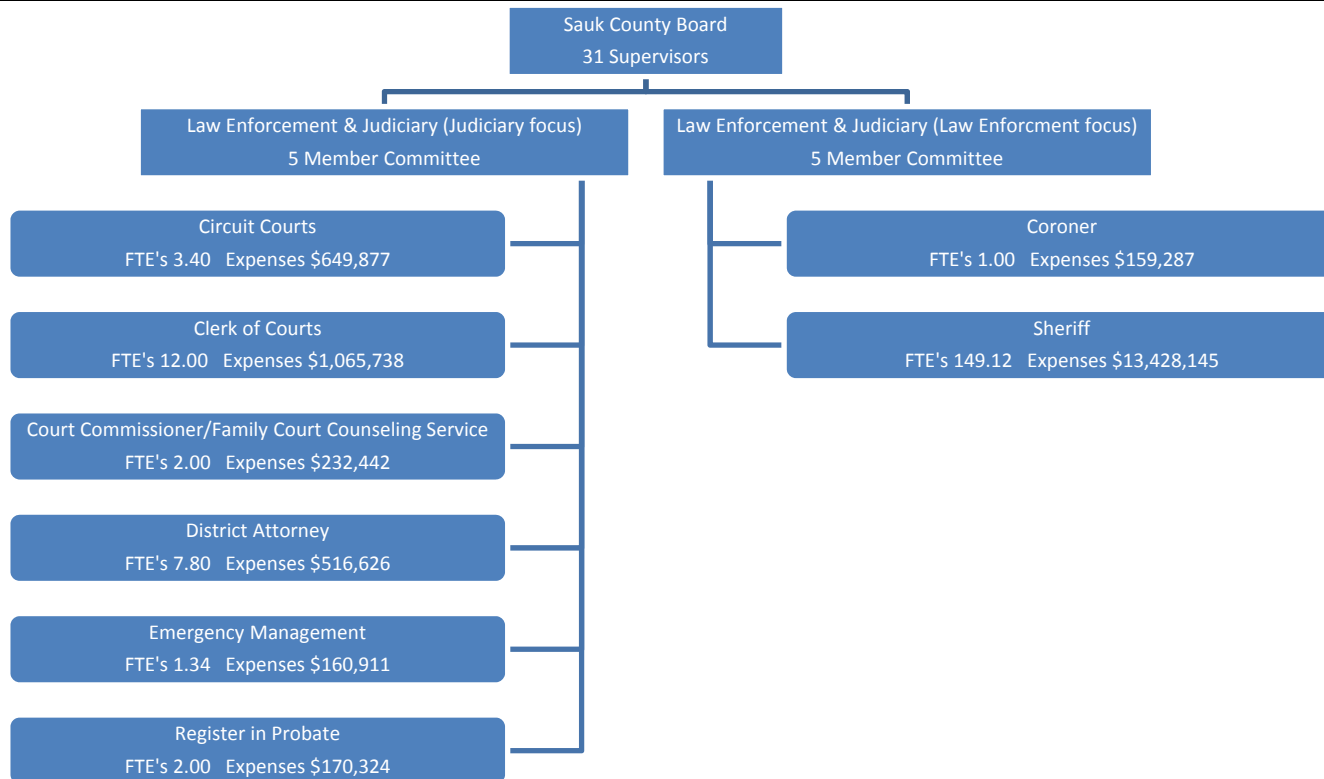
Implement countywide security measures: Participate in ongoing research and trainings to create a security plan.

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

Assist the CJCC 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.

Establish the Vine Protect notification system for Temporary Restraining Orders: Allows petitioners to register and receive real time status notifications of protective orders.

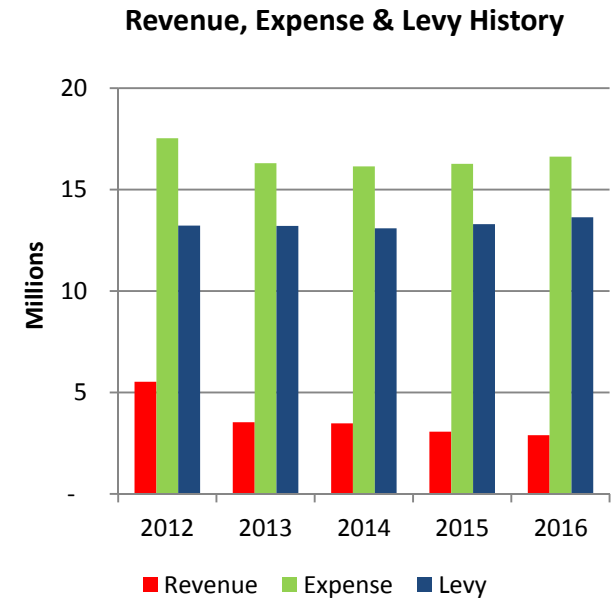
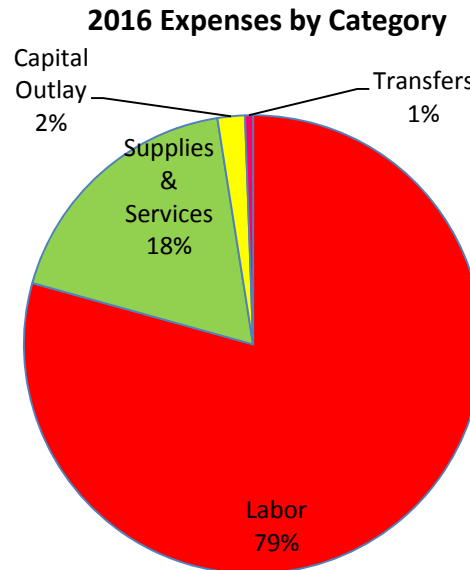
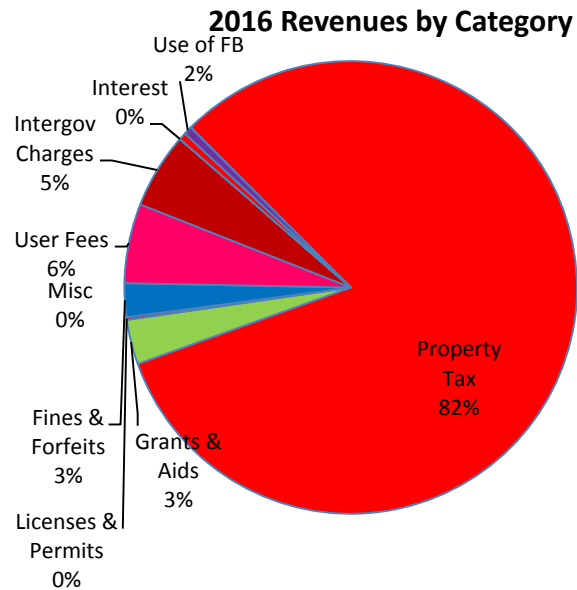
Evolve to paperless court records and procedures: Create efficiencies by promoting E-filing, scanning, paperless court files. Consult with Judges, staff and other departments.



Justice & Public Safety

Significant Changes in the Justice & Public Safety Function for 2016

- The budget includes funding and approval for two new patrol deputies in the Sheriff's Department, at approximately \$84,500 each.
- County ordinance and penal fine collections continue to decrease, with a reduction of \$60,500. Circuit Court fees are also down by \$12,500 as a result of few case filings and assessments. With decreased case filings and collections, the Clerk of Courts eliminated the position of Office Manager, \$86,000.
- 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.
- Huber fees have been increased by \$40,000, 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 \$10,000. Courts filing fees and fines revenues, however, have decreased by \$80,000. Reduced fees may be a reflection of reduced collection of aged GAL fees 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.

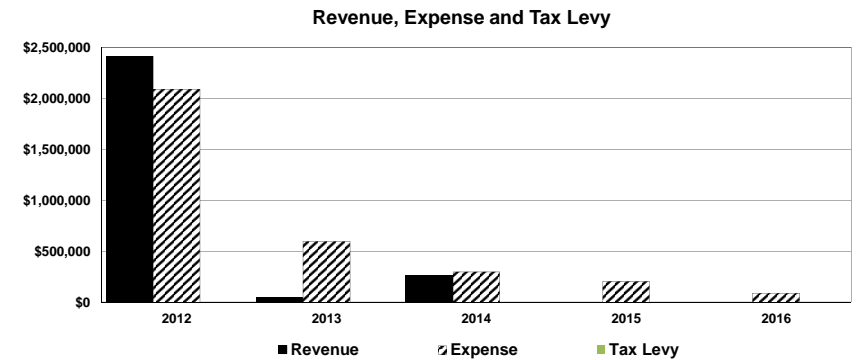
Financial activity in 2014 and subsequent years is only for forgiveness of certain business loans issued. These loans were intended to be forgiven if a business remained in operation for five years.

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-EMERGENCY ASSISTANCE PROGRAM (EAP)											
<u>Revenues</u>											
Grants & Aids	2,411,885	39,980	258,008	0	0	0	0	0.00%	None	0	0
Interest	38	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	557,709	41,656	204,892	204,892	86,544	(118,348)	-57.76%	2016 Total	0	0
Total Revenues	2,411,923	597,689	299,664	204,892	204,892	86,544	(118,348)	-57.76%			
<u>Expenses</u>											
Labor	15,444	15,409	0	0	0	0	0	0.00%	2017	0	0
Labor Benefits	1,393	1,411	0	0	0	0	0	0.00%	2018	0	0
Supplies & Services	1,658,755	562,482	299,664	204,892	204,892	86,544	(118,348)	-57.76%	2019	0	0
Capital Outlay	415,501	18,387	0	0	0	0	0	0.00%	2020	0	0
Addition to Fund Balance	320,830	0	0	0	0	0	0	0.00%			
Total Expenses	2,411,923	597,689	299,664	204,892	204,892	86,544	(118,348)	-57.76%			
Beginning of Year Fund Balance	569,971	890,801	333,092	291,436		86,544					
End of Year Fund Balance	890,801	333,092	291,436	86,544		0					

2016 Highlights & Issues on the Horizon

Awarded funds are exhausted in 2013.

The 2016 budget includes write-off of a portion of the forgivable loans that were issued.



Fund: CDBG-EMER ASSIST PROG	2012	2013	2014	2015	2015	2015		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
34999 CDBG-EMER ASSIST PROG								
425660 FLOOD ASSISTANCE GRANT	-2,411,885.00	-39,980.00	-258,008.00	0.00	0.00	0.00	0.00	0.00
481100 INTEREST ON INVESTMENTS	-38.12	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	-204,892.00	0.00	-86,544.00	-118,348.00
TOTAL CDBG-EMER ASSIST PROG	-2,411,923.12	-39,980.00	-258,008.00	0.00	-204,892.00	0.00	-86,544.00	-118,348.00
34999703 CDBG-EMER ASSIST PROGRAM								
520900 CONTRACTED SERVICES	510.02	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
572000 GRANTS ISSUED	357,283.28	299,662.88	299,664.19	0.00	0.00	0.00	0.00	0.00
TOTAL CDBG-EMER ASSIST PROGRAM	357,793.30	304,662.88	299,664.19	0.00	0.00	0.00	0.00	0.00
34999704 CDBG-EAP SUPPLEMENTAL								
512100 WAGES-PART TIME CLARK CREEK	15,443.75	15,408.75	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA CLARK CREEK	1,181.46	1,178.80	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMP CLARK CREEK	211.59	231.73	0.00	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	1,300,962.04	257,819.46	0.00	0.00	0.00	0.00	0.00	0.00
572000 GRANTS ISSUED	0.00	0.00	0.00	0.00	204,892.00	204,892.00	86,544.00	-118,348.00
582700 CLARK CREEK ACQUISITION	415,501.33	18,386.95	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CDBG-EAP SUPPLEMENTAL	1,733,300.17	293,025.69	0.00	0.00	204,892.00	204,892.00	86,544.00	-118,348.00
TOTAL DEPARTMENT REVENUE	-2,411,923.12	-39,980.00	-258,008.00	0.00	-204,892.00	0.00	-86,544.00	-118,348.00
TOTAL DEPARTMENT EXPENSE	2,091,093.47	597,688.57	299,664.19	0.00	204,892.00	204,892.00	86,544.00	-118,348.00
ADDITION TO (-)/USE OF FUND BALANCE	-320,829.65	557,708.57	41,656.19	0.00	0.00	204,892.00	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	2016 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	\$220,093	3.40	
			TOTAL REVENUES	\$220,093		
			Wages & Benefits	\$213,837		
			Operating Expenses	\$436,040		
			TOTAL EXPENSES	\$649,877		
			COUNTY LEVY	\$429,784		
Outlay	None		Operating Expenses	\$0	-	
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$220,093	3.40	
			TOTAL EXPENSES	\$649,877		
			COUNTY LEVY	\$429,784		

CIRCUIT COURTS

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Number of cases disposed, by category:			
Felony	430	489	489
Misdemeanor	832	834	834
Criminal Traffic	416	480	480
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	1,620	1,725	1,725
Civil (contracts/real estate, personal injury/property damage, other civil)	600	1,068	1,068
Small Claims	355	348	348
Family (divorce, paternity, other family)	469	525	525
Probate (informal, estates, trusts)	132	111	111
Probate (commitments, guardianships, adoptions, other)	133	126	126
Juvenile (delinquency, other)	76	123	123
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	26	36	36
Total Cases Disposed	5,089	5,865	5,865

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Percentage of Cases Disposed of within Goals:			
Felony (Goal of 85% within 180 days, 95% within 360 days)	61%, 90%	56%, 80%	56%, 80%
Misdemeanor (Goal of 90% within 180 days)	74%	77%	80%
Criminal Traffic (Goal of 90% within 180 days)	74%	80%	80%
Forfeiture (contested traffic, forfeiture and juvenile ordinance) (Goal of 95% within 180 days)	75%	70%	80%
Civil(Personal Injury/Prop. Damage) (Goal of 90% within 540 days)	73%	63%	75%
Civil (Contracts/Real Estate)	93%	94%	94%
Small Claims (Goal of 90% within 180 days)	89%	92%	90%
Family (Divorce)(Goal of 90% within 360 days)	70%	75%	80%
Family (Paternity)(Goal of 90% within 180 days)	80%	76%	80%
Probate (Estates)(Goal of 75% within 420 days. 90% within 540 days)	46%, 62%	50%, 67%	60%, 80%
Probate (Informal)(Goal of 75% within 420 days. 90% within 540 days)	53%,66%	48%, 72%	60%,75%
Juvenile (Delinquency)(Goal of 95% within 90 days)	95%	79%	85%
Juvenile(Children in need of protective services (CHIPS)(Goal of 95% within 360 days)	84%	64%	80%

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.

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
3.40					3.40

CIRCUIT COURTS

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	413,351	417,134	445,740	440,397	440,397	429,784	(10,613)	-2.41%	None	0	0
Grants & Aids	197,890	197,980	197,878	220,189	197,814	220,093	22,279	11.26%			
Total Revenues	611,241	615,114	643,618	660,586	638,211	649,877	11,666	1.83%	2016 Total	0	0

Expenses

Labor	126,396	130,565	131,118	140,980	145,639	149,746	4,107	2.82%	2017	0	0
Labor Benefits	59,094	61,987	64,277	61,330	62,471	64,093	1,622	2.60%	2018	0	0
Supplies & Services	371,694	421,134	409,704	401,017	430,101	436,038	5,937	1.38%	2019	0	0
Addition to Fund Balance	54,057	1,428	38,519	57,259	0	0	0	0.00%	2020	0	0
Total Expenses	611,241	615,114	643,618	660,586	638,211	649,877	11,666	1.83%			

Beginning of Year Fund Balance

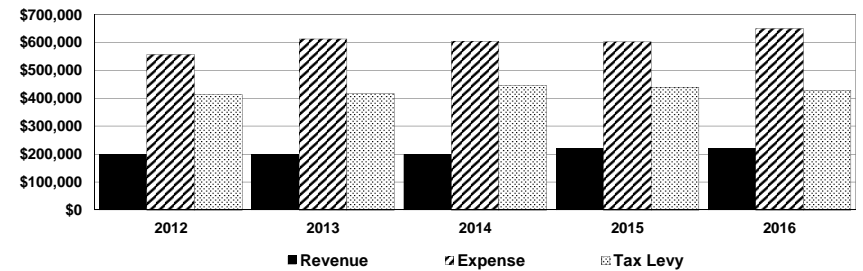
Included in General Fund Total

End of Year Fund Balance

2016 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	2012	2013	2014	2015	2015	2015		Dollar
Department: CIRCUIT COURTS	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10004 CIRCUIT COURTS REVENUE								
411100 GENERAL PROPERTY TAXES	-413,351.00	-417,134.00	-445,740.00	-220,198.50	-440,397.00	-440,397.00	-429,784.00	-10,613.00
424000 STATE AID COURTS SYSTEM	-197,890.00	-197,980.00	-197,878.00	-110,142.00	-197,814.00	-220,189.00	-220,093.00	22,279.00
TOTAL CIRCUIT COURTS REVENUE	-611,241.00	-615,114.00	-643,618.00	-330,340.50	-638,211.00	-660,586.00	-649,877.00	11,666.00
10004120 CIRCUIT COURTS								
511100 SALARIES PERMANENT REGULAR	106,255.32	106,255.26	111,184.48	54,763.53	117,683.00	117,683.00	121,730.00	4,047.00
511900 LONGEVITY-FULL TIME	1,116.60	1,176.60	1,236.60	0.00	1,297.00	1,297.00	1,357.00	60.00
512100 WAGES-PART TIME	9,695.26	11,251.50	5,943.75	5,141.25	12,000.00	12,000.00	12,000.00	0.00
514100 FICA & MEDICARE TAX	9,341.41	9,739.50	9,754.04	4,832.91	11,141.00	10,000.00	11,456.00	315.00
514200 RETIREMENT-COUNTY SHARE	6,353.42	7,154.03	7,862.40	3,789.72	8,091.00	8,091.00	8,124.00	33.00
514400 HEALTH INSURANCE COUNTY SHARE	43,103.94	44,732.67	46,343.88	21,461.22	42,922.00	42,922.00	44,210.00	1,288.00
514500 LIFE INSURANCE COUNTY SHARE	42.51	38.84	38.64	16.27	39.00	39.00	41.00	2.00
514600 WORKERS COMPENSATION	252.33	322.45	277.62	109.85	278.00	278.00	262.00	-16.00
515800 PER DIEM BAILIFF	9,328.80	11,881.91	12,753.36	4,862.55	14,659.00	10,000.00	14,659.00	0.00
520100 COURT SECURITY	306,702.64	362,381.11	338,900.65	159,520.65	349,891.00	343,107.00	356,668.00	6,777.00
522500 TELEPHONE & DAIN LINE	735.46	686.14	477.25	243.03	900.00	600.00	700.00	-200.00
523300 PER DIEM JURY WITNESS	30,920.00	20,136.98	30,601.92	4,080.00	36,000.00	20,000.00	36,000.00	0.00
524800 MAINTENANCE AGREEMENT	240.00	430.90	330.00	103.13	330.00	330.00	330.00	0.00
531100 POSTAGE AND BOX RENT	12,364.74	12,771.14	12,066.47	5,517.12	13,000.00	13,000.00	13,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	2,565.04	2,571.13	2,529.13	2,467.12	2,600.00	2,600.00	2,600.00	0.00
531500 FORMS AND PRINTING	1,133.00	1,369.50	396.00	688.00	1,200.00	1,200.00	1,200.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	370.76	5,660.06	5,222.00	2,640.11	5,280.00	5,280.00	4,640.00	-640.00
532300 PROFESSIONAL SUBSCRIPTION	4,336.50	4,618.73	4,608.01	2,145.35	4,500.00	4,500.00	4,500.00	0.00
533200 MILEAGE	358.60	710.64	1,291.92	388.74	900.00	900.00	900.00	0.00
533220 JURY MILEAGE	10,645.83	7,421.99	10,560.49	1,929.22	12,000.00	8,000.00	12,000.00	0.00
533600 JURY MEALS AND LODGING	1,321.43	2,375.51	2,720.37	112.74	3,500.00	1,500.00	3,500.00	0.00
TOTAL CIRCUIT COURTS	557,183.59	613,686.59	605,098.98	274,812.51	638,211.00	603,327.00	649,877.00	11,666.00
TOTAL DEPARTMENT REVENUE	-611,241.00	-615,114.00	-643,618.00	-330,340.50	-638,211.00	-660,586.00	-649,877.00	11,666.00
TOTAL DEPARTMENT EXPENSE	557,183.59	613,686.59	605,098.98	274,812.51	638,211.00	603,327.00	649,877.00	11,666.00
ADDITION TO (-)/USE OF FUND BALANCE	-54,057.41	-1,427.41	-38,519.02	-55,527.99	0.00	-57,259.00	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 processes	Move toward more e-filing and paperless court files	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	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	2016 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	\$627,883	11.60	Cases filed vs. cases disposed Debts assessed vs. debts collected by individual year Grand total of aged debts assessed vs. debts collected overall
			Grants	\$17,000		
			TOTAL REVENUES	\$644,883		
			Wages & Benefits	\$709,660		
			Operating Expenses	\$297,158		
			TOTAL EXPENSES	\$1,006,818		
			COUNTY LEVY	\$361,935		
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	\$100,000	0.40	
			Grants	\$60,000		
			TOTAL REVENUES	\$160,000		
			Wages & Benefits	\$25,902		
			Operating Expenses	\$33,018		
			TOTAL EXPENSES	\$58,920		
			COUNTY LEVY	(\$101,080)		
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	\$804,883	12.00	
			TOTAL EXPENSES	\$1,065,738		
			COUNTY LEVY	\$260,855		

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
New cases filed	16,832	15,199	15,199
Casework performed	195,487	185,005	185,005
Documents scanned	148,962	140,693	140,693
Gross money receipted	3,081,110	3,300,000	3,300,000
Money collected outstanding fines - Clerk of Courts	725,243	740,000	740,000
Money collected outstanding fines - Other County Departments	252,831	245,000	245,000
Collections via collection agency	310,349	342,335	342,335

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Budget	2016 Budget
Cases filed vs. cases disposed	16,832 / 17,330 97%	15,199 / 16,563 92%	15,199 / 16,563 92%
Debts assessed vs. debts collected by individual year	\$3,661,983 vs. \$3,101,975 85% collection rate	\$3,833,439 vs. \$3,075,973 80% collection rate	\$3,833,439 vs. \$3,075,973 80% collection rate
Grand total of aged debts assessed vs. debts collected overall	\$103,474,406 vs. \$98,580,184 95% collection rate	\$107,345,845 vs. \$102,751,764 96% collection rate	\$107,345,845 vs. \$102,751,764 96% collection rate

Sauk County Clerk of Courts Office

Oversight Committee: **Law Enforcement and Judiciary**

Clerk of Courts
Elected
1.00 FTE

**Deputy Clerk of
Courts**
10.00 FTE

**Accounting
Technician**
1.00 FTE

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
14.00		(1.00)		(1.00)	12.00

CLERK OF COURTS

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	237,138	216,574	205,412	230,866	230,866	260,855	29,989	12.99%	None		
Grants & Aids	81,379	79,127	76,929	77,230	74,000	77,000	3,000	4.05%			
Licenses & Permits	240	380	80	100	150	100	(50)	-33.33%	2016 Total	0	0
Fees, Fines & Forfeitures	380,646	356,840	309,769	293,695	365,500	297,000	(68,500)	-18.74%			
User Fees	388,059	354,506	334,677	304,592	364,750	323,375	(41,375)	-11.34%			
Intergovernmental	26,324	23,076	20,989	14,690	24,500	37,408	12,908	52.69%	2017	0	0
Miscellaneous	62,420	66,892	59,592	85,000	65,000	70,000	5,000	7.69%	2018	0	0
Use of Fund Balance	0	0	105,496	78,383	0	0	0	0.00%	2019	0	0
									2020	0	0
Total Revenues	1,176,206	1,097,395	1,112,944	1,084,556	1,124,766	1,065,738	(59,028)	-5.25%			

Expenses

Labor	544,350	520,804	512,787	529,730	529,730	509,379	(20,351)	-3.84%
Labor Benefits	235,098	220,431	234,888	235,715	235,715	226,183	(9,532)	-4.04%
Supplies & Services	349,894	351,764	365,269	319,111	359,321	330,176	(29,145)	-8.11%
Addition to Fund Balance	46,864	4,396	0	0	0	0	0	0.00%
Total Expenses	1,176,206	1,097,395	1,112,944	1,084,556	1,124,766	1,065,738	(59,028)	-5.25%

Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

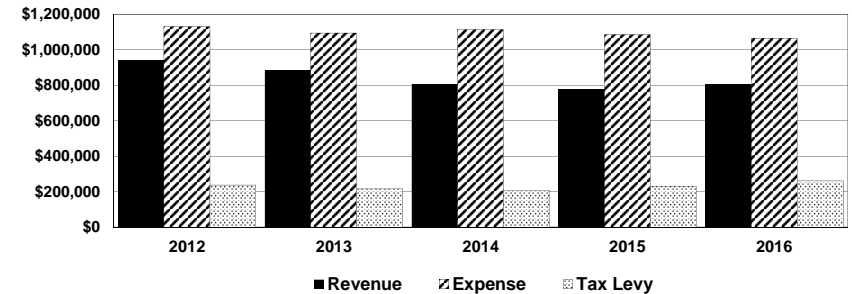
2016 Highlights & Issues on the Horizon

County ordinance and penal fine collections continue to decrease, with a reduction of \$60,500 from 2015 to 2016.

Circuit Court fees are down by \$12,500 as a result of fewer case filings/assessments.

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

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: CLERK OF COURTS		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10002 CLERK OF COURTS REVENUE									
411100	GENERAL PROPERTY TAXES	-237,138.00	-216,574.00	-205,412.00	-115,432.98	-230,866.00	-230,866.00	-260,855.00	29,989.00
424340	INTERPRETER FEE-COUNTY	-22,189.48	-20,456.85	-20,349.98	-7,619.15	-18,000.00	-16,619.00	-17,000.00	-1,000.00
424370	GAL STATE AID	-59,190.00	-58,670.00	-56,579.00	0.00	-56,000.00	-60,611.00	-60,000.00	4,000.00
441100	P000-COUNTY ORDINANCES	-205,788.23	-170,644.45	-153,210.04	-76,337.88	-175,500.00	-134,338.00	-140,000.00	-35,500.00
441200	PENAL FINE SF341/OTHER CO	-152,194.13	-158,621.83	-125,681.76	-88,185.38	-160,000.00	-138,185.00	-135,000.00	-25,000.00
441210	BAIL FORFEITURES	-10,275.00	-16,600.00	-19,407.00	-7,500.00	-18,000.00	-10,500.00	-12,000.00	-6,000.00
441240	GUARDIAN AD LITEM FEES CO	-123,122.04	-107,825.53	-110,719.28	-62,650.93	-105,000.00	-92,651.00	-100,000.00	-5,000.00
441700	IGNITION INTERLOCK DEVICE	-12,388.81	-10,973.41	-11,469.73	-6,171.70	-12,000.00	-10,672.00	-10,000.00	-2,000.00
451110	ODLF-OCCUP LICENSE CO	-240.00	-380.00	-80.00	-100.00	-150.00	-100.00	-100.00	-50.00
451130	OTHER CLERK FEES-COUNTY	-22,175.04	-23,588.75	-20,355.13	-11,347.21	-23,000.00	-19,847.00	-20,000.00	-3,000.00
451160	ATTORNEYS FEES DUE COUNTY	-72,851.97	-58,457.41	-67,656.40	-40,487.91	-75,000.00	-65,488.00	-70,000.00	-5,000.00
451170	FAMILY FILING FEE COST	-1,385.00	-1,290.00	-1,240.00	-550.00	-1,500.00	-1,050.00	-1,100.00	-400.00
451180	CIRCUIT COURT FEES	-113,832.94	-97,092.84	-84,149.39	-45,937.36	-105,000.00	-81,938.00	-85,000.00	-20,000.00
451190	COUNTY SHARE COURT COSTS	-180.00	-60.00	-190.00	-100.00	-200.00	-150.00	-150.00	-50.00
451210	JURY FEES-COUNTY	-5,220.00	-5,148.00	-4,140.00	-1,872.00	-5,000.00	-3,622.00	-4,000.00	-1,000.00
451220	MUNICIPAL FEES	-23,600.00	-21,020.00	-19,970.00	-7,650.00	-22,000.00	-13,650.00	-18,000.00	-4,000.00
451231	PAYMENT PLAN FEES	-6,210.00	-5,414.00	-5,176.00	-2,270.00	-5,500.00	-4,270.00	-5,000.00	-500.00
451240	RESTITUTION SURCHARGE-CO	-5,153.47	-13,205.84	-5,116.53	-6,016.22	-5,500.00	-7,016.00	-7,000.00	1,500.00
451241	RESTITUTION ADMIN SURCHARGE 5%	-757.54	-4,529.21	-1,804.88	-630.22	-1,700.00	-1,030.00	-1,000.00	-700.00
451260	SEARCH FEES COUNTY	-55.00	-60.00	-5.00	-10.00	-50.00	-25.00	-25.00	-25.00
451270	SMALL CLAIMS	-22,116.20	-20,611.40	-16,901.40	-9,067.80	-21,000.00	-15,168.00	-17,000.00	-4,000.00
451280	TRANSMITTAL FEES	-345.00	-165.00	-195.00	-45.00	-200.00	-100.00	-100.00	-100.00
451410	JLF-JUVENILE LEGAL FEE-CO	-2,724.06	-2,055.73	-1,019.33	-840.23	-2,500.00	-1,040.00	-1,500.00	-1,000.00
451650	COPIER/POSTAGE/MISC	-9,471.47	-12,599.54	-13,655.30	-4,599.35	-11,000.00	-9,099.00	-10,000.00	-1,000.00
451660	FAX FEES COUNTY	-715.89	-128.25	-128.50	-49.25	-500.00	-74.00	-100.00	-400.00
451670	MAIL FEES COUNTY	-3,898.50	-3,662.50	-2,842.00	-1,492.00	-4,000.00	-2,664.00	-2,500.00	-1,500.00
474610	CSA CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	-17,908.00	17,908.00
481250	INTEREST ON A/R	-47,851.67	-66,892.07	-59,592.46	-60,159.62	-65,000.00	-85,000.00	-70,000.00	5,000.00
481260	INTEREST ON JUDGEMENTS	-14,567.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
484010	NON-SUFFICIENT FUNDS FEES	-568.50	-667.80	-402.00	-240.00	-600.00	-400.00	-400.00	-200.00
TOTAL CLERK OF COURTS REVENUE		-1,176,205.83	-1,097,394.41	-1,007,448.11	-557,362.19	-1,124,766.00	-1,006,173.00	-1,065,738.00	-59,028.00
10002122 CLERK OF COURT									
511100	SALARIES PERMANENT REGULAR	540,479.09	517,293.83	509,627.92	250,792.34	523,682.00	523,682.00	503,168.00	-20,514.00
511200	SALARIES-PERMANENT-OVERTIME	79.36	301.71	107.27	0.00	2,963.00	2,963.00	3,246.00	283.00
511900	LONGEVITY-FULL TIME	3,791.47	3,208.13	3,051.47	0.00	3,085.00	3,085.00	2,965.00	-120.00
512700	WAGES-PART TIME-NO BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	39,823.67	38,316.38	37,636.61	18,459.47	40,524.00	40,524.00	38,968.00	-1,556.00
514200	RETIREMENT-COUNTY SHARE	32,400.11	34,074.40	36,533.46	17,322.96	31,656.00	31,656.00	33,619.00	1,963.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: CLERK OF COURTS	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2016	Change
10002122 CLERK OF COURT								
514300 RETIREMENT-EMPLOYEES SHARE	4,437.07	1,249.34	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	157,567.35	145,914.77	160,021.80	81,445.43	162,928.00	162,928.00	153,079.00	-9,849.00
514500 LIFE INSURANCE COUNTY SHARE	321.46	254.62	235.96	99.05	235.00	235.00	206.00	-29.00
514600 WORKERS COMPENSATION	548.08	621.63	459.75	199.79	372.00	372.00	311.00	-61.00
521200 LEGAL SERVICES	161,155.36	177,345.70	176,009.92	72,529.76	160,000.00	150,000.00	160,000.00	0.00
521400 COURT REPORTER AND TRANSCRIBER	4,866.40	2,076.50	2,790.50	1,458.00	2,500.00	3,000.00	3,000.00	500.00
522500 TELEPHONE & DAIN LINE	2,183.62	2,004.15	1,074.25	428.46	2,500.00	800.00	1,000.00	-1,500.00
523900 INTERPRETER FEES	17,988.50	17,045.25	19,244.39	6,842.36	18,000.00	18,000.00	18,000.00	0.00
523901 INTERPRETER FEES-TRAVEL	18,560.58	15,782.27	14,848.06	10,178.87	18,000.00	20,000.00	20,000.00	2,000.00
524800 MAINTENANCE AGREEMENT	2,179.39	743.91	677.60	209.87	1,000.00	700.00	1,000.00	0.00
525500 APPOINTED COUNSEL	68,609.55	57,194.79	87,424.36	28,539.03	75,000.00	75,000.00	65,000.00	-10,000.00
525600 EXPERT WITNESS FEES-PSYCH EVAL	21,298.76	28,429.08	18,097.03	4,500.00	25,000.00	10,000.00	18,000.00	-7,000.00
525601 EXPERT WITNESS TRAVEL-PSYCH	820.80	0.00	724.76	0.00	0.00	0.00	0.00	0.00
525700 WITNESS FEES-DA	1,424.00	774.00	928.00	112.00	1,800.00	750.00	1,000.00	-800.00
525701 WITNESS FEES-DA-TRAVEL	1,055.72	589.80	1,280.41	42.40	1,500.00	500.00	1,000.00	-500.00
525800 WITNESS FEES-STATE PUB DEFEND	64.00	32.00	80.00	0.00	100.00	100.00	100.00	0.00
525801 WITNESS FEES-ST PUB DEFEND TRA	28.00	3.22	434.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	27,437.94	25,724.70	21,992.86	9,877.92	28,000.00	18,000.00	19,000.00	-9,000.00
531200 OFFICE SUPPLIES AND EXPENSE	8,386.12	8,483.43	9,918.45	4,168.19	9,000.00	8,500.00	8,000.00	-1,000.00
531400 SMALL EQUIPMENT	785.72	658.07	79.99	0.00	2,000.00	1,200.00	1,000.00	-1,000.00
531500 FORMS AND PRINTING	4,888.11	5,839.15	3,520.47	1,574.82	5,000.00	3,000.00	2,500.00	-2,500.00
531800 MIS DEPARTMENT CHARGEBACKS	4,598.39	6,327.18	4,147.36	3,662.72	6,996.00	6,996.00	8,511.00	1,515.00
532200 SUBSCRIPTIONS	2,001.35	731.15	642.99	107.35	1,000.00	650.00	650.00	-350.00
532400 MEMBERSHIP DUES	175.00	175.00	175.00	175.00	175.00	175.00	175.00	0.00
532800 TRAINING AND INSERVICE	255.00	340.00	170.00	85.00	300.00	300.00	500.00	200.00
533200 MILEAGE	538.25	701.79	221.76	510.15	600.00	600.00	750.00	150.00
533500 MEALS AND LODGING	379.95	529.22	553.50	12.00	600.00	600.00	750.00	150.00
552100 OFFICIALS BONDS	213.64	233.69	233.69	233.69	250.00	240.00	240.00	-10.00
TOTAL CLERK OF COURT	1,129,341.81	1,092,998.86	1,112,943.59	513,566.63	1,124,766.00	1,084,556.00	1,065,738.00	-59,028.00
TOTAL DEPARTMENT REVENUE	-1,176,205.83	-1,097,394.41	-1,007,448.11	-557,362.19	-1,124,766.00	-1,006,173.00	-1,065,738.00	-59,028.00
TOTAL DEPARTMENT EXPENSE	1,129,341.81	1,092,998.86	1,112,943.59	513,566.63	1,124,766.00	1,084,556.00	1,065,738.00	-59,028.00
ADDITION TO (-)/USE OF FUND BALANCE	-46,864.02	-4,395.55	105,495.48	-43,795.56	0.00	78,383.00	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	12/31/2016
Research valued services for our Department. Assist in education of other medical professions through job shadowing.	Increase services to the citizens	12/31/2016

Program Evaluation

Program Title	Program Description	Mandates and References	2016 Budget		FTE's	Key Outcome Indicator(s)
Coroner	Pronounces death as needed and also issue Cremation, Disinterment and Embalming permits. Involved in the notification of death to families, both residents of and visitors to our County, as needed. Work closely with the Hospice Program, Home Health Nurses and Local Doctors to assist in providing care for the families of terminal patients in our county. Work with the Sheriffs Department and all other local Law Enforcement Departments in our investigations of deaths, keeping the chain of evidence intact at all times. Support and assist in the Organ and Tissue Donation Program, helping many others in our assistance in this program.	Wis Stats 59.34, 979	User Fees / Misc	\$30,000	1.00	Response time to calls
			Grants	\$0		
			TOTAL REVENUES	\$30,000		
			Wages & Benefits	\$94,147		
			Operating Expenses	\$65,140		
			TOTAL EXPENSES	\$159,287		
Outlay	None					
			COUNTY LEVY	\$129,287		
			User Fees / Misc	\$0		
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
Totals			Operating Expenses	\$0	1.00	
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
			TOTAL REVENUES	\$30,000		
			TOTAL EXPENSES	\$159,287		
			COUNTY LEVY	\$129,287		

Output Measures - How much are we doing?

Description	2014 Actual	2015 Estimate	2016 Budget
Investigation of deaths	735	700	700
Number of autopsies	22	26	26
Number of cremation permits	298	272	264

Key Outcome Indicators - How well are we doing?

Description	2014 Actual	2015 Estimate	2016 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

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
1.00					1.00

CORONER

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	147,394	156,964	126,962	150,569	150,569	129,287	(21,282)	-14.13%	None	0	0
Licenses & Permits	0	27,250	35,750	34,000	32,000	30,000	(2,000)	-6.25%			
User Fees	1,500	0	0	0	0	0	0	0.00%	2016 Total	0	0
Use of Fund Balance	163	0	0	0	0	0	0	0.00%			

Total Revenues	149,057	184,214	162,712	184,569	182,569	159,287	(23,282)	-12.75%	2017	0	0
									2018	28,000	28,000
									2019	0	0
									2020	0	0

Expenses

Labor	59,240	63,365	65,720	68,661	68,661	69,713	1,052	1.53%
Labor Benefits	26,230	24,642	24,604	24,389	24,389	24,434	45	0.18%
Supplies & Services	63,587	57,356	59,931	64,299	65,519	65,140	(379)	-0.58%
Capital Outlay	0	0	0	24,000	24,000	0	(24,000)	-100.00%
Addition to Fund Balance	0	38,851	12,457	3,220	0	0	0	0.00%

Total Expenses	149,057	184,214	162,712	184,569	182,569	159,287	(23,282)	-12.75%
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Beginning of Year Fund Balance

Included in General Fund Total

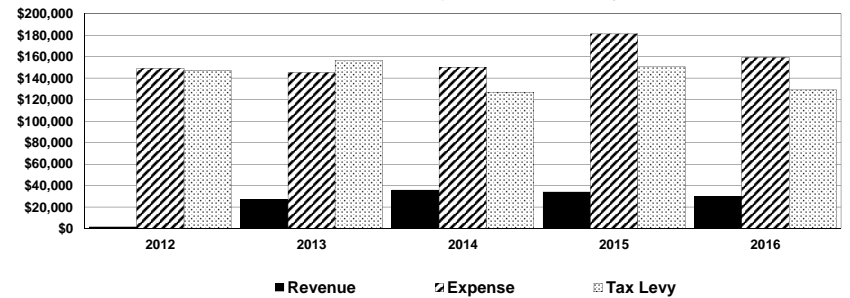
End of Year Fund Balance

2016 Highlights & Issues on the Horizon

2014 was the first year budgeting for cremation permit fees, an estimated revenue of \$30,000. 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



Fund: GENERAL FUND Department: CORONER		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10021 CORONER REVENUES									
411100	GENERAL PROPERTY TAXES	-147,394.00	-156,964.00	-126,962.00	-75,284.52	-150,569.00	-150,569.00	-129,287.00	-21,282.00
441600	CREMATION PERMITS	0.00	-27,250.00	-35,750.00	-16,125.00	-32,000.00	-34,000.00	-30,000.00	-2,000.00
465420	LABORATORY FEES	-1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
486300	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CORONER REVENUES		-148,894.00	-184,214.00	-162,712.00	-91,409.52	-182,569.00	-184,569.00	-159,287.00	-23,282.00
10021126 CORONER									
511100	SALARIES PERMANENT REGULAR	50,649.66	50,649.66	50,649.66	24,140.32	51,661.00	51,661.00	52,713.00	1,052.00
514100	FICA & MEDICARE TAX	4,398.46	4,717.95	4,900.96	2,412.34	5,253.00	5,253.00	5,333.00	80.00
514200	RETIREMENT-COUNTY SHARE	3,570.17	3,555.62	3,924.66	1,858.81	3,978.00	3,978.00	3,479.00	-499.00
514300	RETIREMENT-EMPLOYEES SHARE	3,570.17	1,005.22	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	13,878.20	14,402.62	14,961.98	7,153.74	14,307.00	14,307.00	14,737.00	430.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	11.94	47.76	19.90	48.00	48.00	48.00	0.00
514600	WORKERS COMPENSATION	813.32	948.61	769.04	374.47	803.00	803.00	837.00	34.00
515800	PER DIEM	8,590.00	12,715.00	15,070.00	7,865.00	17,000.00	17,000.00	17,000.00	0.00
521900	OTHER PROFESSIONAL SERVICES	50,063.99	42,062.00	38,915.00	23,750.00	45,000.00	45,000.00	45,000.00	0.00
522500	TELEPHONE & DAIN LINE	107.27	109.10	70.62	21.74	400.00	250.00	250.00	-150.00
531200	OFFICE SUPPLIES AND EXPENSE	453.60	672.81	812.97	368.06	900.00	900.00	900.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	1,024.00	1,034.33	972.25	-369.79	1,098.00	1,098.00	1,369.00	271.00
532400	MEMBERSHIP DUES	60.00	90.00	250.00	0.00	120.00	120.00	120.00	0.00
532800	TRAINING AND INSERVICE	0.00	125.00	120.00	250.00	500.00	500.00	500.00	0.00
533500	MEALS AND LODGING	0.00	79.10	210.00	210.00	500.00	500.00	500.00	0.00
534700	FIELD SUPPLIES	2,356.96	2,288.23	6,830.16	0.00	3,000.00	3,000.00	3,000.00	0.00
535100	VEHICLE FUEL / OIL	7,764.41	7,846.06	7,972.66	3,223.59	9,500.00	9,000.00	9,000.00	-500.00
535200	VEHICLE MAINTENANCE AND REPAIR	655.69	2,088.97	2,648.55	1,172.96	3,000.00	3,000.00	3,000.00	0.00
551200	INSURANCE-VEHICLE LIABILITY	1,100.01	958.90	1,127.63	929.83	1,500.00	930.00	1,500.00	0.00
552100	OFFICIALS BONDS	1.07	1.17	1.17	1.17	1.00	1.00	1.00	0.00
581900	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	24,000.00	24,000.00	0.00	-24,000.00
TOTAL CORONER		149,056.98	145,362.29	150,255.07	73,382.14	182,569.00	181,349.00	159,287.00	-23,282.00
TOTAL DEPARTMENT REVENUE		-148,894.00	-184,214.00	-162,712.00	-91,409.52	-182,569.00	-184,569.00	-159,287.00	-23,282.00
TOTAL DEPARTMENT EXPENSE		149,056.98	145,362.29	150,255.07	73,382.14	182,569.00	181,349.00	159,287.00	-23,282.00
ADDITION TO (-)/USE OF FUND BALANCE		162.98	-38,851.71	-12,456.93	-18,027.38	0.00	-3,220.00	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.	12/31/2016 and Ongoing
Allocate sufficient court time for all other matters	Provide sufficient time to hear/decide stipulated and contested cases within existing time constraints	12/31/2016 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	12/31/2016 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 late-2015 or else in 2016, the intention is to begin the process to hire one or two additional mediators. This will not involve any additional cost to Sauk County.	12/31/2016 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.	12/31/2016
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.	12/31/2016

Court Commissioner / Family Court Counseling

Program Evaluation						
Program Title	Program Description	Mandates and References	2016 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.	\$32,531	1.97	
			Grants	\$0		
			TOTAL REVENUES	\$32,531		
			Wages & Benefits	\$208,906		
			Operating Expenses	\$7,037		
			TOTAL EXPENSES	\$215,943		
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	\$3,796		
			Operating Expenses	\$12,703		
			TOTAL EXPENSES	\$16,499		
Totals			COUNTY LEVY	\$183,412	2.00	
			TOTAL REVENUES	\$49,031		
			TOTAL EXPENSES	\$232,442		
			COUNTY LEVY	\$183,411		

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
"Intake" proceedings conducted (all)	6,000	6,000	6,400
"Family law" action hearings conducted (including divorce, child custody, child support, paternity and domestic abuse)(subset of above)	1,000	1100	1,100
Mediation referrals made	147	140	150

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 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

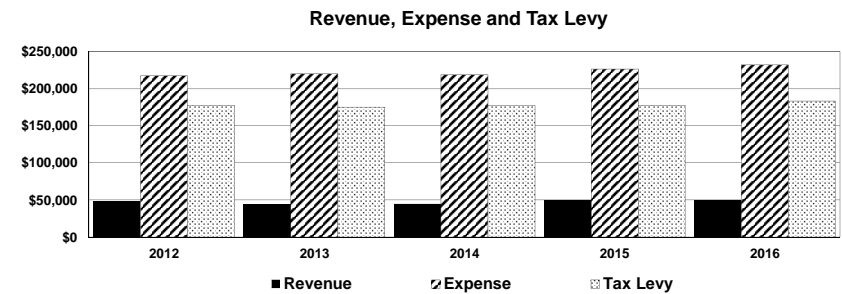
2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
2.00					2.00

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COURT COMMISSIONER/FAMILY COURT COUNSELING SERVICE											
<u>Revenues</u>											
Tax Levy	177,734	175,458	177,299	178,075	178,075	183,411	5,336	3.00%	None	0	0
User Fees	17,205	15,570	16,565	16,500	16,500	16,500	0	0.00%			
Intergovernmental	30,468	28,499	27,974	32,023	32,023	32,531	508	1.59%	2016 Total	0	0
Use of Fund Balance	0	517	0	0	11,692	0	(11,692)	-100.00%			
Total Revenues	225,407	220,044	221,838	226,598	238,290	232,442	(5,848)	-2.45%	2017	0	0
									2018	0	0
									2019	0	0
									2020	0	0
<u>Expenses</u>											
Labor	150,831	151,191	150,928	157,317	155,317	160,393	5,076	3.27%			
Labor Benefits	48,954	51,218	52,693	51,045	51,129	52,308	1,179	2.31%			
Supplies & Services	17,880	17,635	15,293	18,236	31,844	19,741	(12,103)	-38.01%			
Addition to Fund Balance	7,742	0	2,924	0	0	0	0	0.00%			
Total Expenses	225,407	220,044	221,838	226,598	238,290	232,442	(5,848)	-2.45%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2016 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 Department: COURT COMMISSIONER		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10005 COURT COMMISSIONER REVENUE									
411100	GENERAL PROPERTY TAXES	-177,734.00	-175,458.00	-177,299.00	-89,037.48	-178,075.00	-178,075.00	-183,411.00	5,336.00
451200	FAMILY CT COUNSEL FEE MARRIAGE	-9,720.00	-8,360.00	-9,000.00	-3,620.00	-9,000.00	-9,000.00	-9,000.00	0.00
451250	FAMILY CT COUNSEL REV CLKCOURT	-7,485.00	-7,210.00	-7,565.00	-3,505.00	-7,500.00	-7,500.00	-7,500.00	0.00
474610	CSA CONTRACT	-30,468.38	-28,498.74	-27,973.51	-15,468.84	-32,023.00	-32,023.00	-32,531.00	508.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-11,692.00	0.00	0.00	-11,692.00
TOTAL COURT COMMISSIONER REVENUE		-225,407.38	-219,526.74	-221,837.51	-111,631.32	-238,290.00	-226,598.00	-232,442.00	-5,848.00
10005124 COURT COMMISSIONER									
511100	SALARIES PERMANENT REGULAR	143,748.10	143,769.21	144,500.50	67,976.49	146,876.00	148,876.00	151,815.00	4,939.00
511900	LONGEVITY-FULL TIME	969.68	1,009.08	1,048.48	0.00	1,088.00	1,088.00	1,127.00	39.00
514100	FICA & MEDICARE TAX	11,017.72	11,064.29	11,019.50	5,158.21	11,665.00	11,665.00	12,046.00	381.00
514200	RETIREMENT-COUNTY SHARE	8,563.21	9,641.30	10,179.48	4,622.46	10,062.00	10,062.00	10,094.00	32.00
514400	HEALTH INSURANCE COUNTY SHARE	28,302.65	29,380.69	30,360.08	14,093.86	28,185.00	28,185.00	29,031.00	846.00
514500	LIFE INSURANCE COUNTY SHARE	83.59	77.14	101.55	47.46	117.00	117.00	114.00	-3.00
514600	WORKERS COMPENSATION	185.23	228.73	165.55	68.57	172.00	172.00	159.00	-13.00
515800	PER DIEM COMMITTEE	3,360.00	3,680.00	2,600.00	1,120.00	4,520.00	4,520.00	4,520.00	0.00
521400	COURT REPORTER AND TRANSCRIBER	2,121.00	2,473.00	1,095.00	0.00	2,500.00	2,500.00	2,500.00	0.00
521500	COURT COMMISSIONERS	611.00	217.75	130.00	136.50	1,200.00	900.00	1,200.00	0.00
522500	TELEPHONE & DAIN LINE	137.52	172.94	103.40	53.46	250.00	200.00	200.00	-50.00
524800	MAINTENANCE AGREEMENT	0.00	0.00	0.00	0.00	900.00	0.00	900.00	0.00
531100	POSTAGE AND BOX RENT	1,976.74	1,961.29	1,970.06	841.42	2,200.00	2,000.00	2,200.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	945.81	687.33	509.84	169.45	600.00	600.00	600.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	424.50	415.58	391.00	195.52	391.00	391.00	391.00	0.00
532400	MEMBERSHIP DUES	450.00	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	358.85	377.44	428.40	191.52	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		203,255.60	205,605.77	205,052.84	95,124.92	211,976.00	212,526.00	218,147.00	6,171.00
10005127 MEDIATION COUNSELING									
511100	SALARIES PERMANENT REGULAR	2,739.65	2,718.57	2,764.43	1,300.28	2,817.00	2,817.00	2,915.00	98.00
511900	LONGEVITY-FULL TIME	13.77	14.37	14.97	0.00	16.00	16.00	16.00	0.00
514100	FICA & MEDICARE TAX	203.61	202.54	205.69	96.43	217.00	217.00	224.00	7.00
514200	RETIREMENT-COUNTY SHARE	163.00	182.07	194.44	88.45	193.00	193.00	193.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	431.04	436.17	462.34	213.62	429.00	429.00	442.00	13.00
514500	LIFE INSURANCE COUNTY SHARE	1.56	1.41	2.23	1.09	87.00	3.00	3.00	-84.00
514600	WORKERS COMPENSATION	2.87	3.35	2.47	1.10	2.00	2.00	2.00	0.00
521800	PURCHASED SERVICES	10,855.00	10,880.00	10,215.00	1,695.00	22,553.00	10,395.00	10,500.00	-12,053.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: COURT COMMISSIONER	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
TOTAL MEDIATION COUNSELING	14,410.50	14,438.48	13,861.57	3,395.97	26,314.00	14,072.00	14,295.00	-12,019.00
TOTAL DEPARTMENT REVENUE	-225,407.38	-219,526.74	-221,837.51	-111,631.32	-238,290.00	-226,598.00	-232,442.00	-5,848.00
TOTAL DEPARTMENT EXPENSE	217,666.10	220,044.25	218,914.41	98,520.89	238,290.00	226,598.00	232,442.00	-5,848.00
ADDITION TO (-)/USE OF FUND BALANCE	-7,741.28	517.51	-2,923.10	-13,110.43	0.00	0.00	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	2016 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	\$59,082	1.94	Victim Services Provided (currently understaffed) Attorneys are State Expense
			TOTAL REVENUES	\$59,082		
			Wages & Benefits	\$115,673		
			Operating Expenses	\$5,237		
			TOTAL EXPENSES	\$120,910		
	COUNTY LEVY	\$61,828				
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	\$20,994		
			Operating Expenses	\$5,411		
			TOTAL EXPENSES	\$26,405		
	COUNTY LEVY	\$26,405				
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	\$23,000	5.54	Number of Cases and Restitution dollars collected (currently understaffed) Attorneys are State Expense
			TOTAL REVENUES	\$23,000		
			Wages & Benefits	\$353,078		
			Operating Expenses	\$16,032		
			TOTAL EXPENSES	\$369,110		
	COUNTY LEVY	\$346,110				

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 County 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 2.23 attorneys short according to the DOA DA Workload Analysis for 2011-2013. 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	\$82,082	7.80	
			TOTAL EXPENSES	\$516,626		
			COUNTY LEVY	\$434,544		

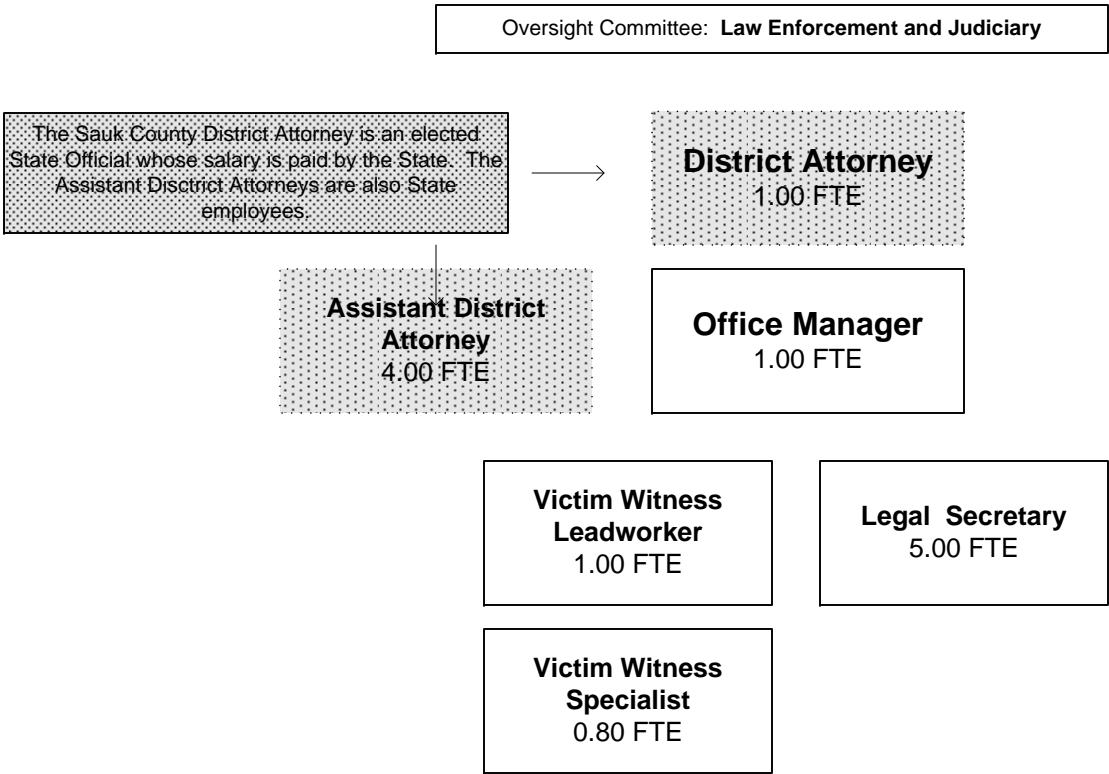
Output Measures - How much are we doing?

Description	2014 Actual	2015 Estimate	2016 Budget
All Cases Received	2,807	3,070	3,085
Adult Felony Referrals	516	631	602
Adult Felony Filed	442	569	531
Adult Misdemeanor Filed	742	768	793
Criminal Traffic Filed	527	396	485
Juvenile Delinquent	37	84	64
Civil Traffic/Forfeiture Cases	733	744	775

Key Outcome Indicators - How well are we doing?

Description	2014 Actual	2015 Estimate	2016 Budget
Closed Cases NOTE: closed = dismissed, not prosecuted and prosecuted to sentencing; deferred cases will be "closed" in succeeding years.	2,972	2,878	3,071
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	\$36,006	\$6,717	\$0

Sauk County District Attorney's Office



2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
7.23	0.37	0.20			7.80

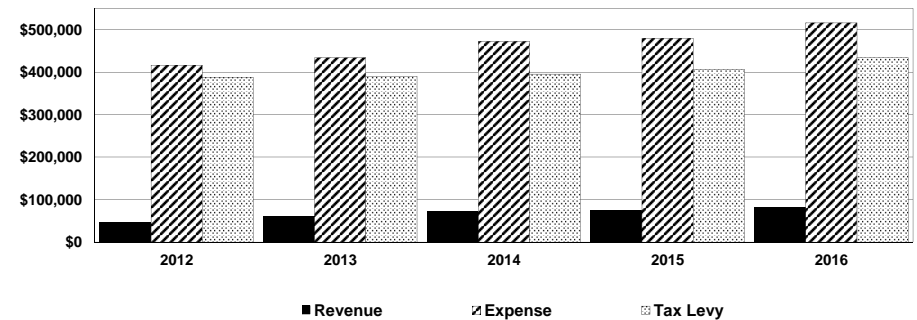
	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DISTRICT ATTORNEY / VICTIM WITNESS											
<u>Revenues</u>											
Tax Levy	388,235	390,450	395,559	407,566	407,566	434,544	26,978	6.62%	None	0	0
Grants & Aids	24,735	31,578	50,756	52,345	55,357	59,082	3,725	6.73%			
User Fees	21,582	28,163	20,707	20,500	20,500	23,000	2,500	12.20%	2016 Total	0	0
Use of Fund Balance	0	0	5,539	0	0	0	0	0.00%			
Total Revenues	434,552	450,191	472,561	480,411	483,423	516,626	33,203	6.87%	2017	0	0
									2018	0	0
									2019	0	0
									2020	0	0
<u>Expenses</u>											
Labor	270,869	269,510	297,928	307,215	307,215	336,018	28,803	9.38%			
Labor Benefits	117,040	140,651	154,271	147,151	147,151	153,728	6,577	4.47%			
Supplies & Services	29,019	24,355	20,362	26,045	29,057	26,880	(2,177)	-7.49%			
Addition to Fund Balance	17,624	15,675	0	0	0	0	0	0.00%			
Total Expenses	434,552	450,191	472,561	480,411	483,423	516,626	33,203	6.87%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2016 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 Department: DISTRICT ATTY/VICTIM WITNESS		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10014 DISTRICT ATTY REVENUE									
411100	GENERAL PROPERTY TAXES	-388,235.00	-390,450.00	-395,559.00	-203,782.98	-407,566.00	-407,566.00	-434,544.00	26,978.00
424270	S/A:VICTIM WITNESS ASSIST	-24,734.73	-31,578.09	-50,755.91	-29,810.31	-55,357.00	-52,345.00	-59,082.00	3,725.00
451240	RESTITUTION SURCHARGE-CO	-7,534.58	-14,790.36	-6,910.24	-5,750.12	-8,000.00	-8,000.00	-10,000.00	2,000.00
452020	COPIES AND PHOTOS	-14,047.77	-13,372.22	-13,796.91	-9,697.18	-12,500.00	-12,500.00	-13,000.00	500.00
TOTAL DISTRICT ATTY REVENUE		-434,552.08	-450,190.67	-467,022.06	-249,040.59	-483,423.00	-480,411.00	-516,626.00	33,203.00
10014130 DISTRICT ATTORNEY									
511100	SALARIES PERMANENT REGULAR	223,127.93	212,378.87	227,401.32	115,101.65	231,249.00	231,249.00	257,393.00	26,144.00
511900	LONGEVITY-FULL TIME	2,279.80	2,049.80	2,149.80	0.00	2,250.00	2,250.00	2,430.00	180.00
512100	WAGES-PART TIME	424.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	16,138.97	15,417.45	16,508.46	8,359.49	17,863.00	17,863.00	19,876.00	2,013.00
514200	RETIREMENT-COUNTY SHARE	12,722.00	14,279.24	16,054.03	7,827.09	15,878.00	15,878.00	17,148.00	1,270.00
514400	HEALTH INSURANCE COUNTY SHARE	76,660.87	89,470.26	93,765.88	42,922.44	85,845.00	85,845.00	88,420.00	2,575.00
514500	LIFE INSURANCE COUNTY SHARE	100.22	87.29	105.38	48.01	113.00	113.00	123.00	10.00
514600	WORKERS COMPENSATION	227.02	256.09	205.82	92.03	187.00	187.00	182.00	-5.00
520900	CONTRACTED SERVICES	2,500.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00
521400	COURT REPORTER AND TRANSCRIBER	3,203.74	2,624.39	1,266.75	451.50	3,000.00	2,488.00	2,500.00	-500.00
521900	OTHER PROFESSIONAL SERVICES	1,978.38	2,571.08	2,049.33	561.00	3,000.00	3,000.00	2,500.00	-500.00
522500	TELEPHONE & DAIN LINE	716.66	517.31	470.08	138.78	700.00	700.00	500.00	-200.00
524800	MAINTENANCE AGREEMENT	2,395.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	4,294.26	4,096.02	3,827.61	2,032.78	4,500.00	4,500.00	4,200.00	-300.00
531200	OFFICE SUPPLIES AND EXPENSE	4,840.56	3,869.08	3,081.96	1,041.48	3,000.00	3,000.00	2,800.00	-200.00
531300	PHOTO COPIES	218.34	243.39	120.27	123.50	300.00	300.00	300.00	0.00
531400	SMALL EQUIPMENT	223.97	859.71	186.00	0.00	500.00	500.00	500.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	2,750.32	3,729.02	4,285.25	4,173.28	3,820.00	3,820.00	3,133.00	-687.00
532300	PROFESSIONAL SUBSCRIPTION	476.07	565.37	125.82	102.91	200.00	200.00	200.00	0.00
532400	MEMBERSHIP DUES	540.00	50.00	235.00	125.00	310.00	310.00	310.00	0.00
532500	SEMINARS AND REGISTRATIONS	575.00	775.00	405.00	0.00	1,000.00	1,000.00	1,000.00	0.00
533200	MILEAGE	0.00	117.60	71.68	0.00	300.00	300.00	500.00	200.00
533500	MEALS AND LODGING	0.00	345.95	0.00	280.00	700.00	700.00	700.00	0.00
TOTAL DISTRICT ATTORNEY		356,393.19	354,302.92	372,315.44	183,380.94	377,215.00	374,203.00	407,215.00	30,000.00
10014131 VICTIM/WITNESS									
511100	SALARIES PERMANENT REGULAR	38,016.88	38,007.51	39,534.74	19,414.78	42,097.00	42,097.00	43,518.00	1,421.00
511200	SALARIES-PERMANENT-OVERTIME	32.89	274.81	164.58	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	480.00	500.00	520.00	0.00	540.00	540.00	560.00	20.00
512100	WAGES-PART TIME	6,507.97	16,299.25	28,157.92	14,379.65	31,079.00	31,079.00	32,117.00	1,038.00
514100	FICA & MEDICARE TAX	3,318.05	4,039.98	5,020.79	2,472.35	5,639.00	5,639.00	5,829.00	190.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: DISTRICT ATTY/VICTIM WITNESS	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2016	Change
10014131 VICTIM/WITNESS								
514200 RETIREMENT-COUNTY SHARE	2,279.86	3,668.14	4,782.62	2,298.00	5,013.00	5,013.00	5,029.00	16.00
514400 HEALTH INSURANCE COUNTY SHARE	5,526.14	13,333.52	17,732.36	8,260.02	16,520.00	16,520.00	17,016.00	496.00
514500 LIFE INSURANCE COUNTY SHARE	21.71	33.64	33.84	15.63	34.00	34.00	52.00	18.00
514600 WORKERS COMPENSATION	45.31	65.77	61.52	27.07	59.00	59.00	53.00	-6.00
522500 TELEPHONE & DAIN LINE	245.36	260.22	207.62	82.60	300.00	300.00	250.00	-50.00
524800 MAINTENANCE AGREEMENT	727.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	1,653.10	1,908.75	1,949.89	1,037.49	2,100.00	2,100.00	2,000.00	-100.00
531200 OFFICE SUPPLIES AND EXPENSE	809.00	519.05	388.13	359.43	800.00	800.00	800.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	343.75	810.66	772.06	386.02	772.00	772.00	772.00	0.00
532400 MEMBERSHIP DUES	35.00	105.00	0.00	70.00	165.00	165.00	165.00	0.00
532500 SEMINARS AND REGISTRATIONS	80.00	50.00	350.00	350.00	160.00	160.00	350.00	190.00
533200 MILEAGE	367.40	280.56	469.84	220.02	500.00	500.00	500.00	0.00
533500 MEALS AND LODGING	45.07	57.32	99.74	51.18	430.00	430.00	400.00	-30.00
TOTAL VICTIM/WITNESS	60,535.21	80,214.18	100,245.65	49,424.24	106,208.00	106,208.00	109,411.00	3,203.00
TOTAL DEPARTMENT REVENUE	-434,552.08	-450,190.67	-467,022.06	-249,040.59	-483,423.00	-480,411.00	-516,626.00	33,203.00
TOTAL DEPARTMENT EXPENSE	416,928.40	434,517.10	472,561.09	232,805.18	483,423.00	480,411.00	516,626.00	33,203.00
ADDITION TO (-)/USE OF FUND BALANCE	-17,623.68	-15,673.57	5,539.03	-16,235.41	0.00	0.00	0.00	

DRUG SEIZURES

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget
Grants & Aids	0	0	1,848	0	0	0
Fees, Fines & Forfeitures	10,860	74,491	22,378	0	0	0
Interest	380	324	68	1,000	1,000	1,000
Use of Fund Balance	0	0	9,979	11,000	11,000	11,000
Total Revenues	11,240	74,815	34,273	12,000	12,000	12,000

Expenses

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget
Supplies & Services	9,330	58,714	34,273	12,000	12,000	12,000
Addition to Fund Balance	1,910	16,101	0	0	0	0
Total Expenses	11,240	74,815	34,273	12,000	12,000	12,000

Beginning of Year Fund Balance	95,386	97,296	113,397	103,418		92,418
End of Year Fund Balance	97,296	113,397	103,418	92,418		81,418

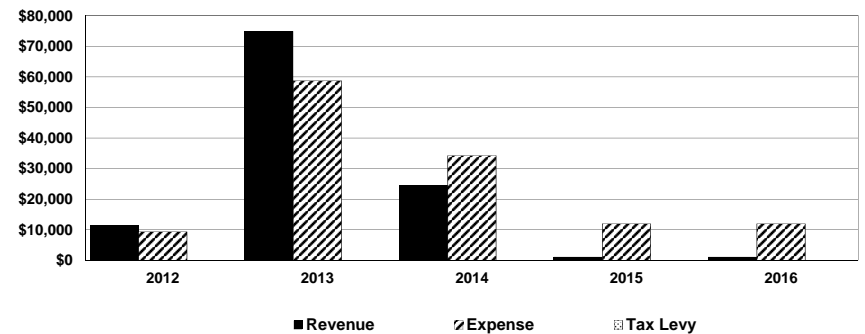
\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget
0	0.00%
0	0.00%
0	0.00%
0	0.00%

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2016 Total	0	0
2017	0	0
2018	0	0
2019	0	0
2020	0	0

2016 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 2016.

Revenue, Expense and Tax Levy



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

Fund: DRUG SEIZURES	2012	2013	2014	2015	2015	2015		Dollar
Department: SHERIFF	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
28020 DRUG SEIZURES REVENUE								
424210 STATE DRUG GRANTS	0.00	0.00	-1,848.08	0.00	0.00	0.00	0.00	0.00
441300 COURT ORDERED RESTITUTION	-874.60	-1,350.47	-2,480.35	0.00	0.00	0.00	0.00	0.00
452170 FED DRUG FORFEITURES	-9,985.84	-69,202.31	-19,897.98	0.00	0.00	0.00	0.00	0.00
452180 STATE DRUG FORFEITURES	0.00	-3,938.00	0.00	0.00	0.00	0.00	0.00	0.00
481100 INTEREST ON INVESTMENTS	-379.80	-323.88	-67.98	0.00	-1,000.00	-1,000.00	-1,000.00	0.00
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	-11,240.24	-74,814.66	-24,294.39	0.00	-12,000.00	-1,000.00	-12,000.00	0.00
28020110 DRUG SEIZURES ADMINISTRATION								
520900 CONTRACTED SERVICES	2,796.00	8,767.50	18,377.57	0.00	2,000.00	3,000.00	2,000.00	0.00
524000 MISCELLANEOUS EXPENSES	6,534.03	49,946.27	15,895.48	11,530.54	10,000.00	9,000.00	10,000.00	0.00
TOTAL DRUG SEIZURES ADMINISTRATION	9,330.03	58,713.77	34,273.05	11,530.54	12,000.00	12,000.00	12,000.00	0.00
TOTAL DEPARTMENT REVENUE	-11,240.24	-74,814.66	-24,294.39	0.00	-12,000.00	-1,000.00	-12,000.00	0.00
TOTAL DEPARTMENT EXPENSE	9,330.03	58,713.77	34,273.05	11,530.54	12,000.00	12,000.00	12,000.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	-1,910.21	-16,100.89	9,978.66	11,530.54	0.00	11,000.00	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 located 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

Emergency Management

Program Evaluation					
Program Title	Program Description	Mandates and References	2016 Budget	FTE's	Key Outcome Indicator(s)
Emergency Management	Develop and administer all hazards emergency management, Homeland Security, and terrorism plans and programs, Respond to disasters to assist the local response agencies and disaster recovery through assisting with damage assessment to maximize the possibility of financial assistance via Federal and/or State declaration	State Statutes Ch. 323	Grants	\$48,750	0.92
			TOTAL REVENUES	\$48,750	
			Wages & Benefits	\$87,199	
			Operating Expenses	\$20,278	
			TOTAL EXPENSES	\$107,477	
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	COUNTY LEVY	\$58,727	0.42
			Grants	\$18,463	
			TOTAL REVENUES	\$18,463	
			Wages & Benefits	\$34,956	
			Operating Expenses	\$16,478	
Fire Suppression	Provide for unpaid cost of fire response agencies to wild land fire	Statutory	TOTAL EXPENSES	\$51,434	Response effectiveness based on casualties and complaints
			COUNTY LEVY	\$32,971	
			Revenues	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$0	
Totals			Operating Expenses	\$2,000	1.34
			TOTAL EXPENSES	\$2,000	
			COUNTY LEVY	\$2,000	
			TOTAL REVENUES	\$67,213	
			TOTAL EXPENSES	\$160,911	
			COUNTY LEVY	\$93,698	

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 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 (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	*NIIMS/ICS training *Family Reunification *Severe Weather Training *Public Awareness * Talks/appearances *Law enforcement in-service *Command Post Training*
Exercises	20 tabletops, 4 functional	20 tabletops, 4 functional	6 Table tops, 1 functional

Key Outcome Indicators - How well are we doing?			
Description	2014	2015 Estimate	2016 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	\$4,000	

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

**EMBS/MIS Program
Support Specialist**
0.34 FTE

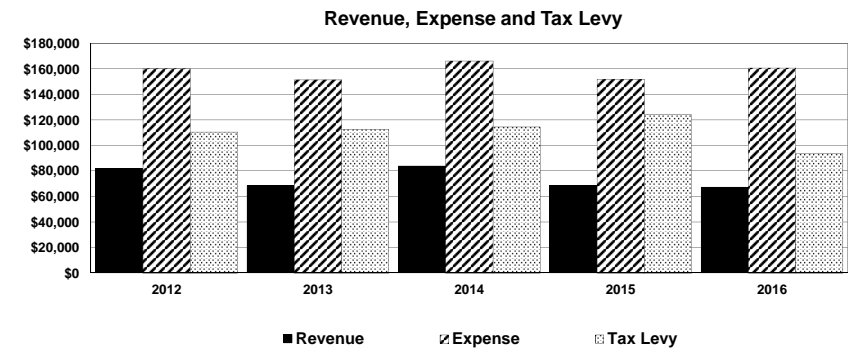
*Shared position with the Building Services and MIS
Departments

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
2.00				(0.66)	1.34

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EMERGENCY MANAGEMENT											
<u>Revenues</u>											
Tax Levy	110,743	112,845	114,606	124,140	124,140	93,698	(30,442)	-24.52%	None	0	0
Grants & Aids	73,462	57,807	82,750	66,963	66,963	66,963	0	0.00%			
User Fees	8,447	1,489	990	1,800	500	250	(250)	-50.00%	2016 Total	0	0
Miscellaneous	0	8,961	0	0	0	0	0	0.00%			
Total Revenues	192,652	181,102	198,346	192,903	191,603	160,911	(30,692)	-16.02%	2017	0	0
<u>Expenses</u>									2018	0	0
Labor	92,514	92,414	99,204	88,660	110,575	92,487	(18,088)	-16.36%	2019	0	0
Labor Benefits	43,967	45,755	47,517	28,613	46,541	29,668	(16,873)	-36.25%	2020	30,000	30,000
Supplies & Services	23,828	13,333	19,744	34,887	34,487	38,756	4,269	12.38%			
Addition to Fund Balance	32,343	29,600	31,881	40,743	0	0	0	0.00%			
Total Expenses	192,652	181,102	198,346	192,903	191,603	160,911	(30,692)	-16.02%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2016 Highlights & Issues on the Horizon

Reallocation of Program Support Specialist staff from 100% in Emergency Management to 34% in Emergency Management, 33% in Building Services and 33% in Management Information Systems.



Fund: GENERAL FUND Department: EMERGENCY MANAGEMENT		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10022 EMERGENCY MANAGEMENT REVENUE									
411100	GENERAL PROPERTY TAXES	-110,743.00	-112,845.00	-114,606.00	-62,070.00	-124,140.00	-124,140.00	-93,698.00	-30,442.00
424300	EMERGENCY MGNT ASSISTANCE	-50,519.27	-48,979.95	-49,253.32	0.00	-48,500.00	-48,500.00	-48,500.00	0.00
424310	SARA PROGRAM	-18,149.00	-8,827.00	-28,098.00	0.00	-18,463.00	-18,463.00	-18,463.00	0.00
424640	HAZARDOUS MATERIALS/MITIGATION	-4,794.19	0.00	-5,399.00	0.00	0.00	0.00	0.00	0.00
452060	MISCELLANEOUS REVENUES	-8,424.00	-1,489.00	-990.00	-125.00	-500.00	-1,800.00	-250.00	-250.00
486300	INSURANCE RECOVERIES	0.00	-8,961.42	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EMERGENCY MANAGEMENT REVENUE		-192,629.46	-181,102.37	-198,346.32	-62,195.00	-191,603.00	-192,903.00	-160,911.00	-30,692.00
10022110 EMERGENCY MGNT-ADMINISTRATION									
511100	SALARIES PERMANENT REGULAR	91,974.53	91,974.46	98,723.55	36,739.41	109,157.00	88,000.00	91,368.00	-17,789.00
511200	SALARIES-PERMANENT-OVERTIME	139.18	0.00	0.00	0.00	898.00	500.00	939.00	41.00
511900	LONGEVITY-FULL TIME	400.00	440.00	480.00	0.00	520.00	160.00	180.00	-340.00
514100	FICA & MEDICARE TAX	6,847.40	6,844.34	7,209.70	2,758.70	8,459.00	6,660.00	7,075.00	-1,384.00
514200	RETIREMENT-COUNTY SHARE	5,509.36	6,195.66	6,958.96	2,390.22	7,519.00	5,000.00	6,104.00	-1,415.00
514400	HEALTH INSURANCE COUNTY SHARE	28,735.96	29,821.78	30,895.92	8,357.57	28,615.00	15,000.00	14,737.00	-13,878.00
514500	LIFE INSURANCE COUNTY SHARE	34.19	34.52	36.00	7.26	36.00	36.00	25.00	-11.00
514600	WORKERS COMPENSATION	2,839.72	2,858.40	2,416.83	879.28	1,912.00	1,917.00	1,727.00	-185.00
TOTAL EMERGENCY MGNT-ADMINISTRATION		136,480.34	138,169.16	146,720.96	51,132.44	157,116.00	117,273.00	122,155.00	-34,961.00
10022260 FIRE SUPPRESSION									
535300	DAMAGE CLAIMS	357.75	1,419.75	255.00	0.00	2,000.00	2,000.00	2,000.00	0.00
TOTAL FIRE SUPPRESSION		357.75	1,419.75	255.00	0.00	2,000.00	2,000.00	2,000.00	0.00
10022290 OFFICE OF EMERGENCY GOVERNMENT									
520900	CONTRACTED SERVICES	658.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	744.56	755.95	567.67	278.07	1,000.00	1,000.00	1,000.00	0.00
531100	POSTAGE AND BOX RENT	402.59	112.21	134.28	69.46	300.00	300.00	300.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	60.52	161.07	280.90	48.03	500.00	500.00	545.00	45.00
531800	MIS DEPARTMENT CHARGEBACKS	661.34	517.22	4,463.22	4,427.16	868.00	868.00	808.00	-60.00
532100	PUBLICATION OF LEGAL NOTICES	0.00	14.26	18.39	0.00	25.00	25.00	25.00	0.00
532200	SUBSCRIPTIONS	31.65	31.65	21.10	23.26	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	497.25	311.50	574.75	230.13	1,500.00	500.00	1,500.00	0.00
533100	VEHICLE EXPENSES	1,726.67	1,410.03	1,372.13	636.75	3,000.00	2,000.00	3,000.00	0.00
533200	MILEAGE	0.00	0.00	0.00	0.00	200.00	200.00	200.00	0.00
533500	MEALS AND LODGING	0.00	0.00	70.00	300.00	200.00	300.00	200.00	0.00
539100	OTHER SUPPLIES & EXPENSES	4,759.60	751.18	1,446.76	551.58	5,000.00	6,500.00	5,000.00	0.00
551000	INSURANCE	2,590.79	3,390.08	3,986.62	3,130.75	5,000.00	5,000.00	7,500.00	2,500.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: EMERGENCY MANAGEMENT	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
TOTAL OFFICE OF EMERGENCY GOVERNMENT	12,132.97	7,455.15	12,935.82	9,695.19	17,793.00	17,393.00	20,278.00	2,485.00
10022291 SARA PROGRAM								
520900 CONTRACTED SERVICES	657.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
522500 TELEPHONE & DAIN LINE	648.03	429.12	567.81	195.26	1,000.00	1,000.00	1,000.00	0.00
531100 POSTAGE AND BOX RENT	33.30	7.19	0.00	29.95	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	44.42	164.97	280.89	0.00	400.00	400.00	445.00	45.00
531800 MIS DEPARTMENT CHARGEBACKS	661.35	517.11	1,030.20	434.15	869.00	869.00	808.00	-61.00
532100 PUBLICATION OF LEGAL NOTICES	0.00	0.00	18.40	0.00	25.00	25.00	25.00	0.00
532200 SUBSCRIPTIONS	31.65	31.65	21.10	23.28	100.00	1,000.00	1,000.00	900.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	100.00	0.00	0.00	-100.00
532800 TRAINING AND INSERVICE	0.00	136.51	574.78	277.42	2,000.00	2,000.00	2,000.00	0.00
533100 VEHICLE EXPENSES	1,726.67	1,410.05	1,355.41	636.70	2,000.00	2,000.00	2,000.00	0.00
533200 MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	0.00	0.00	70.00	140.00	200.00	200.00	200.00	0.00
539100 OTHER SUPPLIES & EXPENSES	4,943.98	631.24	1,305.86	229.76	5,000.00	5,000.00	5,000.00	0.00
551000 INSURANCE	2,590.79	1,130.02	1,328.87	1,252.31	2,000.00	2,000.00	3,000.00	1,000.00
TOTAL SARA PROGRAM	11,337.19	4,457.86	6,553.32	3,218.83	14,694.00	15,494.00	16,478.00	1,784.00
TOTAL DEPARTMENT REVENUE	-192,629.46	-181,102.37	-198,346.32	-62,195.00	-191,603.00	-192,903.00	-160,911.00	-30,692.00
TOTAL DEPARTMENT EXPENSE	160,308.25	151,501.92	166,465.10	64,046.46	191,603.00	152,160.00	160,911.00	-30,692.00
ADDITION TO (-)/USE OF FUND BALANCE	-32,321.21	-29,600.45	-31,881.22	1,851.46	0.00	-40,743.00	0.00	

JAIL ASSESSMENT

Revenues

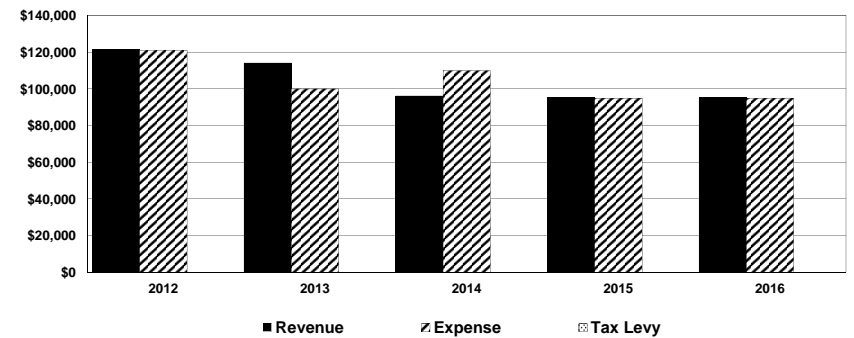
Fees, Fines & Forfeitures
Use of Fund Balance

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Fees, Fines & Forfeitures	121,120	113,976	95,977	95,000	115,000	95,000	(20,000)	-17.39%	None	0	0
Use of Fund Balance	0	0	13,976	0	0	0	0	0.00%			
Total Revenues	121,120	113,976	109,953	95,000	115,000	95,000	(20,000)	-17.39%	2016 Total	0	0
Expenses											
Transfer to Debt Service	121,120	100,000	109,953	95,000	115,000	95,000	(20,000)	-17.39%	2017	0	0
Addition to Fund Balance	0	13,976	0	0	0	0	0	0.00%	2018	0	0
									2019	0	0
									2020	0	0
Total Expenses	121,120	113,976	109,953	95,000	115,000	95,000	(20,000)	-17.39%			
Beginning of Year Fund Balance	0	0	13,976	0		0					
End of Year Fund Balance	0	13,976	0	0		0					

2016 Highlights & Issues on the Horizon

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

Revenue, Expense and Tax Levy



Fund: COUNTY JAIL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: SHERIFF	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
22020 COUNTY JAIL REVENUE								
441220 JAIL ASSESSMENT	-121,120.22	-113,975.62	-95,977.54	-51,568.67	-115,000.00	-95,000.00	-95,000.00	-20,000.00
TOTAL COUNTY JAIL REVENUE	-121,120.22	-113,975.62	-95,977.54	-51,568.67	-115,000.00	-95,000.00	-95,000.00	-20,000.00
22020900 TRANSFERS TO OTHER FUNDS								
595000 TRANSFER TO DEBT SERVICE FUND	121,120.22	100,000.00	109,953.16	57,499.98	115,000.00	95,000.00	95,000.00	-20,000.00
TOTAL TRANSFERS TO OTHER FUNDS	121,120.22	100,000.00	109,953.16	57,499.98	115,000.00	95,000.00	95,000.00	-20,000.00
TOTAL DEPARTMENT REVENUE	-121,120.22	-113,975.62	-95,977.54	-51,568.67	-115,000.00	-95,000.00	-95,000.00	-20,000.00
TOTAL DEPARTMENT EXPENSE	121,120.22	100,000.00	109,953.16	57,499.98	115,000.00	95,000.00	95,000.00	-20,000.00
ADDITION TO (-)/USE OF FUND BALANCE	0.00	-13,975.62	13,975.62	5,931.31	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. Within the given parameters of the state statutes and CCAP mandates will adapt departmental operations to accommodate new technology and processes for identified case filings.

