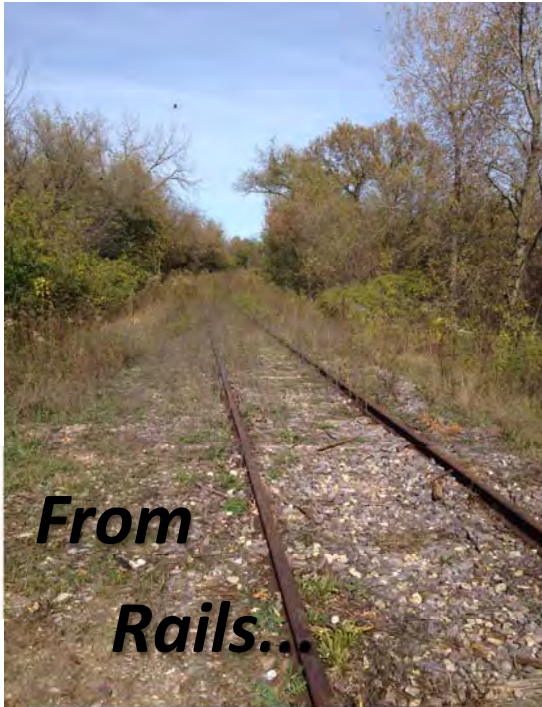
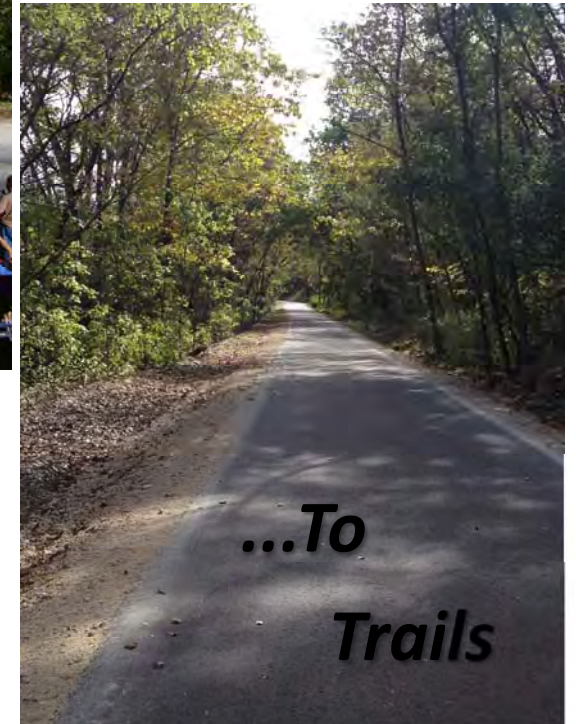


***Sauk County, Wisconsin
2018
Adopted Budget***



***Celebrating the
Great Sauk State Trail***



Sauk County Board of Supervisors November 2017

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

Finance Committee:
Tommy Lee Bychinski – Chair
Martin F. Krueger – Vice-Chair
Kristin White Eagle – Secretary
Richard “Mike” Flint

Andy Andrews
Judy Ashford
Jean Berlin
Craig Braunschweig
Wally Czyprynko
John Deitrich

John S. Dietz
Joan Fordham
William Hambrecht
Rebecca Hovde
Nathan Johnson

Thomas Kriegl
Andrea Lombard
Tim Meister
John Miller
David J. Moore

Henry Netzing
Brian L. Peper
Clark Pettersen
Dennis B. Polivka
David A. Riek

Chuck Spencer
Donna Stehling
Peter Vedro
Scott Von Asten
William F. Wenzel

On the cover...

On October 19, 2017, the first segment of the Great Sauk State Trail was officially opened. The Great Sauk State Trail is a recreational trail that connects Devil's Lake State Park to the Villages of Prairie du Sac and Sauk City. The Trail primarily utilizes former rail corridor. The Prairie du Sac | Sauk City Unit (5.17 miles) begins at the southern boundary of the former Badger Army Ammunition Plant, traverses downtown Prairie du Sac, continues through Sauk City and concludes at the Wisconsin River Rail Bridge. This unit represents an urban section of trail that can coincide with downtown place making and economic development initiatives. The total cost of this segment was approximately \$1.2 million.

In 2018, construction is planned for the adjacent Badger Unit. The Badger Unit (6.75 miles) begins just south of Devil's Lake State and concludes at the southern boundary of the former Badger Army Ammunition Plant. The Badger Unit includes two suggested feature loop routes. The Badger Unit also suggests a future trail connection into Devil's Lake State Park. The actual route of the Great Sauk Trail will be defined in an updated master plan for Devil's Lake State Park.

Further in the future, the Dane County Unit (1.68 miles) begins where the rail bridge crosses into Dane County and concludes approximately one mile south of County Road Y to connect to an existing parking area located on WDNR land in the Lower Wisconsin Riverway.

Photo Credits:

Bottom left and top right – Friends of the Great Sauk State Trail <https://www.greatsaukstatetrail.org>

Center – Dr. Jonathan Cody

Top left and bottom right – Kerry Beghin

Table of Contents

4	Transmittal Letter	Justice & Public Safety	Conservation, Development, Recreation, Culture & Education
9	Budget Message	173 CDBG-EAP (Emergency Assistance Program)	351 Arts, Humanities & Historic Preservation
10	Budget Priorities	175 Circuit Courts	354 CDBG-ED (Economic Devel Revolving Loans)
12	2018 Budget Issues Policy Implementation	180 Clerk of Courts	356 CDBG-FRSB (Flood Recovery Small Business)
16	Environmental Analysis	186 Coroner	358 CDBG-Housing Rehabilitation
22	Factors Affecting Implementation	131 Court Appointed Special Advocate (CASA)	360 Conservation, Planning & Zoning
30	Budget Summary	190 Court Commissioner / Family Court Counseling	375 Library Board
30	Budget Process	196 District Attorney / Victim Witness	247 Mid-Continent Railway Museum
32	Summary Data	202 Drug Seizures Fund	376 Parks
33	2018 Adopted Budget by Fund Type	204 Emergency Management	383 Sauk County Development Corporation
34	Revenues	210 Jail Assessment	384 UW-Baraboo / Sauk County
46	Expenditures	212 Register in Probate	385 UW Extension
50	Labor and Personnel	219 Sheriff	
55	Changes in Fund Balances		
	Capital Projects	Public Works	Tables & Charts
58	Capital Outlay Plan-Five Year/Levy Funded	233 Baraboo Dells Airport	398 Financial Structure
60	Capital Improvement Plan	234 Highway	400 Fund Cross Reference
	Debt Service	244 Landfill Remediation	401 Fund Balance Anticipated at Year End
77	Debt Service	247 Mid-Continent Railway Museum	402 Fund Balance Budgeted Usage
	General Government	248 Pink Lady Rail Transit Commission	403 Property Tax Levy by Function
87	Accounting	249 Reedsburg Airport	404 Revenue Summary
92	Administrative Coordinator	250 Sauk Prairie Airport, Inc.	405 Expense Summary
98	Building Services	251 Tri-County Airport	Sauk County 2018 Adopted Budget
107	Corporation Counsel	252 Wisconsin River Rail Transit	406 Alphabetical Order
113	County Board		408 Department # Order
116	County Clerk / Elections	Health & Human Services	410 Expense Order
123	Criminal Justice Coordinating	255 Aging & Disability Resource Center	412 Levy Amount Order
129	General Non-Departmental	270 Child Support	414 Acronyms
133	Insurance	274 Dog License Fund	416 Glossary
135	Land Records Modernization	276 Environmental Health	424 Index
140	Management Information Systems	282 Health Care Center	
147	Personnel	308 Human Services	
154	Register of Deeds	325 Public Health	
158	Surveyor	337 Veterans Service	
162	Treasurer	343 Women, Infants & Children	
168	Workers Compensation		



ALENE KLECZEK BOLIN
ADMINISTRATIVE COORDINATOR

West Square Building
505 Broadway
Baraboo, Wisconsin 53913

phone: 608-355-3273
fax: 608-355-3481
alene.bolin@saukcountywi.gov

To the Citizens of Sauk County: We are pleased to present the 2018 Sauk County Budget.

The budget process is an opportunity to take stock of the role that Sauk County government plays in the community. The budget is a planning tool; it reflects the County's priorities in resource allocation in a responsible manner. It is prepared with the goal of preserving excellent service, 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. The budget reflects a balance of priorities, mandates, and community needs.

The Finance Committee reviewed the budget requests prepared by each of the department heads and oversight committees. The County's department heads prepared a budget for 2018 that reflected the needs of continuing operations and offered additional programming or services that fulfilled the County's strategic priorities. The departmental budgets were reviewed and adopted by their respective oversight committees. The Finance Committee reviewed all of the individual requests and developed a comprehensive budget that is responsive to the needs of the constituency, while maintaining fiscal responsibility. The 2018 budget continues important programmatic review and support of County services and programs, and sets the stage for future years.

The Finance Committee discussed outside agency funding, including the funding provided to the Sauk County Development Corporation and the Mid-Continent Railway Museum. The Committee increased the Treasurer's revenue by \$30,000. There was extensive discussion on the Nurse Family Partnership Program and whether to add a tax levy funded nurse. There was discussion on the money for the Health Care Center Study and hiring an

architect to design an expansion on the Health Care Center Campus. The full \$485,000 for the study and professional design services was moved from tax levy to fund balance. The Finance Committee significantly raised the sales tax estimates to \$8,775,658 due to projected increase in sales tax growth.

Many of the discussions and decisions set the stage for serious mandate and program review going into the 2019 budget. The Committee continued its discussions regarding appropriate use of fund balance. The budget grew non-mandated programming, such as Placemaking, Criminal Justice Coordinating Council, and the Nurse Family Partnership. There were a significant number of new positions approved.

The budget has a property tax levy essentially equal to the amount legally allowed.

	2017 Budget	2018 Budget	Dollar Change	Percent Change
Levy Amount	\$30,351,664	\$30,969,018	\$617,354	2.03%
Levy Rate	\$4.72	\$4.68	-\$0.04	-0.92%
Equalized Value	\$6,428,803,300	\$6,620,495,500	\$191,692,200	2.98%

Top Strategic Issues (SI) for 2017 – 2019

The biennial strategic planning process is a key component of budget construction. Many components of this budget reflect the policy direction articulated through strategic planning that occurred during the spring of 2017, resulting in the following strategic issues:

<i>Priority</i>	<i>Strategic Issue</i>
1	Affordable, available housing - Assisted living for elderly, families at risk of homelessness, veterans, as well as housing for economic development.
2	Creating and maintaining a sustainable livable community (place-making, environmental stewardship, good wages, healthy community).
3	Changing statutory authority (state/federal) impeding local decisions.
4	Declining/unpredictable financial support (highways, Medicaid, Conservation, Planning & Zoning), which could drastically change programming.
5	Public & employee safety in County facilities (Building security implementation).
6	Mental health (issue awareness, worker shortages in psychiatry). Healthy Community - Nutritional status and physical activity. Treatment for opiate addiction (expansion of treatment options, Criminal Justice Coordinating Council).
7	Maintain transportation network and services (Baraboo highway shop).
8	Increased aging & disability of Sauk County residents (Adult protective services).
9	Information technology upgrades & major systems purchases (Sheriff's Department video, storage, Management information systems, body and car cameras).
10	Carbon neutral facilities.
11	Partnerships with outside agencies (drugs, interoperability).
12	Lack of supervisor coverage in Sheriff's Department field staff.

Public input sessions were held in June to receive input on the opportunities and threats facing Sauk County.

2018 Budget Highlights

- Due to strong recommendations from the State of Wisconsin, the Aging and Disability Resource Center is moving and remodeling in order to have all of its employees in one place. (SI 8).
- The budget includes continuation of energy efficiency projects. (SI 10).

- The Health Care Center will be conducting a study and hiring an architect to expand its campus, with possibilities ranging from a Community Based Residential Facility to more specialized treatment facilities (SI 1, 8).
- Many MIS projects are continuing, including upgrading and replacing many of our infrastructure and phone system components. (SI 9)
- Building Services will be upgrading the fiber network, providing needed maintenance for various facilities, upgrading the Courtroom sound and video (\$60,000), continuing to upgrade building security (\$275,000), replacing various equipment. (SI 5)
- Building Services, the County Board, and MIS have budgeted for a new audio, visual, and voting system in the County Board Room (\$110,000). (SI 9)
- The Highway Department is reclassifying several employees in order to stay competitive. (SI 7)
- Human Services has added three social workers (\$258,000) to the budget due to increased demand for Child and Adult Protective Services. (SI 8)
- Health insurance costs went up 5.77%, keeping the increase this low required a change in provider and imposing deductibles.
- Public Health is adding one nurse (\$90,300) in the Nurse Family Partnership program in order to avoid a waiting list and add 20 more families. (SI 2)
- In order to continue its placemaking efforts, the County has funded a two-year Community Liaison position that will fulfill several elements of implementing the Place Plan. (SI 2)
- The first tier of the Great Sauk State Trail will be operational in 2018 and work continues on the planning and implementation of the next phases of the project. (SI 2)
- Due to cost cuts at the State level, the structure of the UW Extension has changed to more region based. Agent staffing levels should remain the same for Sauk County, with some increase in cost.
- Sauk County is funding 19 outside agency requests for a total of \$1,604,320, with \$1,044,698 of that funding going to the Library Board. The other two large outside agency requests are from the UW-Baraboo/Sauk County and the Humane Society (Animal Shelter).
- The County financial and timekeeping systems will be transferred from being hosted on-site to being cloud based. This increases security and is expected to result in personnel savings. (SI 9)
- Due to a large business in Sauk County successfully contesting its property valuation, the Treasurer will be expected to pay back real estate taxes in the amount of \$392,232.

- The Sheriff's Department will need to update its current records software system as the current one is no longer supported. They also will be adding a position to the supervisory staff in Field Services. (SI 9, 12)

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 2018 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, property valuations have begun to increase but growth is lower than expected. 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.

Property Valuations: Overall equalized valuations in the County were up by \$191,692,200, or 2.98% after several years of declining values. Residential real estate increased by the highest percentage (+4.67%), with commercial real estate also increasing (+3.80%). This shows continued overall recovery and growth, although it continues at a slow rate. Personal property decreased by the highest percentage (-9.27%), with undeveloped property close behind.

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

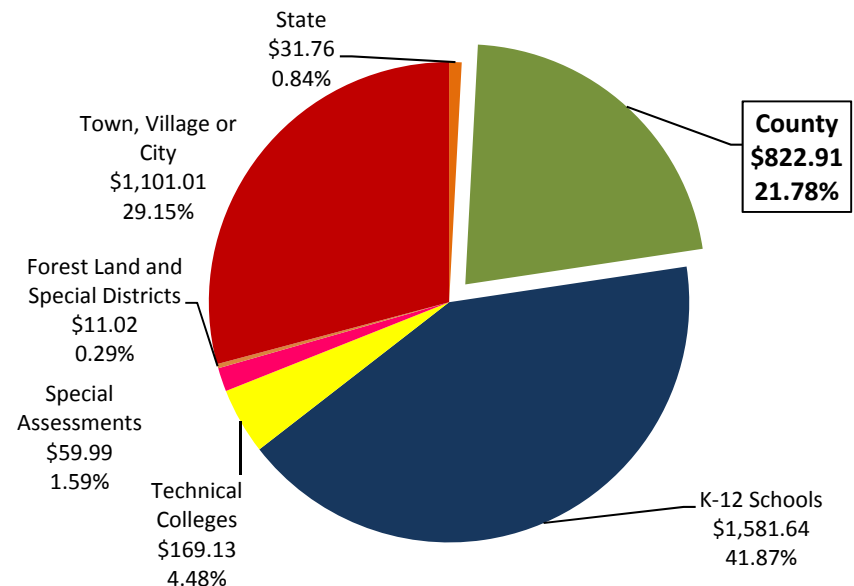
- The intense legislative and public scrutiny of local government budgets continues in 2018, as the overall impact of property taxes paid on homes, businesses, and industries continues to be of concern. Wisconsin Statute §66.0602 limits property tax levy dollar growth by the percent of new construction (1.02% for 2018) 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.

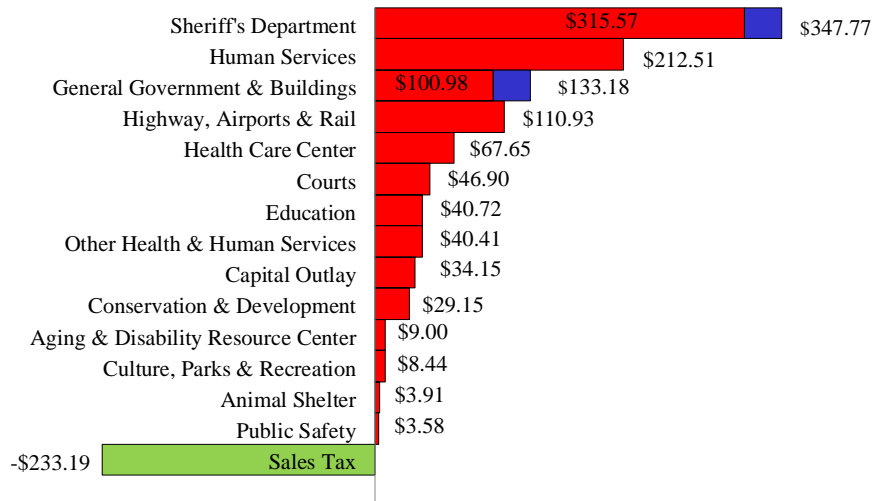
Property Taxpayers: The County property taxpayer, and their ability to pay, is a crucial component of budget construction. Following is a chart which demonstrates how an average tax bill is allocated. Variation will be seen from one municipality to the next.

Allocation of Total Sauk County Property Tax Bill by Taxing District
Total average tax bill on a property of \$174,300: \$3,777.46
 (based on 2016 paid 2017, the 2017 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



Total Sauk County portion of property tax bill: \$822.91

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 2018 budget is growth balanced against stability, building on the prior years' focus of transition, economic development, and designing service models that address current issues and trends. Growth in the budget is allowed due to increase in sales tax expectations. This increase cannot be relied on from year to year, so the growth must be tempered with conservative decisions to allow for normal increases in 2019. 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 programs and services desired against the costs and benefits of providing those programs.

The Sauk County mission is, "To provide essential services to the residents of Sauk County in a fiscally responsible manner that promotes safety, economic development, and stewardship of natural resources while encouraging the development of cultural, social, and community values that enhance human dignity." Sauk County is fortunate to be in a strong fiscal position, which allows for continued development of streamlined processes that continue the Sauk County mission.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Sauk County

Wisconsin

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morill

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, 2017. 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.



Alene Kleczek Bolin Administrative Coordinator

West Square Building
505 Broadway
Baraboo, Wisconsin 53913

phone: 608-355-3273
alene.bolin@saukcountywi.gov
www.co.sauk.wi.us

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

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

Sauk County Vision

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

Sauk County Mission Statement

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

The County has determined that for 2018, 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 2018 budget. In terms of the services the County provides and the specific objectives of the 2018 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 that impede collective and collaborative efforts to improve outcomes. This budget includes the following actions in this regard:

- ✓ Comprehensive structural analysis of County governmental operations continues. The County acknowledges the need for continuous evaluation and potential “reinvention” as the dynamics of services required from counties change. The analysis aligns governmental functions and maximizes 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.
- ✓ Constant examination of the entire spectrum of services provided by the County and / or the private sector ensures that adequate and appropriate services are available to our residents in the most cost effective manner.

- ✓ The Criminal Justice Coordinating Council will continue to look at diversion programs. A drug court has been successfully running for two years and will be incorporating an OWI court for 2018. 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 to provide. The enhancement of performance measures continues as a necessary component of this effort.
- ✓ The Administrative Functional Group continues to map processes that cross-departmental lines to ensure consistency.
- ✓ The Sauk County Board is addressing 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. A study will be conducted in 2018 to examine next steps for the Health Care Center Campus.
- ✓ The Board continues to invest and support evidence based programs that meet the needs of the community, such as the Nurse Family Partnership. In addition, additional social worker positions in Child Protective Services and Adult Protective Services will address the needs of the community.

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 that impact County operations. The long term impacts of the State's initiatives in has 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.
 - User fee reviews ascertain appropriate levels are in place to sustain operations.
 - The County continues to be cognizant of changes in funding from both the state and federal levels.
 - The County seeks out partnerships in the private and public sector to maximize the revenue we obtain.
 - The County is seeking increased economic development through placemaking activities.
- ✓ Coordinated Regional and Statewide Activities. The 2018 budget includes resources for continued participation in a variety of organizations such as the Inter-County Coordinating Committee and the Wisconsin Counties Association, in addition to discipline-specific professional organizations. The County must enhance its relationship with its legislative delegation to ensure that its priorities are known as new legislation is considered carefully. The County participates in the Wisconsin Counties Association – County Ambassador Program which aids in building these relationships. The Board anticipates opening a dialogue with 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 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.

2018 Budget Issues Policy Implementation

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

Budget Policy 1

Sauk County will provide necessary services to those most in need within the limits established by the availability of resources and statutory authority. Balancing of dollar costs with social costs shall be a conscious effort. To that end, preventative programs and services are encouraged whenever possible.

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

- ✓ Funding for core services has continued, this includes services for safety, highway maintenance, and human services.
- ✓ 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 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). Public Health's Nurse Family Partnership

program is an evidence based program that targets first-time mothers.

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, 2017, the amount calculated by policy for working capital was \$15,410,375, and the unassigned balance (after working capital removed) was \$17,093,995. The sum of the working capital and the unassigned is seventy-seven percent of the 2018 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 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 \$950,000 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 net 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 2018 by levying for an additional \$617,354.