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.	Ongoing process evaluated annually
Decrease the allotted time expended for processing in-office filings for pro-se documents, 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.	Ongoing process evaluated annually for financial feasibility
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.	Initiated scanning documents in new case filings beginning January 2, 2015. Proposed electronic filing to begin 2016. Continue to evaluate processes and efficiency.	12/31/2016
Reduce the number of non-essential juvenile guardianships.	Determine alternate strategies to juvenile guardianship filings within state statutes.	12/31/2016

Program Evaluation

Program Title	Program Description	Mandates and References	2016 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	\$22,000	1.35	Cases filed, Commitments filed
			TOTAL REVENUES	\$22,000		
			Wages & Benefits	\$87,961		
			Operating Expenses	\$17,915		
			TOTAL EXPENSES	\$105,876		
			COUNTY LEVY	\$83,876		
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	\$800	0.65	Cases filed, Commitments filed
			Grants & Aids	\$1,000		
			TOTAL REVENUES	\$1,800		
			Wages & Benefits	\$44,683		
			Operating Expenses	\$19,765		
			TOTAL EXPENSES	\$64,448		
			COUNTY LEVY	\$62,648		
Totals			TOTAL REVENUES	\$23,800	2.00	
			TOTAL EXPENSES	\$170,324		
			COUNTY LEVY	\$146,524		

REGISTER IN PROBATE / JUVENILE CLERK OF COURT

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Probate cases filed / Wills for filing only	247	275	240
Juvenile / Adult Guardianships / Protective Placements filed	51	70	55
Juvenile / Adult Mental Commitments filed	116	125	125
Children in Need of Protection and Services (CHIPS) filed	25	20	20
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	37	40	45
Juvenile Injunctions filed	4	5	5
Termination of Parental Rights / Adoption filed	23	36	30

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Walk-in inquiries / filings	20-90 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
Adoptions/Termination of Parental Rights	.50 min-filing/less than 30 days for hearing	.50 min-filing/less than 30 days for hearing	.50 min-filing/less than 30 days for hearing
Juvenile Guardianships	1-2 hours filing for 48 hrs emergency temporary hearing. 3 weeks-permanent hearing.	1-2 hours filing for 48 hrs emergency temporary hearing. 3 weeks-permanent hearing.	1-2 hours filing for 48 hrs emergency temporary hearing. 3 weeks-permanent hearing.
Adult Guardianships	.50 min-filing/3-5 wks-permanent hearing.	.50 min-filing/3-5 wks-permanent hearing.	.50 min-filing/3-5 wks-permanent 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

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
2.00					2.00

REGISTER IN PROBATE

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	111,488	135,886	134,127	125,653	125,653	146,524	20,871	16.61%	None	0	0
Grants & Aids	0	0	258	1,000	0	1,000	1,000	0.00%			
User Fees	32,683	26,232	34,379	22,800	25,500	22,800	(2,700)	-10.59%	2016 Total	0	0
Use of Fund Balance	0	0	0	15,470	0	0	0	0.00%			

Total Revenues	144,171	162,118	168,764	164,923	151,153	170,324	19,171	12.68%	2017	0	0
									2018	0	0
									2019	0	0
									2020	0	0

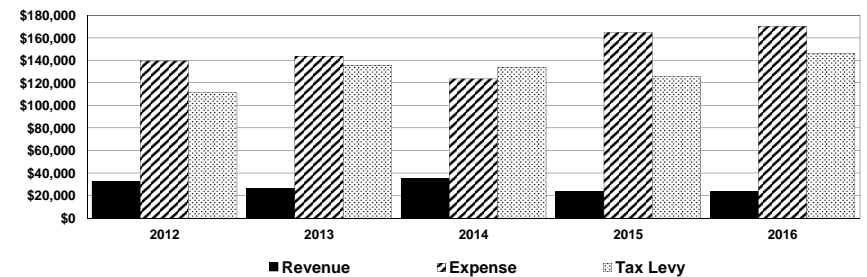
Beginning of Year Fund Balance											
End of Year Fund Balance											

2016 Highlights & Issues on the Horizon

The Register in Probate / Juvenile Clerk of Court began imaging all case type files beginning January 2, 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 Department: CIRCUIT COURT PROBATE		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10006 CIRCUIT COURT PROBATE REVENUE									
411100	GENERAL PROPERTY TAXES	-111,488.00	-135,886.00	-134,127.00	-62,826.48	-125,653.00	-125,653.00	-146,524.00	20,871.00
424340	INTERPRETER FEE-COUNTY	0.00	0.00	-257.75	-446.94	0.00	-1,000.00	-1,000.00	1,000.00
451140	REGISTER IN PROBATE	-30,792.51	-24,056.98	-33,585.30	-9,904.57	-20,000.00	-20,000.00	-20,000.00	0.00
451450	JUV-FULL COUNSEL REVENUE	0.00	-2,174.71	0.00	0.00	-2,000.00	-800.00	-800.00	-1,200.00
451550	PROBATE-FULL COUNSEL REV	-1,890.33	0.00	-793.49	-1,022.43	-3,500.00	-2,000.00	-2,000.00	-1,500.00
TOTAL CIRCUIT COURT PROBATE REVENUE		-144,170.84	-162,117.69	-168,763.54	-74,200.42	-151,153.00	-149,453.00	-170,324.00	19,171.00
10006121 JUVENILE COURT									
520900	CONTRACTED SERVICES	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
521200	LEGAL SERVICES	3,841.50	7,720.06	2,684.50	1,379.25	12,000.00	12,000.00	12,000.00	0.00
521900	OTHER PROFESSIONAL SERVICES	0.00	420.00	0.00	0.00	1,260.00	840.00	840.00	-420.00
523300	PER DIEM JURY WITNESS	0.00	0.00	0.00	0.00	600.00	300.00	300.00	-300.00
523900	INTERPRETER FEES	0.00	70.00	737.05	320.00	1,500.00	1,000.00	1,000.00	-500.00
523901	INTERPRETER FEES - TRAVEL	0.00	14.00	253.49	158.98	500.00	500.00	500.00	0.00
529900	PSYCHOLOGICAL SERVICES	1,425.00	1,900.00	0.00	2,445.00	5,000.00	5,000.00	5,000.00	0.00
532200	SUBSCRIPTIONS	56.41	103.69	56.41	72.35	125.00	125.00	125.00	0.00
TOTAL JUVENILE COURT		10,322.91	15,227.75	3,731.45	4,375.58	20,985.00	19,765.00	19,765.00	-1,220.00
10006123 CIRCUIT COURT PROBATE									
511100	SALARIES PERMANENT REGULAR	87,605.32	87,605.24	90,348.91	58,737.14	91,742.00	100,995.00	105,498.00	13,756.00
511900	LONGEVITY-FULL TIME	879.60	919.60	959.60	129.93	1,000.00	650.00	580.00	-420.00
514100	FICA & MEDICARE TAX	6,698.47	6,646.27	6,843.09	4,420.84	7,095.00	8,662.00	8,115.00	1,020.00
514200	RETIREMENT-COUNTY SHARE	5,235.85	5,895.16	6,385.94	3,215.18	6,306.00	6,912.00	6,902.00	596.00
514400	HEALTH INSURANCE COUNTY SHARE	19,894.12	20,649.64	4,691.57	4,621.30	5,545.00	10,167.00	11,424.00	5,879.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	12.71	0.00	0.00	51.00	51.00
514600	WORKERS COMPENSATION	88.97	105.58	81.73	47.04	74.00	91.00	74.00	0.00
521200	LEGAL SERVICES	5,506.79	3,322.82	6,201.98	3,465.32	7,500.00	7,500.00	7,500.00	0.00
522500	TELEPHONE & DAIN LINE	120.38	131.03	90.52	44.26	200.00	200.00	200.00	0.00
523300	PER DIEM JURY WITNESS	62.80	33.20	0.00	0.00	300.00	300.00	300.00	0.00
523900	INTERPRETER FEES	40.00	458.82	40.00	0.00	750.00	500.00	500.00	-250.00
523901	INTERPRETER TRAVEL	0.00	0.00	136.00	0.00	250.00	250.00	250.00	0.00
529900	PSYCHOLOGICAL SERVICES	1,015.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00
531100	POSTAGE AND BOX RENT	875.19	847.75	1,019.66	792.83	1,000.00	1,200.00	1,200.00	200.00
531200	OFFICE SUPPLIES AND EXPENSE	696.11	1,300.24	858.21	573.68	1,250.00	1,250.00	1,250.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	273.97	432.79	2,225.80	1,427.99	2,856.00	2,856.00	2,465.00	-391.00
532200	SUBSCRIPTIONS	397.35	246.70	200.95	135.26	350.00	300.00	300.00	-50.00
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	200.00	325.00	0.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: CIRCUIT COURT PROBATE	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10006123 CIRCUIT COURT PROBATE								
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	500.00	0.00	500.00	0.00
TOTAL CIRCUIT COURT PROBATE	129,389.92	128,594.84	120,083.96	77,623.48	130,168.00	145,158.00	150,559.00	20,391.00
TOTAL DEPARTMENT REVENUE	-144,170.84	-162,117.69	-168,763.54	-74,200.42	-151,153.00	-149,453.00	-170,324.00	19,171.00
TOTAL DEPARTMENT EXPENSE	139,712.83	143,822.59	123,815.41	81,999.06	151,153.00	164,923.00	170,324.00	19,171.00
ADDITION TO (-)/USE OF FUND BALANCE	-4,458.01	-18,295.10	-44,948.13	7,798.64	0.00	15,470.00	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.	12/31/2016
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.	12/31/2016
Build partnerships and relationships with the youth of Sauk County	Implement a police explorer post within Sauk County.	12/31/2016
Maintain highway safety grants.	Minimize fatalities and reduce traffic crashes.	12/31/2016
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.	12/31/2016

Sheriff's Department

Program Evaluation						
Program Title	Program Description	Mandates and References	2016 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	\$138,988	41.00	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	\$49,000		
			TOTAL REVENUES	\$187,988		
			Wages & Benefits	\$3,521,131		
			Operating Expenses	\$462,900		
			TOTAL EXPENSES	\$3,984,031		
			COUNTY LEVY	\$3,796,043		
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	\$860,289	75.00	GED Program Inmate participation (GED or HSED) Anger Management Inmate participation/completion Cognitive Intervention Inmate participation/completion Employability participation / completion
			Grants	\$10,000		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$870,289		
			Wages & Benefits	\$5,406,265		
			Operating Expenses	\$840,750		
			TOTAL EXPENSES	\$6,247,015		
Court Security	Courthouse Security for 4 courtrooms and building offices.	Wis. Stats. 59.27	User Fees / Misc	\$358,618	4.00	
			Grants			
			TOTAL REVENUES	\$358,618		
			Wages & Benefits	\$353,468		
			Operating Expenses	\$3,200		
			TOTAL EXPENSES	\$356,668		
			COUNTY LEVY	(\$1,950)		
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	\$969,499		
			Operating Expenses	\$19,864		
			TOTAL EXPENSES	\$989,363		
			COUNTY LEVY	\$989,363		

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	\$48,480	11.00	Percent of overtime as compared to overall payroll
			Grants	\$0		
			TOTAL REVENUES	\$48,480		
			Wages & Benefits	\$840,267		
			Operating Expenses	\$409,371		
			TOTAL EXPENSES	\$1,249,638		
			COUNTY LEVY	\$1,201,158		
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	\$10,000	-	
			Grants	\$0		
			TOTAL REVENUES	\$10,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$24,400		
			TOTAL EXPENSES	\$24,400		
			COUNTY LEVY	\$14,400		
Transport	Civilian employees hired as Limited Term Employees to transport non-violent inmates, juveniles, and mental health patients. Reduces the use of sworn officers on overtime.	Wis. Stats. 59.27	User Fees / Misc	\$43,902	3.54	
			Grants	\$0		
			TOTAL REVENUES	\$43,902		
			Wages & Benefits	\$96,606		
			Operating Expenses	\$11,625		
			TOTAL EXPENSES	\$108,231		
			COUNTY LEVY	\$64,329		
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 - 8	\$220,000	User Fees / Misc	\$0	-	
	Field Services unmarked squad car	\$26,500	Grants	\$0		
	Prisoner transport van	\$40,000	TOTAL REVENUES	\$0		
			Operating Expenses	\$320,500		
			TOTAL EXPENSES	\$320,500		
			COUNTY LEVY	\$320,500		
Totals			TOTAL REVENUES	\$1,519,277	149.12	
			TOTAL EXPENSES	\$13,428,145		
			COUNTY LEVY	\$11,908,868		

Output Measures - How much are we doing?

Description	2014 Actual	2015 Estimated	2016 Budget
Field Services Division calls for Service	16,023	16,050	17,000
Arrests	5,524	5,600	5,650
Traffic Accidents	1,357	1,300	1,300
Civil Process	1,891	1,650	1,600
Transports	840	960	900
Bookings	3,222	3,300	3,400
Warrant Arrests	754	670	650

Key Outcome Indicators - How well are we doing?

Description	2014 Actual	2015 Estimated	2016 Budget
Warrant Served/Warrants Issued	754/1065	670/690	650/700
Percent of overtime as compared to overall payroll	3.00%	3.00%	3.50%
Criminal investigation cases/closed cases	1752/1246	1500/1000	1500/1200
GED Program Inmate (GED or HSED)	95	96	100
Anger Management Inmate participation/completion	23/36	12/20	15/30
Parenting	19/23	10/20	20/25
Employability participation/completion	22/25	26/36	25/35
Community Service hours by Inmates	11,299	7,000	7,000

Sauk County Sheriff's Department

Oversight Committee: **Law Enforcement and Judiciary**

Sheriff
1.00 FTE

Chief Deputy
1.00 FTE

Captain
1.00 FTE

Lieutenant
3.00 FTE

**Communications
Supervisor**
1.00 FTE

Sergeant
3.00 FTE

Office Manager
1.00 FTE

Security Sergeant
6.00 FTE

**Jail Programs
Administrator**
1.00 FTE

Telecommunicator
13.58 FTE

Detective
8.00 FTE

**Administrative
Services
Supervisor**
1.00 FTE

**Electronic
Monitoring
Deputy**
1.00 FTE

**Administrative
Assistant**
2.00 FTE

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

Patrol Deputy
26.00 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

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
148.25	(2.37)	1.29	(0.05)	2.00	149.12

SHERIFF

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget
Tax Levy	11,644,521	11,609,689	11,495,013	11,641,761	11,641,761	11,908,868
Grants & Aids	144,466	140,038	113,214	104,905	105,780	107,968
Fees, Fines & Forfeitures	4,725	3,700	5,632	6,800	6,500	6,800
User Fees	551,635	541,398	501,756	574,508	539,500	559,800
Intergovernmental	901,673	1,303,107	1,189,125	1,010,703	811,622	827,209
Donations	5,960	2,615	8,355	5,868	0	5,000
Miscellaneous	27,941	8,284	10,826	26,587	12,000	12,500
Use of Fund Balance	0	0	0	0	70,694	0
Total Revenues	13,280,921	13,608,831	13,323,921	13,371,132	13,187,857	13,428,145

Expenses

Labor	7,207,694	7,434,077	7,483,228	7,950,324	7,798,463	8,114,040
Labor Benefits	3,186,541	3,223,252	3,181,245	2,957,994	3,193,062	3,073,195
Supplies & Services	1,917,025	1,842,866	1,933,296	1,894,458	1,933,332	1,920,410
Capital Outlay	229,767	242,508	250,388	260,345	263,000	320,500
Addition to Fund Balance	739,894	866,128	475,764	308,011	0	0
Total Expenses	13,280,921	13,608,831	13,323,921	13,371,132	13,187,857	13,428,145

Beginning of Year Fund Balance

End of Year Fund Balance

Included in General Fund Total

2016 Highlights & Issues on the Horizon

The number of Huber inmates employed has increased; therefore increasing Huber boarding fees for the 2016 budget by \$40,000. Further, electronic monitoring usage has decreased, reducing revenues by \$5,500.

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 \$1,224,041 in 2015 and \$1,223,367 in 2016 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 \$672,412 in 2015 and \$667,912 in 2016.

Two new patrol deputy positions are included for 2016 at \$81,500 each, and one additional squad car and equipment at \$34,000.

Includes Budgeted Outside Agency Requests:

Sauk County Humane Society \$147,000

Disabled Parking Enforcement \$1,300

**\$ Change
from 2015
Modified to
2016 Budget**

**% Change
from 2015
Modified to
2016 Budget**

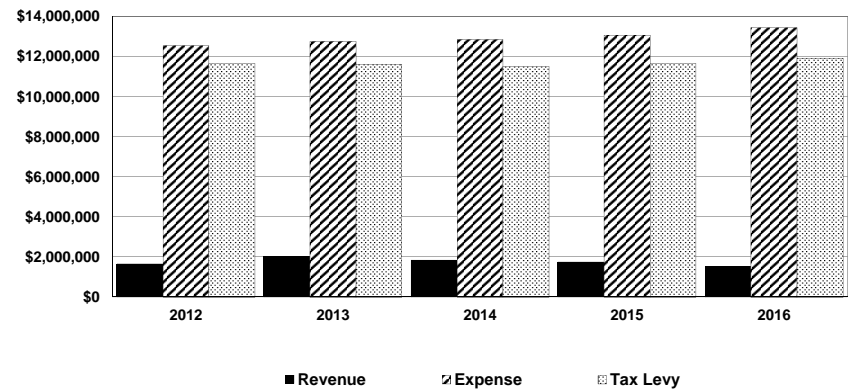
Outlay

**Total
Expense
Amount**

**Property
Tax Levy
Impact**

267,107	2.29%	Field Services Squad Cars - 8	280,500	280,500
2,188	2.07%	Transport Van	40,000	40,000
300	4.62%			
20,300	3.76%	2016 Total	320,500	320,500
15,587	1.92%			
5,000	0.00%	2017	318,000	313,000
500	4.17%	2018	268,000	268,000
(70,694)	-100.00%	2019	323,000	323,000
		2020	297,000	297,000
240,288	1.82%			

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: SHERIFF		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10020 SHERIFF REVENUE									
411100	GENERAL PROPERTY TAXES	-11,644,521.00	-11,609,689.00	-11,495,013.00	-5,820,880.50	-11,641,761.00	-11,641,761.00	-11,908,868.00	267,107.00
423200	PUBLIC/HIGHWAY SAFETY	-71,347.03	-55,827.14	-41,490.44	-18,776.92	-30,000.00	-35,000.00	-35,000.00	5,000.00
423220	FED CRIMINAL ALIEN ASSISTANCE	-7,424.82	-11,727.30	-6,589.44	0.00	-13,000.00	-10,000.00	-10,000.00	-3,000.00
424080	DNA TEST REIMBURSEMENT	-980.00	-2,300.00	-1,100.00	0.00	-1,500.00	-1,500.00	-1,500.00	0.00
424100	BULLETPROOF VEST GRANT	0.00	-2,925.00	0.00	0.00	-4,000.00	-3,028.00	-4,000.00	0.00
424230	LAW ENFORCEMENT TRAINING	-19,127.04	-22,893.23	-26,106.70	-16,800.00	-17,280.00	-16,800.00	-17,280.00	0.00
424240	RECREATIONAL PATROL ENFORCEMEN	-14,555.31	-14,080.62	-11,738.93	-12,389.01	-15,000.00	-12,389.00	-14,000.00	-1,000.00
424250	TRIBAL LAW ENFORCEMENT PROTECT	-24,824.00	-26,188.00	-26,188.00	-26,188.00	-25,000.00	-26,188.00	-26,188.00	1,188.00
424255	DOMESTIC VIOLENCE GRANT	-6,207.61	-1,018.40	0.00	0.00	0.00	0.00	0.00	0.00
424390	DEPT OF JUSTICE REIMBURSEMENT	0.00	-3,078.39	0.00	0.00	0.00	0.00	0.00	0.00
441300	COURT ORDERED RESTITUTION	0.00	0.00	-861.92	-524.11	-500.00	-800.00	-800.00	300.00
452010	CIVIL PROCESS FEES	-111,817.50	-104,723.01	-80,473.70	-33,361.30	-100,000.00	-74,853.00	-80,000.00	-20,000.00
452020	COPIES AND PHOTOS	-1,976.45	-1,399.52	-1,093.97	-490.65	-2,000.00	-1,010.00	-2,000.00	0.00
452030	WITNESS FEES	-360.20	-92.40	-93.00	-20.00	-300.00	-300.00	-300.00	0.00
452040	PRISONER MEDICATION FEES	-20,183.92	-15,609.85	-12,536.32	-6,502.75	-20,000.00	-15,000.00	-18,000.00	-2,000.00
452050	TELEPHONE REBATES	-67,013.66	-65,750.99	-47,380.85	-38,082.69	-67,000.00	-81,192.00	-75,000.00	8,000.00
452060	MISCELLANEOUS REVENUES	-8,731.01	-12,160.61	-16,478.67	-14,080.27	-10,000.00	-15,000.00	-14,000.00	4,000.00
452080	SPECIAL TEAMS FEES	-3,700.39	-19,208.16	-21,326.98	-6,336.15	-2,500.00	-10,000.00	-10,000.00	7,500.00
452100	SHERIFF FEES	-4,711.88	-4,677.11	-2,179.42	-1,414.87	-7,000.00	-3,000.00	-2,800.00	-4,200.00
452110	HUBER BOARD FEES	-147,037.39	-130,104.25	-154,188.30	-83,181.74	-120,000.00	-205,466.00	-160,000.00	40,000.00
452120	JUV-DETEN/MED/TRANS	-20,563.15	-41,172.36	-22,411.13	-19,923.71	-48,000.00	-25,792.00	-40,000.00	-8,000.00
452130	ELECTRONIC MONITORING CHG	-89,321.33	-86,692.06	-94,946.25	-43,969.82	-82,000.00	-87,940.00	-87,500.00	5,500.00
452131	VEHICLE LICENSE FEES	-26,990.91	-26,029.68	-27,831.00	0.00	-30,000.00	-27,000.00	-27,000.00	-3,000.00
452132	PARKING VIOLATION FEES	-4,725.00	-3,700.00	-4,770.00	-470.00	-6,000.00	-6,000.00	-6,000.00	0.00
452140	LAUNDRY COMMISSIONS	-449.50	-821.81	-588.68	-356.12	-700.00	-712.00	-700.00	0.00
452141	TOWING RECOUPMENT	-1,444.50	-2,285.91	-2,936.41	-1,293.38	-2,000.00	-2,587.00	-2,500.00	500.00
472200	HOUSING PRISONERS-OTHER JURISD	-536,865.40	-876,876.16	-787,801.80	-307,828.86	-415,329.00	-615,658.00	-415,329.00	0.00
474010	DEPARTMENTAL CHARGES	-306,702.64	-362,381.11	-338,900.65	-159,520.65	-349,891.00	-343,207.00	-357,978.00	8,087.00
474030	PRISONER TRANSPORT	-53,504.54	-44,641.65	-40,495.23	-30,251.96	-43,902.00	-41,838.00	-43,902.00	0.00
474600	HS PROJECT LIFESAVER	-900.00	0.00	-600.00	0.00	0.00	0.00	0.00	0.00
483600	SALE OF COUNTY OWNED PROPERTY	-758.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
483750	JAIL COMMISSARY	-52,478.46	-52,164.61	-41,554.78	-18,621.40	-52,500.00	-37,243.00	-52,500.00	0.00
485100	DONATIONS FROM INDIVIDUALS	-5,959.94	-2,615.08	-8,354.64	-5,868.30	0.00	-5,868.00	-5,000.00	5,000.00
486200	INSURANCE RECOVERY-VEHICLES	-25,738.10	-5,997.98	-7,890.03	-22,177.64	-10,000.00	-24,000.00	-10,000.00	0.00
486300	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-70,694.00	0.00	0.00	-70,694.00
TOTAL SHERIFF REVENUE		-13,280,921.00	-13,608,831.39	-13,323,920.24	-6,689,310.80	-13,187,857.00	-13,371,132.00	-13,428,145.00	240,288.00

Fund: GENERAL FUND Department: SHERIFF		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10020110 SHERIFF ADMINISTRATION									
511100	SALARIES PERMANENT REGULAR	547,043.11	539,967.12	577,750.05	267,403.05	581,167.00	590,953.00	599,674.00	18,507.00
511200	SALARIES-PERMANENT-OVERTIME	14.34	14.33	689.46	373.32	1,679.00	809.00	1,747.00	68.00
511900	LONGEVITY-FULL TIME	3,160.00	3,400.00	3,865.00	0.00	3,700.00	4,180.00	3,900.00	200.00
512100	WAGES-PART TIME	0.00	0.00	4,311.52	5,344.66	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	40,734.32	40,231.82	43,535.50	20,287.74	44,909.00	43,957.00	46,346.00	1,437.00
514200	RETIREMENT-COUNTY SHARE	43,916.61	47,256.75	47,136.43	21,338.37	46,753.00	48,233.00	47,163.00	410.00
514300	RETIREMENT-EMPLOYEES SHARE	13,135.15	8,747.66	6,930.12	1,809.41	6,762.00	1,809.00	0.00	-6,762.00
514400	HEALTH INSURANCE COUNTY SHARE	116,664.50	116,128.25	132,360.56	65,573.51	131,096.00	131,147.00	135,030.00	3,934.00
514500	LIFE INSURANCE COUNTY SHARE	224.92	271.17	304.84	123.48	290.00	268.00	321.00	31.00
514600	WORKERS COMPENSATION	2,913.50	3,616.18	3,457.50	1,429.64	3,126.00	3,098.00	3,082.00	-44.00
514700	EDUCATION AND TRAINING	504.40	504.40	514.10	232.80	504.00	504.00	504.00	0.00
514800	UNEMPLOYMENT	470.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519100	UNIFORM ALLOWANCE	3,379.77	2,762.29	3,263.07	1,067.91	2,250.00	2,250.00	2,500.00	250.00
520900	CONTRACTED SERVICES	0.00	9,967.15	49,338.67	6,647.00	70,694.00	70,694.00	0.00	-70,694.00
522500	TELEPHONE & DAIN LINE	46,311.03	52,572.36	51,009.40	26,775.26	45,000.00	53,253.00	45,000.00	0.00
522900	UTILITIES	7,480.89	7,537.73	6,748.80	3,787.92	8,000.00	7,576.00	8,000.00	0.00
531100	POSTAGE AND BOX RENT	4,700.17	5,326.47	4,397.52	1,905.13	3,000.00	3,000.00	3,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	9,168.21	5,707.23	9,481.99	2,844.60	10,000.00	10,000.00	10,000.00	0.00
531300	PHOTO COPIES	6,661.05	2,015.94	65.76	236.94	0.00	474.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	255,458.49	242,539.38	262,927.16	138,884.52	240,166.00	245,151.00	266,353.00	26,187.00
532200	SUBSCRIPTIONS	2,579.88	2,482.66	2,966.78	2,506.80	2,970.00	2,970.00	2,970.00	0.00
532800	TRAINING AND INSERVICE	2,665.13	2,013.73	2,186.40	3,106.87	4,400.00	4,400.00	4,400.00	0.00
533500	MEALS AND LODGING	70.00	112.00	87.40	0.00	0.00	0.00	0.00	0.00
533800	EXTRADITIONS	3,360.04	2,961.85	4,357.08	3,325.00	6,000.00	6,000.00	6,000.00	0.00
534700	FIELD SUPPLIES	6,291.28	5,840.75	6,139.82	531.21	5,800.00	5,800.00	5,800.00	0.00
535100	VEHICLE FUEL / OIL	10,454.30	8,195.59	7,565.14	4,691.19	11,000.00	9,382.00	11,000.00	0.00
535200	VEHICLE MAINTENANCE AND REPAIR	3,409.85	2,176.31	2,262.06	16,357.70	4,000.00	20,000.00	4,000.00	0.00
535800	PHOTOGRAPHY SUPPLIES	787.85	2,353.31	2,619.94	0.00	1,500.00	1,500.00	1,500.00	0.00
551100	INSURANCE-BLDGS/CONTENTS/EXTEN	268.00	333.77	477.67	357.80	200.00	100.00	200.00	0.00
551200	INSURANCE-VEHICLE LIABILITY	0.00	881.77	1,181.34	1,199.47	1,000.00	1,000.00	1,000.00	0.00
551300	INSURANCE-CONTRACTORS EQUIP/IN	193.65	145.28	148.58	143.67	118.00	118.00	118.00	0.00
551900	INSURANCE-GENERAL LIABILITY	40,331.00	40,140.00	40,470.00	32,764.00	40,000.00	40,000.00	40,000.00	0.00
552100	OFFICIALS BONDS	21.36	23.37	23.37	23.37	30.00	23.00	30.00	0.00
581900	CAPITAL OUTLAY	28,808.05	0.00	0.00	23,788.71	26,000.00	23,345.00	0.00	-26,000.00
TOTAL SHERIFF ADMINISTRATION		1,201,180.85	1,156,226.62	1,278,573.03	654,861.05	1,302,114.00	1,331,994.00	1,249,638.00	-52,476.00
10020220 SHERIFF-DISPATCH									
511100	SALARIES PERMANENT REGULAR	556,098.69	535,340.70	550,751.89	267,847.48	611,996.00	580,336.00	643,607.00	31,611.00
511200	SALARIES-PERMANENT-OVERTIME	71,552.62	80,131.38	49,762.62	23,146.29	43,650.00	50,150.00	44,683.00	1,033.00

Fund: GENERAL FUND Department: SHERIFF		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10020220 SHERIFF-DISPATCH									
511900	LONGEVITY-FULL TIME	3,017.60	2,732.60	2,697.60	0.00	2,878.00	2,878.00	3,280.00	402.00
512100	WAGES-PART TIME	6,613.45	26,819.27	34,563.23	18,143.04	22,683.00	39,310.00	24,899.00	2,216.00
512200	WAGES-PART TIME-OVERTIME	0.00	0.00	224.76	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	46,821.93	47,263.03	46,755.68	22,744.96	52,112.00	49,281.00	54,810.00	2,698.00
514200	RETIREMENT-COUNTY SHARE	35,014.83	40,640.56	42,207.70	20,036.69	46,322.00	43,413.00	47,287.00	965.00
514300	RETIREMENT-EMPLOYEES SHARE	127.43	21.27	13.77	50.16	0.00	50.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	136,505.87	133,733.54	148,160.57	71,129.61	159,711.00	142,259.00	149,767.00	-9,944.00
514500	LIFE INSURANCE COUNTY SHARE	126.32	126.04	137.69	64.65	153.00	140.00	165.00	12.00
514600	WORKERS COMPENSATION	666.47	788.52	577.54	286.74	545.00	621.00	502.00	-43.00
519100	UNIFORM ALLOWANCE	450.00	450.00	450.00	118.00	450.00	450.00	500.00	50.00
522500	TELEPHONE & DAIN LINE	12,534.00	12,534.00	12,408.00	6,330.00	12,534.00	12,660.00	12,660.00	126.00
531200	OFFICE SUPPLIES AND EXPENSE	1,012.00	906.73	1,259.62	650.00	1,500.00	1,500.00	1,500.00	0.00
532800	TRAINING AND INSERVICE	1,704.06	2,357.98	147.56	331.96	2,700.00	2,700.00	2,700.00	0.00
533500	MEALS AND LODGING	0.00	32.51	29.59	0.00	0.00	0.00	0.00	0.00
534700	FIELD SUPPLIES	1,946.98	3,304.97	3,195.08	2,585.50	2,000.00	3,000.00	3,004.00	1,004.00
TOTAL SHERIFF-DISPATCH		874,192.25	887,183.10	893,342.90	433,465.08	959,234.00	928,748.00	989,364.00	30,130.00
10020225 SHERIFF-FIELD SERVICES									
511100	SALARIES PERMANENT REGULAR	2,074,141.06	2,134,283.24	2,197,226.52	1,095,981.79	2,224,030.00	2,374,627.00	2,378,688.00	154,658.00
511200	SALARIES-PERMANENT-OVERTIME	166,638.97	162,798.47	159,468.06	66,502.51	150,024.00	144,089.00	162,533.00	12,509.00
511900	LONGEVITY-FULL TIME	2,700.00	2,820.00	2,783.95	0.00	2,680.00	2,960.00	2,680.00	0.00
512100	WAGES-PART TIME	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	168,912.64	171,380.38	175,673.79	87,075.39	181,934.00	188,663.00	194,705.00	12,771.00
514200	RETIREMENT-COUNTY SHARE	247,739.00	268,483.84	243,372.67	106,012.00	229,023.00	229,693.00	241,536.00	12,513.00
514300	RETIREMENT-EMPLOYEES SHARE	114,744.00	84,839.32	70,812.61	14,789.83	66,590.00	14,790.00	0.00	-66,590.00
514400	HEALTH INSURANCE COUNTY SHARE	457,706.25	472,860.90	502,912.07	224,731.99	494,329.00	449,464.00	487,798.00	-6,531.00
514500	LIFE INSURANCE COUNTY SHARE	615.47	668.98	710.44	289.86	709.00	628.00	816.00	107.00
514600	WORKERS COMPENSATION	26,103.26	33,087.97	29,775.07	13,741.61	28,063.00	29,773.00	29,015.00	952.00
514700	EDUCATION AND TRAINING	1,993.42	1,993.42	1,857.62	794.87	1,488.00	1,488.00	1,260.00	-228.00
514800	UNEMPLOYMENT	2,904.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519100	UNIFORM ALLOWANCE	16,442.18	16,810.43	16,865.94	13,318.46	17,500.00	17,500.00	22,100.00	4,600.00
520900	CONTRACTED SERVICES	0.00	0.00	1,456.80	10,408.08	0.00	15,000.00	0.00	0.00
523900	INTERPRETER FEES	0.00	87.50	0.00	0.00	50.00	50.00	50.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	3,536.75	6,532.15	5,390.49	4,168.51	5,000.00	5,000.00	5,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	38,288.25	13,256.04	0.00	0.00	0.00	13,257.00	0.00	0.00
532800	TRAINING AND INSERVICE	23,823.73	26,868.46	27,212.80	20,191.29	33,000.00	37,895.00	35,000.00	2,000.00
533500	MEALS AND LODGING	155.00	1,197.48	1,012.75	0.00	0.00	0.00	0.00	0.00
534700	FIELD SUPPLIES	120,349.80	103,410.53	113,857.57	38,015.33	97,750.00	98,688.00	97,750.00	0.00
534750	TOWING	5,394.00	2,524.15	4,117.03	1,379.04	2,500.00	2,758.00	3,000.00	500.00

Fund: GENERAL FUND Department: SHERIFF		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10020225 SHERIFF-FIELD SERVICES									
535100	VEHICLE FUEL / OIL	243,263.64	236,512.80	215,488.10	69,345.39	240,000.00	138,691.00	240,000.00	0.00
535200	VEHICLE MAINTENANCE AND REPAIR	48,113.62	45,151.40	55,045.58	26,437.62	50,000.00	52,475.00	53,000.00	3,000.00
539500	RADAR EXPENSE	930.22	234.00	1,569.00	1,569.00	1,500.00	1,569.00	1,600.00	100.00
551200	INSURANCE-VEHICLE LIABILITY	22,399.33	19,985.69	25,876.92	22,296.08	25,000.00	25,000.00	25,000.00	0.00
572200	CRIME PREVENTION	1,067.89	5,158.32	1,155.75	1,616.84	2,000.00	2,000.00	2,000.00	0.00
572300	HIGHWAY SAFETY	142.47	143.30	0.00	0.00	500.00	500.00	500.00	0.00
581100	VEHICLE REPLACEMENT	200,959.09	222,442.33	226,774.52	180,238.75	212,000.00	212,000.00	280,500.00	68,500.00
TOTAL SHERIFF-FIELD SERVICES		3,995,564.04	4,033,531.10	4,080,416.05	1,998,904.24	4,065,670.00	4,058,558.00	4,264,531.00	198,861.00
10020235 SHERIFF-JAIL									
511100	SALARIES PERMANENT REGULAR	3,304,092.02	3,437,208.97	3,402,594.12	1,678,724.66	3,675,259.00	3,637,237.00	3,746,925.00	71,666.00
511200	SALARIES-PERMANENT-OVERTIME	135,343.82	142,743.81	158,874.60	69,756.27	106,801.00	151,139.00	109,870.00	3,069.00
511900	LONGEVITY-FULL TIME	3,867.23	3,910.55	4,202.46	0.00	4,820.00	4,480.00	5,260.00	440.00
512200	WAGES-PART TIME-OVERTIME	378.41	45.30	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	253,653.09	264,448.36	262,982.29	129,213.31	289,716.00	279,962.00	295,484.00	5,768.00
514200	RETIREMENT-COUNTY SHARE	355,331.91	387,722.33	350,488.73	158,281.81	349,387.00	342,944.00	350,657.00	1,270.00
514300	RETIREMENT-EMPLOYEES SHARE	149,942.52	112,283.81	92,125.64	19,513.44	90,888.00	19,513.00	0.00	-90,888.00
514400	HEALTH INSURANCE COUNTY SHARE	832,076.34	817,740.86	819,191.32	392,171.77	812,865.00	784,344.00	834,855.00	21,990.00
514500	LIFE INSURANCE COUNTY SHARE	1,055.06	1,049.08	1,124.30	414.67	1,113.00	898.00	1,132.00	19.00
514600	WORKERS COMPENSATION	34,331.72	44,760.98	39,176.88	18,013.33	38,736.00	39,281.00	38,147.00	-589.00
514700	EDUCATION AND TRAINING	484.12	484.12	484.12	223.44	252.00	484.00	484.00	232.00
514800	UNEMPLOYMENT	7,085.77	9,438.00	1,886.00	680.00	0.00	1,473.00	0.00	0.00
519100	UNIFORM ALLOWANCE	20,913.60	23,697.78	25,591.43	9,438.02	20,100.00	20,100.00	23,450.00	3,350.00
520900	CONTRACTED SERVICES	263,300.72	268,366.66	276,683.41	166,526.71	285,000.00	273,599.00	293,550.00	8,550.00
523200	HOUSING JUVENILES-SECURE DETEN	42,645.00	32,630.00	43,120.00	28,100.00	35,000.00	56,200.00	45,000.00	10,000.00
523900	INTERPRETER FEES	862.50	682.89	933.50	502.50	1,000.00	1,005.00	1,000.00	0.00
524800	MAINTENANCE AGREEMENT	4,859.93	1,508.00	0.00	0.00	0.00	0.00	0.00	0.00
529400	PRISONER MEALS	310,593.08	320,046.43	333,742.27	149,955.59	308,000.00	299,911.00	308,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	10,461.36	9,140.15	10,594.05	2,828.78	11,000.00	11,000.00	11,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	584.00	178.00	0.00	0.00	0.00	0.00	0.00	0.00
532200	SUBSCRIPTIONS	437.95	437.95	541.95	278.95	1,000.00	1,000.00	1,000.00	0.00
532800	TRAINING AND INSERVICE	5,967.85	9,305.86	9,518.36	6,435.38	9,600.00	9,600.00	10,000.00	400.00
533500	MEALS AND LODGING	164.44	77.85	569.06	0.00	0.00	0.00	0.00	0.00
534700	FIELD SUPPLIES	20,728.76	21,474.13	20,336.80	7,819.59	20,000.00	20,000.00	20,000.00	0.00
539200	JAIL EXPENSE	64,144.22	68,134.25	65,217.88	24,496.54	65,000.00	65,000.00	65,000.00	0.00
539220	PRISONER PROGRAMS	13,949.00	10,813.00	12,692.40	10,142.63	20,000.00	20,000.00	20,000.00	0.00
539300	PRISONERS MEDICAL EXPENSE	35,636.22	23,232.74	25,444.19	13,932.25	31,500.00	27,865.00	31,500.00	0.00
539700	LAUNDRY, LINENS & BEDDING	16,834.79	10,250.14	9,790.24	4,016.39	9,000.00	8,033.00	9,000.00	0.00
539800	EQUIPMENT LEASE	21,632.36	18,878.44	23,764.22	12,324.12	21,000.00	24,648.00	25,000.00	4,000.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: SHERIFF	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10020235 SHERIFF-JAIL								
551200 INSURANCE-VEHICLE LIABILITY	354.58	410.07	508.26	333.10	0.00	0.00	0.00	0.00
551600 INSURANCE-MONIES & SECURITIES	201.76	201.76	201.76	199.93	700.00	700.00	700.00	0.00
TOTAL SHERIFF-JAIL	5,911,914.13	6,041,302.27	5,992,380.24	2,904,323.18	6,207,737.00	6,100,416.00	6,247,014.00	39,277.00
10020237 COURT SECURITY								
511100 SALARIES PERMANENT REGULAR	214,611.74	247,620.96	221,503.35	108,265.00	227,529.00	234,574.00	238,095.00	10,566.00
511200 SALARIES-PERMANENT-OVERTIME	1,275.57	3,521.71	2,809.24	1,068.71	8,347.00	2,316.00	8,659.00	312.00
511900 LONGEVITY-FULL TIME	260.00	280.00	300.00	0.00	320.00	280.00	340.00	20.00
514100 FICA & MEDICARE TAX	16,012.41	18,633.90	16,414.62	7,997.21	18,088.00	17,327.00	18,922.00	834.00
514200 RETIREMENT-COUNTY SHARE	23,736.08	26,193.30	23,204.07	10,536.23	22,770.00	22,828.00	23,473.00	703.00
514300 RETIREMENT-EMPLOYEES SHARE	11,216.73	8,329.02	6,751.67	1,517.91	6,621.00	1,518.00	0.00	-6,621.00
514400 HEALTH INSURANCE COUNTY SHARE	33,665.28	49,834.25	61,791.84	28,614.96	57,230.00	57,230.00	58,947.00	1,717.00
514500 LIFE INSURANCE COUNTY SHARE	135.84	105.76	92.64	40.36	94.00	87.00	110.00	16.00
514600 WORKERS COMPENSATION	2,495.32	3,640.76	2,836.34	1,289.44	2,790.00	2,794.00	2,820.00	30.00
514700 EDUCATION AND TRAINING	252.20	87.30	0.00	0.00	252.00	252.00	252.00	0.00
519100 UNIFORM ALLOWANCE	1,608.41	2,354.16	1,197.51	106.72	1,800.00	1,800.00	1,850.00	50.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	154.41	87.00	58.84	500.00	500.00	500.00	0.00
532800 TRAINING AND INSERVICE	312.00	457.65	394.16	0.00	2,050.00	600.00	1,200.00	-850.00
533500 MEALS AND LODGING	0.00	0.00	149.92	0.00	0.00	0.00	0.00	0.00
534700 FIELD SUPPLIES	1,121.06	1,167.93	1,368.29	25.27	1,500.00	1,000.00	1,500.00	0.00
TOTAL COURT SECURITY	306,702.64	362,381.11	338,900.65	159,520.65	349,891.00	343,106.00	356,668.00	6,777.00
10020245 SHERIFF-SPECIAL TEAMS								
532800 TRAINING AND INSERVICE	1,440.00	2,178.50	1,455.00	1,762.39	3,000.00	3,000.00	3,000.00	0.00
534700 FIELD SUPPLIES	19,075.52	11,608.90	14,926.17	5,339.72	14,000.00	14,000.00	16,000.00	2,000.00
535100 VEHICLE FUEL / OIL	56.78	0.00	158.37	0.00	1,000.00	1,000.00	1,000.00	0.00
535200 VEHICLE MAINTENANCE AND REPAIR	1,397.25	2,161.20	1,061.85	336.64	2,000.00	2,000.00	2,000.00	0.00
539600 BOAT/SNOWMOBILE SUPPLIES	0.00	0.00	50.71	0.00	1,000.00	1,000.00	1,000.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	2,541.18	1,334.83	1,529.51	399.93	1,000.00	1,000.00	1,400.00	400.00
581900 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00	-25,000.00
TOTAL SHERIFF-SPECIAL TEAMS	24,510.73	17,283.43	19,181.61	7,838.68	47,000.00	47,000.00	24,400.00	-22,600.00
10020255 SHERIFF-PRISONER TRANSPORT								
512100 WAGES-PART TIME	67,591.25	64,363.48	61,481.68	40,572.00	88,800.00	87,906.00	88,800.00	0.00
514100 FICA & MEDICARE TAX	5,190.32	4,930.83	4,712.51	3,110.81	6,793.00	6,740.00	6,793.00	0.00
514600 WORKERS COMPENSATION	777.31	925.33	775.43	479.93	1,048.00	1,040.00	1,012.00	-36.00
514800 UNEMPLOYMENT	554.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	255.67	90.64	120.24	92.23	400.00	200.00	200.00	-200.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: SHERIFF	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10020255 SHERIFF-PRISONER TRANSPORT								
534700 FIELD SUPPLIES	133.38	589.06	477.51	0.00	425.00	600.00	425.00	0.00
535100 VEHICLE FUEL / OIL	5,351.53	2,216.53	2,585.86	2,082.73	2,445.00	4,513.00	4,500.00	2,055.00
535200 VEHICLE MAINTENANCE AND REPAIR	2,219.27	2,922.15	1,909.40	690.75	5,000.00	2,500.00	5,000.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	1,568.93	1,095.15	1,450.47	1,399.23	3,000.00	1,500.00	1,500.00	-1,500.00
581900 CAPITAL OUTLAY	0.00	20,065.50	23,613.00	0.00	0.00	0.00	40,000.00	40,000.00
TOTAL SHERIFF-PRISONER TRANSPORT	83,642.37	97,198.67	97,126.10	48,427.68	107,911.00	104,999.00	148,230.00	40,319.00
10020293 DISABLED PARKING ENFORCEMENT								
526100 DISABLED PARKING ENFORCEMENT	320.36	596.15	1,235.76	152.60	1,300.00	1,300.00	1,300.00	0.00
TOTAL DISABLED PARKING ENFORCEMENT	320.36	596.15	1,235.76	152.60	1,300.00	1,300.00	1,300.00	0.00
10020411 ANIMAL SHELTER								
526100 ANIMAL SHELTER	143,000.00	147,000.00	147,000.00	73,500.00	147,000.00	147,000.00	147,000.00	0.00
TOTAL ANIMAL SHELTER	143,000.00	147,000.00	147,000.00	73,500.00	147,000.00	147,000.00	147,000.00	0.00
TOTAL DEPARTMENT REVENUE	-13,280,921.00	-13,608,831.39	-13,323,920.24	-6,689,310.80	-13,187,857.00	-13,371,132.00	-13,428,145.00	240,288.00
TOTAL DEPARTMENT EXPENSE	12,541,027.37	12,742,702.45	12,848,156.34	6,280,993.16	13,187,857.00	13,063,121.00	13,428,145.00	240,288.00
ADDITION TO (-)/USE OF FUND BALANCE	-739,893.63	-866,128.94	-475,763.90	-408,317.64	0.00	-308,011.00	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

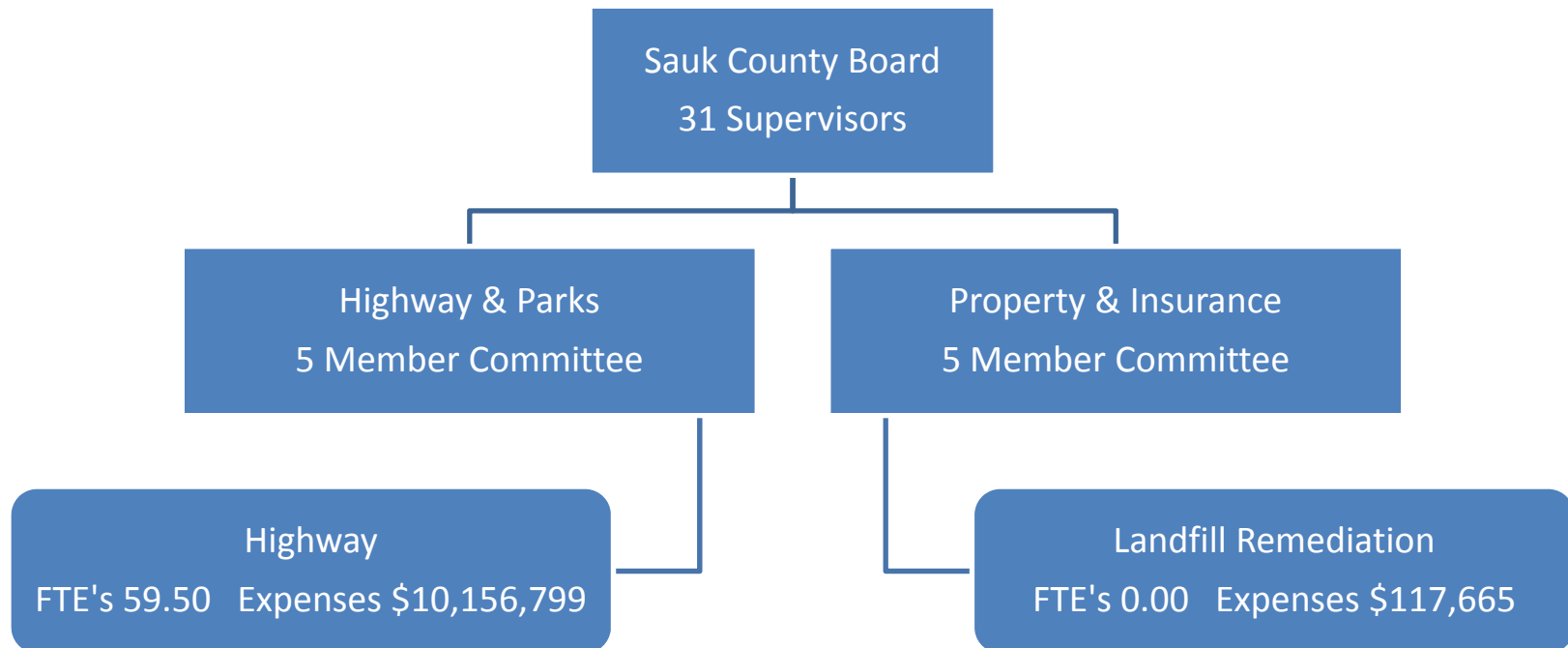
To promote interdepartmental and intergovernmental cooperation to provide safe, efficient and quality customer service.

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.

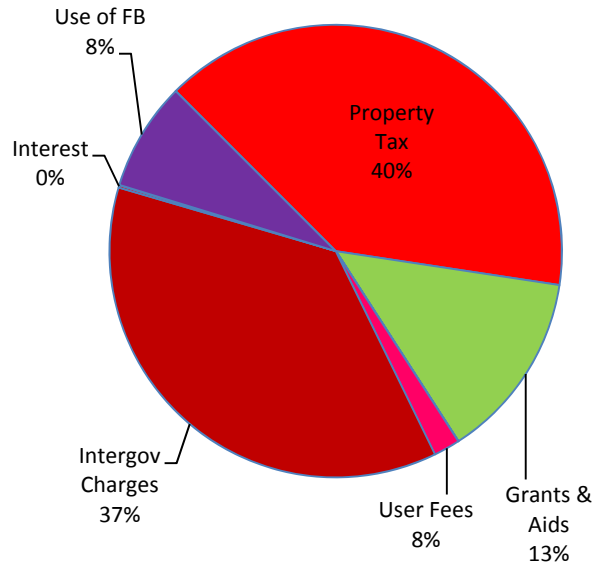


Public Works

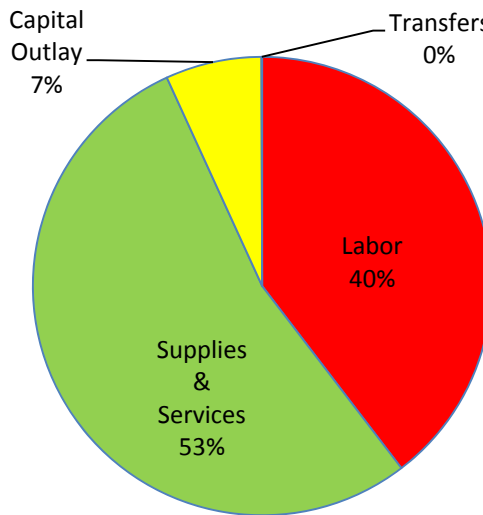
Significant Changes in the Public Works Function for 2016

- 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.

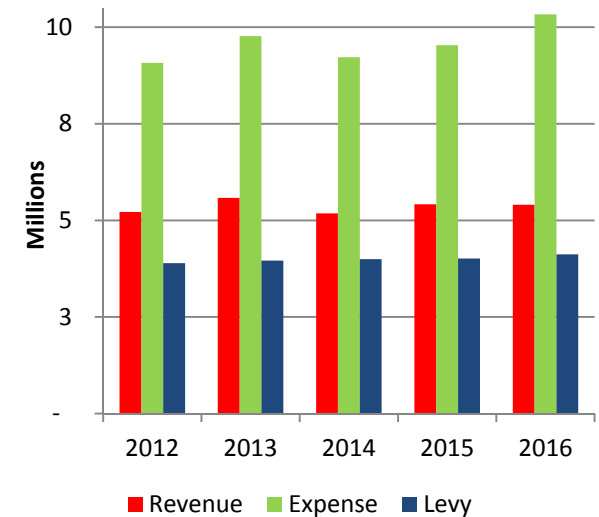
2016 Revenues by Category



2016 Expenses by Category



Revenue, Expense & Levy History



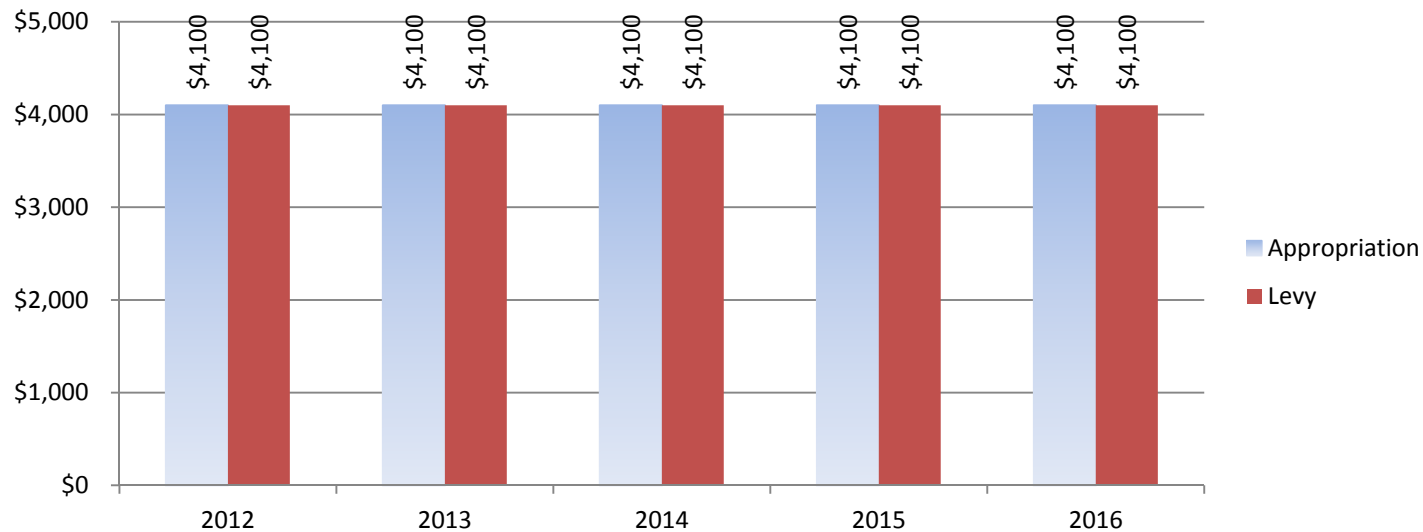
Baraboo Dells Airport

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

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

Major Goals for Organization for 2016 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	2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016
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.	12/31/2016
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.	12/31/2016
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.	5/31/2016
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.	12/31/2016
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.	8/31/2016
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.	10/1/2016
Incorporate new technologies and alternative fuels into Department operations.	Monitor advancements in alternative fuel vehicles and other technologies which could improve Department efficiency.	12/31/2016
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.	12/31/2016
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.	12/31/2016

Program Evaluation

Program Title	Program Description	Mandates and References	2016 Budget		FTE's	Key Outcome Indicator(s)
General Public Liability	Liability Insurance.	83.015(2)	Intergovernmental	\$14,540	0.01	
			Grants	\$0		
			TOTAL REVENUES	\$14,540		
			Wages & Benefits	\$922		
			Operating Expenses	\$29,182		
			TOTAL EXPENSES	\$30,104		
			COUNTY LEVY	\$15,564		

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	\$1,844		
			Operating Expenses	\$45,741		
			TOTAL EXPENSES	\$47,585		
		COUNTY LEVY	\$47,585			
Radio	Mobile communication equipment repair and replacement.		Intergovernmental	\$4,109	0.01	
			Grants	\$0		
			TOTAL REVENUES	\$4,109		
			Wages & Benefits	\$922		
			Operating Expenses	\$2,602		
			TOTAL EXPENSES	\$3,524		
		COUNTY LEVY	(\$585)			
County Highway(CTH) Maintenance	General maintenance of all County highways including patching, seal coating, brush cutting, mowing, litter cleanup, and road painting.	83-83.06	User Fees / Misc	\$18,417	20.05	'Total centerline miles of roadway rehabilitation and maintenance completed. Fleet efficiency: Net equip revenues/operating costs
			Grants	\$511,485		
			TOTAL REVENUES	\$529,902		
			Wages & Benefits	\$1,381,090		
			Operating Expenses	\$734,609		
			TOTAL EXPENSES	\$2,115,699		
		COUNTY LEVY	\$1,585,797			
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.	83-83.06	Intergovernmental	\$0	6.82	Total lane miles of roadway maintained during winter maintenance operations.
			Grants	\$281,643		
			TOTAL REVENUES	\$281,643		
			Wages & Benefits	\$455,253		
			Operating Expenses	\$745,526		
			TOTAL EXPENSES	\$1,200,779		
		COUNTY LEVY	\$919,136			
CTH Construction	County highway rehabilitation and reconstruction projects.	83-83.035	Intergovernmental	\$0	4.13	'Total centerline miles of roadway rehabilitation and maintenance completed. Fleet efficiency: Net equip revenues/operating costs.
			Grants	\$569,101		
			TOTAL REVENUES	\$569,101		
			Wages & Benefits	\$282,821		
			Operating Expenses	\$1,675,746		
			TOTAL EXPENSES	\$1,958,567		
		COUNTY LEVY	\$1,389,466			
CTH Bridge	County bridge rehabilitation and reconstruction projects.	83-83.065	User Fees / Misc	\$0	0.58	
			Grants	\$35,353		
			TOTAL REVENUES	\$35,353		
			Wages & Benefits	\$39,800		
			Operating Expenses	\$104,079		
			TOTAL EXPENSES	\$143,879		
		COUNTY LEVY	\$108,526			
State Highway (STH) Maintenance	General maintenance of all State highways.	84-84.07	Intergovernmental	\$2,304,570	19.46	Total lane miles of roadway maintained during winter maintenance operations. Fleet efficiency: Net equip revenues/operating costs.
			Grants	\$0		
			TOTAL REVENUES	\$2,304,570		
			Wages & Benefits	\$1,347,203		
			Operating Expenses	\$957,367		
			TOTAL EXPENSES	\$2,304,570		
		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	\$220,145	1.80	Total lane miles of roadway maintained during winter maintenance operations. Fleet efficiency: Net equip revenues/operating costs.
			Grants	\$0		
			TOTAL REVENUES	\$220,145		
			Wages & Benefits	\$124,212		
			Operating Expenses	\$95,933		
			TOTAL EXPENSES	\$220,145		
STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	84-84.07	Intergovernmental	\$94,021	0.15	
			Grants	\$0		
			TOTAL REVENUES	\$94,021		
			Wages & Benefits	\$9,950		
			Operating Expenses	\$84,071		
			TOTAL EXPENSES	\$94,021		
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.		Intergovernmental	\$1,087,263	5.32	Total lane miles of roadway maintained during winter maintenance operations. Fleet efficiency: Net equip revenues/operating costs.
			Grants	\$0		
			TOTAL REVENUES	\$1,087,263		
			Wages & Benefits	\$364,945		
			Operating Expenses	\$722,318		
			TOTAL EXPENSES	\$1,087,263		
County Department	Services provided to other Sauk County Departments.		Intergovernmental	\$119,121	0.58	
			Grants	\$0		
			TOTAL REVENUES	\$119,121		
			Wages & Benefits	\$39,800		
			Operating Expenses	\$79,321		
			TOTAL EXPENSES	\$119,121		
Non-Government	Services/materials provided to non-government customers.		Intergovernmental	\$119,121	0.58	
			Grants	\$0		
			TOTAL REVENUES	\$131,542		
			Wages & Benefits	\$39,800		
			Operating Expenses	\$91,742		
			TOTAL EXPENSES	\$131,542		
Outlay	2 Tandem Trucks 2 Snow Plows 2 Snow Wings 2 V-Box Spreaders 1 Mulcher 1 Loader/Backhoe 1 Motor Grader 4 Loaders 2 Skidsteer Loaders 1 Single Axle Truck 1 Dozer 4 Quad Axle Trucks 1 Power Broom	\$260,000 \$14,000 \$12,000 \$28,000 \$41,000 \$15,000 \$20,000 \$80,000 \$20,000 \$90,000 \$20,000 \$50,000 \$50,000	User Fees / Misc	\$131,542	-	
			Grants	\$0		
			TOTAL REVENUES	\$131,542		
			Wages & Benefits	\$39,800		
			Operating Expenses	\$91,742		
			TOTAL EXPENSES	\$131,542		
			COUNTY LEVY	\$0		
			User Fees / Misc	\$0		
			Use of Fund Balance	\$700,000		
			TOTAL REVENUES	\$700,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$700,000		
			TOTAL EXPENSES	\$700,000		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$6,091,310	59.50	
			TOTAL EXPENSES	\$10,156,800		
			COUNTY LEVY	\$4,065,490		

Highway

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Total centerline miles of roadway rehabilitation completed.	10.50	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.	4,700 yds	6,530 yds	6,530 yds
Tons of salt used for winter maintenance on County Highways.	3,461 tn	4,975 tn	4,975 tn
Diesel fuel used annually.	129,271 gal	143,621 gal	143,621 gal
Highway Department Administrative costs as a percentage of total highway maintenance costs.	4.34%	4.65%	4.65%

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Percentage of road miles resurfaced as compared to the total road miles of the CTH system.	3.42%	3.50%	4.02%
Fleet efficiency: equipment revenues generated less operating costs.	\$152,505	\$0	\$0
Fleet efficiency: percentage of revenues generated in excess of operating costs.	105.25%	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.	\$15,250	\$15,736	\$15,736
Statewide average administrative costs as a percentage of total highway maintenance costs. (71 counties)	4.44%	4.60%	4.38%

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**
3.00 FTE

**Skilled Heavy
Equipment Operator**
5.00 FTE

**Assistant Shop
Supervisor**
1.00 FTE

**Accounting
Assistant**
1.00 FTE

Patrolman
18.00 FTE

**Skilled Equipment
Operator**
5.00 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 Laborer
8.00 FTE

Mechanic
4.00 FTE

Mechanic Helper
1.00 FTE

**Night Dispatcher /
Janitor**
0.50 FTE

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
59.00			0.50		59.50

HIGHWAY

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget
Tax Levy	3,840,237	3,902,944	3,933,464	3,956,803	3,956,803	4,065,490
Grants & Aids	1,455,994	1,857,868	1,281,531	1,418,016	1,371,772	1,393,016
User Fees	180,157	289,675	207,967	182,361	182,361	195,163
Intergovernmental	3,558,527	3,417,659	3,596,400	3,796,257	3,796,257	3,798,130
Interest	6,173	4,666	3,703	5,500	5,500	5,000
Miscellaneous	0	283	72,766	0	0	0
Use of Fund Balance	0	73,300	0	0	650,000	700,000
Total Revenues	9,041,088	9,546,395	9,095,831	9,358,937	9,962,693	10,156,799

Expenses

Labor	2,652,082	2,747,699	2,677,376	2,810,657	2,810,657	2,889,136
Labor Benefits	1,163,194	1,153,807	1,138,655	1,170,340	1,170,340	1,203,196
Supplies & Services	5,110,569	5,640,223	5,243,830	5,372,440	5,326,196	5,359,467
Capital Outlay	0	0	0	0	650,000	700,000
Transfer to General Fund	6,173	4,666	3,703	5,500	5,500	5,000
Addition to Fund Balance	109,070	0	32,267	0	0	0
Total Expenses	9,041,088	9,546,395	9,095,831	9,358,937	9,962,693	10,156,799

Beginning of Year Fund Balance	9,810,646	9,919,716	9,846,416	9,878,683		9,878,683
End of Year Fund Balance	9,919,716	9,846,416	9,878,683	9,878,683		9,178,683

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.

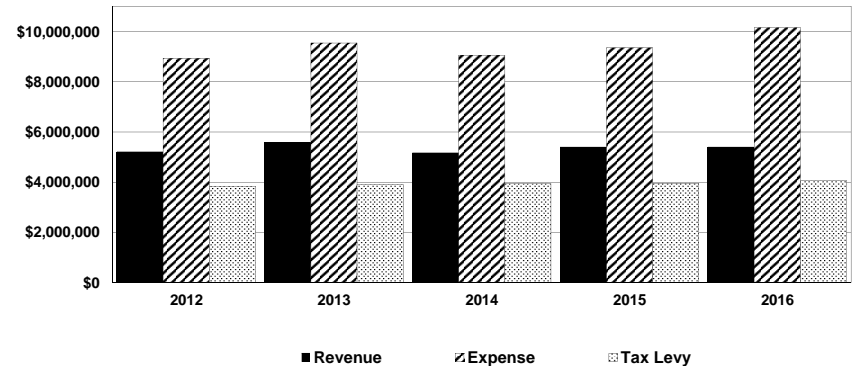
2016 Highlights & Issues on the Horizon

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

2016 County Highway project:
County Highway D - CTH W TO STH 154 (8 miles) for \$2,500,000

	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
	108,687	2.75%	2 Tandem Trucks	260,000	0
	21,244	1.55%	3 Snow Plows	14,000	0
	12,802	7.02%	3 Snow Wings	12,000	0
	1,873	0.05%	2 V-Box Spreaders	28,000	0
	(500)	-9.09%	1 Mulcher	41,000	0
	0	0.00%	1 Loader/Backhoe	15,000	0
	50,000	7.69%	1 Motor Grader	20,000	0
			4 Loaders	80,000	0
			2 Skidsteer Loaders	20,000	0
			1 Single Axle Truck	90,000	0
			1 Dozer	20,000	0
			4 Quad Axle Trucks	50,000	0
			1 Power Broom	50,000	0
			2016 Total	700,000	0
			2017	700,000	0
			2018	750,000	0
			2019	750,000	0
			2020	750,000	0

Revenue, Expense and Tax Levy



Fund: HIGHWAY Department: HIGHWAY		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
70030 HIGHWAY REVENUE									
411100	GENERAL PROPERTY TAXES	-3,840,237.00	-3,902,944.00	-3,933,464.00	-1,978,401.48	-3,956,803.00	-3,956,803.00	-4,065,490.00	108,687.00
422160	HO-CHUNK GAMING GRANT	-20,000.00	-20,000.00	-20,000.00	-25,000.00	-25,000.00	-25,000.00	0.00	-25,000.00
435300	TRANSPORTATION AIDS / STATE	-1,329,660.14	-1,293,074.36	-1,255,170.03	-325,353.43	-1,255,170.00	-1,301,414.00	-1,301,414.00	46,244.00
435310	LOCAL ROAD/CO HWY IMPROVEMENT	-106,334.23	-544,794.04	-6,361.05	0.00	-91,602.00	-91,602.00	-91,602.00	0.00
463100	HWY MAINT/CONST PRIVATE	-119,468.51	-160,380.31	-145,780.69	-32,365.01	-112,767.00	-112,767.00	-127,663.00	14,896.00
472300	TRANSPORTATION-STHS MAINTENANC	-2,558,401.62	-2,118,746.34	-2,240,440.14	-1,145,535.70	-2,634,592.00	-2,634,592.00	-2,641,950.00	7,358.00
472310	STATE PERF BASED MAINT REVENUE	0.00	0.00	-165,376.45	-120,241.98	0.00	0.00	0.00	0.00
473300	HWY MAINT/CONST-OTHER GOVERNME	-909,943.75	-1,163,872.73	-1,095,793.75	-513,508.80	-1,047,929.00	-1,047,929.00	-1,040,938.00	-6,991.00
473350	OTHER REVENUE FROM LOCAL GOVT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
474100	HWY MAINT/CONST-OTHER DEPT	-90,181.15	-135,040.38	-94,789.97	-35,223.98	-113,736.00	-113,736.00	-115,242.00	1,506.00
481100	INTEREST ON INVESTMENTS	-6,172.66	-4,666.27	-3,702.63	0.00	-5,500.00	-5,500.00	-5,000.00	-500.00
483100	GAIN/LOSS FIXED ASSETS DIV	0.00	0.00	-72,766.34	0.00	0.00	0.00	0.00	0.00
483300	SALE OF MATERIAL AND SUPPLIES	-60,688.82	-129,295.00	-62,186.60	-61,813.35	-69,594.00	-69,594.00	-67,500.00	-2,094.00
486300	INSURANCE RECOVERIES	0.00	-283.23	0.00	-720.44	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	-700,000.00	50,000.00
TOTAL HIGHWAY REVENUE		-9,041,087.88	-9,473,096.66	-9,095,831.65	-4,238,164.17	-9,962,693.00	-9,358,937.00	-10,156,799.00	194,106.00
70030110 HIGHWAY ADMINISTRATION									
514100	FICA & MEDICARE TAX	271.71	244.92	267.97	210.42	300.00	300.00	268.00	-32.00
514600	WORKERS COMPENSATION	3.55	3.84	3.21	2.20	5.00	5.00	2.00	-3.00
515800	PER DIEM COMMITTEE	3,550.00	3,200.00	3,500.00	2,750.00	3,500.00	3,500.00	3,500.00	0.00
526100	ADMINISTRATION	413,361.33	384,704.50	396,740.49	191,437.41	396,527.00	396,527.00	400,997.00	4,470.00
531800	MIS DEPARTMENT CHARGEBACKS	1,778.20	2,039.97	2,012.63	1,032.63	3,221.00	3,221.00	3,390.00	169.00
533200	MILEAGE	1,386.55	1,192.63	1,410.08	984.44	1,300.00	1,300.00	1,300.00	0.00
551600	INSURANCE-MONIES & SECURITIES	16.14	16.14	16.14	15.99	18.00	18.00	18.00	0.00
552100	OFFICIALS BONDS	21.36	23.37	23.37	23.37	25.00	25.00	25.00	0.00
TOTAL HIGHWAY ADMINISTRATION		420,388.84	391,425.37	403,973.89	196,456.46	404,896.00	404,896.00	409,500.00	4,604.00
70030303 LOCAL BRIDGE AIDS									
526100	LOCAL BRIDGE AIDS	103,635.00	107,498.00	106,887.00	38,223.00	38,223.00	38,223.00	45,538.00	7,315.00
TOTAL LOCAL BRIDGE AIDS		103,635.00	107,498.00	106,887.00	38,223.00	38,223.00	38,223.00	45,538.00	7,315.00
70030305 SUPERVISION									
526100	SUPERVISION	105,063.00	96,404.46	100,805.11	46,794.64	107,806.00	107,806.00	110,600.00	2,794.00
TOTAL SUPERVISION		105,063.00	96,404.46	100,805.11	46,794.64	107,806.00	107,806.00	110,600.00	2,794.00

Fund: HIGHWAY	2012	2013	2014	2015	2015	2015		Dollar
Department: HIGHWAY	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
70030306 RADIO EXPENSE								
526100 RADIO EXPENSE	2,799.64	1,093.79	2,368.80	136.00	3,000.00	3,000.00	2,500.00	-500.00
TOTAL RADIO EXPENSE	2,799.64	1,093.79	2,368.80	136.00	3,000.00	3,000.00	2,500.00	-500.00
70030307 GENERAL PUBLIC LIABILITY								
551700 INSURANCE-UMBRELLA	24,182.00	25,351.00	27,165.00	23,251.00	28,000.00	28,000.00	29,080.00	1,080.00
TOTAL GENERAL PUBLIC LIABILITY	24,182.00	25,351.00	27,165.00	23,251.00	28,000.00	28,000.00	29,080.00	1,080.00
70030308 EMPLOYEE TAXES AND BENEFITS								
513000 EMPLOYEE BENEFITS	44,513.51	-40,530.66	-60,320.00	0.00	0.00	0.00	0.00	0.00
TOTAL EMPLOYEE TAXES AND BENEFITS	44,513.51	-40,530.66	-60,320.00	0.00	0.00	0.00	0.00	0.00
70030310 HWY SHOP OPERATIONS								
526100 SHOP OPERATIONS	-3,038.09	-2,039.85	-2,012.62	0.00	-3,221.00	-3,221.00	-3,391.00	-170.00
531800 MIS DEPARTMENT CHARGEBACKS	3,038.09	2,039.85	2,012.62	0.00	3,221.00	3,221.00	3,391.00	170.00
TOTAL HWY SHOP OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70030312 MACHINERY/EQUIPMENT OPERATIONS								
535900 EQUIPMENT AND MAINTENANCE	-548,050.08	-314,311.87	-342,655.87	-420,956.08	0.00	0.00	0.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	138,508.58	122,489.73	150,762.29	125,817.37	0.00	0.00	0.00	0.00
551300 INSURANCE-CONTRACTORS EQUIP/IN	9,049.50	7,150.26	7,465.86	7,296.84	0.00	0.00	0.00	0.00
TOTAL MACHINERY/EQUIPMENT OPERATIONS	-400,492.00	-184,671.88	-184,427.72	-287,841.87	0.00	0.00	0.00	0.00
70030315 INSURANCE RECOVERY EXPENSE								
526100 INSURANCE RECOVERY EXPENSE	0.00	3,951.59	4,681.03	4,923.44	0.00	0.00	0.00	0.00
TOTAL INSURANCE RECOVERY EXPENSE	0.00	3,951.59	4,681.03	4,923.44	0.00	0.00	0.00	0.00
70030316 CAPITAL ASSET ACQUISITION								
581000 CAPITAL EQUIPMENT >\$500	0.00	0.00	0.00	0.00	650,000.00	0.00	700,000.00	50,000.00
TOTAL CAPITAL ASSET ACQUISITION	0.00	0.00	0.00	0.00	650,000.00	0.00	700,000.00	50,000.00
511100 SALARIES PERMANENT REGULAR	2,480,405.27	2,525,082.98	2,483,842.04	1,198,783.55	2,582,629.00	2,582,629.00	2,670,001.00	87,372.00
511200 SALARIES-PERMANENT-OVERTIME	148,359.00	199,475.18	170,093.68	76,855.09	206,246.00	206,246.00	196,253.00	-9,993.00
511900 LONGEVITY-FULL TIME	19,767.83	19,941.17	17,326.88	0.00	18,282.00	18,282.00	19,382.00	1,100.00
512100 WAGES-PART TIME	0.00	0.00	2,613.00	9,391.20	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	194,537.15	202,310.88	197,077.52	94,886.01	214,747.00	214,747.00	220,751.00	6,004.00
514200 RETIREMENT-COUNTY SHARE	156,130.41	179,723.80	186,843.21	86,739.78	189,779.00	189,779.00	189,141.00	-638.00

Fund: HIGHWAY Department: HIGHWAY		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
514400	HEALTH INSURANCE COUNTY SHARE	715,923.94	753,450.17	765,880.42	357,269.73	719,145.00	719,145.00	749,744.00	30,599.00
514500	LIFE INSURANCE COUNTY SHARE	1,434.31	1,335.86	1,204.97	533.30	1,229.00	1,229.00	1,381.00	152.00
514600	WORKERS COMPENSATION	50,379.81	57,268.59	47,697.86	20,588.86	45,135.00	45,135.00	41,909.00	-3,226.00
519600	PAYROLL DEFAULT OFFSET	-3,772,324.52	-3,943,732.72	-3,877,581.63	-1,847,197.99	-3,977,192.00	-3,977,192.00	-4,088,562.00	-111,370.00
524000	MISCELLANEOUS EXPENSES	5,286.80	4,985.35	4,723.72	2,123.84	0.00	0.00	0.00	0.00
533200	MILEAGE	0.00	0.00	154.72	0.00	0.00	0.00	0.00	0.00
533500	MEALS AND LODGING	100.00	158.74	123.61	26.63	0.00	0.00	0.00	0.00
70030320 CTHS ROUTINE MAINTENANCE									
526100	CTHS ROUTINE MAINTENANCE	2,159,274.18	2,111,463.31	2,003,668.14	925,700.58	1,975,890.00	2,022,134.00	2,025,500.00	49,610.00
TOTAL CTHS ROUTINE MAINTENANCE		2,159,274.18	2,111,463.31	2,003,668.14	925,700.58	1,975,890.00	2,022,134.00	2,025,500.00	49,610.00
70030321 CTHS SNOW/ICE CONTROL									
526100	CTHS SNOW/ICE CONTROL	839,093.76	1,411,482.10	1,009,279.63	553,915.84	1,082,238.00	1,082,238.00	1,097,238.00	15,000.00
TOTAL CTHS SNOW/ICE CONTROL		839,093.76	1,411,482.10	1,009,279.63	553,915.84	1,082,238.00	1,082,238.00	1,097,238.00	15,000.00
70030322 CTHS ROAD CONSTRUCTION									
526100	CTHS ROAD CONSTRUCTION	2,014,832.73	2,152,528.36	1,900,751.99	39,682.68	1,848,464.00	1,848,464.00	1,890,913.00	42,449.00
TOTAL CTHS ROAD CONSTRUCTION		2,014,832.73	2,152,528.36	1,900,751.99	39,682.68	1,848,464.00	1,848,464.00	1,890,913.00	42,449.00
70030323 CTHS BRIDGE CONSTRUCTION									
526100	CTHS BRIDGE CONSTRUCTION	146,325.25	83,329.04	251,871.29	495,213.95	130,000.00	130,000.00	140,000.00	10,000.00
TOTAL CTHS BRIDGE CONSTRUCTION		146,325.25	83,329.04	251,871.29	495,213.95	130,000.00	130,000.00	140,000.00	10,000.00
70030325 STHS MAINTENANCE									
526100	STHS MAINTENANCE	1,889,416.18	1,709,951.53	1,798,134.91	890,574.85	2,124,036.00	2,124,036.00	2,124,036.00	0.00
TOTAL STHS MAINTENANCE		1,889,416.18	1,709,951.53	1,798,134.91	890,574.85	2,124,036.00	2,124,036.00	2,124,036.00	0.00
70030326 STHS ROAD/BRIDGE CONSTRUCTION									
526100	STHS ROAD/BRIDGE CONSTRUCTION	357,952.81	123,729.40	152,375.87	40,507.75	200,000.00	200,000.00	200,000.00	0.00
TOTAL STHS ROAD/BRIDGE CONSTRUCTION		357,952.81	123,729.40	152,375.87	40,507.75	200,000.00	200,000.00	200,000.00	0.00
70030327 STHS OTHER SERVICES									
526100	STHS OTHER SERVICES	99,250.44	89,431.20	99,107.92	36,262.70	90,208.00	90,208.00	93,051.00	2,843.00
TOTAL STHS OTHER SERVICES		99,250.44	89,431.20	99,107.92	36,262.70	90,208.00	90,208.00	93,051.00	2,843.00

Fund: HIGHWAY Department: HIGHWAY	2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
70030329 STATE PERF BASED MAINT EXPENSE								
526100 APPROPRIATION	0.00	0.00	107,186.31	42,629.74	0.00	0.00	0.00	0.00
TOTAL STATE PERF BASED MAINT EXPENSE	0.00	0.00	107,186.31	42,629.74	0.00	0.00	0.00	0.00
70030330 OTHER LOCAL GOVERNMENT ROADS								
526100 OTHER LOCAL GOVERNMENT ROADS	909,943.75	1,163,872.73	1,095,793.75	508,847.55	1,047,929.00	1,047,929.00	1,040,938.00	-6,991.00
TOTAL OTHER LOCAL GOVERNMENT ROADS	909,943.75	1,163,872.73	1,095,793.75	508,847.55	1,047,929.00	1,047,929.00	1,040,938.00	-6,991.00
70030331 LOCAL DEPARTMENTS								
526100 LOCAL DEPARTMENTS	90,181.15	135,040.38	94,789.97	34,801.09	113,736.00	113,736.00	115,242.00	1,506.00
TOTAL LOCAL DEPARTMENTS	90,181.15	135,040.38	94,789.97	34,801.09	113,736.00	113,736.00	115,242.00	1,506.00
70030332 NON-GOVERNMENTAL CUSTOMERS								
524000 MISCELLANEOUS EXPENSES	16.63	0.00	-12.63	-0.06	0.00	0.00	0.00	0.00
526100 NON-GOVERNMENT CUSTOMERS	119,468.51	160,380.31	145,780.69	32,365.01	112,767.00	112,767.00	127,663.00	14,896.00
TOTAL NON-GOVERNMENTAL CUSTOMERS	119,485.14	160,380.31	145,768.06	32,364.95	112,767.00	112,767.00	127,663.00	14,896.00
70030900 TRANSFERS TO OTHER FUNDS								
591000 TRANSFER TO GENERAL FUND	6,172.66	4,666.27	3,702.63	0.00	5,500.00	5,500.00	5,000.00	-500.00
TOTAL TRANSFERS TO OTHER FUNDS	6,172.66	4,666.27	3,702.63	0.00	5,500.00	5,500.00	5,000.00	-500.00
TOTAL DEPARTMENT REVENUE	-9,041,087.88	-9,473,096.66	-9,095,831.65	-4,238,164.17	-9,962,693.00	-9,358,937.00	-10,156,799.00	194,106.00
TOTAL DEPARTMENT EXPENSE	8,932,018.04	9,546,396.30	9,063,563.58	3,622,444.35	9,962,693.00	9,358,937.00	10,156,799.00	194,106.00
ADDITION TO (-)/USE OF FUND BALANCE	-109,069.84	73,299.64	-32,268.07	-615,719.82	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.	12/31/2016
Provide adequate funding for perpetual care of the landfill sites.	Complete and maintain detailed interest earned on investments and expenditure projections.	12/31/2016
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.	3/31/2016

Program Evaluation

Program Title	Program Description	Mandates and References	2016 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	\$48,090	
			Grants	\$0	
			TOTAL REVENUES	\$49,890	
			Wages & Benefits	\$0	
			Operating Expenses	\$49,890	
			TOTAL EXPENSES	\$49,890	
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	\$12,500	
			Use of Fund Balance	\$55,275	
			Grants	\$0	
			TOTAL REVENUES	\$67,775	
			Wages & Benefits	\$0	
			Operating Expenses	\$67,775	
			TOTAL EXPENSES	\$67,775	
Totals			TOTAL REVENUES	\$117,665	
			TOTAL EXPENSES	\$117,665	
			COUNTY LEVY	\$0	

Output Measures - How much are we doing?

Description	2014 Actual	2015 Estimate	2016 Budget
Gallons of leachate removed from landfill	265,429	265,429	228,000
Methane management system running at peak performance with minimal down time	Flare monitored remotely, runtime approximately 85%	Flare monitored remotely, runtime approximately 85%	Flare monitored remotely, runtime approximately 90%
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?

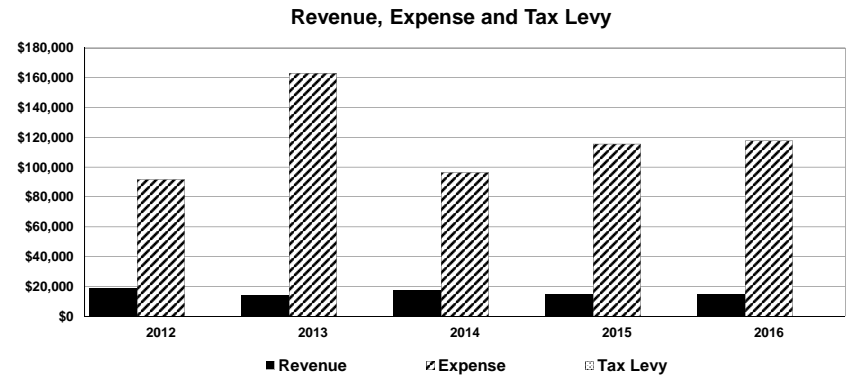
Description	2014 Actual	2015 Estimate	2016 Budget
Leachate volume remains consistent with facility history as well as weather conditions	Levels appear to be consistent with all conditions	Levels appear to be consistent with all conditions	Levels appear to be consistent with all conditions
Methane system running	85% Runtime	85% Runtime	80% Runtime
Positive Inspection report - issues with cover are addressed	Positive Report	Anticipate Positive	Anticipate Positive report

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LANDFILL REMEDIATION FUND											
<u>Revenues</u>											
User Fees	5,077	488	0	0	0	0	0	0.00%	None	0	0
Interest	13,635	13,496	16,998	14,300	11,800	14,300	2,500	21.19%			
Use of Fund Balance	73,029	149,123	79,322	101,315	121,300	103,365	(17,935)	-14.79%	2016 Total	0	0
Total Revenues	91,741	163,107	96,320	115,615	133,100	117,665	(15,435)	-11.60%			
<u>Expenses</u>											
Supplies & Services	91,741	163,107	96,320	115,615	133,100	117,665	(15,435)	-11.60%	2017	0	0
Total Expenses	91,741	163,107	96,320	115,615	133,100	117,665	(15,435)	-11.60%	2018	0	0
									2019	0	0
									2020	0	0
Beginning of Year Fund Balance	5,312,152	5,239,123	5,090,000	5,010,678		4,909,363					
End of Year Fund Balance	5,239,123	5,090,000	5,010,678	4,909,363		4,805,998					

2016 Highlights & Issues on the Horizon

Interest rates and revenues continue to be at low rates.

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.



Fund: LANDFILL REMEDIATION	2012	2013	2014	2015	2015	2015		Dollar
Department: SOLID WASTE SITE	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
25060 LANDFILL REMEDIATION REVENUE								
464500 WASTE TO ENERGY REVENUES	-4,851.99	-487.89	0.00	0.00	0.00	0.00	0.00	0.00
464600 LANDFILL LABOR REIMBURSEMENT	-225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
481160 INTEREST LANDFILL REMEDIATION	-10,042.64	-11,262.84	-15,155.29	-7,544.49	-10,000.00	-12,500.00	-12,500.00	2,500.00
481400 INTEREST ON LNG TRM CR INVEST	-3,592.34	-2,233.16	-1,842.36	-1,222.01	-1,800.00	-1,800.00	-1,800.00	0.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-121,300.00	0.00	-103,365.00	-17,935.00
TOTAL LANDFILL REMEDIATION REVENUE	-18,711.97	-13,983.89	-16,997.65	-8,766.50	-133,100.00	-14,300.00	-117,665.00	-15,435.00
25060372 LANDFILL REMEDIATION OLD								
520100 CONSULTANT AND CONTRACTUAL	3,956.25	5,713.15	0.00	0.00	0.00	0.00	0.00	0.00
520101 WASTE TO ENERGY MONITORING	225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	17,209.08	36,261.92	19,809.86	16,780.44	35,000.00	30,000.00	30,000.00	-5,000.00
522500 TELEPHONE & DAIN LINE	402.15	278.12	0.00	0.00	0.00	0.00	0.00	0.00
522900 UTILITIES	646.30	2,065.81	3,140.58	1,505.89	4,200.00	3,200.00	3,200.00	-1,000.00
523100 GROUNDWATER MONITORING	8,953.47	12,547.68	15,091.95	6,351.90	12,000.00	14,000.00	14,000.00	2,000.00
530500 LICENSES AND PERMITS	65.00	0.00	115.00	0.00	100.00	115.00	115.00	15.00
535000 REPAIRS AND MAINTENANCE	0.00	11,261.98	321.47	596.73	2,500.00	1,500.00	2,500.00	0.00
551000 INSURANCE	26.94	37.86	49.35	46.60	50.00	50.00	75.00	25.00
TOTAL LANDFILL REMEDIATION OLD	31,484.19	68,166.52	38,528.21	25,281.56	53,850.00	48,865.00	49,890.00	-3,960.00
25060373 LANDFILL REMEDIATION NEW								
520100 CONSULTANT AND CONTRACTUAL	3,956.25	3,481.25	0.00	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	33,519.07	45,029.00	32,895.98	12,582.32	50,000.00	40,000.00	40,000.00	-10,000.00
522100 WATER TREATMENT/TESTING	1,321.66	1,761.33	1,901.53	583.90	2,500.00	2,000.00	2,000.00	-500.00
522500 TELEPHONE & DAIN LINE	487.42	278.14	0.00	0.00	0.00	0.00	0.00	0.00
522900 UTILITIES	708.66	2,070.96	3,140.95	1,505.97	4,200.00	3,200.00	3,200.00	-1,000.00
523100 GROUNDWATER MONITORING	20,236.35	31,018.61	19,482.54	8,130.65	20,000.00	20,000.00	20,000.00	0.00
535000 REPAIRS AND MAINTENANCE	0.64	11,263.14	321.51	596.72	2,500.00	1,500.00	2,500.00	0.00
551000 INSURANCE	26.94	37.85	49.34	46.60	50.00	50.00	75.00	25.00
TOTAL LANDFILL REMEDIATION NEW	60,256.99	94,940.28	57,791.85	23,446.16	79,250.00	66,750.00	67,775.00	-11,475.00
TOTAL DEPARTMENT REVENUE	-18,711.97	-13,983.89	-16,997.65	-8,766.50	-133,100.00	-14,300.00	-117,665.00	-15,435.00
TOTAL DEPARTMENT EXPENSE	91,741.18	163,106.80	96,320.06	48,727.72	133,100.00	115,615.00	117,665.00	-15,435.00
ADDITION TO (-)/USE OF FUND BALANCE	73,029.21	149,122.91	79,322.41	39,961.22	0.00	101,315.00	0.00	

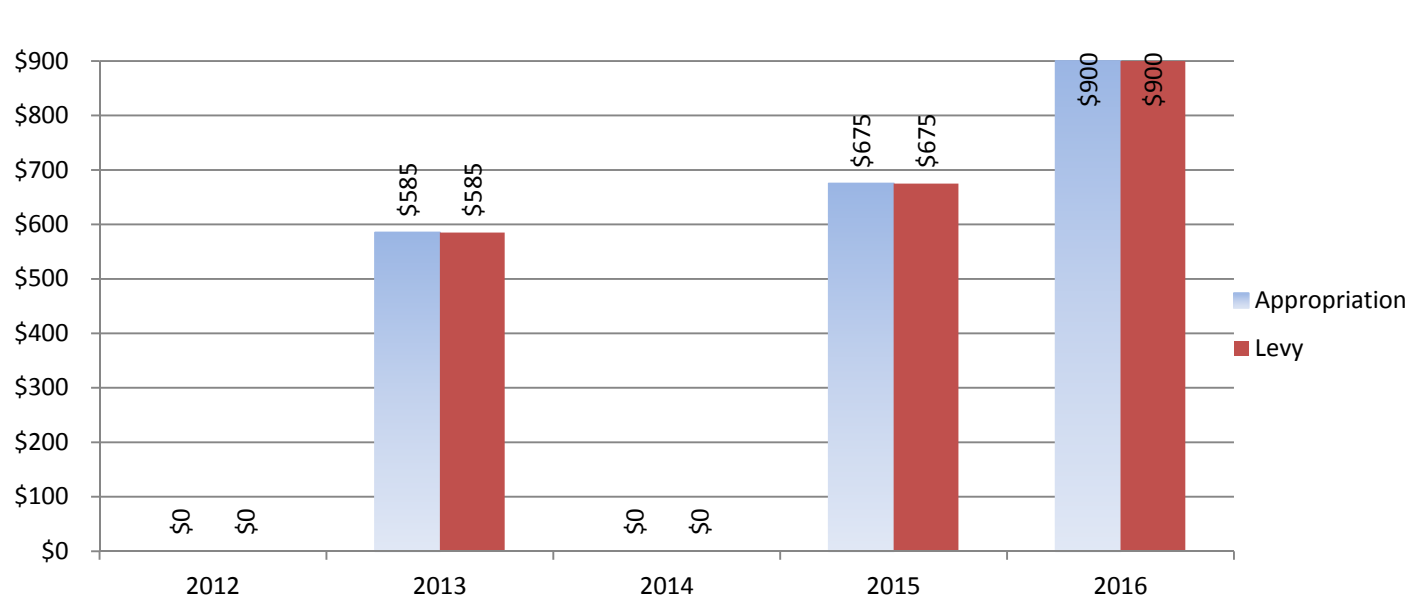
Pink Lady Rail Transit Commission (PLRTC)

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 2016 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	2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016
10999361-526100	Appropriation	\$0	\$585	\$0	\$675	\$675	\$675	\$900



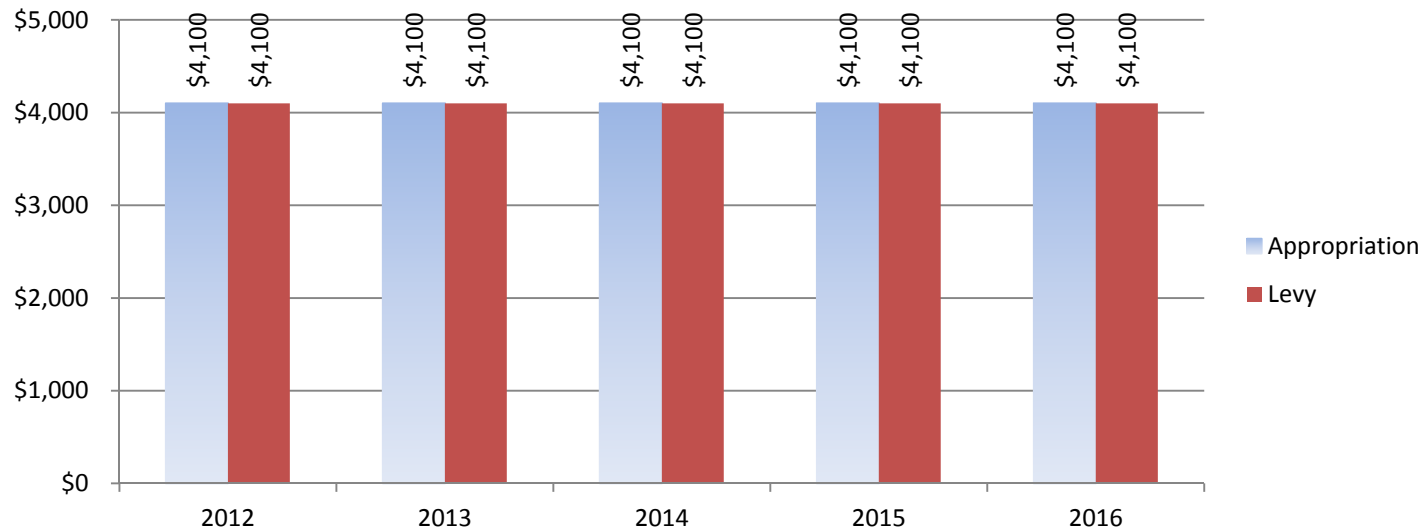
Reedsburg Airport

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 2016 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	2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016
10999350-526100	99002 Appropriation	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100



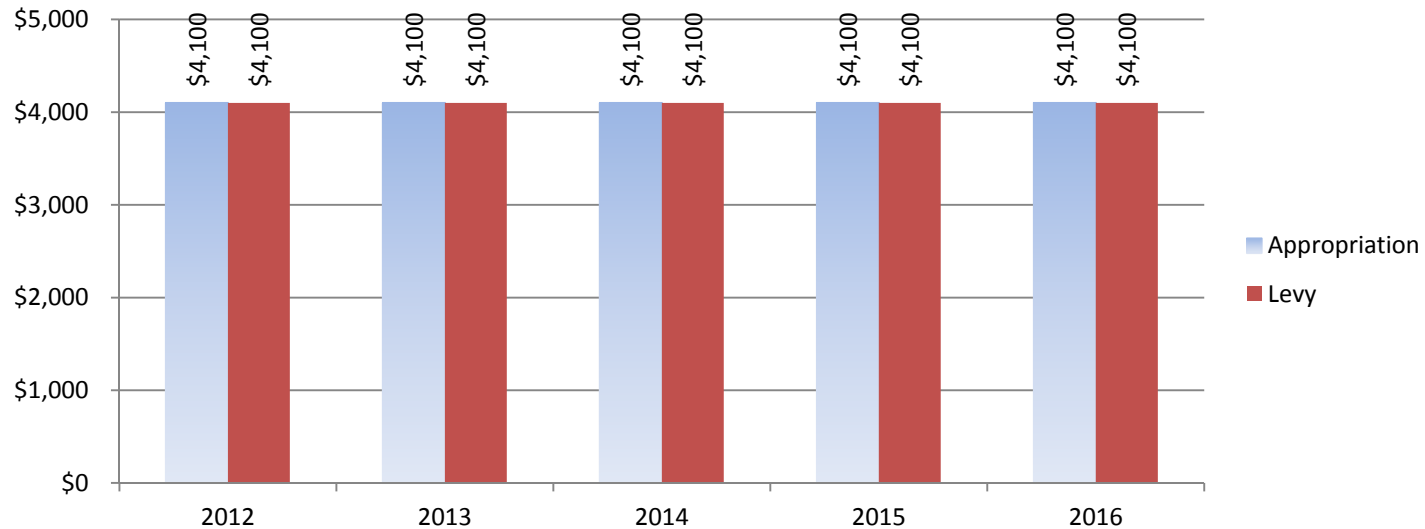
Sauk-Prairie Airport, Inc.

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 2016 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	2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016
10999350-526100	99003 Appropriation	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100



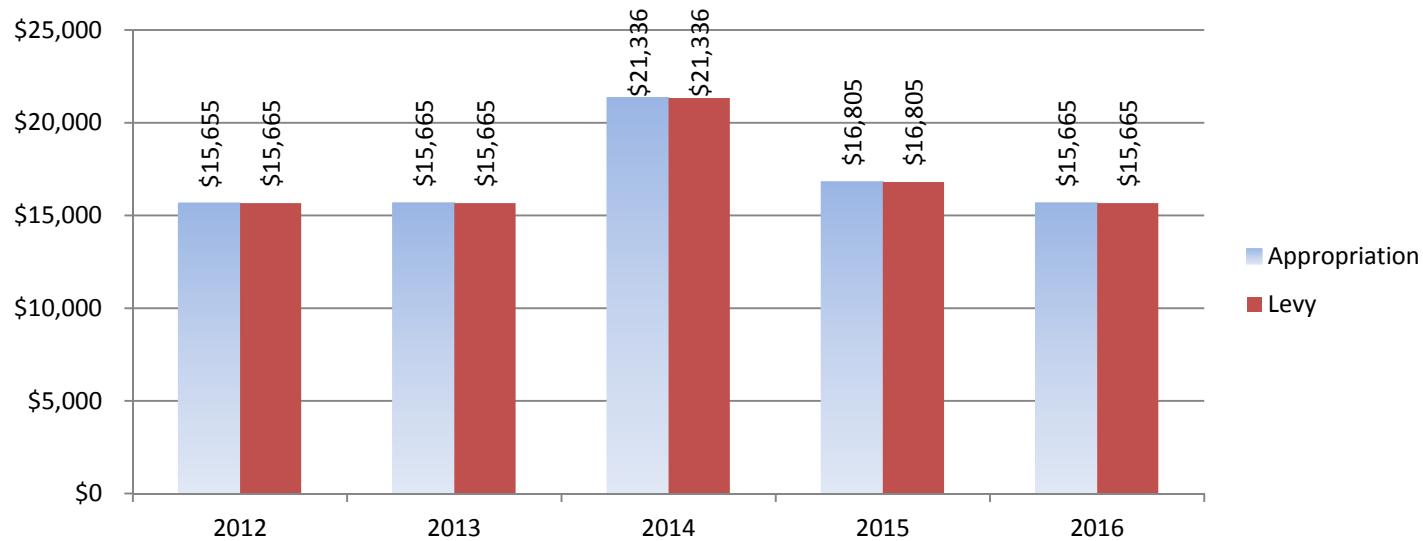
Tri-County Airport

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 2016 and Beyond: For 2016, the Tri-County Airport Commission will focus on replacing the rotating beacon and engineering for the eventual reconstruction of runway 09-27. This is additional to normal airport operations and a continuing effort to maintain infrastructure.

Fund Department	General Fund 10 General Non-Departmental 999	2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016
10999350-526100	99004 Appropriation	\$15,665	\$15,665	\$21,336	\$16,805	\$16,805	\$16,805	\$15,665



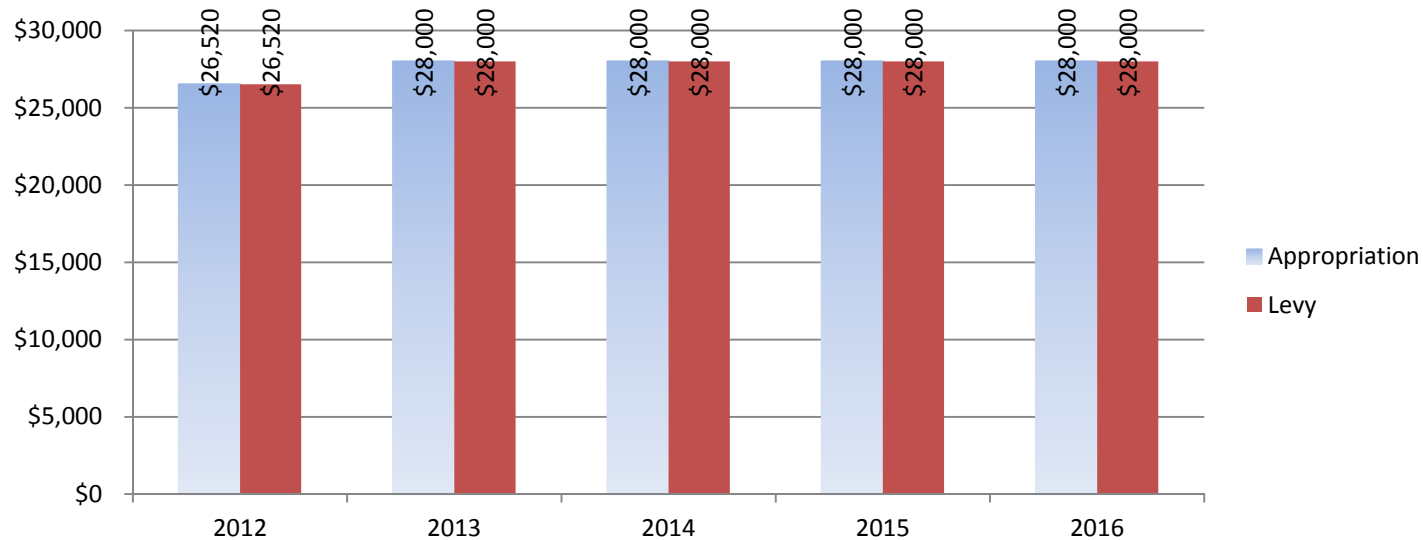
Wisconsin River Rail Transit Commission

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 2016 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 2016 include: develop 8000' siding on Prairie sub, tie replacement, bridge work and bridge replacements

Fund Department	General Fund 10 General Non-Departmental 999	2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016
10999360-526100	Appropriation	\$26,520.00	\$28,000.00	\$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.

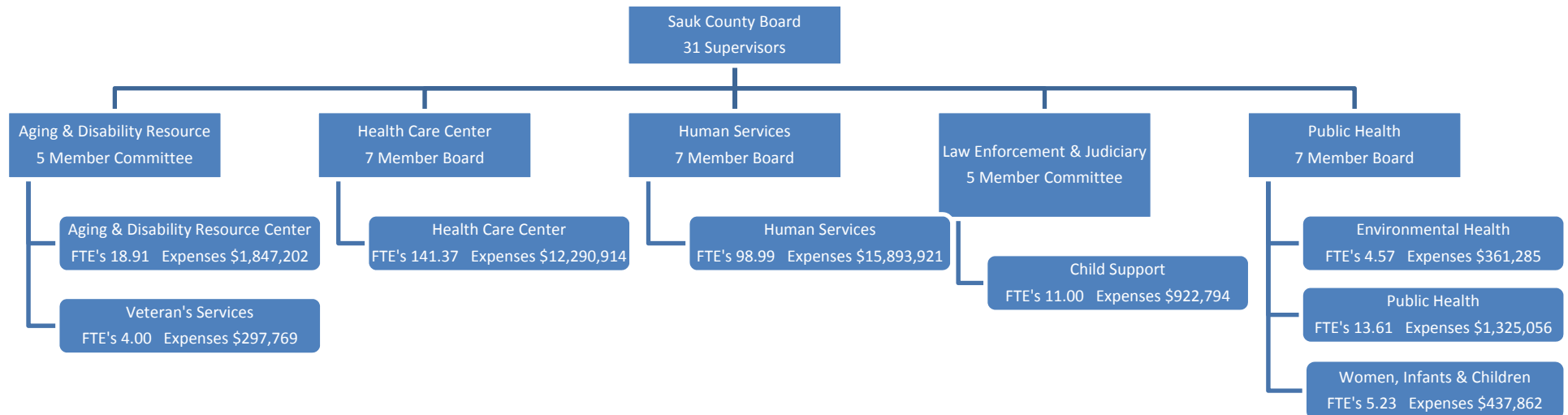
FUNCTIONAL AREA VISION STATEMENT

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 2015 Sauk County Needs Assessment: Develop three ways to for the HHS Functional Group to collectively address issues of quality of life and transportation, an adequate supply of health care workers, and promote healthier lifestyles as related in the Sauk County Comprehensive Plan, by April 30, 2016. Develop three ways for the HHS Functional Group to collectively address issues of mental health/alcohol and other drug abuse, obesity and access to dental care as related in the 2015 Sauk County Needs Assessment by June 30, 2016.

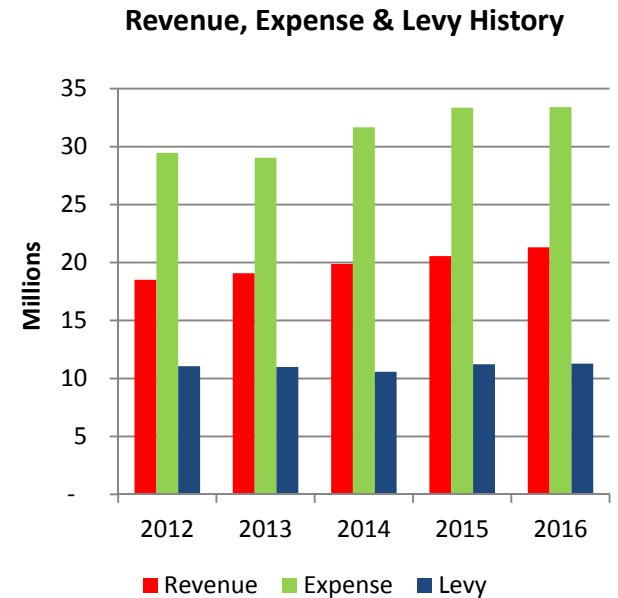
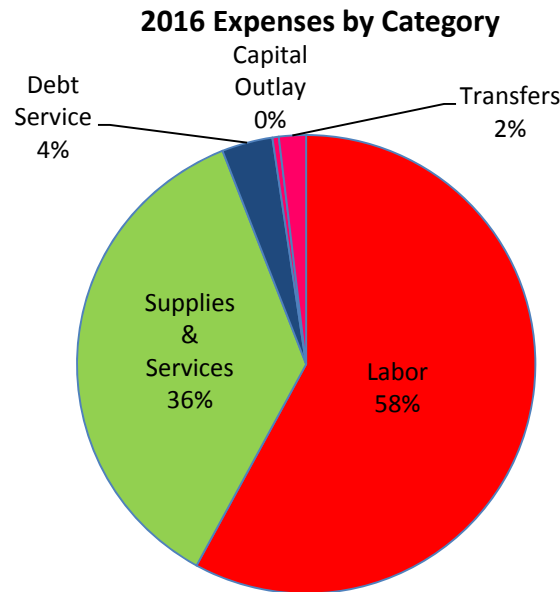
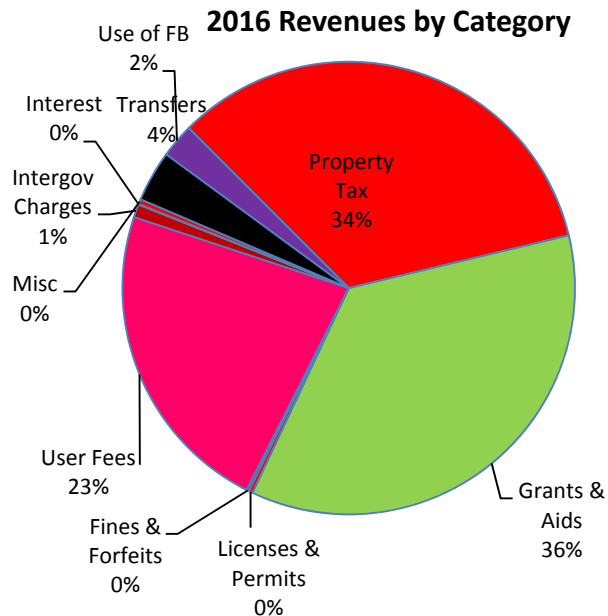
Develop optimal, effective and cost-efficient services to the citizens of Sauk County by working collaboratively across the Health & Human Services Functional Group department and with community partners: Identify programs within participating HHS Functional department and other community organizations that may indicate potential duplicative efforts, redundancies and possible programmatic and service delivery improvement opportunities by March 31, 2016. Develop plan to address assessment finding as part of 2015 and 2016 Sauk County budget cycles by December 31, 2015. Implement three components of the plan by April 1, 2016.



Health & Human Services

Significant Changes in the Health & Human Services Function for 2016

- Transfer of nutrition programs from Women, Infants & Children back to the Aging & Disability Resource Center.
- Expansion 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.
- The State of Wisconsin biennial budget mandates the Department of Health Services (DHS) Division of Food Safety and Recreational Licensing (FSRL) merge with the Department of Agriculture, Trade and Consumer Protection (DATCP). The merger is to be completed by July 1, 2016. This merger has raised questions about the long-term future of the DHS Limited Agent Program.
- The State of Wisconsin biennial budget also mandates fee schedule freezes for DHS until the merger is completed. This raises legal questions as to the 2016-17 licensing year renewal process and whether it will be fiscally feasible to obtain full agent status this upcoming year.
- Uncertainties regarding the availability of Veterans Service State grant funds have led to removal of this revenue source from the budget, \$11,500.
- Sauk County is using existing Health Care Center staff and kitchen equipment to prepare home delivered meals rather than contracting for their preparation.
- Increased efficiencies and wrap around programming have allowed a \$107,780 decrease in Alternate Care placement funding.
- Due to decreasing refunds from Institutions over the last several years, overall cost is increasing \$100,000.



Aging & Disability Resource Center

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Increase the number of unduplicated clients served by the ADRC Information and Assistance Specialists' (I&A Specialists) by 10%	1) Utilizing Regional monthly dashboard which assesses progress 2) Ensure I&A Specialists attend all ADRC Information and Assistance meetings	12/31/2016
Expand transportation ridership by 5% during 2016	1) Expand Fun Day Travels outings by 2 more days per month 2) Offer bus transportation to congregate dinners in the Spring Green area	12/31/2016
Improve process with Medicare Part D clinics	1) Hold at least two sessions to teach Medicare beneficiaries, who want to learn to do their own Medicare Part D plan search, how to use the Medicare plan finder 2) Start using customers' personal Medicare information when attending the clinic, instead of using the general information	12/31/2016
Increase total meals provided to eligible clients by 15%	1) Have I&A Specialists conduct new client intakes within 10 business days of receiving the referral 2) Ensure I&A Specialists utilize the GWAAR assessment form	12/31/2016
Create a culture where our communities are dementia friendly to improve the quality of life for people with dementia, their caregivers, families and friends	1) Director will attend at least two trainings on the relational model of community organizing provided by representatives of either/or/both Southwest Partners and Wisconsin Leadership Association. 2) Staff will attend trainings that meet the expectations of dementia capable and friendly	4/30/2016
Increase awareness of Evidence Based classes offered in the County	1) Community partners and members providing evidence based classes will be invited to a committee meeting 2) A detailed listing of all evidence bases classes and instructors throughout the County will be compiled	6/30/2016

Aging & Disability Resource Center

Program Evaluation						
Program Title	Program Description	Mandates and References	2016 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	\$562,557	6.16	
			TOTAL REVENUES	\$562,557		
			Wages & Benefits	\$506,187		
			Operating Expenses	\$58,527		
			TOTAL EXPENSES	\$564,714		
			COUNTY LEVY	\$557		
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	\$82,497	4.20	
			Grants	\$233,677		
			TOTAL REVENUES	\$316,174		
			Wages & Benefits	\$207,841		
			Operating Expenses	\$141,714		
			TOTAL EXPENSES	\$349,555		
COUNTY LEVY	\$33,381					
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	User Fees / Misc	\$24,000	2.19	
			Grants	\$95,049		
			TOTAL REVENUES	\$119,049		
			Wages & Benefits	\$76,045		
			Operating Expenses	\$122,717		
			TOTAL EXPENSES	\$198,762		
COUNTY LEVY	\$79,713					
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	User Fees / Misc	\$56,500	1.42	
			Grants	\$131,157		
			TOTAL REVENUES	\$187,657		
			Wages & Benefits	\$69,687		
			Operating Expenses	\$172,603		
			TOTAL EXPENSES	\$242,290		
COUNTY LEVY	\$54,633					

Aging & Disability Resource Center

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.	GWAAR Contract	User Fees / Misc	\$0	0.38	
	Helping Hand at Home: Information is disseminated to older adults and adults with disabilities about available chore services within Sauk County communities.		Grants	\$24,998		
	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.		TOTAL REVENUES	\$24,998		
			Wages & Benefits	\$21,583		
			Operating Expenses	\$4,765		
			TOTAL EXPENSES	\$26,348		
			COUNTY LEVY	\$1,350		
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	2.30	
			Grants	\$170,261		
			TOTAL REVENUES	\$170,261		
			Wages & Benefits	\$193,096		
			Operating Expenses	\$15,109		
			TOTAL EXPENSES	\$208,205		
			COUNTY LEVY	\$37,944		
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	Grants	\$192,305	2.10	
			TOTAL REVENUES	\$192,305		
			Wages & Benefits	\$182,236		
			Operating Expenses	\$10,068		
			TOTAL EXPENSES	\$192,304		
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	Grants	\$25,705	0.10	
			TOTAL REVENUES	\$25,705		
			Wages & Benefits	\$7,707		
			Operating Expenses	\$46,941		
			TOTAL EXPENSES	\$54,648		
COUNTY LEVY	\$28,943					
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	0.05	
			Grants	\$4,192		
			TOTAL REVENUES	\$4,192		
			Wages & Benefits	\$3,220		
			Operating Expenses	\$7,157		
			TOTAL EXPENSES	\$10,377		
			COUNTY LEVY	\$6,185		
Totals			TOTAL REVENUES	\$1,602,898	18.90	
			TOTAL EXPENSES	\$1,847,202		
			COUNTY LEVY	\$242,704		

Aging & Disability Resource Center

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
AddLIFE Today! Newsmagazine - Total Circulation (Mailed/Emailed)	6,790	7,086	7,200
Disability Benefit Specialist Program - Total Cases Served	553	560	575
Elderly Benefit Specialist Program - Total Individuals Served	1113	1153	1175
Information & Assistance Program - Total Contacts/unduplicated clients	7095/3454	8400/4059	8600/4464
National Family Caregiver Support Program - Total Unduplicated Respite Scholarship Recipients / Support Group Participants	17	17	20
Nutrition Programs - Total Congregate Unduplicated Eligible Individuals	424	400	400
Nutrition Programs - Total Home Delivery Unduplicated Eligible Individuals	271	300	345
Prevention Program - Total Classes Held / Unduplicated Participants	2/20	2/19	4/40
Transportation Programs - Total Rides (All Services)	4,908	6,900	7,245
Volunteer hours	16,413	16,425	16,475

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
ADRC Unit: Disability Benefit Specialist Monetary Impact to Sauk County	\$2,651,568	\$2,500,000	\$2,525,000
Older Americans Act Unit: Elder Benefit Specialist Program Monetary Impact to Sauk County	\$5,973,944	\$6,000,000	\$6,100,000
Transportation Unit: One-Day Excursion "Fun-day Travels"/Shopping Bus Cost Per Ride	45.33	\$45.36	\$45.40
Transportation Unit: Volunteer Driver Escort Cost Per Ride	\$40.45	\$34.97	\$37.08
Volunteer hours/value of hours	\$365,025	\$373,920.00	\$383,790.00

Sauk County Aging and Disability Resource Center

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

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

ADRC Assistant
1.00 FTE

**Aging & Disability
Specialist**
5.00 FTE

**Nutrition &
Prevention
Specialist**
1.00 FTE

**Transportation
Coordinator**
1.00 FTE

**Program
Assistant - ADRC**
1.00 FTE

**Aging Benefits
Paraprofessional**
2.00 FTE

Meals Coordinator
0.52 FTE

Van Driver
1.85 FTE

**Program
Specialist**
1.00 FTE

**Disability
Benefit
Specialist**
2.00 FTE

**Dining Center
Coordinator**
1.54 FTE

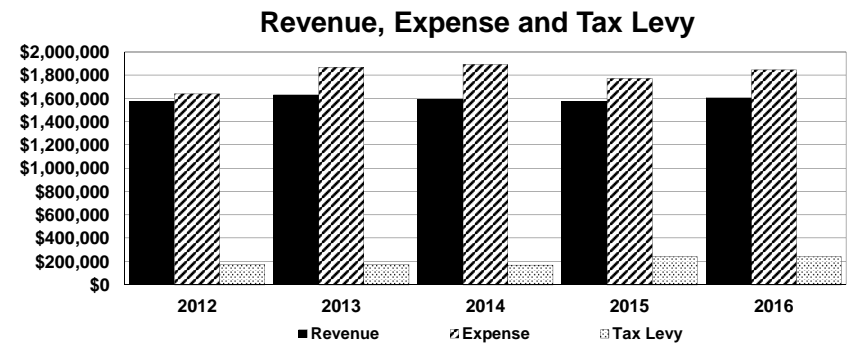
2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
16.87	4.77		(5.85)	3.12	18.91

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
AGING & DISABILITY RESOURCE CENTER											
<u>Revenues</u>											
Tax Levy	176,914	174,608	171,138	241,939	241,939	242,704	765	0.32%	None	0	0
Grants & Aids	1,405,254	1,473,049	1,416,172	1,417,803	1,432,883	1,439,901	7,018	0.49%			
User Fees	83,649	74,635	87,661	89,925	87,597	88,097	500	0.57%	2016 Total	0	0
Intergovernmental	7,703	3,795	4,210	5,000	2,500	2,500	0	0.00%			
Donations	75,055	77,178	74,822	60,133	58,200	74,000	15,800	27.15%			
Interest	2	0	0	0	0	0	0	0.00%	2017	0	0
Miscellaneous	1,226	806	7,052	297	0	0	0	0.00%	2018	0	0
Use of Fund Balance	0	64,531	131,912	0	67,116	0	(67,116)	-100.00%	2019	0	0
									2020	0	0
Total Revenues	1,749,803	1,868,602	1,892,967	1,815,097	1,890,235	1,847,202	(43,033)	-2.28%			
<u>Expenses</u>											
Labor	763,087	863,039	860,218	769,635	818,656	938,040	119,384	14.58%			
Labor Benefits	290,191	345,987	350,967	317,364	325,984	329,561	3,577	1.10%			
Supplies & Services	544,194	659,576	681,782	686,356	745,595	579,601	(165,994)	-22.26%			
Capital Outlay	44,796	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	107,535	0	0	41,742	0	0	0	0.00%			
Total Expenses	1,749,803	1,868,602	1,892,967	1,815,097	1,890,235	1,847,202	(43,033)	-2.28%			
Beginning of Year Fund Balance	348,217	455,752	391,221	259,309		301,051					
End of Year Fund Balance	455,752	391,221	259,309	301,051		301,051					

2016 Highlights & Issues on the Horizon

Transfer of nutrition program management from the WIC department.

Sauk County is using existing Health Care Center staff and kitchen equipment to prepare home delivered meals rather than contracting for their preparation.



Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
20054 AGING & DISABILITY RESRCE REV									
411100	GENERAL PROPERTY TAXES	-176,914.00	-174,608.00	-171,138.00	-120,969.48	-241,939.00	-241,939.00	-242,704.00	765.00
424182	MIPPA GRANT	-5,091.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424502	AGING & DISABIL RESOURCE CENTE	-646,020.00	-714,260.00	-711,599.00	-314,353.00	-815,862.00	-818,000.00	-815,862.00	0.00
424503	ADRC REGIONAL LIVING WELL GRNT	0.00	-3,963.77	0.00	0.00	0.00	0.00	0.00	0.00
425500	WIHA GRANT	0.00	-1,361.56	0.00	0.00	0.00	0.00	0.00	0.00
425590	IIIB REVENUE CONTROL	-62,191.00	-62,292.00	-59,271.00	-7,394.00	-59,271.00	-59,271.00	-59,271.00	0.00
425630	IIID SUPP HOME CARE	-4,875.00	-4,875.00	-4,192.00	-2,496.00	-4,192.00	-4,192.00	-4,192.00	0.00
425650	STATE BENEFIT SPECIALIST	-28,215.00	-28,215.00	-28,215.00	-5,656.00	-28,215.00	-28,215.00	-28,215.00	0.00
425651	STATE BENEFIT SPEC-FED MTCH	-28,215.00	-28,215.00	-28,215.00	-5,656.00	-28,215.00	-28,215.00	-28,215.00	0.00
425655	STATE HLTH INS ASST PROGRAM	-5,000.00	-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	-153,805.00	-153,805.00	-142,794.00	-58,523.00	-142,794.00	-142,794.00	-142,794.00	0.00
425750	NSIP CONG NUTRITION	-14,242.00	-11,213.00	-9,706.00	0.00	-16,512.00	-16,512.00	-16,512.00	0.00
425760	STATE PHARM ASST PROG	-6,779.00	-6,779.00	-6,779.00	-1,769.00	-6,779.00	-6,779.00	-6,779.00	0.00
425762	STATE PHARM ASST-FED MTCH	-6,779.00	-6,779.00	-6,779.00	-1,769.00	-6,779.00	-6,779.00	-6,779.00	0.00
425820	IIIC-2 HOME DELIVERED MEALS	-43,644.00	-43,644.00	-42,800.00	-21,400.00	-42,800.00	-42,800.00	-42,800.00	0.00
425850	NSIP HOME DEL MEALS	-15,899.00	-12,891.00	-23,557.00	-14,644.00	-16,513.00	-17,000.00	-16,513.00	0.00
425860	SCSP HOME DEL TRANSPORT	-7,587.00	-7,587.00	-7,587.00	0.00	-7,587.00	-7,587.00	-7,587.00	0.00
425880	III-E PROGRAM REVENUES	-24,913.00	-31,547.00	-25,705.00	-7,950.00	-25,705.00	-8,000.00	-25,705.00	0.00
425950	TRANSPORTATION GRANT	-155,803.00	-149,607.00	-150,451.00	-157,997.00	-157,977.00	-157,977.00	-157,977.00	0.00
425953	VETS TRANSPORTATION GRANT	-1,455.48	-778.66	-1,182.67	0.00	-700.00	-700.00	-700.00	0.00
425955	53.10 TRANSPORTATION GRANT	-34,800.00	0.00	0.00	0.00	-67,982.00	-67,982.00	-75,000.00	7,018.00
425956	53.11 TRANSPORTATION GRANT	-159,142.00	-200,236.00	-162,339.00	-3,658.00	0.00	0.00	0.00	0.00
425957	RTAP STATE SCHOLARSHIPS	-798.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455640	FAMILY CARE NUTRITION	-26,969.53	-12,577.96	-11,333.28	-3,381.92	-4,000.00	-10,100.00	-4,000.00	0.00
455641	FAMILY CARE TRANSPORTATION	-34,952.99	-39,420.21	-39,463.41	-11,612.31	-29,497.00	-23,225.00	-29,497.00	0.00
466150	AGING-PROGRAM INCOME	-1,024.55	0.00	0.00	-130.00	0.00	-250.00	0.00	0.00
466155	AddLIFE TODAY PUBLICATION FEES	-3,991.96	-2,600.00	-1,230.00	-1,600.00	-2,000.00	-1,600.00	-1,600.00	-400.00
466210	CAFE CONNECTIONS REVENUE	-201.17	-283.78	-167.78	-47.39	0.00	-47.00	0.00	0.00
466300	HOME DELIVERED REVENUE	-338.94	0.00	-21.00	0.00	0.00	0.00	0.00	0.00
466310	BUS FARES-SHOPPING/GROCERY	0.00	0.00	-497.93	-1,560.40	-11,100.00	-3,100.00	-3,000.00	-8,100.00
466320	FUN DAY TRAVELS	0.00	0.00	-1,989.50	-754.00	-6,000.00	-1,800.00	-2,000.00	-4,000.00
466330	TAXI SUBSIDY FEES	0.00	0.00	-12,005.90	-12,612.50	-22,500.00	-25,000.00	-24,000.00	1,500.00
466340	THE BUS PROGRAM FARES	-3,558.87	-6,885.10	-5,155.60	0.00	0.00	0.00	0.00	0.00
466350	VOLUNTEER DRIVER REVENUE	-9,436.53	-9,725.03	-11,474.18	-11,568.99	-10,000.00	-23,000.00	-22,000.00	12,000.00
466351	VOLUNTEER DRIVER REV VETERANS	-4,386.15	-3,427.08	-4,003.50	-981.40	-2,500.00	-2,100.00	-2,000.00	-500.00
466352	DVR TRANSPORTATION	-14.00	0.00	-486.50	0.00	0.00	0.00	0.00	0.00
474700	HUMAN SERVICE-COP HOME DELIVER	-7,702.97	-3,795.09	-4,209.73	-2,525.26	-2,500.00	-5,000.00	-2,500.00	0.00
481100	INTEREST ON INVESTMENTS	-1.79	0.00	0.00	-1.54	0.00	0.00	0.00	0.00
483600	SALE OF COUNTY OWNED PROPERTY	0.00	0.00	-6,885.00	0.00	0.00	0.00	0.00	0.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
20054 AGING & DISABILITY RESRCE REV									
485090	DONATIONS - TAX PREP	-707.75	-449.00	-410.00	-279.50	0.00	-280.00	0.00	0.00
485120	DONATIONS ADDLIFE TODAY!	-20.00	0.00	-465.00	-52.50	0.00	-53.00	0.00	0.00
485140	DONATIONS ELDER BENEFIT SPEC	-116.75	-282.50	-321.00	-40.00	0.00	-100.00	0.00	0.00
485200	DONATIONS CONGREGATE PROGRAM	-26,087.90	-32,186.05	-27,990.26	-6,915.59	-28,200.00	-11,000.00	-24,000.00	-4,200.00
485300	DONATIONS HOME DELIVERED PROG	-48,057.59	-44,038.99	-45,065.30	-21,817.94	-30,000.00	-47,500.00	-50,000.00	20,000.00
485400	DONATIONS - PREVENTION	-40.00	-150.00	-130.00	-823.00	0.00	-1,000.00	0.00	0.00
485500	DONATIONS - ADRC	-25.00	-66.12	-395.00	-75.00	0.00	-200.00	0.00	0.00
485600	DONATIONS - CAREGIVER	0.00	-5.00	-45.00	0.00	0.00	0.00	0.00	0.00
486300	INSURANCE RECOVERIES	0.00	-522.45	0.00	0.00	0.00	0.00	0.00	0.00
493470	CONTINUING APPROP ST BEN SPEC	0.00	0.00	0.00	0.00	-37,781.00	0.00	0.00	-37,781.00
493561	CONTIN APPROP FAM CARE TRANSP	0.00	0.00	0.00	0.00	-7,768.00	0.00	0.00	-7,768.00
493590	CONT APPROP - ADRC	0.00	0.00	0.00	0.00	-21,567.00	0.00	0.00	-21,567.00
TOTAL AGING & DISABILITY RESRCE REV		-1,749,802.35	-1,804,071.35	-1,761,054.54	-802,562.72	-1,890,235.00	-1,815,097.00	-1,847,202.00	-43,033.00
20054459 AGING DISABILITY RESOURCE CNTR									
511100	SALARIES PERMANENT REGULAR	296,120.02	278,133.76	326,233.15	166,000.42	360,373.00	355,000.00	351,855.00	-8,518.00
511900	LONGEVITY-FULL TIME	1,097.79	1,441.88	1,284.16	0.00	1,354.00	1,354.00	1,048.00	-306.00
512100	WAGES-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	13,027.00	13,027.00
514100	FICA & MEDICARE TAX	21,715.10	20,311.30	23,836.27	12,161.91	27,787.00	26,625.00	28,108.00	321.00
514200	RETIREMENT-COUNTY SHARE	17,406.32	18,768.65	21,557.91	11,288.17	24,597.00	24,000.00	24,151.00	-446.00
514400	HEALTH INSURANCE COUNTY SHARE	86,800.72	83,894.13	90,884.41	43,048.63	90,446.00	90,537.00	82,029.00	-8,417.00
514500	LIFE INSURANCE COUNTY SHARE	95.58	105.15	68.96	24.43	58.00	57.00	80.00	22.00
514600	WORKERS COMPENSATION	3,789.48	3,801.93	3,581.54	1,799.38	4,079.00	3,612.00	4,392.00	313.00
514800	UNEMPLOYMENT	0.00	0.00	0.00	408.81	0.00	0.00	0.00	0.00
515800	PER DIEM COMMITTEE	750.00	850.00	800.00	535.50	1,500.00	1,000.00	1,500.00	0.00
521800	PURCHASED SERVICES	0.00	200.00	366.50	90.00	0.00	300.00	350.00	350.00
522500	TELEPHONE & DAIN LINE	710.34	415.14	327.19	528.48	1,750.00	1,200.00	1,500.00	-250.00
531100	POSTAGE AND BOX RENT	4,742.06	3,761.33	10,835.55	13,290.75	16,500.00	16,500.00	16,000.00	-500.00
531200	OFFICE SUPPLIES AND EXPENSE	2,022.40	1,661.29	2,002.43	589.27	2,000.00	2,150.00	2,000.00	0.00
531300	PHOTO COPIES	0.00	137.96	0.00	0.00	0.00	0.00	0.00	0.00
531400	SMALL EQUIPMENT	58.00	5,760.89	144.53	27.18	0.00	47.00	300.00	300.00
531800	MIS DEPARTMENT CHARGEBACKS	5,684.73	11,648.77	10,714.21	6,950.13	10,438.00	10,438.00	8,019.00	-2,419.00
532400	MEMBERSHIP DUES	50.00	94.00	0.00	75.00	200.00	150.00	650.00	450.00
532600	ADVERTISING	0.00	924.41	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	2,280.20	1,408.97	561.00	605.00	1,500.00	1,500.00	2,000.00	500.00
532900	OTHER PUBLICATIONS	2,852.64	4,297.47	4,693.36	2,735.72	8,100.00	6,000.00	6,500.00	-1,600.00
533200	MILEAGE	8,933.72	8,315.44	10,206.00	5,085.89	8,300.00	11,750.00	16,000.00	7,700.00
533500	MEALS AND LODGING	1,176.12	799.85	219.21	508.37	1,000.00	1,200.00	1,500.00	500.00
534000	OPERATING/MEETING SUPPLIES	352.77	104.91	391.14	914.30	300.00	1,371.00	2,000.00	1,700.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
20054459 AGING DISABILITY RESOURCE CNTR									
534900	PROJECT SUPPLIES	0.00	511.12	1,506.75	0.00	0.00	0.00	0.00	0.00
537900	LICENSE/CERTIFICATION RENEWALS	0.00	0.00	260.00	0.00	0.00	0.00	0.00	0.00
551900	INSURANCE-GENERAL LIABILITY	0.00	1,451.30	1,516.27	2,008.47	1,600.00	2,008.00	1,708.00	108.00
TOTAL AGING DISABILITY RESOURCE CNTR		456,637.99	448,799.65	511,990.54	269,626.03	561,882.00	556,799.00	564,717.00	2,835.00
20054462 TRANSPORTATION									
511100	SALARIES PERMANENT REGULAR	97,654.16	104,205.99	80,298.98	41,029.07	82,362.00	83,429.00	88,898.00	6,536.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	8.12	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	868.00	759.25	61.15	0.00	94.00	94.00	458.00	364.00
512100	WAGES-PART TIME	118,208.54	137,223.53	114,043.13	23,682.02	55,355.00	48,500.00	69,157.00	13,802.00
512200	WAGES-PART TIME-OVERTIME	51.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	15,934.58	18,029.89	14,685.71	4,821.16	10,573.00	10,057.00	12,157.00	1,584.00
514200	RETIREMENT-COUNTY SHARE	12,025.83	14,844.09	12,267.86	3,685.72	8,418.00	7,525.00	9,510.00	1,092.00
514400	HEALTH INSURANCE COUNTY SHARE	26,449.07	31,925.93	31,069.22	11,703.08	27,537.00	25,537.00	25,292.00	-2,245.00
514500	LIFE INSURANCE COUNTY SHARE	92.79	120.25	44.91	18.32	49.00	45.00	66.00	17.00
514600	WORKERS COMPENSATION	2,203.03	2,586.44	1,584.84	374.01	1,522.00	745.00	1,902.00	380.00
514800	UNEMPLOYMENT	4,550.00	3,051.05	5,501.64	2,702.13	0.00	10,353.00	0.00	0.00
515800	PER DIEM COMMITTEE	250.00	400.00	300.00	502.03	400.00	750.00	400.00	0.00
521800	PURCHASED SERVICES	1,343.47	1,181.47	1,256.45	927.88	1,800.00	1,800.00	780.00	-1,020.00
522500	TELEPHONE & DAIN LINE	1,619.41	1,511.27	1,241.82	357.34	900.00	591.00	1,000.00	100.00
531100	POSTAGE AND BOX RENT	410.63	1,267.25	1,065.05	624.97	900.00	1,041.00	800.00	-100.00
531200	OFFICE SUPPLIES AND EXPENSE	606.27	526.33	531.73	325.70	500.00	675.00	550.00	50.00
531300	PHOTO COPIES	0.00	160.48	0.00	0.00	0.00	0.00	0.00	0.00
531400	SMALL EQUIPMENT	1,054.20	2,856.26	353.33	0.00	7,768.00	0.00	0.00	-7,768.00
531800	MIS DEPARTMENT CHARGEBACKS	1,258.20	2,508.61	5,691.14	1,377.45	2,088.00	2,088.00	1,953.00	-135.00
532100	PUBLICATION OF LEGAL NOTICES	240.69	229.16	142.79	0.00	200.00	0.00	25.00	-175.00
532400	MEMBERSHIP DUES	100.00	35.00	35.00	0.00	50.00	0.00	50.00	0.00
532600	ADVERTISING	8,623.05	1,685.41	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	711.50	442.55	0.00	0.00	250.00	250.00	250.00	0.00
532900	OTHER PUBLICATIONS	951.55	1,035.43	1,700.41	886.17	1,500.00	2,033.00	1,700.00	200.00
533200	MILEAGE	943.75	1,212.40	1,068.48	127.11	500.00	500.00	400.00	-100.00
533500	MEALS AND LODGING	498.10	443.13	5.00	47.16	400.00	400.00	200.00	-200.00
533901	TRANSPORTATION - TAXI	0.00	0.00	40,700.00	22,350.00	45,000.00	45,000.00	45,000.00	0.00
533902	VOLUNTEER DRIVERS	29,927.99	35,492.17	38,076.44	23,860.07	41,354.00	46,455.00	45,000.00	3,646.00
533903	TRANSPORTATION - VETERANS	5,727.06	3,399.33	6,218.62	2,179.78	6,000.00	5,060.00	4,500.00	-1,500.00
534000	OPERATING/MEETING SUPPLIES	62,656.77	6,307.06	52.53	54.38	500.00	200.00	0.00	-500.00
534900	PROJECT SUPPLIES	2,149.50	3,769.17	438.29	544.70	500.00	545.00	300.00	-200.00
535100	VEHICLE FUEL	0.00	52,161.83	32,729.50	3,280.80	30,000.00	7,000.00	14,000.00	-16,000.00
535200	VEHICLE MAINTENANCE AND REPAIR	0.00	15,316.58	19,725.22	4,828.75	15,000.00	12,000.00	17,500.00	2,500.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
20054462 TRANSPORTATION									
551200	INSURANCE-VEHICLE LIABILITY	5,907.88	5,968.61	7,193.09	5,931.28	4,000.00	5,931.00	4,500.00	500.00
551900	INSURANCE-GENERAL LIABILITY	2,944.87	1,686.96	1,891.62	1,201.27	2,000.00	1,200.00	3,157.00	1,157.00
552400	INSURANCE-VOLUNTEERS	62.00	31.25	31.25	31.25	100.00	60.00	50.00	-50.00
581900	CAPITAL OUTLAY	44,796.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSPORTATION		450,819.89	452,374.13	420,013.32	157,453.60	347,620.00	319,864.00	349,555.00	1,935.00
20054464 CONGREGATE NUTRITION MEALS									
511100	SALARIES PERMANENT REGULAR	21,642.10	23,833.63	22,396.76	292.67	775.00	775.00	32,844.00	32,069.00
511900	LONGEVITY-FULL TIME	38.08	28.01	5.39	0.00	3.00	3.00	44.00	41.00
512100	WAGES-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	31,150.00	31,150.00
514100	FICA & MEDICARE TAX	1,582.16	1,752.74	1,637.03	21.00	59.00	58.00	4,899.00	4,840.00
514200	RETIREMENT-COUNTY SHARE	1,283.31	1,572.33	1,566.55	19.95	53.00	53.00	2,171.00	2,118.00
514400	HEALTH INSURANCE COUNTY SHARE	4,090.97	4,866.24	4,947.60	99.46	278.00	278.00	4,164.00	3,886.00
514500	LIFE INSURANCE COUNTY SHARE	4.78	5.61	3.01	0.05	0.00	0.00	4.00	4.00
514600	WORKERS COMPENSATION	267.98	321.27	204.66	0.18	5.00	0.00	768.00	763.00
514800	UNEMPLOYMENT	0.00	0.00	0.00	10.43	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	0.00	0.00	9,557.83	85,399.57	162,175.00	160,771.00	90,250.00	-71,925.00
521800	PURCHASED SERVICES	103,826.31	89,895.29	89,208.81	287.09	0.00	287.00	1,000.00	1,000.00
522500	TELEPHONE & DAIN LINE	1,037.34	747.43	4,483.83	0.00	0.00	0.00	1,000.00	1,000.00
525200	EQUIPMENT REPAIR	0.00	13.95	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	0.00	385.99	0.00	0.00	0.00	0.00	0.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	283.29	315.60	361.09	0.00	0.00	0.00	750.00	750.00
531400	SMALL EQUIPMENT	1,502.63	5,637.77	1,021.78	0.00	0.00	0.00	1,000.00	1,000.00
531800	MIS DEPARTMENT CHARGEBACKS	1,246.17	1,179.98	1,712.63	0.00	0.00	0.00	1,194.00	1,194.00
532100	PUBLICATION OF LEGAL NOTICES	46.08	329.77	0.00	0.00	0.00	0.00	0.00	0.00
532400	MEMBERSHIP DUES	75.00	75.00	75.00	0.00	0.00	0.00	150.00	150.00
532800	TRAINING AND INSERVICE	775.31	1,178.62	1,255.24	0.00	0.00	0.00	1,900.00	1,900.00
532900	OTHER PUBLICATIONS	693.43	918.52	1,209.52	0.00	0.00	0.00	1,500.00	1,500.00
533200	MILEAGE	1,007.05	2,310.60	2,330.16	0.00	0.00	0.00	1,500.00	1,500.00
533500	MEALS AND LODGING	178.60	474.89	139.47	0.00	0.00	0.00	750.00	750.00
534000	OPERATING/MEETING SUPPLIES	1,978.57	3,450.44	5,169.88	6.66	0.00	10.00	5,500.00	5,500.00
534300	FOOD	523.52	1,879.46	0.00	0.00	0.00	0.00	0.00	0.00
534900	PROJECT SUPPLIES	610.55	4,087.76	142.30	70.56	0.00	125.00	4,400.00	4,400.00
535100	VEHICLE FUEL / OIL	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
535200	VEHICLE MAINTENANCE AND REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
539800	EQUIPMENT LEASE	2,738.10	3,868.07	3,602.56	0.00	0.00	0.00	0.00	0.00
551900	INSURANCE-GENERAL LIABILITY	1,619.13	142.11	167.92	6.36	0.00	0.00	603.00	603.00
552400	INSURANCE-VOLUNTEERS	62.00	31.25	31.25	0.00	0.00	0.00	0.00	0.00
553200	RENTS & UTILITIES	7,923.33	7,540.00	7,540.00	0.00	0.00	0.00	8,220.00	8,220.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
20054464 CONGREGATE NUTRITION MEALS									
581900	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CONGREGATE NUTRITION MEALS		155,035.79	156,842.33	158,770.27	86,213.98	163,348.00	162,360.00	198,761.00	35,413.00
20054465 HOME DELIVERED MEALS									
511100	SALARIES PERMANENT REGULAR	28,832.13	31,825.92	28,225.09	292.67	775.00	775.00	43,549.00	42,774.00
511900	LONGEVITY-FULL TIME	52.57	39.87	7.05	0.00	3.00	3.00	89.00	86.00
512100	WAGES-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	10,518.00	10,518.00
514100	FICA & MEDICARE TAX	2,118.20	2,348.22	2,065.89	21.00	59.00	59.00	4,143.00	4,084.00
514200	RETIREMENT-COUNTY SHARE	1,709.64	2,099.32	1,974.26	19.95	53.00	53.00	2,880.00	2,827.00
514400	HEALTH INSURANCE COUNTY SHARE	5,389.27	6,651.18	6,058.08	99.32	278.00	278.00	7,848.00	7,570.00
514500	LIFE INSURANCE COUNTY SHARE	6.39	8.10	5.53	0.05	0.00	0.00	9.00	9.00
514600	WORKERS COMPENSATION	358.15	429.03	265.12	0.18	5.00	0.00	650.00	645.00
514800	UNEMPLOYMENT	0.00	0.00	0.00	10.43	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	0.00	0.00	2,031.78	129,766.52	234,951.00	228,000.00	90,250.00	-144,701.00
521800	PURCHASED SERVICES	143,860.25	140,283.63	158,980.26	601.35	0.00	0.00	1,700.00	1,700.00
522500	TELEPHONE & DAIN LINE	113.18	81.21	60.18	0.00	0.00	0.00	1,000.00	1,000.00
531100	POSTAGE AND BOX RENT	1,152.42	1,716.61	2,018.98	0.00	0.00	0.00	1,500.00	1,500.00
531200	OFFICE SUPPLIES AND EXPENSE	60.03	63.57	113.38	0.00	0.00	0.00	750.00	750.00
531400	SMALL EQUIPMENT	0.00	4,331.70	597.80	0.00	0.00	0.00	1,000.00	1,000.00
531800	MIS DEPARTMENT CHARGEBACKS	0.00	974.01	645.30	0.00	0.00	0.00	1,962.00	1,962.00
532400	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	0.00	0.00	150.00	150.00
532800	TRAINING AND INSERVICE	56.00	178.53	125.00	0.00	0.00	0.00	450.00	450.00
532900	OTHER PUBLICATIONS	693.43	721.42	865.15	0.00	0.00	0.00	1,500.00	1,500.00
533200	MILEAGE	42,960.40	150.00	255.92	0.00	0.00	0.00	1,500.00	1,500.00
533500	MEALS AND LODGING	29.40	300.72	0.00	0.00	0.00	0.00	750.00	750.00
533902	VOLUNTEER DRIVERS	0.00	37,785.00	34,374.94	0.00	0.00	0.00	40,000.00	40,000.00
534000	OPERATING/MEETING SUPPLIES	16,663.28	17,483.02	14,385.26	6.66	0.00	10.00	26,000.00	26,000.00
534900	PROJECT SUPPLIES	1,080.67	707.04	172.19	124.32	0.00	186.00	700.00	700.00
535100	VEHICLE FUEL / OIL	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
535200	VEHICLE MAINTENANCE AND REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
551900	INSURANCE-GENERAL LIABILITY	0.00	191.70	219.78	6.36	0.00	6.00	390.00	390.00
552400	INSURANCE-VOLUNTEERS	126.00	62.50	62.50	0.00	0.00	0.00	0.00	0.00
581900	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HOME DELIVERED MEALS		245,261.41	248,432.30	253,509.44	130,948.81	236,124.00	229,370.00	242,288.00	6,164.00
20054466 HOME & COMMUNITY BASED SRVCS									
511100	SALARIES PERMANENT REGULAR	11,689.66	2,302.07	4,281.81	7,161.87	15,524.00	15,524.00	11,726.00	-3,798.00
511900	LONGEVITY-FULL TIME	41.29	7.86	1.15	0.00	54.00	54.00	26.00	-28.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
20054466 HOME & COMMUNITY BASED SRVCS									
512100	WAGES-PART TIME	0.00	6,418.89	0.00	0.00	0.00	0.00	4,134.00	4,134.00
514100	FICA & MEDICARE TAX	862.33	656.01	296.15	508.95	1,192.00	1,143.00	1,215.00	23.00
514200	RETIREMENT-COUNTY SHARE	694.24	151.87	299.41	485.57	1,059.00	1,019.00	1,049.00	-10.00
514400	HEALTH INSURANCE COUNTY SHARE	2,636.42	696.94	1,560.60	2,610.36	5,277.00	5,772.00	3,233.00	-2,044.00
514500	LIFE INSURANCE COUNTY SHARE	5.71	1.77	1.83	2.46	6.00	6.00	8.00	2.00
514600	WORKERS COMPENSATION	142.16	127.68	14.06	13.59	173.00	30.00	191.00	18.00
514800	UNEMPLOYMENT	0.00	0.00	0.00	24.42	0.00	0.00	0.00	0.00
521800	PURCHASED SERVICES	4,898.94	185.94	200.46	222.17	200.00	227.00	200.00	0.00
522500	TELEPHONE & DAIN LINE	93.29	64.52	23.37	0.00	50.00	0.00	50.00	0.00
531100	POSTAGE AND BOX RENT	8,500.88	4,118.96	1,514.02	674.40	1,500.00	1,350.00	1,500.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	724.25	552.56	105.60	68.50	100.00	140.00	443.00	343.00
531300	PHOTO COPIES	0.00	1.47	0.00	0.00	0.00	0.00	0.00	0.00
531400	SMALL EQUIPMENT	75.86	1,078.94	0.00	0.00	0.00	0.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	3,684.76	690.79	45.98	157.26	2,088.00	2,088.00	268.00	-1,820.00
532600	ADVERTISING	0.00	391.00	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	195.00	58.01	102.00	0.00	0.00	0.00	500.00	500.00
532900	OTHER PUBLICATIONS	2,803.58	684.65	58.50	1,994.16	0.00	2,991.00	0.00	0.00
533200	MILEAGE	234.30	250.60	38.08	335.45	100.00	500.00	500.00	400.00
533500	MEALS AND LODGING	35.00	102.71	0.00	0.00	100.00	0.00	500.00	400.00
534000	OPERATING/MEETING SUPPLIES	193.01	347.10	0.00	0.00	200.00	50.00	200.00	0.00
534900	PROJECT SUPPLIES	9,106.04	18,041.03	211.23	351.51	100.00	352.00	500.00	400.00
537120	RESPIRE CARE CAREGIVERS	1,081.00	480.00	0.00	0.00	0.00	0.00	0.00	0.00
551900	INSURANCE-GENERAL LIABILITY	0.00	14.31	37.04	117.58	50.00	118.00	104.00	54.00
581900	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HOME & COMMUNITY BASED SRVCS		47,697.72	37,425.68	8,791.29	14,728.25	27,773.00	31,364.00	26,347.00	-1,426.00
20054469 STATE BENEFIT SPECIALIST									
511100	SALARIES PERMANENT REGULAR	39,577.89	88,077.01	76,723.60	61,484.42	148,677.00	134,339.00	137,755.00	-10,922.00
511900	LONGEVITY-FULL TIME	152.26	142.77	148.23	0.00	644.00	644.00	510.00	-134.00
512100	WAGES-PART TIME	49,800.29	50,028.61	54,364.33	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	375.80	395.80	415.80	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	6,469.54	9,972.90	9,604.14	4,557.47	11,423.00	11,277.00	10,577.00	-846.00
514200	RETIREMENT-COUNTY SHARE	5,327.07	9,149.79	9,207.16	4,113.60	10,154.00	8,228.00	9,125.00	-1,029.00
514400	HEALTH INSURANCE COUNTY SHARE	25,454.32	45,495.30	39,979.20	15,541.91	37,680.00	31,084.00	33,443.00	-4,237.00
514500	LIFE INSURANCE COUNTY SHARE	27.04	34.82	28.25	10.87	29.00	22.00	27.00	-2.00
514600	WORKERS COMPENSATION	1,117.28	1,742.00	1,391.08	641.73	1,685.00	1,284.00	1,659.00	-26.00
514800	UNEMPLOYMENT	0.00	695.85	0.00	164.50	0.00	0.00	0.00	0.00
521800	PURCHASED SERVICES	0.00	200.00	10.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	270.70	236.79	201.32	190.96	500.00	400.00	800.00	300.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
20054469 STATE BENEFIT SPECIALIST									
531100	POSTAGE AND BOX RENT	304.61	644.19	437.86	124.66	500.00	300.00	700.00	200.00
531200	OFFICE SUPPLIES AND EXPENSE	229.34	597.34	698.79	282.06	400.00	564.00	1,200.00	800.00
531400	SMALL EQUIPMENT	33.39	20,582.19	168.36	0.00	0.00	0.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	3,393.28	3,255.48	3,569.04	966.31	4,176.00	4,176.00	3,301.00	-875.00
532400	MEMBERSHIP DUES	70.00	70.00	70.00	70.00	100.00	70.00	75.00	-25.00
532600	ADVERTISING	0.00	533.41	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	75.00	383.96	250.00	0.00	500.00	500.00	500.00	0.00
532900	OTHER PUBLICATIONS	856.25	1,200.82	1,848.67	886.17	3,000.00	1,800.00	3,000.00	0.00
533200	MILEAGE	2,840.75	2,777.04	3,595.20	1,287.85	2,800.00	2,986.00	4,300.00	1,500.00
533500	MEALS AND LODGING	177.28	42.54	324.49	34.37	500.00	150.00	500.00	0.00
534000	OPERATING/MEETING SUPPLIES	11.25	64.86	11.25	0.00	100.00	100.00	100.00	0.00
534900	PROJECT SUPPLIES	0.00	1,547.79	81.72	0.00	0.00	0.00	0.00	0.00
551900	INSURANCE-GENERAL LIABILITY	0.00	696.77	735.90	835.80	800.00	836.00	633.00	-167.00
559400	INDIRECT COSTS	0.00	46,362.00	100,121.00	37,781.00	37,781.00	37,781.00	0.00	-37,781.00
TOTAL STATE BENEFIT SPECIALIST		136,563.34	284,930.03	303,985.39	128,973.68	261,449.00	236,541.00	208,205.00	-53,244.00
20054471 DISABILITY BENEFITS									
511100	SALARIES PERMANENT REGULAR	72,946.45	95,408.09	120,106.92	56,916.66	149,698.00	126,326.00	131,116.00	-18,582.00
511900	LONGEVITY-FULL TIME	162.21	140.53	282.79	0.00	341.00	341.00	301.00	-40.00
512100	WAGES-PART TIME	0.00	6,418.89	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	5,054.64	7,173.45	8,726.38	4,153.54	11,478.00	9,664.00	10,053.00	-1,425.00
514200	RETIREMENT-COUNTY SHARE	4,329.10	6,273.22	8,418.81	3,870.33	10,203.00	8,571.00	8,674.00	-1,529.00
514400	HEALTH INSURANCE COUNTY SHARE	22,429.40	34,371.45	36,132.13	17,926.29	37,680.00	37,680.00	30,496.00	-7,184.00
514500	LIFE INSURANCE COUNTY SHARE	16.55	19.89	21.59	8.94	22.00	15.00	20.00	-2.00
514600	WORKERS COMPENSATION	852.29	1,096.69	1,238.93	587.92	1,693.00	1,323.00	1,577.00	-116.00
514800	UNEMPLOYMENT	0.00	0.00	0.00	164.50	0.00	0.00	0.00	0.00
521800	PURCHASED SERVICES	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	449.60	306.65	112.05	135.87	500.00	240.00	350.00	-150.00
531100	POSTAGE AND BOX RENT	616.03	1,003.59	560.80	226.16	700.00	500.00	500.00	-200.00
531200	OFFICE SUPPLIES AND EXPENSE	777.22	1,493.15	639.34	111.47	500.00	465.00	1,428.00	928.00
531400	SMALL EQUIPMENT	855.03	19,950.65	84.18	0.00	21,567.00	0.00	0.00	-21,567.00
531800	MIS DEPARTMENT CHARGEBACKS	2,346.03	3,824.49	2,183.10	966.31	4,176.00	1,932.00	2,112.00	-2,064.00
532400	MEMBERSHIP DUES	70.00	70.00	70.00	70.00	100.00	70.00	100.00	0.00
532800	TRAINING AND INSERVICE	970.00	1,878.95	250.00	225.00	500.00	500.00	500.00	0.00
532900	OTHER PUBLICATIONS	742.79	911.34	1,188.09	886.26	3,000.00	1,772.00	2,000.00	-1,000.00
533200	MILEAGE	727.10	656.32	2,487.52	591.09	2,000.00	1,517.00	2,000.00	0.00
533500	MEALS AND LODGING	418.01	294.21	382.08	0.00	600.00	200.00	500.00	-100.00
534000	OPERATING/MEETING SUPPLIES	533.75	220.91	37.13	0.00	100.00	0.00	0.00	-100.00
551900	INSURANCE-GENERAL LIABILITY	0.00	754.53	548.22	835.80	700.00	836.00	578.00	-122.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
TOTAL DISABILITY BENEFITS		114,296.20	182,267.00	183,770.06	87,676.14	245,558.00	191,952.00	192,305.00	-53,253.00
20054476 FAMILY CAREGIVER SUPPORT PROGR									
511100	SALARIES PERMANENT REGULAR	0.00	9,299.23	6,814.18	99.22	360.00	360.00	5,778.00	5,418.00
511900	LONGEVITY-FULL TIME	0.00	31.68	142.61	0.00	2.00	2.00	9.00	7.00
514100	FICA & MEDICARE TAX	0.00	676.05	489.74	7.18	28.00	28.00	443.00	415.00
514200	RETIREMENT-COUNTY SHARE	0.00	614.34	486.60	6.77	25.00	25.00	382.00	357.00
514400	HEALTH INSURANCE COUNTY SHARE	0.00	1,904.55	2,271.20	29.09	134.00	134.00	1,022.00	888.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	6.47	3.25	0.00	0.00	0.00	3.00	3.00
514600	WORKERS COMPENSATION	0.00	124.92	34.36	0.06	0.00	0.00	69.00	69.00
514800	UNEMPLOYMENT	0.00	0.00	0.00	10.43	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	0.00	0.00	1,716.18	16,551.75	28,469.00	33,102.00	36,345.00	7,876.00
522500	TELEPHONE & DAIN LINE	0.00	3.43	10.89	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	0.00	435.07	4.36	0.00	0.00	0.00	350.00	350.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	416.60	99.34	0.00	0.00	0.00	0.00	0.00
531400	SMALL EQUIPMENT	0.00	919.93	0.00	0.00	0.00	0.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	0.00	8.39	197.39	0.00	0.00	0.00	118.00	118.00
532800	TRAINING AND INSERVICE	0.00	30.00	30.00	0.00	0.00	0.00	300.00	300.00
532900	OTHER PUBLICATIONS	0.00	711.40	805.85	0.00	0.00	0.00	1,000.00	1,000.00
533200	MILEAGE	0.00	212.24	0.00	0.00	0.00	0.00	800.00	800.00
533500	MEALS AND LODGING	0.00	70.00	0.00	0.00	0.00	0.00	0.00	0.00
534000	OPERATING/MEETING SUPPLIES	0.00	811.98	39.53	0.00	0.00	0.00	0.00	0.00
534900	PROJECT SUPPLIES	0.00	1,231.04	0.00	0.00	0.00	0.00	0.00	0.00
537120	RESPIRE CARE	0.00	1,440.00	5,968.00	143.00	0.00	143.00	8,000.00	8,000.00
551900	INSURANCE-GENERAL LIABILITY	0.00	58.28	81.49	3.18	0.00	3.00	28.00	28.00
TOTAL FAMILY CAREGIVER SUPPORT PROGR		0.00	19,005.60	19,194.97	16,850.68	29,018.00	33,797.00	54,647.00	25,629.00
20054479 PREVENTION & NUTRITION									
511100	SALARIES PERMANENT REGULAR	17,580.84	19,180.73	16,475.97	99.22	360.00	360.00	2,141.00	1,781.00
511900	LONGEVITY-FULL TIME	40.60	34.35	4.53	0.00	2.00	2.00	9.00	7.00
512100	WAGES-PART TIME	5,155.06	6,410.81	6,792.89	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	1,673.26	1,897.16	1,718.88	7.18	28.00	28.00	164.00	136.00
514200	RETIREMENT-COUNTY SHARE	1,043.11	1,265.61	1,152.53	6.77	25.00	25.00	142.00	117.00
514400	HEALTH INSURANCE COUNTY SHARE	3,954.63	4,072.65	3,928.18	29.31	134.00	134.00	737.00	603.00
514500	LIFE INSURANCE COUNTY SHARE	5.11	6.80	3.01	0.00	0.00	0.00	1.00	1.00
514600	WORKERS COMPENSATION	223.54	266.29	148.11	0.06	0.00	0.00	26.00	26.00
514800	UNEMPLOYMENT	0.00	0.00	0.00	10.43	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	0.00	0.00	852.56	5,378.71	16,914.00	10,756.00	7,157.00	-9,757.00
521800	PURCHASED SERVICES	0.00	45.00	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	1,511.40	10.73	20.66	0.00	0.00	0.00	0.00	0.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
20054479 PREVENTION & NUTRITION									
531100	POSTAGE AND BOX RENT	0.00	285.74	0.00	0.00	0.00	0.00	0.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	100.69	265.37	128.85	0.00	0.00	0.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	1,076.52	368.75	418.45	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	814.00	225.00	175.00	0.00	0.00	0.00	0.00	0.00
532900	OTHER PUBLICATIONS	752.39	595.34	550.36	0.00	0.00	0.00	0.00	0.00
533200	MILEAGE	1,497.10	1,189.40	256.48	0.00	0.00	0.00	0.00	0.00
533500	MEALS AND LODGING	475.16	314.84	42.50	0.00	0.00	0.00	0.00	0.00
534000	OPERATING/MEETING SUPPLIES	52.19	1,452.69	120.05	0.00	0.00	0.00	0.00	0.00
534900	PROJECT SUPPLIES	0.00	72.41	11.37	0.00	0.00	0.00	0.00	0.00
551900	INSURANCE-GENERAL LIABILITY	0.00	116.04	140.76	3.18	0.00	3.00	0.00	0.00
553200	RENTS & UTILITIES	0.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PREVENTION & NUTRITION		35,955.60	38,525.71	32,941.14	5,534.86	17,463.00	11,308.00	10,377.00	-7,086.00
TOTAL DEPARTMENT REVENUE		-1,749,802.35	-1,804,071.35	-1,761,054.54	-802,562.72	-1,890,235.00	-1,815,097.00	-1,847,202.00	-43,033.00
TOTAL DEPARTMENT EXPENSE		1,642,267.94	1,868,602.43	1,892,966.42	898,006.03	1,890,235.00	1,773,355.00	1,847,202.00	-43,033.00
ADDITION TO (-)/USE OF FUND BALANCE		-107,534.41	64,531.08	131,911.88	95,443.31	0.00	-41,742.00	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	2016 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	\$738,257	11.00	
			User Fees	\$15,200		
			TOTAL REVENUES	\$753,457		
			Wages & Benefits	\$675,966		
			Operating Expenses	\$246,828		
			TOTAL EXPENSES	\$922,794		
			COUNTY LEVY	\$169,337		
Totals			TOTAL REVENUES	\$753,457	11.00	
			TOTAL EXPENSES	\$922,794		
			COUNTY LEVY	\$169,337		

Output Measures - How much are we doing?

Description	2014 Actual	2015 Estimate	2016 Budget
Number of active IV-D cases	3,449	3,500	3,580

Key Outcome Indicators - How well are we doing?

Description	2014 Actual	2015 Estimate	2016 Budget
Paternity Establishment Rate (90%)	112.00%	111.50%	111.00%
Court Order Establishment Rate (80%)	90.50%	91.50%	90.00%
Collection of Current Support (80%)	81.00%	81.25%	80.00%
Collection of Arrears (80%)	79.50%	80.00%	80.00%

Sauk County Child Support Agency

Oversight Committee: **Law Enforcement and Judiciary**

Child Support Director
1.00 FTE

**Assistant
Corporation
Counsel**
1.00 FTE

**Child Support
Paraprofessional**
4.00 FTE

**Accounting
Assistant**
1.00 FTE

**Program
Assistant**
4.00 FTE

**Program
Specialist**
1.00 FTE

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

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
11.00					11.00

CHILD SUPPORT

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	188,567	181,570	167,576	164,268	164,268	169,337	5,069	3.09%	None	0	0
Grants & Aids	686,953	703,502	702,941	715,502	715,502	738,257	22,755	3.18%			
User Fees	20,325	14,443	15,732	17,490	17,490	15,200	(2,290)	-13.09%	2016 Total	0	0
Miscellaneous	0	0	645	0	0	0	0	0.00%			

Total Revenues	895,845	899,515	886,894	897,260	897,260	922,794	25,534	2.85%			
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Expenses

Labor	417,767	429,824	419,862	454,271	454,271	469,998	15,727	3.46%	2017	0	0
Labor Benefits	206,910	211,494	205,131	200,611	200,611	205,966	5,355	2.67%	2018	0	0
Supplies & Services	197,152	207,186	202,446	242,378	242,378	246,830	4,452	1.84%	2019	0	0
Addition to Fund Balance	74,016	51,011	59,455	0	0	0	0	0.00%	2020	0	0

Total Expenses	895,845	899,515	886,894	897,260	897,260	922,794	25,534	2.85%			
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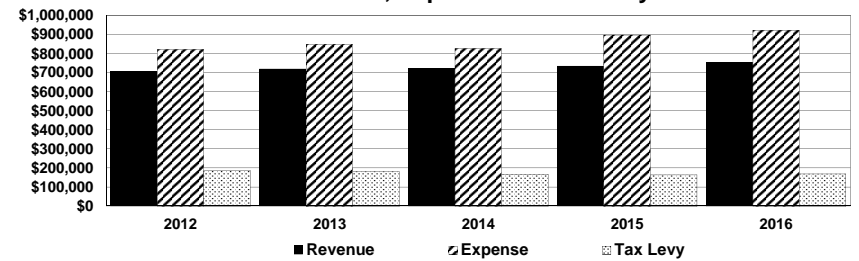
Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

2016 Highlights & Issues on the Horizon

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: CHILD SUPPORT		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10052 CHILD SUPPORT REVENUE									
411100	GENERAL PROPERTY TAXES	-188,567.00	-181,570.00	-167,576.00	-82,134.00	-164,268.00	-164,268.00	-169,337.00	5,069.00
424540	ACT IV-D AGENCY REVENUE	-686,952.73	-703,501.75	-702,940.66	-188,396.68	-715,502.00	-715,502.00	-738,257.00	22,755.00
441240	GUARDIAN AD LITEM FEES CO	0.00	-2.52	0.00	-132.00	0.00	0.00	0.00	0.00
441250	BLOOD TEST FEES	-5,456.55	-4,084.54	-3,733.71	-1,478.37	-5,000.00	-5,000.00	-3,000.00	-2,000.00
441260	SERVICE FEES	-14,708.64	-10,331.97	-11,890.90	-7,302.70	-12,000.00	-12,000.00	-12,000.00	0.00
441270	VITAL STATISTICS FEES	-50.00	-24.00	-42.00	-15.00	-240.00	-240.00	-100.00	-140.00
441280	NON-IVD FEES	-35.00	0.00	0.00	0.00	-250.00	-250.00	0.00	-250.00
451650	COPIER/POSTAGE/MISC	-75.13	0.00	-64.97	0.00	0.00	0.00	-100.00	100.00
484160	MISCELLANEOUS REVENUES	0.00	0.00	-645.00	-510.00	0.00	0.00	0.00	0.00
TOTAL CHILD SUPPORT REVENUE		-895,845.05	-899,514.78	-886,893.24	-279,968.75	-897,260.00	-897,260.00	-922,794.00	25,534.00
10052451 IV-D AGENCY-CHILD SUPPORT									
511100	SALARIES PERMANENT REGULAR	414,371.68	426,209.34	416,547.61	209,207.66	450,756.00	450,756.00	466,283.00	15,527.00
511900	LONGEVITY-FULL TIME	3,395.00	3,614.80	3,314.80	0.00	3,515.00	3,515.00	3,715.00	200.00
514100	FICA & MEDICARE TAX	29,660.30	30,831.07	30,087.54	15,159.81	34,752.00	34,752.00	35,955.00	1,203.00
514200	RETIREMENT-COUNTY SHARE	24,720.47	27,577.44	29,361.09	14,226.14	30,890.00	30,890.00	31,020.00	130.00
514400	HEALTH INSURANCE COUNTY SHARE	149,080.00	152,313.96	145,019.18	67,156.44	134,313.00	134,313.00	138,342.00	4,029.00
514500	LIFE INSURANCE COUNTY SHARE	246.51	258.16	285.97	126.12	293.00	293.00	320.00	27.00
514600	WORKERS COMPENSATION	420.38	513.41	376.98	167.48	363.00	363.00	329.00	-34.00
514800	UNEMPLOYMENT	2,782.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	133,149.32	131,938.42	133,785.72	66,019.30	139,281.00	139,281.00	160,834.00	21,553.00
521100	MEDICAL EXAMINATIONS	3,658.00	3,649.00	4,010.50	1,901.00	10,000.00	10,000.00	7,500.00	-2,500.00
521900	OTHER PROFESSIONAL SERVICES	16,205.74	15,890.64	16,220.50	7,250.00	30,000.00	30,000.00	20,000.00	-10,000.00
522500	TELEPHONE & DAIN LINE	1,801.61	1,403.31	1,133.92	507.61	3,500.00	3,500.00	2,000.00	-1,500.00
523900	INTERPRETER FEES	719.79	538.41	509.64	190.50	3,500.00	3,500.00	1,000.00	-2,500.00
531100	POSTAGE AND BOX RENT	13,218.21	13,390.59	12,534.95	5,605.41	18,000.00	18,000.00	18,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	8,803.28	16,905.32	5,883.14	2,975.14	12,000.00	12,000.00	12,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	15,803.39	19,375.90	21,845.35	17,999.83	17,847.00	17,847.00	16,246.00	-1,601.00
532400	MEMBERSHIP DUES	735.00	0.00	190.00	765.00	1,350.00	1,350.00	1,350.00	0.00
532800	TRAINING AND INSERVICE	810.00	985.00	1,793.00	1,150.00	2,500.00	2,500.00	2,500.00	0.00
533200	MILEAGE	907.50	1,663.20	1,598.32	328.32	1,000.00	1,000.00	1,500.00	500.00
533500	MEALS AND LODGING	346.00	665.22	2,070.01	113.00	1,750.00	1,750.00	2,500.00	750.00
537800	VITAL STATISTICS FEES	140.00	80.00	170.00	135.00	500.00	500.00	250.00	-250.00
552100	OFFICIALS BONDS	854.58	701.08	701.08	701.08	1,150.00	1,150.00	1,150.00	0.00
TOTAL IV-D AGENCY-CHILD SUPPORT		821,829.32	848,504.27	827,439.30	411,684.84	897,260.00	897,260.00	922,794.00	25,534.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: CHILD SUPPORT	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	-895,845.05	-899,514.78	-886,893.24	-279,968.75	-897,260.00	-897,260.00	-922,794.00	25,534.00
TOTAL DEPARTMENT EXPENSE	821,829.32	848,504.27	827,439.30	411,684.84	897,260.00	897,260.00	922,794.00	25,534.00
ADDITION TO (-)/USE OF FUND BALANCE	-74,015.73	-51,010.51	-59,453.94	131,716.09	0.00	0.00	0.00	

DOG LICENSE FUND

Revenues

Licenses & Permits	28,561	27,446	27,108	28,000	28,000	28,000
Use of Fund Balance	0	595	164	0	0	0
Total Revenues	28,561	28,041	27,272	28,000	28,000	28,000

Expenses

Supplies & Services	21,895	28,041	27,272	28,000	28,000	28,000
Addition to Fund Balance	6,666	0	0	0	0	0
Total Expenses	28,561	28,041	27,272	28,000	28,000	28,000

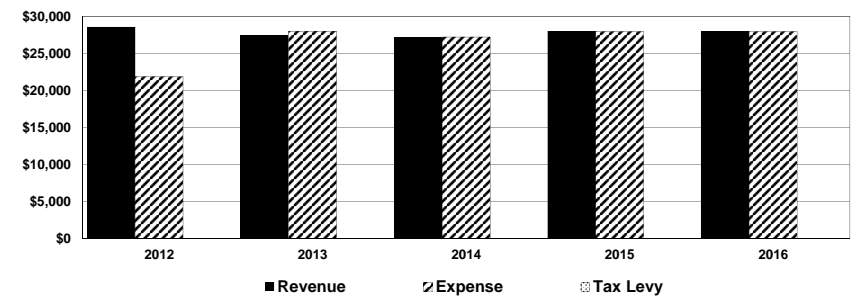
Beginning of Year Fund Balance	(4,806)	1,860	1,265	1,101		1,101
End of Year Fund Balance	1,860	1,265	1,101	1,101		1,101

	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Licenses & Permits	0	0.00%	None	0	0
Use of Fund Balance	0	0.00%			
2016 Total	0	0.00%		0	0
2017				0	0
2018				0	0
2019				0	0
2020				0	0

2016 Highlights & Issues on the Horizon

None

Revenue, Expense and Tax Levy



Fund: DOG LICENSE Department: COUNTY POUND	2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
82026 DOG LICENSE REVENUE								
442100 DOG LICENSE FEES	-28,561.35	-27,445.67	-27,108.03	-19,990.00	-28,000.00	-28,000.00	-28,000.00	0.00
TOTAL DOG LICENSE REVENUE	-28,561.35	-27,445.67	-27,108.03	-19,990.00	-28,000.00	-28,000.00	-28,000.00	0.00
82026413 DOG FUND EXPENSES								
520100 CONSULTANT AND CONTRACTUAL	18,434.22	25,100.77	24,505.11	12,170.37	24,644.00	24,611.00	24,600.00	-44.00
531200 OFFICE SUPPLIES AND EXPENSE	329.70	340.14	412.69	448.27	406.00	449.00	450.00	44.00
532100 PUBLICATION OF LEGAL NOTICES	343.88	150.92	139.60	139.70	150.00	140.00	150.00	0.00
559200 LOCAL OFFICIALS REIMBURSE	2,787.00	2,449.50	2,215.00	0.00	2,800.00	2,800.00	2,800.00	0.00
TOTAL DOG FUND EXPENSES	21,894.80	28,041.33	27,272.40	12,758.34	28,000.00	28,000.00	28,000.00	0.00
TOTAL DEPARTMENT REVENUE	-28,561.35	-27,445.67	-27,108.03	-19,990.00	-28,000.00	-28,000.00	-28,000.00	0.00
TOTAL DEPARTMENT EXPENSE	21,894.80	28,041.33	27,272.40	12,758.34	28,000.00	28,000.00	28,000.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	-6,666.55	595.66	164.37	-7,231.66	0.00	0.00	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.	06/30/2016 - 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.	12/31/2016 - 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.	12/31/2016 - Reviewed Annually
Become a Level III Health Department.	Achieve Full Agent status in the Department of Health Services - FSRL program.	07/01/2016 - Reviewed Annually

Program Evaluation						
Program Title	Program Description	Mandates and References	2016 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.	\$27,067	0.97	248 problems were investigated and 670 contacts for Nuisances/Human Health Hazards were made in 2014.
			Grants	\$9,500		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$36,567		
			Wages & Benefits	\$65,483		
			Operating Expenses	\$4,456		
			TOTAL EXPENSES	\$69,939		
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	0.33	There were 64 contacts regarding lead, 18 problems investigated, and 11 home lead inspections completed in 2014.
			Grants	\$6,400		
	Use of Carryforward	\$19,587	There were 199 total bites reports in 2014. 125 animals were quarantined, 38 tested, 19 animals not found/available for testing.			
	TOTAL REVENUES	\$25,987				
	Wages & Benefits	\$19,441				
	Operating Expenses	\$6,546				
	TOTAL EXPENSES	\$25,987				
CH 95.21	COUNTY LEVY	(\$0)				
Mold & Mildew	Education and guidance for mold remediation is provided for residents upon request. A new policy for mold was brought to the September 2015 Quality Improvement Committee for review and approval. The policy will decrease Inspections of private homes, schools and businesses. Inspections may be performed as part of nuisance/human health hazard investigation if necessary conditions are met.		User Fees / Misc.	\$0	-	In 2014, 83 issues were addressed and 154 contacts were made.
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
COUNTY LEVY	\$0					

Environmental Health

Tattoo Inspections	Tattooing and body piercing present a significant health hazard to the public due to the potential spread of blood bourn pathogens. DHS 173 has been promulgated for the purpose of regulating tattooists and body piercing establishments in order to protect public health and safety.	CH 252.23 & 252.24	<table><tr><td>User Fees / Misc.</td><td>\$1,688</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>Use of Carryforward</td><td>\$343</td></tr><tr><td>TOTAL REVENUES</td><td>\$2,031</td></tr><tr><td>Wages & Benefits</td><td>\$1,866</td></tr><tr><td>Operating Expenses</td><td>\$165</td></tr><tr><td>TOTAL EXPENSES</td><td>\$2,031</td></tr><tr><td>COUNTY LEVY</td><td>\$0</td></tr></table>	User Fees / Misc.	\$1,688	Grants	\$0	Use of Carryforward	\$343	TOTAL REVENUES	\$2,031	Wages & Benefits	\$1,866	Operating Expenses	\$165	TOTAL EXPENSES	\$2,031	COUNTY LEVY	\$0	0.03	In 2014, 45 contacts and 10 issues were identified for tattoo and body piecing establishments. 16 tattoo/piercing inspections were completed as a result.
User Fees / Misc.	\$1,688																				
Grants	\$0																				
Use of Carryforward	\$343																				
TOTAL REVENUES	\$2,031																				
Wages & Benefits	\$1,866																				
Operating Expenses	\$165																				
TOTAL EXPENSES	\$2,031																				
COUNTY LEVY	\$0																				
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. Sauk County Health Department is the Radon Information Center for Adams, Columbia, Juneau and Sauk Counties.		<table><tr><td>User Fees / Misc.</td><td>\$7,676</td></tr><tr><td>Grants</td><td>\$1,500</td></tr><tr><td>Use of Carryforward</td><td>\$6,948</td></tr><tr><td>TOTAL REVENUES</td><td>\$16,124</td></tr><tr><td>Wages & Benefits</td><td>\$15,734</td></tr><tr><td>Operating Expenses</td><td>\$390</td></tr><tr><td>TOTAL EXPENSES</td><td>\$16,124</td></tr><tr><td>COUNTY LEVY</td><td>\$0</td></tr></table>	User Fees / Misc.	\$7,676	Grants	\$1,500	Use of Carryforward	\$6,948	TOTAL REVENUES	\$16,124	Wages & Benefits	\$15,734	Operating Expenses	\$390	TOTAL EXPENSES	\$16,124	COUNTY LEVY	\$0	0.24	In 2014 - 307 radon kits were provided to the public. There were 35 problems addressed and 194 contacts.
User Fees / Misc.	\$7,676																				
Grants	\$1,500																				
Use of Carryforward	\$6,948																				
TOTAL REVENUES	\$16,124																				
Wages & Benefits	\$15,734																				
Operating Expenses	\$390																				
TOTAL EXPENSES	\$16,124																				
COUNTY LEVY	\$0																				
DATCP Retail Food Safety & Licensing	Sauk County Health Department to became 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 borne disease.	CH 97.30	<table><tr><td>User Fees / Misc.</td><td>\$65,824</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>\$65,824</td></tr><tr><td>Wages & Benefits</td><td>\$58,008</td></tr><tr><td>Operating Expenses</td><td>\$7,816</td></tr><tr><td>TOTAL EXPENSES</td><td>\$65,824</td></tr><tr><td>COUNTY LEVY</td><td>(\$0)</td></tr></table>	User Fees / Misc.	\$65,824	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$65,824	Wages & Benefits	\$58,008	Operating Expenses	\$7,816	TOTAL EXPENSES	\$65,824	COUNTY LEVY	(\$0)	0.86	247 establishments were licensed in 2014. 292 total inspections were conducted. There were 32 issues addressed and 529 contacts made.
User Fees / Misc.	\$65,824																				
Grants	\$0																				
Use of Carryforward	\$0																				
TOTAL REVENUES	\$65,824																				
Wages & Benefits	\$58,008																				
Operating Expenses	\$7,816																				
TOTAL EXPENSES	\$65,824																				
COUNTY LEVY	(\$0)																				
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.		<table><tr><td>User Fees / Misc.</td><td>\$4,907</td></tr><tr><td>Grants</td><td>\$79,350</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$84,257</td></tr><tr><td>Wages & Benefits</td><td>\$57,297</td></tr><tr><td>Operating Expenses</td><td>\$26,959</td></tr><tr><td>TOTAL EXPENSES</td><td>\$84,256</td></tr><tr><td>COUNTY LEVY</td><td>(\$1)</td></tr></table>	User Fees / Misc.	\$4,907	Grants	\$79,350	Use of Carryforward	\$0	TOTAL REVENUES	\$84,257	Wages & Benefits	\$57,297	Operating Expenses	\$26,959	TOTAL EXPENSES	\$84,256	COUNTY LEVY	(\$1)	0.88	In 2014 - 420 wells were sampled. There were 14 issues addressed and 668 contacts made.
User Fees / Misc.	\$4,907																				
Grants	\$79,350																				
Use of Carryforward	\$0																				
TOTAL REVENUES	\$84,257																				
Wages & Benefits	\$57,297																				
Operating Expenses	\$26,959																				
TOTAL EXPENSES	\$84,256																				
COUNTY LEVY	(\$1)																				
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.	CH 254.74	<table><tr><td>User Fees / Misc.</td><td>\$0</td></tr><tr><td>Grants</td><td>\$97,120</td></tr><tr><td>Use of Carryforward</td><td>\$2</td></tr><tr><td>TOTAL REVENUES</td><td>\$97,122</td></tr><tr><td>Wages & Benefits</td><td>\$84,685</td></tr><tr><td>Operating Expenses</td><td>\$12,439</td></tr><tr><td>TOTAL EXPENSES</td><td>\$97,124</td></tr><tr><td>COUNTY LEVY</td><td>\$2</td></tr></table>	User Fees / Misc.	\$0	Grants	\$97,120	Use of Carryforward	\$2	TOTAL REVENUES	\$97,122	Wages & Benefits	\$84,685	Operating Expenses	\$12,439	TOTAL EXPENSES	\$97,124	COUNTY LEVY	\$2	1.27	There were 576 inspections in 2014. There were also 65 issues addressed and 1,043 contacts made.
User Fees / Misc.	\$0																				
Grants	\$97,120																				
Use of Carryforward	\$2																				
TOTAL REVENUES	\$97,122																				
Wages & Benefits	\$84,685																				
Operating Expenses	\$12,439																				
TOTAL EXPENSES	\$97,124																				
COUNTY LEVY	\$2																				
Totals			<table><tr><td>TOTAL REVENUES</td><td>\$327,912</td></tr><tr><td>TOTAL EXPENSES</td><td>\$361,285</td></tr><tr><td>COUNTY LEVY</td><td>\$33,373</td></tr></table>	TOTAL REVENUES	\$327,912	TOTAL EXPENSES	\$361,285	COUNTY LEVY	\$33,373	4.57											
TOTAL REVENUES	\$327,912																				
TOTAL EXPENSES	\$361,285																				
COUNTY LEVY	\$33,373																				

Output Measures - How much are we doing?