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 to fund large, non-recurring or rarely recurring expenditures.
- ✓ Planning programs which feed directly into the annual budget cycle: the capital improvement ten-year plan and the five-year capital outlay plan allow for the planned use of resources.
- ✓ Continuity of operations planning continues with a complete review by department and committees with specific succession planning done annually.
- ✓ The County chose to levy for future fluctuating 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.

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.

- ✓ 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 program sizing.
- ✓ The Board made a conscious decision in 2018 to increase levy-funded positions in various health and human services programs to address a rising demand. 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 contract with the City of Baraboo to provide information technology management services. The Highway department contracts with other municipalities to provide road maintenance and snowplowing.

- ✓ 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 2018 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..
- ✓ In 2018, dollars were allocated for a community liaison position to help implement the Place Plan.

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, 2017	74.9	106.8

History

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

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

In the years 1840 through 1860, Sauk County was in a pioneering phase. The population increased from a few hundred residents to almost 19,000 during that 20-year 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

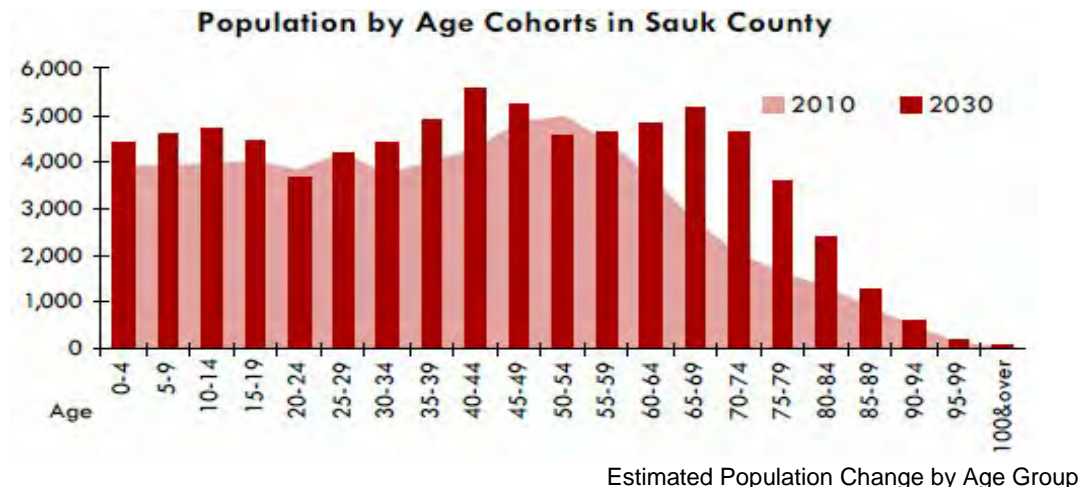
The 2017 estimated Sauk County's population is 62,240 people. Since 2000 the population has increased by 12.7%. This rate of growth is significantly higher than that of the state as a whole, ranking Sauk County as 10th among the 72 counties. The median age of County residents is 41.4 years (also higher than the state's median age).

The population is not diverse, and the largest minority groups are American Indian (1.5%) and Hispanic/Latino (4.9%). The 25,293 family households in the County with an average family size of 2.47 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 3 million visitors per year. This coupled with importing workers to staff the tourism related industries significantly increases overall population figures.

There are 30,007 housing units in the County. Seasonal or recreational housing units comprise 8.29% 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.

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 (10.1%) fall below the federal poverty standards.



The population of the County has grown at a rate that generally outpaces both the state and the nation, although was slightly less than the state in 2016. 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.

	<u>Sauk County</u>	<u>Wisconsin</u>
Population Profile ⁽¹⁾		
Population, percent change from 2016	0.09%	0.14%
Population, 2017 estimate	62,240	5,783,278
White persons, 2016 ⁽³⁾	91.1%	81.7%
Hispanic or Latino	4.9%	6.7%
American Indian	1.5%	1.1%
Black	1.0%	6.6%
Asian	0.7%	2.8%
Other	0.8%	1.1%
Less than 18 years old, 2016 ⁽³⁾	22.7%	22.3%
18 – 64 years old	59.5%	61.6%
Persons 65 and older	17.8%	16.1%
Highest Educational Attainment - 2015 ⁽³⁾		
Bachelor's degree or higher	22.3%	28.4%
High school graduates (includes bachelors or higher)	90.9%	91.4%
Less than high school	9.1%	8.6%
Geographic Profile		
Land area in square miles	831	54,158
Persons per square mile, 2017	74.9	106.8
Housing		
Housing units, 2016 ⁽³⁾	30,007	2,668,444
Home ownership rate, 2016 ⁽³⁾	68.5%	67.0%
Households, 2016 ⁽³⁾	25,293	2,310,246
Projected persons per Household, 2016 ⁽³⁾	2.47	2.43
Median sales price, Dec 2017 ⁽⁴⁾	\$188,000	\$190,000*
Average sales price, Dec 2017 ⁽⁴⁾	\$216,225	\$216,284*
Earnings		
Median household income, 2016 ⁽³⁾	\$53,225	\$54,610
Per capita total personal income, 2016 ⁽⁸⁾	\$44,037	\$46,762
Persons below poverty level, 2016 ⁽³⁾	10.1%	11.8%
Unemployment Rate - Not seasonally adjusted ⁽⁵⁾		
December, 2017	2.5%	2.7%

	<u>Sauk County</u>	<u>Wisconsin</u>
Occupational Profile ⁽²⁾		
Manufacturing	16.4%	16.4%
Trade, transportation, utilities	24.6%	23.6%
Professional, financial, information	18.0%	23.4%
Education, health	15.8%	22.2%
Leisure, hospitality	21.7%	10.1%
All other	3.5%	4.3%
Largest Employers ⁽⁶⁾		
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 – 2016 ⁽⁷⁾		
	\$ Value	% of Value
Residential	4,408,775,700	61.9%
Agricultural	52,130,000	0.7%
Manufacturing / Commercial	1,928,627,500	27.1%
Forest / Undeveloped / Other	730,945,800	10.3%
(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: ReferenceUSA and Primary Research by Sauk County.		
(7) - Source: Wis. Dept. of Revenue		
(8) - Source: U.S. Bureau of Economic Analysis-Regional Economic Accounts		

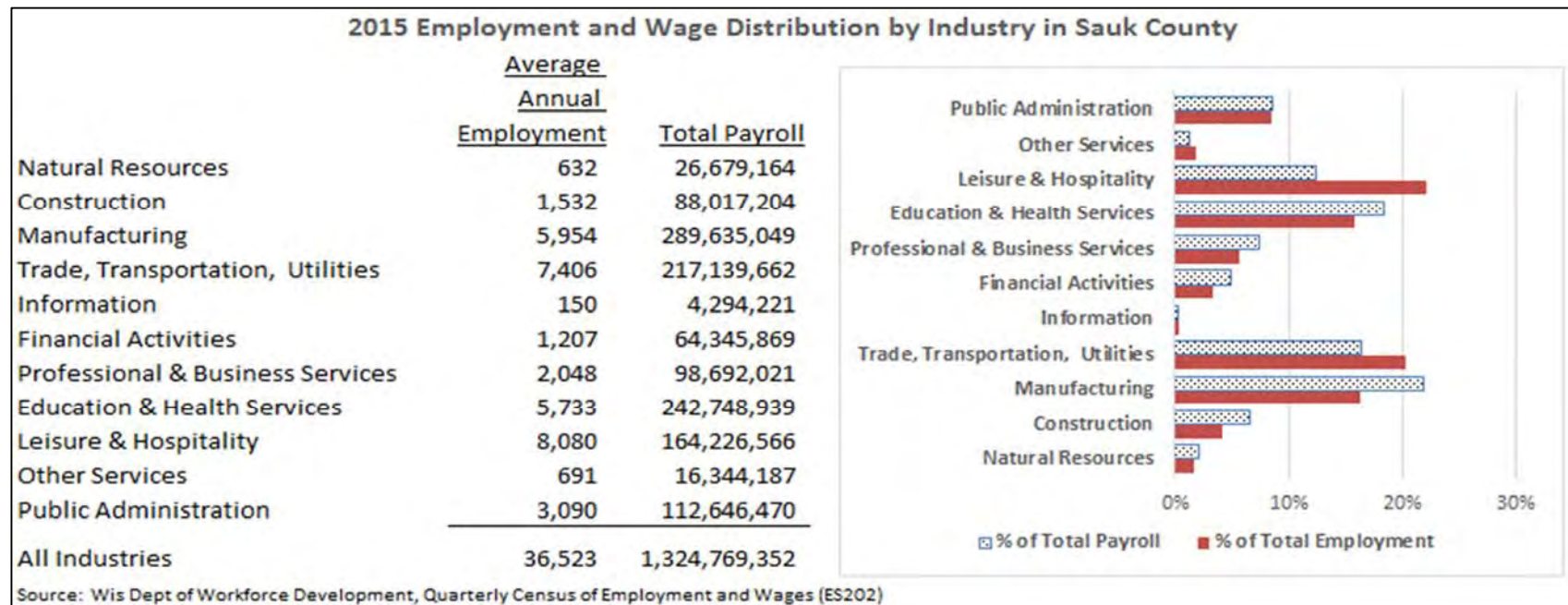
Economy

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 21.7% of the total employment in the County (11.8% of local wages) it is followed closely by trade (wholesale and retail) at 24.6% and manufacturing, at 16.4%.

When looked at in terms of percent of total payroll, manufacturing pulls far ahead of other sectors at 21.9%. 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 2017 are at 2.5%. Sauk County typically has lower rates of unemployment than both the state and nation, and is quicker to recover during recessions.

Per capita income for the County in 2016 was \$44,037. Sauk County 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 \$53,225.



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 legislative body that 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

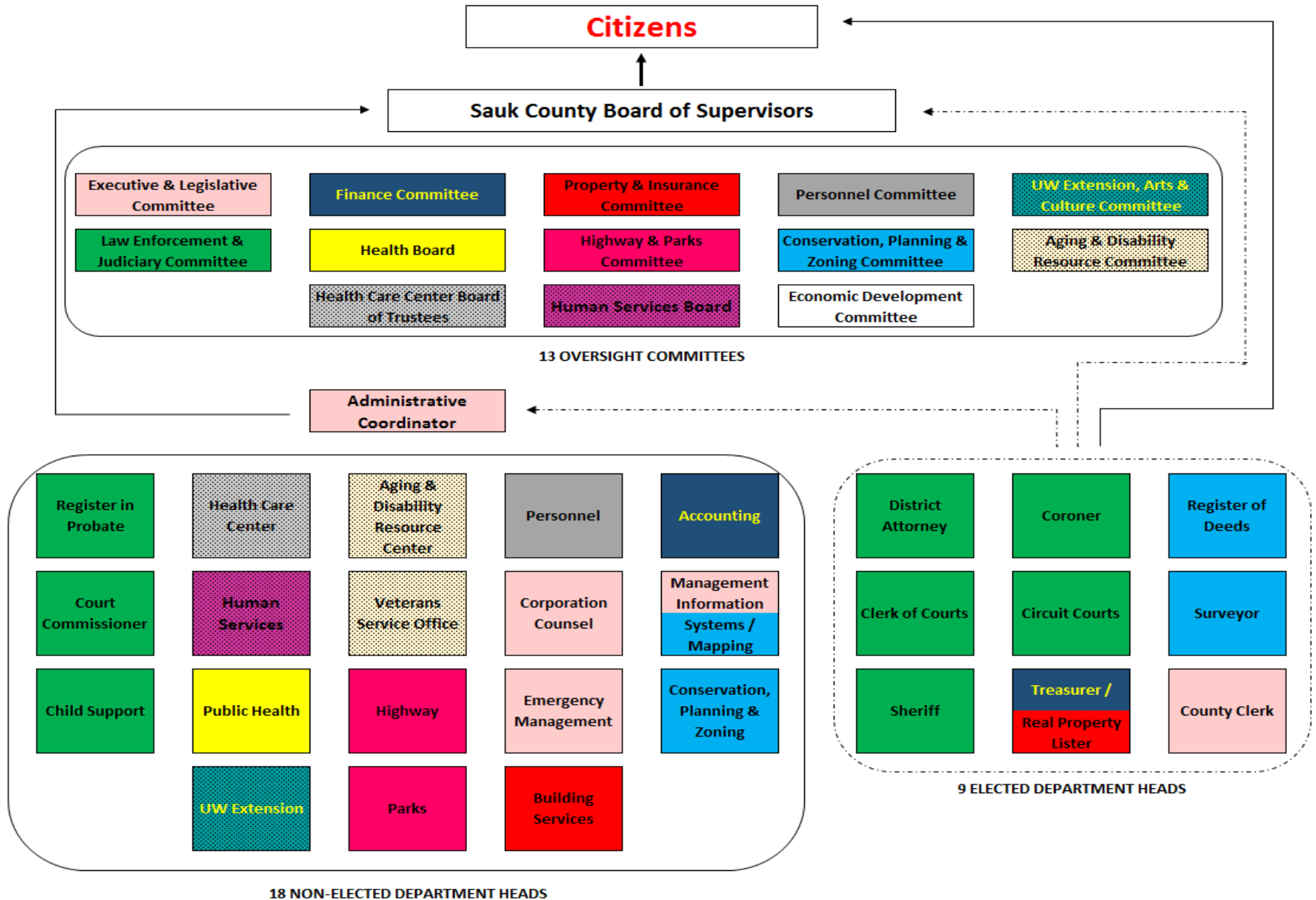
conducting the County Board sessions, and naming committee membership.

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 ensuring 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.

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

Sauk County Organizational Structure

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



Factors Affecting Budget Implementation

The 2018 Sauk County Budget maintains the quality and quantity of services provided historically. Along with budget priorities, policies and environmental conditions, other related factors shape the budget. They include financial management policies, non-fiscal policies, and plans and ordinances.

Financial Management Policies

The Sauk County financial policies provide a framework on which the budget is developed, the policies guide our day-to-day operations, and provide the County with financial integrity. The financial policies assist the County Board and 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 Wis. Stat. § 65.90, Municipal Budgets, which requires the County to annually formulate a budget and hold public hearings. This statute also requires the listing of all existing indebtedness, all anticipated revenue from all sources, and all proposed appropriations for each department, activity, and reserve account during the ensuing year. The budget shall also show actual revenues and expenditures for the preceding year, actual revenues and expenditures for the first six months of the current year, and estimated revenues and expenditures for the balance of the current year. Finally, the budget shall show by fund all anticipated unexpended or unappropriated balances and surpluses. This budget meets these requirements.

Property Tax Dollar Levy Limit - Wisconsin counties are subject to dollar levy limits under Wis. Stats. § 66.0602. Counties may not increase their levy by a percentage equal to the greater of 1) 2017 net new construction divided by 2017 equalized value (1.020 percent for Sauk County) or 2) zero percent. This limit may be adjusted by transfers or consolidations of services between the county and other units of government, specific debt service changes, or referendum. The penalties for exceeding this limit are reductions in state shared revenues and transportation aids. Sauk County's actual 2017 payable 2018 levy for the 2018 budget is \$30,969,018, 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. A fund balance policy governs the use of fund balance and protects the interests of the County. This policy prevents the arbitrary application of unassigned funds to offset the tax levies of various funds. The policy further specifies that twenty 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. Wis. Stat. § 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 4.67 percent of this maximum. Further, the County shall issue debt only to the extent that the project funded by this debt fulfills a public purpose. Debt shall not be issued to fund ongoing, operational expenses. Debt shall only be issued to the extent that the County is able to fund principal and interest repayments within County levy limitations. The duration of debt should not exceed the life of the asset for which the debt was issued. Bond proceeds shall be invested in County-approved designated depositories, and shall strive to earn the maximum interest possible

on these invested funds. Notwithstanding, all Internal Revenue Service arbitrage rules shall be followed.

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

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

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 and guidance. Internal controls will be maintained to provide reasonable, but not

absolute, assurance regarding safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management. (Financial Policy 8-95, Independent Audit)

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 an authorized bank instead of the Treasurer. Cash shall be kept in a secure place, pre-numbered receipts shall be used, and a journal of receipts kept. Change funds should be reconciled daily to the receipts journal. Change funds should not be commingled with petty cash funds. Petty cash funds shall be kept in a secure place and reconciled at least monthly. 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 2018 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 2018 budget are detailed in the Transmittal message, <i>2018 Budget Highlights</i> section.</p> <p>April of 2017 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 2018 budget responds to these issues through funding for an assisted living study, placemaking, building security, criminal justice coordination and additional social workers in adult protective services.</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 2018 and Beyond
Capital Improvement Plan	Forecast major expenditures in excess of \$25,000.	The Capital Improvement Projects Plan anticipates various ongoing activities required to maintain a healthy infrastructure. Road and building maintenance being the priorities. \$954,900 was reappropriated for the design and construction of a new community and office building at White Mound County Park. The Building Services budget includes \$370,000 for communication upgrades, \$250,000 for building security, \$225,000 for roof replacement and \$122,000 for Law Enforcement Center kitchen equipment.
Succession Planning / Continuity Planning	Forecasting future need in skill sets and capabilities for essential county operations. Development of strategy to address increased competition for workforce talent.	Creates an operational plan for continuity of operations as transition and change occur. Succession planning offers opportunities for talent development. Includes details on areas where restructuring can occur as warranted, by keying on essential tasks within programmatic areas. This is tied to five year plans that anticipate revenues and expenditures in order to maintain ongoing levels of service.
Land Records Modernization Plan	The Land Records Modernization Plan is a requirement by the State of Wisconsin in order to retain certain fees from the recording of documents by Sauk County. This plan defines our activities related to land records improvement. These improvements typically include the digitization of hard copy information and the provision of information to the public via online resources. State Statute requires plan updates submitted to the State every three years.	For 2018, the Plan will be updated and submitted to the State for review. Ongoing projects include: remonumentation of section corners for which approved GPS Coordinates have not been collected, further improvements to the online Geographical Information System (GIS), and the addition of web-based applications to automate various land information and management functions.
Land and Water Conservation Plan	The functions of this plan are to identify the County's priorities in the preservation of its soil and water resources, to identify appropriate remedial measures, and to allocate necessary resources.	Cross plan coordination will ensure that the conservation plan is consistent with the Comprehensive Outdoor Recreation Plan and the Comprehensive County plan. It is anticipated that this will allow for maximization of resources.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2018 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 with the Public Health Accreditation Board occurred. Programmatic changes continue as the department expands preventative programming. The Nurse-Family Partnership Program (a preventative program to address an array of health and social issues) is working with clients and expanding its client list. It is an evidence based program that produces strong societal outcomes.
Place Plan	This plan identifies strategies that will promote cooperation, collaboration, and the preservation and utilization of the County's assets as an opportunity to distinguish it as a unique place.	The first step in implementing this plan will be through hiring a community liaison who will help with many of the goals and strategies laid out in the plan.
Highway Improvement Plan	This plan is a subset of the Capital Improvements Plan regarding highway construction and reconstruction projects.	Paving is planned for CTH B from G to the Richland County line (2018), CTH C from CTH PF to CTH B (2019), CTH A from Baraboo to USH 12 (2020), CTH P from STH 23 to CTH H (2021), CTH G from STH 23 up to CTH B (2022), CTH G from STH 58 to Juneau County (2023) and CTH B from STH 23 to STH 60 (2024).
Management Information Systems Plan	The Management Information Systems (MIS) Plan governs the development and maintenance of both the hardware associated with the County's computer systems, and the software which operates on them. The intent of the plan is to support the continuous improvement and timely update of county systems in a fiscally responsible manner.	All desktop computers are replaced on a rolling four-year basis, resulting in the replacement of approximately 150 units per year. Servers and network infrastructure are replaced under the MIS Capital Improvements plan, which provides annual funding for improvements over a ten-year period.
Sauk County Aging Plan	This plan governs the interaction of state and federal programs directed specifically at older Americans.	The County Aging Plan speaks directly to services offered at the county level for the aging. A new plan will be created this year for 2019-2021. Objective of the plan is to ensure food security for older adults.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2018 and Beyond
Emergency Management / SARA Planning	This set of planning materials governs the County's disaster preparedness.	The County will continue to use other public and private entities to respond to the release of hazardous materials into the environment.
Continuity of Operations Plan / Continuity of Government	This plan outlines procedures if primary County facilities become unusable and dictates action needed for emergency response.	These intertwined plans help assure resiliency during change, both planned and unplanned.
Solid Waste Long Range Usage Plan	The Long Range Usage plan delineates the future plan for the usage of the closed Solid Waste site.	The County will continue ongoing environmental monitoring and establish a plan to minimize potential future tax levy impact.
Comprehensive Outdoor Recreational Plan	The recreation plan iterates county services and associated projects, as well as incorporates recreational activities across the county (such as bike trails and the National Parks Ice Age trail) and works to identify recreational assets regardless of ownership. The plan investigates the development of additional recreational opportunities on county owned property.	Will identify areas for growth and improvement in the Parks system. A new plan will be developed in 2018.
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.
Great Sauk State Trail Cooperative Plan	This plan establishes and articulates a consistent vision for how the Great Sauk State Trail will be used and what message the trail conveys relative to the area's history, geology, and ecology.	2018 will be the first full year that Tier 1 of the trail will be open to the public. Planning and building of the trail will continue for 2018.
Baraboo River Corridor Plan	This plan is a partnership between the Village of North Freedom, Village of West Baraboo, City of Baraboo, and Sauk County. This plan will lay the groundwork for future planning efforts and improvements to the Baraboo River Corridor.	Improvements to the Baraboo River will be made and at least one grant is going to be applied for in 2019.