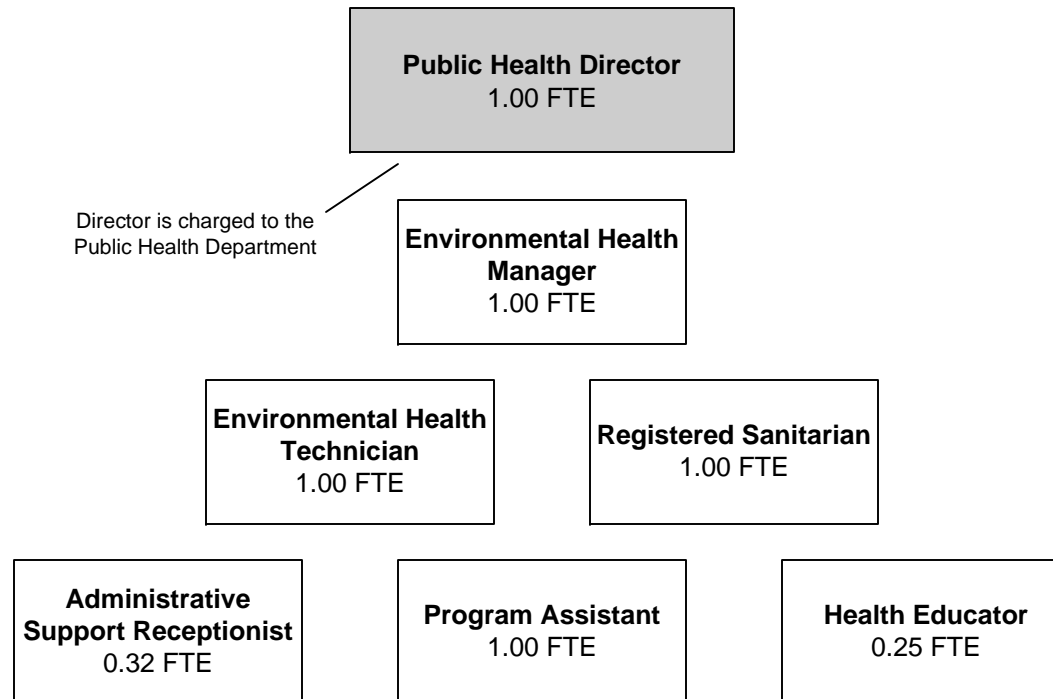
Description	2014 Actual	2015 Estimated	2016 Budget
Number of Establishments of Limited Agent Program that Have Been Inspected	543	577	577
Number of DATCP Routine Inspections Sauk County	249	247	247
Number of DNR Well Inspections	420	420	420
Environmental Health Investigations and Follow Up (total of all contacts and issues)	3,954	4,000	4,000

Key Outcome Indicators - How well are we doing?

Description	2014 Actual	2015 Estimated	2016 Budget
Percentage of establishments inspected through the Limited Agent contract.	100%	100%	100%
Percentage of establishments inspected through the DATCP program.	100%	100%	100%
Percentage of wells tested through the DNR Well Water program.	100%	100%	100%

Sauk County - Environmental Health Services

A Division of the Public Health Department



2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
3.60	0.15		0.65	0.17	4.57

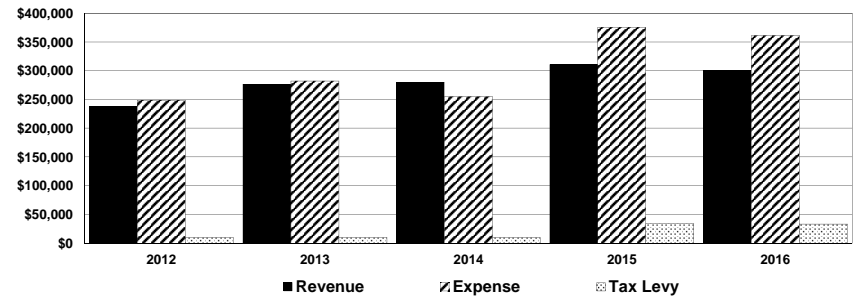
	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ENVIRONMENTAL HEALTH											
<u>Revenues</u>											
Tax Levy	10,105	10,105	10,105	34,165	34,165	33,373	(792)	-2.32%	None	0	0
Grants & Aids	163,286	177,767	184,391	207,332	207,332	200,046	(7,286)	-3.51%			
Licenses & Permits	47,867	67,647	67,582	71,589	71,589	67,512	(4,077)	-5.70%	2016 Total	0	0
User Fees	1,127	431	1,074	1,500	1,500	1,500	0	0.00%			
Intergovernmental	20,210	20,210	20,816	30,273	30,273	31,974	1,701	5.62%			
Miscellaneous	5,808	10,401	5,593	0	0	0	0	0.00%	2017	0	0
Use of Fund Balance	740	0	0	31,048	57,928	26,880	(31,048)	-53.60%	2018	0	0
									2019	0	0
									2020	0	0
Total Revenues	249,143	286,561	289,561	375,907	402,787	361,285	(41,502)	-10.30%			
<u>Expenses</u>											
Labor	150,502	163,587	159,609	213,455	213,455	224,184	10,729	5.03%			
Labor Benefits	57,650	63,671	58,556	80,388	80,388	78,330	(2,058)	-2.56%			
Supplies & Services	40,991	54,974	37,105	82,064	108,944	58,771	(50,173)	-46.05%			
Addition to Fund Balance	0	4,329	34,291	0	0	0	0	0.00%			
Total Expenses	249,143	286,561	289,561	375,907	402,787	361,285	(41,502)	-10.30%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2016 Highlights & Issues on the Horizon

The State of Wisconsin biennial budget mandates the Department of Health Services (DHS) Division of Food Safety and Recreational Licensing (FSRL) merge with the Department of Agriculture, Trade and Consumer Protection (DATCP). The merger is to be completed by July 1, 2016. This merger has raised questions about the long-term future of the DHS Limited Agent Program.

The State of Wisconsin biennial budget also mandates fee schedule freezes for DHS until the merger is completed. This raises legal questions as to the 2016-17 licensing year renewal process and whether it will be fiscally feasible to obtain full agent status this upcoming year.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: ENVIRONMENTAL HEALTH		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10048 ENVIRONMENTAL HEALTH REVENUE									
411100	GENERAL PROPERTY TAXES	-10,105.00	-10,105.00	-10,105.00	-17,082.48	-34,165.00	-34,165.00	-33,373.00	-792.00
424160	PREVENTION GRANT	0.00	-12,410.00	-7,213.00	-8,133.00	-9,500.00	-9,500.00	-9,500.00	0.00
424170	LEAD GRANT	-5,395.00	-7,092.00	-5,624.00	-5,621.00	-6,400.00	-6,400.00	-6,400.00	0.00
424201	RETAIL FOOD LICENSES	-45,881.50	-65,406.90	-65,651.55	-59,165.75	-69,494.00	-69,494.00	-65,824.00	-3,670.00
424350	RADON TESTING GRANT	-4,665.00	-12,187.00	-7,676.00	-2,210.00	-7,676.00	-7,676.00	-7,676.00	0.00
424492	TRANSIENT WELL WATER	-81,550.00	-81,175.00	-85,750.00	-28,410.00	-83,000.00	-83,000.00	-79,350.00	-3,650.00
424493	SANITATION PROGRAM	-71,676.00	-64,903.20	-78,128.00	-37,424.00	-100,756.00	-100,756.00	-97,120.00	-3,636.00
441500	TATTOO LICENSES	-1,985.50	-2,240.00	-1,930.50	-1,323.00	-2,095.00	-2,095.00	-1,688.00	-407.00
465110	RADON TESTING KIT SALES	-1,127.01	-431.30	-1,073.50	-832.20	-1,500.00	-1,500.00	-1,500.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-20,210.00	-20,210.00	-20,816.00	-30,273.00	-30,273.00	-30,273.00	-31,974.00	1,701.00
484160	MISCELLANEOUS REVENUES	-5,445.29	-10,401.11	-5,593.21	-2,414.00	0.00	0.00	0.00	0.00
486300	INSURANCE RECOVERIES	-363.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-57,928.00	0.00	-26,880.00	-31,048.00
TOTAL ENVIRONMENTAL HEALTH REVENUE		-248,403.30	-286,561.51	-289,560.76	-192,888.43	-402,787.00	-344,859.00	-361,285.00	-41,502.00
10048410 ENVIRONMENTAL HEALTH PROGRAM									
511100	SALARIES PERMANENT REGULAR	130,497.02	137,566.90	134,422.27	59,976.67	196,888.00	196,888.00	175,812.00	-21,076.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	49.17	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	60.00	80.00	100.00	0.00	377.00	377.00	140.00	-237.00
512100	WAGES-PART TIME	19,827.33	25,802.37	24,880.63	25,975.76	16,190.00	16,190.00	48,035.00	31,845.00
512900	LONGEVITY-PART TIME	117.40	137.40	157.40	0.00	0.00	0.00	197.00	197.00
514100	FICA & MEDICARE TAX	11,197.19	12,173.92	11,833.74	6,358.45	16,329.00	16,329.00	17,150.00	821.00
514200	RETIREMENT-COUNTY SHARE	8,906.21	10,877.99	9,784.46	5,844.81	13,414.00	13,414.00	14,796.00	1,382.00
514400	HEALTH INSURANCE COUNTY SHARE	35,721.20	38,511.48	35,330.07	20,434.80	48,468.00	48,468.00	44,153.00	-4,315.00
514500	LIFE INSURANCE COUNTY SHARE	10.92	11.43	9.47	3.97	36.00	36.00	28.00	-8.00
514600	WORKERS COMPENSATION	1,814.31	2,095.88	1,598.09	803.86	2,141.00	2,141.00	2,203.00	62.00
520900	CONTRACTED SERVICES	10,341.73	4,321.98	4,116.93	2,218.84	5,000.00	5,000.00	5,000.00	0.00
521800	PURCHASED SERVICES	207.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522100	WATER TREATMENT	13,621.78	13,387.18	13,853.11	13,197.96	16,000.00	16,000.00	16,000.00	0.00
522500	TELEPHONE & DAIN LINE	1,653.06	1,318.15	1,233.31	720.54	3,000.00	3,000.00	3,000.00	0.00
530300	COPY MACHINE AND SUPPLIES	99.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	1,539.46	1,853.27	1,805.02	1,438.71	2,500.00	2,500.00	4,470.00	1,970.00
531200	OFFICE SUPPLIES AND EXPENSE	673.71	749.58	1,190.10	579.49	2,000.00	2,000.00	2,500.00	500.00
531800	MIS DEPARTMENT CHARGEBACKS	2,884.25	24,153.66	4,592.89	7,954.26	6,366.00	6,366.00	4,897.00	-1,469.00
532800	TRAINING AND INSERVICE	1,007.00	815.00	1,650.00	95.00	2,000.00	2,000.00	5,000.00	3,000.00
533200	MILEAGE	453.20	705.28	430.64	1,718.14	2,000.00	2,000.00	2,000.00	0.00
533500	MEALS AND LODGING	53.84	993.72	96.22	50.83	500.00	500.00	500.00	0.00
534800	EDUCATIONAL SUPPLIES	0.00	0.00	0.00	0.00	500.00	500.00	1,000.00	500.00
534900	PROJECT SUPPLIES	4,355.41	2,684.16	2,719.00	422.79	60,928.00	34,048.00	3,000.00	-57,928.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: ENVIRONMENTAL HEALTH	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10048410 ENVIRONMENTAL HEALTH PROGRAM								
535100 VEHICLE FUEL	3,109.09	3,081.83	2,751.78	978.53	4,000.00	4,000.00	5,500.00	1,500.00
535200 VEHICLE MAINTENANCE AND REPAIR	641.95	283.28	1,361.99	432.34	2,500.00	2,500.00	4,000.00	1,500.00
537900 LICENSE/CERTIFICATION RENEWALS	0.00	0.00	540.00	0.00	1,000.00	1,000.00	1,250.00	250.00
551000 INSURANCE	349.82	627.40	764.38	630.28	650.00	650.00	654.00	4.00
TOTAL ENVIRONMENTAL HEALTH PROGRAM	249,142.84	282,231.86	255,270.67	149,836.03	402,787.00	375,907.00	361,285.00	-41,502.00
TOTAL DEPARTMENT REVENUE	-248,403.30	-286,561.51	-289,560.76	-192,888.43	-402,787.00	-344,859.00	-361,285.00	-41,502.00
TOTAL DEPARTMENT EXPENSE	249,142.84	282,231.86	255,270.67	149,836.03	402,787.00	375,907.00	361,285.00	-41,502.00
ADDITION TO (-)/USE OF FUND BALANCE	739.54	-4,329.65	-34,290.09	-43,052.40	0.00	31,048.00	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
Continue our strong presence in the community to maintain visibility of the Sauk County Health Care Center.	Continue to hold 4 public relations events per year; at least 1 per quarter. The HCC management staff will review and add appropriate ways to enhance visibility through newspaper, community event involvement and radio.	ongoing
Improve staffing efficiencies throughout the facility.	To improve staffing efficiencies by revising and redefining team members' roles and responsibilities throughout the facility. Continue to review current staffing systems and continue to research and recommend best practice staffing models. The staffing model recommendations shall take the following into consideration: Occupancy, resident centered high quality care, resident acuity, overtime reduction, and decreased employee turnover.	ongoing
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 option for the Sauk County Health Care Campus an addition of an Assisted Living component to the campus by 2020.	ongoing
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	2016 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	(\$63,000)	3.00	
			Grants	\$625,000		
			Sales Tax from Gen'l Fund for Debt Service	\$1,199,401		
			Other Revenues & Bed Tax	(\$158,372)		
			Use of Fund Balance	\$730,000		
			TOTAL REVENUES	\$2,333,029		
			Wages & Benefits	\$191,000		
			Operating Expenses	\$1,281,091		
			Debt Service	\$1,199,401		
			TOTAL EXPENSES	\$2,671,492		
COUNTY LEVY	\$338,463					
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	\$72,076	1.00	
			Operating Expenses	\$15,375		
			TOTAL EXPENSES	\$87,451		
			COUNTY LEVY	\$87,451		
Skilled Nursing Facility	Provides skilled nursing for short and long term rehabilitative care to Sauk County and surrounding communities' residents.		User Fees / Misc	\$7,071,800	90.96	
			TOTAL REVENUES	\$7,071,800		
			Wages & Benefits	\$5,070,386		
			Operating Expenses	\$503,300		
			TOTAL EXPENSES	\$5,573,686		
COUNTY LEVY	(\$1,498,114)					
Occupational Therapy	Enhances the lives of residents by keeping them at their highest functional level by providing skilled therapy and restorative care.		Wages & Benefits	\$65,197	1.00	
			Operating Expenses	\$134,100		
			TOTAL EXPENSES	\$199,297		
			COUNTY LEVY	\$199,297		
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	\$267,270		
			Operating Expenses	\$22,275		
			TOTAL EXPENSES	\$289,545		
COUNTY LEVY	\$286,645					
Medical Doctor	Physician monitoring		Operating Expenses	\$17,500	-	
			TOTAL EXPENSES	\$17,500		
			COUNTY LEVY	\$17,500		
Medical Records	Medical records/privacy documentation		Wages & Benefits	\$123,930	2.00	
			Operating Expenses	\$3,150		
			TOTAL EXPENSES	\$127,080		
			COUNTY LEVY	\$127,080		
Social Work	Responsible for discharge planning and resource referrals, psychosocial assistance, and aiding residents with transitional placement issues.		Wages & Benefits	\$87,203	1.00	
			Operating Expenses	\$1,700		
			TOTAL EXPENSES	\$88,903		
			COUNTY LEVY	\$88,903		
Dietary	Prepare and distribute nutritious, good tasting meals while adhering to physician ordered diets.		User Fees / Misc	\$184,500	12.57	
			TOTAL REVENUES	\$184,500		
			Wages & Benefits	\$563,802		
			Operating Expenses	\$454,000		
			TOTAL EXPENSES	\$1,017,802		
			COUNTY LEVY	\$833,302		

Health Care Center

Maintenance	Maintain physical plant and grounds of the Sauk County Health Care Center.		User Fees / Misc	\$0	5.00	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$332,466		
			Operating Expenses	\$291,900		
			TOTAL EXPENSES	\$624,366		
Environmental Services	Maintain housekeeping tasks for facility and residents. Launder clothes and linens for facility and residents.		COUNTY LEVY	\$624,366	12.20	
			Wages & Benefits	\$526,856		
			Operating Expenses	\$61,975		
			TOTAL EXPENSES	\$588,831		
			COUNTY LEVY	\$588,831		
Administration	Manage oversight of skilled nursing facility		Wages & Benefits	\$189,173	2.00	
			Operating Expenses	\$12,000		
			TOTAL EXPENSES	\$201,173		
			COUNTY LEVY	\$201,173		
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	\$486,000	6.05	
			TOTAL REVENUES	\$486,000		
			Wages & Benefits	\$429,768		
			Operating Expenses	\$182,118		
			TOTAL EXPENSES	\$611,886		
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	\$125,886	0.55	
			User Fees / Misc	\$48,000		
			TOTAL REVENUES	\$48,000		
			Wages & Benefits	\$36,902		
			Operating Expenses	\$6,000		
Outlay	Nursing equipment Wheelchairs Boiler replacement Carpet Dining room chairs OT/PT equipment Gazebo	\$15,000 \$3,000 \$40,000 \$20,000 \$10,000 \$11,000 \$50,000	TOTAL EXPENSES	\$42,902	-	
			COUNTY LEVY	(\$5,098)		
			Use of Fund Balance	\$20,000		
			Other Revenues & Bed Tax	\$30,000		
			TOTAL REVENUES	\$50,000		
Totals			Operating Expenses	\$149,000	141.33	
			TOTAL EXPENSES	\$149,000		
			COUNTY LEVY	\$99,000		
			TOTAL REVENUES	\$10,176,229		
			TOTAL EXPENSES	\$12,290,914		
			COUNTY LEVY	\$2,114,685		

Output Measures - How much are we doing?

Description	2014 Actual	2015 Estimate	2016 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

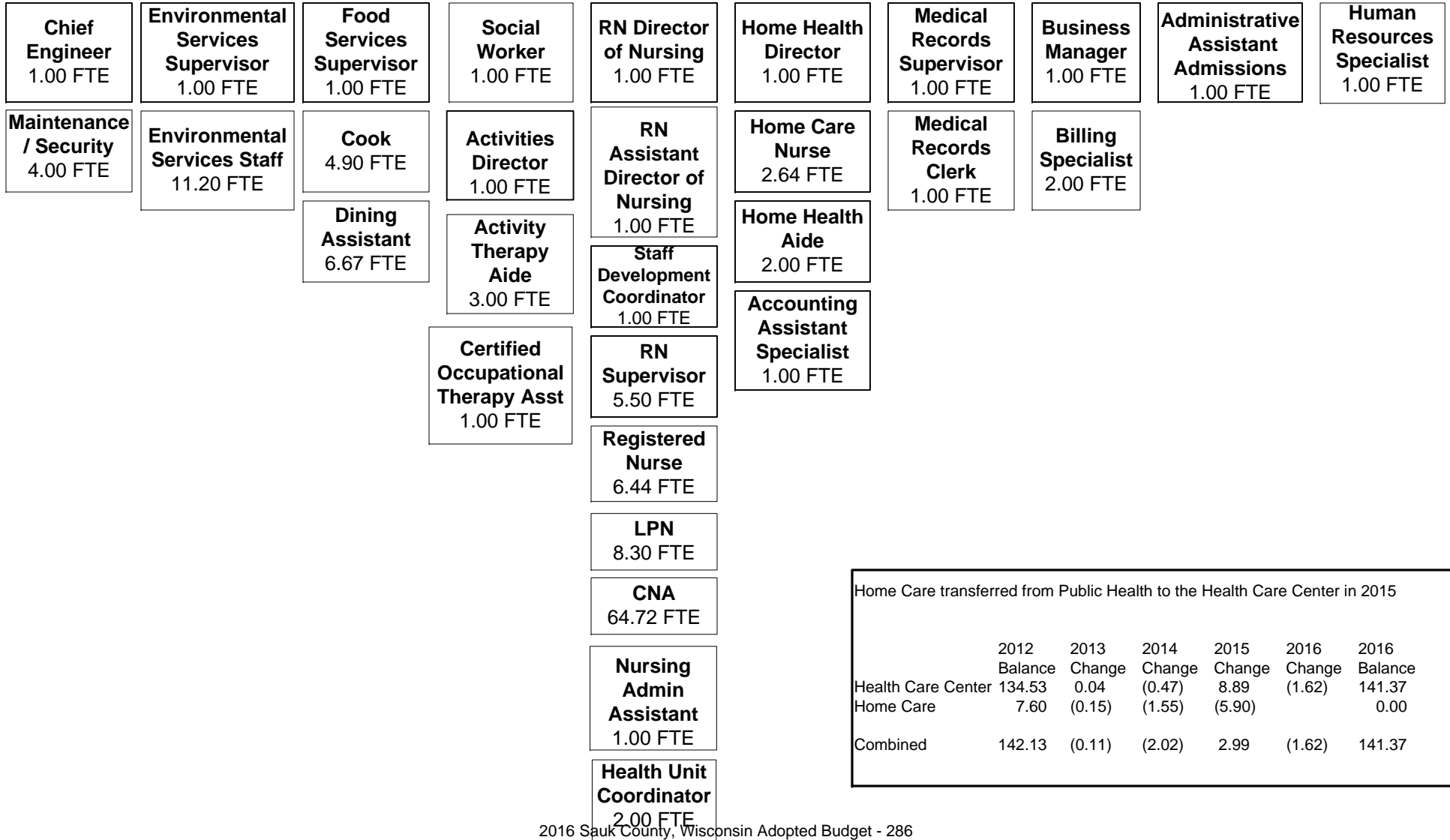
Key Outcome Indicators - How well are we doing?

Description	2014 Actual	2015 Estimate	2016 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

	2012 Balance	2013 Change	2014 Change	2015 Change	2016 Change	2016 Balance
Health Care Center	134.53	0.04	(0.47)	8.89	(1.62)	141.37
Home Care	7.60	(0.15)	(1.55)	(5.90)		0.00
Combined	142.13	(0.11)	(2.02)	2.99	(1.62)	141.37

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HEALTH CARE CENTER											
<u>Revenues</u>											
Tax Levy	2,248,339	2,151,509	1,716,976	2,085,753	2,085,753	2,114,685	28,932	1.39%	Wheelchairs	3,000	3,000
Grants & Aids	728,359	641,564	662,848	985,000	1,096,000	985,000	(111,000)	-10.13%	Boiler replacement	40,000	40,000
User Fees	5,846,530	5,951,765	6,022,734	6,334,070	6,735,220	7,025,320	290,100	4.31%	Nursing Equipment	15,000	15,000
Intergovernmental	0	0	0	12,725	2,000	179,000	177,000	8850.00%	Carpet Replacement	20,000	20,000
Donations	4,447	2,716	2,187	2,000	2,000	32,000	30,000	1500.00%	Dining Room Chair Replacement	10,000	10,000
Interest	4,610	2,841	2,137	4,606	4,606	4,608	2	0.04%	Gazebo	50,000	0
Miscellaneous	(5,169)	929	101	900	900	900	0	0.00%	OT/PT Equipment	11,000	11,000
Transfer from other Funds	512,414	502,759	1,276,071	1,193,724	1,193,724	1,219,401	25,677	2.15%			
Use of Fund Balance	208,473	379,675	357,416	1,045,116	778,075	730,000	(48,075)	-6.18%			
									2016 Total	149,000	99,000
Total Revenues	9,548,003	9,633,758	10,040,470	11,663,894	11,898,278	12,290,914	392,636	3.30%			
<u>Expenses</u>											
Labor	4,602,899	4,571,565	4,844,842	5,283,567	5,330,879	5,621,879	291,000	5.46%	2017	86,000	86,000
Labor Benefits	2,034,287	2,171,007	2,223,028	2,383,053	2,405,349	2,334,150	(71,199)	-2.96%	2018	558,000	558,000
Supplies & Services	1,664,351	1,655,433	1,818,024	2,173,950	2,270,726	2,356,884	86,158	3.79%	2019	4,545,000	4,545,000
Principal Redemption	0	0	0	429,413	429,413	410,834	(18,579)	-4.33%	2020	45,000	45,000
Interest Payments	513,503	591,356	489,598	764,311	764,311	788,567	24,256	3.17%			
Capital Outlay	0	0	0	0	68,000	149,000	81,000	119.12%			
Transfer to General Fund	732,963	644,397	664,978	629,600	629,600	629,600	0	0.00%			
Total Expenses	9,548,003	9,633,758	10,040,470	11,663,894	11,898,278	12,290,914	392,636	3.30%			
Beginning of Year Fund Balance	3,345,766	3,137,293	2,757,618	2,400,202		1,355,086					
End of Year Fund Balance	3,137,293	2,757,618	2,400,202	1,355,086		625,086					

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

2016 Highlights & Issues on the Horizon

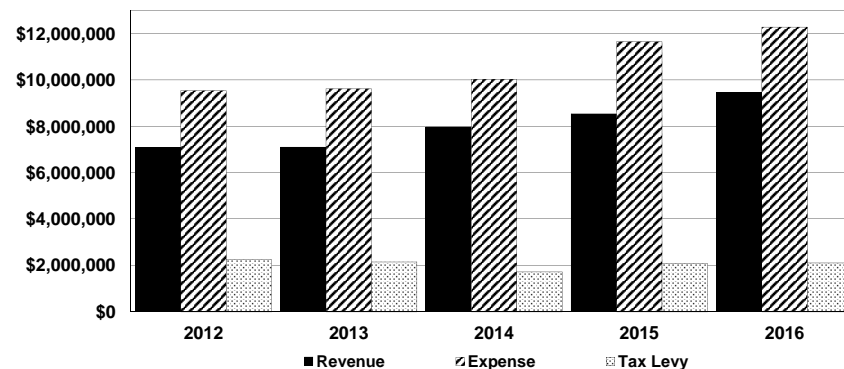
To gain operational efficiencies, management of the Home Care program is being transferred from Public Health to the Health Care Center in 2015.

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.

Sauk County is using existing Health Care Center staff and kitchen equipment to prepare home delivered meals rather than contracting for their preparation.

Revenue, Expense and Tax Levy



HOME CARE

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	0	0	49,790	0	0	0	0	0.00%	None	0	0
Grants & Aids	442,874	417,426	327,983	0	0	0	0	0.00%			
User Fees	154,055	126,627	111,474	0	0	0	0	0.00%	2016 Total	0	0
Intergovernmental	2,486	4,780	16,415	0	0	0	0	0.00%			
Donations	130	0	0	0	0	0	0	0.00%			
Use of Fund Balance	112,492	57,668	51,183	0	0	0	0	0.00%	2017	0	0
									2018	0	0
									2019	0	0
									2020	0	0
Total Revenues	712,037	606,501	556,845	0	0	0	0	0.00%			

Expenses

Labor	359,751	314,810	266,377	0	0	0	0	0.00%
Labor Benefits	132,488	115,108	108,828	0	0	0	0	0.00%
Supplies & Services	219,798	176,583	181,640	0	0	0	0	0.00%
Total Expenses	712,037	606,501	556,845	0	0	0	0	0.00%

Beginning of Year Fund Balance

Included in General Fund Total

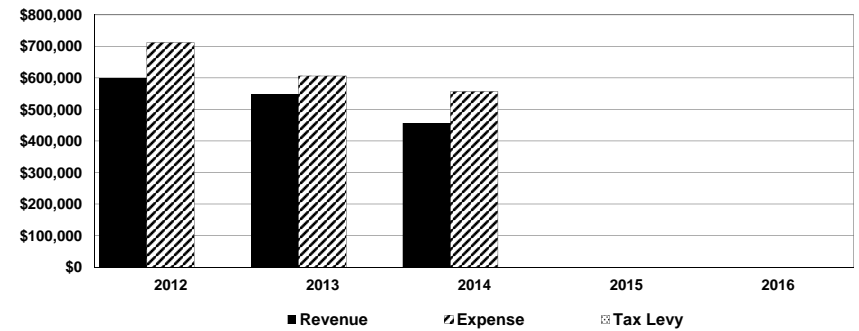
End of Year Fund Balance

Home Care transferred to Health Care Center 2015

2016 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.

Revenue, Expense and Tax Levy



Fund: HEALTH CARE CENTER Department: ACCOUNTING		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
60007110 HCC ACCOUNTING ADMINISTRATIVE									
514100	FICA & MEDICARE TAX	260.26	279.42	244.98	84.18	321.00	321.00	321.00	0.00
514600	WORKERS COMPENSATION	3.40	4.38	3.00	0.88	5.00	2.00	2.00	-3.00
515800	PER DIEM COMMITTEE	3,400.00	3,650.00	3,200.00	1,100.00	4,200.00	4,200.00	4,200.00	0.00
522500	TELEPHONE & DAIN LINE	18,701.80	15,471.02	18,489.94	9,347.23	21,000.00	21,000.00	21,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	43,880.82	40,594.75	55,834.64	27,985.26	68,841.00	45,064.00	65,391.00	-3,450.00
532200	SUBSCRIPTIONS	5,968.82	8,950.38	8,711.93	7,762.06	9,000.00	9,000.00	9,000.00	0.00
533200	MILEAGE	1,485.00	1,438.62	1,123.36	606.74	1,800.00	1,800.00	1,400.00	-400.00
537900	LICENSE RENEWALS	642.00	492.00	1,184.00	0.00	800.00	800.00	800.00	0.00
551100	INSURANCE-BLDGS/CONTENTS/EXTEN	2,644.87	3,691.47	6,005.58	6,512.05	6,100.00	6,512.00	6,750.00	650.00
551200	INSURANCE-VEHICLE LIABILITY	1,482.32	1,292.19	1,519.58	1,253.01	1,600.00	1,253.00	1,300.00	-300.00
551500	INSURANCE-BOILER & MACHINERY	1,151.25	0.00	0.00	0.00	1,200.00	0.00	0.00	-1,200.00
551600	INSURANCE-MONIES & SECURITIES	1,061.41	1,061.41	1,061.41	159.95	1,100.00	1,100.00	1,100.00	0.00
551900	INSURANCE-GENERAL LIABILITY	26,225.00	25,536.00	24,527.00	24,839.00	28,000.00	24,839.00	28,000.00	0.00
552100	OFFICIALS BONDS	149.55	163.59	1,063.59	163.59	200.00	164.00	200.00	0.00
552400	INSURANCE-VOLUNTEERS	162.50	125.00	125.00	125.00	200.00	125.00	200.00	0.00
554000	DEPRECIATION EXPENSE	475,566.29	470,274.98	468,329.31	240,000.00	480,000.00	480,000.00	480,000.00	0.00
581900	CAPITAL OUTLAY	0.00	0.00	0.00	12,298.73	68,000.00	0.00	149,000.00	81,000.00
TOTAL HCC ACCOUNTING ADMINISTRATIVE		582,785.29	573,025.21	591,423.32	332,237.68	692,367.00	596,180.00	768,664.00	76,297.00
60007420 ACCOUNTING LABOR									
511100	SALARIES PERMANENT REGULAR	88,939.39	95,122.78	95,323.56	52,153.01	127,072.00	127,072.00	131,368.00	4,296.00
511200	SALARIES-PERMANENT-OVERTIME	147.02	16.39	0.00	0.00	237.00	250.00	0.00	-237.00
511800	SALARIES-NONPRODUCTIVE	14,683.64	14,826.12	21,913.76	7,010.84	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	692.29	758.29	818.29	0.00	878.00	878.00	939.00	61.00
512100	WAGES-PART TIME	5,966.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512800	WAGES PART TIME NONPRODUCTIVE	769.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	8,076.71	8,092.49	8,564.92	4,321.05	9,806.00	9,806.00	10,122.00	316.00
514200	RETIREMENT-COUNTY SHARE	6,573.04	7,366.29	8,160.07	4,005.14	8,717.00	8,717.00	8,732.00	15.00
514400	HEALTH INSURANCE COUNTY SHARE	33,436.61	36,367.13	37,701.10	20,143.09	34,160.00	34,160.00	35,185.00	1,025.00
514500	LIFE INSURANCE COUNTY SHARE	23.97	26.08	32.40	17.80	35.00	35.00	37.00	2.00
514600	WORKERS COMPENSATION	112.40	131.37	105.01	47.41	103.00	103.00	93.00	-10.00
TOTAL ACCOUNTING LABOR		159,421.87	162,706.94	172,619.11	87,698.34	181,008.00	181,021.00	186,476.00	5,468.00
60007425 ACCOUNTING OPERATIONS									
520900	CONTRACTED SERVICES	17,805.49	17,132.01	19,342.40	11,901.16	22,000.00	22,000.00	22,000.00	0.00
521300	ACCOUNTING AND AUDITING	0.00	0.00	385.00	143.42	0.00	143.00	150.00	150.00
531100	POSTAGE AND BOX RENT	3,976.40	3,389.37	3,306.13	2,351.06	5,000.00	5,000.00	4,500.00	-500.00
531200	OFFICE SUPPLIES AND EXPENSE	7,961.05	5,580.36	6,166.55	2,763.22	8,000.00	8,000.00	7,000.00	-1,000.00

Fund: HEALTH CARE CENTER Department: ACCOUNTING		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
60007425 ACCOUNTING OPERATIONS									
532200	SUBSCRIPTIONS	467.00	20.00	20.00	0.00	300.00	300.00	300.00	0.00
532800	TRAINING AND INSERVICE	190.00	378.00	552.50	387.50	1,100.00	1,000.00	700.00	-400.00
533200	MILEAGE	20.90	79.93	88.32	140.79	150.00	150.00	200.00	50.00
539800	EQUIPMENT LEASE	867.97	1,298.57	1,476.00	657.96	1,300.00	1,300.00	1,500.00	200.00
561000	PRINCIPAL REDEMPTION	0.00	0.00	0.00	0.00	815,072.00	815,072.00	839,328.00	24,256.00
562000	INTEREST EXPENSE	528,820.18	518,076.48	493,431.28	217,784.48	429,413.00	429,413.00	410,834.00	-18,579.00
TOTAL ACCOUNTING OPERATIONS		560,108.99	545,954.72	524,768.18	236,129.59	1,282,335.00	1,282,378.00	1,286,512.00	4,177.00
TOTAL DEPARTMENT REVENUE									
TOTAL DEPARTMENT EXPENSE		1,302,316.15	1,281,686.87	1,288,810.61	656,065.61	2,155,710.00	2,059,579.00	2,241,652.00	85,942.00
ADDITION TO (-)/USE OF FUND BALANCE		1,302,316.15	1,281,686.87	1,288,810.61	656,065.61	2,155,710.00	2,059,579.00	2,241,652.00	
60011420 PERSONNEL LABOR									
511100	SALARIES PERMANENT REGULAR	34,475.20	32,313.90	32,832.38	17,711.60	41,375.00	45,000.00	49,780.00	8,405.00
511800	SALARIES-NONPRODUCTIVE	9,797.00	8,332.30	10,446.60	4,980.15	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	260.00	280.00	300.00	0.00	320.00	320.00	340.00	20.00
514100	FICA & MEDICARE TAX	2,882.70	2,836.24	3,074.04	1,661.08	3,190.00	3,190.00	3,834.00	644.00
514200	RETIREMENT-COUNTY SHARE	2,423.93	2,721.63	3,063.70	1,542.12	2,835.00	2,835.00	3,308.00	473.00
514400	HEALTH INSURANCE COUNTY SHARE	14,493.98	15,042.89	15,564.96	8,346.03	14,307.00	14,307.00	14,737.00	430.00
514500	LIFE INSURANCE COUNTY SHARE	21.60	21.60	21.60	14.06	22.00	22.00	41.00	19.00
514600	WORKERS COMPENSATION	41.22	48.10	39.21	17.87	33.00	33.00	35.00	2.00
TOTAL PERSONNEL LABOR		64,395.63	61,596.66	65,342.49	34,272.91	62,082.00	65,707.00	72,075.00	9,993.00
60011425 PERSONNEL OPERATIONS									
519200	PHYSICALS / OTHER BENEFITS	8,549.55	12,185.94	5,858.84	4,300.14	8,000.00	8,000.00	0.00	-8,000.00
520900	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00	7,000.00
532200	SUBSCRIPTIONS	0.00	750.00	0.00	0.00	0.00	0.00	0.00	0.00
532600	ADVERTISING	5,006.74	7,231.25	1,212.50	111.60	7,000.00	7,000.00	7,000.00	0.00
532800	TRAINING AND INSERVICE	0.00	0.00	0.00	0.00	300.00	300.00	300.00	0.00
533200	MILEAGE	0.00	0.00	39.20	0.00	75.00	75.00	75.00	0.00
536100	REFERENCE CHECKS	860.00	861.00	759.75	190.34	1,000.00	1,000.00	1,000.00	0.00
TOTAL PERSONNEL OPERATIONS		14,416.29	21,028.19	7,870.29	4,602.08	16,375.00	16,375.00	15,375.00	-1,000.00
TOTAL DEPARTMENT REVENUE									
TOTAL DEPARTMENT EXPENSE		78,811.92	82,624.85	73,212.78	38,874.99	78,457.00	82,082.00	87,450.00	8,993.00
ADDITION TO (-)/USE OF FUND BALANCE		78,811.92	82,624.85	73,212.78	38,874.99	78,457.00	82,082.00	87,450.00	

Fund: HEALTH CARE CENTER Department: HOME CARE		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
60041 HOME CARE									
411100	GENERAL PROPERTY TAXES	0.00	0.00	0.00	-65,088.48	-130,177.00	-130,177.00	-125,887.00	-4,290.00
424500	MEDICARE	0.00	0.00	0.00	-120,468.64	-420,000.00	-350,000.00	-350,000.00	-70,000.00
424510	MEDICAL ASSISTANCE / MEDICAID	0.00	0.00	0.00	-4,082.63	-51,000.00	-10,000.00	-10,000.00	-41,000.00
455200	SAUK CO HOME CARE	0.00	0.00	0.00	-204.20	0.00	0.00	0.00	0.00
455600	HOME CARE INSURANCE	0.00	0.00	0.00	-9,949.00	-46,000.00	-30,000.00	-30,000.00	-16,000.00
455610	HOME CARE VETERANS ADMIN	0.00	0.00	0.00	-4,132.94	-6,000.00	-6,000.00	-8,000.00	2,000.00
455620	HOME CARE PRIVATE PAY	0.00	0.00	0.00	-30.00	-1,000.00	-1,000.00	-1,000.00	0.00
455645	HOME CARE PARTNERSHIP	0.00	0.00	0.00	-18,791.18	-75,000.00	-70,000.00	-85,000.00	10,000.00
472490	LOCAL GOVT/AGENCY PAYMENTS	0.00	0.00	0.00	0.00	-2,000.00	-2,000.00	-2,000.00	0.00
481100	INTEREST ON INVESTMENTS	0.00	0.00	0.00	-0.03	0.00	0.00	0.00	0.00
TOTAL HOME CARE		0.00	0.00	0.00	-222,747.10	-731,177.00	-599,177.00	-611,887.00	-119,290.00
60041420 HCC LABOR COSTS									
511100	SALARIES PERMANENT REGULAR	0.00	0.00	0.00	42,605.95	99,226.00	100,000.00	104,464.00	5,238.00
511800	FT WAGES NONPRODUCTIVE	0.00	0.00	0.00	2,879.40	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	260.00	260.00	0.00	-260.00
512100	WAGES-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512800	WAGES PART TIME NONPRODUCTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	0.00	0.00	0.00	3,379.07	7,611.00	7,611.00	7,991.00	380.00
514200	RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	3,093.03	6,765.00	6,765.00	6,895.00	130.00
514400	HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	11,062.98	28,615.00	28,615.00	20,449.00	-8,166.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	35.49	57.00	57.00	66.00	9.00
514600	WORKERS COMPENSATION	0.00	0.00	0.00	349.81	767.00	767.00	810.00	43.00
514800	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HCC LABOR COSTS		0.00	0.00	0.00	63,405.73	143,301.00	144,075.00	140,675.00	-2,626.00
60041421 CERTIFIED NURSING ASSISTANTS									
512100	WAGES-PART TIME	0.00	0.00	0.00	11,381.36	61,402.00	61,402.00	62,449.00	1,047.00
512200	WAGES-PART TIME-OVERTIME	0.00	0.00	0.00	118.65	0.00	0.00	0.00	0.00
512800	WAGES PART TIME NONPRODUCTIVE	0.00	0.00	0.00	3,294.70	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	0.00	0.00	0.00	0.00	496.00	496.00	456.00	-40.00
514100	FICA & MEDICARE TAX	0.00	0.00	0.00	1,059.86	4,735.00	4,735.00	4,812.00	77.00
514200	RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	1,006.03	4,209.00	4,209.00	4,152.00	-57.00
514400	HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	1,352.40	10,974.00	10,974.00	4,855.00	-6,119.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	11.64	43.00	43.00	37.00	-6.00
514600	WORKERS COMPENSATION	0.00	0.00	0.00	173.13	724.00	0.00	755.00	31.00
TOTAL CERTIFIED NURSING ASSISTANTS		0.00	0.00	0.00	18,397.77	82,583.00	81,859.00	77,516.00	-5,067.00

Fund: HEALTH CARE CENTER Department: HOME CARE		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
60041423 REGISTERED NURSES									
512100	WAGES-PART TIME	0.00	0.00	0.00	59,090.18	174,910.00	170,000.00	148,287.00	-26,623.00
512200	WAGES-PART TIME-OVERTIME	0.00	0.00	0.00	549.21	0.00	0.00	0.00	0.00
512800	WAGES PART TIME NONPRODUCTIVE	0.00	0.00	0.00	15,278.35	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	0.00	0.00	0.00	0.00	600.00	600.00	604.00	4.00
514100	FICA & MEDICARE TAX	0.00	0.00	0.00	5,236.55	13,426.00	13,426.00	11,390.00	-2,036.00
514200	RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	5,094.45	11,935.00	11,935.00	9,827.00	-2,108.00
514400	HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	23,146.62	42,922.00	42,922.00	39,608.00	-3,314.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	38.77	87.00	87.00	75.00	-12.00
514600	WORKERS COMPENSATION	0.00	0.00	0.00	876.57	2,053.00	2,053.00	1,787.00	-266.00
TOTAL REGISTERED NURSES		0.00	0.00	0.00	109,310.70	245,933.00	241,023.00	211,578.00	-34,355.00
60041483 HOME NURSING PROGRAM									
520700	PHYSICAL THERAPY	0.00	0.00	0.00	27,852.03	90,000.00	60,000.00	50,000.00	-40,000.00
520800	OCCUPATIONAL THERAPY	0.00	0.00	0.00	12,081.46	30,000.00	25,000.00	25,000.00	-5,000.00
520900	CONTRACTED SERVICES	0.00	0.00	0.00	22,700.85	57,225.00	45,000.00	30,000.00	-27,225.00
522500	TELEPHONE & DAIN LINE	0.00	0.00	0.00	1,469.72	5,000.00	4,500.00	4,500.00	-500.00
524800	MAINTENANCE AGREEMENT	0.00	0.00	0.00	0.00	350.00	0.00	0.00	-350.00
529300	SPEECH THERAPY	0.00	0.00	0.00	3,409.98	1,000.00	7,000.00	7,000.00	6,000.00
531100	POSTAGE AND BOX RENT	0.00	0.00	0.00	446.76	700.00	800.00	900.00	200.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	0.00	0.00	1,148.88	3,200.00	2,400.00	2,500.00	-700.00
531500	FORMS AND PRINTING	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	0.00	0.00	682.50	26,927.85	30,785.00	43,785.00	29,618.00	-1,167.00
532200	SUBSCRIPTIONS	0.00	0.00	0.00	15.00	400.00	200.00	200.00	-200.00
532400	MEMBERSHIP DUES	0.00	0.00	0.00	2,166.66	1,500.00	2,500.00	2,500.00	1,000.00
532600	ADVERTISING	0.00	0.00	0.00	0.00	400.00	400.00	400.00	0.00
532800	TRAINING AND INSERVICE	0.00	0.00	0.00	485.00	500.00	1,000.00	1,500.00	1,000.00
533200	MILEAGE	0.00	0.00	0.00	7,477.22	20,000.00	15,000.00	15,000.00	-5,000.00
533500	MEALS AND LODGING	0.00	0.00	0.00	10.00	100.00	100.00	100.00	0.00
534200	MEDICAL SUPPLIES	0.00	0.00	0.00	2,167.99	9,000.00	7,500.00	8,000.00	-1,000.00
534800	EDUCATIONAL SUPPLIES	0.00	0.00	0.00	0.00	200.00	200.00	200.00	0.00
535100	VEHICLE FUEL / OIL	0.00	0.00	0.00	209.83	6,000.00	3,000.00	2,500.00	-3,500.00
551900	INSURANCE-GENERAL LIABILITY	0.00	0.00	0.00	1,635.00	2,500.00	1,635.00	1,700.00	-800.00
TOTAL HOME NURSING PROGRAM		0.00	0.00	682.50	110,204.23	259,360.00	220,520.00	182,118.00	-77,242.00
TOTAL DEPARTMENT REVENUE		0.00	0.00	0.00	-222,747.10	-731,177.00	-599,177.00	-611,887.00	-119,290.00
TOTAL DEPARTMENT EXPENSE		0.00	0.00	682.50	301,318.43	731,177.00	687,477.00	611,887.00	-119,290.00
ADDITION TO (-)/USE OF FUND BALANCE		0.00	0.00	682.50	78,571.33	0.00	88,300.00	0.00	

Fund: HEALTH CARE CENTER Department: NURSING		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
60065421 NURSING CNA LABOR									
511100	SALARIES PERMANENT REGULAR	724,483.31	739,946.74	737,379.31	383,886.94	926,639.00	955,200.00	1,059,257.00	132,618.00
511200	SALARIES-PERMANENT-OVERTIME	73,205.10	67,924.71	52,420.69	28,425.56	27,205.00	56,000.00	42,423.00	15,218.00
511800	FT-WAGES NONPRODUCTIVE	113,716.29	113,993.16	148,293.32	64,011.67	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	7,646.97	7,039.61	7,281.68	135.02	7,707.00	7,707.00	6,213.00	-1,494.00
512100	WAGES-PART TIME	533,332.87	561,199.40	593,937.91	258,937.55	830,843.00	750,000.00	918,562.00	87,719.00
512200	WAGES-PART TIME-OVERTIME	50,774.07	60,612.09	55,255.32	25,618.74	21,490.00	50,000.00	18,827.00	-2,663.00
512800	PT WAGES NONPRODUCTIVE	42,838.58	48,615.09	82,174.63	32,664.78	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	899.53	1,231.88	1,312.69	0.00	1,471.00	1,471.00	1,772.00	301.00
514100	FICA & MEDICARE TAX	112,104.86	114,461.19	121,720.86	57,490.03	138,875.00	138,875.00	156,600.00	17,725.00
514200	RETIREMENT-COUNTY SHARE	84,641.64	99,180.46	110,933.21	49,742.86	123,444.00	123,444.00	121,881.00	-1,563.00
514400	HEALTH INSURANCE COUNTY SHARE	536,739.69	604,540.21	604,620.38	291,944.56	622,346.00	622,346.00	575,168.00	-47,178.00
514500	LIFE INSURANCE COUNTY SHARE	489.61	1,017.20	504.92	189.46	564.00	564.00	405.00	-159.00
514600	WORKERS COMPENSATION	21,269.47	23,595.11	19,783.57	9,286.15	21,240.00	21,240.00	24,565.00	3,325.00
514800	UNEMPLOYMENT	7,730.16	4,179.69	2,610.95	-1,109.52	15,000.00	5,000.00	7,000.00	-8,000.00
TOTAL NURSING CNA LABOR		2,309,872.15	2,447,536.54	2,538,229.44	1,201,223.80	2,736,824.00	2,731,847.00	2,932,673.00	195,849.00
60065422 LICENSED PRACTICAL NURSE LABOR									
511100	SALARIES PERMANENT REGULAR	72,878.64	82,939.66	78,503.96	34,314.63	99,533.00	99,533.00	101,050.00	1,517.00
511200	SALARIES-PERMANENT-OVERTIME	4,794.08	4,512.60	3,760.98	1,136.32	1,099.00	1,500.00	1,109.00	10.00
511800	SALARIES-NONPRODUCTIVE	18,591.08	9,742.54	16,274.96	8,038.64	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	865.39	447.60	487.57	0.00	528.00	528.00	568.00	40.00
512100	WAGES-PART TIME	325,793.56	338,793.16	349,846.55	161,954.92	374,180.00	374,180.00	343,518.00	-30,662.00
512200	WAGES-PART TIME-OVERTIME	23,055.95	31,375.84	16,965.29	11,705.61	13,760.00	17,000.00	10,599.00	-3,161.00
512800	WAGES PART TIME NONPRODUCTIVE	74,803.91	58,248.60	60,597.70	22,971.76	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	3,231.22	3,400.21	3,532.22	0.00	3,680.00	3,680.00	3,813.00	133.00
514100	FICA & MEDICARE TAX	38,241.20	39,543.35	37,872.92	17,592.10	37,698.00	37,698.00	35,241.00	-2,457.00
514200	RETIREMENT-COUNTY SHARE	31,346.09	36,161.23	36,087.99	16,187.12	33,509.00	33,509.00	30,403.00	-3,106.00
514400	HEALTH INSURANCE COUNTY SHARE	119,494.58	120,579.29	126,679.07	61,558.95	108,027.00	108,027.00	96,531.00	-11,496.00
514500	LIFE INSURANCE COUNTY SHARE	351.75	334.08	390.04	167.74	336.00	336.00	337.00	1.00
514600	WORKERS COMPENSATION	7,268.77	8,038.22	6,045.14	2,809.38	5,766.00	5,766.00	5,528.00	-238.00
TOTAL LICENSED PRACTICAL NURSE LABOR		720,716.22	734,116.38	737,044.39	338,437.17	678,116.00	681,757.00	628,697.00	-49,419.00
60065423 REGISTERED NURSES LABOR									
511100	SALARIES PERMANENT REGULAR	248,952.06	258,557.89	282,615.47	164,464.37	334,272.00	334,272.00	347,159.00	12,887.00
511200	SALARIES-PERMANENT-OVERTIME	9,226.77	8,547.26	6,755.32	3,167.11	3,490.00	7,000.00	2,716.00	-774.00
511800	SALARIES-NONPRODUCTIVE	43,925.71	37,731.13	45,645.17	18,881.89	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	1,354.00	1,054.80	1,194.73	0.00	1,295.00	1,295.00	335.00	-960.00
512100	WAGES-PART TIME	464,396.75	415,177.28	478,167.23	202,567.59	564,332.00	564,332.00	632,262.00	67,930.00

Fund: HEALTH CARE CENTER Department: NURSING		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
60065423 REGISTERED NURSES LABOR									
512200	WAGES-PART TIME-OVERTIME	42,094.61	38,474.52	29,417.55	6,857.41	20,910.00	20,910.00	8,196.00	-12,714.00
512800	WAGES PART TIME NONPRODUCTIVE	87,566.88	74,378.68	74,782.13	33,207.71	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	2,385.34	2,087.12	1,837.08	0.00	2,097.00	2,097.00	2,720.00	623.00
514100	FICA & MEDICARE TAX	66,526.79	61,511.80	67,895.97	31,253.98	70,869.00	70,869.00	75,994.00	5,125.00
514200	RETIREMENT-COUNTY SHARE	54,020.11	55,530.10	61,163.94	28,762.49	62,995.00	62,995.00	65,564.00	2,569.00
514400	HEALTH INSURANCE COUNTY SHARE	190,772.46	194,253.98	199,465.02	105,442.99	199,300.00	199,300.00	208,713.00	9,413.00
514500	LIFE INSURANCE COUNTY SHARE	541.71	517.38	566.24	227.62	548.00	548.00	424.00	-124.00
514600	WORKERS COMPENSATION	12,546.95	12,572.66	10,874.26	5,021.06	10,839.00	10,839.00	11,921.00	1,082.00
TOTAL REGISTERED NURSES LABOR		1,224,310.14	1,160,394.60	1,260,380.11	599,854.22	1,270,947.00	1,274,457.00	1,356,004.00	85,057.00
60065424 HEALTH UNIT COORDINATOR									
511100	SALARIES PERMANENT REGULAR	46,063.03	48,588.36	44,913.84	22,426.21	61,126.00	61,126.00	63,210.00	2,084.00
511200	SALARIES-PERMANENT-OVERTIME	759.71	1,239.00	1,064.67	232.89	220.00	400.00	227.00	7.00
511800	SALARIES-NONPRODUCTIVE	9,541.93	8,211.22	8,219.95	5,067.52	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	935.43	980.74	1,016.62	0.00	1,061.00	1,061.00	1,096.00	35.00
514100	FICA & MEDICARE TAX	4,107.69	4,118.80	3,958.54	1,998.81	4,774.00	4,774.00	4,937.00	163.00
514200	RETIREMENT-COUNTY SHARE	3,449.49	3,880.01	3,810.73	1,885.40	4,244.00	4,244.00	4,259.00	15.00
514400	HEALTH INSURANCE COUNTY SHARE	28,735.96	29,821.78	31,072.64	16,692.06	28,615.00	28,615.00	29,473.00	858.00
514500	LIFE INSURANCE COUNTY SHARE	18.84	21.16	24.05	10.70	21.00	21.00	21.00	0.00
514600	WORKERS COMPENSATION	799.86	864.30	638.30	324.41	730.00	730.00	774.00	44.00
TOTAL HEALTH UNIT COORDINATOR		94,411.94	97,725.37	94,719.34	48,638.00	100,791.00	100,971.00	103,997.00	3,206.00
60065425 NURSING OPERATIONS									
520900	CONTRACTED SERVICES	1,126.61	216.72	0.00	298.00	0.00	300.00	0.00	0.00
520920	CONTRACTED CNA	859.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520930	CONTRACTED RN	3,438.51	505.68	184.00	380.00	0.00	380.00	0.00	0.00
529100	PHARMACY SERVICES	3,300.00	1,200.00	0.00	0.00	3,600.00	0.00	3,000.00	-600.00
529200	PHARMACY EQUIPMENT RENTAL	1,100.00	400.00	0.00	0.00	1,200.00	0.00	1,000.00	-200.00
529300	SPEECH THERAPY	50,408.35	52,682.42	54,773.99	25,358.75	60,000.00	50,000.00	60,000.00	0.00
529500	PHYSICAL THERAPY PURCHASE SVCS	110,714.05	124,416.07	134,860.50	50,640.44	150,000.00	150,000.00	150,000.00	0.00
529550	PHYSICAL THERAPY SMALL EQUIP	1,246.54	849.18	260.17	0.00	2,000.00	2,000.00	2,500.00	500.00
531400	SMALL EQUIPMENT	9,144.92	4,902.37	2,930.29	-39.81	10,000.00	10,000.00	10,000.00	0.00
532200	SUBSCRIPTIONS	0.00	88.00	311.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	3,593.01	1,751.00	5,750.67	4,084.11	6,000.00	7,500.00	8,000.00	2,000.00
533200	MILEAGE	609.51	317.00	516.60	413.82	800.00	800.00	800.00	0.00
535900	EQUIPMENT AND MAINTENANCE	6,006.58	11,267.32	7,234.47	3,192.13	8,000.00	8,000.00	8,000.00	0.00
538100	NON-CHARGEABLE SUPPLIES	64,998.11	64,756.92	70,634.99	33,204.36	75,000.00	75,000.00	75,000.00	0.00
538101	NON-CHARGEABLE MEDICARE A	0.00	160.40	4,926.50	2,337.89	0.00	2,500.00	0.00	0.00

Fund: HEALTH CARE CENTER Department: NURSING		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
60065425 NURSING OPERATIONS									
538200	INCONTINENT SUPPLIES	54,332.17	45,295.01	47,719.86	21,329.70	50,000.00	45,000.00	50,000.00	0.00
538300	OXYGEN EXPENSE	3,410.25	5,698.84	7,311.14	5,005.21	12,000.00	11,000.00	10,000.00	-2,000.00
538500	LAB & X-RAY & ANALGESICS	34,105.80	29,084.67	30,848.24	25,786.23	30,000.00	40,000.00	35,000.00	5,000.00
538600	PHARMACY DRUGS	43,324.30	46,035.32	56,588.41	25,857.91	60,000.00	60,000.00	60,000.00	0.00
538700	OTC DRUGS	40,641.40	17,468.97	13,978.19	6,469.50	25,000.00	18,000.00	20,000.00	-5,000.00
539800	EQUIPMENT LEASE	1,059.70	12,521.82	4,719.00	4,003.58	10,000.00	10,000.00	10,000.00	0.00
TOTAL NURSING OPERATIONS		433,419.17	419,617.71	443,548.02	208,321.82	503,600.00	490,480.00	503,300.00	-300.00
60065426 NURSING ADMINISTRATIVE									
511100	SALARIES PERMANENT REGULAR	28,268.23	27,573.16	28,293.34	13,426.35	35,979.00	35,979.00	37,199.00	1,220.00
511200	SALARIES-PERMANENT-OVERTIME	104.41	173.88	909.17	536.20	129.00	700.00	0.00	-129.00
511800	FT WAGES NONPRODUCTIVE	4,859.07	4,550.10	6,401.04	3,332.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	207.00	230.00	250.00	0.00	270.00	270.00	290.00	20.00
514100	FICA & MEDICARE TAX	2,451.26	2,453.76	2,629.91	1,300.25	2,783.00	2,783.00	2,868.00	85.00
514200	RETIREMENT-COUNTY SHARE	1,941.63	2,180.53	2,444.88	1,176.03	2,474.00	2,474.00	2,474.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	5,511.31	5,694.52	5,987.54	3,234.91	5,546.00	5,546.00	5,712.00	166.00
514500	LIFE INSURANCE COUNTY SHARE	11.37	10.28	9.84	6.36	10.00	10.00	18.00	8.00
514600	WORKERS COMPENSATION	450.10	486.27	409.46	202.33	426.00	426.00	450.00	24.00
TOTAL NURSING ADMINISTRATIVE		43,804.38	43,352.50	47,335.18	23,214.43	47,617.00	48,188.00	49,011.00	1,394.00
TOTAL DEPARTMENT REVENUE		0.00	0.00	0.00					
TOTAL DEPARTMENT EXPENSE		4,826,534.00	4,902,743.10	5,121,256.48	2,419,689.44	5,337,895.00	5,327,700.00	5,573,682.00	235,787.00
ADDITION TO (-)/USE OF FUND BALANCE		4,826,534.00	4,902,743.10	5,121,256.48	2,419,689.44	5,337,895.00	5,327,700.00	5,573,682.00	
60080 HEALTH CARE CENTER REVENUE									
425010	RM BRD MEDICARE A	-794,733.92	-823,344.25	-983,625.53	-428,756.96	-1,200,000.00	-1,200,000.00	-1,175,000.00	-25,000.00
425020	RM BRD MEDICAID	-4,677,669.07	-4,592,667.15	-4,741,854.55	-2,556,778.68	-4,600,000.00	-4,600,000.00	-4,875,000.00	275,000.00
425030	RM BRD INSURANCE	-11,935.89	-64,616.75	4,241.92	-18,028.58	-10,000.00	-36,000.00	-36,000.00	26,000.00
425040	RM BRD SWFA	-142,038.93	-102,377.35	-53,953.60	-9,443.61	-70,000.00	-30,000.00	-40,000.00	-30,000.00
425050	RM BRD RPLCMT A	-41,886.27	-47,588.74	-43,507.91	-2,888.54	-80,000.00	-15,000.00	-36,000.00	-44,000.00
425200	CONTRACTUAL-MEDICARE A	191,129.89	220,689.11	156,538.14	18,669.26	150,000.00	100,000.00	100,000.00	50,000.00
425220	CONTRACTUAL-RPLCMT A	772.11	14,243.99	4,813.16	0.00	10,000.00	0.00	0.00	10,000.00
425250	MC COST REPORT SETTLEMENT	-15.02	0.00	-22.00	0.00	0.00	0.00	0.00	0.00
451650	COPIER/POSTAGE/MISC	-363.14	-429.33	-238.32	-605.22	-500.00	-800.00	-800.00	300.00
455200	SAUK CO HEALTH CARE CENTER	0.00	0.00	0.00	191,382.17	0.00	0.00	0.00	0.00
455401	OUTPT PHYSICAL THER-MEDICARE B	-5,531.57	-1,662.37	-801.72	-810.00	-1,000.00	-1,000.00	-1,000.00	0.00
455402	OUTPT PHYSICAL THER-SELF PAY	0.00	-1.13	0.00	0.00	-100.00	0.00	-100.00	0.00

Fund: HEALTH CARE CENTER Department: HEALTH CARE CENTER		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
60080 HEALTH CARE CENTER REVENUE									
455403	OUTPT PHYSICAL THER-MEDICAID	0.00	-1.91	14.60	0.00	-100.00	0.00	-100.00	0.00
455405	OUTPT PHYSICAL THER-INS	0.00	-2,561.32	227.54	0.00	-1,000.00	0.00	-1,000.00	0.00
455406	OUTPT PHYSICAL THER-RPLC B	0.00	0.00	0.00	0.00	0.00	0.00	-100.00	100.00
455407	OUTPT PHYSICAL THER-SWFA	0.00	0.00	0.00	0.00	0.00	0.00	-100.00	100.00
455411	OUTPT OCCUP THER-MEDICARE B	0.00	0.00	0.00	0.00	-1,000.00	0.00	-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	-100.00	0.00	-100.00	0.00
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
465280	TRANSPORTATION REVENUE	6.00	0.00	-10.50	-736.25	-100.00	-1,000.00	-1,000.00	900.00
465290	RM BRD SELF PAY	-1,392,004.59	-1,445,477.43	-1,529,697.08	-745,302.76	-1,700,000.00	-1,700,000.00	-1,750,000.00	50,000.00
465300	RADIOLOGYMDICARE A	-10,520.13	-6,672.28	-6,314.83	-2,311.91	-8,500.00	-8,500.00	-8,500.00	0.00
465310	PHARMACY MEDICARE A	-42,965.34	-42,926.00	-49,621.00	-20,644.00	-55,000.00	-55,000.00	-55,000.00	0.00
465330	PHYSICAL THERAPY MEDICARE A	-220,971.37	-291,573.22	-268,425.00	-125,190.00	-275,000.00	-255,000.00	-275,000.00	0.00
465331	PHYSICAL THERAPY-MEDICARE B	-76,265.92	-44,932.01	-73,634.18	-30,131.96	-75,000.00	-65,000.00	-75,000.00	0.00
465332	PHYSICAL THERAPY-SELF PAY	0.00	-3,146.00	0.00	-540.45	-100.00	-1,000.00	-1,000.00	900.00
465333	PHYSICAL THERAPY-MEDICAID	41.66	137.11	-181.16	-87.95	-100.00	-100.00	-100.00	0.00
465334	PHYSICAL THERAPY-RPLC A	-10,890.00	-18,000.00	-13,995.00	0.00	-20,000.00	0.00	-10,000.00	-10,000.00
465335	PHYSICAL THERAPY-INS	-4,230.00	-21,524.92	1,878.02	-391.74	-5,000.00	-5,000.00	-5,000.00	0.00
465336	PHYSICAL THERAPY-RPLC B	0.00	0.00	-675.00	0.00	0.00	0.00	0.00	0.00
465337	PHYSICAL THERAPY-SWFA	20.04	29.11	0.00	6.75	-500.00	-500.00	-500.00	0.00
465350	PSYCHIATRIC BILLING	-5,897.37	-9,581.00	-18,986.82	-6,488.98	-5,000.00	-12,000.00	-13,000.00	8,000.00
465355	CONTRACTUAL-PSYCHIATRIC BILLIN	3,318.99	4,019.24	9,439.85	3,274.06	1,200.00	6,000.00	6,000.00	-4,800.00
465370	OCC THERAPY MEDICARE A	-240,210.00	-291,375.00	-301,140.00	-123,075.00	-275,000.00	-275,000.00	-275,000.00	0.00
465371	OCC THERAPY MEDICARE B	-49,551.96	-31,697.71	-50,074.60	-18,847.06	-40,000.00	-40,000.00	-40,000.00	0.00
465372	OCC THERAPY SELF PAY	0.00	-2,129.00	0.00	0.00	-1,000.00	-500.00	-500.00	-500.00
465373	OCC THERAPY MEDICAID	3.27	-62.51	23.83	-144.48	-100.00	-250.00	0.00	-100.00
465374	OCC THERAPY RPLCMT A	-11,430.00	-20,565.00	-11,340.00	0.00	-30,000.00	0.00	-10,000.00	-20,000.00
465375	OCC THERAPY INSURANCE	-3,265.77	-25,888.08	1,289.99	-1.80	-20,000.00	-1,000.00	-5,000.00	-15,000.00
465376	OCC THERAPY RPLCMNT B	0.00	0.00	-935.00	-1,385.00	0.00	-1,500.00	-500.00	500.00
465380	SPEECH THERAPY PART A	-71,593.00	-72,579.00	-63,306.00	-35,173.00	-70,000.00	-70,000.00	-72,000.00	2,000.00
465381	SPEECH THERAPY MEDICARE B	-36,406.19	-24,549.72	-31,209.53	-16,808.61	-35,000.00	-35,000.00	-38,000.00	3,000.00
465382	SPEECH THERAPY SELF PAY	0.00	-500.00	0.00	0.00	-1,000.00	0.00	0.00	-1,000.00
465383	SPEECH THERAPY MEDICAID	133.65	20.22	-15.06	-26.11	-100.00	-100.00	-100.00	0.00
465384	SPEECH THERAPY RPLCMT A	-2,729.00	-4,317.00	-3,872.00	0.00	-5,000.00	0.00	-2,500.00	-2,500.00
465385	SPEECH THERAPY INSURANCE	-1,570.38	-842.81	29.27	6.55	-4,000.00	-1,500.00	-1,500.00	-2,500.00
465386	SPEECH THERAPY RPLCMT B	0.00	0.00	-689.00	0.00	0.00	0.00	0.00	0.00
465387	SPEECH THERAPY SWFA	0.00	23.45	0.00	0.00	0.00	0.00	0.00	0.00

Fund: HEALTH CARE CENTER Department: HEALTH CARE CENTER		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
60080 HEALTH CARE CENTER REVENUE									
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
465405	BAD DEBT OUTPT MEDICARE B	0.00	2,686.84	-1,528.71	0.00	0.00	0.00	0.00	0.00
465406	BAD DEBT OUTPT SELF PAY	4,048.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465407	BAD DEBT OUTPT MEDICAID	10.96	94.77	237.90	0.00	100.00	0.00	0.00	100.00
465408	BAD DEBT OUTPT INS	559.64	197.15	122.46	0.00	100.00	0.00	0.00	100.00
465410	BAD DEBT SWFA	9,852.49	3,431.70	8,410.54	11,840.00	1,000.00	15,000.00	5,000.00	-4,000.00
465411	BAD DEBT MEDICAID	21,178.69	7,863.46	11,003.67	3,515.60	20,000.00	10,000.00	10,000.00	10,000.00
465412	BAD DEBT MEDICARE A	949.73	472.06	29,760.00	29,711.95	10,000.00	40,000.00	25,000.00	-15,000.00
465413	BAD DEBT SELF PAY	5,197.57	-8,249.28	-1,334.43	0.00	20,000.00	35,000.00	10,000.00	10,000.00
465414	BAD DEBT INSURANCE	3,969.63	22,868.70	-1,260.96	14,766.83	5,000.00	35,000.00	10,000.00	-5,000.00
465415	BAD DEBT MEDICARE B	11,613.99	2,596.39	3,766.81	2,067.38	5,000.00	5,000.00	2,500.00	2,500.00
465417	BAD DEBT MEDICARE RPLCMT	-14,508.22	14,747.78	23,508.62	0.00	10,000.00	0.00	0.00	10,000.00
465418	BAD DEBT PSYCH SERVICES	1,572.57	7,027.97	349.07	164.39	2,000.00	500.00	500.00	1,500.00
465420	LABORATORY	-17,647.18	-13,414.06	-13,968.04	-5,381.41	-15,000.00	-15,000.00	-15,000.00	0.00
465428	VACCINATIONS	-7,301.41	-5,262.33	-4,962.06	-175.78	-5,000.00	-5,000.00	-5,000.00	0.00
465430	PHYS THER CONTRACTUAL ADJUSTME	0.00	-198.89	0.00	0.00	0.00	0.00	0.00	0.00
465467	CONTRACTUAL MED B MPPR	0.00	3,264.36	10,673.49	4,206.91	0.00	5,000.00	5,000.00	-5,000.00
465469	CONTRACTUAL OP MED B MPPR	0.00	61.99	66.64	80.03	0.00	100.00	100.00	-100.00
465470	CONTRACTUAL MEDICAID	1,524,849.83	1,542,764.57	1,741,345.67	945,059.86	1,600,000.00	1,800,000.00	1,600,000.00	0.00
465471	CONTRACTUAL SWFA	40,805.82	29,450.92	25,055.90	907.27	20,000.00	1,000.00	1,000.00	19,000.00
465472	CONTRACTUAL MEDICARE B	62,147.95	36,175.62	56,400.04	23,296.28	40,000.00	40,000.00	40,000.00	0.00
465473	CONTRACTUAL-MED B RPLCMT	0.00	0.00	709.85	359.57	0.00	400.00	0.00	0.00
465475	CONTRACTUAL OUTPT MECICARE B	2,485.75	692.72	344.12	330.80	0.00	400.00	0.00	0.00
465510	LEVEL 1 SCREEN	-2,670.00	-3,000.00	-2,640.00	-1,590.00	-3,000.00	-3,000.00	-3,000.00	0.00
465520	NA TRAINING	0.00	0.00	-180.00	0.00	-1,000.00	-500.00	-500.00	-500.00
465531	INSURANCE CONTRACT ADJ	4,395.00	-1,881.59	0.00	1,281.80	-200.00	1,500.00	1,200.00	-1,400.00
465550	GUEST MEALS	-6,072.50	-6,929.00	-6,225.25	-2,370.50	-7,000.00	-7,000.00	-7,500.00	500.00
474010	DEPARTMENTAL CHARGES	0.00	0.00	0.00	0.00	0.00	-10,725.00	-177,000.00	177,000.00
481100	INTEREST ON INVESTMENTS	-6.25	-8.51	-6.67	-2.10	-6.00	-6.00	-8.00	2.00
481250	INSURANCE INTEREST	-29.16	-81.37	-100.53	0.00	0.00	0.00	0.00	0.00
483100	GAIN/LOSS FIXED ASSETS DIV	6,627.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
483310	BAKE SALES	-1,428.75	-830.50	0.00	0.00	-800.00	-800.00	-800.00	0.00
483330	CRAFT SALES	0.00	-17.00	0.00	0.00	-100.00	-100.00	-100.00	0.00
484110	MISCELLANEOUS PUBLIC CHARGES	0.00	-80.00	-40.00	0.00	0.00	0.00	0.00	0.00
485010	DONATIONS & CONTRIBUTIONS	-520.49	0.00	0.00	0.00	0.00	0.00	-30,000.00	30,000.00
485020	GERIATRICS DONATIONS	-3,926.65	-2,716.13	-2,186.99	-1,036.38	-2,000.00	-2,000.00	-2,000.00	0.00
486300	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
493160	USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00	-778,075.00	0.00	-730,000.00	-48,075.00
TOTAL HEALTH CARE CENTER REVENUE		-5,845,814.13	-5,955,418.42	-6,025,027.93	-2,820,587.36	-7,340,201.00	-6,192,701.00	-7,793,228.00	453,027.00

Fund: HEALTH CARE CENTER	2012	2013	2014	2015	2015	2015		Dollar
Department: HEALTH CARE CENTER	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	-5,845,814.13	-5,955,418.42	-6,025,027.93	-2,820,587.36	-7,340,201.00	-6,192,701.00	-7,793,228.00	453,027.00
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	-5,845,814.13	-5,955,418.42	-6,025,027.93	-2,820,587.36	-7,340,201.00	-6,192,701.00	-7,793,228.00	
60084 FOOT CLINIC								
411100 GENERAL PROPERTY TAXES	0.00	0.00	0.00	7,996.02	15,992.00	15,992.00	5,098.00	10,894.00
455100 FOOT CLINIC	0.00	0.00	0.00	-21,599.00	-48,000.00	-48,000.00	-48,000.00	0.00
481100 INTEREST ON INVESTMENTS	0.00	0.00	0.00	-0.01	0.00	0.00	0.00	0.00
TOTAL FOOT CLINIC	0.00	0.00	0.00	-13,602.99	-32,008.00	-32,008.00	-42,902.00	10,894.00
60084420 HCC LABOR COSTS								
511100 SALARIES PERMANENT REGULAR	0.00	0.00	0.00	241.60	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	0.00	0.00	0.00	18.20	0.00	20.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	16.43	0.00	17.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	46.21	0.00	70.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	0.28	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	0.00	0.00	0.00	2.83	0.00	0.00	0.00	0.00
TOTAL HCC LABOR COSTS	0.00	0.00	0.00	325.55	0.00	107.00	0.00	0.00
60084421 CERTIFIED NURSING ASSISTANTS								
512100 WAGES-PART TIME	0.00	0.00	0.00	8,859.60	10,836.00	10,836.00	11,020.00	184.00
512900 LONGEVITY-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	81.00	81.00
514100 FICA & MEDICARE TAX	0.00	0.00	0.00	622.09	829.00	829.00	849.00	20.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	602.46	737.00	737.00	733.00	-4.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	1,098.22	0.00	3,200.00	857.00	857.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	9.67	0.00	11.00	7.00	7.00
514600 WORKERS COMPENSATION	0.00	0.00	0.00	103.64	127.00	127.00	133.00	6.00
TOTAL CERTIFIED NURSING ASSISTANTS	0.00	0.00	0.00	11,295.68	12,529.00	15,740.00	13,680.00	1,151.00
60084423 REGISTERED NURSES								
512100 WAGES-PART TIME	0.00	0.00	0.00	5,527.04	15,117.00	15,117.00	16,037.00	920.00
512900 LONGEVITY-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	81.00	81.00
514100 FICA & MEDICARE TAX	0.00	0.00	0.00	382.98	1,157.00	1,157.00	1,233.00	76.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	375.82	1,028.00	1,028.00	1,064.00	36.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	1,931.83	0.00	4,600.00	4,602.00	4,602.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	5.02	0.00	10.00	12.00	12.00
514600 WORKERS COMPENSATION	0.00	0.00	0.00	64.65	177.00	177.00	193.00	16.00

Fund: HEALTH CARE CENTER	2012	2013	2014	2015	2015	2015		Dollar
Department: FOOT CLINIC	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
TOTAL REGISTERED NURSES	0.00	0.00	0.00	8,287.34	17,479.00	22,089.00	23,222.00	5,743.00
 60084487 FOOT CLINIC								
531000 FOOT CLINIC EXPENSE	0.00	0.00	0.00	527.39	2,000.00	1,500.00	2,000.00	0.00
533200 MILEAGE	0.00	0.00	0.00	2,058.02	0.00	4,000.00	4,000.00	4,000.00
TOTAL FOOT CLINIC	0.00	0.00	0.00	2,585.41	2,000.00	5,500.00	6,000.00	4,000.00
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00	-13,602.99	-32,008.00	-32,008.00	-42,902.00	10,894.00
TOTAL DEPARTMENT EXPENSE	0.00	0.00	0.00	22,493.98	32,008.00	43,436.00	42,902.00	10,894.00
ADDITION TO (-)/USE OF FUND BALANCE	0.00	0.00	0.00	8,890.99	0.00	11,428.00	0.00	
 60085420 OCCUP THERAPY LABOR								
511100 SALARIES PERMANENT REGULAR	59,457.05	54,361.65	57,351.10	15,508.25	73,080.00	40,000.00	42,929.00	-30,151.00
511200 SALARIES-PERMANENT-OVERTIME	809.82	616.47	136.98	0.00	525.00	0.00	0.00	-525.00
511800 SALARIES-NONPRODUCTIVE	11,362.70	13,624.45	11,757.28	2,715.75	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,161.73	1,207.73	1,247.73	0.00	1,288.00	762.00	762.00	-526.00
514100 FICA & MEDICARE TAX	4,843.76	4,987.79	4,982.11	1,235.24	5,729.00	3,000.00	3,342.00	-2,387.00
514200 RETIREMENT-COUNTY SHARE	4,244.30	4,755.02	4,989.34	1,239.24	5,093.00	2,800.00	2,884.00	-2,209.00
514400 HEALTH INSURANCE COUNTY SHARE	28,989.96	30,084.78	31,132.92	9,538.32	28,615.00	14,500.00	14,737.00	-13,878.00
514500 LIFE INSURANCE COUNTY SHARE	48.88	53.24	52.68	9.48	53.00	19.00	19.00	-34.00
514600 WORKERS COMPENSATION	984.03	1,060.63	835.53	213.19	876.00	550.00	524.00	-352.00
TOTAL OCCUP THERAPY LABOR	111,902.23	110,751.76	112,485.67	30,459.47	115,259.00	61,631.00	65,197.00	-50,062.00
 60085425 OCCUP THERAPY OPERATIONS								
520900 CONTRACTED SERVICES	22,023.67	66,076.02	126,408.04	60,765.60	120,000.00	125,000.00	125,000.00	5,000.00
531400 SMALL EQUIPMENT	1,352.50	1,087.00	200.78	360.23	3,500.00	3,500.00	3,500.00	0.00
532800 TRAINING AND INSERVICE	0.00	179.00	1,134.99	638.99	1,500.00	1,000.00	1,500.00	0.00
533200 MILEAGE	0.00	0.00	59.36	72.96	0.00	100.00	100.00	100.00
535900 EQUIPMENT AND MAINTENANCE	1,775.09	2,996.60	5,118.25	1,426.85	3,500.00	3,500.00	4,000.00	500.00
TOTAL OCCUP THERAPY OPERATIONS	25,151.26	70,338.62	132,921.42	63,264.63	128,500.00	133,100.00	134,100.00	5,600.00
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00					
TOTAL DEPARTMENT EXPENSE	137,053.49	181,090.38	245,407.09	93,724.10	243,759.00	194,731.00	199,297.00	-44,462.00
ADDITION TO (-)/USE OF FUND BALANCE	137,053.49	181,090.38	245,407.09	93,724.10	243,759.00	194,731.00	199,297.00	
 60086420 ACTIVITY THERAPY LABOR COSTS								
511100 SALARIES PERMANENT REGULAR	94,257.51	78,101.36	108,544.39	51,978.14	136,552.00	136,552.00	178,493.00	41,941.00
511200 SALARIES-PERMANENT-OVERTIME	2,432.56	1,469.73	681.28	0.00	779.00	0.00	0.00	-779.00

Fund: HEALTH CARE CENTER	2012	2013	2014	2015	2015	2015		Dollar
Department: ACTIVITY THERAPY	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2016	Change
60086420 ACTIVITY THERAPY LABOR COSTS								
511800 SALARIES-NONPRODUCTIVE	15,730.80	18,663.68	19,377.19	11,482.80	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,071.47	1,361.67	1,421.67	0.00	1,482.00	1,482.00	1,874.00	392.00
512100 WAGES-PART TIME	20,599.82	20,379.70	23,481.96	13,563.22	36,165.00	0.00	0.00	-36,165.00
512200 WAGES-PART TIME-OVERTIME	214.47	413.61	37.97	0.00	260.00	0.00	0.00	-260.00
512800 WAGES PART TIME NONPRODUCTIVE	2,641.69	2,905.56	4,049.72	2,941.70	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	0.00	63.71	292.55	0.00	313.00	0.00	0.00	-313.00
514100 FICA & MEDICARE TAX	9,704.91	9,542.26	10,775.37	5,763.77	13,429.00	13,429.00	13,798.00	369.00
514200 RETIREMENT-COUNTY SHARE	7,932.58	8,456.06	10,457.08	5,437.72	11,937.00	11,937.00	11,904.00	-33.00
514400 HEALTH INSURANCE COUNTY SHARE	47,534.91	54,580.17	57,990.15	33,098.80	57,229.00	57,229.00	58,947.00	1,718.00
514500 LIFE INSURANCE COUNTY SHARE	32.12	51.31	78.80	43.11	85.00	85.00	90.00	5.00
514600 WORKERS COMPENSATION	1,839.16	1,964.48	1,751.93	935.56	2,054.00	2,054.00	2,165.00	111.00
TOTAL ACTIVITY THERAPY LABOR COSTS	203,992.00	197,953.30	238,940.06	125,244.82	260,285.00	222,768.00	267,271.00	6,986.00
60086425 ACTIVITY THERAPY OPERATIONS								
520900 CONTRACTED SERVICES	3,238.47	2,951.08	2,769.65	1,362.61	5,500.00	3,000.00	5,500.00	0.00
531400 SMALL EQUIPMENT	216.72	167.83	0.00	2.49	300.00	300.00	300.00	0.00
532200 SUBSCRIPTIONS	792.34	1,207.23	1,429.81	997.83	1,500.00	1,500.00	1,500.00	0.00
532600 ADVERTISING	765.16	637.05	808.30	292.95	1,000.00	700.00	800.00	-200.00
532800 TRAINING AND INSERVICE	165.00	1,072.99	640.00	1,179.99	1,000.00	1,400.00	1,500.00	500.00
533200 MILEAGE	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
534000 OPERATING/MEETING SUPPLIES	4,664.55	3,846.63	4,975.87	1,777.10	12,075.00	6,000.00	12,075.00	0.00
535900 EQUIPMENT AND MAINTENANCE	174.59	775.44	194.11	0.00	500.00	500.00	500.00	0.00
TOTAL ACTIVITY THERAPY OPERATIONS	10,016.83	10,658.25	10,817.74	5,612.97	21,975.00	13,500.00	22,275.00	300.00
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00					
TOTAL DEPARTMENT EXPENSE	214,008.83	208,611.55	249,757.80	130,857.79	282,260.00	236,268.00	289,546.00	7,286.00
ADDITION TO (-)/USE OF FUND BALANCE	214,008.83	208,611.55	249,757.80	130,857.79	282,260.00	236,268.00	289,546.00	
60087425 PHYSICIAN								
528700 PHYSICIANS SERVICES	9,900.00	10,200.00	11,050.00	5,100.00	12,000.00	12,000.00	12,000.00	0.00
529700 PSYCHIATRIST	4,407.00	5,550.00	6,468.75	2,325.00	5,000.00	5,000.00	5,000.00	0.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
TOTAL PHYSICIAN	14,307.00	15,750.00	17,518.75	7,425.00	17,500.00	17,500.00	17,500.00	0.00

Fund: HEALTH CARE CENTER Department: PHYSICIAN		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
TOTAL DEPARTMENT REVENUE		0.00	0.00	0.00					
TOTAL DEPARTMENT EXPENSE		14,307.00	15,750.00	17,518.75	7,425.00	17,500.00	17,500.00	17,500.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE		14,307.00	15,750.00	17,518.75	7,425.00	17,500.00	17,500.00	17,500.00	
60088420 SOCIAL WORKERS LABOR COSTS									
511100	SALARIES PERMANENT REGULAR	49,187.76	46,721.92	52,671.96	24,869.44	60,472.00	60,472.00	62,472.00	2,000.00
511800	SALARIES-NONPRODUCTIVE	5,417.28	6,621.12	7,061.44	2,966.08	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	160.00	180.00	200.00	0.00	220.00	220.00	240.00	20.00
514100	FICA & MEDICARE TAX	3,724.51	3,742.56	3,997.39	2,002.43	4,643.00	4,643.00	4,797.00	154.00
514200	RETIREMENT-COUNTY SHARE	3,123.24	3,506.42	3,898.80	1,892.83	4,127.00	4,127.00	4,139.00	12.00
514400	HEALTH INSURANCE COUNTY SHARE	14,470.98	15,018.89	15,508.96	8,346.03	14,307.00	14,307.00	14,737.00	430.00
514500	LIFE INSURANCE COUNTY SHARE	49.20	49.44	49.56	27.50	50.00	50.00	66.00	16.00
514600	WORKERS COMPENSATION	724.17	781.94	652.91	325.62	710.00	710.00	753.00	43.00
TOTAL SOCIAL WORKERS LABOR COSTS		76,857.14	76,622.29	84,041.02	40,429.93	84,529.00	84,529.00	87,204.00	2,675.00
60088425 SOCIAL WORKERS OPERATIONS									
532800	TRAINING AND INSERVICE	647.00	756.96	555.00	254.00	1,000.00	1,000.00	1,200.00	200.00
533200	MILEAGE	123.20	341.60	107.07	187.19	350.00	500.00	500.00	150.00
TOTAL SOCIAL WORKERS OPERATIONS		770.20	1,098.56	662.07	441.19	1,350.00	1,500.00	1,700.00	350.00
TOTAL DEPARTMENT REVENUE		0.00	0.00	0.00					
TOTAL DEPARTMENT EXPENSE		77,627.34	77,720.85	84,703.09	40,871.12	85,879.00	86,029.00	88,904.00	3,025.00
ADDITION TO (-)/USE OF FUND BALANCE		77,627.34	77,720.85	84,703.09	40,871.12	85,879.00	86,029.00	88,904.00	
60089420 MEDICAL RECORDS LABOR COSTS									
511100	SALARIES PERMANENT REGULAR	68,041.37	70,090.38	74,329.09	34,957.84	87,791.00	87,791.00	90,719.00	2,928.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	110.00	0.00	0.00	-110.00
511800	SALARIES-NONPRODUCTIVE	10,435.44	9,465.45	10,639.34	5,485.36	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	1,473.00	1,516.00	1,556.00	0.00	1,596.00	1,596.00	1,636.00	40.00
514100	FICA & MEDICARE TAX	5,939.10	5,934.97	6,199.28	3,010.59	6,847.00	6,847.00	7,065.00	218.00
514200	RETIREMENT-COUNTY SHARE	2,952.42	3,314.83	3,696.67	1,795.17	3,937.00	3,937.00	3,947.00	10.00
514400	HEALTH INSURANCE COUNTY SHARE	19,855.48	20,247.04	21,010.86	11,364.82	19,853.00	19,853.00	20,449.00	596.00
514500	LIFE INSURANCE COUNTY SHARE	48.24	47.28	46.80	23.86	47.00	47.00	50.00	3.00
514600	WORKERS COMPENSATION	80.73	94.37	74.49	32.41	72.00	72.00	65.00	-7.00
TOTAL MEDICAL RECORDS LABOR COSTS		108,825.78	110,710.32	117,552.53	56,670.05	120,253.00	120,143.00	123,931.00	3,678.00

Fund: HEALTH CARE CENTER Department: MEDICAL RECORDS		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
60089425 MEDICAL RECORDS OPERATIONS									
520900	CONTRACTED SERVICES	1,322.80	659.88	664.76	0.00	1,500.00	1,500.00	1,500.00	0.00
531400	SMALL EQUIPMENT	0.00	0.00	0.00	0.00	500.00	350.00	250.00	-250.00
532200	SUBSCRIPTIONS	0.00	0.00	81.95	82.42	500.00	250.00	500.00	0.00
532800	TRAINING AND INSERVICE	0.00	350.00	350.00	135.00	1,500.00	700.00	750.00	-750.00
533200	MILEAGE	0.00	24.00	57.12	0.00	150.00	150.00	150.00	0.00
TOTAL MEDICAL RECORDS OPERATIONS		1,322.80	1,033.88	1,153.83	217.42	4,150.00	2,950.00	3,150.00	-1,000.00
TOTAL DEPARTMENT REVENUE		0.00	0.00	0.00					
TOTAL DEPARTMENT EXPENSE		110,148.58	111,744.20	118,706.36	56,887.47	124,403.00	123,093.00	127,081.00	2,678.00
ADDITION TO (-)/USE OF FUND BALANCE		110,148.58	111,744.20	118,706.36	56,887.47	124,403.00	123,093.00	127,081.00	
60092420 KITCHEN LABOR COSTS									
511100	SALARIES PERMANENT REGULAR	173,525.11	158,084.87	141,029.33	82,700.61	174,595.00	174,595.00	178,947.00	4,352.00
511200	SALARIES-PERMANENT-OVERTIME	7,013.47	5,873.76	4,842.52	1,798.13	2,754.00	4,000.00	841.00	-1,913.00
511800	SALARIES-NONPRODUCTIVE	34,168.53	31,668.79	33,360.60	15,417.47	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	3,028.60	3,006.74	2,932.89	444.50	2,403.00	1,500.00	639.00	-1,764.00
512100	WAGES-PART TIME	121,658.21	146,118.86	177,185.36	86,244.85	193,737.00	193,737.00	205,870.00	12,133.00
512200	WAGES-PART TIME-OVERTIME	7,908.38	7,226.57	6,997.08	2,120.90	2,867.00	4,000.00	0.00	-2,867.00
512800	WAGES PART TIME NONPRODUCTIVE	13,318.09	13,219.69	15,723.70	6,463.50	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	215.97	341.32	265.82	0.00	344.00	500.00	658.00	314.00
514100	FICA & MEDICARE TAX	26,205.45	25,861.21	28,024.87	14,259.68	28,818.00	28,818.00	29,602.00	784.00
514200	RETIREMENT-COUNTY SHARE	20,917.08	23,345.62	26,598.06	12,425.24	25,615.00	25,615.00	25,539.00	-76.00
514400	HEALTH INSURANCE COUNTY SHARE	103,284.85	109,529.68	122,471.98	67,668.15	125,297.00	125,297.00	116,980.00	-8,317.00
514500	LIFE INSURANCE COUNTY SHARE	109.35	112.69	118.83	43.14	120.00	120.00	82.00	-38.00
514600	WORKERS COMPENSATION	4,985.98	5,336.45	4,545.46	2,283.46	4,407.00	4,407.00	4,643.00	236.00
514800	UNEMPLOYMENT	-816.11	-646.17	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL KITCHEN LABOR COSTS		515,522.96	529,080.08	564,096.50	291,869.63	560,957.00	562,589.00	563,801.00	2,844.00
60092425 KITCHEN OPERATIONS									
520900	CONTRACTED SERVICES	8,133.78	14,374.36	24,285.36	10,070.31	24,000.00	22,000.00	22,000.00	-2,000.00
531400	SMALL EQUIPMENT	789.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	255.00	767.00	690.00	925.00	750.00	1,200.00	2,000.00	1,250.00
533200	MILEAGE	0.00	8.96	0.00	0.00	0.00	0.00	0.00	0.00
534300	FOOD	219,342.26	209,357.58	214,783.59	107,860.21	245,000.00	245,000.00	410,000.00	165,000.00
535900	EQUIPMENT AND MAINTENANCE	5,039.69	3,621.10	7,490.65	11,457.87	4,000.00	20,000.00	4,000.00	0.00
539000	DIETARY SUPPLIES	15,989.68	12,973.95	13,372.99	0.00	16,000.00	50.00	16,000.00	0.00
TOTAL KITCHEN OPERATIONS		249,549.66	241,102.95	260,622.59	130,313.39	289,750.00	288,250.00	454,000.00	164,250.00

Fund: HEALTH CARE CENTER	2012	2013	2014	2015	2015	2015		Dollar
Department: KITCHEN	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2016	Change
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00					
TOTAL DEPARTMENT EXPENSE	765,072.62	770,183.03	824,719.09	422,183.02	850,707.00	850,839.00	1,017,801.00	167,094.00
ADDITION TO (-)/USE OF FUND BALANCE	765,072.62	770,183.03	824,719.09	422,183.02	850,707.00	850,839.00	1,017,801.00	
60093420 MAINTENANCE LABOR COSTS								
511100 SALARIES PERMANENT REGULAR	143,019.78	135,382.88	142,771.26	65,636.90	167,009.00	170,000.00	183,897.00	16,888.00
511200 SALARIES-PERMANENT-OVERTIME	1,814.02	2,518.23	1,748.90	778.35	929.00	900.00	268.00	-661.00
511800 SALARIES-NONPRODUCTIVE	24,377.74	25,745.27	26,136.71	15,094.17	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,799.19	1,888.19	1,968.11	0.00	2,048.00	2,048.00	2,128.00	80.00
512100 WAGES-PART TIME	28,301.55	28,505.97	29,229.44	15,318.27	28,917.00	32,000.00	37,493.00	8,576.00
512200 WAGES-PART TIME-OVERTIME	349.85	653.60	637.13	0.00	1,385.00	0.00	0.00	-1,385.00
512800 WAGES PART TIME NONPRODUCTIVE	4,662.84	2,721.99	3,517.31	1,521.46	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	92.00	115.00	135.00	0.00	155.00	155.00	175.00	20.00
514100 FICA & MEDICARE TAX	14,882.45	14,564.30	14,977.92	7,273.90	15,334.00	15,334.00	17,133.00	1,799.00
514200 RETIREMENT-COUNTY SHARE	11,991.63	13,168.30	14,163.93	6,686.07	13,630.00	13,630.00	14,781.00	1,151.00
514400 HEALTH INSURANCE COUNTY SHARE	72,421.53	72,650.53	77,698.80	41,730.15	71,537.00	71,537.00	73,684.00	2,147.00
514500 LIFE INSURANCE COUNTY SHARE	194.16	207.12	205.56	105.08	206.00	206.00	220.00	14.00
514600 WORKERS COMPENSATION	2,780.18	2,936.50	2,371.96	1,150.66	2,345.00	2,345.00	2,688.00	343.00
514800 UNEMPLOYMENT	0.00	0.00	0.00	557.00	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE LABOR COSTS	306,686.92	301,057.88	315,562.03	155,852.01	303,495.00	308,155.00	332,467.00	28,972.00
60093425 MAINTENANCE OPERATIONS								
520900 CONTRACTED SERVICES	29,987.65	21,073.14	41,088.70	12,096.68	28,000.00	28,000.00	28,000.00	0.00
522100 WATER TREATMENT	19,262.57	28,194.60	17,005.45	11,644.09	19,900.00	20,000.00	20,000.00	100.00
522200 ELECTRIC	119,366.02	107,348.83	105,440.63	70,925.99	125,000.00	125,000.00	125,000.00	0.00
522400 GAS (HEATING)	43,564.22	51,144.80	54,286.14	26,621.05	65,000.00	65,000.00	65,000.00	0.00
522600 FUEL OIL	2,359.05	8,707.59	12,891.76	739.21	15,000.00	15,000.00	15,000.00	0.00
525000 BLDG/PROPERTY MAINT AND REPAIR	18,938.91	20,435.98	21,331.82	9,125.65	20,000.00	20,000.00	22,000.00	2,000.00
531400 SMALL EQUIPMENT	1,491.29	1,214.77	2,091.04	575.28	3,000.00	3,000.00	3,000.00	0.00
532800 TRAINING AND INSERVICE	0.00	740.03	435.00	156.78	750.00	500.00	750.00	0.00
533200 MILEAGE	0.00	0.00	0.00	0.00	200.00	0.00	0.00	-200.00
534000 OPERATING/MEETING SUPPLIES	347.53	4,771.86	5,924.68	2,967.86	6,000.00	6,000.00	6,000.00	0.00
535200 VEHICLE MAINTENANCE AND REPAIR	1,126.99	543.57	474.82	45.19	2,400.00	1,500.00	2,400.00	0.00
535900 EQUIPMENT AND MAINTENANCE	1,791.38	2,504.86	2,757.15	2,359.16	4,750.00	4,750.00	4,750.00	0.00
TOTAL MAINTENANCE OPERATIONS	238,235.61	246,680.03	263,727.19	137,256.94	290,000.00	288,750.00	291,900.00	1,900.00

Fund: HEALTH CARE CENTER	2012	2013	2014	2015	2015	2015		Dollar
Department: MAINTENANCE	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00					
TOTAL DEPARTMENT EXPENSE	544,922.53	547,737.91	579,289.22	293,108.95	593,495.00	596,905.00	624,367.00	30,872.00
ADDITION TO (-)/USE OF FUND BALANCE	544,922.53	547,737.91	579,289.22	293,108.95	593,495.00	596,905.00	624,367.00	
60094420 HOUSEKEEPING LABOR COSTS								
511100 SALARIES PERMANENT REGULAR	170,537.65	179,361.31	184,916.95	90,128.53	201,216.00	201,216.00	207,235.00	6,019.00
511200 SALARIES-PERMANENT-OVERTIME	4,237.77	4,594.95	6,472.43	1,929.68	0.00	4,000.00	1,544.00	1,544.00
511800 SALARIES-NONPRODUCTIVE	31,023.63	32,086.91	34,046.67	14,467.31	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	2,417.99	2,619.24	2,617.07	0.00	2,052.00	2,052.00	2,346.00	294.00
512100 WAGES-PART TIME	111,947.56	99,649.25	96,450.56	49,700.90	133,482.00	133,482.00	140,049.00	6,567.00
512200 WAGES-PART TIME-OVERTIME	4,789.18	4,235.34	4,582.83	1,298.20	0.00	2,000.00	390.00	390.00
512800 WAGES PART TIME NONPRODUCTIVE	10,475.54	18,281.18	13,637.85	4,580.07	0.00	0.00	0.00	0.00
512900 LONGEVITY-PART TIME	271.40	365.76	201.07	0.00	401.00	401.00	471.00	70.00
514100 FICA & MEDICARE TAX	24,759.92	24,383.02	24,869.12	11,572.93	25,792.00	25,792.00	26,931.00	1,139.00
514200 RETIREMENT-COUNTY SHARE	18,528.52	22,407.36	23,556.69	11,023.22	22,926.00	22,926.00	23,234.00	308.00
514400 HEALTH INSURANCE COUNTY SHARE	124,421.24	151,825.75	123,789.44	68,198.45	131,096.00	131,096.00	120,293.00	-10,803.00
514500 LIFE INSURANCE COUNTY SHARE	99.76	198.07	148.50	70.44	152.00	152.00	139.00	-13.00
514600 WORKERS COMPENSATION	4,657.99	5,075.31	4,056.20	1,896.55	3,944.00	3,944.00	4,225.00	281.00
514800 UNEMPLOYMENT	1,888.20	1,384.69	1,508.47	0.00	0.00	0.00	0.00	0.00
TOTAL HOUSEKEEPING LABOR COSTS	510,056.35	546,468.14	520,853.85	254,866.28	521,061.00	527,061.00	526,857.00	5,796.00
60094425 HOUSEKEEPING OPERATIONS								
520900 CONTRACTED SERVICES	1,458.00	1,008.00	1,074.00	504.00	2,000.00	1,500.00	1,500.00	-500.00
531400 SMALL EQUIPMENT	666.28	2,100.00	813.72	0.00	2,100.00	2,100.00	2,100.00	0.00
532800 TRAINING AND INSERVICE	0.00	0.00	433.00	0.00	500.00	500.00	500.00	0.00
533200 MILEAGE	0.00	0.00	199.92	0.00	75.00	75.00	75.00	0.00
534000 OPERATING/MEETING SUPPLIES	50,591.53	40,259.64	46,043.47	21,363.17	48,500.00	48,500.00	48,500.00	0.00
535000 REPAIRS AND MAINTENANCE	1,016.19	1,087.53	2,196.77	637.56	2,300.00	2,300.00	2,300.00	0.00
539700 LAUNDRY, LINENS & BEDDING	8,210.15	-8,318.39	8,273.19	1,396.50	7,000.00	7,000.00	7,000.00	0.00
TOTAL HOUSEKEEPING OPERATIONS	61,942.15	36,136.78	59,034.07	23,901.23	62,475.00	61,975.00	61,975.00	-500.00
TOTAL DEPARTMENT REVENUE	0.00	0.00	0.00					
TOTAL DEPARTMENT EXPENSE	571,998.50	582,604.92	579,887.92	278,767.51	583,536.00	589,036.00	588,832.00	5,296.00
ADDITION TO (-)/USE OF FUND BALANCE	571,998.50	582,604.92	579,887.92	278,767.51	583,536.00	589,036.00	588,832.00	
60097 HEALTH CARE NON-OPER REVENUE								
411100 GENERAL PROPERTY TAXES	-2,248,339.00	-2,151,509.00	-1,716,976.00	-985,783.98	-1,971,568.00	-1,971,568.00	-1,993,896.00	22,328.00
424150 ITP REIMBURSEMENT	-728,359.00	-641,564.00	-662,847.50	-361,019.10	-625,000.00	-625,000.00	-625,000.00	0.00

Fund: HEALTH CARE CENTER	2012	2013	2014	2015	2015	2015		Dollar
Department: NON-OPERATING REV/EXP	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2016	Change
60097 HEALTH CARE NON-OPER REVENUE								
481100 INTEREST ON INVESTMENTS	-4,604.17	-2,832.59	-2,130.76	0.00	-4,600.00	-4,600.00	-4,600.00	0.00
492100 TRANSFER FROM GENERAL FUND	-512,414.00	-502,759.00	-1,276,071.00	-596,862.00	-1,193,724.00	-1,193,724.00	-1,219,401.00	25,677.00
TOTAL HEALTH CARE NON-OPER REVENUE	-3,493,716.17	-3,298,664.59	-3,658,025.26	-1,943,665.08	-3,794,892.00	-3,794,892.00	-3,842,897.00	48,005.00
60097425 NON-OPERATING REV/EXP								
562000 INTEREST EXPENSE	0.00	0.00	-1,603.11	0.00	0.00	0.00	0.00	0.00
563000 DEBT ISSUANCE COSTS AMORTIZATI	10,581.60	99,178.85	29,884.69	0.00	0.00	0.00	0.00	0.00
564000 DEBT PREMIUM AMORTIZATION	-25,898.88	-25,898.88	-32,114.43	-25,380.54	-50,761.00	-50,761.00	-50,761.00	0.00
TOTAL NON-OPERATING REV/EXP	-15,317.28	73,279.97	-3,832.85	-25,380.54	-50,761.00	-50,761.00	-50,761.00	0.00
60097900 TRANSFERS TO OTHER FUNDS								
591000 TRANSFER TO GENERAL FUND	732,963.17	644,396.59	664,978.26	177,306.27	629,600.00	629,600.00	629,600.00	0.00
TOTAL TRANSFERS TO OTHER FUNDS	732,963.17	644,396.59	664,978.26	177,306.27	629,600.00	629,600.00	629,600.00	0.00
TOTAL DEPARTMENT REVENUE	-3,493,716.17	-3,298,664.59	-3,658,025.26	-1,943,665.08	-3,794,892.00	-3,794,892.00	-3,842,897.00	48,005.00
TOTAL DEPARTMENT EXPENSE	717,645.89	717,676.56	661,145.41	151,925.73	578,839.00	578,839.00	578,839.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	-2,776,070.28	-2,580,988.03	-2,996,879.85	-1,791,739.35	-3,216,053.00	-3,216,053.00	-3,264,058.00	
60098420 ADMINISTRATION - LABOR								
511100 SALARIES PERMANENT REGULAR	101,910.19	95,935.01	123,928.01	55,499.72	136,574.00	136,574.00	145,716.00	9,142.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511800 SALARIES-NONPRODUCTIVE	25,707.49	18,163.44	23,403.92	9,486.08	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	340.00	372.80	1,064.24	24.64	1,133.00	860.00	860.00	-273.00
514100 FICA & MEDICARE TAX	9,330.85	8,040.31	10,134.00	4,589.59	10,535.00	10,535.00	11,213.00	678.00
514200 RETIREMENT-COUNTY SHARE	7,700.12	7,480.57	9,922.15	4,290.19	9,364.00	9,364.00	9,674.00	310.00
514400 HEALTH INSURANCE COUNTY SHARE	27,575.24	14,992.89	19,751.03	11,580.94	19,853.00	19,853.00	20,449.00	596.00
514500 LIFE INSURANCE COUNTY SHARE	18.96	18.00	36.64	23.16	46.00	46.00	47.00	1.00
514600 WORKERS COMPENSATION	1,290.32	1,376.11	1,121.86	531.41	1,148.00	1,148.00	1,215.00	67.00
TOTAL ADMINISTRATION - LABOR	173,873.17	146,379.13	189,361.85	86,025.73	178,653.00	178,380.00	189,174.00	10,521.00
60098425 ADMINISTRATION-OPERATIONS								
520900 CONTRACTED SERVICES	37.00	773.74	0.00	0.00	0.00	0.00	0.00	0.00
524000 MISCELLANEOUS EXPENSES	5,315.27	1,798.26	3,192.34	1,835.77	5,000.00	5,000.00	5,000.00	0.00
532200 SUBSCRIPTIONS	170.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	823.00	3,052.85	1,318.43	1,833.00	5,000.00	5,000.00	5,000.00	0.00
533200 MILEAGE	1,822.25	1,579.20	1,501.36	595.08	2,000.00	2,000.00	2,000.00	0.00

Fund: HEALTH CARE CENTER	2012	2013	2014	2015	2015	2015		Dollar
Department: ADMINISTRATION	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2016	Change
TOTAL ADMINISTRATION-OPERATIONS	8,167.52	7,204.05	6,012.13	4,263.85	12,000.00	12,000.00	12,000.00	0.00
60098428 ASSISTED LIVING								
514100 FICA & MEDICARE TAX	22.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515800 PER DIEM COMMITTEE	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	5,087.89	0.00	0.00	8,037.68	12,000.00	0.00	0.00	-12,000.00
533200 MILEAGE	103.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSISTED LIVING	5,515.10	0.00	0.00	8,037.68	12,000.00	0.00	0.00	-12,000.00
TOTAL DEPARTMENT REVENUE								
TOTAL DEPARTMENT EXPENSE	187,555.79	153,583.18	195,373.98	98,327.26	202,653.00	190,380.00	201,174.00	-1,479.00
ADDITION TO (-)/USE OF FUND BALANCE	187,555.79	153,583.18	195,373.98	98,327.26	202,653.00	190,380.00	201,174.00	
TOTAL FUND REVENUE	-9,339,530.30	-9,254,083.01	-9,683,053.19	-1,630,663.89	-11,898,278.00	-10,618,778.00	-12,290,914.00	392,636.00
TOTAL FUND EXPENSE	9,548,002.64	9,633,757.40	10,040,471.08	1,777,132.29	11,898,278.00	11,663,894.00	12,290,914.00	392,636.00
ADDITION TO (-)/USE OF FUND BALANCE	208,472.34	379,674.39	357,417.89	146,468.40	0.00	1,045,116.00	0.00	

Fund: GENERAL FUND Department: HOME CARE		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10041 HOME CARE REVENUE									
411100	GENERAL PROPERTY TAXES	0.00	0.00	-49,790.00	0.00	0.00	0.00	0.00	0.00
424500	MEDICARE	-412,852.62	-391,028.67	-270,328.12	0.00	0.00	0.00	0.00	0.00
424510	MEDICAL ASSISTANCE	-30,021.82	-26,396.84	-57,654.46	0.00	0.00	0.00	0.00	0.00
452060	MISCELLANEOUS REVENUES	-93.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455600	HOME CARE INSURANCE	-81,255.34	-29,032.86	-36,229.95	0.00	0.00	0.00	0.00	0.00
455610	HOME CARE VETERANS ADMIN	-1,878.84	-15,009.32	-6,284.20	0.00	0.00	0.00	0.00	0.00
455620	HOME CARE PRIVATE PAY	-116.64	-111.78	0.00	0.00	0.00	0.00	0.00	0.00
455630	HOME NURSING REVENUE	-5,811.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455640	HOME CARE FAMILY CARE	-64,898.41	-82,472.72	-68,960.17	0.00	0.00	0.00	0.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-2,486.20	-4,780.00	-16,415.14	0.00	0.00	0.00	0.00	0.00
485010	DONATIONS & CONTRIBUTIONS	-130.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HOME CARE REVENUE		-599,545.24	-548,832.19	-505,662.04	0.00	0.00	0.00	0.00	0.00
10041483 HOME NURSING PROGRAM									
511100	SALARIES PERMANENT REGULAR	100,285.95	95,301.00	68,716.99	0.00	0.00	0.00	0.00	0.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	319.63	0.00	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	556.20	616.20	539.77	0.00	0.00	0.00	0.00	0.00
512100	WAGES-PART TIME	234,548.18	197,588.96	179,557.88	0.00	0.00	0.00	0.00	0.00
512200	WAGES-PART TIME-OVERTIME	23,269.12	20,076.15	16,566.18	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	1,091.48	907.88	996.61	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	26,026.93	22,600.68	18,949.04	0.00	0.00	0.00	0.00	0.00
514200	RETIREMENT-COUNTY SHARE	20,881.09	20,654.37	18,627.39	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	81,201.81	67,665.04	68,540.48	0.00	0.00	0.00	0.00	0.00
514500	LIFE INSURANCE COUNTY SHARE	158.73	171.28	151.98	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	4,219.64	4,016.17	2,559.14	0.00	0.00	0.00	0.00	0.00
520700	PHYSICAL THERAPY	82,707.17	73,034.10	79,393.06	0.00	0.00	0.00	0.00	0.00
520800	OCCUPATIONAL THERAPY	43,577.89	26,087.94	1,283.25	0.00	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	1,145.00	1,130.00	1,154.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	4,201.71	4,207.00	2,637.04	0.00	0.00	0.00	0.00	0.00
524800	MAINTENANCE AGREEMENT	350.00	350.00	350.00	0.00	0.00	0.00	0.00	0.00
529300	SPEECH THERAPY	4,808.72	0.00	5,284.92	0.00	0.00	0.00	0.00	0.00
530300	COPY MACHINE AND SUPPLIES	99.05	7.43	0.00	0.00	0.00	0.00	0.00	0.00
531000	FOOT CLINIC EXPENSE	0.00	115.53	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	1,058.40	466.88	497.37	0.00	0.00	0.00	0.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	2,650.41	2,916.33	2,694.88	0.00	0.00	0.00	0.00	0.00
531500	FORMS AND PRINTING	441.55	427.25	543.30	0.00	0.00	0.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	31,225.25	27,090.94	53,806.35	0.00	0.00	0.00	0.00	0.00
532200	SUBSCRIPTIONS	287.00	293.60	353.00	0.00	0.00	0.00	0.00	0.00
532400	MEMBERSHIP DUES	1,313.02	1,434.23	1,199.09	0.00	0.00	0.00	0.00	0.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: HOME CARE	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10041483 HOME NURSING PROGRAM								
532600 ADVERTISING	2,314.37	1,871.65	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	344.00	455.00	380.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	37,532.02	27,001.15	22,306.97	0.00	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	70.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534200 MEDICAL SUPPLIES	3,495.57	7,413.80	7,065.10	0.00	0.00	0.00	0.00	0.00
535100 VEHICLE FUEL / OIL	0.00	0.00	293.61	0.00	0.00	0.00	0.00	0.00
551900 INSURANCE-GENERAL LIABILITY	2,177.00	2,280.00	2,398.00	0.00	0.00	0.00	0.00	0.00
TOTAL HOME NURSING PROGRAM	712,037.26	606,500.19	556,845.40	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT REVENUE	-599,545.24	-548,832.19	-505,662.04	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE	712,037.26	606,500.19	556,845.40	0.00	0.00	0.00	0.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	112,492.02	57,668.00	51,183.36	0.00	0.00	0.00	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	12/31/2016
Prudent fiscal management	Finish 2016 within budgeted tax levy through Manager's monthly monitoring of revenues and expenditures	12/31/2016
Maximize revenues	Increase Crisis and Comprehensive Community Services revenues by 30% over 2015	12/31/2016
Manage Alternate Care placements	Stay within budget through careful coordinated review of all proposed placements	12/31/2016
Respond to changing environment	Maintain Electronic Records implementation schedule	12/31/2016
Expand Integrated Services Programs	Expand CCS/FCF capacity and competence resulting in increased diversions from alternate care	12/31/2016
Increase Program Integration	Strengthen operations of adult Comprehensive Community Services and Community Support Programs to increase efficacy and efficiency	12/31/2016

SAUK COUNTY DEPARTMENT OF HUMAN SERVICES

Program Evaluation						
Program Title	Program Description	Mandates and References	2016 Budget		FTE's	Key Outcome Indicator(s)
ALCOHOL & OTHER DRUG (AODA)	Provides substance abuse counseling.	51	User Fees/Other Revenues	\$122,500	2.47	
			Grants	\$160,602		
			TOTAL REVENUES	\$283,102		
			Wages & Benefits	\$196,069		
			Operating Expenses	\$128,334		
			TOTAL EXPENSES	\$324,403		
			COUNTY LEVY	\$41,301		
MENTAL HEALTH AND RECOVERY SERVICES (MHRs)	Provides mental health counseling	51	User Fees/Other Revenues	\$268,251	10.05	80% of Recovery Services Unit consumers report progress on their goals. 80% of mental health hospitalizations will have a face to face contact prior to authorization.
			Grants	\$467,961		
			TOTAL REVENUES	\$736,212		
			Wages & Benefits	\$818,950		
			Operating Expenses	\$1,557,179		
			TOTAL EXPENSES	\$2,376,129		
			COUNTY LEVY	\$1,639,917		
CRISIS	Provides emergency services to mental health and AODA area	51	User Fees/Other Revenues	\$148,470	3.19	For all individuals presenting to crisis with suicidal ideation, ensure follow-up outreach contact by staff within 48 hours as evidenced by 90% contact documentation with identified individuals casefile. 80% of potential mental health hospitalizations are diverted to alternative settings.
			Grants	\$96,625		
			TOTAL REVENUES	\$245,095		
			Wages & Benefits	\$251,289		
			Operating Expenses	\$373,113		
			TOTAL EXPENSES	\$624,402		
			COUNTY LEVY	\$379,307		
COMPREHENSIVE COMMUNITY SERVICES (CCS)	Recovery based community, mental health and substance abuse services		User Fees/Other Revenues	\$1,702,788	3.26	
			Grants	\$11,328		
			TOTAL REVENUES	\$1,714,116		
			Wages & Benefits	\$241,364		
			Operating Expenses	\$1,504,313		
			TOTAL EXPENSES	\$1,745,677		
			COUNTY LEVY	\$31,561		
KINSHIP	Alternate care placement with relative	48/938	User Fees/Other Revenues	\$0	-	
			Grants	\$87,870		
			TOTAL REVENUES	\$87,870		
			Wages & Benefits	\$0		
			Operating Expenses	\$87,870		
			TOTAL EXPENSES	\$87,870		
			COUNTY LEVY	\$0		

SAUK COUNTY DEPARTMENT OF HUMAN SERVICES

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	\$217,413		
			TOTAL REVENUES	\$217,413		
			Wages & Benefits	\$0		
			Operating Expenses	\$217,413		
			TOTAL EXPENSES	\$217,413		
			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	\$1,993	2.57	
			Grants	\$113,366		
			TOTAL REVENUES	\$115,359		
			Wages & Benefits	\$164,712		
			Operating Expenses	\$35,635		
			TOTAL EXPENSES	\$200,347		
			COUNTY LEVY	\$84,988		
INCOME MAINTENANCE	Facilitates access to Medical Assistance, Food Stamps, and child day care for those who are eligible for these programs.	46/49	User Fees/Other Revenues	\$9,601	14.54	96% of Income Maintenance applications are processed timely.
			Grants	\$708,500		
			TOTAL REVENUES	\$718,101		
			Wages & Benefits	\$933,487		
			Operating Expenses	\$67,875		
			TOTAL EXPENSES	\$1,001,362		
			COUNTY LEVY	\$283,261		
BIRTH-TO-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51	User Fees/Other Revenues	\$191,023	4.38	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
			Grants	\$175,885		
			TOTAL REVENUES	\$366,908		
			Wages & Benefits	\$332,525		
			Operating Expenses	\$336,573		
			TOTAL EXPENSES	\$669,098		
			COUNTY LEVY	\$302,190		
CHILDREN LONG TERM SUPPORT (CLTS)	Provides care management and support services for disabled children and their families.	46/51	User Fees/Other Revenues	\$310,947	5.81	Of the children receiving interdisciplinary team based services each child will have no more than one stay of crisis precipitated services to psychiatric hospital or residential level of care
			Grants	\$109,598		
			TOTAL REVENUES	\$420,545		
			Wages & Benefits	\$441,368		
			Operating Expenses	\$61,973		
			TOTAL EXPENSES	\$503,341		
			COUNTY LEVY	\$82,796		
COMMUNITY SUPPORT PROGRAM (CSP)	Community based services for individuals with severe to persistent mental illness	51	User Fees/Other Revenues	\$768,308	22.08	80% of Community Support Program consumers will live independently in the community. 75% of Community Support Program consumers will have structured activity planned outside of the home, which could include employment, volunteering and/or social/recreational activities..
			Grants	\$613,319		
			TOTAL REVENUES	\$1,381,627		
			Wages & Benefits	\$1,692,731		
			Operating Expenses	\$796,484		
			TOTAL EXPENSES	\$2,489,215		
			COUNTY LEVY	\$1,107,588		

SAUK COUNTY DEPARTMENT OF HUMAN SERVICES

ALTERNATE CARE	Children and adolescent placements outside the home	48/938	User Fees/Other Revenues	\$58,000	-	80% of children in alternate care placements are reunified within 12 months
			Grants	\$33,498		
			TOTAL REVENUES	\$91,498		
			Wages & Benefits	\$0		
			Operating Expenses	\$1,267,000		
			TOTAL EXPENSES	\$1,267,000		
FAMILY PARTNERSHIP INITIATIVE (FPI)	Comprehensive wrap around services for children and youth with severe behavioral disorders their families		COUNTY LEVY	\$1,175,502	-	80% of FPI participants will achieve permanence
			User Fees/Other Revenues	\$0		
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$288,000		
SUPPORTIVE HOME CARE	Home based services for adults with disabilities	51/55	TOTAL EXPENSES	\$288,000	-	
			COUNTY LEVY	\$288,000		
			User Fees/Other Revenues	\$0		
			Grants	\$78,500		
			TOTAL REVENUES	\$78,500		
			Wages & Benefits	\$0		
ADULT PROTECTIVE SERVICES	Provides adult protective services and care management and support services for vulnerable adults.	51/55	Operating Expenses	\$78,500	3.87	
			TOTAL EXPENSES	\$78,500		
			COUNTY LEVY	\$0		
			User Fees/Other Revenues	\$13,151		
			Grants	\$109,701		
			TOTAL REVENUES	\$122,852		
JUVENILE JUSTICE	Assesses the circumstances of alleged juvenile offenders and makes recommendations to the juvenile court as to the most appropriate disposition.	938	Wages & Benefits	\$306,232	10.17	Juvenile Justice Unit will begin a restorative justice project utilizing evidenced based practice by principles by 3/1/16. Juvenile Justice Unit will utilize the Sauk County Quality Improvement process to evaluate any changes to the Sauk County Adolescent Needs position within the JJ Unit by 8/1/16.
			Operating Expenses	\$291,809		
			TOTAL EXPENSES	\$598,041		
			COUNTY LEVY	\$475,189		
			User Fees/Other Revenues	\$7,905		
			Grants	\$664,947		
			TOTAL REVENUES	\$672,852		
			Wages & Benefits	\$767,952		
			Operating Expenses	\$249,298		
			TOTAL EXPENSES	\$1,017,250		
			COUNTY LEVY	\$344,398		

SAUK COUNTY DEPARTMENT OF HUMAN SERVICES

JUV CORRECTIONS	Secure juvenile out of home placements	938	User Fees/Other Revenues	\$0	-	
			Grants	\$103,660		
			TOTAL REVENUES	\$103,660		
			Wages & Benefits	\$0		
			Operating Expenses	\$103,660		
			TOTAL EXPENSES	\$103,660		
			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	\$14,118	16.61	
			Grants	\$856,896		
			TOTAL REVENUES	\$871,014		
			Wages & Benefits	\$1,272,959		
			Operating Expenses	\$402,406		
			TOTAL EXPENSES	\$1,675,365		
			COUNTY LEVY	\$804,351		
FAMILIES COME FIRST (FCF)	Team based wrap-around services for children and adolescents with behavioral disorders and their families		User Fees/Other Revenues	\$5,000	-	90% of Families Come First families will demonstrate progress on goals
			Grants	\$60,000		
			TOTAL REVENUES	\$65,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$115,000		
			TOTAL EXPENSES	\$115,000		
			COUNTY LEVY	\$50,000		
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	\$1,000	-	
			Grants	\$0		
			TOTAL REVENUES	\$1,000		
			Wages & Benefits	\$600		
			Operating Expenses	\$511,249		
			TOTAL EXPENSES	\$511,849		
			COUNTY LEVY	\$510,849		
Totals			TOTAL REVENUES	\$8,292,724	98.99	
			TOTAL EXPENSES	\$15,893,922		
			COUNTY LEVY	\$7,601,198		

SAUK COUNTY DEPARTMENT OF HUMAN SERVICES

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Outpatient Clients Served	1582	1,604	1,600
Youth Services Clients Served	162	180	160
CPS, Kinship, Resource, CSSW, FCF, Investigation Clients Served	618	630	630
Long Term Support Clients Served	376	380	380
Developmentally Disabled & Birth-to-three Clients Served	295	300	300
Community Support Clients Served	202	205	205
Average Economic Support Caseload	6594	6,800	7,000

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
80% of Community Support Program consumers will live independently in the community.	86%	85%	85%
75% of Community Support Program consumers will have structured activity planned outside of the home, which could include employment, volunteering and /or social/recreational activities.			75%
96% of Income Maintenance applications are processed timely	96%	96%	96%
80% of children in alternate care placements are reunified within 12 months	82%	80%	80%
80% of FPI participants will achieve permanence	80%	80%	80%
Juvenile Justice Unit will begin a restorative justice project utilizing evidenced based practice by principles by 3/1/16.			Completed
Juvenile Justice Unit will utilize the Sauk County Quality Improvement process to evaluate any changes to the Sauk County Adolescent Needs position within the JJ Unit by 8/1/16.			Completed
90% of Families Come First families will demonstrate progress on goals	84%	90%	90%
80% of mental health hospitalizations will have a face to face contact prior to authorization	77%	80%	80%
80% of potential mental health hospitalizations are diverted to alternative settings	79%	80%	80%
80% of Recovery Services Unit consumers report progress on their goals	75%	80%	80%
For all individuals presenting to crisis with suicidal ideation, ensure follow-up outreach contact by staff within 48 hours as evidenced by 90% contact documentation with identified individuals casefile.			90%
Implement an evidence based-suicide screening tool and assess 50% of outpatient contacts by having documentation of screening tool in their casefile.			50%
CLTS children will have no more than one crisis stay in residential or hospital care.	not met - 2 children	< 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	100%	100%	100%

Sauk County Human Services Department

Oversight Committee: **Human Services Board**

Director
1.00 FTE

Deputy Director
1.00 FTE

**Business & Administrative
Services Unit**

**Economic
Support Unit**

**Community
Support Unit**

**Mental Health &
Recovery
Services Unit**

**Child Protective
Services Unit**

**Juvenile Justice
Unit**

**Children &
Families Unit**

**Adult
Protective
Services Unit**

**Business &
Administrative Services
Manager**
1.00 FTE

**Economic
Support
Supervisor**
1.00 FTE

**Community
Support
Supervisor**
1.00 FTE

**Outpatient
Manager**
1.00 FTE

**Resource Unit
Supervisor**
1.00 FTE

**Youth
Services
Supervisor**
1.00 FTE

**Childrens
Program
Supervisor**
1.00 FTE

Social Worker
3.00 FTE

**Administrative
Services
Coordinator**
1.00 FTE

**Staff
Accountant**
1.00 FTE

**Economic
Support
Assistant
Supervisor**
1.00 FTE

**Social Worker
Community
Support**
3.52 FTE

Psychotherapist
5.70 FTE

Social Worker
10.00 FTE

**Social Worker
Youth Services**
5.00 FTE

Social Worker
4.00 FTE

**Data Systems
Paraprofessional**
1.00 FTE

**Accounting
Assistant
Leadworker**
1.00 FTE

**Economic
Support
Leadworker**
1.00 FTE

Psychotherapist
4.00 FTE

**Mental Health
Coordinator**
1.00 FTE

**Program
Support
Specialist**
2.00 FTE

**Program
Support
Specialist**
2.00 FTE

**Early
Intervention
Specialist**
1.00 FTE

**Data Systems
Specialist**
1.00 FTE

**Accounting
Assistant**
2.00 FTE

**Economic
Support
Technician**
11.00 FTE

**Psychiatric
Nurse**
3.77 FTE

**Assessment/Early
Intervention
Therapist**
1.00 FTE

**Accounting
Specialist**
1.00 FTE

**Data Systems
Technician**
1.00 FTE

**Administrative
Support**
4.00 FTE

**Mental Health
Technician**
4.00 FTE

**Psychiatric
Nurse**
1.00 FTE

**Administrative
Support**
1.00 FTE

**Program
Specialist**
1.00 FTE

**Program
Support
Specialist**
4.00 FTE

**Administrative
Support**
1.00 FTE

Social Worker
1.00 FTE

**AODA
Counselor II**
1.00 FTE

**Program Support
Specialist**
2.00 FTE

**Purchasing
Specialist**
1.00 FTE

**Administrative
Support**
1.00 FTE

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
94.49	2.18	1.30	1.98	(0.96)	98.99

HUMAN SERVICES

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget
Tax Levy	7,647,197	7,535,934	7,621,748	7,601,198	7,601,198	7,601,198
Grants & Aids	7,006,734	7,703,197	7,699,994	7,685,097	7,219,149	7,841,962
Fees, Fines & Forfeitures	106,938	90,063	72,511	61,000	94,000	61,000
User Fees	442,811	332,359	382,422	430,300	300,100	368,511
Donations	9,081	5,290	5,557	14,523	14,000	14,000
Interest	10,103	7,555	6,505	7,000	8,000	7,000
Miscellaneous	327	4,673	976	250	250	250
Use of Fund Balance	0	0	722,575	521,819	228,082	0
Total Revenues	15,223,191	15,679,071	16,512,288	16,321,187	15,464,779	15,893,921

Expenses

Labor	4,496,010	4,606,316	4,788,908	5,249,399	5,252,659	5,437,883
Labor Benefits	1,725,858	1,843,282	1,899,004	1,950,994	1,958,858	1,982,357
Supplies & Services	7,879,695	6,721,854	7,278,290	7,233,846	8,215,262	8,466,681
Capital Outlay	0	17,244	330	0	30,000	0
Transfer to General Fund	927,432	1,066,457	2,545,756	1,886,948	8,000	7,000
Addition to Fund Balance	194,196	1,423,918	0	0	0	0
Total Expenses	15,223,191	15,679,071	16,512,288	16,321,187	15,464,779	15,893,921

Beginning of Year Fund Balance	2,618,155	2,812,351	4,236,269	3,513,694		2,991,875
End of Year Fund Balance	2,812,351	4,236,269	3,513,694	2,991,875		2,991,875

\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget
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Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2016 Total	0	0
2017	0	0
2018	20,000	20,000
2019	0	0
2020	0	0

429,142	2.77%
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185,224	3.53%
23,499	1.20%
251,419	3.06%
(30,000)	-100.00%
(1,000)	-12.50%
0	0.00%

429,142	2.77%
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2016 Highlights & Issues on the Horizon

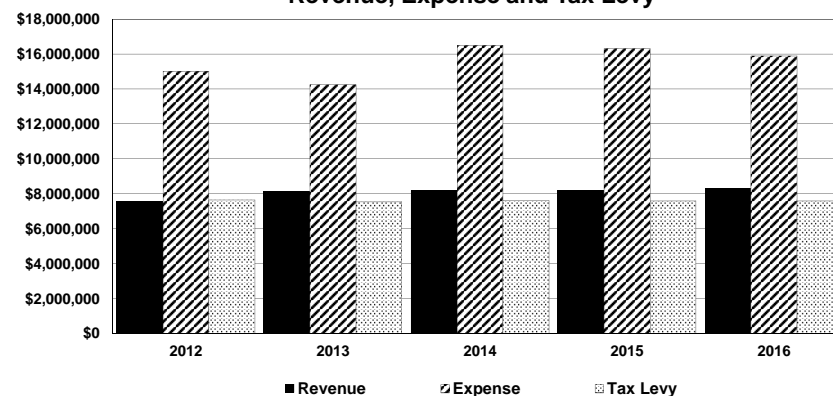
Increased efficiencies and wrap around programming have allowed a \$107,780 decrease in Alternate Care placement funding.

Due to decreasing refunds from Institutions over the last several years, overall cost is increasing \$100,000.

A Federal grant to combat and treat heroin use is anticipated.

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		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
21051 HUMAN SERVICES REVENUE									
411100	GENERAL PROPERTY TAXES	-7,647,197.00	-7,535,934.00	-7,621,748.00	-3,800,599.02	-7,601,198.00	-7,601,198.00	-7,601,198.00	0.00
422160	HO-CHUNK GAMING GRANT	-60,259.00	-45,259.00	0.00	0.00	0.00	0.00	0.00	0.00
424500	MEDICARE	-32,537.32	-33,512.71	-46,150.11	-5,492.41	-30,000.00	-30,000.00	-30,000.00	0.00
424510	MEDICAL ASSISTANCE / MEDICAID	-1,481,644.58	-1,902,666.83	-2,638,591.76	-329,515.91	-2,316,486.00	-2,713,965.00	-2,814,000.00	497,514.00
424592	DEPT HEALTH & FAMILY SERVICES	-3,689,206.97	-3,720,312.07	-3,685,697.24	-840,894.64	-3,348,266.00	-3,480,956.00	-3,457,529.00	109,263.00
424593	INCOME MAINTENANCE	-755,088.47	-849,469.69	-747,736.57	-202,694.13	-762,244.00	-779,935.00	-775,979.00	13,735.00
424594	W2 PROGRAMS	-45,167.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424597	OTHER CONTRACTS	-831,146.00	-792,157.33	-700,225.15	-269,284.73	-762,153.00	-680,241.00	-764,454.00	2,301.00
441400	DRIVER IMPROVEMENT SURCHARGE	-106,938.46	-90,062.77	-72,511.07	-40,854.53	-94,000.00	-61,000.00	-61,000.00	-33,000.00
455660	CLIENT LIABILITY COLLECTED	-75,407.60	-93,580.15	-163,045.51	-61,852.25	-82,800.00	-166,031.00	-110,100.00	27,300.00
465103	CLIENT SHARE ROOM & BOARD	-176,625.97	-5,564.80	-143.68	-1,264.76	-6,270.00	-10,369.00	-10,211.00	3,941.00
465170	ALTERNATE CARE COLLECTIONS	-61,833.56	-66,378.29	-34,072.51	-26,299.12	-50,000.00	-55,700.00	-50,000.00	0.00
473601	MEDICAL RECORDS FEES	-2,296.00	-3,183.80	-3,208.24	-1,929.00	-2,500.00	-3,000.00	-3,000.00	500.00
481100	INTEREST ON INVESTMENTS	-10,103.45	-7,555.30	-6,504.92	0.00	-8,000.00	-7,000.00	-7,000.00	-1,000.00
484120	ADDL REVS FROM STATE PRIOR YR	-111,684.94	-359,819.32	118,406.99	-19,826.89	0.00	0.00	0.00	0.00
484160	MISCELLANEOUS REVENUES	-326.57	-4,673.29	-975.60	-114.17	-250.00	-250.00	-250.00	0.00
484161	DAY CARE CERTIFICATION FEE	-300.00	-300.00	-300.00	-75.00	-300.00	-300.00	-300.00	0.00
484162	CRIMINAL BACKGROUND CHECK FEE	-860.00	-930.00	-760.00	-490.00	-1,000.00	-1,000.00	-1,000.00	0.00
485080	DONATIONS	-9,081.39	-5,290.10	-5,556.97	-6,396.09	-14,000.00	-14,523.00	-14,000.00	0.00
486300	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
487100	THIRD PARTY COLLECTIONS	-125,487.67	-162,422.02	-180,891.57	-82,763.36	-157,230.00	-193,900.00	-193,900.00	36,670.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-228,082.00	0.00	0.00	-228,082.00
TOTAL HUMAN SERVICES REVENUE		-15,223,191.95	-15,679,071.47	-15,789,711.91	-5,690,346.01	-15,464,779.00	-15,799,368.00	-15,893,921.00	429,142.00
21051110 HS ADMINISTRATION									
511100	SALARIES PERMANENT REGULAR	284,682.20	284,682.22	289,421.23	159,092.29	297,510.00	268,342.00	252,642.00	-44,868.00
511900	LONGEVITY-FULL TIME	1,357.00	1,437.00	1,517.00	390.00	1,597.00	1,597.00	877.00	-720.00
514100	FICA & MEDICARE TAX	22,118.42	22,063.15	22,392.19	12,400.21	22,882.00	20,650.00	19,394.00	-3,488.00
514200	RETIREMENT-COUNTY SHARE	16,933.46	19,057.47	20,345.99	9,271.04	20,339.00	18,356.00	16,732.00	-3,607.00
514400	HEALTH INSURANCE COUNTY SHARE	31,689.66	35,560.53	24,027.44	9,926.52	19,853.00	19,853.00	20,449.00	596.00
514500	LIFE INSURANCE COUNTY SHARE	81.48	118.84	137.52	57.35	138.00	110.00	83.00	-55.00
514600	WORKERS COMPENSATION	2,503.72	2,733.30	2,139.01	1,018.64	2,177.00	2,153.00	2,253.00	76.00
515800	PER DIEM COMMITTEE	6,950.00	6,950.00	6,900.00	4,350.00	7,000.00	6,900.00	6,900.00	-100.00
520100	CONSULTANT AND CONTRACTUAL	2,155.65	17,024.59	0.00	2,813.70	2,500.00	500.00	2,500.00	0.00
522500	TELEPHONE & DAIN LINE	1,493.46	1,199.23	980.88	392.35	1,500.00	1,000.00	1,000.00	-500.00
532800	TRAINING AND INSERVICE	796.39	1,107.00	1,925.00	703.00	1,000.00	2,000.00	2,000.00	1,000.00
533200	MILEAGE	7,268.81	8,127.70	7,659.11	3,036.79	8,200.00	8,000.00	8,200.00	0.00
533500	MEALS AND LODGING	1,376.08	1,260.42	1,235.30	704.42	1,410.00	1,260.00	1,410.00	0.00
535200	VEHICLE MAINTENANCE AND REPAIR	7,224.06	8,336.50	9,302.70	3,526.92	8,000.00	8,000.00	8,000.00	0.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
21051110 HS ADMINISTRATION									
538130	HOUSING ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	97,714.00	97,714.00
538480	PROGRAM ADMINISTRATION	26,575.00	38,861.00	27,161.00	5,080.00	9,000.00	12,000.00	47,500.00	38,500.00
538510	TERMINATIONS OF PARENTAL RIGHT	99,081.06	100,184.68	101,883.10	48,624.46	97,978.00	100,000.00	100,000.00	2,022.00
538520	CRIMINAL BACKGROUND CHECKS	1,168.00	1,120.00	1,167.00	410.00	1,500.00	1,200.00	1,200.00	-300.00
551200	INSURANCE-VEHICLE LIABILITY	1,974.62	1,681.02	2,464.27	2,049.54	2,500.00	2,500.00	2,500.00	0.00
551600	INSURANCE-MONIES & SECURITIES	14.52	14.52	14.52	14.40	15.00	15.00	15.00	0.00
551900	INSURANCE-GENERAL LIABILITY	49,559.00	48,386.00	47,466.00	35,511.00	50,000.00	50,000.00	50,000.00	0.00
552100	OFFICIALS BONDS	0.00	0.00	0.00	70.11	0.00	0.00	0.00	0.00
552200	EMPLOYEE BONDS	144.09	150.11	110.11	0.00	175.00	150.00	150.00	-25.00
552400	INSURANCE-VOLUNTEERS	150.00	125.00	125.00	125.00	150.00	125.00	125.00	-25.00
559400	INDIRECT COSTS	38,110.00	48,015.00	43,090.00	11,409.00	43,090.00	43,090.00	38,657.00	-4,433.00
TOTAL HS ADMINISTRATION		603,406.68	648,195.28	611,464.37	310,976.74	598,514.00	567,801.00	680,301.00	81,787.00
21051430 HS SUPPORT UNIT									
511100	SALARIES PERMANENT REGULAR	427,365.26	440,336.71	444,852.12	214,531.88	451,747.00	464,462.00	0.00	-451,747.00
511200	SALARIES-PERMANENT-OVERTIME	1,467.95	3,558.80	7,070.54	2,089.48	4,000.00	0.00	0.00	-4,000.00
511900	LONGEVITY-FULL TIME	4,036.00	4,076.00	4,296.00	0.00	4,576.00	4,576.00	0.00	-4,576.00
512100	WAGES-PART TIME	817.42	0.00	146.51	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	31,151.73	32,093.39	32,692.32	15,515.95	35,062.00	35,881.00	0.00	-35,062.00
514200	RETIREMENT-COUNTY SHARE	25,628.38	29,767.28	31,914.03	14,730.57	31,166.00	31,895.00	0.00	-31,166.00
514400	HEALTH INSURANCE COUNTY SHARE	167,839.43	180,849.04	177,107.39	88,235.55	177,235.00	177,235.00	0.00	-177,235.00
514500	LIFE INSURANCE COUNTY SHARE	180.72	186.10	198.50	88.24	204.00	204.00	0.00	-204.00
514600	WORKERS COMPENSATION	436.78	534.18	410.01	173.14	367.00	375.00	0.00	-367.00
522500	TELEPHONE & DAIN LINE	19,866.91	19,768.39	17,612.62	8,829.93	20,000.00	20,000.00	0.00	-20,000.00
524000	MISCELLANEOUS EXPENSES	0.00	0.00	34.30	0.00	0.00	0.00	0.00	0.00
524800	MAINTENANCE AGREEMENT	16,304.67	15,895.45	15,623.80	5,515.86	16,500.00	8,500.00	0.00	-16,500.00
531200	OFFICE SUPPLIES AND EXPENSE	28,789.30	25,262.26	26,020.16	12,482.84	31,500.00	29,500.00	0.00	-31,500.00
531400	SMALL EQUIPMENT	6,054.34	4,225.88	11,550.72	4,528.47	5,000.00	5,000.00	0.00	-5,000.00
532200	SUBSCRIPTIONS	285.10	273.35	279.20	0.00	255.00	280.00	0.00	-255.00
532400	MEMBERSHIP DUES	500.00	300.00	300.00	2,700.00	2,700.00	2,700.00	0.00	-2,700.00
532800	TRAINING AND INSERVICE	407.90	527.00	0.00	0.00	1,500.00	0.00	0.00	-1,500.00
533200	MILEAGE	394.20	783.01	906.81	458.22	400.00	1,000.00	0.00	-400.00
533500	MEALS AND LODGING	7.50	15.00	0.00	0.00	50.00	0.00	0.00	-50.00
581900	CAPITAL OUTLAY	0.00	17,244.00	329.95	0.00	30,000.00	0.00	0.00	-30,000.00
TOTAL HS SUPPORT UNIT		731,533.59	775,695.84	771,344.98	369,880.13	812,262.00	781,608.00	0.00	-812,262.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
21051431 HS FISCAL/DATA									
511100	SALARIES PERMANENT REGULAR	320,924.52	322,041.87	333,834.25	171,142.90	370,769.00	375,070.00	726,415.00	355,646.00
511200	SALARIES-PERMANENT-OVERTIME	2,294.56	1,686.56	3,120.01	6,169.83	15,000.00	0.00	0.00	-15,000.00
511900	LONGEVITY-FULL TIME	3,115.60	2,984.17	2,916.00	0.00	3,056.00	3,056.00	5,945.00	2,889.00
512100	WAGES-PART TIME	26,425.01	30,569.07	32,372.43	15,941.75	31,765.00	31,765.00	0.00	-31,765.00
512900	LONGEVITY-PART TIME	0.00	0.00	0.00	0.00	60.00	60.00	0.00	-60.00
514100	FICA & MEDICARE TAX	25,240.78	25,688.96	26,769.85	13,958.34	31,185.00	31,361.00	56,025.00	24,840.00
514200	RETIREMENT-COUNTY SHARE	20,851.76	23,641.21	26,031.39	13,141.32	27,720.00	27,877.00	48,336.00	20,616.00
514300	RETIREMENT-EMPLOYEES SHARE	0.00	98.78	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	124,897.24	129,526.89	135,593.84	62,775.48	125,551.00	125,551.00	247,211.00	121,660.00
514500	LIFE INSURANCE COUNTY SHARE	194.13	172.97	137.38	59.40	139.00	139.00	298.00	159.00
514600	WORKERS COMPENSATION	355.37	426.34	334.21	154.63	326.00	328.00	513.00	187.00
520100	CONSULTANT AND CONTRACTUAL	24,226.40	83,204.99	8,674.28	7,636.66	58,000.00	7,637.00	0.00	-58,000.00
522500	TELEPHONE & DAIN LINE	0.00	0.00	0.00	0.00	0.00	0.00	20,050.00	20,050.00
524000	MISCELLANEOUS EXPENSES	321.56	345.00	103.67	0.00	500.00	350.00	500.00	0.00
524800	MAINTENANCE AGREEMENT	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
531100	POSTAGE AND BOX RENT	17,103.65	13,389.06	13,745.72	5,819.78	14,000.00	14,000.00	14,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	29,500.00	29,500.00
531400	SMALL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
531800	MIS DEPARTMENT CHARGEBACKS	133,930.87	85,379.93	273,764.39	142,123.81	336,294.00	225,712.00	231,494.00	-104,800.00
532400	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
532800	TRAINING AND INSERVICE	1,235.64	439.00	975.00	350.00	2,000.00	2,000.00	3,700.00	1,700.00
533200	MILEAGE	1,039.40	328.20	284.52	273.96	2,200.00	2,200.00	3,200.00	1,000.00
533400	COURIER SERVICE	7,887.12	8,439.53	7,935.64	2,505.16	8,200.00	8,000.00	8,000.00	-200.00
533500	MEALS AND LODGING	821.52	168.61	937.86	372.37	2,050.00	2,050.00	2,170.00	120.00
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
538140	CLIENT SHELTER AND CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00	14,000.00	14,000.00
TOTAL HS FISCAL/DATA		711,905.13	729,571.14	868,570.44	443,465.39	1,029,855.00	858,196.00	1,430,397.00	400,542.00
21051432 CHILDREN SERVICES UNIT									
511100	SALARIES PERMANENT REGULAR	365,144.81	314,218.28	334,113.52	168,389.93	366,121.00	365,646.00	453,928.00	87,807.00
511900	LONGEVITY-FULL TIME	2,513.00	2,373.00	2,493.00	0.00	2,613.00	2,613.00	3,571.00	958.00
514100	FICA & MEDICARE TAX	26,590.88	22,887.67	24,367.20	12,269.73	28,208.00	28,172.00	34,999.00	6,791.00
514200	RETIREMENT-COUNTY SHARE	21,764.79	21,086.87	23,537.78	11,450.71	25,074.00	25,042.00	30,195.00	5,121.00
514400	HEALTH INSURANCE COUNTY SHARE	78,241.02	66,143.99	67,779.38	31,387.74	62,776.00	62,775.00	94,132.00	31,356.00
514500	LIFE INSURANCE COUNTY SHARE	186.04	178.28	197.16	86.89	202.00	202.00	250.00	48.00
514600	WORKERS COMPENSATION	5,057.04	4,751.85	3,942.34	1,970.58	4,314.00	4,309.00	5,490.00	1,176.00
522500	TELEPHONE & DAIN LINE	693.34	371.89	370.02	175.53	500.00	375.00	500.00	0.00
523900	INTERPRETER FEES	0.00	930.74	282.00	0.00	800.00	400.00	800.00	0.00
524000	MISCELLANEOUS EXPENSES	352.69	5,500.09	554.13	1,255.74	1,000.00	500.00	1,000.00	0.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
21051432 CHILDREN SERVICES UNIT									
532800	TRAINING AND INSERVICE	1,179.97	2,755.00	1,233.99	10.00	1,200.00	1,200.00	1,600.00	400.00
533200	MILEAGE	12,282.17	10,689.34	7,578.48	3,214.02	11,000.00	8,000.00	11,000.00	0.00
533500	MEALS AND LODGING	215.60	207.65	100.21	16.93	200.00	200.00	200.00	0.00
538210	SPECIALIZED TRANSPORTATION	16,233.01	8,282.93	11,713.61	13,545.36	10,000.00	18,800.00	12,000.00	2,000.00
538310	SHELTER CARE	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00
538340	COUNSELING AND THERAPEUTIC	93,849.12	86,141.08	102,281.02	31,811.79	94,000.00	90,599.00	91,000.00	-3,000.00
538360	ALTERNATIVE NEEDS SCHOOL	51,561.00	51,561.00	25,781.00	0.00	25,781.00	25,781.00	25,781.00	0.00
538370	JUVENILE PROBATION/SUPERVISION	52,402.56	47,092.34	51,892.16	16,974.72	53,500.00	52,000.00	52,000.00	-1,500.00
538390	INTEGRATED SERVICES	198,845.62	186,787.50	330,143.70	153,610.14	240,000.00	352,830.00	288,000.00	48,000.00
538460	JUVENILE CORRECTIONAL INSTITUT	0.00	37,338.00	79,276.00	45,451.00	107,310.00	52,073.00	103,660.00	-3,650.00
TOTAL CHILDREN SERVICES UNIT		927,112.66	869,297.50	1,067,636.70	491,620.81	1,034,599.00	1,091,517.00	1,230,106.00	195,507.00
21051433 HS LONG TERM SUPPORT									
511100	SALARIES PERMANENT REGULAR	103,099.70	103,099.77	109,578.92	55,777.37	120,665.00	120,665.00	187,711.00	67,046.00
511900	LONGEVITY-FULL TIME	979.80	1,019.80	1,059.80	0.00	1,100.00	1,100.00	1,564.00	464.00
512100	WAGES-PART TIME	41,519.19	45,315.87	54,053.20	28,282.54	61,006.00	61,006.00	0.00	-61,006.00
512900	LONGEVITY-PART TIME	347.00	364.40	384.40	0.00	404.00	404.00	0.00	-404.00
514100	FICA & MEDICARE TAX	10,850.01	11,181.21	12,317.11	6,320.80	14,013.00	14,013.00	14,480.00	467.00
514200	RETIREMENT-COUNTY SHARE	8,639.88	9,977.90	11,543.20	5,716.08	12,456.00	12,456.00	12,492.00	36.00
514400	HEALTH INSURANCE COUNTY SHARE	27,527.11	29,821.78	30,895.92	14,307.48	28,615.00	28,615.00	29,473.00	858.00
514500	LIFE INSURANCE COUNTY SHARE	26.88	26.88	40.80	20.21	48.00	48.00	51.00	3.00
514600	WORKERS COMPENSATION	2,005.11	2,246.29	1,931.69	983.90	2,143.00	2,143.00	2,271.00	128.00
515800	PER DIEM COMMITTEE	100.00	100.00	150.00	350.00	250.00	300.00	250.00	0.00
522500	TELEPHONE & DAIN LINE	1,539.94	1,557.06	2,035.69	1,507.10	1,600.00	2,000.00	2,000.00	400.00
523900	INTERPRETER FEES	0.00	0.00	2.41	0.00	100.00	0.00	100.00	0.00
524000	MISCELLANEOUS EXPENSES	0.00	0.00	99.79	0.00	500.00	250.00	500.00	0.00
528300	CBRF	7,390.68	131,845.89	140,330.99	41,176.63	143,000.00	75,850.00	110,850.00	-32,150.00
528400	INSTITUTIONS	77,207.45	131,377.95	156,839.31	68,330.52	120,000.00	130,400.00	130,000.00	10,000.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532200	SUBSCRIPTIONS	0.00	0.00	233.00	0.00	500.00	250.00	500.00	0.00
532800	TRAINING AND INSERVICE	420.99	665.00	718.00	334.99	650.00	650.00	650.00	0.00
533200	MILEAGE	10,031.45	10,576.72	9,433.76	4,102.86	10,075.00	9,275.00	9,275.00	-800.00
533500	MEALS AND LODGING	0.00	12.77	0.00	0.00	50.00	50.00	50.00	0.00
537120	RESPIRE CARE	4,501.65	6,612.00	5,405.40	2,905.94	4,500.00	4,600.00	5,197.00	697.00
538010	ADAPTIVE AIDS	3,130.02	2,476.87	660.33	0.00	4,200.00	2,000.00	4,200.00	0.00
538030	COMMUNICATION AIDS	0.00	0.00	0.00	0.00	500.00	0.00	500.00	0.00
538110	GUARDIANSHIP & FIN MGNT SRVCS	7,275.08	9,414.08	4,889.18	1,475.00	9,500.00	4,425.00	6,700.00	-2,800.00
538130	HOUSING ASSISTANCE	10,200.54	7,099.45	3,708.44	0.00	10,000.00	2,000.00	4,500.00	-5,500.00
538150	PERSONAL EMERG RESPONSE SYSTEM	1,161.75	1,180.00	789.00	294.00	2,284.00	1,110.00	2,284.00	0.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
21051433 HS LONG TERM SUPPORT									
538160	CLIENT PURCHASED MEALS	9,414.99	6,181.34	4,631.23	3,007.26	4,800.00	6,000.00	5,500.00	700.00
538170	ALTERNATIVE ACTIVITIES	0.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00
538190	SPECIALIZED MEDICAL SUPPLIES	1,927.85	3,280.23	1,266.09	144.00	2,300.00	1,100.00	2,200.00	-100.00
538210	SPECIALIZED TRANSPORTATION	6,821.97	8,203.96	3,524.38	1,873.00	8,470.00	3,470.00	8,970.00	500.00
538230	SUPPORTIVE HOME CARE	59,921.58	34,371.28	18,980.36	20,532.39	73,244.00	38,900.00	38,568.00	-34,676.00
538260	ADULT FAMILY HOME	6,642.90	0.00	0.00	6,090.00	4,500.00	5,800.00	10,500.00	6,000.00
538340	COUNSELING AND THERAPEUTIC	50.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
538470	SKILLED NURSING	3,685.50	5,008.07	3,092.70	2,483.99	4,976.00	3,200.00	4,976.00	0.00
TOTAL HS LONG TERM SUPPORT		406,419.02	563,816.57	578,595.10	266,016.06	647,449.00	532,080.00	597,312.00	-50,137.00
21051434 ECONOMIC SUPPORT UNIT									
511100	SALARIES PERMANENT REGULAR	471,982.08	501,144.22	492,728.08	261,487.85	575,637.00	621,075.00	634,288.00	58,651.00
511200	SALARIES-PERMANENT-OVERTIME	4,175.88	43.79	0.00	1,325.40	2,100.00	0.00	0.00	-2,100.00
511900	LONGEVITY-FULL TIME	4,672.47	4,314.00	3,587.27	0.00	3,623.00	3,623.00	3,483.00	-140.00
514100	FICA & MEDICARE TAX	34,864.16	36,288.83	35,444.34	18,973.31	44,474.00	47,789.00	48,789.00	4,315.00
514200	RETIREMENT-COUNTY SHARE	27,864.35	32,824.43	33,591.97	17,644.04	39,532.00	42,479.00	42,093.00	2,561.00
514400	HEALTH INSURANCE COUNTY SHARE	136,130.20	154,775.52	142,955.54	71,587.32	165,257.00	161,680.00	161,190.00	-4,067.00
514500	LIFE INSURANCE COUNTY SHARE	220.27	188.32	185.66	85.48	187.00	226.00	206.00	19.00
514600	WORKERS COMPENSATION	484.31	603.77	445.39	210.45	463.00	498.00	446.00	-17.00
524000	MISCELLANEOUS EXPENSES	0.00	0.00	0.00	375.00	50.00	400.00	100.00	50.00
531400	SMALL EQUIPMENT	0.00	0.00	4,874.35	699.90	0.00	854.00	0.00	0.00
532800	TRAINING AND INSERVICE	0.00	0.00	0.00	0.00	500.00	0.00	500.00	0.00
533200	MILEAGE	1,643.30	1,129.51	1,031.69	514.71	1,000.00	1,000.00	1,000.00	0.00
533500	MEALS AND LODGING	480.36	29.75	58.82	60.00	280.00	100.00	280.00	0.00
536900	WISCONSIN WORKS (W2)	19,541.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538290	KINSHIP	77,261.54	85,604.70	80,639.46	35,934.24	95,000.00	87,870.00	87,870.00	-7,130.00
538420	INCOME MAINTENANCE	50,163.35	13,771.06	22,946.91	10,720.24	24,594.00	29,268.00	25,312.00	718.00
538440	LOW INC HOUSING/ENERGY ASSISTA	147,401.53	128,429.72	134,299.33	76,539.42	186,929.00	135,000.00	217,413.00	30,484.00
TOTAL ECONOMIC SUPPORT UNIT		976,885.65	959,147.62	952,788.81	496,157.36	1,139,626.00	1,131,862.00	1,222,970.00	83,344.00
21051436 HS PROGRAM DEVELOPMENT									
520100	CONSULTANT AND CONTRACTUAL	0.00	0.00	591.40	0.00	0.00	0.00	0.00	0.00
524000	MISCELLANEOUS EXPENSES	0.00	0.00	5,640.73	0.00	0.00	0.00	0.00	0.00
528400	INSTITUTIONS	1,049,954.28	114,979.90	596,205.00	151,250.00	736,269.00	600,000.00	0.00	-736,269.00
531400	SMALL EQUIPMENT	0.00	0.00	2,200.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	0.00	0.00	3,636.48	1,400.00	0.00	0.00	0.00	0.00
533500	MEALS AND LODGING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538040	CLIENT EDUCATION AND TRAINING	0.00	0.00	29,918.00	20,591.55	0.00	68,644.00	0.00	0.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
21051436 HS PROGRAM DEVELOPMENT									
538130	HOUSING ASSISTANCE	20,000.00	20,732.66	20,998.00	42,923.69	20,000.00	97,714.00	0.00	-20,000.00
538350	CRISIS INTERVENTION	78,072.38	83,759.52	86,059.56	39,330.89	84,000.00	90,000.00	0.00	-84,000.00
538390	INTEGRATED SERVICES	62,482.70	59,435.96	52,339.95	15,067.50	126,123.00	55,000.00	0.00	-126,123.00
538480	PROGRAM ADMINISTRATION	32,500.00	32,500.00	32,500.00	32,500.00	122,714.00	32,500.00	0.00	-122,714.00
538490	FOSTER HOME LICENSE/RECRUITING	54,476.87	77,183.91	70,966.17	19,968.25	75,000.00	0.00	0.00	-75,000.00
TOTAL HS PROGRAM DEVELOPMENT		1,297,486.23	388,591.95	901,055.29	323,031.88	1,164,106.00	943,858.00	0.00	-1,164,106.00
21051437 COMMUNITY SUPPORT PROGRAM									
511100	SALARIES PERMANENT REGULAR	747,861.98	757,383.47	775,807.76	373,769.72	807,074.00	796,520.00	913,172.00	106,098.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	3,731.90	4,011.90	4,291.68	192.23	4,572.00	4,118.00	5,085.00	513.00
512100	WAGES-PART TIME	95,386.10	101,637.51	99,047.64	49,120.85	109,413.00	105,878.00	78,390.00	-31,023.00
512200	WAGES-PART TIME-OVERTIME	0.00	82.25	0.00	32.82	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	243.72	271.60	307.00	0.00	342.00	91.00	0.00	-342.00
514100	FICA & MEDICARE TAX	61,737.59	63,065.81	63,849.16	31,185.57	70,487.00	69,356.00	76,243.00	5,756.00
514200	RETIREMENT-COUNTY SHARE	49,868.85	57,492.69	61,503.35	27,664.78	62,655.00	61,649.00	65,779.00	3,124.00
514300	RETIREMENT-EMPLOYEES SHARE	0.00	21.29	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	203,793.95	209,638.90	231,167.62	99,052.33	216,825.00	210,533.00	222,119.00	5,294.00
514500	LIFE INSURANCE COUNTY SHARE	249.60	251.91	257.27	102.66	256.00	228.00	314.00	58.00
514600	WORKERS COMPENSATION	11,640.33	12,952.84	10,298.17	4,950.91	10,780.00	10,607.00	11,531.00	751.00
520900	CONTRACTED SERVICES	80,866.05	79,970.36	83,792.92	42,156.18	90,600.00	84,000.00	85,000.00	-5,600.00
522500	TELEPHONE & DAIN LINE	4,537.19	3,567.16	3,153.00	3,248.14	2,500.00	7,000.00	7,000.00	4,500.00
524000	MISCELLANEOUS EXPENSES	1,157.23	559.56	554.50	626.51	1,000.00	1,000.00	1,000.00	0.00
528300	CBRF	289,380.43	216,266.53	202,992.66	86,801.04	259,267.00	210,000.00	252,067.00	-7,200.00
528400	INSTITUTIONS	75,179.48	77,453.18	8,137.22	0.00	80,000.00	10,000.00	80,000.00	0.00
529900	PSYCHOLOGICAL SERVICES	0.00	0.00	0.00	375.00	0.00	375.00	0.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	4,019.12	1,498.89	3,887.98	1,011.98	4,000.00	2,500.00	4,000.00	0.00
533200	MILEAGE	76,900.57	74,861.10	67,695.02	25,755.86	75,600.00	68,000.00	68,600.00	-7,000.00
533500	MEALS AND LODGING	117.97	69.37	241.48	24.11	100.00	100.00	100.00	0.00
535200	VEHICLE MAINTENANCE AND REPAIR	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00
537120	RESPIRE CARE	2,045.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538060	DAY SERVICES	0.00	0.00	944.78	8.55	0.00	100.00	0.00	0.00
538090	ENERGY ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538110	GUARDIANSHIP & FIN MGNT SRVCS	0.00	0.00	1,775.00	875.00	1,000.00	1,500.00	1,500.00	500.00
538130	HOUSING ASSISTANCE	17,141.68	689.36	0.00	1,174.20	10,000.00	17,500.00	27,500.00	17,500.00
538160	CLIENT PURCHASED MEALS	3,216.98	1,940.00	0.00	0.00	4,100.00	0.00	4,100.00	0.00
538170	ALTERNATIVE ACTIVITIES	6,112.83	6,774.22	7,645.40	3,714.13	7,500.00	7,500.00	7,500.00	0.00
538180	SHELTERED WORK	18,908.07	11,951.46	8,852.04	2,840.13	15,000.00	9,000.00	15,000.00	0.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
21051437 COMMUNITY SUPPORT PROGRAM									
538190	SPECIALIZED MEDICAL SUPPLIES	2,642.32	6,922.18	5,707.22	1,849.58	2,500.00	5,500.00	5,500.00	3,000.00
538210	SPECIALIZED TRANSPORTATION	838.74	940.34	2,350.76	3,443.00	1,100.00	8,000.00	5,000.00	3,900.00
538230	SUPPORTIVE HOME CARE	20,184.30	22,658.24	17,654.85	6,500.44	22,500.00	20,000.00	20,000.00	-2,500.00
538260	ADULT FAMILY HOME	76,462.24	60,145.62	64,650.56	43,189.47	75,000.00	87,000.00	95,000.00	20,000.00
538340	COUNSELING AND THERAPEUTIC	287.00	415.00	0.00	0.00	500.00	0.00	0.00	-500.00
TOTAL COMMUNITY SUPPORT PROGRAM		1,854,512.01	1,773,512.74	1,726,565.04	809,665.19	1,934,671.00	1,798,055.00	2,051,500.00	116,829.00
21051438 CHILD PROTECTIVE SERVICES									
511100	SALARIES PERMANENT REGULAR	418,308.49	541,782.39	623,250.24	338,339.77	749,884.00	742,630.00	780,916.00	31,032.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	2,966.51	5,417.16	2,089.47	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	1,825.80	3,153.20	3,373.20	40.48	4,059.00	3,573.00	3,327.00	-732.00
512100	WAGES-PART TIME	50,285.72	38,990.21	190.81	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	372.20	280.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	34,110.74	42,604.29	46,160.22	25,012.40	57,677.00	56,702.00	59,995.00	2,318.00
514200	RETIREMENT-COUNTY SHARE	27,869.44	39,037.24	44,208.35	22,772.28	51,268.00	50,402.00	51,760.00	492.00
514400	HEALTH INSURANCE COUNTY SHARE	101,988.04	128,663.38	124,920.19	58,240.57	131,096.00	132,289.00	126,005.00	-5,091.00
514500	LIFE INSURANCE COUNTY SHARE	127.04	267.06	289.85	114.15	287.00	329.00	304.00	17.00
514600	WORKERS COMPENSATION	6,473.17	8,807.54	7,400.00	3,841.73	8,821.00	8,672.00	9,411.00	590.00
514800	UNEMPLOYMENT	942.75	-942.75	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	3,581.06	3,705.32	4,621.82	2,412.52	4,000.00	4,655.00	5,700.00	1,700.00
523900	INTERPRETER FEES	123.30	1,608.94	4,832.59	2,368.22	2,000.00	5,000.00	5,000.00	3,000.00
524000	MISCELLANEOUS EXPENSES	1,902.12	2,866.26	2,050.73	14,981.91	500.00	18,000.00	13,000.00	12,500.00
532800	TRAINING AND INSERVICE	2,899.00	3,368.99	4,303.18	2,809.00	4,549.00	3,349.00	4,549.00	0.00
533200	MILEAGE	21,723.23	31,200.41	33,233.88	11,522.09	30,500.00	30,500.00	30,500.00	0.00
533500	MEALS AND LODGING	1,291.86	537.95	1,773.21	337.39	1,200.00	600.00	1,200.00	0.00
537120	RESPIRE CARE	5,822.08	1,125.00	840.00	120.00	3,500.00	1,000.00	2,000.00	-1,500.00
538020	PURCHASED CASE MANAGEMENT	86,021.00	81,021.00	70,519.25	27,508.75	76,021.00	76,021.00	76,021.00	0.00
538040	CLIENT EDUCATION AND TRAINING	750.00	200.00	1,258.48	0.00	2,236.00	1,496.00	2,236.00	0.00
538160	CLIENT PURCHASED MEALS	141.70	67.67	35.74	6.77	50.00	50.00	50.00	0.00
538170	ALTERNATIVE ACTIVITIES	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00
538210	SPECIALIZED TRANSPORTATION	2,659.50	2,044.81	2,641.64	900.00	2,700.00	2,000.00	2,700.00	0.00
538270	FOSTER HOME	220,373.74	127,607.68	200,605.82	63,888.85	245,000.00	163,324.00	226,500.00	-18,500.00
538280	GROUP HOME	164,319.42	64,306.54	42,622.72	9,482.40	100,000.00	25,000.00	90,000.00	-10,000.00
538310	SHELTER CARE	30,789.00	17,026.54	18,396.30	14,477.76	20,000.00	25,000.00	0.00	-20,000.00
538340	COUNSELING AND THERAPEUTIC	296.17	0.00	2,000.00	856.00	1,500.00	1,500.00	1,500.00	0.00
538390	INTEGRATED SERVICES	17,928.84	17,868.84	17,868.84	7,445.35	20,987.00	20,451.00	20,451.00	-536.00
538450	CHILD CARING INSTITUTIONS	1,082,960.16	859,833.99	413,299.65	224,762.53	950,000.00	730,000.00	855,000.00	-95,000.00
538470	SKILLED NURSING	0.00	0.00	814.69	0.00	0.00	0.00	0.00	0.00
538490	FOSTER HOME LICENSE/RECRUITING	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00