BUDGET SUMMARY

2018 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

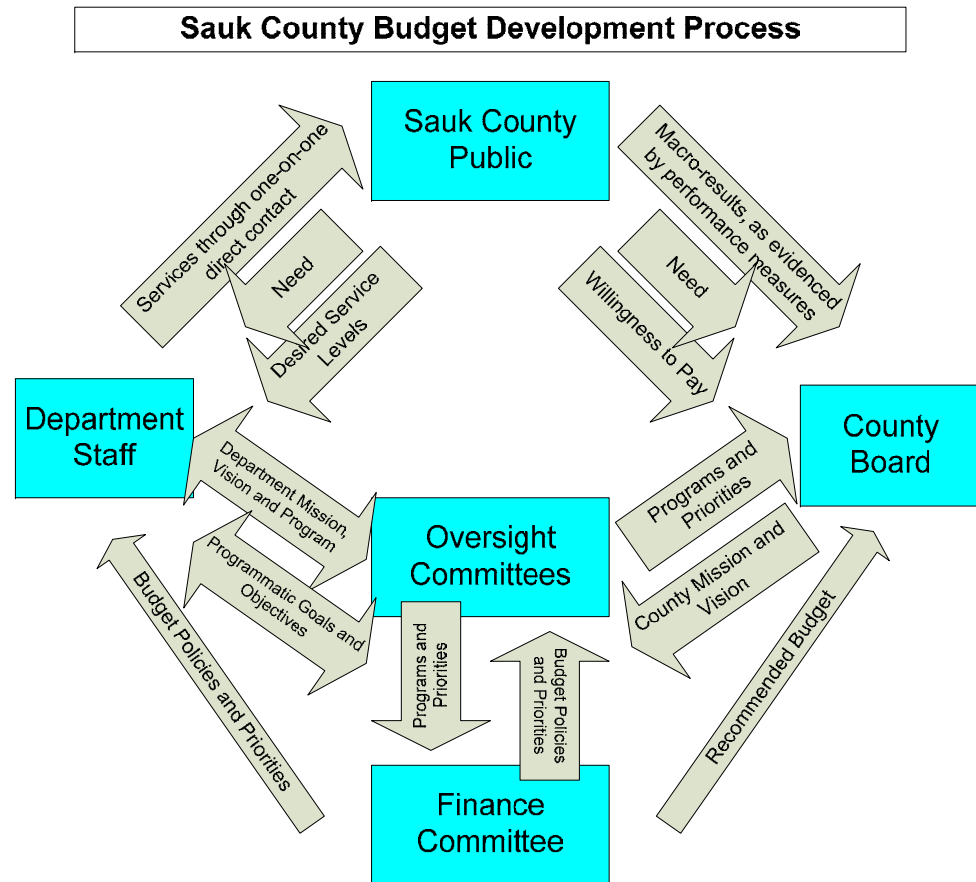
Public (P): The electorate in need of services.

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.



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

Theoretical budget development translates into a number of specific actions taken by the primary stakeholders. A summary budget calendar shows that a single year's budget development is a 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 Wis. Stat. §65.90, as well as the Rules of the Sauk County Board of Supervisors, which

states that any expenditure change which deviates from the original purpose of the adopted appropriations constitutes a “budget change” and must be approved by a two-thirds vote of the entire County Board. Each proposed change is considered on a case-by-case basis as the need arises.

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

State law also allows 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.

2018 Summary Data

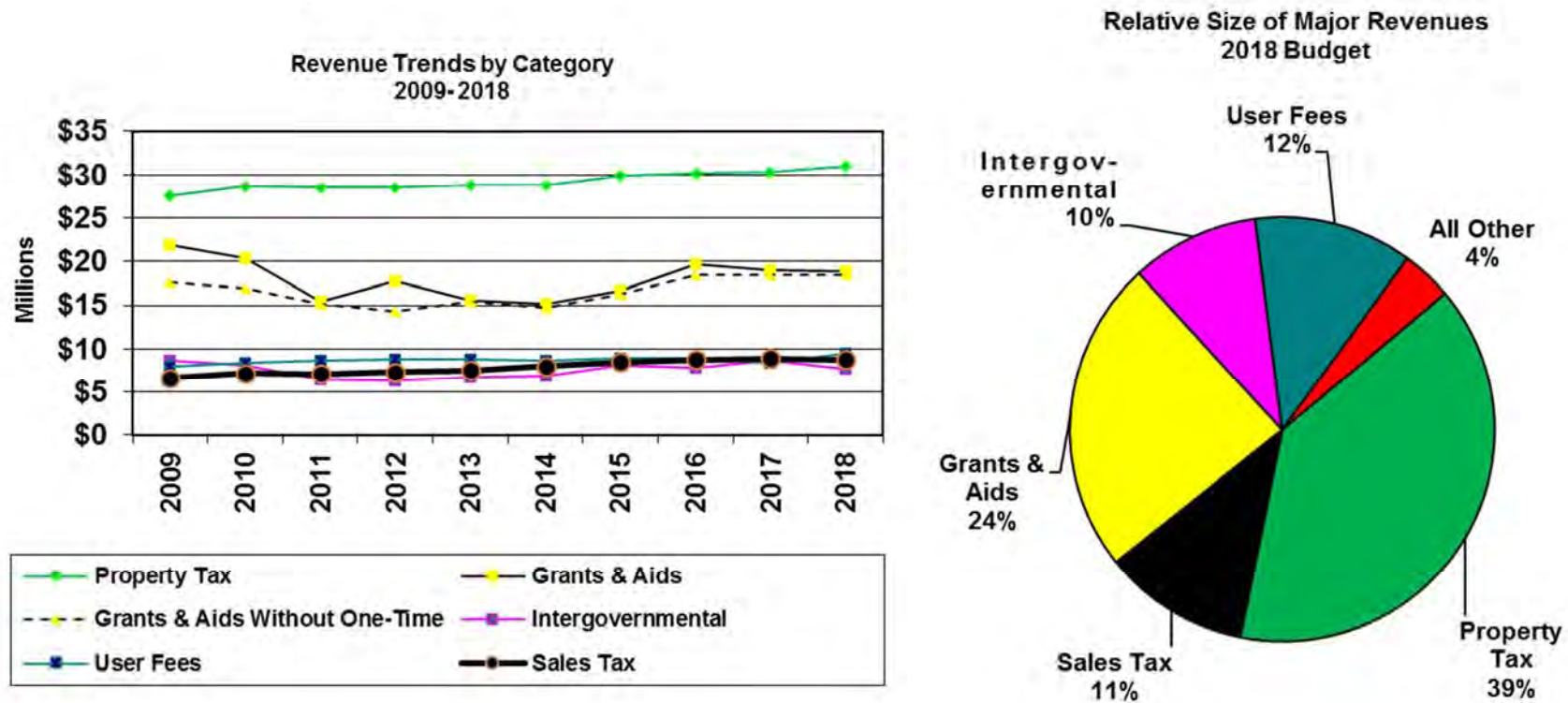
Much of the annual Sauk County budget presentation is directed at department specific detail. This level of detail is intended to provide relatively concise guidance to individual departments and functions in terms of the resources available to fulfill the visions they set forth. It is also appropriate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

2018 Adopted Budget by Fund Type

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals</u>
Revenues						
Property Taxes	\$ 16,088,071	\$ 8,542,351		\$ 6,338,596	\$ -	\$ 30,969,018
Other Taxes	635,135	-		-	-	635,135
Sales Tax	8,775,658	-		-	-	8,775,658
Grants & Aids	4,078,882	12,695,085		2,076,424	-	18,850,391
Licenses & Permits	815,675	24,000		-	-	839,675
Fines, Forfeitures & Penalties	304,600	169,000		-	-	473,600
User Fees	1,671,561	683,082		7,160,037	-	9,514,680
Intergovernmental Charges	3,331,679	4,500		3,978,011	371,754	7,685,944
Donations	17,747	77,650		2,500	-	97,897
Interest	330,028	44,546	5,000	15,000	2,200	396,774
Rent	413,577	-		-	-	413,577
Miscellaneous	116,160	67,882		600	-	184,642
Transfers from Other Funds	748,877	186,215	1,518,297	1,617,167	-	4,070,556
Use of Fund Balance	4,873,514	593,527	338,866	1,455,000	-	7,260,907
Total Revenues	42,201,164	23,087,838	1,862,163	22,643,335	373,954	90,168,454
Expenses / Expenditures						
Wages & Salaries	17,286,875	7,394,198		8,535,070	-	33,216,143
Labor Benefits	6,469,329	2,693,782		3,768,143	-	12,931,254
Supplies & Services	11,329,977	12,342,858		7,175,078	295,833	31,143,746
Debt Service - Principal	-	-	1,720,000	820,000	-	2,540,000
Debt Service - Interest & Charges	-	-	142,163	312,167	-	454,330
Capital Outlay	3,893,304	550,000		1,291,000	-	5,734,304
Transfers to Other Funds	3,221,679	107,000		741,877	-	4,070,556
Addition to Fund Balance	-	-	-	-	78,121	78,121
Total Expenditures	42,201,164	23,087,838	1,862,163	22,643,335	373,954	90,168,454
Net Change in Fund Balances	(4,873,514)	(593,527)	(338,866)	(1,455,000)	78,121	(7,182,786)
Estimated January 1 Fund Balances	37,852,390	8,754,041	1,356,528	18,234,615	1,203,652	67,401,226
Estimated December 31 Fund Balances	\$ 32,978,876	\$ 8,160,514	\$ 1,017,662	\$ 16,779,615	\$ 1,281,773	\$ 60,218,440

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.



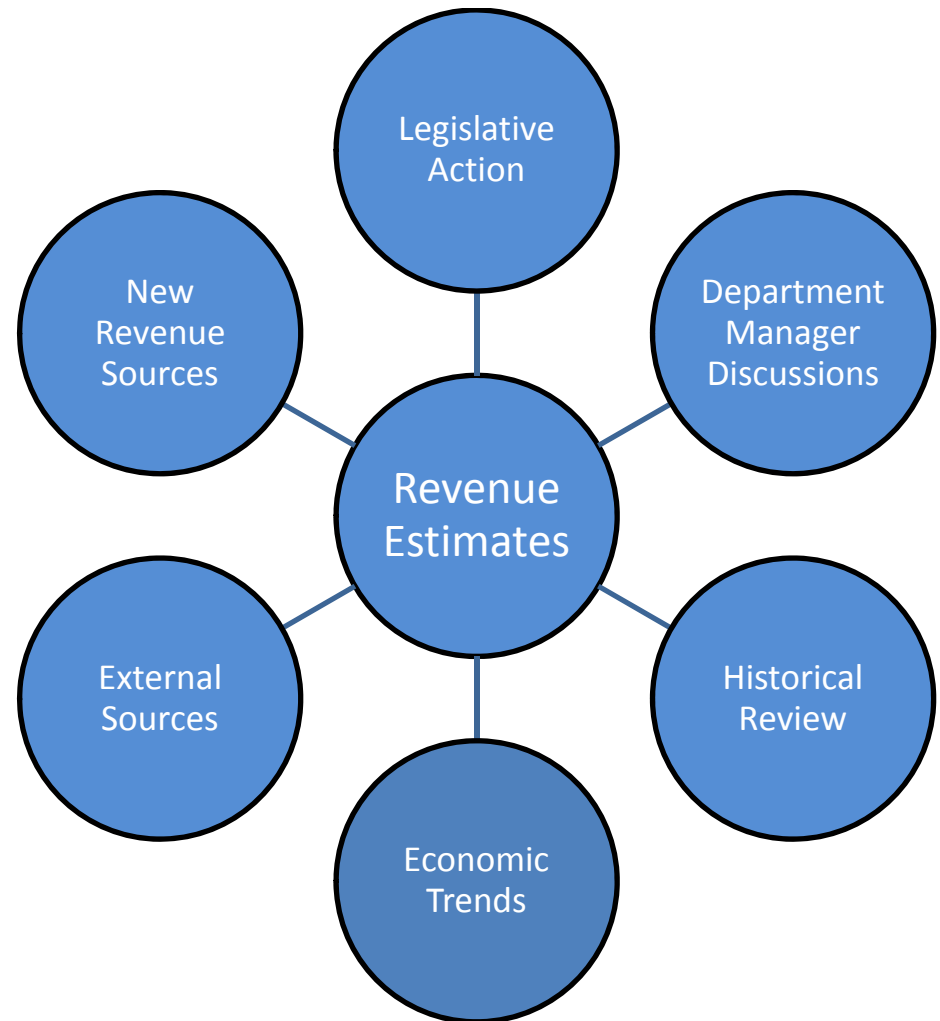
The Revenue Trends chart shows by category how Countywide major revenue sources have changed over time; as well as provides a pictorial view of the revenue relationships. **Of greatest note is the divergence of grants and aids, particularly when excluding one-time grants and aids, from property tax levels.**

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.

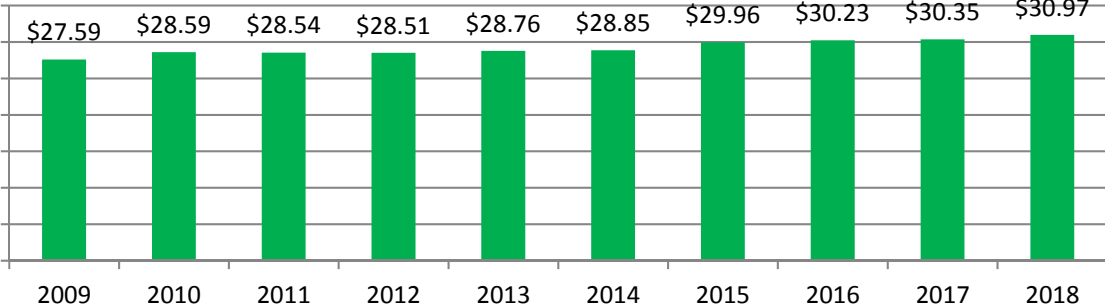
Although Sauk County is very stable, macroeconomic trends such as inflation, unemployment, and the real estate market do affect the County’s financial condition. Other independent variables such as weather and the business community’s workforce also affect collections. Special attention is focused on 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						\$	\$
Land Records	\$		\$		\$	\$	
CDBG-RLF						\$	\$
Workers Compensation				\$			
Insurance				\$			\$
Landfill Remediation						\$	\$
Jail Assessment							\$
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><thead><tr><th></th><th><u>Amount</u></th><th><u>Over/(Under)</u></th><th></th></tr><tr><th>(2017 and 2018 are budgeted numbers)</th><th><u>Year</u></th><th><u>Amount</u></th><th><u>Levy Limit</u></th></tr></thead><tbody><tr><td></td><td>2009</td><td>27,594,579</td><td>Not calculated</td></tr><tr><td></td><td>2010</td><td>28,592,971</td><td>(589,823)</td></tr><tr><td></td><td>2011</td><td>28,538,084</td><td>(1,485,957)</td></tr><tr><td></td><td>2012</td><td>28,513,778</td><td>(1,226,097)</td></tr><tr><td></td><td>2013</td><td>28,758,630</td><td>(407,347)</td></tr><tr><td></td><td>2014</td><td>28,848,878</td><td>(354,710)</td></tr><tr><td></td><td>2015</td><td>29,962,311</td><td>(0)</td></tr><tr><td></td><td>2016</td><td>30,227,641</td><td>(0)</td></tr><tr><td></td><td>2017</td><td>30,351,664</td><td>(43,526)</td></tr><tr><td></td><td>2018</td><td>30,969,018</td><td>(0)</td></tr></tbody></table> 				<u>Amount</u>	<u>Over/(Under)</u>		(2017 and 2018 are budgeted numbers)	<u>Year</u>	<u>Amount</u>	<u>Levy Limit</u>		2009	27,594,579	Not calculated		2010	28,592,971	(589,823)		2011	28,538,084	(1,485,957)		2012	28,513,778	(1,226,097)		2013	28,758,630	(407,347)		2014	28,848,878	(354,710)		2015	29,962,311	(0)		2016	30,227,641	(0)		2017	30,351,664	(43,526)		2018	30,969,018	(0)
	<u>Amount</u>	<u>Over/(Under)</u>																																																	
(2017 and 2018 are budgeted numbers)	<u>Year</u>	<u>Amount</u>	<u>Levy Limit</u>																																																
	2009	27,594,579	Not calculated																																																
	2010	28,592,971	(589,823)																																																
	2011	28,538,084	(1,485,957)																																																
	2012	28,513,778	(1,226,097)																																																
	2013	28,758,630	(407,347)																																																
	2014	28,848,878	(354,710)																																																
	2015	29,962,311	(0)																																																
	2016	30,227,641	(0)																																																
	2017	30,351,664	(43,526)																																																
	2018	30,969,018	(0)																																																
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.																																																		

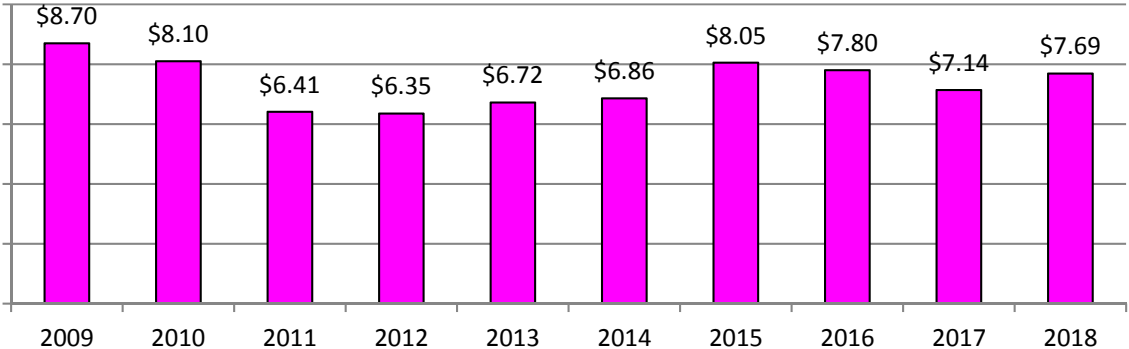
Sales Tax

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><div>(2017 and 2018 are budgeted numbers)</div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><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>8,483,880</td></tr><tr><td>2016</td><td>8,764,687</td></tr><tr><td>2017</td><td>8,020,000</td></tr><tr><td>2018</td><td>8,775,658</td></tr></tbody></table></div>			Year	Amount	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	8,483,880	2016	8,764,687	2017	8,020,000	2018	8,775,658
Year	Amount																								
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	8,483,880																								
2016	8,764,687																								
2017	8,020,000																								
2018	8,775,658																								
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. Prior 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 2018 estimate includes an increase reflecting a rising sales tax revenue trend.																								

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 \$702,079 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>(2017 and 2018 are budgeted numbers)</div><table><thead><tr><th><u>Year</u></th><th><u>Amount</u></th></tr></thead><tbody><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>16,686,932</td></tr><tr><td>2016</td><td>19,706,116</td></tr><tr><td>2017</td><td>17,715,459</td></tr><tr><td>2018</td><td>18,850,391</td></tr></tbody></table><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><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>\$16.69</td></tr><tr><td>2016</td><td>\$19.71</td></tr><tr><td>2017</td><td>\$17.72</td></tr><tr><td>2018</td><td>\$18.85</td></tr></tbody></table></div>			<u>Year</u>	<u>Amount</u>	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	16,686,932	2016	19,706,116	2017	17,715,459	2018	18,850,391	Year	Amount	2009	\$21.97	2010	\$20.32	2011	\$15.45	2012	\$17.81	2013	\$15.49	2014	\$15.09	2015	\$16.69	2016	\$19.71	2017	\$17.72	2018	\$18.85
<u>Year</u>	<u>Amount</u>																																														
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	16,686,932																																														
2016	19,706,116																																														
2017	17,715,459																																														
2018	18,850,391																																														
Year	Amount																																														
2009	\$21.97																																														
2010	\$20.32																																														
2011	\$15.45																																														
2012	\$17.81																																														
2013	\$15.49																																														
2014	\$15.09																																														
2015	\$16.69																																														
2016	\$19.71																																														
2017	\$17.72																																														
2018	\$18.85																																														
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 2017 budget include \$520,000 estimated for Great Sauk Trail development and \$194,236 for a district attorney sexual assault justice initiative grant. Additionally, 2018 budget includes \$70,000 public health grant for prevention of prescription drugs and \$214,000 for Aging and Disability Resource Center space remodel. Excluding these applications of one-time funds further illustrates the erosion of funding for ongoing programs. The discretionary shared revenue aid stayed relatively unchanged, but future reductions are expected.</p>																																														

Intergovernmental

Description	Charges between Sauk County departments for services, and in some cases between the County and other governments. With the exception of the Highway, Workers Compensation and Insurance Funds, the County does not extensively use internal service funds. A number of administrative or overhead costs are, however, "charged back" to operating departments.																																														
Authorizations	Payments from various Federal, State and other governmental agencies.																																														
Source	The 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	<table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2009</td><td>8,696,291</td></tr><tr><td>2010</td><td>8,101,536</td></tr><tr><td>2011</td><td>6,409,031</td></tr><tr><td>2012</td><td>6,349,543</td></tr><tr><td>2013</td><td>6,720,854</td></tr><tr><td>2014</td><td>6,856,581</td></tr><tr><td>2015</td><td>8,050,983</td></tr><tr><td>2016</td><td>7,799,672</td></tr><tr><td>2017</td><td>7,138,342</td></tr><tr><td>2018</td><td>7,685,944</td></tr></tbody></table>  <table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2009</td><td>\$8.70</td></tr><tr><td>2010</td><td>\$8.10</td></tr><tr><td>2011</td><td>\$6.41</td></tr><tr><td>2012</td><td>\$6.35</td></tr><tr><td>2013</td><td>\$6.72</td></tr><tr><td>2014</td><td>\$6.86</td></tr><tr><td>2015</td><td>\$8.05</td></tr><tr><td>2016</td><td>\$7.80</td></tr><tr><td>2017</td><td>\$7.14</td></tr><tr><td>2018</td><td>\$7.69</td></tr></tbody></table>			Year	Amount	2009	8,696,291	2010	8,101,536	2011	6,409,031	2012	6,349,543	2013	6,720,854	2014	6,856,581	2015	8,050,983	2016	7,799,672	2017	7,138,342	2018	7,685,944	Year	Amount	2009	\$8.70	2010	\$8.10	2011	\$6.41	2012	\$6.35	2013	\$6.72	2014	\$6.86	2015	\$8.05	2016	\$7.80	2017	\$7.14	2018	\$7.69
Year	Amount																																														
2009	8,696,291																																														
2010	8,101,536																																														
2011	6,409,031																																														
2012	6,349,543																																														
2013	6,720,854																																														
2014	6,856,581																																														
2015	8,050,983																																														
2016	7,799,672																																														
2017	7,138,342																																														
2018	7,685,944																																														
Year	Amount																																														
2009	\$8.70																																														
2010	\$8.10																																														
2011	\$6.41																																														
2012	\$6.35																																														
2013	\$6.72																																														
2014	\$6.86																																														
2015	\$8.05																																														
2016	\$7.80																																														
2017	\$7.14																																														
2018	\$7.69																																														
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, an increase of \$336,000. Court security charges are based on the actual 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 was an interdepartmental charge in 2015 only, as that program's management evolved. 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, \$643,000 is budgeted for 2018. 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>(2017 and 2018 are budgeted numbers)</div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><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>8,903,793</td></tr><tr><td>2016</td><td>8,878,578</td></tr><tr><td>2017</td><td>9,055,279</td></tr><tr><td>2018</td><td>9,514,680</td></tr></tbody></table></div><div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2009</td><td>\$7.94</td></tr><tr><td>2010</td><td>\$8.40</td></tr><tr><td>2011</td><td>\$8.64</td></tr><tr><td>2012</td><td>\$8.77</td></tr><tr><td>2013</td><td>\$8.77</td></tr><tr><td>2014</td><td>\$8.64</td></tr><tr><td>2015</td><td>\$8.90</td></tr><tr><td>2016</td><td>\$8.88</td></tr><tr><td>2017</td><td>\$9.06</td></tr><tr><td>2018</td><td>\$9.51</td></tr></tbody></table></div></div>			Year	Amount	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	8,903,793	2016	8,878,578	2017	9,055,279	2018	9,514,680	Year	Amount	2009	\$7.94	2010	\$8.40	2011	\$8.64	2012	\$8.77	2013	\$8.77	2014	\$8.64	2015	\$8.90	2016	\$8.88	2017	\$9.06	2018	\$9.51
Year	Amount																																														
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	8,903,793																																														
2016	8,878,578																																														
2017	9,055,279																																														
2018	9,514,680																																														
Year	Amount																																														
2009	\$7.94																																														
2010	\$8.40																																														
2011	\$8.64																																														
2012	\$8.77																																														
2013	\$8.77																																														
2014	\$8.64																																														
2015	\$8.90																																														
2016	\$8.88																																														
2017	\$9.06																																														
2018	\$9.51																																														
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. Projected charges to Huber inmates had shown significant decreases due to the economy and lack of employment for Huber inmates, but are remaining stable at \$160,000 for 2017. 2017 included discontinuance of the Home Care program, reducing user fees by \$124,000. Further, nursing home revenues have been closely examined to respond to changing Medicare and Medicaid funding, an overall increase of \$50,000.</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 \$48 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 (2017 and 2018 are budgeted numbers)	<table><thead><tr><th><u>Year</u></th><th><u>Amount</u></th></tr></thead><tbody><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>3,163,169</td></tr><tr><td>2016</td><td>3,034,182</td></tr><tr><td>2017</td><td>2,737,529</td></tr><tr><td>2018</td><td>3,041,300</td></tr></tbody></table>	<u>Year</u>	<u>Amount</u>	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	3,163,169	2016	3,034,182	2017	2,737,529	2018	3,041,300	<p>(1)</p>	
<u>Year</u>	<u>Amount</u>																								
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	3,163,169																								
2016	3,034,182																								
2017	2,737,529																								
2018	3,041,300																								
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 decreased over the last ten years but is starting to rebound, from \$620,000 to \$397,000, even with cash balances remaining steady. This has led to increased efforts to seek higher return on investments, while retaining tolerable risk levels. Although a minor part of the budget, donations have languished with the economy. Rent has increased through use of the County’s fiber optic network and communications towers to \$414,000.</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 - It is both appropriate and necessary to transfer from one fund type to another based on the purposes of both the donor and recipient fund. Projections in this category are for specific, known events.

Donor Fund	Recipient Fund	Purpose	Amount
Health Care Center	General Fund	Reimbursement of intergovernmental transfer payment	\$726,877
Health Care Center	General Fund	Recognition of interfund interest	\$7,000
Highway	General Fund	Recognition of interfund interest	\$8,000
Human Services	General Fund	Recognition of interfund interest	\$7,000
Jail Assessment	Debt Service	Transfer of assessments to be used for jail debt reduction	\$100,000
General Fund	Aging & Disability	Transfer of fund balance for space remodeling	\$186,215
General Fund	Health Care Center	Transfer of sales tax for payment of existing debt service	\$1,617,167
General Fund	Debt Service	Transfer of sales tax for payment of existing debt service	\$1,418,297
Total			\$4,070,556

Use of Fund Balance - Sauk County maintains balances necessary for the County's business purposes in many of its funds. Financial policy 5-94, Fund Balance / Retained Earnings and Contingent Funds Policy, defines appropriate uses of fund balances and retained earnings.

- Nonrecurring or rarely recurring **capital outlays** to reduce reliance on borrowed funds and future debt service costs.
- Nonrecurring **startup costs** of projects or programs that are expected to provide savings or increase efficiencies in the future.
- **Prepayment of outstanding debt** to generate greater rates of return than refinancing.
- **Termination costs** of ineffective or inefficient programs.
- All or part of the **contingency fund** since its expenditure is unlikely to occur.
- **Vacancy and turnover** factor. Departmental budgets are developed as if all staff positions will be filled for the entirety of the year. Recognizing that there is always vacancy and turnover, the County analyzes previous years' turnover to reduce the property tax levy.
- **Continuing programs**. Allows funds levied or grants received in one year to be expended in the next year to assure completion of the purpose for which the funds were received.

2018 fund balance use detail can be found in the Tables and Charts section of this book. Projected uses of fund balance are **never for operations**.

Fund	Nonrecurring Capital Outlay	Startup Costs	Program Termination	Contingency Fund	Vacancy & Turnover	Continuing Programs	Totals
General	3,466,113	69,264	93,211	350,000	700,000	194,926	4,873,514
Health Care Center	480,000				250,000		730,000
Highway	725,000						725,000
Debt Service						338,866	338,866
CDBG-ED Revolving Loans						272,424	272,424
Land Records Modernization						160,510	160,510
Landfill Remediation						99,481	99,481
Aging & Disability Resource Center	50,112						50,112
Drug Seizures						11,000	11,000
Total	4,721,225	69,264	93,211	350,000	950,000	1,066,207	7,260,907

Revenues by Fund

Fund	Revenue by Fund						2018 Change from 2017 Budget	
	2013	2014	2015	2016	2017	2018		
	Actual	Actual	Actual	Actual	Budget	Budget	\$	%
<u>General Fund</u>								
General (Major Fund)	\$ 35,349,148	\$ 37,126,618	\$ 38,801,641	\$ 39,208,042	\$ 36,109,442	\$ 37,327,650	\$ 1,218,208	3.37%
<u>Special Revenue Funds</u>								
Aging & Disability Resource Center	\$ 1,804,071	\$ 1,761,056	\$ 1,923,483	\$ 1,864,541	\$ 1,985,098	\$ 2,427,680	\$ 442,582	22.30%
CDBG-Emergency Assistance Program	39,980	258,008	-	-	-	-	-	--
CDBG-Flood Relief Small Business	55,581	43,389	28,278	28,014	2,400	-	(2,400)	-100.00%
CDBG-Housing Rehabilitation	13,301	1,904	29,509	37,472	20,000	20,000	-	0.00%
CDBG-Revolving Loans	123,864	245,052	87,784	89,017	55,151	70,228	15,077	27.34%
Dog License	27,446	27,108	27,314	25,898	28,000	24,000	(4,000)	-14.29%
Drug Seizures	74,815	24,294	8,106	7,336	100	100	-	0.00%
Human Services (Major Fund)	15,679,071	15,789,713	16,834,245	18,768,832	17,282,710	19,437,261	2,154,551	12.47%
Jail Assessment	113,976	95,978	98,123	93,094	97,000	100,000	3,000	3.09%
Land Records Modernization	248,618	208,265	152,575	398,962	399,928	400,242	314	0.08%
Landfill Remediation	13,984	16,998	22,582	36,329	14,300	14,800	500	3.50%
Subtotal Special Revenue Funds	\$ 18,194,707	\$ 18,471,765	\$ 19,211,999	\$ 21,349,495	\$ 19,884,687	\$ 22,494,311	\$ 2,609,624	13.12%
<u>Debt Service Fund</u>								
Debt Service	\$ 2,447,563	\$ 6,673,514	\$ 1,669,176	\$ 9,066,070	\$ 1,523,084	\$ 1,523,297	\$ 213	0.01%
<u>Proprietary Funds</u>								
Health Care Center	\$ 9,254,083	\$ 9,683,054	\$ 10,906,574	\$ 10,718,949	\$ 11,105,618	\$ 11,745,322	\$ 639,704	5.76%
Highway	9,473,095	9,095,831	9,924,280	10,282,974	9,609,861	9,443,013	(166,848)	-1.74%
Subtotal Proprietary Funds	\$ 18,727,178	\$ 18,778,885	\$ 20,830,854	\$ 21,001,923	\$ 20,715,479	\$ 21,188,335	\$ 472,856	2.28%
<u>Internal Service Funds</u>								
Insurance	\$ 33,333	\$ 73,306	\$ 37,699	\$ 42,486	\$ 96,624	\$ 138,621	\$ 41,997	43.46%
Workers Compensation	313,262	261,510	268,980	197,873	284,779	235,333	(49,446)	-17.36%
Subtotal Internal Service Funds	\$ 346,595	\$ 334,816	\$ 306,679	\$ 240,359	\$ 381,403	\$ 373,954	\$ (7,449)	-1.95%
GRAND TOTAL	\$ 75,065,191	\$ 81,385,598	\$ 80,820,349	\$ 90,865,889	\$ 78,614,095	\$ 82,907,547	\$ 4,293,452	5.46%

Excludes budgeted use of fund balances and retained earnings.

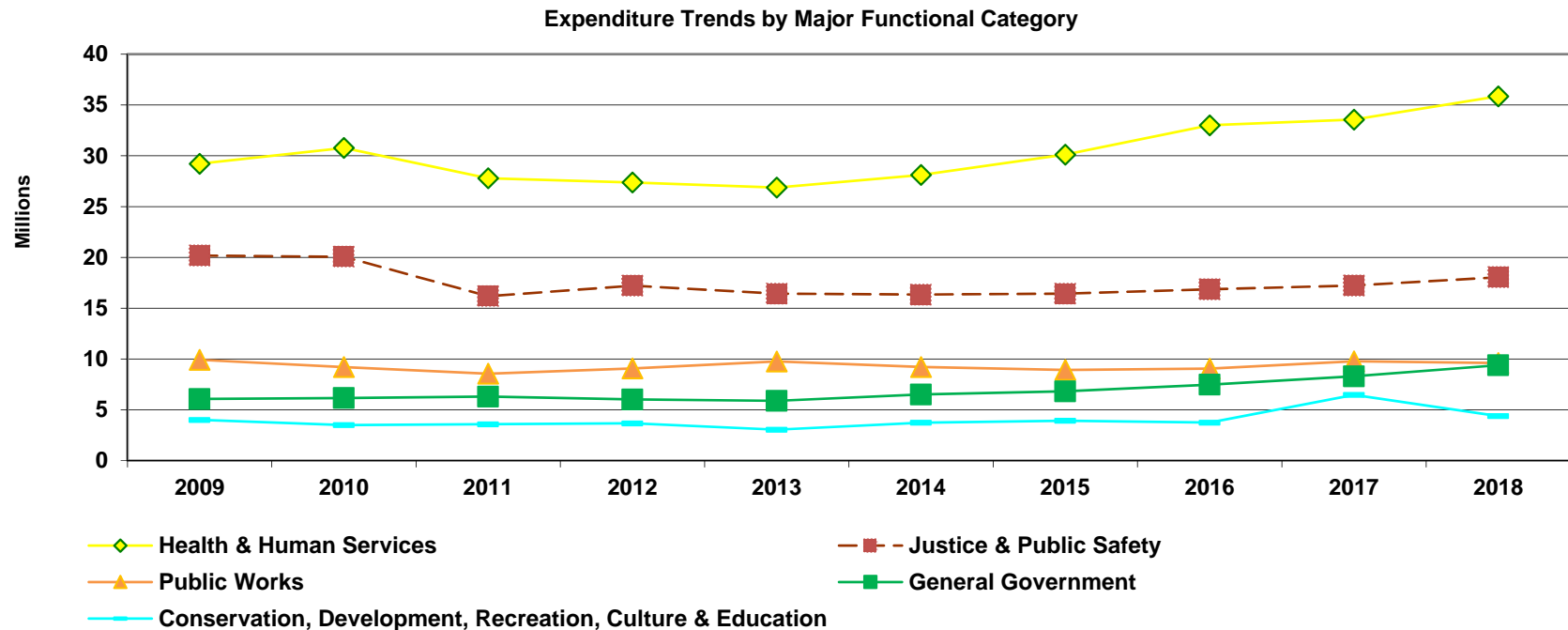
Expenses by Fund

Fund							2018 Change from 2017	
	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Budget \$	%
<u>General Fund</u>								
General (Major Fund)	\$ 32,271,647	\$ 35,365,742	\$ 37,375,195	\$ 35,039,581	\$ 42,489,243	\$ 42,201,164	\$ (288,079)	-0.68%
<u>Special Revenue Funds</u>								
Aging & Disability Resource Center	\$ 1,868,602	\$ 1,892,966	\$ 1,839,749	\$ 1,790,290	\$ 1,992,098	\$ 2,477,792	\$ 485,694	24.38%
CDBG-Emergency Assistance Program	597,689	299,664	204,892	86,544	-	-	-	--
CDBG-Flood Relief Small Business	55,581	43,446	28,277	28,014	2,400	-	(2,400)	-100.00%
CDBG-Housing Rehabilitation	801	14,429	26,313	21,595	20,000	20,000	-	0.00%
CDBG-Revolving Loans	10	376,589	-	70,040	582,276	342,652	(239,624)	-41.15%
Dog License	28,041	27,272	27,187	27,126	28,000	24,000	(4,000)	-14.29%
Drug Seizures	58,714	34,273	32,190	7,411	11,100	11,100	-	0.00%
Human Services (Major Fund)	14,255,152	16,512,288	17,322,397	19,533,584	17,501,333	19,437,261	1,935,928	11.06%
Jail Assessment	100,000	109,953	98,123	93,094	97,000	100,000	3,000	3.09%
Land Records Modernization	231,513	238,576	273,019	400,820	481,958	560,752	78,794	16.35%
Landfill Remediation	163,107	96,320	112,443	79,331	115,665	114,281	(1,384)	-1.20%
Subtotal Special Revenue Funds	\$ 17,359,210	\$ 19,645,776	\$ 19,964,590	\$ 22,137,849	\$ 20,831,830	\$ 23,087,838	\$ 2,256,008	10.83%
<u>Debt Service Fund</u>								
Debt Service	\$ 2,447,563	\$ 6,673,514	\$ 1,224,594	\$ 8,612,707	\$ 1,078,060	\$ 1,862,163	\$ 784,103	72.73%
<u>Proprietary Funds</u>								
Health Care Center	\$ 9,633,757	\$ 10,040,471	\$ 10,413,520	\$ 10,695,928	\$ 11,943,150	\$ 12,475,322	\$ 532,172	4.46%
Highway	9,546,396	9,063,564	8,757,621	8,937,542	10,309,861	10,168,013	(141,848)	-1.38%
Subtotal Proprietary Funds	\$ 19,180,153	\$ 19,104,035	\$ 19,171,141	\$ 19,633,470	\$ 22,253,011	\$ 22,643,335	\$ 390,324	1.75%
<u>Internal Service Funds</u>								
Insurance	\$ 56,573	\$ 51,866	\$ 41,384	\$ 52,182	\$ 49,500	\$ 60,500	\$ 11,000	22.22%
Workers Compensation	228,555	271,246	148,953	218,819	284,779	235,333	(49,446)	-17.36%
Subtotal Internal Service Funds	\$ 285,128	\$ 323,112	\$ 190,337	\$ 271,001	\$ 334,279	\$ 295,833	\$ (38,446)	-11.50%
GRAND TOTAL	\$ 71,543,701	\$ 81,112,179	\$ 77,925,857	\$ 85,694,608	\$ 86,986,423	\$ 90,090,333	\$ 3,103,910	3.57%

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 2009 to 2016 represent actual expenditures, and 2017 and 2018 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. 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. These savings are hoped to mitigate the anticipated costs of the aging baby-boomers.

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 larger amounts, 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 peaks 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 in 2017.

Debt is only issued for specific major capital projects. Care is taken in the structure of the repayment schedules and taxation to keep annual principal and interest totals stable to aid in a level tax. Outstanding bond issues relate to construction of the law enforcement center (repayment complete in 2021) and construction of the Health Care Center (repayment complete in 2027). 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

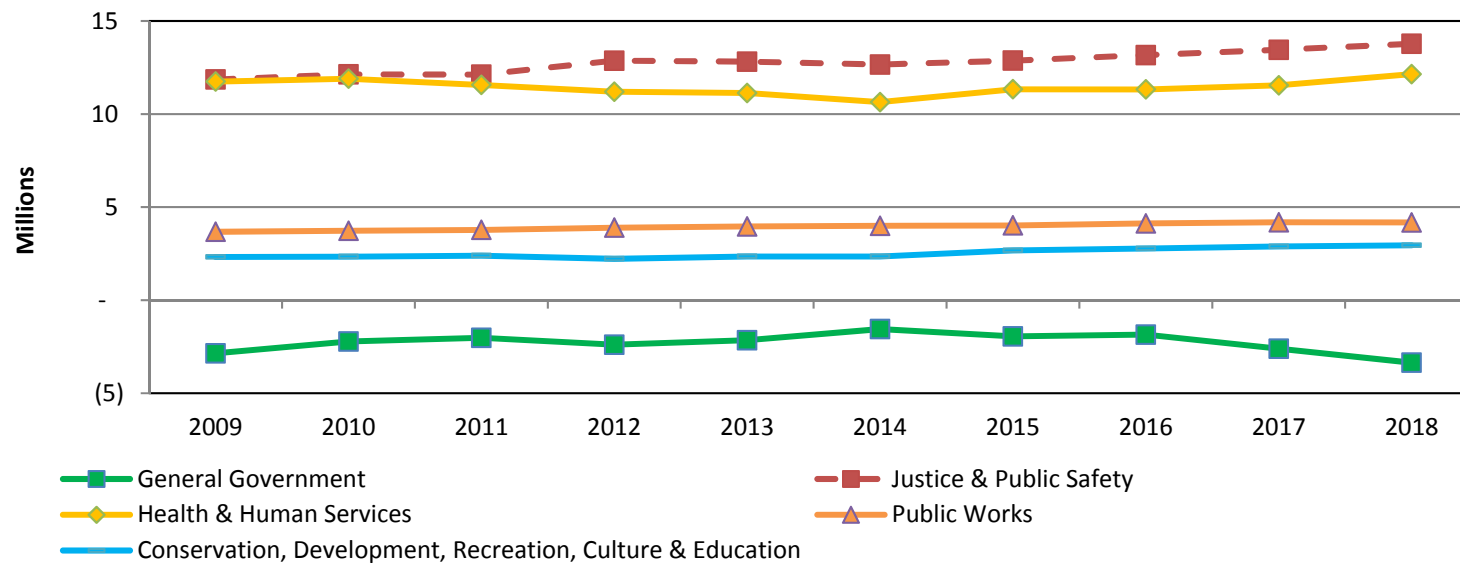
Expenditures by function should be considered concurrently with property tax levy by function. Although considerably more is spent on health and human services, increasingly more property tax levy is allocated to justice and public safety. Also note that the general government function contains significant revenues that are not directly related to other functions, such as the approximately \$8.78 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	2009	2018
Health & Human Services	40.20%	33.87%
Justice & Public Safety	58.75%	76.31%
Public Works	37.04%	43.46%
General Government	-47.12%	-35.77%
Conservation, Development, Recreation, Culture & Education	57.85%	67.23%

Property Tax Levy Trends by Function

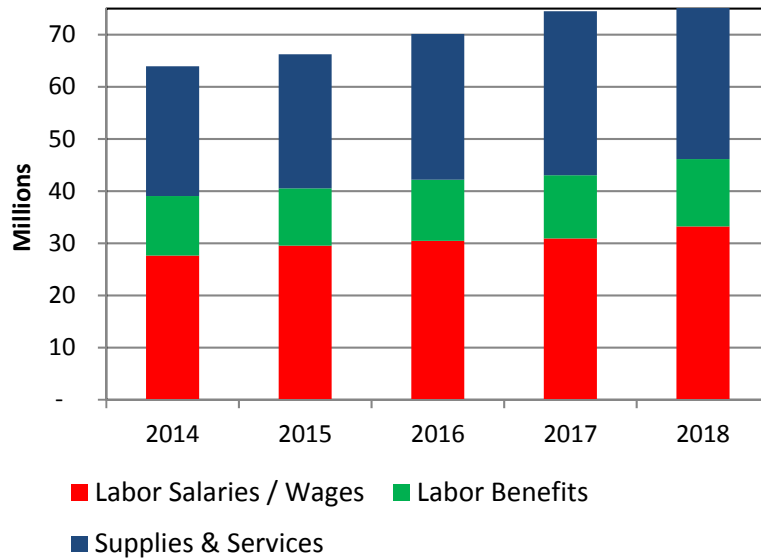


Expenditures by Category

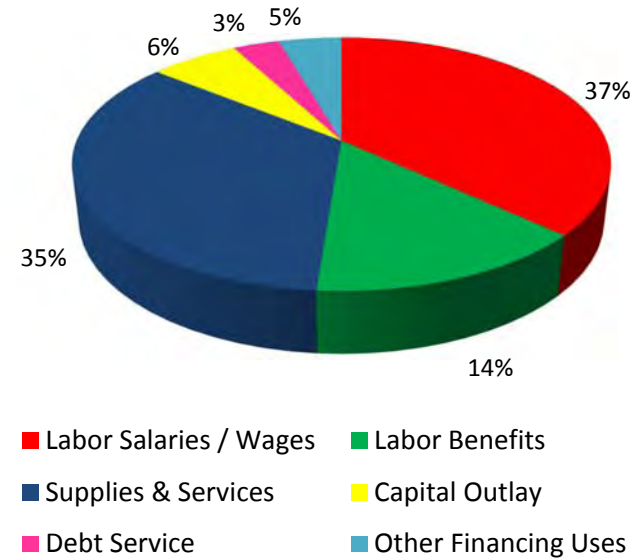
It is also prudent to review expenditures by categorical uses. The following bar graph on the left shows the change over time for costs associated with labor salaries / wages, labor benefits, and supplies and services. The corresponding pie chart highlights for 2018 how expenses are allocated.