Fund: HUMAN SERVICES	2012	2013	2014	2015	2015	2015		Dollar
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
21051438 CHILD PROTECTIVE SERVICES								
538520 CRIMINAL BACKGROUND CHECKS	238.50	138.00	448.50	170.75	807.00	500.00	500.00	-307.00
TOTAL CHILD PROTECTIVE SERVICES	2,286,124.07	2,020,149.01	1,677,377.06	834,501.14	2,468,642.00	2,103,043.00	2,443,625.00	-25,017.00
21051439 CHILDREN & FAMILY SUPPORT UNIT								
511100 SALARIES PERMANENT REGULAR	207,539.25	206,677.61	256,483.88	142,461.02	301,794.00	309,883.00	459,501.00	157,707.00
511900 LONGEVITY-FULL TIME	1,269.20	1,349.20	1,429.20	0.00	1,509.00	1,509.00	2,569.00	1,060.00
512100 WAGES-PART TIME	50,480.59	49,800.25	53,770.53	28,132.81	60,856.00	60,856.00	0.00	-60,856.00
512900 LONGEVITY-PART TIME	140.20	160.20	180.20	0.00	200.00	200.00	0.00	-200.00
514100 FICA & MEDICARE TAX	18,611.14	18,555.29	22,471.45	12,450.97	27,874.00	28,492.00	35,348.00	7,474.00
514200 RETIREMENT-COUNTY SHARE	15,357.98	17,184.00	21,805.22	11,600.36	24,776.00	25,326.00	30,497.00	5,721.00
514400 HEALTH INSURANCE COUNTY SHARE	57,471.92	59,643.56	70,759.95	35,768.70	71,537.00	71,537.00	94,132.00	22,595.00
514500 LIFE INSURANCE COUNTY SHARE	99.64	99.16	110.55	49.47	114.00	114.00	182.00	68.00
514600 WORKERS COMPENSATION	3,566.00	3,870.09	3,649.33	1,996.33	4,263.00	4,358.00	4,672.00	409.00
515800 PER DIEM COMMITTEE	300.00	450.00	450.00	250.00	500.00	500.00	500.00	0.00
522500 TELEPHONE & DAIN LINE	1,655.58	1,851.81	2,488.30	1,716.97	2,100.00	3,350.00	4,350.00	2,250.00
523900 INTERPRETER FEES	1,150.80	1,939.92	1,578.35	679.24	2,500.00	1,800.00	2,300.00	-200.00
524000 MISCELLANEOUS EXPENSES	934.63	1,264.39	1,280.50	382.43	1,500.00	1,500.00	2,800.00	1,300.00
532800 TRAINING AND INSERVICE	160.00	370.00	1,519.00	136.87	1,900.00	1,800.00	2,300.00	400.00
533200 MILEAGE	16,663.11	16,048.16	15,814.00	7,404.49	18,200.00	16,200.00	16,200.00	-2,000.00
533500 MEALS AND LODGING	50.80	29.03	1,187.20	803.13	270.00	170.00	270.00	0.00
537120 RESPITE CARE	0.00	0.00	539.00	0.00	0.00	0.00	0.00	0.00
538010 ADAPTIVE AIDS	9,203.08	7,242.95	2,922.11	1,432.39	9,850.00	7,000.00	7,000.00	-2,850.00
538030 COMMUNICATION AIDS	0.00	692.90	150.00	0.00	0.00	0.00	0.00	0.00
538040 CLIENT EDUCATION AND TRAINING	0.00	240.00	0.00	225.00	500.00	500.00	500.00	0.00
538080 CHILD DAYCARE	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538150 PERSONAL EMERG RESPONSE SYSTEM	0.00	0.00	900.00	0.00	0.00	0.00	0.00	0.00
538160 CLIENT PURCHASED MEALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538170 ALTERNATIVE ACTIVITIES	500.00	500.00	1,075.00	219.99	500.00	500.00	500.00	0.00
538190 SPECIALIZED MEDICAL SUPPLIES	0.00	338.70	0.00	1,882.52	0.00	0.00	0.00	0.00
538210 SPECIALIZED TRANSPORTATION	320.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
538270 FOSTER HOME	7,597.80	0.00	0.00	0.00	12,000.00	0.00	8,500.00	-3,500.00
538340 COUNSELING AND THERAPEUTIC	276,243.00	260,455.08	316,689.00	131,953.75	320,000.00	270,000.00	300,000.00	-20,000.00
538390 INTEGRATED SERVICES	5,520.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538480 PROGRAM ADMINISTRATION	489,422.74	410,295.22	313,663.44	0.00	0.00	0.00	0.00	0.00
TOTAL CHILDREN & FAMILY SUPPORT UNIT	1,164,357.46	1,059,157.52	1,090,916.21	379,546.44	862,743.00	805,595.00	972,121.00	109,378.00
21051440 OUTPATIENT UNIT SERVICE								
511100 SALARIES PERMANENT REGULAR	526,381.64	594,114.72	610,361.12	300,519.64	649,118.00	649,118.00	861,520.00	212,402.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
21051440 OUTPATIENT UNIT SERVICE									
511900	LONGEVITY-FULL TIME	2,682.62	2,816.00	2,976.00	0.00	3,196.00	3,196.00	5,316.00	2,120.00
512100	WAGES-PART TIME	116,205.94	111,647.80	113,269.11	54,162.69	113,190.00	113,190.00	48,576.00	-64,614.00
512900	LONGEVITY-PART TIME	549.20	583.20	617.70	0.00	651.00	651.00	363.00	-288.00
514100	FICA & MEDICARE TAX	47,586.86	51,789.36	53,283.30	26,088.80	58,611.00	58,611.00	70,057.00	11,446.00
514200	RETIREMENT-COUNTY SHARE	38,090.33	47,234.51	50,854.71	24,118.29	52,099.00	52,099.00	60,441.00	8,342.00
514400	HEALTH INSURANCE COUNTY SHARE	88,021.82	115,403.88	126,098.34	58,394.52	116,789.00	116,789.00	164,503.00	47,714.00
514500	LIFE INSURANCE COUNTY SHARE	471.91	500.66	512.08	217.63	525.00	525.00	623.00	98.00
514600	WORKERS COMPENSATION	7,349.00	8,983.00	7,153.81	3,473.83	7,523.00	7,523.00	10,564.00	3,041.00
515800	PER DIEM COMMITTEE	0.00	100.00	450.00	200.00	500.00	450.00	500.00	0.00
520900	CONTRACTED SERVICES	405,627.41	423,324.38	482,106.37	226,125.08	447,250.00	440,000.00	455,000.00	7,750.00
522500	TELEPHONE & DAIN LINE	475.07	193.29	169.51	577.13	200.00	1,500.00	2,000.00	1,800.00
523900	INTERPRETER FEES	589.62	460.41	1,757.39	992.95	2,000.00	2,000.00	2,000.00	0.00
524000	MISCELLANEOUS EXPENSES	11,507.64	8,673.93	6,831.13	296.24	2,500.00	2,500.00	2,500.00	0.00
527500	INPATIENT	57,384.13	93,343.69	30,197.78	0.00	65,000.00	20,000.00	65,000.00	0.00
527700	AODA-DETOX	88,190.26	97,589.18	41,319.32	9,694.21	80,000.00	20,000.00	80,000.00	0.00
528300	CBRF	138,284.29	137,105.36	215,111.39	74,448.12	150,000.00	161,000.00	186,858.00	36,858.00
528400	INSTITUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	836,269.00	836,269.00
529900	PSYCHOLOGICAL SERVICES	62,003.00	55,515.56	58,091.50	36,750.00	60,000.00	80,000.00	60,000.00	0.00
531100	POSTAGE AND BOX RENT	7.23	0.92	0.00	0.00	0.00	0.00	0.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	1,908.77	2,180.14	2,074.71	0.00	0.00	0.00	0.00	0.00
532200	SUBSCRIPTIONS	0.00	3,007.72	0.00	0.00	0.00	0.00	0.00	0.00
532600	ADVERTISING	1,402.66	1,189.00	89.00	0.00	1,500.00	1,000.00	1,500.00	0.00
532800	TRAINING AND INSERVICE	20,507.08	20,376.72	13,017.84	760.00	2,200.00	2,200.00	2,800.00	600.00
533200	MILEAGE	14,746.34	14,394.66	11,163.07	4,237.54	11,100.00	10,100.00	11,100.00	0.00
533500	MEALS AND LODGING	375.59	403.84	684.60	49.80	300.00	750.00	750.00	450.00
538020	PURCHASED CASE MANAGEMENT	0.00	0.00	0.00	0.00	0.00	1,054,269.00	1,100,000.00	1,100,000.00
538035	COMMUNITY LIVING & SUPPORT SVC	338,068.85	530,080.82	875,319.52	431,212.38	715,000.00	3,000.00	10,000.00	-705,000.00
538040	CLIENT EDUCATION AND TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00	60,000.00
538140	CLIENT SHELTER AND CLOTHING	418.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
538190	SPECIALIZED MEDICAL SUPPLIES	1,174.13	7,488.79	3,527.76	1,284.82	3,000.00	3,000.00	3,000.00	0.00
538210	SPECIALIZED TRANSPORTATION	17,085.84	17,226.50	10,726.39	9,173.02	17,500.00	16,000.00	17,500.00	0.00
538230	SUPPORTIVE HOME CARE	856.90	853.78	757.90	331.64	1,000.00	1,000.00	1,000.00	0.00
538260	ADULT FAMILY HOME	13,000.00	0.00	0.00	1,950.00	10,000.00	10,000.00	10,000.00	0.00
538270	FOSTER HOME	0.00	725.00	2,546.40	1,015.00	1,500.00	1,500.00	1,500.00	0.00
538330	DAY TREATMENT	1,246.44	1,956.00	1,564.80	0.00	312,000.00	221,500.00	312,000.00	0.00
538340	COUNSELING AND THERAPEUTIC	154,485.97	316,954.60	259,392.21	94,077.48	120,500.00	20,500.00	120,500.00	0.00
538350	CRISIS INTERVENTION	0.00	0.00	0.00	0.00	0.00	0.00	90,000.00	90,000.00
538390	INTEGRATED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	55,000.00	55,000.00
538410	INTAKE ASSESSMENT	26,656.70	24,383.10	21,813.56	5,680.40	30,000.00	20,000.00	30,000.00	0.00

Fund: HUMAN SERVICES	2012	2013	2014	2015	2015	2015		Dollar
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
21051440 OUTPATIENT UNIT SERVICE								
538480 PROGRAM ADMINISTRATION	4,364.00	7,126.37	3,422.70	1,420.60	7,000.00	7,000.00	7,000.00	0.00
538530 OUTREACH AND DEVELOPMENT	0.00	0.00	13,547.04	0.00	0.00	0.00	0.00	0.00
TOTAL OUTPATIENT UNIT SERVICE	2,187,705.24	2,697,726.89	3,020,808.06	1,367,251.81	3,042,752.00	3,100,971.00	4,746,740.00	1,703,988.00
21051441 HS RESOURCE UNIT								
511100 SALARIES PERMANENT REGULAR	188,294.73	114,022.55	110,731.21	54,239.46	117,887.00	122,887.00	0.00	-117,887.00
511200 SALARIES-PERMANENT-OVERTIME	7,018.15	2,423.95	404.88	303.66	5,000.00	0.00	0.00	-5,000.00
511900 LONGEVITY-FULL TIME	2,262.87	1,195.47	1,254.64	0.00	1,315.00	1,315.00	0.00	-1,315.00
514100 FICA & MEDICARE TAX	14,336.88	8,542.72	8,016.73	3,955.85	9,502.00	9,502.00	0.00	-9,502.00
514200 RETIREMENT-COUNTY SHARE	11,781.41	7,835.47	7,859.42	3,709.06	8,446.00	8,446.00	0.00	-8,446.00
514400 HEALTH INSURANCE COUNTY SHARE	71,839.90	45,494.35	46,395.17	21,409.92	42,923.00	42,922.00	0.00	-42,923.00
514500 LIFE INSURANCE COUNTY SHARE	141.64	74.12	82.14	37.25	89.00	89.00	0.00	-89.00
514600 WORKERS COMPENSATION	1,704.95	670.34	471.23	240.76	1,453.00	1,453.00	0.00	-1,453.00
522500 TELEPHONE & DAIN LINE	203.04	29.76	31.38	17.22	50.00	50.00	0.00	-50.00
524000 MISCELLANEOUS EXPENSES	5.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	209.00	140.00	140.00	0.00	300.00	140.00	0.00	-300.00
533200 MILEAGE	7,590.01	7,522.76	7,084.56	3,031.83	7,600.00	7,000.00	0.00	-7,600.00
533500 MEALS AND LODGING	107.06	0.00	0.00	0.00	70.00	0.00	0.00	-70.00
538140 CLIENT SHELTER AND CLOTHING	8,581.39	4,790.10	5,536.97	5,873.09	14,000.00	14,000.00	0.00	-14,000.00
TOTAL HS RESOURCE UNIT	314,076.07	192,741.59	188,008.33	92,818.10	208,635.00	207,804.00	0.00	-208,635.00
21051446 FAMILY CARE								
514100 FICA & MEDICARE TAX	68.85	38.24	19.12	19.13	75.00	25.00	25.00	-50.00
514600 WORKERS COMPENSATION	0.90	0.60	0.22	0.20	1.00	1.00	1.00	0.00
515800 PER DIEM COMMITTEE	900.00	100.00	250.00	250.00	1,000.00	574.00	574.00	-426.00
533200 MILEAGE	990.55	103.52	283.36	286.71	1,000.00	400.00	400.00	-600.00
538480 PROGRAM ADMINISTRATION	638,078.00	510,849.32	510,849.00	0.00	510,849.00	510,849.00	510,849.00	0.00
TOTAL FAMILY CARE	640,038.30	511,091.68	511,401.70	556.04	512,925.00	511,849.00	511,849.00	-1,076.00
21051900 TRANSFERS TO OTHER FUNDS								
591000 TRANSFER TO GENERAL FUND	927,432.31	1,066,456.69	2,545,755.76	1,878,947.90	8,000.00	1,886,948.00	7,000.00	-1,000.00
TOTAL TRANSFERS TO OTHER FUNDS	927,432.31	1,066,456.69	2,545,755.76	1,878,947.90	8,000.00	1,886,948.00	7,000.00	-1,000.00
TOTAL DEPARTMENT REVENUE	-15,223,191.95	-15,679,071.47	-15,789,711.91	-5,690,346.01	-15,464,779.00	-15,799,368.00	-15,893,921.00	429,142.00
TOTAL DEPARTMENT EXPENSE	15,028,994.42	14,255,152.02	16,512,287.85	8,064,434.99	15,464,779.00	16,321,187.00	15,893,921.00	429,142.00
ADDITION TO (-)/USE OF FUND BALANCE	-194,197.53	-1,423,919.45	722,575.94	2,374,088.98	0.00	521,819.00	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 in all age groups 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. Obtain MOU's with local dentists to meet the needs of children with acute dental needs. Approach service groups for funding opportunities through the adopt smile program.	12/31/2016
Meet 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 capability gaps. Work with community partners to create resiliency through out the county in response to natural disasters.	12/31/2016
Increase number of children and adults receiving immunizations.	Provide resources, education and expertise to community partners to ensure the citizens of the county are meeting immunization benchmarks developed by the Centers for Disease Control (CDC) and the State department of Health. Create an immunization coalition to help meet this goal.	06/30/2016
Promote health and prevent communicable disease.	Support legislation to acquire funding for communicable disease outbreaks through attendance at legislative breakfasts and Day at the capital.	12/31/2016
Become a nationally accredited health department.	Maintain National Accreditation status through required activities and reporting.	12/31/2016
Increase the number of mothers admitted to the Nurse Family Partnership Program and Prenatal Care Coordination (PNCC) program.	Admit more women to the PNCC/Nurse Family Partnership programs through coordination with the WIC program and outreach to medical providers.	12/31/2016
Develop a Community Health Improvement Plan with local community hospitals to meet state and federal requirements.	The plan will address the top three priorities outlined in the 2015 Community Health Needs Assessment.	2/1/2016

Program Evaluation						
Program Title	Program Description	Mandates and References	2016 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 provides immunizations as needed. Influenza immunizations are offered and provided to any county employee who requests such immunization. Tuberculosis (TB) testing is also completed upon hire of all county health care workers. Annual review of symptoms are completed per the new TB policy.		User Fees / Misc.	\$0	0.20	Influenza vaccines were provided to 258 Sauk County employees in 2014.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$15,983		
			Operating Expenses	\$2,863		
			TOTAL EXPENSES	\$18,846		
			COUNTY LEVY	\$18,846		
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. The individuals are referred to Dane County for follow-up.	145.17 & 252.11	User Fees / Misc.	\$0	1.65	348 communicable diseases were reported in 2014. Of the 348, 193 were sexually transmitted diseases.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$143,877		
			Operating Expenses	\$7,338		
			TOTAL EXPENSES	\$151,215		
			COUNTY LEVY	\$151,215		

Public Health

TB Skin Tests	Infectious tuberculosis (TB) and suspect TB are subject to reporting. Screenings for potential cases are 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	<table><tr><td>User Fees / Misc.</td><td>\$3,000</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$3,000</td></tr><tr><td>Wages & Benefits</td><td>\$30,800</td></tr><tr><td>Operating Expenses</td><td>\$3,192</td></tr><tr><td>TOTAL EXPENSES</td><td>\$33,992</td></tr><tr><td>COUNTY LEVY</td><td>\$30,992</td></tr></table>	User Fees / Misc.	\$3,000	Grants	\$0	TOTAL REVENUES	\$3,000	Wages & Benefits	\$30,800	Operating Expenses	\$3,192	TOTAL EXPENSES	\$33,992	COUNTY LEVY	\$30,992	0.38	58 TB skin tests were provided to the general public in 2014
User Fees / Misc.	\$3,000																		
Grants	\$0																		
TOTAL REVENUES	\$3,000																		
Wages & Benefits	\$30,800																		
Operating Expenses	\$3,192																		
TOTAL EXPENSES	\$33,992																		
COUNTY LEVY	\$30,992																		
Consultation	Information on public health programs is provided to the public through various outlets such as web site, Facebook, 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 Aging and Disability Resource Center (ADRC). The communicable disease nurse consults with the health care center, infection control practitioners in the hospitals and Ho Chunk health department. The immunization nurse consults with school and clinic nurses. PNCC nurses consult with school nurses and clinic nurses etc.	140	<table><tr><td>User Fees / Misc.</td><td>\$1,000</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$1,000</td></tr><tr><td>Wages & Benefits</td><td>\$76,992</td></tr><tr><td>Operating Expenses</td><td>\$3,675</td></tr><tr><td>TOTAL EXPENSES</td><td>\$80,667</td></tr><tr><td>COUNTY LEVY</td><td>\$79,667</td></tr></table>	User Fees / Misc.	\$1,000	Grants	\$0	TOTAL REVENUES	\$1,000	Wages & Benefits	\$76,992	Operating Expenses	\$3,675	TOTAL EXPENSES	\$80,667	COUNTY LEVY	\$79,667	0.87	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.
User Fees / Misc.	\$1,000																		
Grants	\$0																		
TOTAL REVENUES	\$1,000																		
Wages & Benefits	\$76,992																		
Operating Expenses	\$3,675																		
TOTAL EXPENSES	\$80,667																		
COUNTY LEVY	\$79,667																		
Immunization	The immunization program is changing due to the changes in the health care system. A goal of the Affordable Care Act (ACA) 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 CDC concerning the implementation of 317 vaccine policy changes that prevent the use of federally funded vaccines 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 an assurance that individuals receive immunizations.	144 & 145	<table><tr><td>User Fees / Misc.</td><td>\$15,514</td></tr><tr><td>Grants</td><td>\$12,000</td></tr><tr><td>TOTAL REVENUES</td><td>\$27,514</td></tr><tr><td>Wages & Benefits</td><td>\$115,991</td></tr><tr><td>Operating Expenses</td><td>\$22,852</td></tr><tr><td>TOTAL EXPENSES</td><td>\$138,843</td></tr><tr><td>COUNTY LEVY</td><td>\$111,329</td></tr></table>	User Fees / Misc.	\$15,514	Grants	\$12,000	TOTAL REVENUES	\$27,514	Wages & Benefits	\$115,991	Operating Expenses	\$22,852	TOTAL EXPENSES	\$138,843	COUNTY LEVY	\$111,329	1.53	The 2014 the Health Department gave fewer immunization. 1671 were given in 2013 and 1294 were given in 2014.
User Fees / Misc.	\$15,514																		
Grants	\$12,000																		
TOTAL REVENUES	\$27,514																		
Wages & Benefits	\$115,991																		
Operating Expenses	\$22,852																		
TOTAL EXPENSES	\$138,843																		
COUNTY LEVY	\$111,329																		
Adult Case Management	Public health nurses make evaluation visits with human services workers to assess unsafe conditions, neglect and abuse. The nurses assist the individual in accessing medical care and provide education and resources to adults and families in need. Vouchers are written for individuals who are uninsured.	140	<table><tr><td>User Fees / Misc.</td><td>\$0</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$0</td></tr><tr><td>Wages & Benefits</td><td>\$25,563</td></tr><tr><td>Operating Expenses</td><td>\$2,575</td></tr><tr><td>TOTAL EXPENSES</td><td>\$28,138</td></tr><tr><td>COUNTY LEVY</td><td>\$28,138</td></tr></table>	User Fees / Misc.	\$0	Grants	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$25,563	Operating Expenses	\$2,575	TOTAL EXPENSES	\$28,138	COUNTY LEVY	\$28,138	0.27	Two request for home visits were made by the adult protective services social worker in 2014.
User Fees / Misc.	\$0																		
Grants	\$0																		
TOTAL REVENUES	\$0																		
Wages & Benefits	\$25,563																		
Operating Expenses	\$2,575																		
TOTAL EXPENSES	\$28,138																		
COUNTY LEVY	\$28,138																		
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 Women Infants & Children referrals, 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 (NFP) is continuing to expand. 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 programs 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. Extensive marketing and outreach has been done in 2015 with more than 40 presentations/CME's offered with local providers to get local community understanding of this new program. Three out of five school districts in Sauk County have approved school credit for Mom/Dads involved in the NFP program to encourage high school graduation, assisting with future employment options. Continued outreach will be done to increase the number of client referrals. A grant has been secured through the Department of Children and Families to expand the program to more clients residing in Sauk County in 2016.		<table><tr><td>User Fees / Misc.</td><td>\$228,770</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$228,770</td></tr><tr><td>Wages & Benefits</td><td>\$196,479</td></tr><tr><td>Operating Expenses</td><td>\$118,385</td></tr><tr><td>TOTAL EXPENSES</td><td>\$314,864</td></tr><tr><td>COUNTY LEVY</td><td>\$86,094</td></tr></table>	User Fees / Misc.	\$228,770	Grants	\$0	TOTAL REVENUES	\$228,770	Wages & Benefits	\$196,479	Operating Expenses	\$118,385	TOTAL EXPENSES	\$314,864	COUNTY LEVY	\$86,094	2.41	The prenatal care program admitted were 45 women to the program in 2014. The goal is to admit 50 women/infants to the to Sauk County Nurse Family Partnership Program in 2016.
User Fees / Misc.	\$228,770																		
Grants	\$0																		
TOTAL REVENUES	\$228,770																		
Wages & Benefits	\$196,479																		
Operating Expenses	\$118,385																		
TOTAL EXPENSES	\$314,864																		
COUNTY LEVY	\$86,094																		

Public Health

School Nursing	The public health nurses work closely with the school nurses in providing services in the school. This includes dental services, coordination of school vaccination clinics, disease out breaks, and reports of possible medical needs of children.		User Fees / Misc.	\$0	0.02	One public health nurse has been designated to attend monthly school nurse meetings. The presence of a public health nurse allows for questions regarding communicable disease, immunizations and education surrounding programs available to students. The SAS program works with the school nurses to assist with coordination of sealants and to find follow up for children with dental needs.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$1,828		
			Operating Expenses	\$402		
			TOTAL EXPENSES	\$2,230		
			COUNTY LEVY	\$2,230		
Keeping Kids Alive Initiative	The Keeping Kids Alive Initiative is a program that brings professionals together from across the county to create policies and procedures related to injuries and death to keep children and families healthy and safe. the CDR team consists of: local law enforcement, the Sauk County Health Department, child protective services, pediatricians, coroners, community mental health agencies, the district attorney/prosecutor, emergency medical services, a prevention specialist, Ho Chunk pediatricians, registered nurses, probate/parole and any ad hoc individuals vital to the case.	255 & 253	User Fees / Misc.	\$2,289	0.23	The goal of holding 4 Child Death Review team meeting was met in 2014. The team review 3 child deaths per meeting.
			Grants	\$0		
			TOTAL REVENUES	\$2,289		
			Wages & Benefits	\$19,634		
			Operating Expenses	\$1,363		
			TOTAL EXPENSES	\$20,997		
			COUNTY LEVY	\$18,708		
Targeted Case Management	High risk families have follow-up and case management by a nurse. Many of the children in the Maternal Child Health (MCH) program are referred through the PNCC program. Some are joint cases with high risk cases followed by Human Services. Home assessments are completed for safety. The MCH nurse completes physical, social and emotional testing on children to refer them for more intensive services if needed.	253	User Fees / Misc.	\$4,000	0.71	In 2014 9 high risk families were provided targeted case management. There were 12 high risk families were followed in 2013
			Grants	\$0		
			TOTAL REVENUES	\$4,000		
			Wages & Benefits	\$52,258		
			Operating Expenses	\$4,325		
			TOTAL EXPENSES	\$56,583		
			COUNTY LEVY	\$52,583		
Maternal Child Health Grant	The MCH grant provides funding to the health department for education and services to vulnerable mothers and children. The focus of the grant has changed to a systems approach and includes the keeping kids alive initiative and a parenting component. The MCH nurse is charged with creating a coalition of community groups together with the University of Wisconsin Extension to provide resources and classes to identified families in need. Some of the MCH objectives in 2015 are for mental health needs. A public health nurse represents the health department on the Community Activated Recovery Enhancement (CARE) group.	253	User Fees / Misc.	\$0	0.59	The Child Death review team continues to meet. Educational model Life Course® is used for parental education. Parenting and child care information is posted on the PH department Facebook page. A goal for 2016 is to establish a Suicide Prevention Coalition.
			Grants	\$26,623		
			TOTAL REVENUES	\$26,623		
			Wages & Benefits	\$49,720		
			Operating Expenses	\$5,785		
			TOTAL EXPENSES	\$55,505		
			COUNTY LEVY	\$28,882		
Lead	Education is provided to parents of children with high blood lead levels by a public health nurse. An environmental health assessment is conducted to collect samples to determine the sources of the lead contamination. Information and resources are given for clean-up and abatement.	253.13	User Fees / Misc.	\$0	0.31	372 individuals were tested 5 received education regarding lead hazards, 0 environmental assessments was completed.
			Grants	\$8,600		
			TOTAL REVENUES	\$8,600		
			Wages & Benefits	\$25,668		
			Operating Expenses	\$3,625		
			TOTAL EXPENSES	\$29,293		
			COUNTY LEVY	\$20,693		
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.		User Fees / Misc.	\$1,952	0.02	Items are posted 5 days a week on Facebook
			Grants	\$0		
			TOTAL REVENUES	\$1,952		
			Wages & Benefits	\$1,952		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$1,952		
			COUNTY LEVY	(\$0)		
Rural Safety	The Rural Safety Day Program is provided every spring for all third graders in Sauk County. 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. The Health Educator is now managing this program.		User Fees / Misc.	\$2,711	0.04	770 Third Grade Children participated in Rural Safety Days camp.
			Grants	\$0		
			TOTAL REVENUES	\$2,711		
			Wages & Benefits	\$2,711		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$2,711		
			COUNTY LEVY	(\$0)		
Medical Assistant Match Grant	There are two goals in the Medical Assistance (MA) Match Grant. Public Health Nurses assist residents who present for intake at the health department in applying for Medical Assistance. This is usually for women who are determined to be pregnant. The public health nurse provides training and technical assistance to area health care contractors and partner agencies on access and the benefits of becoming a Community Access Point.		User Fees / Misc.	\$0	0.34	Clients assisted in 2014: 83 pregnancy tests were completed and 57 presumptive eligibility assessments 15 family planning waivers and 33 presumptive eligibility for children and 28 Wisconsin Well Women Program enrollments.
			Grants	\$29,141		
			TOTAL REVENUES	\$29,141		
			Wages & Benefits	\$26,913		
			Operating Expenses	\$2,272		
			TOTAL EXPENSES	\$29,185		
			COUNTY LEVY	\$44		

Public Health

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.		User Fees / Misc.	\$0	0.76	Public Health Departments are included in the Health Care Coalitions the goal of the creating the coalitions is to improve the communication between hospitals, EMS and public health in an emergency . Preparedness exercises will be coordinated by the coalitions.
			Grants	\$62,798		
			TOTAL REVENUES	\$62,798		
			Wages & Benefits	\$60,031		
			Operating Expenses	\$7,357		
			TOTAL EXPENSES	\$67,388		
			COUNTY LEVY	\$4,590		
Drug Testing	Drug testing is provided in collaboration with the human services alcohol and other drug abuse (AODA) and economic support divisions.		User Fees / Misc.	\$0	0.11	There were 26 completed drug tests in 2014.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$8,449		
			Operating Expenses	\$250		
			TOTAL EXPENSES	\$8,699		
			COUNTY LEVY	\$8,699		
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 referred to Reedsburg and Baraboo clinics for services.		User Fees / Misc.	\$8,500	1.22	Two hundred and fifty vouchers were provided in 2014 down from 520 in 2013.
			Grants	\$0		
			Use of Carryforward Funds	\$0		
			TOTAL REVENUES	\$8,500		
			Wages & Benefits	\$96,142		
			Operating Expenses	\$9,250		
TOTAL EXPENSES	\$105,392					
			COUNTY LEVY	\$96,892		
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. Quality improvement projects are being conducted on these programs to increase numbers in 2015.		User Fees / Misc.	\$5,000	0.09	Two children received fluoride tablets in 2014 and 65 children served in WIC with fluoride varnish.
			Grants	\$0		
			TOTAL REVENUES	\$5,000		
			Wages & Benefits	\$5,408		
			Operating Expenses	\$3,551		
			TOTAL EXPENSES	\$8,959		
			COUNTY LEVY	\$3,959		
Dental	For the 2015-2016 school year, Sauk County Health Department will be expanding to 3rd and 4th grades in 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.	\$30,000	0.59	The number of children with urgent dental needs remains steady with 136 identified in 2013 and 141 in 2014. An MOU has been signed with a dental clinic to have these children's urgent needs met.
			Grants	\$16,150		
			TOTAL REVENUES	\$46,150		
			Wages & Benefits	\$36,515		
			Operating Expenses	\$18,366		
			TOTAL EXPENSES	\$54,881		
			COUNTY LEVY	\$8,731		
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 coalition.		User Fees / Misc.	\$1,122	0.01	In 2014 the sale rate of tobacco products to minors in Sauk County decreased from 39.07% to 15%.An educational event was held in Sauk County for retailers in early 2014.
			Grants	\$0		
			TOTAL REVENUES	\$1,122		
			Wages & Benefits	\$1,122		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$1,122		
			COUNTY LEVY	\$0		
Rabies	Rabies is a reportable communicable disease. A public health nurse provides educational information to victims of animal bites, coordinates with veterinary clinics and the Wisconsin State Lab of Hygiene for testing of specimens. Notifies Department of Health Services (DHS) and provides assurance that individuals are treated and have medical follow-up. The cost for testing specimens is Public Health's responsibility. Uninsured individuals are seen through the community care program.	252 & 254	User Fees / Misc.	\$0	0.18	In 2014 there were 199 reported animal bites with possible exposure to rabies. Compared to 206 in 2013
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$16,072		
			Operating Expenses	\$3,240		
			TOTAL EXPENSES	\$19,312		
			COUNTY LEVY	\$19,312		
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	0.09	In 2014, 2 home visits were completed by a public health nurse.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$7,862		
			Operating Expenses	\$2,663		
			TOTAL EXPENSES	\$10,525		
			COUNTY LEVY	\$10,525		
Community Health Improvement Plan / Community Health Assessment (CHIP/CHA)	The Health and Wellness Coalition` consists of Reedsburg Area Medical Center, St. Clare Hospital and Sauk Prairie Health Care is in the process of completing a Community Health Needs Assessment. The top 3 health priorities will be identified and used to create a Community Health Improvement Plan.	250.07	User Fees / Misc.	\$6,315	0.39	The last Ccommunity Health improvement plan was conducted in 2010. The top priorities were Access to Dental Care, AODA, chronic disease and physical activity.
			Grants	\$0		
			TOTAL REVENUES	\$6,315		
			Wages & Benefits	\$34,116		
			Operating Expenses	\$6,141		
			TOTAL EXPENSES	\$40,257		
			COUNTY LEVY	\$33,942		

Public Health

Caregiver Support	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	User Fees / Misc.	\$0	0.48	16 caregivers scholarships were provided for respite care in 2015. There is a waiting list to document additional respite care needs. A public health nurse facilitates the monthly caregiver support group and provides counseling. The Health Department Care Transition Group continues to be the advisory group of the care giver program. A joint work group was formed between ADRC, Human Services, and Health to maintain transparency between the NFCSP and the HSS run Alzheimer's Family Caregiver Support Program.
			Grants	\$35,046		
			TOTAL REVENUES	\$35,046		
			Wages & Benefits	\$35,046		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$35,046		
			COUNTY LEVY	(\$0)		
Health Promotion (Prevention)	Assess individuals to identify risk factors and opportunities for prevention and early intervention. Make appropriate referrals to agencies which can assist with early intervention activities. Through the implementation of a variety of evidence-based health promotion and disease prevention programs, participants learn to make lifestyle changes proven to prevent chronic conditions and reduce symptoms and the need for more expensive long-term care. Programs include: "Powerful Tools for Caregivers, "Strong Women"(New in 2015) and "Stepping On".	Older Americans Act	User Fees / Misc.	\$0	0.12	A nutritionist or health educator will assist with the approved evidence based programs. Each program is offered yearly, rotating the community from year to year to reduce duplication. A PHN will complete the medication reconciliation education with participants at the prevention programs or meal sites.
			Grants	\$8,456		
			TOTAL REVENUES	\$8,456		
			Wages & Benefits	\$8,456		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$8,456		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$508,987	13.61	
			TOTAL EXPENSES	\$1,325,057		
			COUNTY LEVY	\$816,070		

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Communicable Disease Follow Up	348	350	350
Medical Vouchers Written	250	150	125
Dental Vouchers Written	24	20	24
Immunizations Provided	1,564	625	600
WIC Fluoride Varnish applications	65	152	200
Tobacco Compliance Checks Made to Establishments	60	60	60
Number of Public Health Emergency Preparedness Exercises, Trainings and Community Meetings	5	5	5
At Least Quarterly Frequency of Updates to web site	4	4	4
Number of oral screenings in the Seal-a-Smile program	632	564	600
Enrolled in Sauk County Nurse Family Partnership Program	4	30	50
Number of children who received dental sealants through Seal-a-Smile	470	400	450

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 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.	72%	72%	72%
Tobacco: % of Tobacco Compliance Checks that do not sell to minors	85%	85%	85%
Rural Safety Days Participation % is:	99%	98%	99%
The Department will update the web site at least 75% of the time	100%	100%	100%
Sauk County Nurse Family Partnership Goals:			
SCNFP Moms will initiate breast feeding at birth	NA	65%	75%
SCNFP Moms will have properly installed, age and weight appropriate child safety passenger seat approved by a certified Car Seat Technician	NA	100%	100%
SCNFP families will receive education regarding interconception health	NA	100%	100%
SCNFP Moms will decrease smoking during pregnancy	NA	5%	10%
Dental Health Program Goal: 75% of all second graders will have an oral screening	95%	92%	95%

Sauk County Public Health Department

Oversight Committee: **Public Health Board**

Public Health Director
1.00 FTE

**Public Health Deputy
Director**
1.00 FTE

Health Educator
0.25 FTE

**Quality Improvement
Coordinator**
1.00 FTE

Public Health Nurse
6.73 FTE

Dental Hygienist
0.55 FTE

Financial Analyst
1.00 FTE

**Public Health
Technician**
0.75 FTE

**Accounting Assistant
Specialist**
1.00 FTE

**Administrative
Support**
0.33 FTE

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
9.80	0.75	1.53	0.70	0.83	13.61

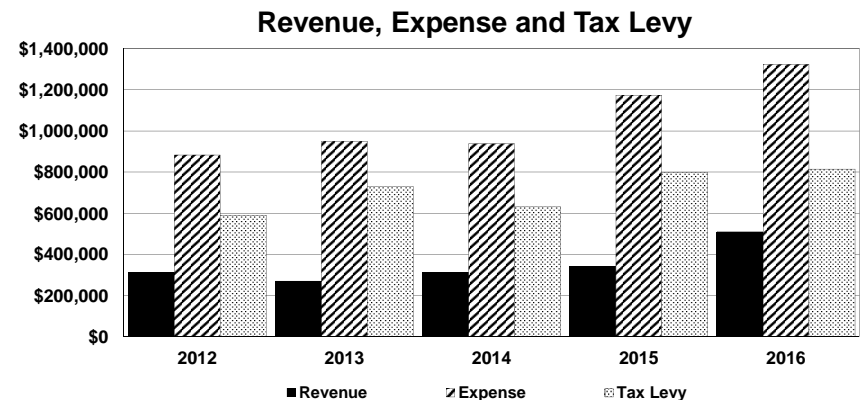
	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PUBLIC HEALTH											
<u>Revenues</u>											
Tax Levy	591,926	730,193	632,311	799,005	799,005	816,070	17,065	2.14%	None	0	0
Grants & Aids	168,006	178,593	202,948	217,853	217,853	384,205	166,352	76.36%			
User Fees	120,136	75,537	79,424	49,000	49,000	44,500	(4,500)	-9.18%	2016 Total	0	0
Intergovernmental	12,922	12,481	17,943	68,624	68,624	80,281	11,657	16.99%			
Donations	11,000	4,000	12,000	4,000	4,000	0	(4,000)	-100.00%			
Use of Fund Balance	0	0	0	37,195	37,195	0	(37,195)	-100.00%	2017	0	0
									2018	0	0
Total Revenues	903,990	1,000,804	944,626	1,175,677	1,175,677	1,325,056	149,379	12.71%	2019	0	0
									2020	0	0
<u>Expenses</u>											
Labor	511,230	545,767	616,082	725,502	725,502	814,066	88,564	12.21%			
Labor Benefits	164,102	177,449	212,747	231,793	231,793	281,520	49,727	21.45%			
Supplies & Services	209,432	228,452	109,902	218,382	218,382	229,470	11,088	5.08%			
Addition to Fund Balance	19,226	49,136	5,895	0	0	0	0	0.00%			
Total Expenses	903,990	1,000,804	944,626	1,175,677	1,175,677	1,325,056	149,379	12.71%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2016 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.

Transfer of nutrition programs back to the Aging & Disability Resource Center.

The Public Health Department is submitting a request for accreditation to the public health accreditation board. 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.



Fund: GENERAL FUND Department: PUBLIC HEALTH		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10040 PUBLIC HEALTH REVENUE									
411100	GENERAL PROPERTY TAXES	-591,926.00	-730,193.00	-632,311.00	-399,502.50	-799,005.00	-799,005.00	-816,070.00	17,065.00
422160	HO-CHUNK GAMING GRANT	0.00	-15,000.00	-45,000.00	-32,259.00	-32,259.00	-32,259.00	0.00	-32,259.00
423900	BIOTERRORISM GRANT	-57,684.00	-55,509.00	-47,192.00	-46,882.00	-54,000.00	-54,000.00	-61,408.00	7,408.00
424030	MICHV-NFP GRANT	0.00	0.00	0.00	0.00	0.00	0.00	-190,769.00	190,769.00
424110	IMMUNIZATION GRANT	-23,655.37	-18,358.24	-15,752.98	-9,388.85	-15,514.00	-15,514.00	-15,514.00	0.00
424170	LEAD GRANT	-7,943.00	-6,554.00	-7,979.27	-1,396.00	-8,600.00	-8,600.00	-8,600.00	0.00
424175	FORWARD HL MA MATCH GRANT	-8,336.00	-5,987.00	-10,269.00	-7,785.00	-23,299.00	-23,299.00	-29,141.00	5,842.00
424203	DENTAL GRANTS	-10,642.46	-28,231.21	-33,497.19	-12,155.82	-15,558.00	-15,558.00	-16,150.00	592.00
424420	HEALTH CHECK	0.00	-264.52	-727.26	0.00	-1,000.00	-1,000.00	-1,000.00	0.00
424440	MATERNAL CHILD HEALTH	-26,632.00	-28,423.00	-28,785.00	-15,730.00	-26,623.00	-26,623.00	-26,623.00	0.00
424494	HCR INFRASTRUCTURE & QI	-10,000.00	0.00	0.00	0.00	-7,000.00	-7,000.00	0.00	-7,000.00
424510	MEDICAL ASSISTANCE	0.00	-83.56	0.00	0.00	0.00	0.00	0.00	0.00
424511	MEDICAL ASSISTANCE DENTAL	-22,423.05	-19,769.79	-12,692.68	-12,919.32	-30,000.00	-30,000.00	-32,000.00	2,000.00
424512	MEDICAL ASSISTANCE IMMUNIZATIO	-689.90	0.00	-114.41	-14.27	-1,000.00	-1,000.00	0.00	-1,000.00
424515	MEDICAL ASSISTANCE - TCM	0.00	-412.71	-938.22	-928.55	-3,000.00	-3,000.00	-3,000.00	0.00
452060	MISCELLANEOUS REVENUES	-1,156.57	-2,648.85	-7,549.03	-1,052.16	-2,000.00	-2,000.00	-2,000.00	0.00
455100	PUBLIC HEALTH FOOT CLINIC	-43,423.00	-42,107.90	-42,450.00	0.00	0.00	0.00	0.00	0.00
455130	PRENATAL CARE	-69,410.46	-23,965.89	-22,934.55	-38,246.43	-40,000.00	-40,000.00	-36,000.00	-4,000.00
455160	HEP B MEDICAL REIMBURSEMENT	-3,660.00	-4,428.80	-4,577.58	-1,874.50	-4,000.00	-4,000.00	-3,500.00	-500.00
455170	FLU & PNEUMONIA REIMBURSEMENT	-11,555.18	-10,540.76	-16,620.04	-3,099.03	-12,000.00	-12,000.00	-12,000.00	0.00
455180	TB SKIN TESTS	-2,485.87	-2,385.60	-1,912.60	-1,074.28	-3,000.00	-3,000.00	-3,000.00	0.00
465150	PATERNITY TESTING FEES	-775.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
474010	DEPARTMENTAL CHARGES	0.00	0.00	0.00	-39,914.84	-56,124.00	-56,124.00	-68,281.00	12,157.00
474500	BIRTH TO THREE	-591.84	-1,939.92	-1,323.42	0.00	-500.00	-500.00	0.00	-500.00
485010	DONATIONS & CONTRIBUTIONS	-500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
485160	COMMUNITY CARE DONATIONS	-10,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
485161	BOO AREA UN FUND DENTAL VOUCHE	0.00	-4,000.00	-12,000.00	0.00	-4,000.00	-4,000.00	0.00	-4,000.00
485162	BAUF DENTAL CHILDREN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-37,195.00	0.00	0.00	-37,195.00
TOTAL PUBLIC HEALTH REVENUE		-903,989.70	-1,000,803.75	-944,626.23	-624,222.55	-1,175,677.00	-1,138,482.00	-1,325,056.00	149,379.00
10040416 PUBLIC HEALTH NURSING									
511100	SALARIES PERMANENT REGULAR	438,954.31	453,194.28	503,411.61	285,871.51	618,993.00	618,993.00	703,765.00	84,772.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	703.84	0.00	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	912.87	690.20	1,108.67	0.00	1,521.00	1,521.00	1,604.00	83.00
512100	WAGES-PART TIME	70,643.68	87,941.58	111,561.86	46,062.83	104,988.00	104,988.00	108,471.00	3,483.00
512200	WAGES-PART TIME-OVERTIME	719.08	3,236.95	0.00	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	226.00	226.00
514100	FICA & MEDICARE TAX	37,107.90	39,891.10	45,180.94	24,615.65	55,501.00	55,501.00	62,276.00	6,775.00

Fund: GENERAL FUND Department: PUBLIC HEALTH		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10040416 PUBLIC HEALTH NURSING									
514200	RETIREMENT-COUNTY SHARE	28,182.66	33,296.24	41,715.26	21,983.88	48,326.00	48,326.00	52,717.00	4,391.00
514400	HEALTH INSURANCE COUNTY SHARE	92,424.40	97,266.49	119,476.67	57,553.38	120,765.00	120,765.00	158,105.00	37,340.00
514500	LIFE INSURANCE COUNTY SHARE	305.06	267.61	306.54	126.89	283.00	283.00	352.00	69.00
514600	WORKERS COMPENSATION	6,081.89	6,727.81	6,067.71	3,167.13	6,918.00	6,918.00	8,070.00	1,152.00
520100	CONSULTANT AND CONTRACTUAL	1,800.00	565.00	610.00	20.00	2,000.00	2,000.00	0.00	-2,000.00
520900	CONTRACTED SERVICES	12,100.76	17,177.57	3,493.77	3,753.16	6,573.00	6,573.00	50,281.00	43,708.00
522500	TELEPHONE & DAIN LINE	5,016.29	4,625.08	4,018.44	1,938.88	5,000.00	5,000.00	7,919.00	2,919.00
526100	HO-CHUNK APPROPRIATION	0.00	13,466.66	28,001.41	19,766.05	32,259.00	32,259.00	0.00	-32,259.00
530300	COPY MACHINE AND SUPPLIES	232.88	17.86	0.00	0.00	0.00	0.00	0.00	0.00
531000	FOOT CLINIC EXPENSE	2,090.76	2,167.15	2,836.66	0.00	0.00	0.00	0.00	0.00
531010	BOOK FAIR EXPENSE	417.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	1,411.08	1,145.60	892.74	522.87	2,000.00	2,000.00	2,500.00	500.00
531200	OFFICE SUPPLIES AND EXPENSE	5,704.26	2,216.26	3,636.13	1,048.63	7,000.00	7,000.00	3,000.00	-4,000.00
531400	SMALL EQUIPMENT	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
531500	FORMS AND PRINTING	0.00	0.00	0.00	0.00	500.00	500.00	2,371.00	1,871.00
531800	MIS DEPARTMENT CHARGEBACKS	100,198.94	140,289.43	12,101.00	22,195.08	27,160.00	27,160.00	30,735.00	3,575.00
532200	SUBSCRIPTIONS	126.60	126.60	126.60	139.60	400.00	400.00	1,000.00	600.00
532400	MEMBERSHIP DUES	1,090.00	1,185.00	953.00	1,073.00	2,000.00	2,000.00	7,000.00	5,000.00
532500	SEMINARS AND REGISTRATIONS	0.00	35.00	0.00	0.00	0.00	0.00	0.00	0.00
532600	ADVERTISING	206.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	2,316.69	3,395.00	2,331.03	3,339.25	8,000.00	8,000.00	25,000.00	17,000.00
533200	MILEAGE	13,262.82	9,163.46	10,947.83	4,597.70	21,500.00	21,500.00	31,000.00	9,500.00
533500	MEALS AND LODGING	128.94	340.09	1,014.00	1,571.90	1,725.00	1,725.00	11,725.00	10,000.00
534200	MEDICAL SUPPLIES	13,915.11	19,061.24	22,024.90	3,994.13	35,159.00	35,159.00	31,000.00	-4,159.00
534201	COMMUNITY CARE VOUCHER EXPENSE	23,011.34	1,539.40	522.80	274.36	24,709.00	24,709.00	2,500.00	-22,209.00
534202	BOO AREA UN FUND DENTAL VOUCHE	0.00	0.00	4,673.00	317.80	11,327.00	11,327.00	4,000.00	-7,327.00
534800	EDUCATIONAL SUPPLIES	6,385.05	5,000.00	210.71	3,584.54	11,000.00	11,000.00	4,000.00	-7,000.00
534900	PROJECT SUPPLIES	17,689.42	4,453.07	8,291.02	3,331.72	15,470.00	15,470.00	10,839.00	-4,631.00
535100	VEHICLE FUEL / OIL	0.00	0.00	241.34	86.04	500.00	500.00	500.00	0.00
535200	VEHICLE MAINTENANCE AND REPAIR	0.00	0.00	0.00	1,501.75	500.00	500.00	500.00	0.00
551900	INSURANCE-GENERAL LIABILITY	2,327.00	2,483.00	2,976.00	2,555.00	2,600.00	2,600.00	2,600.00	0.00
TOTAL PUBLIC HEALTH NURSING		884,763.54	951,668.57	938,731.64	514,992.73	1,175,677.00	1,175,677.00	1,325,056.00	149,379.00
TOTAL DEPARTMENT REVENUE		-903,989.70	-1,000,803.75	-944,626.23	-624,222.55	-1,175,677.00	-1,138,482.00	-1,325,056.00	149,379.00
TOTAL DEPARTMENT EXPENSE		884,763.54	951,668.57	938,731.64	514,992.73	1,175,677.00	1,175,677.00	1,325,056.00	149,379.00
ADDITION TO (-)/USE OF FUND BALANCE		-19,226.16	-49,135.18	-5,894.59	-109,229.82	0.00	37,195.00	0.00	

Sauk County Veterans Service Office

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

Goals - Desired results for department	Objectives - Specific achievements	Completion Date
Develop, promote, and present, Post Traumatic Stress (PTSD) training (military/veteran) for local stakeholders, to include ministry, healthcare, and others.	Educate and inform community on how to understand, recognize and react to military and veterans that have PTSD.	12/31/2016
Develop and implement a system to reach out to disabled veterans whom have not initiated contact with the County Veterans Service Office in the last 5 years 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 in the last 5 years.	Ongoing
Initiate a process to open communication with elder care facilities and nursing homes in Sauk County, regarding veterans or spouses of veterans in their facilities	To get information to both the veterans and their families and the facilities regarding benefits that are potentially available.	7/31/2016

Sauk County Veterans Service Office

Program Evaluation						
Program Title	Program Description	Mandates and References	2016 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	4.00	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	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$253,715		
			Operating Expenses	\$23,080		
			TOTAL EXPENSES	\$276,795		
			COUNTY LEVY	\$276,795		
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	\$10,328		
			TOTAL EXPENSES	\$10,974		
			COUNTY LEVY	\$10,974		
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	\$10,000		
			TOTAL EXPENSES	\$10,000		
			COUNTY LEVY	\$10,000		
Totals			TOTAL REVENUES	\$0	4.00	
			TOTAL EXPENSES	\$297,769		
			COUNTY LEVY	\$297,769		

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimated	2016 Budget
Number of Federal Applications for Veterans Benefits Processed	1,291	2,250	2,400
Number of State Applications for Veterans Benefits Processed	95	120	120
Number of Veteran Trips ADRC Transported	401	350	350
Number of Veteran Contacts	14,909	18,000	18,500

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimated	2016 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	20%	30%
Goal 2: 10% of the Disabled Veterans Contacted by the Veterans Service Office Staff Will Complete a Full Benefits Review.	N/A	10%	25%
Goal 3: 50% of Veteran Appointments will Occur Within 10 Days of Initial Contact.	N/A	70%	75%

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

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
3.00			1.06	(0.06)	4.00

VETERANS SERVICE

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget
Tax Levy	192,723	201,708	208,510	296,193	296,193	297,769
Grants & Aids	11,500	11,500	11,500	11,500	11,500	0
Use of Fund Balance	6,878	225	5,871	1,508	5,001	0

Total Revenues

211,101	213,433	225,881	309,201	312,694	297,769
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Expenses

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget
Labor	127,293	127,303	134,672	187,928	187,928	190,962
Labor Benefits	43,238	45,298	57,798	77,421	77,420	63,399
Supplies & Services	40,570	40,832	33,411	43,852	47,346	43,408

Total Expenses

211,101	213,433	225,881	309,201	312,694	297,769
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\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget
1,576	0.53%
(11,500)	-100.00%
(5,001)	-100.00%
(14,925)	-4.77%

Outlay

Total Expense Amount	Property Tax Levy Impact
0	0
0	0

None

2016 Total

2017

2018

2019

2020

0 0

0 0

0 0

0 0

Beginning of Year Fund Balance

Included in General Fund Total

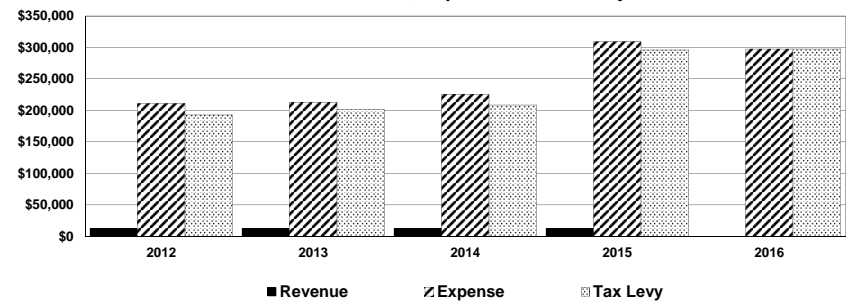
End of Year Fund Balance

2016 Highlights & Issues on the Horizon

Uncertainties regarding the availability of State grant funds have led to removal of this revenue source from the budget.

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 Department: VETERANS SERVICE		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10055 VETERANS SERVICE REVENUE									
411100	GENERAL PROPERTY TAXES	-192,723.00	-201,708.00	-208,510.00	-148,096.50	-296,193.00	-296,193.00	-297,769.00	1,576.00
424550	S/A:VETERANS SERVICE	-11,500.00	-11,500.00	-11,500.00	0.00	-11,500.00	-11,500.00	0.00	-11,500.00
493200	CONTINUING APPROPRIOR YEAR	0.00	0.00	0.00	0.00	-5,001.00	0.00	0.00	-5,001.00
TOTAL VETERANS SERVICE REVENUE		-204,223.00	-213,208.00	-220,010.00	-148,096.50	-312,694.00	-307,693.00	-297,769.00	-14,925.00
10055470 VETERANS SERVICE									
511100	SALARIES PERMANENT REGULAR	126,098.24	126,048.28	133,757.47	84,762.49	186,007.00	186,007.00	189,327.00	3,320.00
511900	LONGEVITY-FULL TIME	794.80	854.80	914.80	0.00	1,321.00	1,321.00	1,035.00	-286.00
514100	FICA & MEDICARE TAX	9,340.36	9,400.09	9,839.14	6,289.54	14,331.00	14,331.00	14,563.00	232.00
514200	RETIREMENT-COUNTY SHARE	7,508.46	8,454.10	9,417.44	5,763.75	12,738.00	12,738.00	12,564.00	-174.00
514400	HEALTH INSURANCE COUNTY SHARE	25,420.26	26,388.39	37,677.12	17,267.28	49,326.00	49,326.00	35,185.00	-14,141.00
514500	LIFE INSURANCE COUNTY SHARE	71.63	70.36	70.08	30.37	77.00	77.00	102.00	25.00
514600	WORKERS COMPENSATION	866.70	953.82	794.30	417.22	903.00	903.00	939.00	36.00
514800	UNEMPLOYMENT	0.00	0.00	0.00	66.60	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	410.66	348.93	261.08	148.76	400.00	400.00	400.00	0.00
524800	MAINTENANCE AGREEMENT	718.05	0.00	32.49	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	3,442.73	3,351.77	1,651.25	916.86	1,900.00	1,900.00	1,900.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	3,501.68	1,063.53	1,848.80	792.34	1,250.00	1,250.00	1,250.00	0.00
531300	PHOTO COPIES	0.00	311.94	0.00	0.00	0.00	0.00	0.00	0.00
531400	SMALL EQUIPMENT	0.00	0.00	0.00	250.00	250.00	250.00	250.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	2,929.05	10,529.72	7,051.58	4,669.07	7,635.00	7,635.00	8,333.00	698.00
532200	SUBSCRIPTIONS	551.55	671.75	484.60	401.60	400.00	402.00	400.00	0.00
532400	MEMBERSHIP DUES	130.00	130.00	130.00	60.00	100.00	100.00	100.00	0.00
532800	TRAINING AND INSERVICE	843.20	962.60	430.00	600.00	2,100.00	2,100.00	2,400.00	300.00
532900	OTHER PUBLICATIONS	1,413.49	2,301.61	1,663.09	587.52	2,000.00	2,000.00	2,000.00	0.00
533200	MILEAGE	3,125.90	2,181.89	2,747.72	1,443.24	2,900.00	2,900.00	1,500.00	-1,400.00
533500	MEALS AND LODGING	1,538.57	1,636.06	1,557.96	896.99	2,100.00	2,100.00	3,900.00	1,800.00
534900	PROJECT SUPPLIES	37.00	0.00	0.00	0.00	600.00	600.00	600.00	0.00
552100	OFFICIALS BONDS	122.73	46.74	46.74	46.74	150.00	47.00	47.00	-103.00
TOTAL VETERANS SERVICE		188,865.06	195,706.38	210,375.66	125,410.37	286,488.00	286,387.00	276,795.00	-9,693.00
10055472 VETERAN SERVICE COMMISSION									
514100	FICA & MEDICARE TAX	30.60	30.60	0.00	30.60	45.00	46.00	46.00	1.00
514600	WORKERS COMPENSATION	0.40	0.48	0.00	0.32	0.00	0.00	0.00	0.00
515500	COMMISSIONER FEES	400.00	400.00	0.00	400.00	600.00	600.00	600.00	0.00
533200	MILEAGE	113.30	0.00	28.00	0.00	300.00	300.00	300.00	0.00
552100	OFFICIALS BONDS	45.64	28.04	28.04	28.04	60.00	28.00	28.00	-32.00
571800	VETERANS SERVICE AIDS	12,129.18	7,442.19	5,499.30	4,301.85	15,501.00	12,000.00	10,000.00	-5,501.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: VETERANS SERVICE	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
TOTAL VETERAN SERVICE COMMISSION	12,719.12	7,901.31	5,555.34	4,760.81	16,506.00	12,974.00	10,974.00	-5,532.00
10055473 CARE OF VETERANS GRAVES								
521700 GRAVE CARE	7,344.00	7,398.00	7,464.00	0.00	7,200.00	7,500.00	7,500.00	300.00
534900 PROJECT SUPPLIES FLAG HOLDERS	2,173.35	2,427.25	2,486.37	2,339.97	2,500.00	2,340.00	2,500.00	0.00
TOTAL CARE OF VETERANS GRAVES	9,517.35	9,825.25	9,950.37	2,339.97	9,700.00	9,840.00	10,000.00	300.00
TOTAL DEPARTMENT REVENUE	-204,223.00	-213,208.00	-220,010.00	-148,096.50	-312,694.00	-307,693.00	-297,769.00	-14,925.00
TOTAL DEPARTMENT EXPENSE	211,101.53	213,432.94	225,881.37	132,511.15	312,694.00	309,201.00	297,769.00	-14,925.00
ADDITION TO (-)/USE OF FUND BALANCE	6,878.53	224.94	5,871.37	-15,585.35	0.00	1,508.00	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 2015-2016	12/31/2016
Continue to provide medical nutrition therapy to high risk pregnant women	A registered dietician will follow individuals enrolled in the Prenatal Child Coordination (PNCC) program.	12/31/2016
Improve breastfeeding duration rates of Women, Infants & Children (WIC) mothers	The peer counselors will provide support to breast feeding mothers.	12/31/2015
Find a new location 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.	12/31/2016
Improve enrolled WIC Participants rates	Develop a plan of ways to contact participants through different modes of technology	12/31/2016

Program Evaluation

Program Title	Program Description	Mandates and References	2016 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	\$12,580	4.44	Case load was 1236 women, infants and children in 2014
			Grants	\$295,123		
			Use of Carryforward	\$55,829		
			TOTAL REVENUES	\$363,532		
			Wages & Benefits	\$324,665		
			Operating Expenses	\$38,867		
			TOTAL EXPENSES	\$363,532		
COUNTY LEVY	\$0					
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	0.08	Sauk County's breastfeeding rate was 89.3% for 2014 the state average was 72.6%
			Grants	\$12,618		
			TOTAL REVENUES	\$12,618		
			Wages & Benefits	\$5,447		
			Operating Expenses	\$7,171		
			TOTAL EXPENSES	\$12,618		
			COUNTY LEVY	\$0		

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	In 2014, 50 participants were enrolled in the program.
			Grants	\$2,000		
			TOTAL REVENUES	\$2,000		
			Wages & Benefits	\$1,779		
			Operating Expenses	\$221		
			TOTAL EXPENSES	\$2,000		
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	\$0	0.39	There were 364 lead tests completed in 2014 Reimbursement is obtained through billing MA/HMO's.
			User Fees / Misc	\$15,000		
			Grants	\$18,000		
			TOTAL REVENUES	\$33,000		
			Wages & Benefits	\$27,625		
			Operating Expenses	\$5,375		
Prenatal Child Coordination	This program requires a registered dietician to provide Medical Nutrition Therapy to pregnant women.		TOTAL EXPENSES	\$33,000	0.08	Funds are captured through billing Medical assistance.
			COUNTY LEVY	(\$0)		
			User Fees / Misc	\$5,000		
			Grants	\$0		
			TOTAL REVENUES	\$5,000		
			Wages & Benefits	\$4,649		
SNAP Education Grant	Continued to receive the grant in 2014-2015 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	\$351	0.22	Funds are captured through the SNAP grant.
			TOTAL EXPENSES	\$5,000		
			COUNTY LEVY	(\$0)		
			User Fees / Misc	\$4,848		
			Grants	\$16,864		
			TOTAL REVENUES	\$21,712		
Totals			Wages & Benefits	\$16,984	5.23	
			Operating Expenses	\$4,728		
			TOTAL EXPENSES	\$21,712		
			COUNTY LEVY	(\$0)		
			TOTAL REVENUES	\$437,862		
			TOTAL EXPENSES	\$437,862		
			COUNTY LEVY	\$0		

Output Measures - How much are we doing?

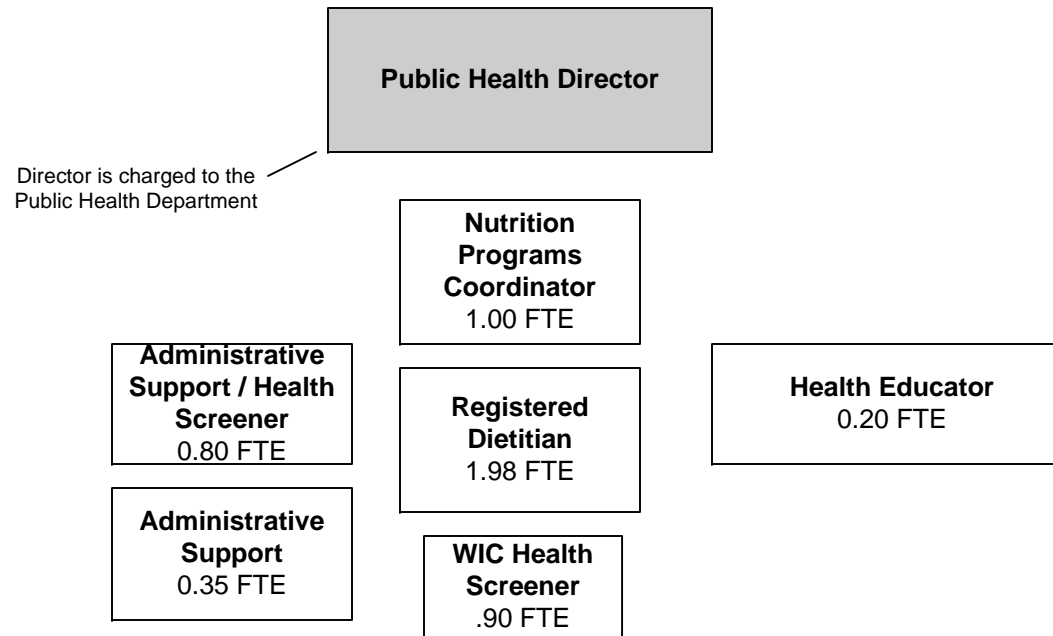
Description	2014 Actual	2015 Estimate	2016 Budget
WIC Caseload of Clients	1,236	1,200	1,250
Fit Families Grant	50	50	50
Worksite Wellness Activities	2	2	2
Blood Lead Testing	364	370	375

Key Outcome Indicators - How well are we doing?

Description	2014 Actual	2015 Estimate	2016 Budget
Percentage of estimated eligible Sauk County WIC is currently serving	65.20%	70.00%	75%
Actual food dollars spent at Sauk County WIC Approved Grocery Stores	\$922,480	\$920,000	\$950,000
Breast Feeding Incidence - Indicates how many women breast feed.	89.30%	85.00%	86.00%
Breast Feeding Incidence - Indicates how many women breast feed at 1 week/ 6 months.	82.7%/42.8%	79%/48%	81%/49%
Percentage of enrolled participants not participating in WIC	6.70%	770%	5.50%

Sauk County Women, Infants and Children

A Division of The Public Health Department



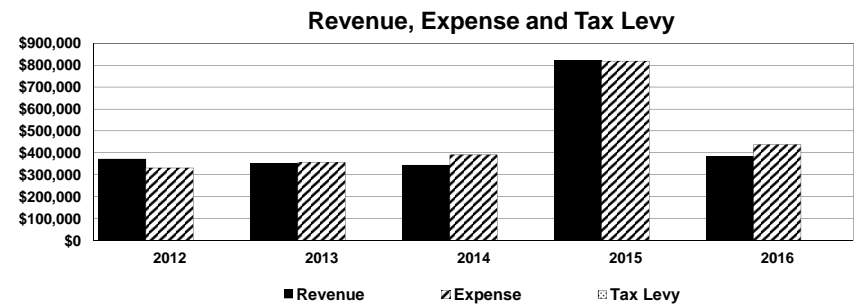
2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
3.98	0.68		2.50	(1.93)	5.23

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WOMEN, INFANTS & CHILDREN											
<u>Revenues</u>											
Grants & Aids	354,439	337,811	329,605	363,330	358,940	349,605	(9,335)	-2.60%	None	0	0
User Fees	16,612	12,977	14,571	13,894	13,894	15,100	1,206	8.68%			
Intergovernmental	0	0	0	442,392	442,392	17,328	(425,064)	-96.08%	2016 Total	0	0
Use of Fund Balance	0	7,798	47,538	0	55,829	55,829	0	0.00%			
Total Revenues	371,051	358,586	391,714	819,616	871,055	437,862	(433,193)	-49.73%	2017	0	0
									2018	0	0
									2019	0	0
									2020	0	0
<u>Expenses</u>											
Labor	203,276	221,665	244,172	325,419	342,513	266,840	(75,673)	-22.09%			
Labor Benefits	55,245	75,461	98,052	136,283	137,177	114,307	(22,870)	-16.67%			
Supplies & Services	72,603	61,460	49,490	357,914	391,365	56,715	(334,650)	-85.51%			
Addition to Fund Balance	39,927	0	0	0	0	0	0	0.00%			
Total Expenses	371,051	358,586	391,714	819,616	871,055	437,862	(433,193)	-49.73%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2016 Highlights & Issues on the Horizon

Transfer of nutrition programs back to the Aging & Disability Resource Center.

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 Department: PUBLIC HEALTH-WIC		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10044 PUBLIC HEALTH-WIC REVENUE									
424410	WOMEN, INFANTS & CHILDREN	-328,489.00	-315,730.00	-316,237.00	-162,350.00	-340,904.00	-345,294.00	-326,605.00	-14,299.00
424510	MEDICAL ASSISTANCE / MEDICAID	-25,949.70	-22,080.75	-13,367.68	-4,736.05	-18,036.00	-18,036.00	-23,000.00	4,964.00
452060	MISCELLANEOUS REVENUES	-60.00	-42.34	-233.15	-1,620.00	-100.00	-100.00	-100.00	0.00
455600	WIC- INSURANCE	-16,552.46	-12,935.02	-14,338.22	-9,467.95	-13,794.00	-13,794.00	-15,000.00	1,206.00
474010	DEPARTMENTAL CHARGES	0.00	0.00	0.00	-220,443.78	-442,392.00	-442,392.00	-17,328.00	-425,064.00
493200	CONTINUING APPROPRIOR YEAR	0.00	0.00	0.00	0.00	-55,829.00	0.00	-55,829.00	0.00
TOTAL PUBLIC HEALTH-WIC REVENUE		-371,051.16	-350,788.11	-344,176.05	-398,617.78	-871,055.00	-819,616.00	-437,862.00	-433,193.00
10044419 PUBLIC HEALTH WIC PROGRAM									
511100	SALARIES PERMANENT REGULAR	0.00	0.00	13,550.74	30,701.74	93,195.00	93,195.00	80,884.00	-12,311.00
511900	LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	60.00	60.00	0.00	-60.00
512100	WAGES-PART TIME	202,395.81	220,691.00	229,534.07	107,717.33	248,094.00	231,000.00	185,173.00	-62,921.00
512900	LONGEVITY-PART TIME	879.80	974.00	1,086.80	0.00	1,164.00	1,164.00	783.00	-381.00
514100	FICA & MEDICARE TAX	14,132.75	15,599.37	17,205.47	9,949.91	26,202.00	26,000.00	20,413.00	-5,789.00
514200	RETIREMENT-COUNTY SHARE	12,028.82	14,761.64	16,364.42	9,372.29	23,291.00	22,599.00	17,611.00	-5,680.00
514400	HEALTH INSURANCE COUNTY SHARE	26,594.86	42,234.37	61,977.42	33,543.75	83,964.00	83,964.00	73,392.00	-10,572.00
514500	LIFE INSURANCE COUNTY SHARE	98.74	121.87	107.38	32.32	135.00	135.00	95.00	-40.00
514600	WORKERS COMPENSATION	2,389.76	2,743.45	2,397.78	1,615.31	3,585.00	3,585.00	2,796.00	-789.00
520900	CONTRACTED SERVICES	37,109.96	20,362.51	17,474.27	15,273.10	25,250.00	20,000.00	25,290.00	40.00
521800	PURCHASED SERVICES	0.00	0.00	30.00	124,804.80	218,832.00	218,832.00	0.00	-218,832.00
522500	TELEPHONE & DAIN LINE	1,809.45	1,440.24	1,217.12	2,755.00	1,855.00	1,855.00	3,400.00	1,545.00
530300	COPY MACHINE AND SUPPLIES	239.29	34.95	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	1,335.22	1,559.80	1,667.50	1,668.17	4,150.00	4,150.00	1,400.00	-2,750.00
531200	OFFICE SUPPLIES AND EXPENSE	3,080.49	1,048.48	1,838.00	2,286.27	2,550.00	2,550.00	2,400.00	-150.00
531800	MIS DEPARTMENT CHARGEBACKS	3,451.75	13,739.31	5,632.28	5,317.38	11,793.00	11,793.00	4,635.00	-7,158.00
532100	PUBLICATION OF LEGAL NOTICES	0.00	0.00	0.00	0.00	50.00	50.00	0.00	-50.00
532200	SUBSCRIPTIONS	94.00	0.00	70.00	100.00	100.00	100.00	100.00	0.00
532400	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	175.00	175.00	0.00	-175.00
532500	SEMINARS AND REGISTRATIONS	845.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	925.34	1,152.70	1,989.35	1,755.27	3,425.00	2,425.00	2,240.00	-1,185.00
532900	OTHER PUBLICATIONS	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00	-2,500.00
533200	MILEAGE	3,967.70	3,476.20	2,746.97	10,042.18	5,800.00	4,300.00	3,000.00	-2,800.00
533500	MEALS AND LODGING	531.86	503.99	280.74	650.74	1,700.00	1,200.00	1,000.00	-700.00
533902	VOLUNTEER DRIVERS	0.00	0.00	0.00	17,130.00	32,506.00	32,506.00	0.00	-32,506.00
534000	OPERATING/MEETING SUPPLIES	0.00	0.00	0.00	13,767.19	18,978.00	18,978.00	0.00	-18,978.00
534200	MEDICAL SUPPLIES	3,321.92	1,565.33	814.64	1,564.59	15,365.00	2,000.00	2,500.00	-12,865.00
534300	FOOD	0.00	0.00	0.00	0.00	100.00	100.00	0.00	-100.00
534800	EDUCATIONAL SUPPLIES	4,195.75	13.00	285.08	40.00	1,086.00	1,086.00	750.00	-336.00
534900	PROJECT SUPPLIES	11,695.58	16,563.72	15,444.12	10,312.61	23,836.00	12,000.00	10,000.00	-13,836.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: PUBLIC HEALTH-WIC	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
10044419 PUBLIC HEALTH WIC PROGRAM								
535100 HDM VEHICLE FUEL / OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535200 VEHICLE MAINTENANCE AND REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
537120 RESPITE CARE	0.00	0.00	0.00	1,675.00	8,100.00	8,100.00	0.00	-8,100.00
539800 EQUIPMENT LEASE	0.00	0.00	0.00	1,761.28	3,500.00	3,500.00	0.00	-3,500.00
551900 INSURANCE-GENERAL LIABILITY	0.00	0.00	0.00	0.00	615.00	615.00	0.00	-615.00
552400 INSURANCE-VOLUNTEERS	0.00	0.00	0.00	93.75	99.00	99.00	0.00	-99.00
553200 RENTS & UTILITIES	0.00	0.00	0.00	185.00	9,000.00	9,000.00	0.00	-9,000.00
TOTAL PUBLIC HEALTH WIC PROGRAM	331,123.85	358,585.93	391,714.15	404,114.98	871,055.00	819,616.00	437,862.00	-433,193.00
TOTAL DEPARTMENT REVENUE	-371,051.16	-350,788.11	-344,176.05	-398,617.78	-871,055.00	-819,616.00	-437,862.00	-433,193.00
TOTAL DEPARTMENT EXPENSE	331,123.85	358,585.93	391,714.15	404,114.98	871,055.00	819,616.00	437,862.00	-433,193.00
ADDITION TO (-)/USE OF FUND BALANCE	-39,927.31	7,797.82	47,538.10	5,497.20	0.00	0.00	0.00	

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Conservation, Development, Recreation, Culture & Education

This function includes revenues and expenditures for conservation and development activities such as county forestry projects, conservation of natural resources, administration of county planning and zoning; as well as recreation as provided by county parks; and educational opportunities.

FUNCTIONAL AREA MISSION STATEMENT

To protect and enhance the health, safety, welfare, and quality of life, of the citizens of Sauk County, through the coordination of the various land related efforts; to improve the efficiency of these functions through collaboration and the modernization of land records systems, and to educate the public regarding the availability of these tools and services.

FUNCTIONAL AREA VISION STATEMENT

The coordinated operation of land resources functions, that provides information, education and services to the public in a efficient and effective manner.

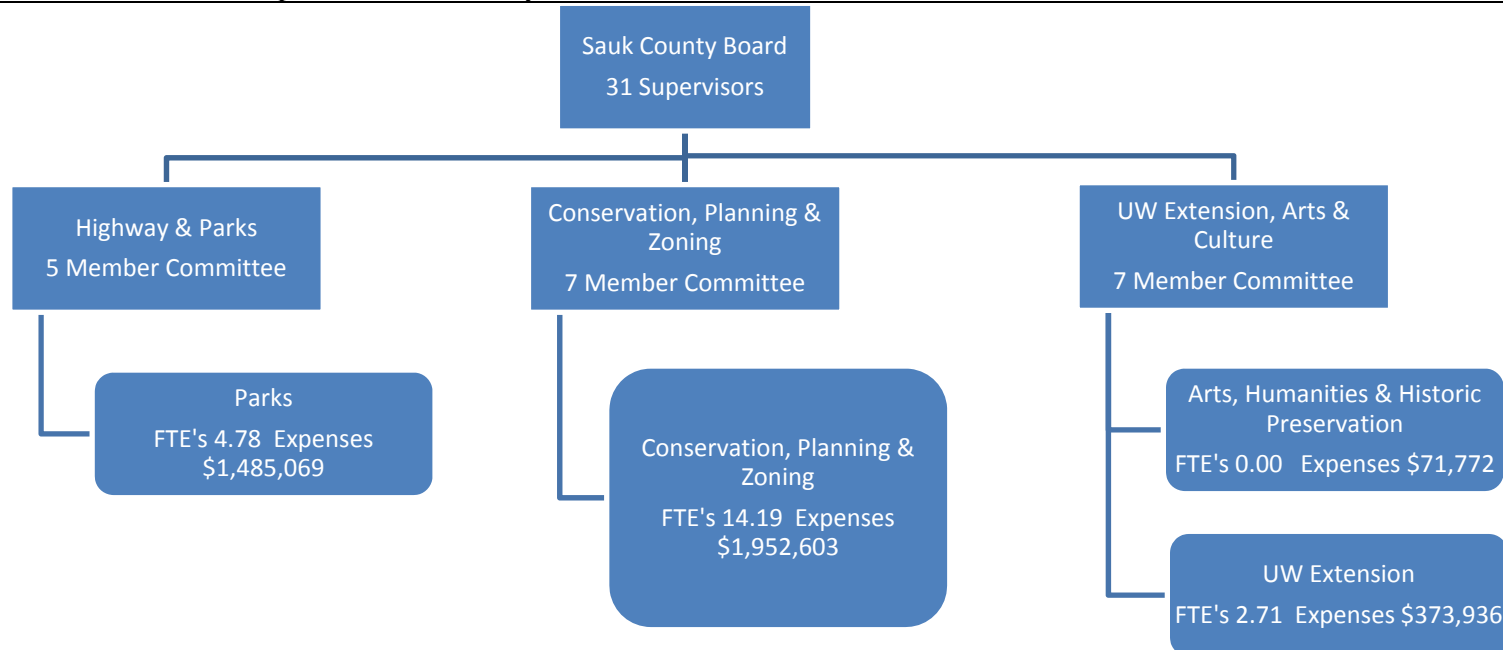
FUNCTIONAL AREA GOALS & OBJECTIVES

Improve the delivery of services related to land use, community development and natural resource management, through convenient and secure access to land records information for internal and external uses: Better automate internal processes. Standardize land information resources. Develop web applications to enhance service delivery. Focus on customer service.

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 resources: Collaborate regularly as a functional group and work cooperatively on issues. Look for opportunities to share resources.

Increase the public awareness of land related issues through improved access to land information: Better utilize website by posting more information regarding land information issues. Development of user friendly access to land information.

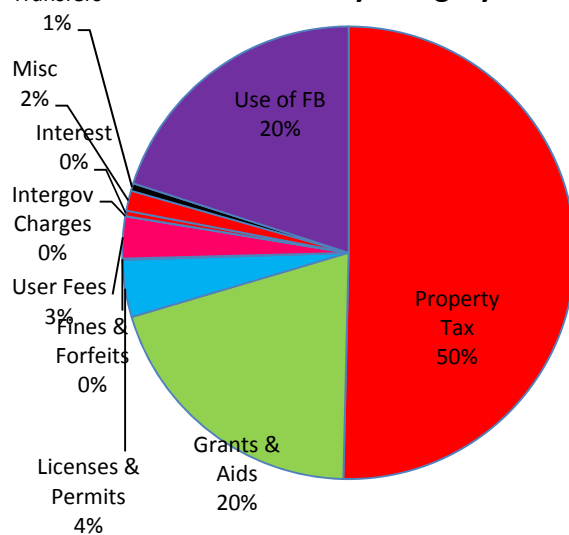


Conservation, Development, Recreation, Culture & Education

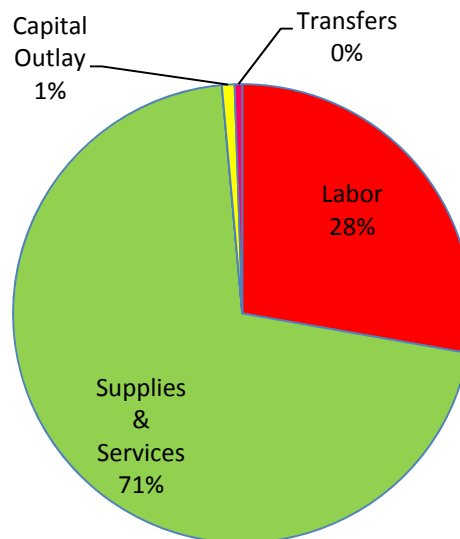
Significant Changes in the Conservation, Development, Recreation, Culture & Education Function for 2016

- The budget includes \$73,791 for a countywide placemaking initiative funded by tax levy of \$30,000 and the remainder by previously received planning funds.
- 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 \$105,000 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 2016 budget accommodates two Clean Sweep events per year.
- Installation of Wi Fi at the White Mound Park campground, \$15,000.
- Engineering for an emergency action plan, and inspection, operation and maintenance are being completed for the Hemlock dam in 2015. This engineering will advise how the weir at the Hemlock dam will need to be rebuilt. The construction of the replacement weir should be completed in 2015. If it is not completed in 2015, it would need to be completed in 2016. Previously allocated general funds would be carried forward for this. 2016 is the first year of levying funds for ongoing maintenance.
- Addition of a Program Specialist at the Parks Department, \$54,700.
- The County continues to focus on extending economic development loans from its revolving loan for expansion purposes.

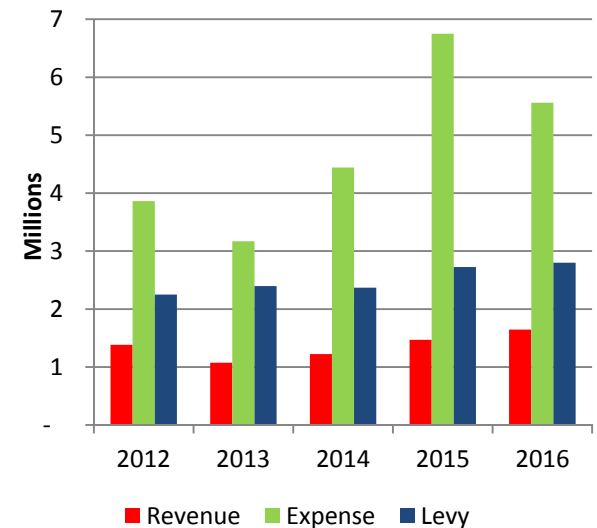
2016 Revenues by Category



2016 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
Placemaking	Ensure that Sauk County's cultural assests are included in the placemaking/identity development initiative.	Ongoing

Arts, Humanities & Historic Preservation

Program Evaluation						
Program Title	Program Description	Mandates and References	2016 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		
			TOTAL REVENUES	\$7,010		
Totals			TOTAL EXPENSES	\$71,772	-	
			COUNTY LEVY	\$64,762		

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Number of Arts, Culture and Historic Preservation grants awarded	23	23	20
Number of Good Idea grants awarded	19	19	15

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 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 regranting award and matching \$7,010 from Sauk County. Impact on arts community: allows minimum of four more \$5000 awards to be made.		
Development of partnerships	Sauk County Historical Society has joined with UW Extension to collaborate on the annual historical photo contest and the development of visual panels of local historical and cultural resources.		
Partnership with UW Extension	SCIL program has included a session on the value of arts and culture.		
Grants program	Applications have become more competitive and comprehensive, demonstrating innovation, collaboration and outreach/education components to the proposed projects.		