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

Expenses by Category

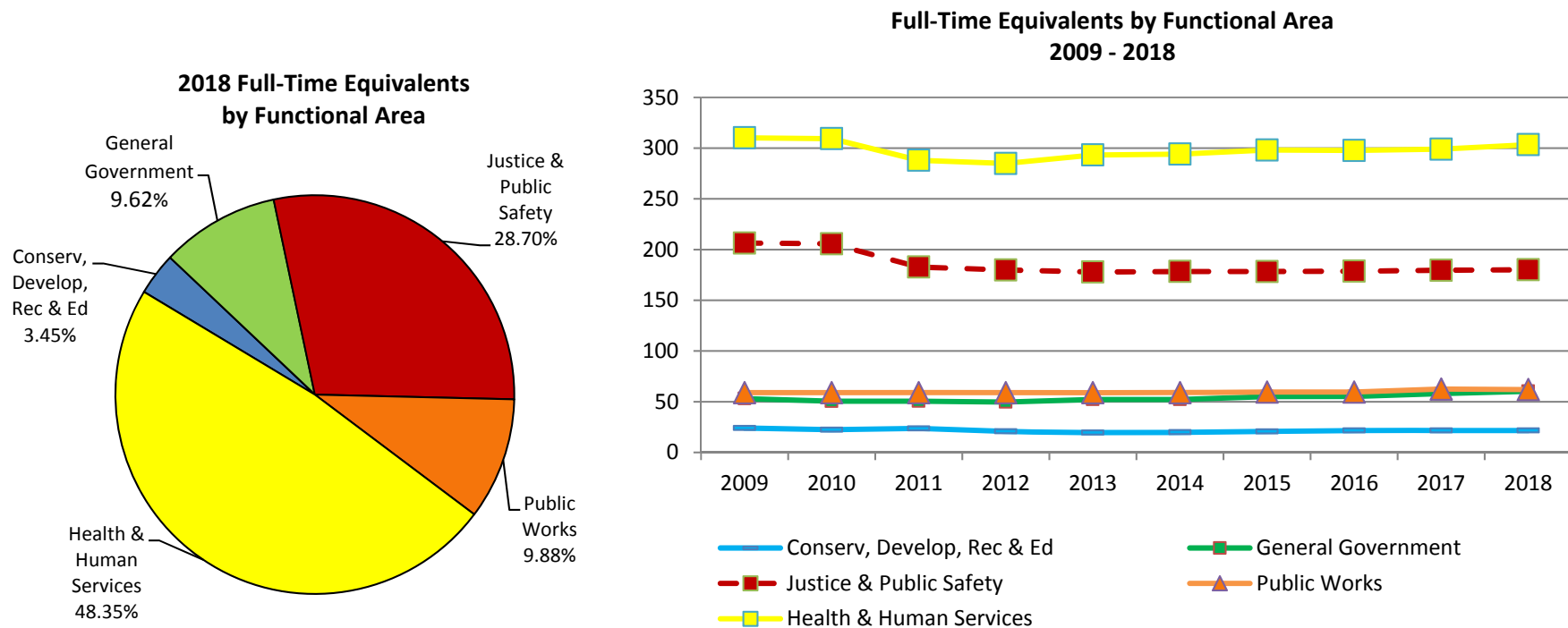


2018 Expenses by Category



Labor and Personnel

As with most governments, Sauk County's biggest investment is in its staff. The labor and benefits portion of the expense pie comprises 51 percent of the total expenses for 627.50 full-time equivalents (FTE's) in 2018. 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. 2018 sees an increase in staff of 6.66 FTE's.

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

	2009 Balance	2010 Change	2011 Change	2012 Change	2013 Change	2014 Change	2015 Change	2016 Change	2017 Change	2018 Change	2018 Balance	FTE Change from 2009 to 2018
General Government												
Accounting	4.50	-0.50						0.50		0.50	5.00	0.50
Administrative Coordinator	1.50	-0.50		0.50			1.00	-1.00		1.30	2.80	1.30
Building Services	9.77						1.00	-0.44	-0.83		9.50	-0.27
Corporation Counsel	6.50	-0.50			0.29					0.21	6.50	0.00
County Clerk / Elections	4.00			-0.92					0.92		4.00	0.00
Criminal Justice Coordinating	0.00							1.00	2.25	0.45	3.70	3.70
Land Records Modernization (from Cons, Dev, Rec, Cul, Ed)	0.00				1.20		0.29	3.00	-0.49	-0.01	3.99	3.99
Management Information Systems (MIS)	9.00		1.50		0.80		1.00	-1.67	-0.26		10.37	1.37
Mapping (to MIS & Treasurer)	2.00	0.50	-2.50								0.00	-2.00
Personnel	5.30	-1.30	0.25	-0.45	0.29		0.21	0.01	0.85	-0.16	5.00	-0.30
Register of Deeds	3.50	-0.34	-0.16								3.00	-0.50
Surveyor	1.00										1.00	0.00
Treasurer	6.07		1.00				-0.75	-1.32	0.50		5.50	-0.57
Total General Government	53.14	-2.64	0.09	-0.87	2.58	0.00	2.75	0.08	2.94	2.29	60.36	7.22
Justice & Public Safety												
Circuit Courts	3.79		-0.20	-0.19							3.40	-0.39
Clerk of Court	14.00					-1.00		-1.00			12.00	-2.00
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	2.00							-0.66	0.41		1.75	-0.25
Family Court Counselling (to Court Commissioner)	0.06		-0.06								0.00	-0.06
Register in Probate	2.00										2.00	0.00
Sheriff's Department	172.63	-0.33	-22.12	-1.93	-2.37	1.29	-0.05	2.00	0.52	0.48	150.12	-22.51
Total Justice & Public Safety	206.42	-0.73	-22.92	-2.89	-2.00	0.49	-0.05	0.34	0.93	0.48	180.07	-26.35
Public Works												
Highway	59.00						0.50		3.00	-0.50	62.00	3.00
Total Public Works	59.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	3.00	-0.50	62.00	3.00
Health & Human Services												
ADRC / Commission on Aging	16.00	2.81	-0.92	-1.02	4.77		-5.85	3.12	2.36	-0.21	21.06	5.06
Bioterrorism	0.50	-0.50									0.00	-0.50
Child Support	11.00	0.96	-0.96								11.00	0.00
Environmental Health	3.50		1.02	-0.92	0.15		0.65	0.17	2.26	0.65	7.48	3.98
Health Care Center	127.87	0.47	5.68	0.51	0.04	-0.47	8.89	-1.62	-8.16	-0.24	132.97	5.10
Home Care	9.51		-0.39	-1.52	-0.15	-1.55	-5.90				0.00	-9.51
Human Services	126.07	-4.80	-26.58	-0.20	2.18	1.30	1.98	-0.96	1.30	4.00	104.29	-21.78
Public Health	8.75	0.24	0.81		0.75	1.53	0.70	0.83	3.77	0.59	17.97	9.22
Veterans' Services	3.00						1.06	-0.06		0.50	4.50	1.50
Women, Infants and Children	3.98				0.68		2.50	-1.93	-0.21	-0.90	4.12	0.14
Total Health & Human Services	310.18	-0.82	-21.34	-3.15	8.42	0.81	4.03	-0.45	1.32	4.39	303.39	-6.79
Conservation, Development, Recreation, Culture & Education												
Baraboo Range	0.55	-0.55									0.00	-0.55
Board of Adjustment (to CPZ)	0.85			-0.85							0.00	-0.85
Conservation, Planning & Zoning (CPZ)	0.00			13.15		0.41	0.63				14.19	14.19
Land Conservation (to CPZ)	8.80	-1.25	1.00	-8.55							0.00	-8.80
Land Records Modernization (to Gen Govt)	0.50	0.49	0.25		-1.24						0.00	-0.50
Parks	3.78							1.00			4.78	1.00
Planning & Zoning (to CPZ)	7.10	-0.35		-6.75							0.00	-7.10
UW-Extension	2.51			0.13			0.07				2.71	0.20
Total Cons, Devel, Rec, Culture & Ed	24.09	-1.66	1.25	-2.87	-1.24	0.41	0.70	1.00	0.00	0.00	21.68	-2.41
TOTAL COUNTY FTEs - CHANGE												
TOTAL COUNTY FTEs	652.83	-5.85	-42.92	-9.78	7.76	1.71	7.93	0.97	8.19	6.66	627.50	-25.33
TOTAL PERSONS EMPLOYED - CHANGE												
TOTAL PERSONS EMPLOYED	721	-4	-44	-6	10	-3	5	-1	7	9	694	-27

Note: This summary excludes any funding source information.

2018 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
General Government	Accounting	Accountant	1.00	Provide better support to departments in grant administration
General Government	Accounting & Administrative Coordinator	Management Analyst	-0.50 -0.50	Elimination of shared position to create 2 new position better serving department specific needs.
General Government	Administrative Coordinator & Criminal Justice Coordinating	Administrative Specialist	0.80 0.20	Increased need for clerical support for the Administrative Coordinator (0.80 FTE) and Criminal Justice Coordinating (0.20 FTE)
General Government	Administrative Coordinator	Community Liaison / Placemaking	1.00	Develop and grow placemaking initiative
General Government	Corporation Counsel	Lead Assistant Corporation Counsel Assistant Corporation Counsel Legal Secretary Law Clerk	1.00 -1.00 0.50 -0.29	Evolution of attorney position to a higher leadership role. Provision of more clerical support to the office.
General Government	Criminal Justice Coordinating	Drug Court Coordinator	0.25	Position was created in 2017 with a mid-year start date. Budget for full-time in 2018.
General Government	Land Records Modernization	Intern	-0.01	Adjustment to limited term employee hours
General Government	Personnel	Human Resources Intern	-0.16	Elimination of intern
Justice & Public Safety	Sheriff's Department	Patrol Sergeant Prisoner Transport	0.50 -0.02	Add supervisory support to patrol. Full-time position funded for half of 2018.
Public Works	Highway	Night Dispatcher / Janitor	-0.50	Examination of duties compared to need
Health & Human Services	Aging & Disability Resource Center (ADRC)	Accounting Assistant Program Specialist	1.00 -1.00	Reallocation of support positions
Health & Human Services	ADRC	Lead Dining Center Coordinator Dining Center Coordinator Van Driver	0.66 -0.86 -0.01	Closure of Lake Delton dining site and expansion duties a lead coordinator
Health & Human Services	Environmental Health	Financial Analyst Accounting Assistant Specialist Health Educator Part-Time	0.45 -0.20 0.40	Expansion of programming to include full agent status for inspection of high complexity restaurants, pools and water attractions
Health & Human Services	Health Care Center	Certified Nursing Assistant Part-Time Activity Therapy Aide Part-Time Cook Part-Time	-0.24 -0.10 0.10	Reallocations of staff to better accommodate workflow and needs in the facility

2018 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
Health & Human Services	Human Services	Administration Support	-2.00	Increased emphasis on staff providing hands-on contact (Total increase 4.00 FTE)
		Accounting Assistant	1.00	
		Data System Technician	1.00	
		Social Worker Adult Protective Services	1.00	
		Social Worker Child Protective Services	2.00	
		Outpatient Manager	1.00	
		Integrated Services Program Coordinator	1.00	
		Psychotherapist Part-Time	-1.00	
Health & Human Services	Public Health	Accounting Assistant Specialist	0.20	Reallocation of support staff to Environmental Health. Expansion of dental program. Expansion of educator duties to include grant coordination. (Total increase 0.59)
		Financial Analyst	-0.45	
		Dental Hygienist Part-Time	0.24	
		Health Educator/Grant Coordinator	1.00	
		Health Educator Part-Time	-0.40	
Health & Human Services	Veterans' Service	Administrative Assistant	0.50	Additional support staff
Health & Human Services	Women, Infants & Children (WIC)	WIC Health Screener	-0.90	Adjustment of staffing to meet current needs
Total Change in Full-Time Equivalents			6.66	

Recent 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 Service Employees International Union (SEIU) unit may have the ability to 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 Wisconsin Professional Police Association (WPPA) retains full bargaining rights.

Union / Employee Group	Group Represented	2018 Number of Full-Time Equivalents	Contract Expiration	Known Wage Adjustments			
				2018	2019	2020	2021
SEIU Healthcare District 1199 Wisconsin United Professionals for Quality Healthcare	Health Professionals within the Public Health, ADRC and Human Services Departments	67.03	December 31, 2013 (mirrors non-represented increase)	1.00%			
Wisconsin Professional Police Association (WPPA) Local #241	Sauk County Sheriff's Department Sworn Employees	93.00	December 31, 2017				
Non-Represented – Exempt	Exempt from Overtime	102.42	Not Applicable	1.00%			
Non-Represented – Hourly	Not Exempt from Overtime	358.05	Not Applicable	1.00%			

Union / Employee Group	Group Represented	2018 Number of Full-Time Equivalents	Contract Expiration	Known Wage Adjustments			
				2018	2019	2020	2021
Elected – Law Enforcement & Judiciary focus	Clerk of Courts, Coroner, Sheriff	3.00	Term of office 2015 through 2018	2.00%			
Elected – General Administration focus	County Clerk Register of Deeds Surveyor Treasurer	4.00	Term of office 2017 through 2020	0.00% 0.00% 2.00% 0.00%	0.00% for all	0.00% for all	

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 included the first year of 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 2018 budget continues use of this money-saving program.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Wages & Salaries	\$26,969,999	\$27,647,942	\$29,521,669	\$30,912,422	\$31,791,256	\$33,216,143
Benefits	\$11,189,831	\$11,393,077	\$10,982,993	\$11,713,154	\$12,350,000	\$12,931,254
Total Personnel Costs	\$38,159,830	\$39,041,019	\$40,504,662	\$42,167,941	\$44,141,256	\$46,147,397
Benefits as a % of Total Personnel Costs	29.32%	29.18%	27.12%	27.78%	27.98%	28.02%

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.

	2013	2014	2015	2016	2017	2018
Sauk County Health Insurance Premium Rate Changes	3.70%	5.52% Single 4.71% Family	-8.00%	3.00%	2.00%	5.77%

Changes in Fund Balance and Retained Earnings

Some funds' balances are anticipated to undergo fairly significant changes during 2018. 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.

2018 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	427,844	377,732	-50,112	-11.71%	
CDBG-ED Revolving Loans	272,425	1	-272,424	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-Housing Revolving Loans	23,199	23,199	0	0.00%	
Debt Service	1,356,528	1,017,662	-338,866	-24.98%	Accumulated 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	465	465	0	0.00%	
Drug Seizures	68,258	57,258	-11,000	-16.12%	Use of previously seized funds for drug enforcement activities.
General (Major fund)	37,852,390	32,978,876	-4,873,514	-12.88%	Uses of fund balance appropriated to fund non-recurring capital projects: \$3,466,113. 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	4,637,046	3,907,046	-730,000	-15.74%	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, \$480,000. Offsets the tax levy in an amount for vacancy and turnover of \$250,000.
Highway	13,597,569	12,872,569	-725,000	-5.33%	
Human Services (Major fund)	2,620,509	2,620,509	0	0.00%	
Insurance	421,879	500,000	78,121	18.52%	Replenish fund balance for large unanticipated losses.
Jail Assessment	0	0	0	0.00%	
Land Records Modernization	562,924	402,414	-160,510	-28.51%	Use of accumulated program funds for remonumentation project.
Landfill Remediation	4,778,417	4,678,936	-99,481	-2.08%	
Workers Compensation	781,773	781,773	0	0.00%	
Totals	\$67,401,226	\$60,218,440	-\$7,182,786	-10.66%	

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

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

Conclusion

The 2018 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 2018 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 2018 budget through its prudent use of resources, **allows for program sustainability** for years to come.

A \$90.0 million budget is complex by its very nature. As such, this document is weighty, and yet cannot be all-inclusive. It is intended

to provide a reasonably sophisticated user with a general picture of Sauk County's plans for 2018 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

Sauk County annually prepares a capital outlay plan that spans five years. Items included in this plan are capital acquisitions with a cost expected to be \$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 list of items is found on each department's summary information. Totals for the County follow with one table of total anticipated expenditures, and another table with the property tax levy needed for these expenditures. If property tax levy is the funding source, it is budgeted in that responsible department.

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

Highlights for 2018 and the future...	Strategic Issue (SI) Addressed / Link to Planning Processes	Funding Source	2018	2019	2020	2021	2022
Energy cost saving measures	SI #10 Carbon neutral facilities	General fund balance	\$225,000	\$225,000	\$225,000		
Building security	SI #5 Safety in County facilities	General fund balance & tax levy	\$250,000	\$50,000	\$50,000	\$50,000	
Remodel 3 rd floor of Courthouse annex		General fund balance			\$250,000		\$2,500,000
Communications infrastructure upgrades		Tax levy	\$320,000	\$280,000	\$300,000	\$300,000	\$300,000
Parks community and office building	SI #2 Sustainable, livable community	General fund balance & Environmental impact fees	\$729,505 <u>\$225,395</u> \$954,900				
UW-Baraboo/Sauk County – Theater Remodel		To be determined		\$586,000			
Assisted Living facility construction	SI #1 Affordable, available housing	To be determined	\$485,000	\$4,500,000			

Multiple upgrades and major maintenance projects emphasize the County's commitment to proactively maintaining infrastructure.

<ul style="list-style-type: none"> • Courthouse West entrance • Tuckpointing / caulking • Roof replacement • Communications infrastructure • Phone system upgrades • 911 Phone system replacement • Communications center radio console • Network infrastructure • Carpet replacement 	Budget Policy #7 Properly and timely maintain physical assets	Due to the ongoing nature of these maintenance items, property tax levy is the funding source	\$45,000 \$30,000 \$225,000 \$50,000 \$50,000 \$50,000 \$30,000 \$105,000 \$50,000	\$30,000 \$200,000 \$50,000 \$50,000 \$50,000 \$30,000 \$35,000 \$50,000	\$30,000 \$80,000 \$50,000 \$50,000 \$50,000 \$30,000 \$105,000 \$50,000	\$30,000 \$50,000 \$50,000 \$50,000 \$50,000 \$30,000 \$35,000	\$30,000 \$50,000 \$50,000 \$50,000 \$50,000 \$30,000 \$35,000
--	--	---	--	---	---	--	--

CAPITAL OUTLAY PLAN - FIVE-YEAR	2017	2018	2019	2020	2021	2022	2017-2022 TOTALS
Accounting	0	0	0	0	0	0	0
Administrative Coordinator	0	0	0	0	0	0	0
Aging and Disability Resource Center	35,000	450,000	55,000	0	0	0	540,000
Building Projects Fund	0	0	0	0	0	0	0
Building Services	1,885,662	1,463,000	916,000	1,065,000	460,000	2,860,000	8,649,662
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	0	0	25,000	100,000
Coroner	0	0	30,000	30,000	0	0	60,000
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	24,000	0	0	0	0	24,000
Environmental Health	0	0	0	0	0	0	0
General Accounts	0	0	586,000	0	0	0	586,000
Health Care Center	93,000	566,000	4,540,000	40,000	40,000	40,000	5,319,000
Highway	700,000	725,000	750,000	750,000	750,000	750,000	4,425,000
Human Services	0	0	20,000	0	20,000	0	40,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	100,000	100,000	120,000	150,000	120,000	75,000	665,000
Landfill Remediation	0	0	0	0	0	0	0
MIS	1,199,398	887,404	697,263	686,737	567,263	551,737	4,589,802
Parks	1,076,219	1,163,900	140,000	65,500	44,000	55,000	2,544,619
Personnel	0	0	0	0	0	0	0
Public Health	20,000	0	0	0	0	0	20,000
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	632,729	330,000	350,000	297,000	350,000	350,000	2,309,729
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	5,767,008	5,734,304	8,229,263	3,084,237	2,351,263	4,706,737	29,872,812

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 2018 can be found with the departmental budgets.

CAPITAL OUTLAY PLAN - LEVY-FUNDED	2017	2018	2019	2020	2021	2022	2017-2022 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	375,000	811,000	661,000	590,000	460,000	360,000	3,257,000
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	0	0	25,000	100,000
Coroner	0	0	30,000	30,000	0	0	60,000
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	24,000	0	0	0	0	24,000
Environmental Health	0	0	0	0	0	0	0
General Accounts	0	0	0	0	0	0	0
Health Care Center	99,000	81,000	40,000	40,000	40,000	40,000	340,000
Highway	0	0	0	0	0	0	0
Human Services	0	0	20,000	0	20,000	0	40,000
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	525,956	887,404	697,263	686,737	567,263	551,737	3,916,360
Parks	0	49,000	140,000	65,500	44,000	55,000	353,500
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	320,500	295,000	324,000	297,000	324,000	324,000	1,884,500
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	1,345,456	2,172,404	1,937,263	1,709,237	1,455,263	1,355,737	9,975,360

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.

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 Finance Director; and the Facilities Director reviews the projects anticipated over the next ten years.

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

- *Relationship to County-wide Strategic Issues and Priorities* – Does the project forward the goals accepted for our County?
- *Need* - Is a public need being satisfied? Does the project provide either a benefit directly to the public or improve staff's ability to provide services to the public?

- *Initial Costs* - Will the initial capital costs reduce future 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 Budgetary Impacts* - Will future operating costs be lessened or contained by completion of this project? Will future costs increase more than the benefit received by pursuing the project? Will future revenue streams be created or affected by the project?
- *"Soft" Economic Impacts* - What other impacts will be made on the community, such as a change in tax base, property values, job creation or loss, community aesthetics, and neighborhood stabilization and revitalization.
- *Impact to Other County Operations* – Will additional initial or ongoing support be required from other departments?
- *Social Equities* - Who will be affected by the project? Are specific social goals related to target groups being attained? Is there equity between who is paying for the project versus who is benefiting from the project?

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

The CIP 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 2018 Capital Improvement Plan.

Department: Health Care Center											
Project	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
1: Assisted Living Facility	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. The Board of Trustees for Sauk County Health Care Center had these results recently updated in 2015 and show there is a need for additional assisted living beds by 2020. 2017 Sauk County Board of Supervisors' Midterm Assessment identified affordable housing as an issue that needs to be given priority and be addressed in our county. Expansion of the campus at the HCC site would offer options for affordable housing to assist the elderly of our county.										
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. A 2015 study shows that funding has historically been from private pay sources and Managed Care Organization contracts will be sought for those unable to afford. If focus is truly on those unable to afford, increased tax levy support will be required to serve those individuals most in need and unable to be placed in assisted living options throughout the county that will not admit if no payor source identified.										

Department: Highway											
Project	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
1: Equipment Replacement	650,000	700,000	725,000	730,000	725,000	730,000	725,000	800,000	800,000	800,000	8,085,000
2: Various Shop Yard Paving	50,000	25,000	25,000		25,000		25,000				150,000
3: Various Roof Repairs	25,000	25,000		20,000		20,000					90,000
4: CTH B	2,500,000										2,500,000
5: CTH C		2,500,000									2,500,000
6: CTH A			3,000,000								3,000,000
7: CTH P				3,500,000							3,500,000
8: CTH G					3,500,000						3,500,000
9: CTH G						3,500,000					3,500,000
10: CTH B							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 Paving: Various shop yard paving at the Highway Department (various locations).</p> <p>3 Roofs: Various roof repairs at the Highway Department (various locations).</p> <p>4 CTH B: Pulverize and pave 4" mat on County Highway B from Plain west to the Richland County line (8 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 A: Pulverize and pave 4" mat on County Highway A from Baraboo City Limits to US Highway 12 (9 miles).</p> <p>7 CTH P: Pulverize and pave 4" mat on County Highway P from State Highway 23 to County Highway H (5.5 miles).</p> <p>8 CTH G: Pulverize and pave 4" mat on County Highway G from State Highway 23 to County Highway B (9 miles).</p> <p>9 CTH G: Pulverize and pave 4" mat on County Highway G from State Highway 58 to Juneau County Line (10 miles).</p> <p>10 CTH B: Pulverize and pave 4" mat on County Highway B from State Highway 23 to State Highway 60 (11 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>Project 2 – 3: Annual maintenance on buildings and parking lots at the various Highway Department locations.</p> <p>Projects 4 - 10: Ongoing repair and maintenance of existing roadways to extend useful life.</p>										
Previous Authorizations/ Actions	<p>Projects 4 - 10: 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>Projects 1 -3: Funded by Highway Dept fund balance.</p> <p>Projects 4 - 10: 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	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	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 2026, 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 (Sauk County 50% portion shown)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
1: Phase 3A Theater Remodel		586,000									586,000
2: Phase 3B Theater & Arts Expansion						1,955,000					1,955,000
3: Phase 4 Front Entrance & Administration Relocation										4,783,000	4,783,000
Project Description(s)	<p>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 summer of 2016.</p> <p>Phase 3A (2019 \$586,000): 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 (2023 \$1,955,000): Expansion of the upper and lower levels of the Theater and Arts building.</p> <p>Phase 4 (2027 \$4,783,000): (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 (2029 \$3,086,000): (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.)</p>										

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

Analysis of Need

All projects: 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

All projects: 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. Phase 2 was complete in the summer of 2016. The UW Campus Commission is continuing to prioritize future projects as the State's priorities evolve.

Funding Sources

All projects: 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 to 2016 was funded by General Fund balance. Future funding sources are currently unknown.

Future Operating Budget Impacts

All projects: 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: Parks											
Project	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
1: Community & Office Building	954,900										954,900
2: ADA Access to Beach	80,000										80,000
3: Campground Improvements	55,000	55,000									110,000
4: Existing Park Office Remodel		60,000									60,000
Project Description(s)	<p>1 Office Building: 3200 sq. ft. building consisting of a 2000 sq. ft. rental space featuring a kitchen, indoor/outdoor restrooms, his and hers dressing rooms. This space could be rented for weddings, family reunions, community events, etc. The remaining 1200 sq. ft. will be the new parks office featuring a secured entrance, reception area, and three offices.</p> <p>2 ADA Access to Beach: Construction of an Americans with Disabilities Act (ADA) accessible sidewalk with retaining walls and stairs to the beach at White Mound County Park.</p> <p>3 Campground Improvements: Make needed improvements and additions to White Mound campsites including but not limited to: Overall campground improvement, site pad leveling, picnic table replacements, electrify some non-electric sites, bathroom improvements and shower building improvements.</p> <p>4 Existing Park Office Remodel: Removing the upper level log structure and replacing with a roof structure directly over the concrete foundation. Remodeling the lower level to accommodate other uses such as restrooms, storage or rental cabin.</p>										
Analysis of Need	<p>1 Office Building: The current parks building is in considerable disrepair and is becoming a health/safety hazard to the employees and visitors of the park. Some of the issues include but are not limited to: extensive insect damage to the logs; rotting exterior logs; mold issues and poor air quality in the office. There is also no security in the current office building leaving the staff vulnerable. There has been great interest for a venue/rental space to be created within White Mound Park. This Project would be a great asset for Sauk County and would support the economic growth within the county.</p> <p>2 ADA Access to Beach: If a new community building is constructed at White Mound County Park near the beach, an ADA access to the beach is required.</p> <p>3 Campground Improvements: White Mound Park has seen an increased number of campsite reservations, campers, and requests for electrical sites. By improving the current campsites and converting some of the existing tent sites to camper accessible sites it will allow for a better camping experience and will help support the continued growth of the park.</p> <p>4 Existing Park Office Remodel: If a new community building is constructed at White Mound County Park, the existing park building would need to be razed or remodeled.</p>										

Department: Parks	
Previous Authorizations/ Actions	<p>1 Office Building: None.</p> <p>2 ADA Access to Beach: None.</p> <p>3 Campground Improvements: None</p> <p>4 Existing Park Office Remodel: None.</p>
Funding Sources	<p>1 Office Building: The 2017 budget includes \$650,000 use of General Fund balance, \$225,395 of environmental impact fees, and additional funds carried forward from other projects for design and construction.</p> <p>2 ADA Access to Beach: General fund balance.</p> <p>3 Campground Improvements: Most likely funded by tax levy or General Fund balance.</p> <p>4 Existing Park Office Remodel: Most likely funded by tax levy or General Fund balance.</p>
Future Operating Budget Impacts	<p>1 Office Building: Additional space will require additional maintenance and cleaning expenses. Since the new building is likely incorporating public gathering space, there will be additional time needed for reservations, setup and cleaning. The environmental impact fee funds are intended to be used for energy efficiency in design, so the utilities costs should be minimized. Possible additional user fees from a public gathering space, but not expected to be significant.</p> <p>2 ADA Access to Beach: There may be limited maintenance to the sidewalk and retaining walls.</p> <p>3 Campground Improvements: Minimal additional expense for mowing and maintenance. Possibly maintenance of additional paved areas. Increased usage will generate additional income from entrance fees and other use fees, but these dollars are not likely to be significant.</p> <p>4 Existing Park Office Remodel: There will likely be normal building maintenance.</p>

Department: Building Services											
Project	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
1: -Communication Systems Upgrades -Upgrade to IP; LaValle/Reedsburg Buildings -Tactical Channels Upgrade -Site Development	50,000 320,000	50,000 280,000	50,000 300,000	50,000 300,000	50,000 300,000	50,000 300,000	50,000 300,000	50,000 300,000	50,000 300,000	50,000 300,000	1,150,000
2: Tuckpointing / caulking of Facilities	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
3: 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
4: Courtroom Sound/Video	60,000										60,000
5: Energy Measures	225,000	225,000	225,000								675,000
6: Courthouse West Entrance Stone	45,000										45,000
7: Building Security	250,000	50,000	50,000	50,000							400,000
8: Replace Roofs	225,000	200,000	80,000								505,000
9: Law Enforcement Center Carpet	50,000		50,000								100,000
10: Elevator – Courthouse Annex	55,000										55,000
11: County Board Audio/Video	30,000										30,000
12: Furnace Replacements	21,000	21,000									42,000
13: LEC Kitchen Equipment	122,000										122,000
14: LEC Cooling Tower	35,000										35,000
15: Regasket/Check Bearings on Chillers	85,000										85,000
16: Remodel 3 rd Floor Courthouse Annex			250,000		2,500,000						2,750,000

Department: Building Services

**Project
Description(s)**

1 Communications: The \$50,000 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 a "big" one time expenditures such as adding a new tower site, or the addition of a Fiber node. As technology changes it is possible that additional tower sites/fiber nodes will be needed.

2018: Transition to all new internet protocol (IP) based radio at each of the tower sites (9) for the Data channel and upgrade the communication shelters at LaValle and Reedsburg tower sites. This transition will also require some antenna and filtering changes. The building upgrades will get all communication shelters updated, uniformly sized, and able to handle the new IP channels and filtering equipment.

2019: In 2019 transition to new IP based radio at each of the tower sites (9) for the Tactical Channels and Highway Channels. This transition will also require some antenna and filtering changes.

2020-2022: In 2020, 2021 & 2022 adding new County sites will need to be considered utilizing towers built by Bug Tussel. These sites will provide wider area coverage and allow decommissioning small temporary backfill coverage sites that were implemented with the narrowbanding changes. Some of the equipment from these smaller sites will be utilized.

2 Tuckpointing / Caulking of Facilities: Ongoing inspections, maintenance/repairs of caulk and tuck-point joints on facility concrete panels and stones.

3 Communication Center Radio Console: 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.

4 Courtroom Sound System / Video Arraignment: Upgrade of the sound and video arraignment systems in Circuit Court Branches I, II, III, and Family Court Commissioner.

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.

6 Courthouse West Entrance Stone Replacement & Repair: Repair and replace the existing stone retaining walls at the Courthouse Annex Entrance (Broadway/West Entrance). The stones on the North and South side of the stairs have started to fall apart. This project would consist of removing all 14 stones, purchase of 5 stones which are beyond repair, then re-setting all the stones and properly tuck-pointing.

7 Building Security: Building Security is needed more each and every day for both the visitors and employees of Sauk County. Projects planned include the addition of a paging system, additional cameras added both on the interior and exterior of the buildings, intrusion alarm, and additional Card Access points (2018). Additional security measures planned for the future include installation of security walls (2019), securing windows, additional intrusion alarms, additional security equipment at the Courthouse main entrance (2020 and 2021).

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

Department: Building Services	
Project Description(s)	<p>9 Law Enforcement Center Carpet: Replacement of 2003 carpet at the Law Enforcement Center in administrative and jail pod areas.</p> <p>10 Elevator-Annex: Replacement of single-bottom underground hydraulic cylinder assembly on Courthouse Annex and court holding elevator.</p> <p>11 County Board Room Audio/Video Equipment: All of the audio video equipment in the County Board Room will be upgraded with new microphones, cameras, and speakers. Board members voting and chairperson controls will also be upgraded with this project. The County Board gallery will be equipped similar to meeting room 213 for recoding meetings. A camera and wireless microphones will be installed. Public meetings will then be able to be recorded for public presentation.</p> <p>11 LEC/Huber HVAC System Upgrade: The Huber Center currently has two boilers, and one of which has a significant leak. After analysis by several contractors, it was decided that the boiler is past repair and will need to be replaced with newer efficient boilers. The replacement boilers will also supply domestic hot water to two 80 gallon hot water heaters, which will replace the current hot water heaters that also lack in energy efficiency. The current hot water heaters are original to the Huber Center building. The Huber Center will also be added onto the current Building Automation Software for more efficient monitoring of the HVAC systems.</p> <p>12 Furnace Replacements: Replacement of furnaces and air conditioning units at the Humane Society and Sheltered Workshop.</p> <p>13 LEC Kitchen Equipment: Upgrade the current Dishwasher to a new model with a natural gas tank heater.</p> <p>14 LEC South Cooling Tower Valve & Controls: Upgrade the piping, valves and controls on the cooling tower system to allow either chiller to use either cooling tower.</p> <p>15 Bearings: Complete tear down on Chillers at the West Square and Law Enforcement Center to replace gaskets and check bearings.</p> <p>16 Remodel of Courthouse Third Floor Annex: Phase one would be the planning and design of the remodel of the third floor for space for Court related programming reuse of the remainder of that floor including a possible additional courtroom as has been previously submitted. Design will require significant HVAC (Heating, Ventilation and Air Conditioning) for that space and it would be appropriate to incorporate the revamping of all facility HVAC needs, including possible conversion to digital controls. Phase two would be the actual construction/remodel of the space as well as the necessary HVAC work for the facility.</p>
	<p>1 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 and additional 36.5 miles of fiber has been added along with a number of smaller fiber equipment at the Highway Department, Parks, Landfill/Training Center. Tower and fiber equipment need to be serviced and upgraded regularly to function properly.</p> <p>2 Tuckpointing: To assure we maintain the exterior appearance of all of the facilities while also catching any potential issue/bad joints that could cause significantly worse damage.</p> <p>3 Communications Center Radio Console: 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.</p>
Analysis of Need	

Department: Building Services

Analysis of Need

4 Courtroom Sound System / Video Arraignment: The sound and video arraignment systems were upgraded in the 1996 timeframe when a number of remodeling items were completed at the Courthouse. Both the sound and video arraignment systems have had issues lately. The systems are still useful, but a replacement plan is being developed to upgrade the systems and will allow the courtrooms to get improved technologies for all that use those courtrooms. A new video arraignment system will also help to reduce the number of inmate transports needed for various required appearances.

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 Courthouse West Entrance: The caulk/tuck-pointed joints have failed or are failing and 5 of the stones are falling apart and need to be replaced. The damaged stones will continue to fall apart and failure to address the joints will lead to further damage to all of the stones.

7 Building Security: A building security report was conducted in 2016 by Ehler & Associates identifying a number of security deficiencies at the Courthouse, West Square Building, and Reedsburg Human Services along with recommendations by the Sheriff's department.

8 Roofs: Life expectancy of the rubber roofs is estimated at 20 years +/- . In 2016 roofs on the West Square, Courthouse Annex and Human Services will have reached this age. Full inspections will be conducted prior to the 2017 budget to determine a more accurate replacement schedule and cost. Law Enforcement Center (built in 2001-2003) and Connector Addition (roof replaced 2011).

9 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.

10 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.

11 County Board Room Audio/Video Equipment: Audio video equipment has changed immensely since the last upgrade of equipment in 2002 to the County Board Room. Replacement parts for the current system are becoming much more difficult to find. Upgraded technologies will allow incorporation of numerous other technologies into county meetings.

11 LEC/Huber HVAC: The Huber Center was built in 1992, and has a stand alone heating system from the rest of the Law Enforcement Center. The current boilers have surpassed their life expectancy of 20 years. The current replacement boilers are more energy efficient and capable of tying into the existing Building Automation Software. The new boilers will allow for the replacement of the original hot water heaters, which will make a more efficient building system.

Department: Building Services	
Analysis of Need	<p>12 Furnace Replacements: The furnace and air conditioning units at both of these facilities are nearing the end of their life. The Humane Society unit for the kennel area changes over the air much more frequently due to the storing of animals. A second furnace and air conditioning unit handles the office area, and is showing signs of needing replacement in the very near future. These units were installed in the 1998-99 timeframe when the building was constructed. The Sheltered Workshop units are original to the building being constructed in the mid 1990's. Replacement units will be more efficient thus conserving more energy. Sauk County owns both of these facilities and leases the space to both entities. The County is responsible for capital replacement costs relating to the heating and cooling systems.</p> <p>13 LEC Kitchen Equipment: The current dishwasher at the Law Enforcement Center (LEC) has been in use each day meals are prepared at the LEC dating back to around 2001. The unit is showing its wear and replacement parts are becoming harder to find.</p> <p>14 LEC South Cooling Tower Valve & Controls: The current cooling towers at the LEC only allow the north tower to work with the north chiller, and vise versa the south tower and south chiller. To help with redundancy in the cooling system piping, valves and control programming need to be implemented to allow the south chiller to put water in the north tower and the north chiller to put water in the south tower.</p> <p>15 Bearings: Regular maintenance that is recommended every 7 - 10 years of operation, presently scheduled for 8 years. Failure to complete regular maintenance could result in catastrophic failure of the chillers which would require a full replacement of the chiller which would be a significantly higher cost. Based on current 2017 prices, to completely replace both chillers at either facility would cost between \$450,000 to \$500,000.</p> <p>16 Courthouse Third Floor: The entire third floor of the Courthouse Annex previously housed the Sauk County Jail and was vacated when the new Law Enforcement Center was opened in 2003. Approximately 25% of that vacated space was remodeled in 2006 for Court Holding and Court Booking programs. The remaining space of this floor has been left unoccupied/un-used and had previously been designated for future use, namely an additional courtroom. The CJCC program is a newer program and is anticipating additional future growth. Presently the program has been provided space in the basement of the courthouse that has limited ability to grow. The only area within our existing facilities with the potential space to accommodate the growth of this program would be to utilize a portion of this un-used area of the third floor of the Courthouse annex.</p>
Previous Authorizations/ Actions	<p>Projects 1-4, 6-14, 16: 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> <p>15 Bearings: West Square Chillers completed in 2008 & 2016, LEC done in 2011 & Chiller 1 in 2016.</p>
Funding Sources	<p>Projects 1-4, 6, 8-16: 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>7 Building Security: General fund balance for the larger dollar initiatives; tax levy for smaller future projects.</p>

Department: Building Services	
Future Operating Budget Impacts	1-3: 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.
	4 Courtroom Sound System / Video Arraignment: \$3,000 planned annually for future software and hardware upgrades.
	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.
	6 Courthouse West Entrance: Once repaired, periodic tuckpointing should be needed roughly every 10 years.
	7 Building Security: Cameras and alarms will require routine maintenance and upkeep.
	8 Roofs: Once replaced roofs should be maintenance free for the most part.
	9 LEC Carpet: Normal cleaning and maintenance.
	10 Elevator-Annex: All elevators are covered under our elevator maintenance contract.
	11 County Board Room Audio/Video Equipment: Software and hardware upgrade dollars that will be a part of the MIS and Building Services annual budgets.
	12 Furnace Replacements: Normal maintenance to keep systems running correctly.
	13 LEC Kitchen Equipment: Normal maintenance to keep systems running correctly.
	14 LEC South Cooling Tower Valve & Controls: A natural gas booster heater will help reduce the electrical consumption of the facility.
	8 Remodel Third Floor: Revamping of the HVAC system should help reduce energy costs. These savings will be offset by additional cleaning and maintenance costs.
	11 LEC/Huber HVAC: Day to day maintenance completed by Building Services Staff, and specialized services provided by a qualified vendor.
	15 Bearings: Day to day maintenance completed by Building Services Staff, maintain annual maintenance agreements for annual service with qualified vendor.
	16 Courthouse Third Floor: Revamping of the HVAC system should help in reducing energy costs.