Fund: GENERAL		2012	2013	2014	2015	2015		
Department: Arts, Humanities & Historic Preservation		Actual	Actual	Actual	6 Months Actual	Modified Budget	2015 Estimated	2016 Dollar Change
10999 GENERAL REVENUE								
411100	GENERAL PROPERTY TAXES	-63,751.00	-63,751.00	-63,751.00	-32,381.00	-64,762.00	-64,762.00	-64,762.00 0.00
424635	ARTS & HUMANITIES GRANTS	0.00	-7,010.00	-7,010.00	-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	0.00	0.00	0.00 0.00
TOTAL GENERAL REVENUE		-63,751.00	-70,761.00	-70,761.00	-39,391.00	-71,772.00	-71,772.00	-71,772.00 0.00
10999513 ARTS, HUMANITIES GRANT								
514100	FICA & MEDICARE TAX	34.45	45.93	34.45	7.65	46.00	46.00	46.00 0.00
514600	WORKERS COMPENSATION	0.45	0.72	0.43	0.08	1.00	1.00	1.00 0.00
515800	PER DIEM COMMITTEE	450.00	600.00	450.00	212.29	600.00	600.00	600.00 0.00
526100	SAUK CO HISTORICAL SOCIETY	10,000.00	10,000.00	10,000.00	11,000.00	11,000.00	11,000.00	11,000.00 0.00
531100	POSTAGE	0.64	64.01	93.34	81.79	200.00	200.00	200.00 0.00
531200	OFFICE SUPPLIES AND EXPENSE	597.96	259.89	280.14	0.00	300.00	300.00	300.00 0.00
532200	SUBSCRIPTIONS	190.00	190.00	190.00	0.00	100.00	100.00	100.00 0.00
532500	SEMINARS AND REGISTRATIONS	0.00	0.00	0.00	0.00	100.00	100.00	100.00 0.00
533200	MILEAGE	19.80	26.88	20.16	4.56	25.00	25.00	25.00 0.00
534900	PROJECT SUPPLIES	135.15	0.00	0.00	0.00	200.00	200.00	200.00 0.00
572000	MAJOR GRANTS	48,706.00	53,512.00	55,815.00	45,844.00	50,000.00	50,000.00	50,000.00 0.00
572001	MINI GRANTS	8,240.35	2,641.42	4,000.00	2,000.00	6,000.00	6,000.00	6,000.00 0.00
572002	SPECIAL PROGRAMS / PROJECTS	7,020.00	3,105.96	40,225.00	0.00	3,200.00	3,200.00	3,200.00 0.00
TOTAL ARTS, HUMANITIES GRANT		75,394.80	70,446.81	111,108.52	59,150.37	71,772.00	71,772.00	71,772.00 0.00
TOTAL DEPARTMENT REVENUE		-63,751.00	-70,761.00	-70,761.00	-39,391.00	-71,772.00	-71,772.00	-71,772.00 0.00
TOTAL DEPARTMENT EXPENSE		75,394.80	70,446.81	111,108.52	59,150.37	71,772.00	71,772.00	71,772.00 0.00
ADDITION TO (--)/USE OF FUND BALANCE		11,643.80	-314.19	40,347.52	19,759.37	0.00	0.00	0.00

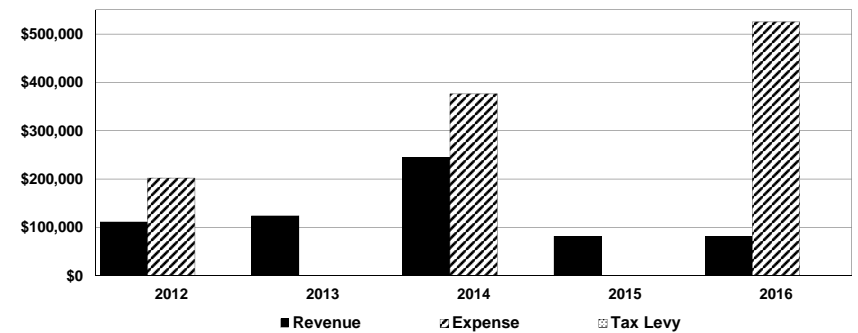
	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-ED REVOLVING LOANS											
<u>Revenues</u>											
Interest	8,889	30,535	8,431	16,379	12,290	14,971	2,681	21.81%	None	0	0
Miscellaneous	59,663	37,748	193,232	34,912	26,611	36,329	9,718	36.52%			
Transfer from CDBG-FRSB	42,723	55,581	43,389	30,000	36,000	30,000	(6,000)	-16.67%	2016 Total	0	0
Use of Fund Balance	90,786	0	131,537	0	453,108	444,134	(8,974)	-1.98%			
Total Revenues	202,061	123,864	376,589	81,291	528,009	525,434	(2,575)	-0.49%	2017	0	0
									2018	0	0
									2019	0	0
									2020	0	0
<u>Expenses</u>											
Supplies & Services	202,061	10	376,589	100	528,009	525,434	(2,575)	-0.49%			
Addition to Fund Balance	0	123,854	0	81,191	0	0	0	0.00%			
Total Expenses	202,061	123,864	376,589	81,291	528,009	525,434	(2,575)	-0.49%			
Beginning of Year Fund Balance	461,412	370,626	494,480	362,943		444,134					
End of Year Fund Balance	370,626	494,480	362,943	444,134		0					

2016 Highlights & Issues on the Horizon

Continued development of revolving loan fund program. The 2016 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 Department: GENERAL		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
31999 CDBG-ED REVOLVING LOANS REV									
481100	INTEREST ON INVESTMENTS	-617.67	-395.00	-824.96	-236.89	-300.00	-540.00	-540.00	240.00
481420	INTEREST ON LOAN PAYMENTS	-8,271.75	-30,140.09	-7,606.45	-9,033.85	-11,990.00	-15,839.00	-14,431.00	2,441.00
481500	PRINCIPAL REPAYMENTS	-59,663.38	-37,747.70	-193,231.88	-20,442.17	-26,611.00	-34,912.00	-36,329.00	9,718.00
492200	TRANSFER FROM SPECIAL REVENUE	-42,722.56	-55,581.18	-43,389.47	-13,483.16	-36,000.00	-30,000.00	-30,000.00	-6,000.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-453,108.00	0.00	-444,134.00	-8,974.00
TOTAL CDBG-ED REVOLVING LOANS REV		-111,275.36	-123,863.97	-245,052.76	-43,196.07	-528,009.00	-81,291.00	-525,434.00	-2,575.00
31999679 CDBG-ED REVOLVING LOANS									
526300	LOANS ISSUED TO PARTICIPANTS	202,050.00	0.00	376,000.00	0.00	527,859.00	0.00	525,184.00	-2,675.00
531200	OFFICE SUPPLIES AND EXPENSE	11.08	10.31	589.45	0.00	150.00	100.00	250.00	100.00
TOTAL CDBG-ED REVOLVING LOANS		202,061.08	10.31	376,589.45	0.00	528,009.00	100.00	525,434.00	-2,575.00
TOTAL DEPARTMENT REVENUE		-111,275.36	-123,863.97	-245,052.76	-43,196.07	-528,009.00	-81,291.00	-525,434.00	-2,575.00
TOTAL DEPARTMENT EXPENSE		202,061.08	10.31	376,589.45	0.00	528,009.00	100.00	525,434.00	-2,575.00
ADDITION TO (-)/USE OF FUND BALANCE		90,785.72	-123,853.66	131,536.69	-43,196.07	0.00	-81,191.00	0.00	

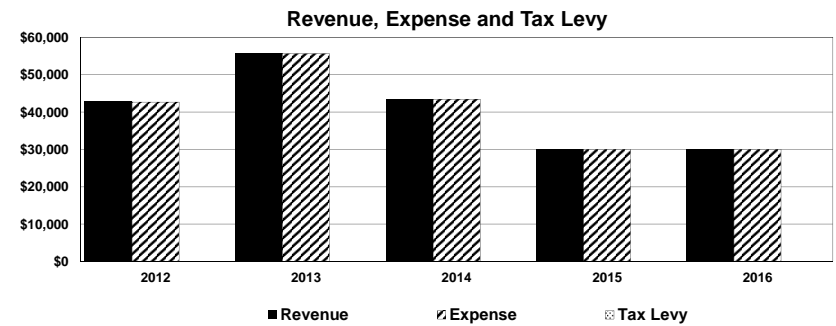
	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-FLOOD RECOVERY SMALL BUSINESS (FRSB)											
<u>Revenues</u>											
Interest	13,933	12,228	8,433	7,500	8,000	6,500	(1,500)	-18.75%	None	0	0
Miscellaneous	28,790	43,353	34,956	22,500	28,000	23,500	(4,500)	-16.07%			
Use of Fund Balance	0	0	57	0	0	0	0	0.00%			
Total Revenues	42,723	55,581	43,446	30,000	36,000	30,000	(6,000)	-16.67%	2016 Total	0	0
<u>Expenses</u>											
Supplies & Services	0	0	57	0	0	0	0	0.00%	2017	0	0
Transfer to Other Funds	42,723	55,581	43,389	30,000	36,000	30,000	(6,000)	-16.67%	2018	0	0
									2019	0	0
									2020	0	0
Total Expenses	42,723	55,581	43,446	30,000	36,000	30,000	(6,000)	-16.67%			
Beginning of Year Fund Balance	57	57	57	0		0					
End of Year Fund Balance	57	57	0	0		0					

2016 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.



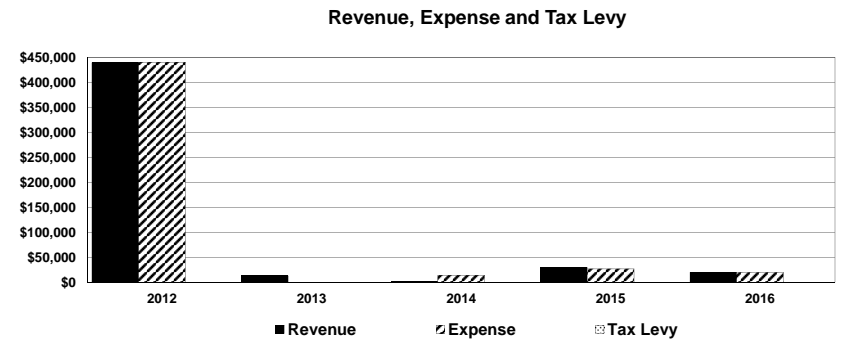
Fund: CDBG FLOOD RECOVERY SMALL BUS	2012	2013	2014	2015	2015	2015		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
33999 CDBG FLOOD RECOVERY SMALL BUS								
481420 INTEREST ON LOAN PAYMENTS	-13,933.15	-12,228.48	-8,433.27	-2,910.97	-8,000.00	-7,500.00	-6,500.00	-1,500.00
481500 PRINCIPAL REPAYMENTS	-28,789.41	-43,352.70	-34,956.20	-10,572.19	-28,000.00	-22,500.00	-23,500.00	-4,500.00
TOTAL CDBG FLOOD RECOVERY SMALL BUS	-42,722.56	-55,581.18	-43,389.47	-13,483.16	-36,000.00	-30,000.00	-30,000.00	-6,000.00
33999702 CDBG-FLOOD RECOVERY SMALL BUS								
531200 OFFICE SUPPLIES AND EXPENSE	0.00	0.00	56.90	0.00	0.00	0.00	0.00	0.00
TOTAL CDBG-FLOOD RECOVERY SMALL BUS	0.00	0.00	56.90	0.00	0.00	0.00	0.00	0.00
33999900 TRANSFERS TO OTHER FUNDS								
592000 TRANSFER TO SPECIAL REV FUNDS	42,722.56	55,581.18	43,389.47	13,483.16	36,000.00	30,000.00	30,000.00	-6,000.00
TOTAL TRANSFERS TO OTHER FUNDS	42,722.56	55,581.18	43,389.47	13,483.16	36,000.00	30,000.00	30,000.00	-6,000.00
TOTAL DEPARTMENT REVENUE	-42,722.56	-55,581.18	-43,389.47	-13,483.16	-36,000.00	-30,000.00	-30,000.00	-6,000.00
TOTAL DEPARTMENT EXPENSE	42,722.56	55,581.18	43,446.37	13,483.16	36,000.00	30,000.00	30,000.00	-6,000.00
ADDITION TO (-)/USE OF FUND BALANCE	0.00	0.00	56.90	0.00	0.00	0.00	0.00	

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-HOUSING REHABILITATION											
<u>Revenues</u>									None	0	0
Grants & Aids	439,090	0	0	0	0	0	0	0.00%			
Interest	0	0	4	0	0	0	0	0.00%			
Miscellaneous	0	13,301	1,900	29,507	20,000	20,000	0	0.00%	2016 Total	0	0
Use of Fund Balance	1,271	0	12,525	0	0	0	0	0.00%			
Total Revenues	440,361	13,301	14,429	29,507	20,000	20,000	0	0.00%	2017	0	0
<u>Expenses</u>									2018	0	0
Supplies & Services	440,362	801	14,429	27,105	20,000	20,000	0	0.00%	2019	0	0
Addition to Fund Balance	0	12,500	0	2,402	0	0	0	0.00%	2020	0	0
Total Expenses	440,362	13,301	14,429	29,507	20,000	20,000	0	0.00%			
Beginning of Year Fund Balance	1,271	0	12,500	(25)		2,377					
End of Year Fund Balance	0	12,500	(25)	2,377		2,377					

2016 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	2012	2013	2014	2015	2015	2015		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
35999 CDBG HOUSING REHAB								
425670 CDBG-ED LOAN FUND PROCEEDS	-439,091.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
481100 INTEREST ON INVESTMENTS	-0.49	-0.81	-3.78	-1.09	0.00	0.00	0.00	0.00
481500 PRINCIPAL REPAYMENTS	0.00	-13,270.00	-1,900.00	-29,506.62	-20,000.00	-29,507.00	-20,000.00	0.00
484160 MISCELLANEOUS REVENUES	0.00	-30.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CDBG HOUSING REHAB	-439,091.49	-13,300.81	-1,903.78	-29,507.71	-20,000.00	-29,507.00	-20,000.00	0.00
35999705 CDBG HOUSING REHAB								
520900 CONTRACTED SERVICES	31,171.75	771.48	3,146.08	1,983.37	0.00	2,800.00	0.00	0.00
524000 MISCELLANEOUS EXPENSES	7,670.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00
526300 LOANS ISSUED TO PARTICIPANTS	401,520.12	0.00	11,283.00	24,305.00	20,000.00	24,305.00	20,000.00	0.00
TOTAL CDBG HOUSING REHAB	440,361.87	801.48	14,429.08	26,288.37	20,000.00	27,105.00	20,000.00	0.00
TOTAL DEPARTMENT REVENUE	-439,091.49	-13,300.81	-1,903.78	-29,507.71	-20,000.00	-29,507.00	-20,000.00	0.00
TOTAL DEPARTMENT EXPENSE	440,361.87	801.48	14,429.08	26,288.37	20,000.00	27,105.00	20,000.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	1,270.38	-12,499.33	12,525.30	-3,219.34	0.00	-2,402.00	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.	12/31/2016
	Complete a comprehensive revision of the County Land Division and Subdivision Regulations Ordinance (Chapter 22) .	9/31/2016
	Complete Shoreland Protection Ordinance (Chapter 8)	6/30/2016
	Monitor and update the Zoning Ordinance (Chapter 7) as needed	12/31/2016
	Participate in the reuse process for lands within the Badger Army Ammunition Plant in accordance with the guiding principles of the Badger Reuse Plan.	9/30/2016
	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.	6/30/2016
	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.	06/15/2016 and 10/15/2016
	Develop and assess the Agricultural Plastics Recycling Program.	6/15/2016
	Work with schools and private facilities to incorporate infiltration measures in new and existing developments. (e.g.. Rain Gardens)	10/31/2016
	Work with municipalities to improve implementation of storm water runoff management, construction site erosion control standards, and flood prevention measures.	12/31/2016
	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.	6/30/2016
	Establish a complaint driven enforcement of the County's Manure Management Ordinance (Chapter 26)	12/31/2016
	Provide a minimum of two youth and adult environmental education activities in the county.	12/31/2016
	Promote and support initiatives to reduce and eliminate problematic populations of invasive species.	9/30/2016
	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.	7/31/2016 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.	7/31/2016
	The department and committee will work toward a reduction in paper use during 2016.	7/31/2016
	Provide and distribute information about Departmental resources and public educational activities through various media outlets, newsletters, and the internet.	12/31/2016
	Identify and provide electronically those departmental functions that lend themselves to efficient and effective internet services. (e.g. Septic Maintenance Records)	12/31/2016
Monitor water quality conditions for all Sauk County waters.	Assist lake associations with water quality issues and report to committee.	12/15/2016
	Monitor conditions at 10 stream locations identified on the Wisconsin impaired waters list, and report results to committee.	12/15/2016
Implement programs focused on water quality improvement.	Assist farmers with nutrient management plans and their applications.	12/31/2016
	Install Conservation Reserve Enhancement Program (CREP) buffers along streams/wetlands/ponds/lakes.	12/31/2016
	Complete conservation evaluations for program participants in the agricultural programs.	12/31/2016
	Continue the well abandonment program.	12/31/2016
	Monitor water quality to establish background information and identify resource needs.	10/31/2016
	Install water quality improvement projects through Land and Water Resource Management, Otter Creek TRM and other Targeted Runoff Management Grants.	11/30/2016

Conservation, Planning, & Zoning

Program Evaluation							
	Program Title	Program Description	Mandates and References	2016 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	\$28,100	1.83	Create and adopt ordinances that increase administrative efficiency, opportunities for 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	\$24,391		
				TOTAL REVENUES	\$52,491		
				Wages & Benefits	\$129,124		
				Operating Expenses	\$16,302		
				TOTAL EXPENSES	\$145,426		
				COUNTY LEVY	\$92,935		
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.		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	\$2,577		
				TOTAL REVENUES	\$2,577		
				Wages & Benefits	\$1,951		
				Operating Expenses	\$626		
				TOTAL EXPENSES	\$2,577		
				COUNTY LEVY	\$0		
3	Code Enforcement	Administration of the comprehensive zoning, flood plain, shoreland protection, subdivision, tower siting, rural identification, nonmetallic mining, private sewage, manure management, and Tri County height regulation ordinances of Sauk County. Included are ordinance amendments, violation investigations, and inspections to determine compliance.	59.69, 87.30, 91, 92, 145, 295, DSPS 383, NR 115, NR 116	User Fees / Misc	\$5,000	1.15	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	\$106,998		
				Operating Expenses	\$9,698		
				TOTAL EXPENSES	\$116,696		
				COUNTY LEVY	\$111,696		
				4	Permits		
Grants	\$0						
TOTAL REVENUES	\$142,500						
Wages & Benefits	\$158,815						
Operating Expenses	\$5,748						
TOTAL EXPENSES	\$164,563						
COUNTY LEVY	\$22,063						
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	\$14,600
				Grants	\$60,000		
				TOTAL REVENUES	\$74,600		
				Wages & Benefits	\$55,504		
				Operating Expenses	\$67,679		
				TOTAL EXPENSES	\$123,184		
				COUNTY LEVY	\$48,584		

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>\$5,000</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$5,000</td></tr><tr><td>Wages & Benefits</td><td>\$20,716</td></tr><tr><td>Operating Expenses</td><td>\$1,365</td></tr><tr><td>TOTAL EXPENSES</td><td>\$22,081</td></tr><tr><td>COUNTY LEVY</td><td>\$17,081</td></tr></table>	User Fees / Misc	\$5,000	Grants	\$0	TOTAL REVENUES	\$5,000	Wages & Benefits	\$20,716	Operating Expenses	\$1,365	TOTAL EXPENSES	\$22,081	COUNTY LEVY	\$17,081	0.25	The ability of emergency response teams and the public being able to locate addresses in the County.		
User Fees / Misc	\$5,000																					
Grants	\$0																					
TOTAL REVENUES	\$5,000																					
Wages & Benefits	\$20,716																					
Operating Expenses	\$1,365																					
TOTAL EXPENSES	\$22,081																					
COUNTY LEVY	\$17,081																					
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>\$31,000</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$31,000</td></tr><tr><td>Wages & Benefits</td><td>\$28,130</td></tr><tr><td>Operating Expenses</td><td>\$2,086</td></tr><tr><td>TOTAL EXPENSES</td><td>\$30,217</td></tr><tr><td>COUNTY LEVY</td><td>(\$783)</td></tr></table>	User Fees / Misc	\$31,000	Grants	\$0	TOTAL REVENUES	\$31,000	Wages & Benefits	\$28,130	Operating Expenses	\$2,086	TOTAL EXPENSES	\$30,217	COUNTY LEVY	(\$783)	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	\$31,000																					
Grants	\$0																					
TOTAL REVENUES	\$31,000																					
Wages & Benefits	\$28,130																					
Operating Expenses	\$2,086																					
TOTAL EXPENSES	\$30,217																					
COUNTY LEVY	(\$783)																					
8	Natural Beauty Council (NBC)	The Council assists with projects such as displays at local fairs, Earth Day activities, and prairie burns and plantings.		<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>\$2,738</td></tr><tr><td>TOTAL REVENUES</td><td>\$2,738</td></tr><tr><td>Wages & Benefits</td><td>\$0</td></tr><tr><td>Operating Expenses</td><td>\$2,738</td></tr><tr><td>TOTAL EXPENSES</td><td>\$2,738</td></tr><tr><td>COUNTY LEVY</td><td>\$0</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$2,738	TOTAL REVENUES	\$2,738	Wages & Benefits	\$0	Operating Expenses	\$2,738	TOTAL EXPENSES	\$2,738	COUNTY LEVY	\$0	-	Staff assumes a limited role in this council.
User Fees / Misc	\$0																					
Grants	\$0																					
Use of Carryforward	\$2,738																					
TOTAL REVENUES	\$2,738																					
Wages & Benefits	\$0																					
Operating Expenses	\$2,738																					
TOTAL EXPENSES	\$2,738																					
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>\$6,675</td></tr><tr><td>TOTAL REVENUES</td><td>\$6,675</td></tr><tr><td>Wages & Benefits</td><td>\$5,928</td></tr><tr><td>Operating Expenses</td><td>\$2,271</td></tr><tr><td>TOTAL EXPENSES</td><td>\$8,199</td></tr><tr><td>COUNTY LEVY</td><td>\$1,524</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$6,675	TOTAL REVENUES	\$6,675	Wages & Benefits	\$5,928	Operating Expenses	\$2,271	TOTAL EXPENSES	\$8,199	COUNTY LEVY	\$1,524	0.06	Annual compliance with easements purchased through this program.
User Fees / Misc	\$0																					
Grants	\$0																					
Use of Carryforward	\$6,675																					
TOTAL REVENUES	\$6,675																					
Wages & Benefits	\$5,928																					
Operating Expenses	\$2,271																					
TOTAL EXPENSES	\$8,199																					
COUNTY LEVY	\$1,524																					
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>\$36,191</td></tr><tr><td>Operating Expenses</td><td>\$6,711</td></tr><tr><td>TOTAL EXPENSES</td><td>\$42,902</td></tr><tr><td>COUNTY LEVY</td><td>\$36,902</td></tr></table>	User Fees / Misc	\$6,000	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$6,000	Wages & Benefits	\$36,191	Operating Expenses	\$6,711	TOTAL EXPENSES	\$42,902	COUNTY LEVY	\$36,902	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	\$36,191																					
Operating Expenses	\$6,711																					
TOTAL EXPENSES	\$42,902																					
COUNTY LEVY	\$36,902																					
11	Recycling / Hazardous Waste / Clean Sweep / Ag Plastics	Upon dissolution of the Environmental Resources Committee and the Solid Waste Department the CPZ Department was assigned responsibility for recycling and hazardous waste disposal. These efforts involve advising and providing educational resources regarding recycling and the coordination of the county Clean Sweep initiative to properly dispose of household, agricultural and very small quantity generator waste. In 2014 the County began a pilot program for agricultural plastics program.		<table><tr><td>User Fees / Misc</td><td>\$1,000</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>\$16,452</td></tr><tr><td>Wages & Benefits</td><td>\$12,630</td></tr><tr><td>Operating Expenses</td><td>\$96,706</td></tr><tr><td>TOTAL EXPENSES</td><td>\$109,336</td></tr><tr><td>COUNTY LEVY</td><td>\$92,885</td></tr></table>	User Fees / Misc	\$1,000	Grants	\$15,452	Use of Carryforward	\$0	TOTAL REVENUES	\$16,452	Wages & Benefits	\$12,630	Operating Expenses	\$96,706	TOTAL EXPENSES	\$109,336	COUNTY LEVY	\$92,885	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	\$1,000																					
Grants	\$15,452																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$16,452																					
Wages & Benefits	\$12,630																					
Operating Expenses	\$96,706																					
TOTAL EXPENSES	\$109,336																					
COUNTY LEVY	\$92,885																					
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>\$8,888</td></tr><tr><td>Operating Expenses</td><td>\$370</td></tr><tr><td>TOTAL EXPENSES</td><td>\$9,258</td></tr><tr><td>COUNTY LEVY</td><td>\$9,258</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$8,888	Operating Expenses	\$370	TOTAL EXPENSES	\$9,258	COUNTY LEVY	\$9,258	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	\$8,888																					
Operating Expenses	\$370																					
TOTAL EXPENSES	\$9,258																					
COUNTY LEVY	\$9,258																					
13	Community Outreach, Education, and Monitoring	This is a combination of all educational program within the department. This includes educational, sustainability, monitoring, storm water 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>\$26,400</td></tr><tr><td>Grants</td><td>\$17,659</td></tr><tr><td>Use of Carryforward</td><td>\$1,435</td></tr><tr><td>TOTAL REVENUES</td><td>\$45,494</td></tr><tr><td>Wages & Benefits</td><td>\$88,427</td></tr><tr><td>Operating Expenses</td><td>\$57,422</td></tr><tr><td>TOTAL EXPENSES</td><td>\$145,850</td></tr><tr><td>COUNTY LEVY</td><td>\$100,356</td></tr></table>	User Fees / Misc	\$26,400	Grants	\$17,659	Use of Carryforward	\$1,435	TOTAL REVENUES	\$45,494	Wages & Benefits	\$88,427	Operating Expenses	\$57,422	TOTAL EXPENSES	\$145,850	COUNTY LEVY	\$100,356	1.10	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	\$26,400																					
Grants	\$17,659																					
Use of Carryforward	\$1,435																					
TOTAL REVENUES	\$45,494																					
Wages & Benefits	\$88,427																					
Operating Expenses	\$57,422																					
TOTAL EXPENSES	\$145,850																					
COUNTY LEVY	\$100,356																					

Conservation, Planning, & Zoning

14	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, NR 151	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$68,113</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$68,113</td></tr><tr><td>Wages & Benefits</td><td>\$124,604</td></tr><tr><td>Operating Expenses</td><td>\$19,712</td></tr><tr><td>TOTAL EXPENSES</td><td>\$144,317</td></tr><tr><td>COUNTY LEVY</td><td>\$76,204</td></tr></table>	User Fees / Misc	\$0	Grants	\$68,113	Use of Carryforward	\$0	TOTAL REVENUES	\$68,113	Wages & Benefits	\$124,604	Operating Expenses	\$19,712	TOTAL EXPENSES	\$144,317	COUNTY LEVY	\$76,204	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.
User Fees / Misc	\$0																					
Grants	\$68,113																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$68,113																					
Wages & Benefits	\$124,604																					
Operating Expenses	\$19,712																					
TOTAL EXPENSES	\$144,317																					
COUNTY LEVY	\$76,204																					
15	Land & Water Resource Mgmt (LWRM)	The County is mandated to operate under an LWRM Plan to be eligible for grants for staff and cost-sharing from the WI DATCP. These grants amounts have historically amounted to \$180,000 per year for staff and \$90,000 for cost-sharing with landowners for installation of conservation practices. The annual commitment is the time spent developing contracts, designing and inspecting the installation of cost-shared practices and issuing payments for projects implemented through these grants. The practices focus on achieving compliance with the non-point rules. Every five years considerable time is devoted to rewriting the plan for the next period.	ATCP 50, NR 151	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$76,466</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$76,466</td></tr><tr><td>Wages & Benefits</td><td>\$99,718</td></tr><tr><td>Operating Expenses</td><td>\$98,876</td></tr><tr><td>TOTAL EXPENSES</td><td>\$198,594</td></tr><tr><td>COUNTY LEVY</td><td>\$122,128</td></tr></table>	User Fees / Misc	\$0	Grants	\$76,466	Use of Carryforward	\$0	TOTAL REVENUES	\$76,466	Wages & Benefits	\$99,718	Operating Expenses	\$98,876	TOTAL EXPENSES	\$198,594	COUNTY LEVY	\$122,128	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	\$76,466																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$76,466																					
Wages & Benefits	\$99,718																					
Operating Expenses	\$98,876																					
TOTAL EXPENSES	\$198,594																					
COUNTY LEVY	\$122,128																					
16	Non-Point Rules	The County is delegated some responsibility for enforcement of non-point pollution requirements for agricultural operations in the County. The county staff reply to complaints and address cooperative resolution aspects of the program. This can involve providing design and installation assistance and management of efforts to obtain cost sharing. In cases where a landowner refuses to cooperate with the needed corrections the staff works with DNR staff to attain compliance.	NR 151	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$0</td></tr><tr><td>Wages & Benefits</td><td>\$0</td></tr><tr><td>Operating Expenses</td><td>\$0</td></tr><tr><td>TOTAL EXPENSES</td><td>\$0</td></tr><tr><td>COUNTY LEVY</td><td>\$0</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$0	Operating Expenses	\$0	TOTAL EXPENSES	\$0	COUNTY LEVY	\$0	-	This is a program of enforcement for NR 151. The enforcement option includes a 70% cost sharing which must be offered once action is taken by the County.
User Fees / Misc	\$0																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$0																					
Wages & Benefits	\$0																					
Operating Expenses	\$0																					
TOTAL EXPENSES	\$0																					
COUNTY LEVY	\$0																					
17	Waste Ordinance / Nutrient Mgmt	County permits are required for the construction rehabilitation, expansion, and abandonment or transfer of ownership of any manure storage facility. The obligation to have an ordinance is required through previous grant agreements and enforcement of the ordinance. All farms are required to have a nutrient mgmt plan in place and responsibility for monitoring is with the CPZ. Efforts include educational programming that allows farmers to develop their own plans and oversight of the plans provided for program compliance.	ATCP 50, NR 151	<table><tr><td>User Fees / Misc</td><td>\$1,000</td></tr><tr><td>Grants</td><td>\$63,152</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$64,152</td></tr><tr><td>Wages & Benefits</td><td>\$49,808</td></tr><tr><td>Operating Expenses</td><td>\$86,761</td></tr><tr><td>TOTAL EXPENSES</td><td>\$136,569</td></tr><tr><td>COUNTY LEVY</td><td>\$72,417</td></tr></table>	User Fees / Misc	\$1,000	Grants	\$63,152	Use of Carryforward	\$0	TOTAL REVENUES	\$64,152	Wages & Benefits	\$49,808	Operating Expenses	\$86,761	TOTAL EXPENSES	\$136,569	COUNTY LEVY	\$72,417	0.67	Help farmers to attain modern and efficient manure handling systems and teach new practices to our farmers when needed.
User Fees / Misc	\$1,000																					
Grants	\$63,152																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$64,152																					
Wages & Benefits	\$49,808																					
Operating Expenses	\$86,761																					
TOTAL EXPENSES	\$136,569																					
COUNTY LEVY	\$72,417																					
18	Grazing Assistance	Promotion of managed intensive grazing reduces erosion and runoff pollution from farm operations. Creation and implementation of grazing plans. Staff promote and advise on this transition with funds distributed through grants to the department to offset cost.	ATCP 50, NR 151	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$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>\$18,441</td></tr><tr><td>Operating Expenses</td><td>\$10,796</td></tr><tr><td>TOTAL EXPENSES</td><td>\$29,237</td></tr><tr><td>COUNTY LEVY</td><td>\$29,237</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$18,441	Operating Expenses	\$10,796	TOTAL EXPENSES	\$29,237	COUNTY LEVY	\$29,237	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.
User Fees / Misc	\$0																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$0																					
Wages & Benefits	\$18,441																					
Operating Expenses	\$10,796																					
TOTAL EXPENSES	\$29,237																					
COUNTY LEVY	\$29,237																					
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	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$2,523</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$2,523</td></tr><tr><td>Wages & Benefits</td><td>\$12,246</td></tr><tr><td>Operating Expenses</td><td>\$1,816</td></tr><tr><td>TOTAL EXPENSES</td><td>\$14,062</td></tr><tr><td>COUNTY LEVY</td><td>\$11,539</td></tr></table>	User Fees / Misc	\$0	Grants	\$2,523	Use of Carryforward	\$0	TOTAL REVENUES	\$2,523	Wages & Benefits	\$12,246	Operating Expenses	\$1,816	TOTAL EXPENSES	\$14,062	COUNTY LEVY	\$11,539	0.17	Enhanced wildlife habitat, clean surface and ground water, healthy wetlands, reduced soil loss, and increase in flood protection.
User Fees / Misc	\$0																					
Grants	\$2,523																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$2,523																					
Wages & Benefits	\$12,246																					
Operating Expenses	\$1,816																					
TOTAL EXPENSES	\$14,062																					
COUNTY LEVY	\$11,539																					

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.		User Fees / Misc	\$0	0.01	Transfer of funds for assistance with wildlife damage.
				Grants	\$15,000		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$15,000		
				Wages & Benefits	\$627		
				Operating Expenses	\$15,000		
				TOTAL EXPENSES	\$15,627		
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.		County Levy	\$627	0.09	Maintain the County Farm as a productive and sustainable farm.
				User Fees / Misc	\$59,210		
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$59,210		
				Wages & Benefits	\$7,235		
				Operating Expenses	\$13,496		
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	TOTAL EXPENSES	\$20,731	0.17	Department assists FSA and NRCS to install water quality practices ranging from barnyard runoff control, stream bank erosion, grazing plans, etc.
				County Levy	(\$38,479)		
				User Fees / Misc	\$0		
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$0		
				Wages & Benefits	\$15,288		
23	SCDC Support	Provide receptionist and minor clerical duties as needed to the Sauk County Development Corporation.		Operating Expenses	\$1,716	-	
				TOTAL EXPENSES	\$17,004		
				County Levy	\$17,004		
				User Fees / Misc	\$0		
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$0		
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.		Wages & Benefits	\$0	0.32	Sediment and floodwater reduction.
				Operating Expenses	\$0		
				TOTAL EXPENSES	\$0		
				County Levy	\$0		
				User Fees / Misc	\$0		
				Grants	\$173,498		
				Use of Carryforward	\$0		
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.		TOTAL REVENUES	\$173,498	1.57	Complete work for the 5 year program on time and within budget \$975,000 of installed practices in the Baraboo River watershed.
				Wages & Benefits	\$26,734		
				Operating Expenses	\$170,975		
				TOTAL EXPENSES	\$197,709		
				County Levy	\$24,211		
				User Fees / Misc	\$0		
				Grants	\$15,000		
26	Placemaking	Promoting the communities of Sauk County as ideal places to live and work by creating a person-centered community. Focusing on planning and gaining an understand of what people are looking for in a place to live, and leveraging the assets of the area to promote county communities.		Use of Carryforward	\$0	-	
				TOTAL REVENUES	\$15,000		
				Wages & Benefits	\$125,605		
				Operating Expenses	\$31,330		
				TOTAL EXPENSES	\$156,935		
				County Levy	\$141,935		
				User Fees / Misc	\$0		
	Outlay	Vehicle	\$25,000	Grants	\$0	-	
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$0		
				Wages & Benefits	\$0		
				Operating Expenses	\$25,000		
				TOTAL EXPENSES	\$25,000		
				County Levy	\$25,000		
	Totals			TOTAL REVENUES	\$908,279	14.20	
				TOTAL EXPENSES	\$1,952,603		
				COUNTY LEVY	\$1,044,324		

Conservation, Planning, & Zoning

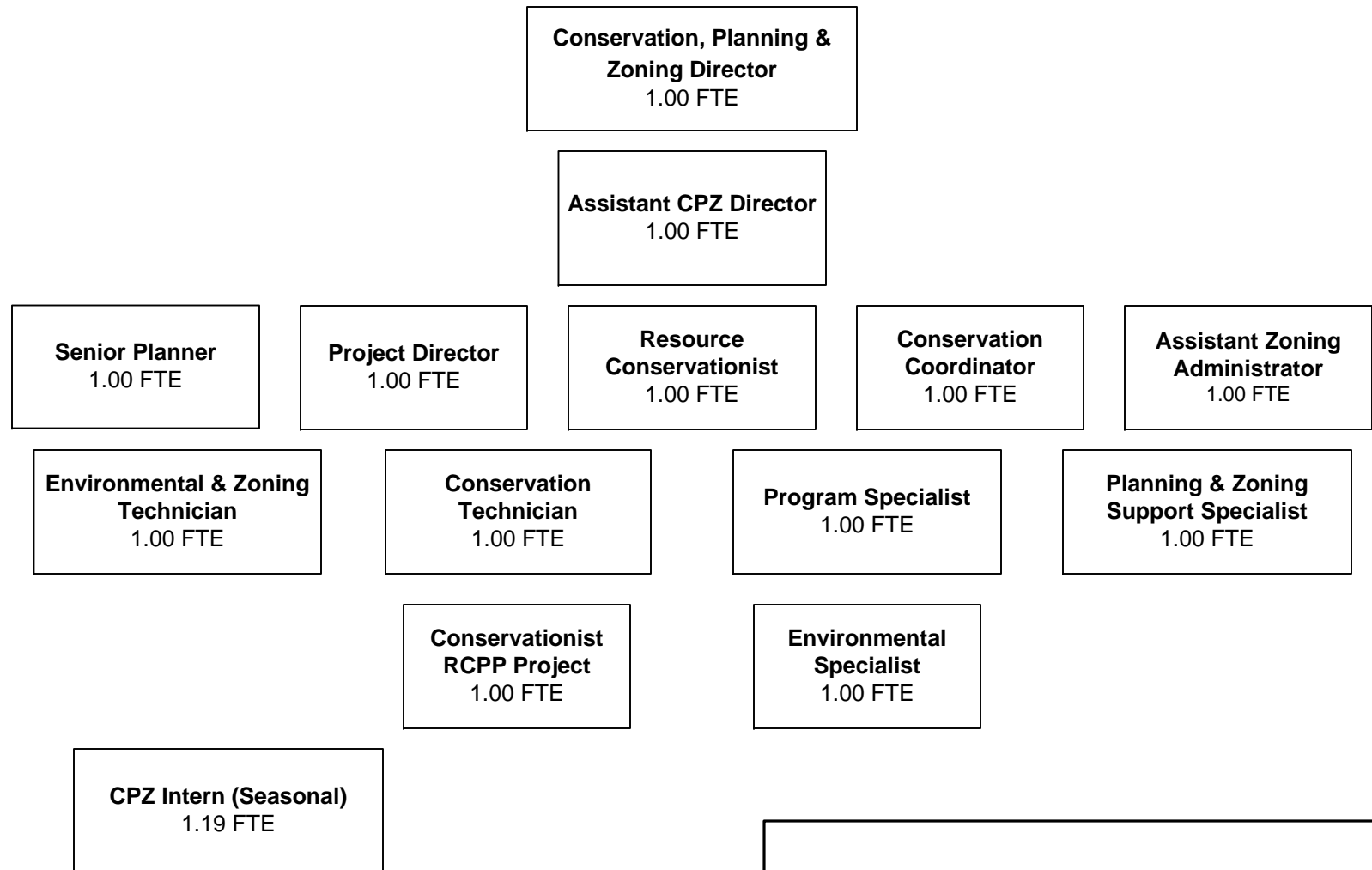
Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Subdivision Plats and Certified Survey Maps (CSMs) approved	1 plats, 64 CSM's	2 plats, 60 CSM's	2 plats, 60 CSM's
Planned Rural Development (PRD) (Lots, agricultural acres converted, and acres protected)	13 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)	14 Lots on less than 40 acres with 400 acres protected by easement (< 5% conversion)
Conditional Use Permit (CUP) (Land Use)	20 CUPs	15 CUPs	20 CUPs
Conditional Use Permit (Exclusive Agricultural (EA) Zoning Dwelling)	6 CUPs	16 CUPs	16 CUPs
Land Use / Sanitary Permits Issued	321 / 141	300 / 150	300 / 150
Code Enforcement Citations	42	40	40
Inspect farms to determine compliance with state soil and water conservation standards for Farmland Preservation Program and Land and Water Resource Management participants.	179	125	125
Wisconsin Fund Grant Awards / Grant Amount	12 / \$49,544	15 / \$60,000	15 / \$60,000
Septic System Maintenance Verifications	5,044	5,000	5,000
Soil Test / Septic Closing On-site Inspections	120 / 130	120 / 100	120 / 100
Board of Adjustment (BOA) Inspections	35	50	40
Shoreland Zoning Inspections	105	100	100
Quarry / Blast Inspections	27	25	25
Code Enforcement Complaint/Follow up Inspections	203	150	150
Non Metallic Mining Reclamation Program - Total Sites/Total Acres	32 / 2400 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)	50 Practices/ 2,106 Projected Tons of Soil Saved	50 Practices/ 2,000 Projected Tons of Soil Saved	50 Practices/ 2,000 Projected Tons of Soil Saved
CREP Buffer strip program - Landowners / Linear Feet in program	0 / 0	2 / 2,000	2 / 2,000
Assist land owners and operators with nutrient management and conservation plans.	96 plans	100 plans	100 plans
Creation and implementation of grazing plans. Plans/year	5 plans	4 plans	4 plans
Agricultural Plastics Programs and participants	7 programs / 135 participants	5 programs / 135 participants	5 programs / 135 participants
Programs and Participants at Clean Sweep Events	2 programs / 968 Participants	2 programs / 950 Participants	2 programs / 950 Participants
Participation, attendance, and organization of other educational events and programs	49 programs with 4,197 educational contacts	40 programs with 3,500 educational contacts	40 programs with 3,500 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 Committees: **Land Conservation** and **Planning, Zoning & Land Records**



2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
13.15		0.41	0.63		14.19

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CONSERVATION, PLANNING & ZONING											
<u>Revenues</u>											
Tax Levy	633,756	761,201	760,916	950,714	950,714	1,044,324	93,610	9.85%	4 WD SUV	25,000	25,000
Grants & Aids	296,447	372,225	435,190	687,012	861,071	531,862	(329,209)	-38.23%			
Licenses & Permits	214,311	218,824	215,404	230,900	211,600	227,100	15,500	7.33%	2016 Total	25,000	25,000
Fees, Fines & Forfeitures	3,953	3,062	2,625	5,000	5,000	5,000	0	0.00%			
User Fees	63,461	61,798	61,642	61,710	40,600	61,710	21,110	52.00%			
Intergovernmental	19,869	18,156	16,830	16,513	23,513	1,000	(22,513)	-95.75%	2017	25,000	25,000
Donations	2,445	2,325	2,550	3,000	0	0	0	0.00%	2018	25,000	25,000
Miscellaneous	1,658	647	2,685	100	600	0	(600)	-100.00%	2019	25,000	25,000
Use of Fund Balance	167,024	0	145,656	160,554	384,487	81,607	(302,880)	-78.78%	2020	25,000	25,000
Total Revenues	1,402,924	1,438,238	1,643,498	2,115,503	2,477,585	1,952,603	(524,982)	-21.19%			
<u>Expenses</u>											
Labor	643,029	631,974	688,351	850,078	811,213	831,746	20,533	2.53%			
Labor Benefits	238,719	235,315	264,802	293,181	278,341	301,863	23,522	8.45%			
Supplies & Services	375,972	407,048	542,902	753,562	1,134,422	793,994	(340,428)	-30.01%			
Capital Outlay	145,204	23,769	147,443	218,682	253,609	25,000	(228,609)	-90.14%			
Addition to Fund Balance	0	140,132	0	0	0	0	0	0.00%			
Total Expenses	1,402,924	1,438,238	1,643,498	2,115,503	2,477,585	1,952,603	(524,982)	-21.19%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2016 Highlights & Issues on the Horizon

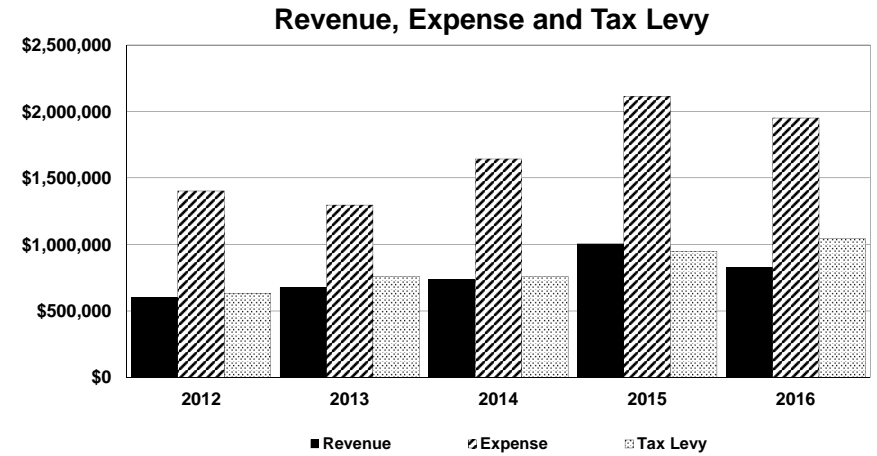
Budgeting for lead participation in the Regional Conservation Preservation Program, a 5-year federal program to enhance the Baraboo River watershed.

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.

Addition of \$30,000 and tax levy and reappropriation of \$43,791 of previously allocated General Fund balance for a placemaking initiative. The goal is to promote Sauk County communities as ideal places to live and work.

Includes Budgeted Outside Agency Requests:
Conservation Congress \$1,300



Fund: GENERAL FUND Department: CONSERVATION, PLANNING, ZONING		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10064 CONSERV, PLANNING & ZONING REV									
411100	GENERAL PROPERTY TAXES	-633,756.00	-761,201.00	-760,916.00	-475,357.02	-950,714.00	-950,714.00	-1,044,324.00	93,610.00
422160	HO-CHUNK GAMING GRANT	-10,000.00	-10,000.00	-10,000.00	-20,000.00	-20,000.00	-20,000.00	0.00	-20,000.00
424720	WI FUND SEPTIC SYSTEM	-51,944.00	-59,107.00	-49,544.00	0.00	-100,000.00	-100,000.00	-60,000.00	-40,000.00
424750	LAND/WATER RESOURCE MANAGEMENT	-70,460.92	-31,216.85	-131,042.13	0.00	-87,000.00	-87,000.00	-109,500.00	22,500.00
424770	LAND CONSERVATION AID	-111,150.00	-121,270.00	-129,381.00	0.00	-129,381.00	-129,381.00	-126,135.00	-3,246.00
424790	WILDLIFE DAMAGE PROGRAM	-7,666.71	-5,818.68	-6,457.20	-8,576.55	-15,000.00	-15,000.00	-15,000.00	0.00
424843	GRAZING GRANT	-8,400.00	-6,037.50	-682.50	0.00	0.00	0.00	0.00	0.00
424844	RIVER PLANNING	0.00	0.00	0.00	-7,500.00	0.00	0.00	0.00	0.00
424847	NUTRIENT MGNT FAM ED / MALWEG	-8,455.45	-5,329.80	-11,376.96	0.00	0.00	-13,500.00	-9,800.00	9,800.00
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
424852	RCPP REGNL CONS PARTNR PROG	0.00	0.00	0.00	0.00	-160,000.00	0.00	0.00	-160,000.00
424860	PLANNING GRANTS	0.00	-30,000.00	0.00	0.00	0.00	0.00	0.00	0.00
424880	CLEAN SWEEP	-15,848.75	0.00	-15,461.31	0.00	-15,452.00	-15,452.00	-15,452.00	0.00
425950	TRANSPORTATION GRANT	0.00	-70,377.14	-68,918.43	0.00	-146,263.00	-110,704.00	0.00	-146,263.00
441010	CONS COURT ORDERED FINES/FEES	-1,752.94	-1,489.50	-1,252.64	-1,392.11	-2,500.00	-2,500.00	-2,500.00	0.00
441110	NON-PERMIT CONSTRUCT FINE	-2,200.00	-1,572.50	-1,372.50	-500.00	-2,500.00	-2,500.00	-2,500.00	0.00
444100	LAND USE PERMITS	-67,755.50	-60,284.00	-68,669.16	-42,400.75	-62,000.00	-68,000.00	-68,000.00	6,000.00
444130	SOIL TEST CERT FEES	-11,280.00	-12,790.00	-9,500.00	-6,100.00	-11,500.00	-11,500.00	-11,500.00	0.00
444140	SANITARY PERMITS	-57,085.00	-64,650.00	-58,550.00	-29,500.00	-62,000.00	-62,000.00	-62,000.00	0.00
444141	SANITARY SYSTEM REVIEW FEE	-8,020.00	-11,560.00	-8,375.00	-4,430.00	-7,500.00	-8,000.00	-8,000.00	500.00
444150	SUBDIVISION PLAT REVIEW FEE	-360.00	-1,080.00	-1,480.00	-380.00	-1,000.00	-1,000.00	-1,000.00	0.00
444160	GROUNDWATER PERMITS	-5,500.00	-5,650.00	-5,350.00	-2,475.00	-5,000.00	-5,000.00	-5,000.00	0.00
444170	MANURE STORAGE PERMIT	-800.00	-800.00	-800.00	-400.00	0.00	-1,000.00	-1,000.00	1,000.00
444180	NONMETALIC MINING PERMITS	-30,040.00	-31,030.00	-32,830.00	0.00	-27,500.00	-31,000.00	-31,000.00	3,500.00
444185	CONDITIONAL USE PERMIT BUSINES	0.00	0.00	-3,250.00	-4,500.00	0.00	-9,000.00	-9,000.00	9,000.00
444186	CONDITIONAL USE EXCLUSIVE AG	0.00	0.00	-600.00	-200.00	0.00	-600.00	-600.00	600.00
444200	FIRE SIGN FEES	-3,400.00	-6,600.00	-5,640.00	-3,320.00	-4,000.00	-5,000.00	-5,000.00	1,000.00
444210	MAINTENANCE TRACKING FEE	-80.00	-130.00	-70.00	-40.00	-100.00	-100.00	-100.00	0.00
444220	CERTIFIED SURVEY FEES	-5,420.00	-6,480.00	-6,360.00	-3,840.00	-7,000.00	-7,000.00	-7,000.00	0.00
444240	REZONING HEARING PETITION	-4,000.00	-2,500.00	-1,250.00	-1,250.00	-3,000.00	-2,500.00	-2,500.00	-500.00
444241	PUD DEVELOPMENT PLAN REVIEWS	-2,100.00	-3,900.00	-2,100.00	0.00	-2,100.00	0.00	0.00	-2,100.00
444242	PRD DEVELOP PLAN REVIEWS	0.00	0.00	-3,000.00	-4,150.00	-10,000.00	-8,000.00	-8,000.00	-2,000.00
444260	BOARD OF ADJUSTMENT FILING	-16,000.00	-8,500.00	-6,000.00	-6,500.00	-6,000.00	-9,500.00	-6,000.00	0.00
445100	APPLICATION FEES	-2,550.00	-3,000.00	-1,650.00	-1,800.00	-3,000.00	-1,800.00	-1,500.00	-1,500.00
464350	CLEAN SWEEP FEES	-2,616.25	-1,361.42	-1,119.00	-838.75	0.00	-1,000.00	-1,000.00	1,000.00
468200	SALE CONSERVATION MATERIAL	-12,521.54	-33,068.36	-12,326.51	-24,931.17	-17,000.00	-25,000.00	-25,000.00	8,000.00
468210	RENT OF TREE PLANTER	-791.46	-549.75	-497.63	0.00	-400.00	-400.00	-400.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-17,965.00	-14,874.00	-14,936.00	-3,734.00	-15,513.00	-15,513.00	0.00	-15,513.00
474010	DEPARTMENTAL CHARGES	-1,904.26	-3,282.42	-1,894.40	-213.80	-8,000.00	-1,000.00	-1,000.00	-7,000.00

Fund: GENERAL FUND		2012	2013	2014	2015	2015	2015		Dollar
Department: CONSERVATION, PLANNING, ZONING		Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2016	Change
10064 CONSERV, PLANNING & ZONING REV									
484110	MISC PUBLIC CHARGES	-425.00	-408.82	-607.36	-500.00	-1,000.00	-1,000.00	-1,000.00	0.00
484160	MISCELLANEOUS REVENUES	-1,657.93	-425.79	-2,684.95	-100.00	-600.00	-100.00	0.00	-600.00
484250	COUNTY FARM REVENUES	-59,548.36	-59,348.36	-59,348.36	-62,860.00	-39,100.00	-59,210.00	-59,210.00	20,110.00
485010	DONATIONS & CONTRIBUTIONS	-2,445.00	-2,325.00	-2,550.00	-3,000.00	0.00	-3,000.00	0.00	0.00
486300	INSURANCE RECOVERIES	0.00	-220.89	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	-384,487.00	0.00	-81,607.00	-302,880.00
TOTAL CONSERV, PLANNING & ZONING REV		-1,235,900.07	-1,438,238.78	-1,497,843.04	-720,789.15	-2,477,585.00	-1,954,949.00	-1,952,603.00	-524,982.00
10064110 CPZ ADMINISTRATION									
511100	SALARIES PERMANENT REGULAR	583,772.78	589,228.52	627,728.00	340,750.50	730,133.00	800,000.00	771,547.00	41,414.00
511200	SALARIES-PERMANENT-OVERTIME	5,933.11	4,818.66	7,044.85	2,533.57	8,959.00	4,000.00	3,658.00	-5,301.00
511900	LONGEVITY-FULL TIME	3,223.60	2,506.80	2,646.80	0.00	3,414.00	3,414.00	3,184.00	-230.00
512100	WAGES-PART TIME	18,492.17	12,348.07	20,349.28	7,428.97	39,750.00	14,000.00	24,750.00	-15,000.00
512200	WAGES-PART TIME-OVERTIME	9.23	433.15	291.41	0.00	619.00	0.00	0.00	-619.00
514100	FICA & MEDICARE TAX	44,738.77	44,767.72	48,448.54	25,835.52	59,048.00	55,000.00	61,746.00	2,698.00
514200	RETIREMENT-COUNTY SHARE	35,616.81	39,347.99	44,578.15	23,596.38	50,490.00	50,000.00	51,374.00	884.00
514400	HEALTH INSURANCE COUNTY SHARE	141,127.51	135,049.37	153,653.24	81,263.32	152,375.00	170,000.00	172,125.00	19,750.00
514500	LIFE INSURANCE COUNTY SHARE	186.62	182.01	206.81	90.80	221.00	221.00	190.00	-31.00
514600	WORKERS COMPENSATION	6,873.58	7,518.35	6,279.85	3,406.34	7,513.00	8,000.00	8,018.00	505.00
514800	UNEMPLOYMENT	238.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515800	PER DIEM COMMITTEE	2,850.00	2,650.00	2,100.00	1,000.00	4,000.00	3,600.00	4,000.00	0.00
520900	CONTRACTED SERVICES	1,432.38	16,221.85	7,054.40	145.50	25,000.00	25,000.00	25,000.00	0.00
521400	COURT REPORTER AND TRANSCRIBER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521900	OTHER PRO SRVCS-WISC FUND	51,944.00	59,107.00	50,376.00	0.00	100,000.00	100,000.00	60,000.00	-40,000.00
522500	TELEPHONE & DAIN LINE	4,836.11	4,515.74	4,605.92	2,532.67	5,800.00	5,800.00	5,800.00	0.00
524600	FILING FEES	0.00	0.00	90.00	1,255.00	500.00	1,225.00	500.00	0.00
525000	FARM BLDG/PROPERTY REPAIRS	26,028.35	13,958.72	11,988.70	3,084.41	12,000.00	12,000.00	12,000.00	0.00
526100	CONSERVATION CONGRESS	1,230.22	1,200.00	1,205.54	1,300.00	1,300.00	1,300.00	1,300.00	0.00
531100	POSTAGE AND BOX RENT	9,257.56	8,267.54	8,770.72	5,161.84	13,004.00	10,000.00	10,000.00	-3,004.00
531200	OFFICE SUPPLIES AND EXPENSE	9,251.93	13,359.11	10,899.73	1,831.78	12,000.00	12,000.00	12,000.00	0.00
531400	SMALL EQUIPMENT	0.00	0.00	159.99	0.00	1,100.00	1,100.00	1,100.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	13,849.31	11,953.95	13,908.01	9,399.22	14,906.00	14,906.00	18,324.00	3,418.00
532100	PUBLICATION OF LEGAL NOTICES	2,553.60	1,045.63	1,325.69	892.22	3,500.00	3,500.00	3,000.00	-500.00
532200	SUBSCRIPTIONS	684.90	701.90	712.15	762.75	1,000.00	1,000.00	1,000.00	0.00
532400	MEMBERSHIP DUES	4,450.58	2,853.67	4,604.42	3,858.41	7,000.00	7,000.00	7,000.00	0.00
532500	SEMINARS AND REGISTRATIONS	2,662.75	3,820.00	4,896.00	3,575.60	7,000.00	7,000.00	7,000.00	0.00
532800	TRAINING AND INSERVICE	0.00	64.10	149.00	0.00	0.00	0.00	0.00	0.00
533000	PESTICIDE/CLEAN SWEEP EXPENSES	72,474.98	75,106.32	81,052.24	49,119.23	84,000.00	84,000.00	94,000.00	10,000.00
533200	MILEAGE	1,781.67	1,829.70	1,915.21	1,245.01	2,000.00	2,000.00	2,000.00	0.00

Fund: GENERAL FUND Department: CONSERVATION, PLANNING, ZONING		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10064110 CPZ ADMINISTRATION									
533500	MEALS AND LODGING	1,444.77	1,100.59	1,965.33	1,378.20	3,000.00	3,000.00	3,000.00	0.00
534700	FIELD SUPPLIES	14,220.01	7,517.38	8,758.13	13,167.27	10,000.00	13,545.00	10,000.00	0.00
534800	EDUCATIONAL SUPPLIES	11,345.10	16,089.41	10,428.42	4,474.03	15,235.00	15,235.00	14,000.00	-1,235.00
534900	PROJECT SUPPLIES	0.00	18,429.20	0.00	11,769.60	0.00	0.00	0.00	0.00
535100	VEHICLE FUEL / OIL	9,215.30	8,729.74	9,009.05	3,018.24	9,000.00	9,000.00	9,000.00	0.00
535200	VEHICLE MAINTENANCE AND REPAIR	3,414.55	3,244.96	6,713.17	1,248.55	5,500.00	5,500.00	5,500.00	0.00
551100	INSURANCE-BLDGS/CONTENTS/EXTEN	30.92	43.67	54.88	51.86	40.00	40.00	40.00	0.00
551200	INSURANCE-VEHICLE LIABILITY	2,879.13	2,875.78	3,587.28	2,980.67	4,000.00	4,000.00	4,000.00	0.00
573300	PRIZES AND AWARDS	320.00	1,053.44	220.00	160.00	1,500.00	1,000.00	1,000.00	-500.00
579100	COST SHARING CONSERVATION	42,180.88	34,181.82	70,955.65	4,668.08	270,975.00	270,975.00	250,975.00	-20,000.00
579110	TARGETED RUNOFF MANAGEMENT	0.00	0.00	94,521.82	10,216.15	0.00	0.00	0.00	0.00
579600	LAND/WATER RESOURCE MGMNT	70,460.92	76,492.56	96,423.98	12,358.50	87,000.00	87,000.00	109,500.00	22,500.00
579800	NUTRIENT MANAGEMENT	0.00	4,072.40	8,177.30	15,126.07	160,000.00	15,126.00	9,800.00	-150,200.00
581900	CAPITAL OUTLAY	18,626.50	22,268.50	18,839.00	25,631.50	25,000.00	25,632.00	25,000.00	0.00
TOTAL CPZ ADMINISTRATION		1,219,639.52	1,248,955.32	1,446,694.66	676,317.76	1,937,882.00	1,846,119.00	1,802,431.00	-135,451.00
10064673 BEAUTIFICATION									
531100	POSTAGE AND BOX RENT	10.11	32.83	22.95	-30.61	394.00	0.00	394.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	0.00	0.00	0.00	600.00	0.00	556.00	-44.00
533200	MILEAGE	0.00	0.00	0.00	0.00	500.00	0.00	350.00	-150.00
534900	PROJECT SUPPLIES	100.00	650.16	200.00	844.00	1,393.00	844.00	793.00	-600.00
572000	GRANTS AND DONATIONS	450.00	225.00	100.00	150.00	845.00	150.00	645.00	-200.00
TOTAL BEAUTIFICATION		560.11	907.99	322.95	963.39	3,732.00	994.00	2,738.00	-994.00
10064674 BADGER ARMY AMMUNITION PLANT									
511100	SALARIES PERMANENT REGULAR	1,569.72	2,455.36	4,225.24	0.00	3,231.00	2,560.00	1,428.00	-1,803.00
511200	SALARIES-PERMANENT-OVERTIME	914.63	0.00	0.00	0.00	72.00	0.00	0.00	-72.00
511900	LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	15.00	0.00	6.00	-9.00
514100	FICA & MEDICARE TAX	189.73	184.22	308.53	0.00	254.00	197.00	110.00	-144.00
514200	RETIREMENT-COUNTY SHARE	146.60	163.25	295.78	0.00	226.00	175.00	95.00	-131.00
514400	HEALTH INSURANCE COUNTY SHARE	836.11	826.98	1,332.30	6.40	715.00	0.00	295.00	-420.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.82	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	33.62	36.05	49.07	0.00	39.00	8.00	17.00	-22.00
520900	CONTRACTED SERVICES	0.00	0.00	8,234.61	316.25	29,270.00	316.00	0.00	-29,270.00
531100	POSTAGE AND BOX RENT	0.00	0.62	0.00	0.00	26.00	0.00	26.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	0.00	143.99	0.00	300.00	0.00	300.00	0.00
533200	MILEAGE	0.00	0.00	0.00	0.00	300.00	0.00	300.00	0.00
TOTAL BADGER ARMY AMMUNITION PLANT		3,690.41	3,666.48	14,590.34	322.65	34,448.00	3,256.00	2,577.00	-31,871.00

Fund: GENERAL FUND Department: CONSERVATION, PLANNING, ZONING		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10064675 PLANNING PROJECT									
511100	SALARIES PERMANENT REGULAR	15,068.64	14,236.72	18,828.03	0.00	16,157.00	18,000.00	17,856.00	1,699.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	359.00	0.00	0.00	-359.00
511900	LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	75.00	75.00	80.00	5.00
514100	FICA & MEDICARE TAX	1,152.76	1,089.15	1,440.35	0.00	1,269.00	1,500.00	1,372.00	103.00
514200	RETIREMENT-COUNTY SHARE	849.38	948.08	1,316.71	0.00	1,128.00	1,400.00	1,184.00	56.00
514400	HEALTH INSURANCE COUNTY SHARE	3,592.00	3,727.72	4,711.63	0.00	3,577.00	5,000.00	3,684.00	107.00
514600	WORKERS COMPENSATION	197.83	213.68	220.29	0.00	194.00	388.00	215.00	21.00
526100	APPROPRIATION	0.00	0.00	0.00	0.00	110,576.00	0.00	0.00	-110,576.00
TOTAL PLANNING PROJECT		20,860.61	20,215.35	26,517.01	0.00	133,335.00	26,363.00	24,391.00	-108,944.00
10064682 PLACEMAKING									
526100	APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0.00	73,791.00	73,791.00
TOTAL PLACEMAKING		0.00	0.00	0.00	0.00	0.00	0.00	73,791.00	73,791.00
10064691 LAND/EASEMENT ACQUISITION									
511100	SALARIES PERMANENT REGULAR	11,195.01	3,296.55	5,137.10	0.00	2,738.00	2,738.00	3,571.00	833.00
511900	LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	16.00	16.00
512100	WAGES-PART TIME	0.00	0.00	0.00	0.00	1,650.00	1,650.00	1,650.00	0.00
512200	WAGES-PART TIME-OVERTIME	0.00	0.00	0.00	0.00	41.00	41.00	0.00	-41.00
514100	FICA & MEDICARE TAX	843.99	245.08	381.01	0.00	339.00	339.00	401.00	62.00
514200	RETIREMENT-COUNTY SHARE	541.40	219.53	359.27	0.00	186.00	186.00	237.00	51.00
514400	HEALTH INSURANCE COUNTY SHARE	1,436.80	745.54	1,158.60	0.00	715.00	715.00	737.00	22.00
514500	LIFE INSURANCE COUNTY SHARE	0.14	0.29	0.45	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	116.21	49.50	60.12	0.00	52.00	52.00	63.00	11.00
526100	APPROPRIATION	0.00	0.00	0.00	0.00	103,858.00	0.00	0.00	-103,858.00
535900	MAINTENANCE/MONITORING	0.00	0.00	0.00	1,150.00	0.00	0.00	0.00	0.00
582700	ACQUISITION/RELOCATION	126,577.59	1,500.00	128,604.00	10,680.00	228,609.00	193,050.00	0.00	-228,609.00
TOTAL LAND/EASEMENT ACQUISITION		140,711.14	6,056.49	135,700.55	11,830.00	338,188.00	198,771.00	6,675.00	-331,513.00
10064692 COUNTY TREE PROGRAM									
534100	AG SUPPLIES	12,683.73	10,805.60	11,095.23	10,303.62	15,000.00	25,000.00	25,000.00	10,000.00
TOTAL COUNTY TREE PROGRAM		12,683.73	10,805.60	11,095.23	10,303.62	15,000.00	25,000.00	25,000.00	10,000.00
10064696 WILDLIFE DAMAGE PROGRAM									
520900	CONTRACTED SERVICES	4,778.68	7,497.20	8,576.55	2,357.36	15,000.00	15,000.00	15,000.00	0.00
TOTAL WILDLIFE DAMAGE PROGRAM		4,778.68	7,497.20	8,576.55	2,357.36	15,000.00	15,000.00	15,000.00	0.00

Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: CONSERVATION, PLANNING, ZONING	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	-1,235,900.07	-1,438,238.78	-1,497,843.04	-720,789.15	-2,477,585.00	-1,954,949.00	-1,952,603.00	-524,982.00
TOTAL DEPARTMENT EXPENSE	1,402,924.20	1,298,104.43	1,643,497.29	702,094.78	2,477,585.00	2,115,503.00	1,952,603.00	-524,982.00
ADDITION TO (-)/USE OF FUND BALANCE	167,024.13	-140,134.35	145,654.25	-18,694.37	0.00	160,554.00	0.00	

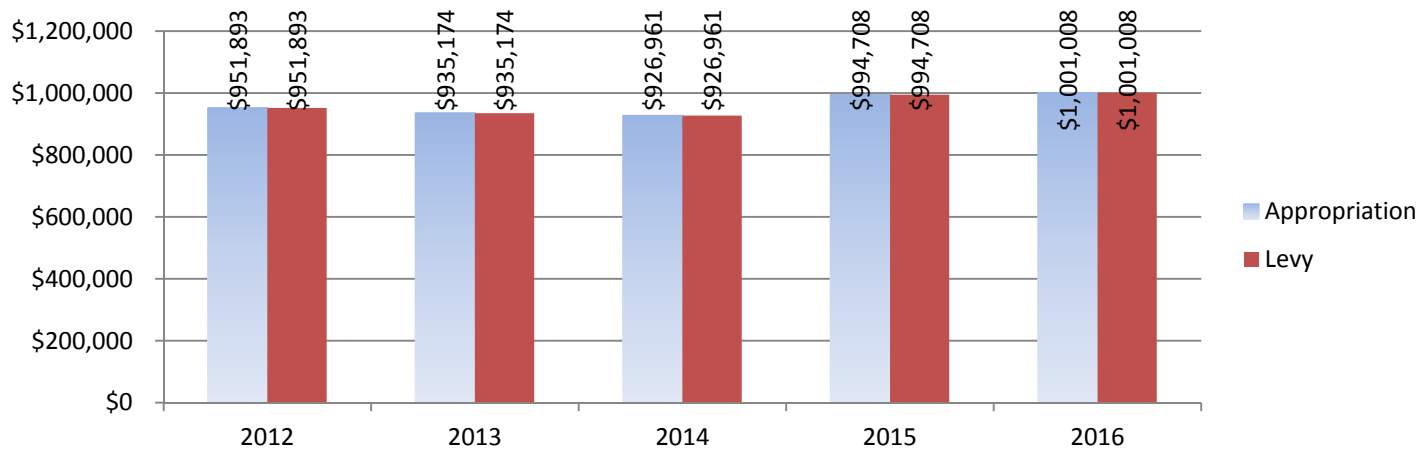
Library Board

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 2016 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	2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016
10999510-514100	FICA and Medicare Tax	\$111	\$92	\$92	\$69	\$82	\$82	\$82
10999510-514600	Workers Compensation	1	1	1	1	2	2	2
10999510-515800	Per Diem Committee	1,450	1,200	1,200	900	1,384	1,384	1,384
10999510-533200	Mileage	851	892	892	706	500	500	500
10999510-571700	Direct Payments	949,925	933,206	933,206	992,740	992,740	992,740	999,040
	Total Appropriation	\$952,338	\$935,391	\$935,391	\$994,416	\$992,708	\$992,708	\$1,001,008



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)	12/31/2016

Program Evaluation

Program Title	Program Description	Mandates and References	2016 Budget		FTE's	Key Outcome Indicator(s)
Snowmobile	Administration of the State of Wisconsin Trail Program (100% funded)		Grants	\$52,975	0.11	
			TOTAL REVENUES	\$52,975		
			Wages & Benefits	\$7,781		
			Operating Expenses	\$47,678		
			TOTAL EXPENSES	\$55,459		
			COUNTY LEVY	\$2,484		
Camping	Managing the 70 unit campground at White Mound Park		User Fees / Misc	\$40,000	1.20	Camping revenue Percentage of campsites occupied
			Use of Fund Balance	\$15,000		
			TOTAL REVENUES	\$55,000		
			Wages & Benefits	\$66,775		
			Operating Expenses	\$21,125		
			TOTAL EXPENSES	\$87,900		
			COUNTY LEVY	\$32,900		
Park/Forestry Operations	Upkeep of all park property Managing forest resources in the parks: White Mound (1,088 acres), Redstone Beach (30), Redstone Boat Landing (1), Hemlock (80), Man Mound (2) Summer Oaks Boat Landing (6), Yellow Thunder Wayside (.5), Mirror Lake Dam (.5), Community Forest (690), Weidman Woods (80 no maintained)		User Fees / Misc	\$55,000	3.34	
			Use of Fund Balance	\$29,307		
			TOTAL REVENUES	\$84,307		
			Wages & Benefits	\$186,139		
			Operating Expenses	\$75,375		
			TOTAL EXPENSES	\$261,514		
			COUNTY LEVY	\$177,207		

Parks

Lake Management	Managing water resources		User Fees / Misc	\$0	0.14	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$6,406		
			Operating Expenses	\$250		
			TOTAL EXPENSES	\$6,656		
			COUNTY LEVY	\$6,656		
Fish and Game	Administration of the State of Wisconsin program (50% funded)		Grants	\$0	-	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
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		Grants	\$0	-	
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$9,540		
			TOTAL EXPENSES	\$9,540		
			COUNTY LEVY	\$9,540		
Trails	Development and maintenance of multi-use recreational trails		Grants	\$520,000	-	
			Use of Fund Balance	\$520,000		
			TOTAL REVENUES	\$1,040,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$1,040,000		
			TOTAL EXPENSES	\$1,040,000		
COUNTY LEVY	\$0					
Outlay	Tractor	\$24,000	Use of Fund Balance	\$24,000		
			TOTAL REVENUES	\$24,000		
			Operating Expenses	\$24,000		
			TOTAL EXPENSES	\$24,000		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$1,256,282	4.78	
			TOTAL EXPENSES	\$1,485,069		
			COUNTY LEVY	\$228,787		

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Entrance Fee Revenue	\$61,335	\$52,000	\$55,000
Number of miles of snowmobile trail maintained	211.9	211.9	211.9
Number of days snowmobile trails open	2013/2014 season 28 days	2014/2015 season 28 days	2015/2016 season 28 days
Number of volunteers serving the parks	150	150	150
Number of times shelters rented	15	30	15

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Camping Revenue	\$39,865	\$38,000	\$40,000

Sauk County Parks Department

Oversight Committee: **Highway and Parks**

Parks Director
1.00 FTE

**Assistant Parks
Director**
1.00 FTE

Program Specialist
1.00 FTE

Parks Seasonal
1.78 FTE

2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
3.78				1.00	4.78

PARKS

Revenues

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	151,918	159,323	158,240	165,582	165,582	228,787	63,205	38.17%	Tractor	24,000	0
Grants & Aids	52,973	66,023	60,591	52,975	575,243	572,975	(2,268)	-0.39%			
User Fees	114,018	105,053	102,200	90,000	90,000	95,000	5,000	5.56%	2016 Total	24,000	0
Donations	50	100	0	0	0	0	0	0.00%			
Miscellaneous	0	0	0	149,500	0	0	0	0.00%			
Transfer from Forest Mgmt Fund	0	0	0	0	0	0	0	0.00%	2017	24,000	24,000
Use of Fund Balance	0	3,615	2,398	48,652	724,520	588,307	(136,213)	-18.80%	2018	8,500	8,500
									2019	30,000	30,000
									2020	24,000	24,000
Total Revenues	318,959	334,114	323,429	506,709	1,555,345	1,485,069	(70,276)	-4.52%			

Expenses

Labor	152,969	151,362	153,860	168,618	168,618	207,901	39,283	23.30%
Labor Benefits	35,272	36,767	37,632	38,150	38,150	59,200	21,050	55.18%
Supplies & Services	116,401	124,114	131,937	150,233	1,194,769	1,193,968	(801)	-0.07%
Capital Outlay	6,519	21,871	0	149,708	153,808	24,000	(129,808)	-84.40%
Addition to Fund Balance	7,798	0	0	0	0	0	0	0.00%
Total Expenses	318,959	334,114	323,429	506,709	1,555,345	1,485,069	(70,276)	-4.52%

Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

2016 Highlights & Issues on the Horizon

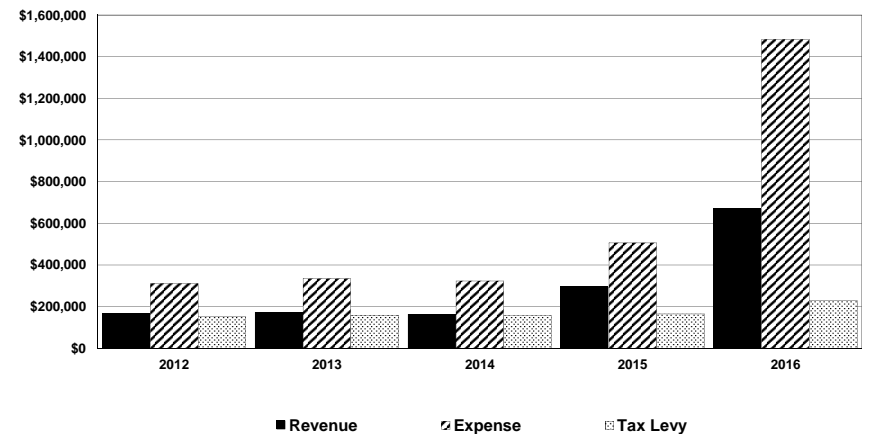
Engineering for an emergency action plan, and inspection, operation and maintenance are being completed for the Hemlock dam in 2015. This engineering will advise how the weir at the Hemlock dam will need to be rebuilt. The construction of the replacement weir should be completed in 2015. If it is not completed in 2015, it would need to be completed in 2016. Previously allocated general funds would be carried forward for this. 2016 is the first year of levying funds for ongoing maintenance.

Installation of WI FI in the campground for \$15,000.

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. An estimated cost (if rails are removed) for the Prairie du Sac/Sauk City Unit is \$1.142/5.17 miles.

Additional of a Program Specialist position at approximately \$54,700.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: PARKS		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10062 PARKS REVENUE									
411100	GENERAL PROPERTY TAXES	-151,918.00	-159,323.00	-158,240.00	-82,791.00	-165,582.00	-165,582.00	-228,787.00	63,205.00
424630	SNOWMOBILE TRAILS	-52,972.76	-52,975.00	-60,591.05	-5,960.92	-52,975.00	-52,975.00	-52,975.00	0.00
424730	FISH & GAME	0.00	-7,446.00	0.00	0.00	-2,268.00	0.00	0.00	-2,268.00
424842	DNR DAM REHABILITATION REIMB	0.00	-5,602.22	0.00	0.00	0.00	0.00	0.00	0.00
424862	STEWARDSHIP FUNDS	0.00	0.00	0.00	0.00	-520,000.00	0.00	-520,000.00	0.00
467200	COUNTY PARK REVENUE	-42,828.24	-41,831.12	-39,864.53	-20,428.04	-38,000.00	-38,000.00	-40,000.00	2,000.00
467250	PARKS ENTRANCE FEES	-66,017.38	-63,222.17	-61,335.01	-40,818.79	-52,000.00	-52,000.00	-55,000.00	3,000.00
468220	WEED HARVESTER REVENUE	-5,172.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
483610	SALE OF COUNTY TIMBER	0.00	0.00	0.00	-132,439.65	0.00	-149,500.00	0.00	0.00
484110	MISCELLANEOUS PUBLIC CHARGES	0.00	0.00	-1,000.00	0.00	0.00	0.00	0.00	0.00
485010	DONATIONS & CONTRIBUTIONS	-50.00	-100.00	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	-716,523.00	0.00	-588,307.00	-128,216.00
493350	CONTINUING APPROP HOUSE MNTCE	0.00	0.00	0.00	0.00	-7,997.00	0.00	0.00	-7,997.00
TOTAL PARKS REVENUE		-318,958.78	-330,499.51	-321,030.59	-282,438.40	-1,555,345.00	-458,057.00	-1,485,069.00	-70,276.00
10062164 WHITE MOUND HOUSE MAINTENANCE									
524300	WHITE MOUND HOUSE MAINTENANCE	182.28	2,143.99	1,074.69	0.00	7,997.00	7,997.00	0.00	-7,997.00
TOTAL WHITE MOUND HOUSE MAINTENANCE		182.28	2,143.99	1,074.69	0.00	7,997.00	7,997.00	0.00	-7,997.00
10062520 COUNTY PARKS									
511100	SALARIES PERMANENT REGULAR	118,958.09	118,958.14	123,091.62	89,536.56	130,833.00	130,833.00	170,662.00	39,829.00
511900	LONGEVITY-FULL TIME	825.80	865.80	905.80	235.75	946.00	946.00	400.00	-546.00
512100	WAGES-PART TIME	33,185.36	31,538.18	29,862.20	11,992.78	36,839.00	36,839.00	36,839.00	0.00
514100	FICA & MEDICARE TAX	11,658.25	11,536.89	11,650.52	7,748.27	12,899.00	12,899.00	15,904.00	3,005.00
514200	RETIREMENT-COUNTY SHARE	7,125.47	8,024.14	8,715.46	4,159.91	8,961.00	8,961.00	11,290.00	2,329.00
514400	HEALTH INSURANCE COUNTY SHARE	14,367.98	14,910.89	15,447.96	5,961.45	14,307.00	14,307.00	29,473.00	15,166.00
514500	LIFE INSURANCE COUNTY SHARE	12.35	10.68	10.32	6.39	10.00	10.00	38.00	28.00
514600	WORKERS COMPENSATION	2,108.23	2,284.42	1,807.59	1,194.08	1,973.00	1,973.00	2,495.00	522.00
520900	CONTRACTED SERVICES	2,000.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,500.00	500.00
522500	TELEPHONE & DAIN LINE	494.10	435.54	342.21	459.41	500.00	500.00	800.00	300.00
522800	TRASH/SNOW REMOVAL	1,425.00	1,227.00	1,583.00	79.00	1,500.00	1,500.00	1,600.00	100.00
522900	UTILITIES	5,836.39	5,045.58	5,203.98	1,226.46	6,000.00	6,000.00	6,500.00	500.00
524400	PARK MAINTENANCE/IMPROVEMENTS	10,079.42	14,719.03	11,472.70	2,315.66	14,307.00	14,307.00	43,307.00	29,000.00
525200	EQUIPMENT REPAIR	1,047.76	1,263.65	2,866.39	987.05	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	310.00	3.00
531100	POSTAGE AND BOX RENT	483.36	320.47	649.40	429.66	650.00	650.00	675.00	25.00
531200	OFFICE SUPPLIES AND EXPENSE	202.75	240.61	794.50	191.36	400.00	400.00	400.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	453.50	1,987.14	7,831.30	1,664.71	12,671.00	12,671.00	15,698.00	3,027.00

Fund: GENERAL FUND Department: PARKS		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10062520 COUNTY PARKS									
532200	SUBSCRIPTIONS	158.95	174.85	0.00	0.00	0.00	0.00	0.00	0.00
532400	MEMBERSHIP DUES	150.00	0.00	150.00	0.00	310.00	310.00	310.00	0.00
532500	SEMINARS AND REGISTRATIONS	300.00	370.00	300.00	0.00	500.00	500.00	500.00	0.00
533500	MEALS AND LODGING	0.00	337.50	49.95	0.00	500.00	500.00	500.00	0.00
535100	VEHICLE FUEL / OIL	11,390.85	13,346.95	11,263.00	2,344.53	14,000.00	14,000.00	14,500.00	500.00
535200	VEHICLE MAINTENANCE AND REPAIR	1,852.42	1,419.48	3,400.71	1,465.03	2,200.00	2,200.00	2,500.00	300.00
539900	OTHER	4,664.17	6,089.55	7,601.30	0.00	32,163.00	32,163.00	0.00	-32,163.00
551000	INSURANCE	4,003.75	3,684.95	4,278.17	3,630.25	4,300.00	4,300.00	4,400.00	100.00
581900	CAPITAL OUTLAY	6,519.00	21,870.50	0.00	4,400.00	8,500.00	4,400.00	24,000.00	15,500.00
TOTAL COUNTY PARKS		239,607.95	262,966.94	251,583.08	140,333.31	309,576.00	305,476.00	387,601.00	78,025.00
10062523 FISH AND GAME									
539100	OTHER SUPPLIES & EXPENSES	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	-4,536.00
TOTAL FISH AND GAME		0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	-4,536.00
10062526 WEED HARVESTER									
523800	WEED HARVESTER EXPENSE	256.12	8.43	51.48	0.00	250.00	250.00	250.00	0.00
TOTAL WEED HARVESTER		256.12	8.43	51.48	0.00	250.00	250.00	250.00	0.00
10062529 TRAILS									
539100	TRAILS OTHER SUPPLIES & EXPS	0.00	0.00	0.00	141.80	1,040,000.00	0.00	1,040,000.00	0.00
TOTAL TRAILS		0.00	0.00	0.00	141.80	1,040,000.00	0.00	1,040,000.00	0.00
10062540 SNOWMOBILE TRAILS									
523700	SNOWMOBILE TRAIL MAINTENANCE	60,704.54	35,454.77	68,719.67	2,346.56	47,678.00	47,678.00	47,678.00	0.00
TOTAL SNOWMOBILE TRAILS		60,704.54	35,454.77	68,719.67	2,346.56	47,678.00	47,678.00	47,678.00	0.00
10062694 COUNTY DAM MAINTENANCE									
520100	CONSULTANT AND CONTRACTUAL	910.50	0.00	2,000.00	0.00	0.00	0.00	2,040.00	2,040.00
535000	REPAIRS AND MAINTENANCE	9,500.00	33,540.00	0.00	0.00	0.00	0.00	7,500.00	7,500.00
581900	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	145,308.00	145,308.00	0.00	-145,308.00
TOTAL COUNTY DAM MAINTENANCE		10,410.50	33,540.00	2,000.00	0.00	145,308.00	145,308.00	9,540.00	-135,768.00

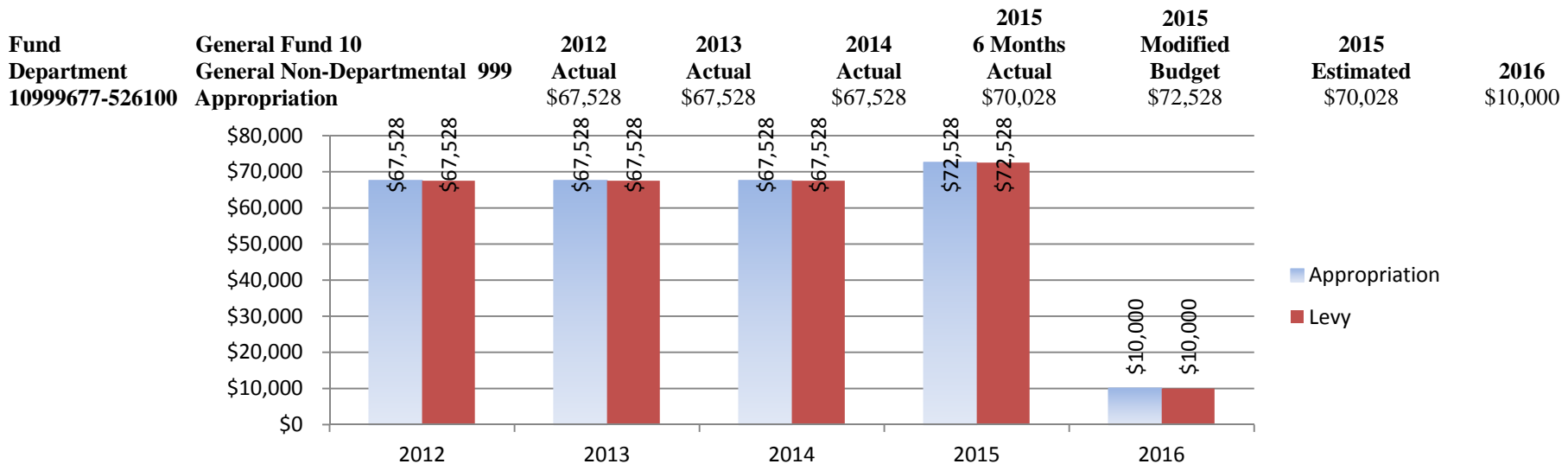
Fund: GENERAL FUND	2012	2013	2014	2015	2015	2015		Dollar
Department: PARKS	Actual	Actual	Actual	6 Months	Modified	Estimated	2016	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	-318,958.78	-330,499.51	-321,030.59	-282,438.40	-1,555,345.00	-458,057.00	-1,485,069.00	-70,276.00
TOTAL DEPARTMENT EXPENSE	311,161.39	334,114.13	323,428.92	142,821.67	1,555,345.00	506,709.00	1,485,069.00	-70,276.00
ADDITION TO (-)/USE OF FUND BALANCE	-7,797.39	3,614.62	2,398.33	-139,616.73	0.00	48,652.00	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. The vision for the Sauk County Development Corporation is a collaborative, regional approach to economic development ensures that Sauk County continues to be a premier place to live, work, and conduct business. Sauk County has a respected, reliable workforce with valuable, diverse skills as well as a supportive, catalytic environment for entrepreneurs and business expansions.

Programs Provided to Sauk County Residents: Serve as a resource and referral agent about issues pertaining to Sauk County economic development. Update and maintain SCDC's website with information about 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. Participate in the Sauk/Columbia/Marquette Manufacturing Council. Collaborate with such state and regional economic partners as the Wisconsin Economic Development Corporation, Wisconsin Economic Development Association and the Madison Region Economic Partnership (MadREP). As an example, SCDC coordinated and hosted an educational and networking event for Sauk County's professional services firm representatives and MadREP in August 2015. Facilitate preliminary discussions with area county school districts, technical schools, two- and four-year universities and the Workforce Development Board of South Central Wisconsin for the continued development of alternative career paths and other cooperative workforce training efforts. Develop and implement strategies to engage in greater and more meaningful communication with SCDC stakeholders, including e-newsletters about SCDC news, initiatives and accomplishments. Host Fall Leadership Forum. This year's Fall Leadership Forum, scheduled for November 19, will focus on the theme of attracting and retaining the next generation to work and live in Sauk County. Host Businesses of the Year Award recognition ceremonies.

Major Goals for Organization for 2016 and Beyond: Work is underway with a task force comprised of three appointed SCDC Board members and six representatives from the private sector to begin crafting a roadmap for the organization's future. The task force is charged with working for 120 days to draft recommendations pertaining to organizational structure, business and funding model, Board of Directors composition and identification, and a tactical plan of organizational priorities. The SCDC Task Force will complete its work by early February 2016 and present its recommendations to the SCDC Board of Directors for consideration and approval, after which it will present its recommendations at a larger event of private and public sector stakeholders and other interested parties later in February or March. This larger event will provide an opportunity to recognize the important legacy of SCDC to Sauk County's economic vitality and present the roadmap for SCDC's future at the time of the organization's 40th anniversary. Major goals for SCDC for the remainder of 2016 and beyond will be determined by the process engaged by the SCDC Task Force, the SCDC Board's recent strategic plan, and the final determination by the SCDC Board of Directors.



University of Wisconsin – Baraboo/Sauk County

Organization Purpose: To provide University of Wisconsin education and resources to the citizens of Sauk County.