Department: Management Information Systems (MIS)											
Project	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
1: Phone System	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
2: 911 System	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
3: -Network Infrastructure -Main Data Center -LEC Data Center	35,000 70,000	35,000	35,000 70,000	35,000	35,000	35,000	35,000	35,000 70,000	35,000	35,000 70,000	630,000
4: Virtual Infrastructure		44,763	24,237	44,763	24,237		44,763	24,237	44,763	24,237	276,000
Project Description(s)	<p>1 Phone System Upgrades: Continued upgrades of the county wide phone system and voice mail system are necessary. Includes all county locations.</p> <p>2 911 Phone System Replacement: Annualized amount for future replacements/upgrades to the 911 phone system about every 7 years, next in 2021.</p> <p>3 Network Infrastructure: Routine replacement of network hardware on an as needed basis. This has been an ongoing MIS budget initiative, however, this is the first time these costs have been included in CIP. 2 Core Switches (Law Enforcement Center and Historic Courthouse) are being placed on a 7 year refresh as this is the typical lifespan for service contract coverage.</p> <p>4 Virtual Infrastructure: To upgrade Virtual Host machines, and Storage Area Network (SAN) Array. This would upgrade the main infrastructure that hosts and stores all county systems and servers. Future costs based on 2017 pricing.</p>										
	<p>1 Phone System Upgrades: Money is budgeted annually to complete any necessary upgrades. This equipment is operating 24 hours a day, 7 days a week, 365 days a year. Systems are constantly changing and linked into the computer network.</p> <p>2 911 Phone System Replacement: In September of 2014, the 9-1-1 system was replaced. This funding is an ongoing appropriation to replace the 9-1-1 phone system and related equipment. 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.</p> <p>3 Network Infrastructure: Network switching and routing hardware exists throughout Sauk County facilities and are the backbone for computer network communication. Many of these devices are in excess of 10 years old and are in need of replacement.</p> <p>4 Virtual Infrastructure: The electromagnetic compatibility (EMC) equipment will be used to upgrade the disk storage array inside of the Historic Courthouse Data Center and Law Enforcement Center Data Center to a new storage array. This array is used to store virtual servers and county data. The Dell Servers will be used to upgrade all of the host machines for the county infrastructure in both data center locations. Because these two data centers function in tandem, it is important the equipment age be maintained to within a couple of generations between facilities as mismatched equipment has the potential to compromise the performance of the overall system.</p>										
Analysis of Need											

Department: Management Information Systems (MIS)	
Previous Authorizations/ Actions	<p>1 Phone System Upgrades: System is in a state of continuous upgrade using refurbished equipment.</p> <p>2 911 Phone System Replacement: Last major upgrade September 2014.</p> <p>3 Network Infrastructure: Annual MIS budget traditionally provides \$25,000 for routine network infrastructure improvements.</p> <p>4 Virtual Infrastructure: New install 2016/2017.</p>
Funding Sources	<p>1 Phone System Upgrades: Tax levy.</p> <p>2 911 Phone System Replacement: Tax levy.</p> <p>3 Network Infrastructure: Tax levy.</p> <p>4 Virtual Infrastructure: Tax levy.</p>
Future Operating Budget Impacts	<p>1 Phone System Upgrades: Annual service agreement.</p> <p>2 911 Phone System Replacement: These systems are maintained by staff on a day to day basis. Additionally The 911 phone system carries a maintenance agreement with the vendor which includes on-site maintenance, software updates, software protection and remote tech support, annual cost is set at \$35,700 through 2018.</p> <p>3 Network Infrastructure: Hardware service contracts when required - service contract for the core switch(es) will be roughly \$7,000 per year per unit.</p> <p>4 Virtual Infrastructure: Yearly Support maintenance from Dell and EMC.</p>

This page intentionally left blank

Debt Service

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

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

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

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

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

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

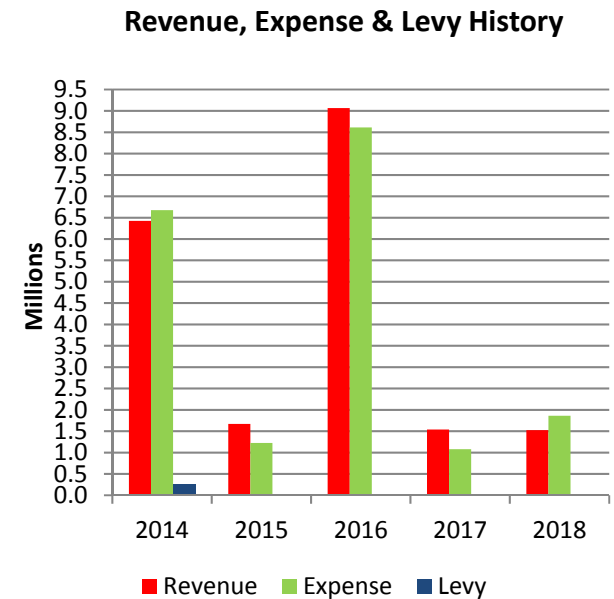
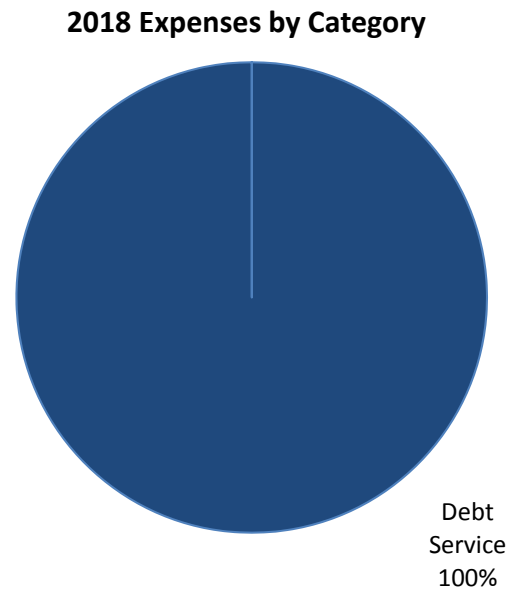
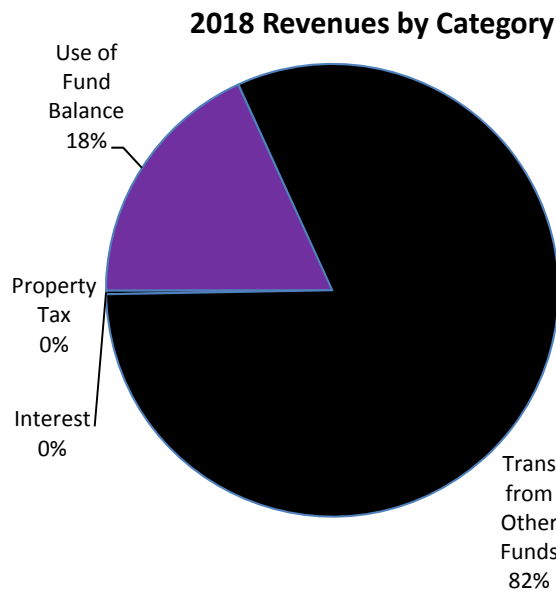
Investor services, such as Moody's and Standard & Poor's, do detailed in-depth analysis of an issuer's ability to remain a going concern and make bond payments. Based on this analysis, the service provides a rating for each issue. A rating can be enhanced with bond insurance; however, no outstanding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

The rating system is similar for each investor service. Moody's, for example, provides ratings of Aaa, Aa, A, Baa, Ba, B, Caa, Ca and C, with Aaa being the highest rating. Each of these rating categories can be further modified with a 1, 2 or 3 to denote higher (1) or lower (3) rankings within that category. In August of 2001, Sauk County was successful in obtaining an increase in its rating from Moody's A1 to Aa3. These ratings were confirmed in 2002, 2004, 2005, 2007 and again in 2009. Moody's recalibrated its rating scale for governmental units in April 2010, and Sauk County's rating was changed favorably to Aa2. The Aa2 rating was affirmed later in 2010. Sauk County's rating was upgraded to Aa1 in conjunction with a 2014 refunding to achieve lower interest rates on existing debt, and affirmed in 2016 and 2017.

Debt Service

Significant Changes in the Debt Service Function for 2018

- 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.
- 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.
- In July of 2016, the County refunded December 2005 Law Enforcement Center debt to take advantage of lower interest rates.



	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DEBT SERVICE											
<u>Revenues</u>											
Tax Levy	250,000	0	0	0	0	0	0	0.00%	None	0	0
Interest	2,073	1,837	7,068	7,500	750	5,000	4,250	566.67%			
Transfer from other Funds	3,738,432	1,667,339	1,666,693	1,529,334	1,522,334	1,518,297	(4,037)	-0.27%	2018 Total	0	0
Bond Proceeds	2,579,392	0	7,392,309	0	0	0	0	0.00%			
Premium on Bonds Issuance	103,617	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	0	0	0	0	338,866	338,866	0.00%	2019	0	0
									2020	0	0
Total Revenues	6,673,514	1,669,176	9,066,070	1,536,834	1,523,084	1,862,163	339,079	22.26%	2021	0	0
									2022	0	0
<u>Expenses</u>											
Principal Redemption	6,105,000	869,928	8,205,672	908,792	908,792	1,720,000	811,208	89.26%			
Interest Payments	535,510	354,666	314,175	169,459	169,268	142,163	(27,105)	-16.01%			
Debt Issuance Costs	33,004	0	92,860	0	0	0	0	0.00%			
Addition to Fund Balance	0	444,582	453,363	458,583	445,024	0	(445,024)	-100.00%			
Total Expenses	6,673,514	1,669,176	9,066,070	1,536,834	1,523,084	1,862,163	339,079	22.26%			
Beginning of Year Fund Balance	0	0	444,582	897,945		1,356,528					
End of Year Fund Balance	0	444,582	897,945	1,356,528		1,017,662					

2018 Highlights & Issues on the Horizon

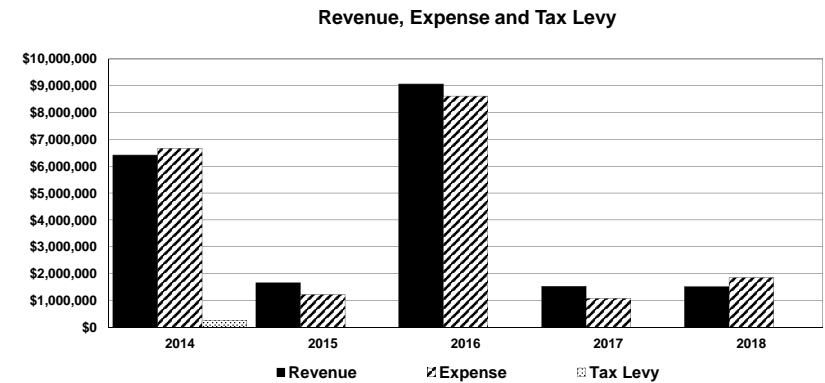
Debt for the replacement Health Care Center is accounted for in the Health Care Center fund.

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.

Additional Law Enforcement Center debt was refunded in July, 2016 to take advantage of lower interest rates. General debt service payments are reduced by \$140,000 in 2017 directly related to this refunding.

Health Care Center debt was refunded in 2017, saving \$74,000.

This budget included an addition to fund balance in 2015-2017 to be used in 2018-2021 to smooth the levy impact of fluctuations in debt service due to the refundings.



Fund: DEBT SERVICE Department: GENERAL		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
50999 DEBT SERVICE REVENUE									
411100	GENERAL PROPERTY TAXES	-250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
481180	INTEREST DEBT SERVICE INVESTME	-2,073.28	-1,837.03	-7,067.83	-6,373.11	-750.00	-7,500.00	-5,000.00	4,250.00
491100	BOND PROCEEDS	-2,579,392.00	0.00	-7,125,000.00	0.00	0.00	0.00	0.00	0.00
491500	PREMIUM ON DEBT PROCEEDS	-103,617.12	0.00	-267,309.30	0.00	0.00	0.00	0.00	0.00
492100	TRANSFER FROM GENERAL FUND	-3,628,478.65	-1,569,216.23	-1,573,599.00	-712,667.02	-1,425,334.00	-1,425,334.00	-1,418,297.00	-7,037.00
492200	TRANSFER FROM SPECIAL REVENUE	-109,953.16	-98,122.62	-93,093.92	-48,500.02	-97,000.00	-104,000.00	-100,000.00	3,000.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	0.00	0.00	-338,866.00	338,866.00
TOTAL DEBT SERVICE REVENUE		-6,673,514.21	-1,669,175.88	-9,066,070.05	-767,540.15	-1,523,084.00	-1,536,834.00	-1,862,163.00	339,079.00
50999800 DEBT SERVICE FUND									
561000	PRINCIPAL REDEMPTION	6,105,000.00	869,928.00	8,205,672.00	0.00	908,792.00	908,792.00	1,720,000.00	811,208.00
562000	INTEREST EXPENSE	535,510.25	354,665.88	314,174.78	84,356.88	169,268.00	169,459.00	142,163.00	-27,105.00
TOTAL DEBT SERVICE FUND		6,640,510.25	1,224,593.88	8,519,846.78	84,356.88	1,078,060.00	1,078,251.00	1,862,163.00	784,103.00
50999930 ADDITION TO FUND BALANCE									
593000	ADDTN TO FUND BAL/RET EARNINGS	0.00	0.00	0.00	0.00	445,024.00	0.00	0.00	-445,024.00
TOTAL ADDITION TO FUND BALANCE		0.00	0.00	0.00	0.00	445,024.00	0.00	0.00	-445,024.00
50999990 DEBT ISSUANCE COSTS									
599000	DEBT ISSUANCE COSTS	33,003.96	0.00	92,860.42	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT ISSUANCE COSTS		33,003.96	0.00	92,860.42	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT REVENUE		-6,673,514.21	-1,669,175.88	-9,066,070.05	-767,540.15	-1,523,084.00	-1,536,834.00	-1,862,163.00	339,079.00
TOTAL DEPARTMENT EXPENSE		6,673,514.21	1,224,593.88	8,612,707.20	84,356.88	1,523,084.00	1,078,251.00	1,862,163.00	339,079.00
ADDITION TO (-)/USE OF FUND BALANCE		0.00	-444,582.00	-453,362.85	-683,183.27	0.00	-458,583.00	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
General Governmental				
2018	1,720,000	141,800	1,861,800	5,370,000
2019	1,755,000	107,400	1,862,400	3,615,000
2020	1,790,000	72,300	1,862,300	1,825,000
2021	1,825,000	36,500	1,861,500	0
2022	0	0	0	0
2023	0	0	0	0
2024	0	0	0	0
2025	0	0	0	0
2026	0	0	0	0
2027	0	0	0	0
2028	0	0	0	0
Health Care Center				
2018	820,000	328,950	1,148,950	8,705,000
2019	855,000	296,650	1,151,650	7,850,000
2020	885,000	262,950	1,147,950	6,965,000
2021	925,000	228,050	1,153,050	6,040,000
2022	930,000	191,550	1,121,550	5,110,000
2023	960,000	154,850	1,114,850	4,150,000
2024	995,000	124,500	1,119,500	3,155,000
2025	1,020,000	94,650	1,114,650	2,135,000
2026	1,050,000	64,050	1,114,050	1,085,000
2027	1,085,000	32,550	1,117,550	0
2028	0	0	0	0
Total				
2018	2,540,000	470,750	3,010,750	14,075,000
2019	2,610,000	404,050	3,014,050	11,465,000
2020	2,675,000	335,250	3,010,250	8,790,000
2021	2,750,000	264,550	3,014,550	6,040,000
2022	930,000	191,550	1,121,550	5,110,000
2023	960,000	154,850	1,114,850	4,150,000
2024	995,000	124,500	1,119,500	3,155,000
2025	1,020,000	94,650	1,114,650	2,135,000
2026	1,050,000	64,050	1,114,050	1,085,000
2027	1,085,000	32,550	1,117,550	0
2028	0	0	0	0

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

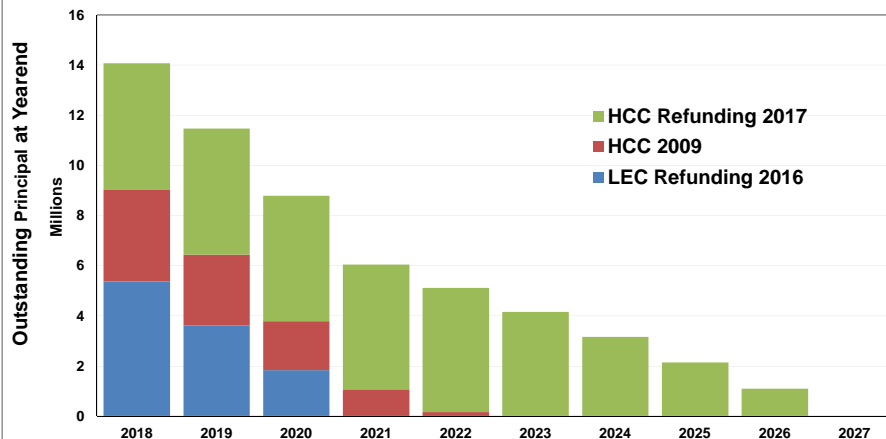
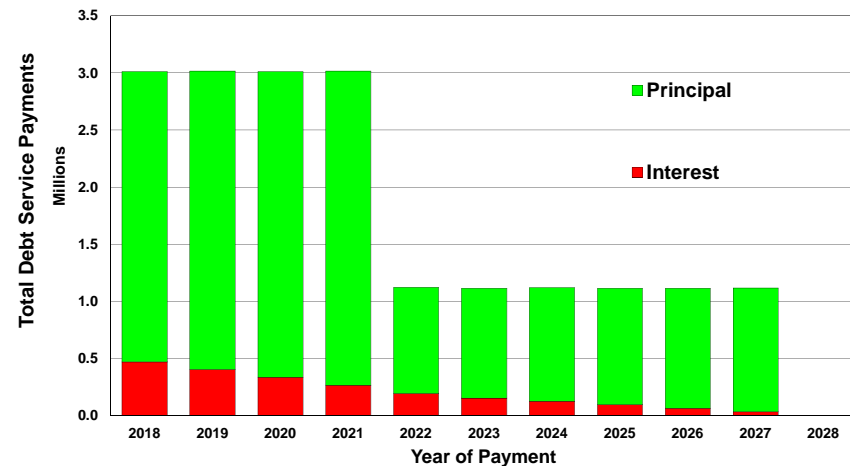
Future Debt Plans

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.

2017 County Equalization Report as issued by the Wisconsin Department of Revenue		<u>\$7,120,479,000</u>
5% Debt Limitation	100.00%	\$356,023,950
Outstanding General Obligation Debt at 1/1/2018	4.67%	<u>\$16,615,000</u>
Remaining Debt Margin	95.33%	<u>\$339,408,950</u>



GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE

Issue Type:	General Obligation Refunding Bonds				General Obligation Refunding Bonds				General Obligation Refunding Bonds			
Purpose:	Advance Refunding of Law Enforcement Center Bonds - for maturities due 2012 (partial), 2013, and 2018 through 2021				Refunding of May 1, 2004 Law Enforcement \$4,650,000 and December 31, 2007 Skilled Nursing Facility \$2,400,000 \$2,000,000 cash applied				Refunding of December 29, 2005 Law Enforcement \$10,000,000			
Dated:	December 29, 2005				September 10, 2014				July 18, 2016			
Original Issue \$:	\$10,000,000				\$2,579,392				\$7,125,000			
Moody's Rating:	Aa3. Rating enhanced with bond insurance to Aaa				Aa1				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, 2015 at par				None				None			
CUSIP:	804328				804328				804328			
Paying Agent:	Associated Bank				Associated Bank				Associated Bank			
Budgeted Fund:	Debt Service				Debt Service				Debt Service			
Year of Payment	Principal	Interest		Total	Principal	Interest		Total	Principal	Interest		Total
2006	135,000	298,108	3.750%	433,108				0				0
2007	20,000	389,493	3.500% *	409,493				0				0
2008	20,000	388,793	3.500% *	408,793				0				0
2009	25,000	388,093	3.500% *	413,093				0				0
2010	25,000	387,218	3.500% *	412,218				0				0
2011	25,000	386,343	3.500% *	411,343				0				0
2012	1,015,000	385,468	4.000% **	1,400,468				0				0
2013	1,340,000	344,868	4.000% **	1,684,868				0				0
2014	25,000	291,268	4.000% **	316,268				0				0
2015	25,000	290,268	4.000% **	315,268	844,928	63,845	2.000% *	908,773				0
2016	Refunded 7-16	241,056	4.000% **	241,056	860,672	43,427	2.000% *	904,099		28,896	2.000%	28,896
2017	Refunded 7-16	0	4.000% **	0	873,792	26,214	3.000% **	900,006	35,000	142,500	2.000%	177,500
2018	Refunded 7-16	0	4.000% **	0				0	1,720,000	141,800	2.000%	1,861,800
2019	Refunded 7-16	0	3.850%	0				0	1,755,000	107,400	2.000%	1,862,400
2020	Refunded 7-16	0	3.900%	0				0	1,790,000	72,300	2.000%	1,862,300
2021	Refunded 7-16	0	4.000% **	0				0	1,825,000	36,500	2.000%	1,861,500
2022				0				0				0
2023				0				0				0
2024				0				0				0
2025				0				0				0
2026				0				0				0
2027				0				0				0
Totals	2,655,000	3,790,972	Average 3.950%	6,445,972	2,579,392	133,486	Average 2.501%	2,712,878	7,125,000	529,396	Average 2.000%	7,654,396