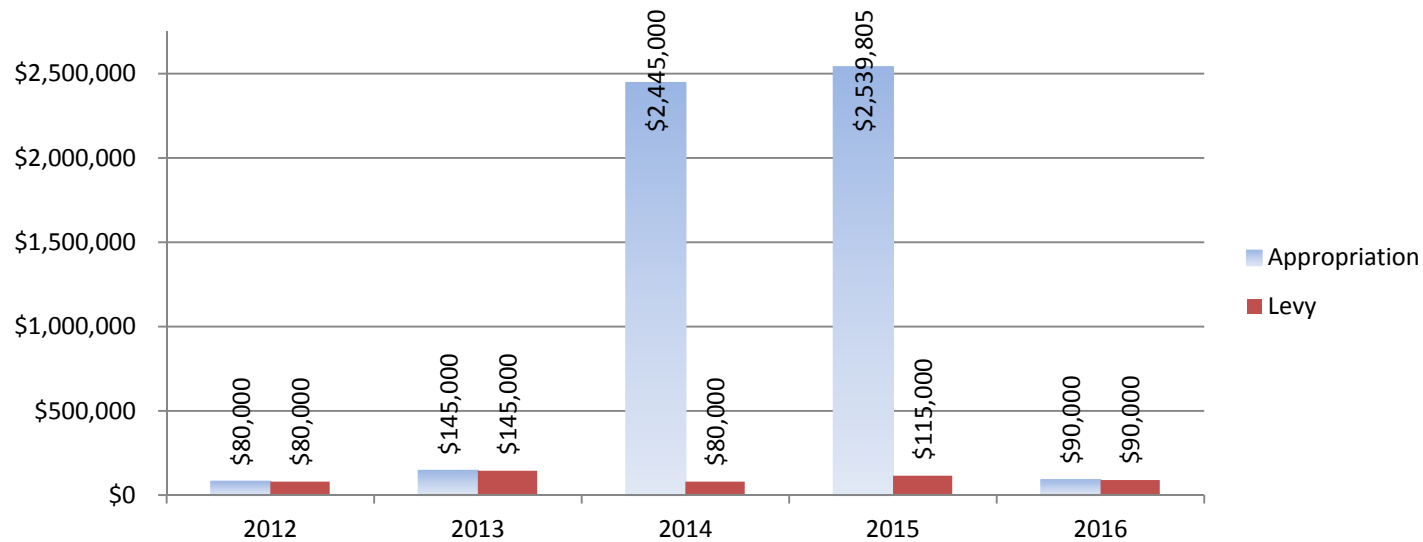
The land and buildings at the Campus are owned equally by Sauk County and the City of Baraboo. The County and City are responsible for the maintenance of these buildings, while the University System is responsible for other expenses.

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 2016 and Beyond: Continue providing educational, recreational and artistic opportunities with a significantly reduced and restricted staff. Begin teaching and research in facilities and renovated labs provided through recent construction project. Fill student housing to 90% capacity. Continue to renovate and update existing facilities and improve energy conservation measures.

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

Fund Department	General Fund 10 General Non-Departmental 999 Appropriation	2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016
10999562-526100	Appropriation	\$80,000	\$80,000	\$80,000	\$0	\$115,000	\$115,000	\$90,000
10999562-581900	Capital Outlay	0	24,263	514,682	1,031,911	2,424,805	2,424,805	0
	Totals	\$80,000	\$104,263	\$104,263	\$1,031,911	\$2,539,805	\$2,539,805	\$90,000



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 receive information about production and labor management practices that result in lower costs and/or increased productivity in their dairy and livestock enterprises.	At least 15 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.	12/31/2016
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.	12/31/2016
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.	12/31/2016
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.	12/31/2016
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.	3/31/2016
Farmers will be able to recycle agricultural plastics and gain technical information from UW-Extension.	At least 25 farmers will participate in a program reducing the amount of agricultural plastics that are landfilled by over 25 tons. In addition, they will receive information on various topics from UW-Extension based on need.	12/31/2016
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.	11/30/2016
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.	12/31/2016
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.	12/31/2016
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 twenty (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. She will also work with the SCIL Board to transition the day to day coordination of the program to the new SCIL Coordinator	5/30/2016

UW EXTENSION

Strengthen Sauk County's economy and build community by utilizing research-based educational resources.	The CNRED Agent will work with Sauk County leadership to develop and implement a placemaking/identity development initiative in Sauk County.	12/31/2016
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.	12/31/2016
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.	4/1/2016
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. Erickson will be working with the UW-Baraboo/Sauk County on their campus strategic plan.	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. This could include a Lunch and Learn series with the Reedsburg Chamber.	3/31/2016
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.	6/1/2016
Partner with key stakeholders to facilitate development of recreational multi-use trails.	Assist as needed with trail development planning process, process facilitation 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.	12/31/2016
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.	9/30/2016
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.	12/31/2016
The Sauk County Health and Wellness Collaboration raises awareness, provides education, and inspires action on health issues meant to improve the health of Sauk County citizens.	UWEX Family Living is a strong partner, working to facilitate, write grants, and organize events to improve the health of Sauk County residents.	12/31/2016
Teach classes for child care providers, parents and Sauk County residents in need of financial education and educational credit to keep their state licenses.	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.	12/31/2016
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 Central Wisconsin Community Action and the Wisconsin Dells School District to provide this.	8/30/2016
In 2014, the research-gathering stage of Young Children of Jailed Parents was complete and UW Family Living is moving forward to develop resiliency in the young children most at risk in Sauk County.	Sauk County Family Living arranged 3 educational events to promote action. Young Children of Jailed Parents Lunch n Learn (90) people, Adverse Childhood Experiences Lunch n Learn (60) people and Evidence-Based Protective Factors, scheduled for 6/24/15.	September, 2016
Family caregivers need to take care of themselves while caring for a relative or friend. It is stressful, but it saves money and may be more comfortable for the person with a chronic disease. Powerful Tools for Caregivers will improve self-confidence and increase their ability to make tough choices. Powerful Tools is a research-based class to support Sauk County residents.	25 caregivers will go through the 8 week Powerful Tool class each year.	12/31/2016

UW EXTENSION

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.	12/31/2016
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.	12/31/2016
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.	12/31/2016
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.	12/31/2016
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.	12/31/2016

Program Evaluation						
Program Title	Program Description	Mandates and References	2016 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	\$18,673		
			Operating Expenses	\$49,535		
			TOTAL EXPENSES	\$68,208		
			COUNTY LEVY	\$65,305		
4-H Youth Development	Give young people opportunities to learn new skills such as decision making, responsibility, leadership, public speaking, 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; as well as develop training and leadership development opportunities for adults. These programs are delivered directly through local adult volunteers in 4-H clubs and by collaborating with other local organizations.		User Fees / Misc.	\$1,353	1.05	Dollar value of 4-H volunteers Grant dollars secured to fund Youth Leadership Conference
			Grants	\$0		
			TOTAL REVENUES	\$1,353		
			Wages & Benefits	\$46,465		
			Operating Expenses	\$45,350		
			TOTAL EXPENSES	\$91,815		
			COUNTY LEVY	\$90,462		

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		\$19,174		
			Operating Expenses		\$54,678		
			TOTAL EXPENSES		\$73,852		
			COUNTY LEVY		\$72,348		
Community, Natural Resources & Economic Development	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: * 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	Dollar value of strategic planning services Percent of Leadership graduates with substantial roles in community
			User Fees / Misc.		\$6,553		
			Grants		\$0		
			TOTAL REVENUES		\$6,553		
			Wages & Benefits		\$16,651		
			Operating Expenses		\$57,083		
			TOTAL EXPENSES		\$73,734		
COUNTY LEVY		\$67,181					
Tourism and Promotions	Responsible for the regular update, printing and distribution of the county's promotional map.		User Fees / Misc.		\$0	0.05	
			TOTAL REVENUES		\$0		
			Wages & Benefits		\$3,540		
			Operating Expenses		\$0		
			TOTAL EXPENSES		\$3,540		
			COUNTY LEVY		\$3,540		

UW EXTENSION

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	\$23,423		
			Operating Expenses	\$1,253		
			TOTAL EXPENSES	\$24,676		
	COUNTY LEVY	\$24,176				
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	\$13,112		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$13,112		
	COUNTY LEVY	\$13,112				
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	\$12,813	2.72	
			TOTAL EXPENSES	\$373,936		
			COUNTY LEVY	\$361,123		

UW EXTENSION

Output Measures - How much are we doing?			
Description	2014 Actual	2015 Estimate	2016 Budget
Number of phone calls handled by Sauk County UW-Extension	21,960	22,000	20,000
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.	10	10	10
Number of farmers who received advice and technical assistance with construction projects from UW-Extension agricultural engineers	10	15	15
Number of people who attended pasture walks coordinated by Sauk Co. UW-Extension and MATC	25	50	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	600	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	160
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	121	100
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.	600	600	600
Number of adults who served as certified Sauk County 4-H volunteers	80	115	135
Number of youth enrolled as members of Sauk County 4-H Clubs	470	470	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	4,700	5,200

UW EXTENSION

Key Outcome Indicators - How well are we doing?			
Description	2014 Actual	2015 Estimate	2016 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)	\$18,000	\$20,000	\$20,000
Total dollar value of local government education programs offered via teleconferences (estimate)	\$2,000	\$2,000	\$2,000
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%	95%
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		
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	\$115,920	\$126,000
Total value of staff funding from AmeriCorp VISTA program to support 4-H Summer Vista	\$0	\$3,000	\$0

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.

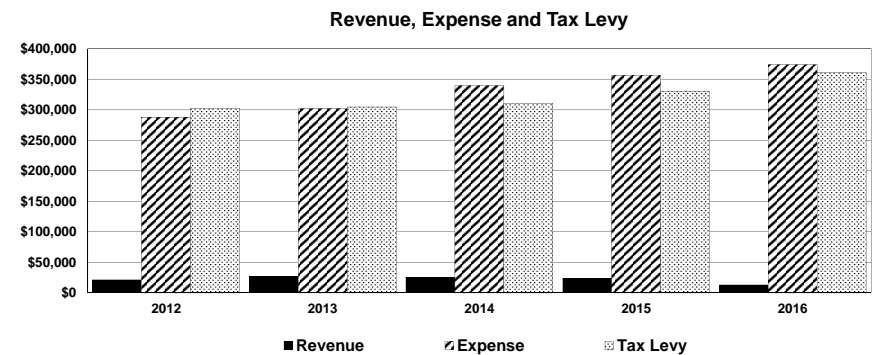
2012	2013	2014	2015	2016	2016
Balance	Change	Change	Change	Change	Balance
2.64			0.07		2.71

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2015 Modified Budget	2016 Budget	\$ Change from 2015 Modified to 2016 Budget	% Change from 2015 Modified to 2016 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
UW-EXTENSION											
<u>Revenues</u>											
Tax Levy	302,286	304,704	310,954	330,471	330,471	361,123	30,652	9.28%	None	0	0
Grants & Aids	3,413	3,413	9,441	5,948	4,913	3,413	(1,500)	-30.53%			
User Fees	17,762	22,517	15,815	17,856	9,200	9,400	200	2.17%	2016 Total	0	0
Donations	200	0	0	0	0	0	0	0.00%			
Interest	11	6	3	0	0	0	0	0.00%			
Miscellaneous	0	324	(10)	0	0	0	0	0.00%	2017	0	0
Use of Fund Balance	0	0	3,461	2,315	12,540	0	(12,540)	-100.00%	2018	0	0
									2019	0	0
									2020	0	0
Total Revenues	323,672	330,964	339,664	356,590	357,124	373,936	16,812	4.71%			
<u>Expenses</u>											
Labor	85,923	86,994	101,364	104,422	97,606	111,745	14,139	14.49%			
Labor Benefits	24,622	25,869	28,095	27,359	27,269	29,292	2,023	7.42%			
Supplies & Services	177,559	188,982	210,205	224,809	232,249	232,899	650	0.28%			
Addition to Fund Balance	35,568	29,119	0	0	0	0	0	0.00%			
Total Expenses	323,672	330,964	339,664	356,590	357,124	373,936	16,812	4.71%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2016 Highlights & Issues on the Horizon

Continue to react to significant State budget cuts from the University of Wisconsin System.

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



Fund: GENERAL FUND Department: U W EXTENSION		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10070 U W EXTENSION REVENUE									
411100	GENERAL PROPERTY TAXES	-302,286.00	-304,704.00	-310,954.00	-165,235.50	-330,471.00	-330,471.00	-361,123.00	30,652.00
422160	HO-CHUNK GAMING GRANT	0.00	0.00	0.00	-1,500.00	-1,500.00	-1,500.00	0.00	-1,500.00
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	-6,028.11	-1,035.00	0.00	-1,035.00	0.00	0.00
467000	UWX OFFICE SERVICES	-4,964.05	-2,374.15	-1,899.36	-588.72	-2,000.00	-2,000.00	-2,000.00	0.00
467150	PESTICIDE TRAINING REVENUE	-1,620.00	-2,760.00	-1,470.00	-1,230.00	-1,400.00	-1,230.00	-1,400.00	0.00
467160	COMMUNITY GARDEN FEES	0.00	-30.00	0.00	0.00	0.00	0.00	0.00	0.00
467170	DRINKING WATER TEST ADMIN FEES	-9,776.00	-15,721.00	-10,968.00	-12,826.00	-5,000.00	-12,826.00	-5,000.00	0.00
481100	INTEREST ON INVESTMENTS	-11.26	-6.44	-3.15	-0.30	0.00	0.00	0.00	0.00
483300	SALE OF MATERIAL AND SUPPLIES	-1,401.67	-1,631.39	-1,478.13	-1,698.64	-800.00	-1,800.00	-1,000.00	200.00
484160	MISCELLANEOUS REVENUES	0.00	-324.00	10.00	0.00	0.00	0.00	0.00	0.00
485010	DONATIONS & CONTRIBUTIONS	-200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-12,540.00	0.00	0.00	-12,540.00
TOTAL U W EXTENSION REVENUE		-323,671.98	-330,963.98	-336,203.75	-185,820.66	-357,124.00	-354,275.00	-373,936.00	16,812.00
10070541 SAUK COUNTY FAIR BOARD									
526100	AGRICULTURAL SOCIETY (FAIR)	20,000.00	20,000.00	25,000.00	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	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00
10070560 UW EXT OFFICE									
511100	SALARIES PERMANENT REGULAR	68,683.06	69,448.83	73,538.36	37,618.61	77,904.00	71,486.00	87,935.00	10,031.00
511900	LONGEVITY-FULL TIME	476.60	516.60	556.60	0.00	597.00	597.00	637.00	40.00
512100	WAGES-PART TIME	115.71	119.44	10,516.80	0.00	0.00	0.00	0.00	0.00
512700	WAGES-PARTTIME-NO BENEFITS	16,648.00	16,909.50	16,752.58	8,698.05	19,105.00	32,339.00	23,173.00	4,068.00
514100	FICA & MEDICARE TAX	6,000.99	6,114.65	7,310.72	3,342.33	7,467.00	7,988.00	8,549.00	1,082.00
514200	RETIREMENT-COUNTY SHARE	4,092.43	4,659.14	5,181.64	2,558.11	5,338.00	4,902.00	5,849.00	511.00
514400	HEALTH INSURANCE COUNTY SHARE	14,367.98	14,910.89	15,447.96	7,153.74	14,307.00	14,307.00	14,737.00	430.00
514500	LIFE INSURANCE COUNTY SHARE	10.31	10.40	10.24	4.35	10.00	10.00	11.00	1.00
514600	WORKERS COMPENSATION	150.00	173.89	144.70	54.13	147.00	152.00	146.00	-1.00
520600	CONTRACTS	96,919.00	104,170.00	115,613.00	60,577.00	131,776.00	126,000.00	141,514.00	9,738.00
522100	WATER TESTING	9,367.75	15,357.83	10,997.81	12,286.00	5,000.00	12,286.00	5,000.00	0.00
522180	MASTER GARDNER TRAINING EXP	0.00	70.00	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	526.56	513.64	1,036.49	1,361.33	3,190.00	3,000.00	3,000.00	-190.00
531100	POSTAGE AND BOX RENT	5,839.99	4,999.52	5,950.25	3,548.35	6,000.00	7,145.00	6,200.00	200.00
531200	OFFICE SUPPLIES AND EXPENSE	12,243.17	7,238.76	11,139.15	6,875.77	8,000.00	9,000.00	9,000.00	1,000.00
531400	SMALL EQUIPMENT	1,218.67	1,171.97	1,099.69	2,348.26	1,000.00	2,500.00	1,200.00	200.00
531500	FORMS AND PRINTING	758.26	991.12	559.75	259.49	2,500.00	500.00	2,000.00	-500.00
531800	MIS DEPARTMENT CHARGEBACKS	6,060.94	11,252.21	11,069.48	3,869.58	10,368.00	11,188.00	9,760.00	-608.00

Fund: GENERAL FUND Department: U W EXTENSION		2012 Actual	2013 Actual	2014 Actual	2015 6 Months Actual	2015 Modified Budget	2015 Estimated	2016	Dollar Change
10070560 UW EXT OFFICE									
532200	SUBSCRIPTIONS	444.48	400.80	490.29	211.20	700.00	700.00	600.00	-100.00
532400	MEMBERSHIP DUES	500.00	790.00	570.00	898.00	1,000.00	1,000.00	1,000.00	0.00
532500	SEMINARS AND REGISTRATIONS	12.00	767.95	22.76	232.26	0.00	400.00	400.00	400.00
532800	TRAINING AND INSERVICE	1,549.85	2,336.96	1,057.00	1,962.00	6,500.00	3,500.00	3,000.00	-3,500.00
533000	PESTICIDE EXPENSES	3,038.53	1,389.64	1,470.82	1,274.54	9,740.00	615.00	700.00	-9,040.00
533200	MILEAGE	10,289.56	10,684.92	10,908.42	6,098.94	13,000.00	12,000.00	13,000.00	0.00
533500	MEALS AND LODGING	860.21	199.82	206.71	159.48	500.00	500.00	400.00	-100.00
534800	EDUCATIONAL SUPPLIES	4,616.92	4,807.52	7,167.79	2,843.67	6,650.00	8,150.00	8,500.00	1,850.00
534900	PROJECT SUPPLIES	1,237.88	214.70	1,970.60	1,200.00	1,200.00	1,200.00	2,500.00	1,300.00
551000	INSURANCE	75.00	125.00	125.00	125.00	125.00	125.00	125.00	0.00
573300	SCHOLARSHIPS/PRIZES/AWARDS	2,000.00	1,500.00	3,750.00	0.00	0.00	0.00	0.00	0.00
TOTAL UW EXT OFFICE		268,103.85	281,845.70	314,664.61	165,560.19	332,124.00	331,590.00	348,936.00	16,812.00
TOTAL DEPARTMENT REVENUE		-323,671.98	-330,963.98	-336,203.75	-185,820.66	-357,124.00	-354,275.00	-373,936.00	16,812.00
TOTAL DEPARTMENT EXPENSE		288,103.85	301,845.70	339,664.61	190,560.19	357,124.00	356,590.00	373,936.00	16,812.00
ADDITION TO (-)/USE OF FUND BALANCE		-35,568.13	-29,118.28	3,460.86	4,739.53	0.00	2,315.00	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 funds' financial success:

- Current financial resources - This measurement focus is short-term in nature, and generally takes into account a single year's activity. The focus is on spending and spendable resources.
- Economic resources - This measurement focus is long-term in nature, and generally takes into account the entire life cycle of the fund.
- No measurement focus - Financial success is not measured.

Basis of accounting - Rules under which transactions must be recorded:

- Modified accrual - Revenues recorded when both measurable and available (collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year, or 60 days). Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, and compensated absences, which are recorded as a fund liability when expected to be paid with expendable available financial resources.
- Accrual - Revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.
- Cash - Revenues and expenses are recorded only when cash is received or paid.

Refer to the Department to Generally Accepted Accounting Principles (GAAP) Budget Cross Reference Schedule for the relationships of fund type to fund category, measurement focus, and the basis of accounting.

FINANCIAL STRUCTURE

Fund Types

GOVERNMENTAL FUNDS are governed by standards developed specifically for government activities. This is a category of funds through which most governmental functions are financed. Measurement focus: Current financial resources. Basis of accounting: Modified accrual.

GENERAL FUND: The General Fund is the primary operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. Major areas included are a) general County administration, b) the law enforcement, prosecutorial, adjudication and corrections function, c) public health, and d) planning, zoning and land conservation. This fund is considered a major fund for Governmental Accounting Standards Board Statement 34 (GASB 34) purposes.

SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are restricted to expenditures for specified purposes. Sauk County Funds: Aging and Disability Resource Center, CDBG-ED, CDBG-EAP, CDBG-FRSB, CDBG-Housing Rehabilitation, Dog License, Drug Seizures, Human Services (This fund is considered a major fund for GASB 34 purposes), Jail Assessment, Land Records Modernization, Landfill Remediation.

DEBT SERVICE FUNDS: Debt Service Funds are used to accumulate resources for the payment of general long-term debt principal, interest and related costs. Sauk County Fund: Debt Service.

CAPITAL PROJECTS FUNDS: Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds). Sauk County Fund: Building Projects.

PROPRIETARY FUNDS are governed by accounting standards similar to those found in the private sector. This means that all assets and all liabilities (current or noncurrent) associated with an activity are included on its balance sheets. The reported fund equity (net total assets) is segregated into contributed capital and retained earnings. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets. Measurement focus: Economic resources. Basis of accounting: Accrual.

ENTERPRISE FUNDS: Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Sauk County Funds: Health Care Center, Highway.

INTERNAL SERVICE FUNDS: Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments, agencies or governmental units on a cost-reimbursement basis. Sauk County Funds: Insurance, Workers Compensation.

Fund - Cross Reference Schedule

Department to Generally Accepted Accounting Principles (GAAP) Budget

<u>Department</u>	<u>Fund Classification</u>	<u>Basis of Budgeting & 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	Human Services	Special Revenue *	Modified Accrual	Spending	Annual Operating Budget
Corporation Counsel	General	Modified Accrual	Spending	Annual Operating Budget	Public Health	General	Modified Accrual	Spending	Annual Operating Budget
County Board	General	Modified Accrual	Spending	Annual Operating Budget	Veteran's Service	General	Modified Accrual	Spending	Annual Operating Budget
County Clerk / Elections	General	Modified Accrual	Spending	Annual Operating Budget	Women, Infants, and Children	General	Modified Accrual	Spending	Annual Operating Budget
Criminal Justice Coordinating	General	Modified Accrual	Spending	Annual Operating Budget					
Insurance Fund	Internal Service	Accrual	Economic Resources	Annual Operating Budget	<u>Conservation, Development, Recreation & Education</u>				
Land Records Modernization	Special Revenue	Modified Accrual	Spending	Annual Operating Budget	Arts, Humanities, Historic Preserv	General	Modified Accrual	Spending	Annual Operating Budget
Management Information Systems	General	Modified Accrual	Spending	Annual Operating Budget	Baraboo Range Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Personnel	General	Modified Accrual	Spending	Annual Operating Budget	CDBG-ED Revolving Loans	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Register of Deeds	General	Modified Accrual	Spending	Annual Operating Budget	CDBG-FRSB	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Surveyor	General	Modified Accrual	Spending	Annual Operating Budget	CDBG-Housing Rehabilitation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Treasurer	General	Modified Accrual	Spending	Annual Operating Budget	Conservation, Planning & Zoning	General	Modified Accrual	Spending	Annual Operating Budget
Workers Compensation	Internal Service	Accrual	Economic Resources	Annual Operating Budget	Parks	General	Modified Accrual	Spending	Annual Operating Budget
					UW Extension	General	Modified Accrual	Spending	Annual Operating Budget
<u>Justice & Public Safety</u>									
CDBG-EAP	Special Revenue	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					
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 2012	Actual Year-End 2013	Actual Year-End 2014	Estimated Fund Balance 1/1/2016	2016 Budgeted Revenues	2016 Property Tax Levy	2016 Budgeted Expenditures	Addition to (Use of) Fund Balance	Estimated Fund Balance 12/31/2016
Nonspendable for Prepaid Items	62,313	41,146	170,853	170,853					170,853
Nonspendable for Long-Term Delinquent Taxes Receivable	2,549,906	1,797,662	1,550,764	1,550,764					1,550,764
Nonspendable for Long-Term Loan to Tri-County Airport Receivable	8,093	6,744	5,396	4,047				-1,349	2,698
Nonspendable for Inventories	14,709	15,070	14,972	14,972					14,972
Restricted Sales Taxes Collected but Unexpended	677,397	688,499	0	0					0
Assigned for Alice in Dairyland Trust	6,971	4,978	3,481	0					0
Assigned for Carryforward Funds	1,143,958	1,498,834	3,583,307	600,000					600,000
Assigned for Budgeted Use of Fund Balance	2,029,530	4,203,088	3,364,272	2,178,623				-1,128,623	1,050,000
Unassigned (Working Capital)	11,352,168	11,061,785	14,560,789	14,452,129				-196,535	14,255,594
Unassigned	10,889,299	12,494,046	10,318,894	13,645,376	18,499,694	15,959,095	36,637,412	-852,116	12,793,260
Total General Fund	28,734,344	31,811,852	33,572,728	32,616,764	18,499,694	15,959,095	36,637,412	-2,178,623	30,438,141
Aging & Disability Resource Center	455,751	391,220	259,311	301,053	1,604,498	242,704	1,847,202	0	301,053
Human Services	2,812,352	4,236,271	3,513,696	2,991,877	8,292,723	7,601,198	15,893,921	0	2,991,877
Jail Assessment	0	13,976	0	0	95,000	0	95,000	0	0
Land Records Modernization	722,342	739,447	709,135	526,482	152,500	199,870	505,277	-152,907	373,575
Landfill Remediation	5,239,124	5,090,000	5,010,678	4,909,363	14,300	0	117,665	-103,365	4,805,998
Drug Seizures	97,296	113,397	103,418	92,418	1,000	0	12,000	-11,000	81,418
CDBG-ED Revolving Loans	370,626	494,480	362,943	444,134	81,300	0	525,434	-444,134	0
CDBG-Flood Recovery Small Business	57	57	0	0	30,000	0	30,000	0	0
CDBG-Emergency Assistance Program	890,800	333,091	291,436	86,544	0	0	86,544	-86,544	0
CDBG-Revolving Loan Fund Housing Rehabilitation	0	12,500	-25	2,377	20,000	0	20,000	0	2,377
Dog License	1,861	1,265	1,101	1,101	28,000	0	28,000	0	1,101
Total Special Revenue Funds	10,590,209	11,425,704	10,251,693	9,355,349	10,319,321	8,043,772	19,161,043	-797,950	8,557,399
Building Projects	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	445,332	1,669,349	0	1,223,921	445,428	890,760
Health Care Center	3,137,293	2,757,619	2,400,198	1,355,082	9,446,229	2,114,685	12,290,914	-730,000	625,082
Highway	9,919,715	9,846,414	9,878,685	9,878,685	5,391,309	4,065,490	10,156,799	-700,000	9,178,685
Total Enterprise Funds	13,057,008	12,604,033	12,278,883	11,233,767	14,837,538	6,180,175	22,447,713	-1,430,000	9,803,767
Insurance	491,416	468,176	489,616	468,300	83,793	0	52,093	31,700	500,000
Workers Compensation	627,572	712,280	702,544	650,832	278,640	0	278,640	0	650,832
Total Internal Service Funds	1,118,988	1,180,456	1,192,160	1,119,132	362,433	0	330,733	31,700	1,150,832
GRAND TOTAL - ALL FUNDS	53,500,549	57,022,045	57,295,464	54,770,344	45,688,335	30,183,042	79,800,822	-3,929,445	50,840,899

Fund balances are segregated into five classifications.

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

Fund Balance - Budgeted Usage

General Fund			Other Funds		
Building Services			Land Records Modernization		
Use of fund balance for energy cost saving measures	225,000		Use of accumulated program funds for monumentation and capital	152,907	152,907
Use of fund balance for mobile data system	131,000	356,000			
Conservation, Planning & Zoning			Landfill Remediation		
Use of carryforward Natural Beauty Council funds	2,738		Use of program funds for long term care	103,365	103,365
Use of carryforward funds for Badger Army Ammunition Plant	2,577				
Use of carryforward Baraboo Range monitoring funds	6,675		Drug Seizures		
Use of carryforward planning funds	24,391		Use of program funds for drug enforcement equipment	11,000	11,000
Use of carryforward planning funds for placemaking initiative	43,791				
Use of carryforward Youth Day donations	1,435	81,607	CDBG-ED Revolving Loans		
			Use of carryforward program funds to issue development loans	444,134	444,134
Parks			CDBG-Emergency Assistance Program		
Use of fund balance for Great Sauk Trail development	520,000		Use of carryforward program funds	86,544	86,544
Use of fund balance for park maintenance and improvements	25,000				
Use of previously received timber sale funds for tractor purchase	24,000		Health Care Center		
Use of previously received timber sale funds for campground WIFI	15,000		Fund depreciation with fund balance	480,000	
Use of carryforward Health Care Center Firehouse funds	4,307	588,307	Fund vacancy factor with fund balance	250,000	730,000
Environmental Health			Highway		
Use of carryforward program funds	26,880	26,880	Use of fund balance for outlay	700,000	700,000
Women, Infants & Children			Non-General Fund Total		
Use of carryforward program funds	55,829	55,829			<u>2,227,950</u>
General			Grand Total Use of Fund Balances and Carryforward Funds		
Use of fund balance for Health Care Center gazebo construction outlay	20,000				<u>4,406,573</u>
Fund vacancy factor with fund balance	700,000				
Fund contingency fund with fund balance	350,000	1,070,000			
General Fund Total		<u>2,178,623</u>			

This summary lists the planned uses of available fund balances in the 2016 budget.

Some of the items listed are carryforwards - continuation of projects started in 2015 or earlier and expected to be continued in 2016, 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

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2016 Change from 2015 Budget	
											\$	%
General Government	(2,662,337)	(3,358,380)	(2,859,559)	(2,222,294)	(2,023,057)	(2,393,441)	(2,153,183)	(1,552,455)	(2,030,786)	(1,895,424)	135,362	6.67%
Justice & Public Safety	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	13,169,471	299,444	2.33%
Public Works	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	4,122,355	107,772	2.68%
Health & Human Services	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	11,323,136	(8,385)	-0.07%
Culture	57,750	62,750	62,750	63,750	63,751	63,751	63,762	63,762	64,762	64,762	0	0.00%
Recreation	168,156	172,930	156,837	158,142	175,290	151,918	159,323	158,240	165,582	228,787	63,205	38.17%
Education	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	1,452,131	11,952	0.83%
Development	129,894	132,082	124,846	123,996	131,019	67,528	67,528	67,528	72,528	10,000	(62,528)	-86.21%
Conservation	729,045	773,062	794,967	739,657	727,129	611,756	739,201	738,916	925,714	1,019,324	93,610	10.11%
Capital Outlay	377,000	489,537	608,945	463,612	460,500	467,000	405,500	509,600	1,024,000	688,500	(335,500)	-32.76%
Debt Service	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	0	0	0	--
All Funds Total	24,746,228	25,697,469	27,594,579	28,592,971	28,538,084	28,513,778	28,758,630	28,848,878	29,878,110	30,183,042	304,932	1.02%

The general government function contains significant revenues that are not directly related to other functions, such as approximately \$7.5 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	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	30,183,042		
Adjustment for delinquent taxes	(56,122)	(107,888)	(120,092)	(66,149)	6,787	(17,519)	227,333	(5,896)	TBD	TBD		
Property tax recognized	24,746,228	25,697,469	27,594,579	28,592,971	28,538,084	28,513,778	28,758,630	28,848,878	29,878,110	30,183,042		

TBD - To be determined

REVENUE SUMMARY

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2015	2016	2016 Change from 2015 Budget		
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Budget	Budget	\$	%	
Property Tax	24,746,228	25,697,469	27,594,579	28,592,971	28,538,084	28,513,778	28,758,630	28,848,878	29,878,110	29,878,110	30,183,042	304,932	1.02%	
Sales Tax	6,975,488	7,183,473	6,656,427	7,142,957	7,140,919	7,323,695	7,519,870	8,000,256	8,100,000	7,095,831	7,470,179	374,348	5.28%	
Other Taxes	1,072,895	1,064,858	1,102,897	1,471,784	1,471,826	1,216,591	1,499,732	1,081,741	889,291	885,150	692,150	(193,000)	-21.80%	
Grants and Aids	22,823,960	22,036,948	21,965,828	20,322,130	15,454,695	17,812,002	15,493,175	15,092,600	15,244,841	15,506,523	15,882,586	376,063	2.43%	
Intergovernmental	6,865,979	9,780,494	8,696,291	8,101,536	6,409,031	6,349,543	6,720,854	6,856,581	7,148,278	7,282,267	6,961,369	(320,898)	-4.41%	
Licenses & Permits	370,397	336,047	362,153	308,684	284,166	307,027	357,252	362,804	379,589	359,339	367,712	8,373	2.33%	
User Fees	8,684,617	8,094,893	7,939,683	8,398,720	8,641,950	8,766,447	8,767,573	8,640,799	8,802,316	9,073,037	9,451,951	378,914	4.18%	
Fines & Forfeitures	773,999	768,690	685,337	672,640	632,535	630,711	653,695	509,814	467,825	588,000	468,800	(119,200)	-20.27%	
Donations	61,953	64,135	155,229	149,481	133,789	108,368	94,224	105,471	89,524	78,200	125,000	46,800	59.85%	
Interest	2,047,729	1,592,038	619,239	300,757	235,694	159,865	154,963	152,037	134,073	128,234	140,393	12,159	9.48%	
Rent	138,190	146,103	145,920	156,464	239,451	258,997	304,984	343,047	368,112	336,112	397,496	61,384	18.26%	
Bond / Note Proceeds	0	0	0	0	0	0	0	2,683,009	0	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	Budget Only	9,651,784	4,406,573	(5,245,211)	-54.34%
Transfers from Other Funds	4,619,765	3,203,563	3,049,160	3,197,442	4,291,211	4,427,389	4,469,580	8,272,329	5,414,371	3,541,423	3,559,600	18,177	0.51%	
Other	427,747	732,266	(418,241)	372,031	503,828	268,027	270,659	436,232	366,223	164,581	171,099	6,518	3.96%	
Total Revenues	79,608,947	80,700,977	78,554,502	79,187,597	73,977,179	76,142,440	75,065,191	81,385,598	77,282,553	84,568,591	80,277,950	(4,290,641)	-5.07%	

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

<i>Property tax as levied</i>	<i>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>29,878,110</i>	<i>29,878,110</i>	<i>30,183,042</i>		
<i>Adjustment for delinquent taxes</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>(5,896)</i>	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>		
<i>Property tax recognized</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>28,848,878</i>	<i>29,878,110</i>	<i>29,878,110</i>	<i>30,183,042</i>		

TBD - To be determined

The 2015 Budget figures represent the 2015 budget as modified by County Board action through August 2015.

EXPENSE SUMMARY

Functional Area	2007	2008	2009	2010	2011	2012	2013	2014	2015	2015	2016	2016 Change from 2015 Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Budget *	Budget	\$	%
General Government	5,178,512	5,854,328	6,068,330	6,160,637	6,302,382	6,021,743	5,880,544	6,509,131	7,071,812	7,911,748	7,941,108	29,360	0.37%
Public Works/Transportation	8,915,438	10,307,851	9,920,059	9,207,140	8,553,452	9,072,072	9,761,387	9,217,817	9,526,832	9,498,073	9,626,329	128,256	1.35%
Culture	60,340	70,933	72,861	63,402	79,593	75,395	70,447	111,109	71,772	71,772	71,772	0	0.00%
Recreation	332,805	324,199	351,188	528,524	451,266	324,642	332,244	348,429	382,001	1,426,537	1,486,069	59,532	4.17%
Education	1,115,467	1,139,744	1,189,517	1,248,392	1,278,844	1,300,442	1,297,236	1,323,324	1,441,298	1,441,832	1,439,944	(1,888)	-0.13%
Justice & Public Safety	15,505,829	16,718,093	20,180,830	20,057,347	16,179,689	17,216,621	16,434,762	16,338,309	16,418,154	16,661,426	16,758,383	96,957	0.58%
Health & Human Services	35,169,860	33,129,614	29,219,706	30,778,337	27,789,027	27,375,464	26,874,023	28,115,218	29,800,825	31,158,441	31,566,802	408,361	1.31%
Conservation	1,670,690	1,882,685	1,839,254	1,516,641	1,322,156	1,257,720	1,274,336	1,496,054	1,896,821	2,223,976	1,853,812	(370,164)	-16.64%
Economic Development	319,829	147,160	555,677	141,843	450,602	709,951	68,340	458,603	134,030	745,537	629,225	(116,312)	-15.60%
Debt Service	3,404,038	2,771,561	2,577,080	3,073,646	2,987,693	2,958,762	3,038,919	7,130,108	2,418,491	2,418,491	2,423,322	4,831	0.20%
Capital Outlay	1,700,928	1,379,096	1,454,301	1,585,297	1,519,511	2,666,859	2,041,883	1,758,744	5,231,266	7,009,101	2,444,456	(4,564,645)	-65.12%
Transfer to Other Funds	4,619,765	3,203,563	3,049,159	3,197,442	4,291,211	4,427,389	4,469,580	8,305,333	5,414,371	3,541,423	3,559,600	18,177	0.51%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	460,234	477,128	16,894	3.67%
Total Gross Expenditures	77,993,501	76,928,827	76,477,962	77,558,648	71,205,426	73,407,061	71,543,701	81,112,179	79,807,673	84,568,591	80,277,950	(4,290,641)	-5.07%

Expenditure Category	2007	2008	2009	2010	2011	2012	2013	2014	2015	2015	2016	2016 Change from 2015 Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Budget *	Budget	\$	%
Wages & Salaries	25,762,290	26,939,941	27,789,056	28,560,250	26,697,176	26,476,342	26,969,999	27,647,942	29,704,976	29,794,853	30,873,404	1,078,551	3.62%
Labor Benefits	11,419,031	12,133,345	12,856,499	12,544,958	11,330,879	10,792,482	11,189,831	11,393,077	11,416,879	11,714,992	11,707,022	(7,970)	-0.07%
Supplies & Services	31,087,449	30,501,322	28,751,867	28,597,054	24,378,956	26,085,227	23,833,489	24,876,975	25,621,690	29,629,497	28,793,018	(836,479)	-2.82%
Debt Service	3,404,038	2,771,561	2,577,080	3,073,646	2,987,693	2,958,762	3,038,920	7,130,109	2,418,491	2,418,491	2,423,322	4,831	0.20%
Capital Outlay	1,700,928	1,379,095	1,454,301	1,585,296	1,519,511	2,666,859	2,041,883	1,758,744	5,231,266	7,009,101	2,444,456	(4,564,645)	-65.12%
Transfer to Other Funds	4,619,765	3,203,563	3,049,159	3,197,442	4,291,211	4,427,389	4,469,579	8,305,333	5,414,371	3,541,423	3,559,600	18,177	0.51%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	460,234	477,128	16,894	3.67%
Total Gross Expenditures	77,993,501	76,928,827	76,477,962	77,558,646	71,205,426	73,407,061	71,543,701	81,112,180	79,807,673	84,568,591	80,277,950	(4,290,641)	-5.07%

* The 2015 Budget figures represent the 2015 budget as modified by County Board action through August 2015.

Sauk County 2016 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	2015 Tax Levy (as amended)	2014 Tax Levy (as amended)	\$ Change 2015 Amended to 2016 Adopted	% Change 2015 Amended to 2016 Adopted		
87	Accounting	542,884	3,742	0	546,626	546,626	0	0	546,626	512,323	453,503	30,561	5.97%	In General Fund Total	
92	Administrative Coordinator	195,864	0	0	195,864	195,864	0	0	195,864	216,585	170,294	(20,721)	-9.57%	In General Fund Total	
255	Aging & Disability Resource Center	242,704	1,604,498	0	1,847,202	1,847,202	0	0	1,847,202	241,939	171,138	765	0.32%	301,053	301,053
351	Arts, Humanities, Historic Preservation	64,762	7,010	0	71,772	71,772	0	0	71,772	64,762	63,762	0	0.00%	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	
98	Building Services	2,500,508	340,636	356,000	3,197,144	2,597,144	600,000	0	3,197,144	2,820,085	2,148,056	(319,577)	-11.33%	In General Fund Total	
173	CDBG-EAP Emerg Assist Prog	0	0	86,544	86,544	86,544	0	0	86,544	0	0	0	--	86,544	0
354	CDBG-ED Revolving Loans	0	81,300	444,134	525,434	525,434	0	0	525,434	0	0	0	--	444,134	0
356	CDBG-FRSB Flood Recov Sm Bus	0	30,000	0	30,000	30,000	0	0	30,000	0	0	0	--	0	0
358	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	2,377	2,377
131	Charitable / Penal Fines	2,020	0	0	2,020	2,020	0	0	2,020	5,313	3,537	(3,293)	-61.98%	In General Fund Total	
270	Child Support	169,337	753,457	0	922,794	922,794	0	0	922,794	164,268	167,576	5,069	3.09%	In General Fund Total	
176	Circuit Courts	429,784	220,093	0	649,877	649,877	0	0	649,877	440,397	445,740	(10,613)	-2.41%	In General Fund Total	
131	Class & Compensation Implementation	0	0	0	0	0	0	0	0	140,000	1,099,188	(140,000)	-100.00%	In General Fund Total	
181	Clerk of Courts	260,855	804,883	0	1,065,738	1,065,738	0	0	1,065,738	230,866	205,412	29,989	12.99%	In General Fund Total	
360	Conservation, Planning & Zoning	1,044,324	826,672	81,607	1,952,603	1,927,603	25,000	0	1,952,603	950,714	760,916	93,610	9.85%	In General Fund Total	
131	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
187	Coroner	129,287	30,000	0	159,287	159,287	0	0	159,287	150,569	126,962	(21,282)	-14.13%	In General Fund Total	
107	Corporation Counsel	402,578	214,309	0	616,887	616,887	0	0	616,887	384,970	372,794	17,608	4.57%	In General Fund Total	
113	County Board	142,044	0	0	142,044	142,044	0	0	142,044	142,198	139,327	(154)	-0.11%	In General Fund Total	
116	County Clerk / Elections	221,431	107,492	0	328,923	328,923	0	0	328,923	192,664	185,788	28,767	14.93%	In General Fund Total	
131	Court Appointed Special Advocate CASA	50,000	0	0	50,000	50,000	0	0	50,000	0	0	50,000	--	In General Fund Total	
191	Court Commissioner	183,411	49,031	0	232,442	232,442	0	0	232,442	178,075	177,299	5,336	3.00%	In General Fund Total	
123	Criminal Justice Coordinating	240,000	10,000	0	250,000	250,000	0	0	250,000	0	0	240,000	--	In General Fund Total	
79	Debt Service	0	1,669,349	0	1,669,349	1,223,921	0	445,428	1,669,349	0	250,000	0	--	445,332	890,760
197	District Attorney / Victim Witness	434,544	82,082	0	516,626	516,626	0	0	516,626	407,566	395,559	26,978	6.62%	In General Fund Total	
275	Dog License Fund	0	28,000	0	28,000	28,000	0	0	28,000	0	0	0	--	1,101	1,101
203	Drug Seizures Fund	0	1,000	11,000	12,000	12,000	0	0	12,000	0	0	0	--	92,418	81,418
205	Emergency Management	93,698	67,213	0	160,911	160,911	0	0	160,911	124,140	114,606	(30,442)	-24.52%	In General Fund Total	
277	Environmental Health	33,373	301,032	26,880	361,285	361,285	0	0	361,285	34,165	10,105	(792)	-2.32%	In General Fund Total	
129	General Non-Departmental	(9,848,239)	9,150,239	700,000	2,000	2,000	0	0	2,000	(9,454,719)	(9,616,470)	(393,520)	-4.16%	32,616,764	30,438,141
283	Health Care Center	2,114,685	9,446,229	730,000	12,290,914	12,141,914	149,000	0	12,290,914	2,085,753	1,716,976	28,932	1.39%	1,355,082	625,082
234	Highway	4,065,490	5,391,309	700,000	10,156,799	9,456,799	700,000	0	10,156,799	3,956,803	3,933,464	108,687	2.75%	9,878,685	9,178,685
307	Home Care	0	0	0	0	0	0	0	0	0	49,790	0	--	In General Fund Total	
309	Human Services	7,601,198	8,292,723	0	15,893,921	15,893,921	0	0	15,893,921	7,601,198	7,621,748	0	0.00%	2,991,877	2,991,877
133	Insurance	0	83,793	0	83,793	52,093	0	31,700	83,793	0	0	0	--	468,300	500,000
211	Jail Assessment	0	95,000	0	95,000	95,000	0	0	95,000	0	0	0	--	0	0
135	Land Records Modernization	199,870	152,500	152,907	505,277	405,277	100,000	0	505,277	0	0	199,870	--	526,482	373,575
244	Landfill Remediation	0	14,300	103,365	117,665	117,665	0	0	117,665	0	0	0	--	4,909,363	4,805,998
375	Library Board	1,001,008	0	0	1,001,008	1,001,008	0	0	1,001,008	994,708	926,961	6,300	0.63%	In General Fund Total	
140	Management Information Systems	1,035,103	1,117,119	0	2,152,222	1,626,266	525,956	0	2,152,222	1,139,069	950,600	(103,966)	-9.13%	In General Fund Total	

Sauk County 2016 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	2015 Tax Levy (as amended)	2014 Tax Levy (as amended)	\$ Change 2015 Amended to 2016 Adopted	% Change 2015 Amended to 2016 Adopted		
376	Parks	228,787	667,975	588,307	1,485,069	1,461,069	24,000	0	1,485,069	165,582	158,240	63,205	38.17%	In General Fund Total	
147	Personnel	482,547	2,800	0	485,347	485,347	0	0	485,347	389,489	365,877	93,058	23.89%	In General Fund Total	
247	Pink Lady Rail Transit Commission	900	0	0	900	900	0	0	900	675	0	225	33.33%	In General Fund Total	
132	Placemaking	0	0	0	0	0	0	0	0	30,000	0	(30,000)	-100.00%	In General Fund Total	
327	Public Health	816,070	508,986	0	1,325,056	1,325,056	0	0	1,325,056	799,005	632,311	17,065	2.14%	In General Fund Total	
248	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	146,524	23,800	0	170,324	170,324	0	0	170,324	125,653	134,127	20,871	16.61%	In General Fund Total	
153	Register of Deeds	(327,204)	545,000	0	217,796	217,796	0	0	217,796	(328,697)	(347,305)	1,493	0.45%	In General Fund Total	
383	Sauk County Development Corporation	10,000	0	0	10,000	10,000	0	0	10,000	72,528	67,528	(62,528)	-86.21%	In General Fund Total	
249	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	11,908,868	1,519,277	0	13,428,145	13,107,645	320,500	0	13,428,145	11,641,761	11,495,013	267,107	2.29%	In General Fund Total	
158	Surveyor	81,619	0	0	81,619	81,619	0	0	81,619	81,232	80,249	387	0.48%	In General Fund Total	
132	Transfer Sales Tax to Debt Service	1,573,599	0	0	1,573,599	1,573,599	0	0	1,573,599	1,553,599	1,627,799	20,000	1.29%	In General Fund Total	
132	Transfer to HCC	1,199,401	0	20,000	1,219,401	1,219,401	0	0	1,219,401	1,193,724	1,276,071	5,677	0.48%	In General Fund Total	
162	Treasurer	(295,449)	752,000	0	456,551	456,551	0	0	456,551	(369,621)	(340,867)	74,172	20.07%	In General Fund Total	
250	Tri-County Airport	15,665	0	0	15,665	15,665	0	0	15,665	16,805	21,336	(1,140)	-6.78%	In General Fund Total	
384	UW-Baraboo / Sauk County	90,000	0	0	90,000	90,000	0	0	90,000	115,000	80,000	(25,000)	-21.74%	In General Fund Total	
385	UW Extension	361,123	12,813	0	373,936	373,936	0	0	373,936	330,471	310,954	30,652	9.28%	In General Fund Total	
336	Veterans Service	297,769	0	0	297,769	297,769	0	0	297,769	296,193	208,510	1,576	0.53%	In General Fund Total	
251	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	
342	Women, Infants & Children	0	382,033	55,829	437,862	437,862	0	0	437,862	0	0	0	--	In General Fund Total	
168	Workers Compensation	0	278,640	0	278,640	278,640	0	0	278,640	0	0	0	--	In General Fund Total	
ALL FUNDS TOTAL		30,183,042	45,688,335	4,406,573	80,277,950	77,356,366	2,444,456	477,128	80,277,950	29,878,110	28,854,774	304,932	1.02%	54,770,344	50,840,899

	2015 Amended	2016 Adopted	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,014,446,300	6,343,846,500	329,400,200	5.48%
Total Levy Rate	\$4.97	\$4.76	-\$0.21	-4.22%
Total Levy Amount	29,878,110	30,183,042	304,932	1.02%
Impact of a one penny increase to the mil rate	\$60,144	\$63,438	\$3,294	5.48%
Impact of a one penny increase to the mil rate on an average residential property	\$1.67	\$1.67		
Average residential property value	\$167,300	\$166,700	(\$600)	-0.36%
Average County tax on an average residential property	\$831.10	\$793.13	(\$37.97)	-4.57%

Sauk County 2016 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	2015 Tax Levy (as amended)	2014 Tax Levy (as amended)	\$ Change 2015 Amended to 2016 Adopted	% Change 2015 Amended to 2016 Adopted	Fund Balance Beginning 2015	Fund Balance End 2015
113	County Board	142,044	0		142,044	142,044			142,044	142,198	139,327	(154)	-0.11%	In General Fund Total	
181	Clerk of Courts	260,855	804,883		1,065,738	1,065,738			1,065,738	230,866	205,412	29,989	12.99%	In General Fund Total	
176	Circuit Courts	429,784	220,093		649,877	649,877			649,877	440,397	445,740	(10,613)	-2.41%	In General Fund Total	
191	Court Commissioner	183,411	49,031		232,442	232,442			232,442	178,075	177,299	5,336	3.00%	In General Fund Total	
213	Register in Probate	146,524	23,800		170,324	170,324			170,324	125,653	134,127	20,871	16.61%	In General Fund Total	
87	Accounting	542,884	3,742		546,626	546,626			546,626	512,323	453,503	30,561	5.97%	In General Fund Total	
116	County Clerk / Elections	221,431	107,492		328,923	328,923			328,923	192,664	185,788	28,767	14.93%	In General Fund Total	
147	Personnel	482,547	2,800		485,347	485,347			485,347	389,489	365,877	93,058	23.89%	In General Fund Total	
162	Treasurer	(295,449)	752,000		456,551	456,551			456,551	(369,621)	(340,867)	74,172	20.07%	In General Fund Total	
153	Register of Deeds	(327,204)	545,000		217,796	217,796			217,796	(328,697)	(347,305)	1,493	0.45%	In General Fund Total	
197	District Attorney / Victim Witness	434,544	82,082		516,626	516,626			516,626	407,566	395,559	26,978	6.62%	In General Fund Total	
107	Corporation Counsel	402,578	214,309		616,887	616,887			616,887	384,970	372,794	17,608	4.57%	In General Fund Total	
158	Surveyor	81,619	0		81,619	81,619			81,619	81,232	80,249	387	0.48%	In General Fund Total	
98	Building Services	2,500,508	340,636	356,000	3,197,144	2,597,144	600,000		3,197,144	2,820,085	2,148,056	(319,577)	-11.33%	In General Fund Total	
219	Sheriff	11,908,868	1,519,277		13,428,145	13,107,645	320,500		13,428,145	11,641,761	11,495,013	267,107	2.29%	In General Fund Total	
187	Coroner	129,287	30,000		159,287	159,287			159,287	150,569	126,962	(21,282)	-14.13%	In General Fund Total	
205	Emergency Management	93,698	67,213		160,911	160,911			160,911	124,140	114,606	(30,442)	-24.52%	In General Fund Total	
92	Administrative Coordinator	195,864	0		195,864	195,864			195,864	216,585	170,294	(20,721)	-9.57%	In General Fund Total	
140	Management Information Systems	1,035,103	1,117,119		2,152,222	1,626,266	525,956		2,152,222	1,139,069	950,600	(103,966)	-9.13%	In General Fund Total	
123	Criminal Justice Coordinating	240,000	10,000		250,000	250,000			250,000	0	0	240,000	--	In General Fund Total	
327	Public Health	816,070	508,986		1,325,056	1,325,056			1,325,056	799,005	632,311	17,065	2.14%	In General Fund Total	
307	Home Care	0	0		0	0			0	0	49,790	0	--	In General Fund Total	
342	Women, Infants & Children	0	382,033	55,829	437,862	437,862			437,862	0	0	0	--	In General Fund Total	
277	Environmental Health	33,373	301,032	26,880	361,285	361,285			361,285	34,165	10,105	(792)	-2.32%	In General Fund Total	
270	Child Support	169,337	753,457		922,794	922,794			922,794	164,268	167,576	5,069	3.09%	In General Fund Total	
336	Veterans Service	297,769	0		297,769	297,769			297,769	296,193	208,510	1,576	0.53%	In General Fund Total	
376	Parks	228,787	667,975	588,307	1,485,069	1,461,069	24,000		1,485,069	165,582	158,240	63,205	38.17%	In General Fund Total	
360	Conservation, Planning & Zoning	1,044,324	826,672	81,607	1,952,603	1,927,603	25,000		1,952,603	950,714	760,916	93,610	9.85%	In General Fund Total	
385	UW Extension	361,123	12,813		373,936	373,936			373,936	330,471	310,954	30,652	9.28%	In General Fund Total	
129	General Non-Departmental	(9,848,239)	9,150,239	700,000	2,000	2,000			2,000	(9,454,719)	(9,616,470)	(393,520)	-4.16%	In General Fund Total	
131	Class & Compensation Implementation	0	0		0	0			0	140,000	1,099,188	(140,000)	-100.00%	In General Fund Total	
131	Charitable / Penal Fines	2,020	0		2,020	2,020			2,020	5,313	3,537	(3,293)	-61.98%	In General Fund Total	
131	Contingency	0	0	350,000	350,000	350,000			350,000	0	0	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	
248	Reedsburg Airport	4,100	0		4,100	4,100			4,100	4,100	4,100	0	0.00%	In General Fund Total	
250	Tri-County Airport	15,665	0		15,665	15,665			15,665	16,805	21,336	(1,140)	-6.78%	In General Fund Total	
249	Sauk Prairie Airport, Inc.	4,100	0		4,100	4,100			4,100	4,100	4,100	0	0.00%	In General Fund Total	
251	Wisconsin River Rail Transit	28,000	0		28,000	28,000			28,000	28,000	28,000	0	0.00%	In General Fund Total	
247	Pink Lady Rail Transit Commission	900	0		900	900			900	675	0	225	33.33%	In General Fund Total	
131	Court Appointed Special Advocate CASA	50,000	0		50,000	50,000			50,000	0	0	50,000	--	In General Fund Total	
375	Library Board	1,001,008	0		1,001,008	1,001,008			1,001,008	994,708	926,961	6,300	0.63%	In General Fund Total	

Sauk County 2016 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	2015 Tax Levy (as amended)	2014 Tax Levy (as amended)	\$ Change 2015 Amended to 2016 Adopted	% Change 2015 Amended to 2016 Adopted	Fund Balance Beginning 2015	Fund Balance End 2015
351	Arts, Humanities, Historic Preservation	64,762	7,010		71,772	71,772			71,772	64,762	63,762	0	0.00%	In General Fund Total	
384	UW-Baraboo / Sauk County	90,000	0		90,000	90,000			90,000	115,000	80,000	(25,000)	-21.74%	In General Fund Total	
383	Sauk County Development Corporation	10,000	0		10,000	10,000			10,000	72,528	67,528	(62,528)	-86.21%	In General Fund Total	
132	Placemaking	0	0		0	0			0	30,000	0	(30,000)	-100.00%	In General Fund Total	
132	Transfer to HCC	1,199,401	0	20,000	1,219,401	1,219,401			1,219,401	1,193,724	1,276,071	5,677	0.48%	In General Fund Total	
132	Transfer Sales Tax to Debt Service	1,573,599	0		1,573,599	1,573,599			1,573,599	1,553,599	1,627,799	20,000	1.29%	In General Fund Total	
GENERAL FUND TOTAL		15,959,095	18,499,694	2,178,623	36,637,412	35,141,956	1,495,456	0	36,637,412	15,992,417	15,161,448	(33,322)	-0.21%	32,616,764	30,438,141

255	Aging & Disability Resource Center	242,704	1,604,498		1,847,202	1,847,202			1,847,202	241,939	171,138	765	0.32%	301,053	301,053
309	Human Services	7,601,198	8,292,723		15,893,921	15,893,921			15,893,921	7,601,198	7,621,748	0	0.00%	2,991,877	2,991,877
211	Jail Assessment	0	95,000		95,000	95,000			95,000	0	0	0	--	0	0
135	Land Records Modernization	199,870	152,500	152,907	505,277	405,277	100,000		505,277	0	0	199,870	--	526,482	373,575
244	Landfill Remediation	0	14,300	103,365	117,665	117,665			117,665	0	0	0	--	4,909,363	4,805,998
203	Drug Seizures Fund	0	1,000	11,000	12,000	12,000			12,000	0	0	0	--	92,418	81,418
354	CDBG-ED Revolving Loans	0	81,300	444,134	525,434	525,434			525,434	0	0	0	--	444,134	0
356	CDBG-FRSB Flood Recov Sm Bus	0	30,000		30,000	30,000			30,000	0	0	0	--	0	0
173	CDBG-EAP Emerg Assist Prog	0	0	86,544	86,544	86,544			86,544	0	0	0	--	86,544	0
358	CDBG-RLF Housing Rehab	0	20,000		20,000	20,000			20,000	0	0	0	--	2,377	2,377
79	Debt Service	0	1,669,349		1,669,349	1,223,921		445,428	1,669,349	0	250,000	0	--	445,332	890,760
283	Health Care Center	2,114,685	9,446,229	730,000	12,290,914	12,141,914	149,000		12,290,914	2,085,753	1,716,976	28,932	1.39%	1,355,082	625,082
234	Highway	4,065,490	5,391,309	700,000	10,156,799	9,456,799	700,000		10,156,799	3,956,803	3,933,464	108,687	2.75%	9,878,685	9,178,685
133	Insurance	0	83,793		83,793	52,093		31,700	83,793	0	0	0	--	468,300	500,000
168	Workers Compensation	0	278,640		278,640	278,640			278,640	0	0	0	--	650,832	650,832
275	Dog License Fund	0	28,000		28,000	28,000			28,000	0	0	0	--	1,101	1,101
ALL FUNDS TOTAL		30,183,042	45,688,335	4,406,573	80,277,950	77,356,366	2,444,456	477,128	80,277,950	29,878,110	28,854,774	304,932	1.02%	54,770,344	50,840,899

	2015 Amended	2016 Adopted	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,014,446,300	6,343,846,500	329,400,200	5.48%
Total Levy Rate	\$4.97	\$4.76	-\$0.21	-4.22%
Total Levy Amount	29,878,110	30,183,042	304,932	1.02%
Impact of a one penny increase to the mil rate	\$60,144	\$63,438	\$3,294	5.48%
Impact of a one penny increase to the mil rate on an average residential property	\$1.67	\$1.67		
Average residential property value	\$167,300	\$166,700	(\$600)	-0.36%
Average County tax on an average residential property	\$831.10	\$793.13	(\$37.97)	-4.57%

Sauk County 2016 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	2015 Tax Levy (as amended)	2014 Tax Levy (as amended)	\$ Change 2015 Amended to 2016 Adopted	% Change 2015 Amended to 2016 Adopted		
131	Class & Compensation Implementation	0	0	0	0	0	0	0	0	140,000	1,099,188	(140,000)	-100.00%	In General Fund Total	
307	Home Care	0	0	0	0	0	0	0	0	0	49,790	0	--	In General Fund Total	
132	Placemaking	0	0	0	0	0	0	0	0	30,000	0	(30,000)	-100.00%	In General Fund Total	
247	Pink Lady Rail Transit Commission	900	0	0	900	900	0	0	900	675	0	225	33.33%	In General Fund Total	
129	General Non-Departmental	(9,848,239)	9,150,239	700,000	2,000	2,000	0	0	2,000	(9,454,719)	(9,616,470)	(393,520)	-4.16%	32,616,764	30,438,141
131	Charitable / Penal Fines	2,020	0	0	2,020	2,020	0	0	2,020	5,313	3,537	(3,293)	-61.98%	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	
248	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	
249	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	
383	Sauk County Development Corporation	10,000	0	0	10,000	10,000	0	0	10,000	72,528	67,528	(62,528)	-86.21%	In General Fund Total	
203	Drug Seizures Fund	0	1,000	11,000	12,000	12,000	0	0	12,000	0	0	0	--	92,418	81,418
250	Tri-County Airport	15,665	0	0	15,665	15,665	0	0	15,665	16,805	21,336	(1,140)	-6.78%	In General Fund Total	
358	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	0.00%	2,377	2,377
275	Dog License Fund	0	28,000	0	28,000	28,000	0	0	28,000	0	0	0	--	1,101	1,101
251	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	
356	CDBG-FRSB Flood Recov Sm Bus	0	30,000	0	30,000	30,000	0	0	30,000	0	0	0	--	0	0
131	Court Appointed Special Advocate CASA	50,000	0	0	50,000	50,000	0	0	50,000	0	0	50,000	--	In General Fund Total	
133	Insurance	0	83,793	0	83,793	52,093	0	31,700	83,793	0	0	0	--	468,300	500,000
351	Arts, Humanities, Historic Preservation	64,762	7,010	0	71,772	71,772	0	0	71,772	64,762	63,762	0	0.00%	In General Fund Total	
158	Surveyor	81,619	0	0	81,619	81,619	0	0	81,619	81,232	80,249	387	0.48%	In General Fund Total	
173	CDBG-EAP Emerg Assist Prog	0	0	86,544	86,544	86,544	0	0	86,544	0	0	0	0.00%	86,544	0
384	UW-Baraboo / Sauk County	90,000	0	0	90,000	90,000	0	0	90,000	115,000	80,000	(25,000)	-21.74%	In General Fund Total	
211	Jail Assessment	0	95,000	0	95,000	95,000	0	0	95,000	0	0	0	--	0	0
244	Landfill Remediation	0	14,300	103,365	117,665	117,665	0	0	117,665	0	0	0	--	4,909,363	4,805,998
113	County Board	142,044	0	0	142,044	142,044	0	0	142,044	142,198	139,327	(154)	-0.11%	In General Fund Total	
187	Coroner	129,287	30,000	0	159,287	159,287	0	0	159,287	150,569	126,962	(21,282)	-14.13%	In General Fund Total	
205	Emergency Management	93,698	67,213	0	160,911	160,911	0	0	160,911	124,140	114,606	(30,442)	-24.52%	In General Fund Total	
213	Register in Probate	146,524	23,800	0	170,324	170,324	0	0	170,324	125,653	134,127	20,871	16.61%	In General Fund Total	
92	Administrative Coordinator	195,864	0	0	195,864	195,864	0	0	195,864	216,585	170,294	(20,721)	-9.57%	In General Fund Total	
153	Register of Deeds	(327,204)	545,000	0	217,796	217,796	0	0	217,796	(328,697)	(347,305)	1,493	0.45%	In General Fund Total	
191	Court Commissioner	183,411	49,031	0	232,442	232,442	0	0	232,442	178,075	177,299	5,336	3.00%	In General Fund Total	
123	Criminal Justice Coordinating	240,000	10,000	0	250,000	250,000	0	0	250,000	0	0	240,000	--	In General Fund Total	
168	Workers Compensation	0	278,640	0	278,640	278,640	0	0	278,640	0	0	0	--	650,832	650,832
336	Veterans Service	297,769	0	0	297,769	297,769	0	0	297,769	296,193	208,510	1,576	0.53%	In General Fund Total	
116	County Clerk / Elections	221,431	107,492	0	328,923	328,923	0	0	328,923	192,664	185,788	28,767	14.93%	In General Fund Total	

Sauk County 2016 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	2015 Tax Levy (as amended)	2014 Tax Levy (as amended)	\$ Change 2015 Amended to 2016 Adopted	% Change 2015 Amended to 2016 Adopted	In General Fund Total	In General Fund Total
131	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
277	Environmental Health	33,373	301,032	26,880	361,285	361,285	0	0	361,285	34,165	10,105	(792)	-2.32%	In General Fund Total	
385	UW Extension	361,123	12,813	0	373,936	373,936	0	0	373,936	330,471	310,954	30,652	9.28%	In General Fund Total	
342	Women, Infants & Children	0	382,033	55,829	437,862	437,862	0	0	437,862	0	0	0	--	In General Fund Total	
162	Treasurer	(295,449)	752,000	0	456,551	456,551	0	0	456,551	(369,621)	(340,867)	74,172	20.07%	In General Fund Total	
147	Personnel	482,547	2,800	0	485,347	485,347	0	0	485,347	389,489	365,877	93,058	23.89%	In General Fund Total	
135	Land Records Modernization	199,870	152,500	152,907	505,277	405,277	100,000	0	505,277	0	0	199,870	--	526,482	373,575
197	District Attorney / Victim Witness	434,544	82,082	0	516,626	516,626	0	0	516,626	407,566	395,559	26,978	6.62%	In General Fund Total	
354	CDBG-ED Revolving Loans	0	81,300	444,134	525,434	525,434	0	0	525,434	0	0	0	--	444,134	0
87	Accounting	542,884	3,742	0	546,626	546,626	0	0	546,626	512,323	453,503	30,561	5.97%	In General Fund Total	
107	Corporation Counsel	402,578	214,309	0	616,887	616,887	0	0	616,887	384,970	372,794	17,608	4.57%	In General Fund Total	
176	Circuit Courts	429,784	220,093	0	649,877	649,877	0	0	649,877	440,397	445,740	(10,613)	-2.41%	In General Fund Total	
270	Child Support	169,337	753,457	0	922,794	922,794	0	0	922,794	164,268	167,576	5,069	3.09%	In General Fund Total	
375	Library Board	1,001,008	0	0	1,001,008	1,001,008	0	0	1,001,008	994,708	926,961	6,300	0.63%	In General Fund Total	
181	Clerk of Courts	260,855	804,883	0	1,065,738	1,065,738	0	0	1,065,738	230,866	205,412	29,989	12.99%	In General Fund Total	
132	Transfer to HCC	1,199,401	0	20,000	1,219,401	1,219,401	0	0	1,219,401	1,193,724	1,276,071	5,677	0.48%	In General Fund Total	
79	Debt Service	0	1,669,349	0	1,669,349	1,223,921	0	445,428	1,669,349	0	250,000	0	--	445,332	890,760
327	Public Health	816,070	508,986	0	1,325,056	1,325,056	0	0	1,325,056	799,005	632,311	17,065	2.14%	In General Fund Total	
376	Parks	228,787	667,975	588,307	1,485,069	1,461,069	24,000	0	1,485,069	165,582	158,240	63,205	38.17%	In General Fund Total	
132	Transfer Sales Tax to Debt Service	1,573,599	0	0	1,573,599	1,573,599	0	0	1,573,599	1,553,599	1,627,799	20,000	1.29%	In General Fund Total	
255	Aging & Disability Resource Center	242,704	1,604,498	0	1,847,202	1,847,202	0	0	1,847,202	241,939	171,138	765	0.32%	301,053	301,053
360	Conservation, Planning & Zoning	1,044,324	826,672	81,607	1,952,603	1,927,603	25,000	0	1,952,603	950,714	760,916	93,610	9.85%	In General Fund Total	
140	Management Information Systems	1,035,103	1,117,119	0	2,152,222	1,626,266	525,956	0	2,152,222	1,139,069	950,600	(103,966)	-9.13%	In General Fund Total	
98	Building Services	2,500,508	340,636	356,000	3,197,144	2,597,144	600,000	0	3,197,144	2,820,085	2,148,056	(319,577)	-11.33%	In General Fund Total	
234	Highway	4,065,490	5,391,309	700,000	10,156,799	9,456,799	700,000	0	10,156,799	3,956,803	3,933,464	108,687	2.75%	9,878,685	9,178,685
283	Health Care Center	2,114,685	9,446,229	730,000	12,290,914	12,141,914	149,000	0	12,290,914	2,085,753	1,716,976	28,932	1.39%	1,355,082	625,082
219	Sheriff	11,908,868	1,519,277	0	13,428,145	13,107,645	320,500	0	13,428,145	11,641,761	11,495,013	267,107	2.29%	In General Fund Total	
309	Human Services	7,601,198	8,292,723	0	15,893,921	15,893,921	0	0	15,893,921	7,601,198	7,621,748	0	0.00%	2,991,877	2,991,877
ALL FUNDS TOTAL		30,183,042	45,688,335	4,406,573	80,277,950	77,356,366	2,444,456	477,128	80,277,950	29,878,110	28,854,774	304,932	1.02%	54,770,344	50,840,899

	2015 Amended	2016 Adopted	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,014,446,300	6,343,846,500	329,400,200	5.48%
Total Levy Rate	\$4.97	\$4.76	-\$0.21	-4.22%
Total Levy Amount	29,878,110	30,183,042	304,932	1.02%
Impact of a one penny increase to the mil rate	\$60,144	\$63,438	\$3,294	5.48%
Impact of a one penny increase to the mil rate on an average residential property	\$1.67	\$1.67		
Average residential property value	\$167,300	\$166,700	(\$600)	-0.36%
Average County tax on an average residential property	\$831.10	\$793.13	(\$37.97)	-4.57%

Sauk County 2016 Adopted Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2015				2014		\$ 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)	2015 Amended to 2016 Adopted	2015 Amended to 2016 Adopted	2015 Amended to 2016 Adopted	2015 Amended to 2016 Adopted	Fund Balance Beginning 2015	Fund Balance End 2015				
129	General Non-Departmental	(9,848,239)	9,150,239	700,000	2,000	2,000	0	0	2,000	(9,454,719)	(9,616,470)	(393,520)		-4.16%	32,616,764	30,438,141					
153	Register of Deeds	(327,204)	545,000	0	217,796	217,796	0	0	217,796	(328,697)	(347,305)	1,493		0.45%	In General Fund Total						
162	Treasurer	(295,449)	752,000	0	456,551	456,551	0	0	456,551	(369,621)	(340,867)	74,172		20.07%	In General Fund Total						
131	Class & Compensation Implementation	0	0	0	0	0	0	0	0	140,000	1,099,188	(140,000)		-100.00%	In General Fund Total						
307	Home Care	0	0	0	0	0	0	0	0	0	49,790	0		--	In General Fund Total						
132	Placemaking	0	0	0	0	0	0	0	0	30,000	0	(30,000)		-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		--	92,418	81,418					
358	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0		--	2,377	2,377					
275	Dog License Fund	0	28,000	0	28,000	28,000	0	0	28,000	0	0	0		--	1,101	1,101					
356	CDBG-FRSB Flood Recov Sm Bus	0	30,000	0	30,000	30,000	0	0	30,000	0	0	0		--	0	0					
133	Insurance	0	83,793	0	83,793	52,093	0	31,700	83,793	0	0	0		--	468,300	500,000					
211	Jail Assessment	0	95,000	0	95,000	95,000	0	0	95,000	0	0	0		--	0	0					
244	Landfill Remediation	0	14,300	103,365	117,665	117,665	0	0	117,665	0	0	0		--	4,909,363	4,805,998					
173	CDBG-EAP Emerg Assist Prog	0	0	86,544	86,544	86,544	0	0	86,544	0	0	0		--	86,544	0					
168	Workers Compensation	0	278,640	0	278,640	278,640	0	0	278,640	0	0	0		--	650,832	650,832					
131	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0		--	In General Fund Total						
354	CDBG-ED Revolving Loans	0	81,300	444,134	525,434	525,434	0	0	525,434	0	0	0		--	444,134	0					
342	Women, Infants & Children	0	382,033	55,829	437,862	437,862	0	0	437,862	0	0	0		--	In General Fund Total						
79	Debt Service	0	1,669,349	0	1,669,349	1,223,921	0	445,428	1,669,349	0	250,000	0		--	445,332	890,760					
247	Pink Lady Rail Transit Commission	900	0	0	900	900	0	0	900	675	0	225		33.33%	In General Fund Total						
131	Charitable / Penal Fines	2,020	0	0	2,020	2,020	0	0	2,020	5,313	3,537	(3,293)		-61.98%	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						
248	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						
249	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						
383	Sauk County Development Corporation	10,000	0	0	10,000	10,000	0	0	10,000	72,528	67,528	(62,528)		-86.21%	In General Fund Total						
250	Tri-County Airport	15,665	0	0	15,665	15,665	0	0	15,665	16,805	21,336	(1,140)		-6.78%	In General Fund Total						
251	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						
277	Environmental Health	33,373	301,032	26,880	361,285	361,285	0	0	361,285	34,165	10,105	(792)		-2.32%	In General Fund Total						
131	Court Appointed Special Advocate CASA	50,000	0	0	50,000	50,000	0	0	50,000	0	0	50,000		--	In General Fund Total						
351	Arts, Humanities, Historic Preservation	64,762	7,010	0	71,772	71,772	0	0	71,772	64,762	63,762	0		0.00%	In General Fund Total						
158	Surveyor	81,619	0	0	81,619	81,619	0	0	81,619	81,232	80,249	387		0.48%	In General Fund Total						
384	UW-Baraboo / Sauk County	90,000	0	0	90,000	90,000	0	0	90,000	115,000	80,000	(25,000)		-21.74%	In General Fund Total						
205	Emergency Management	93,698	67,213	0	160,911	160,911	0	0	160,911	124,140	114,606	(30,442)		-24.52%	In General Fund Total						
187	Coroner	129,287	30,000	0	159,287	159,287	0	0	159,287	150,569	126,962	(21,282)		-14.13%	In General Fund Total						
113	County Board	142,044	0	0	142,044	142,044	0	0	142,044	142,198	139,327	(154)		-0.11%	In General Fund Total						
213	Register in Probate	146,524	23,800	0	170,324	170,324	0	0	170,324	125,653	134,127	20,871		16.61%	In General Fund Total						
270	Child Support	169,337	753,457	0	922,794	922,794	0	0	922,794	164,268	167,576	5,069		3.09%	In General Fund Total						
191	Court Commissioner	183,411	49,031	0	232,442	232,442	0	0	232,442	178,075	177,299	5,336		3.00%	In General Fund Total						
92	Administrative Coordinator	195,864	0	0	195,864	195,864	0	0	195,864	216,585	170,294	(20,721)		-9.57%	In General Fund Total						
135	Land Records Modernization	199,870	152,500	152,907	505,277	405,277	100,000	0	505,277	0	0	199,870		--	526,482	373,575					
116	County Clerk / Elections	221,431	107,492	0	328,923	328,923	0	0	328,923	192,664	185,788	28,767		14.93%	In General Fund Total						
376	Parks	228,787	667,975	588,307	1,485,069	1,461,069	24,000	0	1,485,069	165,582	158,240	63,205		38.17%	In General Fund Total						
123	Criminal Justice Coordinating	240,000	10,000	0	250,000	250,000	0	0	250,000	0	0	240,000		--	In General Fund Total						
255	Aging & Disability Resource Center	242,704	1,604,498	0	1,847,202	1,847,202	0	0	1,847,202	241,939	171,138	765		0.32%	301,053	301,053					

Sauk County 2016 Adopted Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2015 Amended to 2016 Adopted				Estimated Fund Balance	
		Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2015 Tax Levy (as amended)	2014 Tax Levy (as amended)	\$ Change 2015 Amended to 2016 Adopted	% Change 2015 Amended to 2016 Adopted	Beginning 2015	End 2015
181	Clerk of Courts	260,855	804,883	0	1,065,738	1,065,738	0	0	1,065,738	230,866	205,412	29,989	12.99%	In General Fund Total	
336	Veterans Service	297,769	0	0	297,769	297,769	0	0	297,769	296,193	208,510	1,576	0.53%	In General Fund Total	
385	UW Extension	361,123	12,813	0	373,936	373,936	0	0	373,936	330,471	310,954	30,652	9.28%	In General Fund Total	
107	Corporation Counsel	402,578	214,309	0	616,887	616,887	0	0	616,887	384,970	372,794	17,608	4.57%	In General Fund Total	
176	Circuit Courts	429,784	220,093	0	649,877	649,877	0	0	649,877	440,397	445,740	(10,613)	-2.41%	In General Fund Total	
197	District Attorney / Victim Witness	434,544	82,082	0	516,626	516,626	0	0	516,626	407,566	395,559	26,978	6.62%	In General Fund Total	
147	Personnel	482,547	2,800	0	485,347	485,347	0	0	485,347	389,489	365,877	93,058	23.89%	In General Fund Total	
87	Accounting	542,884	3,742	0	546,626	546,626	0	0	546,626	512,323	453,503	30,561	5.97%	In General Fund Total	
327	Public Health	816,070	508,986	0	1,325,056	1,325,056	0	0	1,325,056	799,005	632,311	17,065	2.14%	In General Fund Total	
375	Library Board	1,001,008	0	0	1,001,008	1,001,008	0	0	1,001,008	994,708	926,961	6,300	0.63%	In General Fund Total	
140	Management Information Systems	1,035,103	1,117,119	0	2,152,222	1,626,266	525,956	0	2,152,222	1,139,069	950,600	(103,966)	-9.13%	In General Fund Total	
360	Conservation, Planning & Zoning	1,044,324	826,672	81,607	1,952,603	1,927,603	25,000	0	1,952,603	950,714	760,916	93,610	9.85%	In General Fund Total	
132	Transfer to HCC	1,199,401	0	20,000	1,219,401	1,219,401	0	0	1,219,401	1,193,724	1,276,071	5,677	0.48%	In General Fund Total	
132	Transfer Sales Tax to Debt Service	1,573,599	0	0	1,573,599	1,573,599	0	0	1,573,599	1,553,599	1,627,799	20,000	1.29%	In General Fund Total	
283	Health Care Center	2,114,685	9,446,229	730,000	12,290,914	12,141,914	149,000	0	12,290,914	2,085,753	1,716,976	28,932	1.39%	1,355,082	625,082
98	Building Services	2,500,508	340,636	356,000	3,197,144	2,597,144	600,000	0	3,197,144	2,820,085	2,148,056	(319,577)	-11.33%	In General Fund Total	
234	Highway	4,065,490	5,391,309	700,000	10,156,799	9,456,799	700,000	0	10,156,799	3,956,803	3,933,464	108,687	2.75%	9,878,685	9,178,685
309	Human Services	7,601,198	8,292,723	0	15,893,921	15,893,921	0	0	15,893,921	7,601,198	7,621,748	0	0.00%	2,991,877	2,991,877
219	Sheriff	11,908,868	1,519,277	0	13,428,145	13,107,645	320,500	0	13,428,145	11,641,761	11,495,013	267,107	2.29%	In General Fund Total	
ALL FUNDS TOTAL		30,183,042	45,688,335	4,406,573	80,277,950	77,356,366	2,444,456	477,128	80,277,950	29,878,110	28,854,774	304,932	1.02%	54,770,344	50,840,899

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Average County tax on an average residential property	\$831.10	\$793.13	(\$37.97)	-4.57%

ACRONYMS

- A -

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

- B -

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

- C -

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

- D -

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

- E -

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

- F -

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

- G -

GAAP	Generally Accepted Accounting Principles
GAL	Guardian Ad Litem
GASB	Governmental Accounting Standards Board
GIS	Geographical Information System
GPS	Global Positioning System

- H -

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

- I -

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

- L -

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

ACRONYMS

- M -

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

- N -

NA	Not Applicable
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.

BOND ANTICIPATION NOTES (BANS)

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

BONDS

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

GLOSSARY

(As these terms apply to Sauk County)

BUDGET

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

BUDGET MESSAGE

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

BUDGETARY CONTROL

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

BUDGETED POSITIONS

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

CAFR

Comprehensive Annual Financial Report.

CAPITAL IMPROVEMENT PLAN (CIP)

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

CAPITAL OUTLAY

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

CAPITAL IMPROVEMENT

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

CAPITAL PROJECTS FUND

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

CARRY FORWARD FUNDS

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

CASH ACCOUNTING

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

CDBG

Community Development Block Grant.

CHIPS

Child in Need of Protective Services

COMMITTEES AND BOARDS

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

GLOSSARY

(As these terms apply to Sauk County)

COMMUNITY INTEGRATION PROGRAM IA (CIP I A)

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

COMMUNITY INTEGRATION PROGRAM IB (CIP I B)

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

COMMUNITY INTEGRATION PROGRAM II (CIP II)

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

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

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

COMMUNITY SUPPORTED LIVING ARRANGEMENTS (CSLA-

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

CONTINGENCY FUNDS

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

CUSIP

A universally accepted industry standard for securities identification and descriptions.

DEBT RATE LIMIT

The maximum debt rate at which the County may levy a tax, imposed by the state legislature based on the 1992 paid 1993 debt rate.

DEBT SERVICE

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

DEBT SERVICE FUND

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

DEPRECIATION

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

EFFECTIVENESS MEASURE

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

EFFICIENCY MEASURE

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

ENCUMBRANCE

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

GLOSSARY

(As these terms apply to Sauk County)

ENTERPRISE FUNDS

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

EQUALIZED PROPERTY VALUATION

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

EQUITY

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

EXPENDITURE

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

FIDUCIARY FUNDS

See Trust and Agency Funds.

FINANCIAL STATEMENTS

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

FISCAL YEAR

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

FRINGE BENEFITS

Compensation in addition to regular salary provided to an employee.

FULL TIME EQUIVALENT (FTE)

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

FUND

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

FUND BALANCE

The difference between fund assets and fund liabilities.

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

GLOSSARY

(As these terms apply to Sauk County)

GAAP

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

GASB

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

GENERAL FUND

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

GENERAL FUND BALANCE APPLIED

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

GOALS

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

GOVERNMENTAL FUNDS

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

GRANTS AND AIDS

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

INDIRECT COST ALLOCATION PLAN

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

INFORMATION SERVICES CHARGEBACKS

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

INPUT INDICATOR

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

INTERGOVERNMENTAL REVENUES

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

INTERNAL SERVICE FUND

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

MA

Medical Assistance. A state health care financing program.

MILL RATE

(See TAX LEVY RATE)

GLOSSARY

(As these terms apply to Sauk County)

MISSION

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

MODIFIED ACCRUAL ACCOUNTING

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

MODIFIED BUDGET

The amended budget in place as of the compilation of this budget book. The budget is amended throughout the year by Finance Committee or County Board action.

MOU

Memorandum of Understanding.

NON-DEPARTMENTAL

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

NOTES

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

OBJECTIVES

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

OPERATING BUDGET

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

OPERATING TRANSFERS

All interfund transfers other than residual equity transfers.

OTHER FINANCING SOURCES

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

OTHER FINANCING USES

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

OUTCOME MEASURES

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

OUTSIDE AGENCIES

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

OUTPUT MEASURES

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

PERFORMANCE MEASURES

Indicators that allow the assessment of program accomplishments.

GLOSSARY

(As these terms apply to Sauk County)

POSITION SUMMARY

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

PROPERTY TAX

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

PROPRIETARY FUNDS

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

RETAINED EARNINGS

The difference between assets and liabilities of proprietary funds.

SINGLE AUDIT

A comprehensive financial and compliance audit pursuant to OMB Circular A-133 of an entity receiving federal funds.

SHARED REVENUE

Distribution of state funds to municipalities and counties of unrestricted aid. It's policy goals are; property tax relief, equalization of revenue raising ability among local governments, and compensation for utility property.

SPECIAL REVENUE FUND

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

STANDING COMMITTEES

Committees that are organized for an undetermined length of time. There are fifteen standing committees of the County Board.

STRATEGIC PLAN

Formal long-range plan that defines and identifies organizational goals that will allow the organization to achieve its mission.

STATUTE

A written law enacted by a duly organized and constituted legal body.

TAX LEVY

The total amount to be raised by general property taxes, for the purposes stated in the budget, to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

TAX LEVY RATE (MILL RATE)

The amount of taxes levied for each \$1,000 (mill) of equalized property valuation. For example, a tax levy budget of \$2.5 million with a property tax base of \$1 billion (equalized value of all taxable property) would generate a levy rate of \$2.50 per \$1,000 of equalized value. On a house valued at \$100,000, the property tax would equal \$250 (\$100 x \$2.50).

TAX RATE LIMIT

The maximum rate at which the County may levy a tax, imposed by the state legislature based on 1992 paid 1993 tax rate limit.

TID

Tax Incremental District refers to a geographic area established by resolution of a local legislative body according the provisions of Chapter 66.86 of the Wisconsin Statutes. This section of the statutes, referred to as the "Tax Increment Law" provides a means for financing improvements through the increase in the equalized value of the district. Because taxes on this incremental increase in value are dedicated to paying improvements, general property taxes are not apportioned to the incremental increase.

TPR

Termination of Parental Rights.

GLOSSARY

(As these terms apply to Sauk County)

TRANSFERS TO / FROM OTHER FUNDS
(See OPERATING TRANSFERS)

TRUST FUNDS

Funds used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. May be expendable or non-expendable.

VISION

Defines where the department would ideally like to be. It defines guiding principles, values, and the long range result of the work.

VITAL RECORD

A certificate of birth, death, divorce or annulment, a marriage document or a fetal death report, which Chapter 69 of the State Statutes requires to be prepared whenever one of these events occurs.

W-2

Wisconsin Works; a state initiative to replace the Aid for Families with Dependent Children program. It is a work based program the emphasizes individual responsibility.

WIC

Women, Infants, and Children Supplemental Nutrition Program.

WORKING CAPITAL

Minimum fund balance requirement.

WRS

Wisconsin Retirement System; a multiple-employer public employee retirement system.

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