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				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				Refunding of July 6, 2007 Skilled Nursing Facility \$4,925,000			
Dated:	October 13, 2009				July 6, 2010			September 10, 2014				April 20, 2017			
Original Issue \$:	\$4,965,000				\$4,925,000			\$2,335,608				\$5,080,000			
Moody's Rating:	Aa3				Aa2			Aa1				Aa1			
Principal Due:	October 1				October 1			October 1				October 1			
Interest Due:	April 1 and October 1				April 1 and October 1			April 1 and October 1				April 1 and October 1			
Callable:	October 1, 2019 at par				October 1, 2020 at par			None				October 1, 2025 at par			
CUSIP:	804328				804328			804328				804328			
Paying Agent:	Associated Bank				Associated Bank			Associated Bank				Associated Bank			
Budgeted Fund:	Health Care Center				Health Care Center			Health Care Center				Health Care Center			
Year of Payment	Principal	Interest	Total		Principal	Interest	Total	Principal	Interest	Total		Principal	Interest	Total	
2006				0			0								0
2007				0			0								0
2008				0			0								0
2009				0			0				0				0
2010	110,000	185,564	2.000% *	295,564			0				0				0
2011	25,000	189,763	2.000% *	214,763		246,226	246,226				0				0
2012	75,000	189,263	2.500%	264,263		199,194	199,194				0				0
2013	75,000	187,388	2.750%	262,388		199,194	199,194				0				0
2014	60,000	185,325	3.000%	245,325		199,194	199,194				0				0
2015	50,000	183,525	3.000%	233,525		199,194	199,194	765,072	57,811	2.000% *	822,883				0
2016	60,000	182,025	3.250%	242,025		199,194	199,194	779,328	39,323	2.000% *	818,651				0
2017	65,000	180,075	3.500%	245,075		99,597	99,597	791,208	23,736	3.000% **	814,944		67,598		67,598
2018	795,000	177,800	4.000% **	972,800		0	0				0	25,000	151,150	2.000% *	176,150
2019	830,000	146,000	4.000% **	976,000		0	0				0	25,000	150,650	2.000% *	175,650
2020	860,000	112,800	4.000% **	972,800		0	0				0	25,000	150,150	2.000% *	175,150
2021	900,000	78,400	4.000% **	978,400		0	0				0	25,000	149,650	2.000% *	174,650
2022	905,000	42,400	4.000% **	947,400		0	0				0	25,000	149,150	2.000% *	174,150
2023	155,000	6,200	4.000% **	161,200	Refunded 4-17	0	4.125% **	0			0	805,000	148,650	3.000% **	953,650
2024				0	Refunded 4-17	0	4.125% **	0			0	995,000	124,500	3.000% **	1,119,500
2025				0	Refunded 4-17	0	4.000% *	0			0	1,020,000	94,650	3.000% **	1,114,650
2026				0	Refunded 4-17	0	4.000% *	0			0	1,050,000	64,050	3.000% **	1,114,050
2027				0	Refunded 4-17	0	4.000% *	0			0	1,085,000	32,550	3.000% **	1,117,550
Totals	4,965,000	2,046,528	3.958%	7,011,528		0	1,341,791	4.010%	1,341,791		2,335,608	120,870	2.501%	2,456,478	
			Average				Average				Average			Average	

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

This page intentionally left blank

General Government

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

FUNCTIONAL AREA MISSION STATEMENT

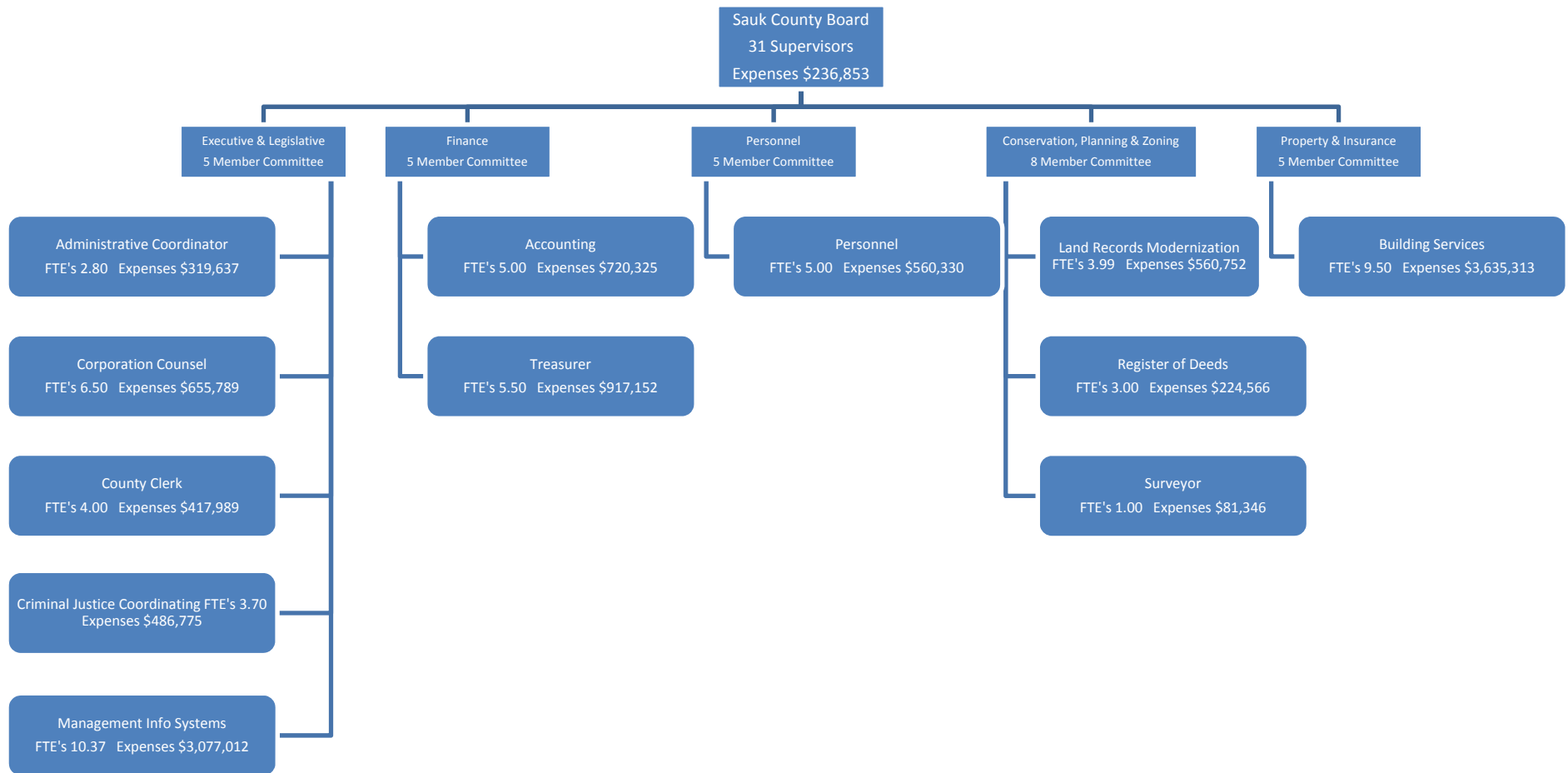
To support the mission of the departments comprising county government through the facilitation of a collaborative environment.

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

Fiscally Responsible / Essential Services

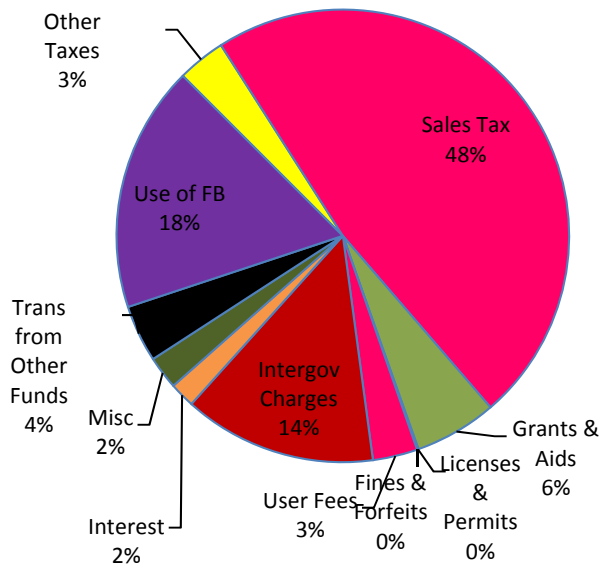


General Government

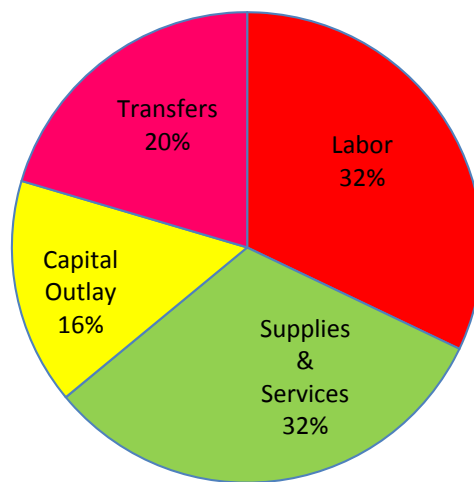
Significant Changes in the General Government Function for 2018

- Justice Continuum efforts have expanded drug court to a hybrid treatment court, which allows assistance to individuals whose crimes are perpetuated by either drugs and/or alcohol. This expansion allows funding for housing, transportation, monitoring, and treatment barriers that many participants face, as well as expansion of an operating after revocation program. This includes a 5-year Wisconsin Treatment and Diversion grant of \$116,733 per year.
- 2018 includes increased sales tax revenue projections by \$755,658 to \$8,775,658, based on prior year actuals.
- Four elections are anticipated in 2018. 2016 was 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 \$25,000. Conversely, interest on invested funds is increasing by \$180,000.
- Health insurance rates were held to a 5.77% increase. The increased cost is \$417,000 (\$383,000 of tax levy).
- A shared Management Analyst position between the Administrative Coordinator and Accounting was expanded to be two full-time positions of Administrative Specialist (\$53,000) and Accountant (\$81,000). Also, a Community Liaison / Placemaking position was created (\$85,000).
- Additional General Fund balance has been allocated for non- or rarely-recurring capital projects including: Building security \$250,000 and law enforcement center kitchen equipment replacement of \$122,000.

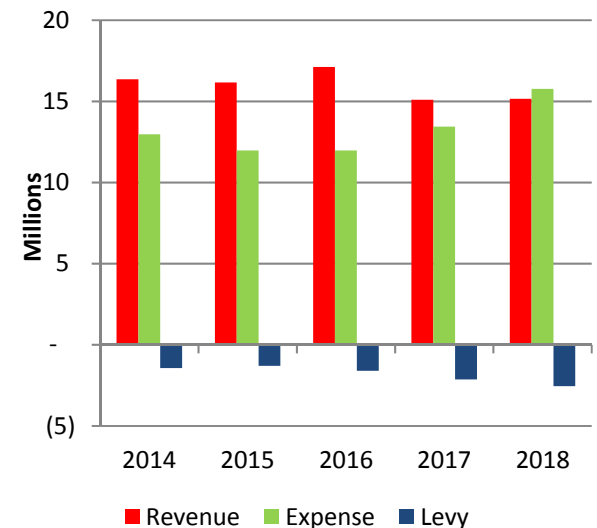
2018 Revenues by Category



2018 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	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
The County is in compliance with financial reporting requirements	Number of findings issued	Number of new and recurring audit findings is less than three	7/31/2018
The budget document represents the results of critical analysis of internal and external factors, as well as the County's goals and mission	Award received	The budget document receives the Government Finance Officers Association Distinguished Budget Presentation Award	12/31/2018
Provide clear guidance to County Board members and Department Managers regarding the County's financial policies	Policies adopted or updated	One to two new or revised financial policies are adopted based on nationally recognized recommended practices	12/31/2018
Provide more comprehensive historical financial and community information	Award received	The Comprehensive Annual Financial Report (CAFR) receives the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting	6/30/2018
Minimize time spent processing accounts payable	Direct deposit offered	Provide the option of direct deposit of accounts payable	12/31/2018
Provide decision-makers and public with quality planning documents of anticipated capital expenditures	Award received	Award of Special Capital Recognition by Government Finance Officers Association for budget document	12/31/2019
Provide decision-makers and public with quality measures of all departments' performance	Award received	Award of Special Performance Measure Recognition by Government Finance Officers Association for budget document	12/31/2020

Program Evaluation

Program Title	Program Description	Mandates and References	2018 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	\$44,686		
			Operating Expenses	\$9,679		
			TOTAL EXPENSES	\$54,365		
			COUNTY LEVY	\$54,365		
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	\$1,000	2.05	Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)
			Use of Carryforward	\$16,000		
			TOTAL REVENUES	\$17,000		
			Wages & Benefits	\$172,932		
			Operating Expenses	\$129,308		
			TOTAL EXPENSES	\$302,240		
			COUNTY LEVY	\$285,240		

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	\$2,921	0.75	
			TOTAL REVENUES	\$2,921		
			Wages & Benefits	\$77,722		
			Operating Expenses	\$22,821		
			TOTAL EXPENSES	\$100,543		
			COUNTY LEVY	\$97,622		
Budget	Budgeting and Strategic Planning: Compile, analyze, maintain and monitor the annual County budget. Participate in the development of the Capital Improvement Plan. Incorporate strategic planning in the budgeting process and implement financial and operational performance measurement as a management tool for all County departments.	Wis Stats 65.90	User Fees	\$0	0.75	Government Finance Officers Association Distinguished Budget Award received with “proficient” or “outstanding” ratings
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$82,312		
			Operating Expenses	\$8,540		
			TOTAL EXPENSES	\$90,852		
			COUNTY LEVY	\$90,852		
Audit	Audit: Safeguard County assets and protect the integrity of the County’s accounting system through performance of internal audits as needed. Perform operational reviews of County functions to enhance overall efficiency and effectiveness. Serve as the County contact for financial audits performed by outside agencies. Contract for an annual audit of the County’s financial statements by an independent public accounting firm. Review County financial records for compliance with regulatory requirements and generally accepted accounting principals as promulgated by the Governmental Accounting Standards Board.	Wis Stats 59.47, 46.036; Federal OMB Circular A-133 “Audits of States, Local Governments and Nonprofit Organizations”; State Single Audit Guidelines	User Fees	\$0	1.05	New audit findings reported in the management letter prepared by the County’s external auditors Quantity of auditor-generated adjustments to financial statements
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$104,241		
			Operating Expenses	\$68,083		
			TOTAL EXPENSES	\$172,325		
			COUNTY LEVY	\$172,325		
			Totals			
		TOTAL EXPENSES	\$720,325			
		COUNTY LEVY	\$700,404			

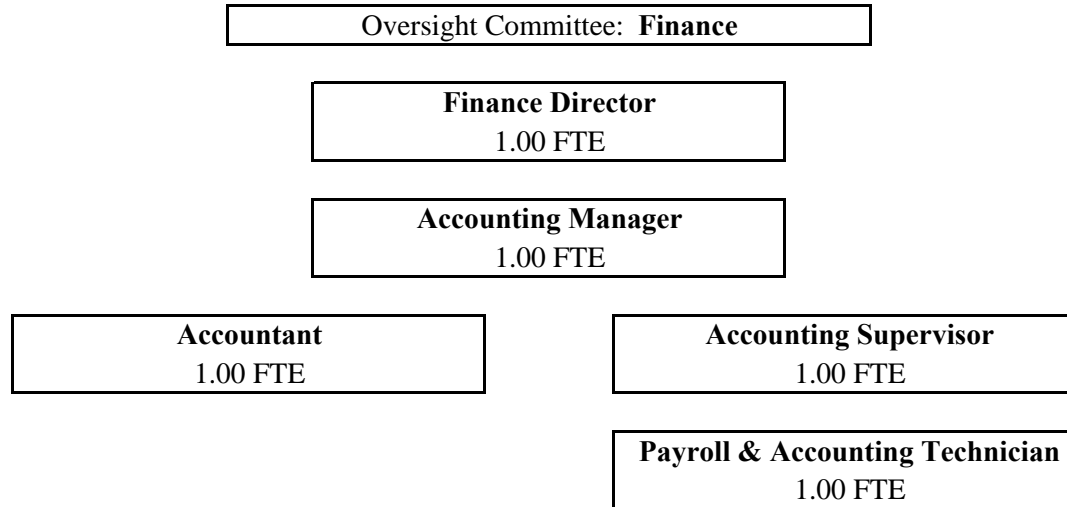
Output Measures - How much are we doing?

Description	2016 Actual	2017 Estimate	2018 Budget
Accounts payable checks – Number issued, and checks as a percent of checks and direct deposits issued	8,630 100%	8,500 100%	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	312 2%	200 1%	200 1%
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	17,603 98%	17,800 99%	18,000 99%
W2's issued to employees	854	875	890

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

Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings	The County develops its budget thoughtfully using best practices.	Yes, for 2016 budget 79 of 81, or 98%	Yes, for 2017 budget 80 of 81, or 99%	Yes, for 2018 budget 81 of 81, or 100%
New audit findings reported in the management letter prepared by the County's external auditors	Transactions are processed and grant funded programs are administered according to accepted standards.	0 Findings, not counting material weakness related to internal accounting controls for 2015 audit	0 Findings, not counting material weakness related to internal accounting controls for 2016 audit	0 Findings, not counting material weakness related to internal accounting controls for 2017 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)	Financial statements are presented in the format required by the Governmental Accounting Standards Board, and additional data is gathered to demonstrate the County's position.	Yes, for 2016 CAFR	Yes, for 2017 CAFR	Yes, for 2018 CAFR
Preserve and enhance the County's bond rating as issued by Moody's	Demonstrates the County's supervisors and management are using sound fiscal and operational judgement, and proactively planning and acting.	Debt refunded in 2016. Maintain Aa1 rating.	Debt refunded in 2017. Maintain Aa1 rating.	No debt issued or refunded in 2018. Maintain Aa1 rating.
Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)	Department is meeting deadlines	0, and \$0	0, and \$0	0, and \$0
Quantity of auditor-generated material adjustments to financial statements	Few auditor adjustments indicates management is trained in accounting practices.	0 for 2015 audit	0 for 2016 audit	0 for 2017 audit

Accounting



	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.00	0.50	0.00	0.50
FTE Balance	4.00	4.00	4.50	4.50	5.00

ACCOUNTING

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget
Tax Levy	453,503	512,323	542,884	584,562	584,562	700,404
Intergovernmental	4,297	3,925	3,848	3,757	3,657	3,921
Use of Fund Balance	0	0	0	0	17,546	16,000
Total Revenues	457,800	516,248	546,732	588,319	605,765	720,325

Expenses

Labor	222,395	265,546	287,761	301,460	311,776	351,626
Labor Benefits	68,694	80,403	88,482	112,535	113,008	130,267
Supplies & Services	138,321	146,762	152,990	158,238	180,981	238,432
Addition to Fund Balance	28,390	23,537	17,500	16,086	0	0
Total Expenses	457,800	516,248	546,732	588,319	605,765	720,325

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
115,842	19.82%	None	0	0
264	7.22%			
(1,546)	-8.81%	2018 Total	0	0
114,560	18.91%	2019	0	0
		2020	0	0
39,850	12.78%	2021	0	0
17,259	15.27%	2022	0	0
57,451	31.74%			
0	0.00%			
114,560	18.91%			

2018 Highlights & Issues on the Horizon

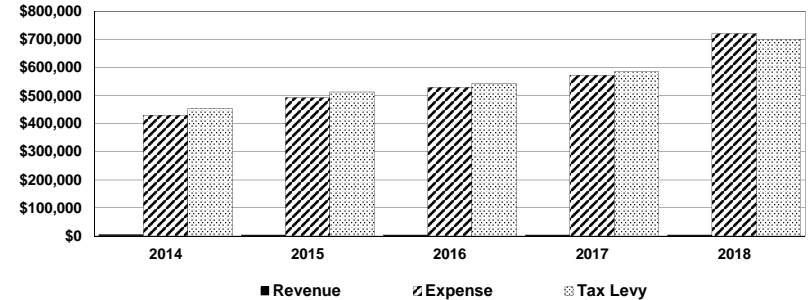
Transfer of the MUNIS financial system from being hosted on-site to being cloud-based. This increases security, allows the system to remain more current, and provides better accessibility to data access by authorized users.

The timekeeping system is also budgeted to become cloud-based, with the same benefits and impact with MIS payroll. Also planned expansion of the timekeeping system allowing the County to track time more accurately and completely with standardized application of policies.

Statements of auditing standards (SAS's) continue to require more detailed documentation of accounting procedures. Upcoming SAS's will require closer review of supplementary information and any other documents that incorporate audited financial data.

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

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: ACCOUNTING		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10007 ACCOUNTING REVENUE									
411100	GENERAL PROPERTY TAXES	-453,503.00	-512,323.00	-542,884.00	-292,281.00	-584,562.00	-584,562.00	-700,404.00	115,842.00
451100	ADMINISTRATIVE FEES	-1,680.72	-1,383.00	-1,218.00	-647.56	-900.00	-1,000.00	-1,000.00	100.00
474200	CDBG ADMINISTRATION CHARGES	-58.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
474610	CSA CONTRACT	-2,558.16	-2,541.84	-2,630.40	-1,361.89	-2,757.00	-2,757.00	-2,921.00	164.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-17,546.00	0.00	-16,000.00	-1,546.00
TOTAL ACCOUNTING REVENUE		-457,800.09	-516,247.84	-546,732.40	-294,290.45	-605,765.00	-588,319.00	-720,325.00	114,560.00
10007150 ACCOUNTING									
511100	SALARIES PERMANENT REGULAR	220,564.38	263,686.17	286,367.99	136,134.09	310,098.00	300,000.00	350,041.00	39,943.00
511200	SALARIES-PERMANENT-OVERTIME	51.09	0.00	92.73	0.00	318.00	100.00	165.00	-153.00
511900	LONGEVITY-FULL TIME	1,780.00	1,860.00	1,300.00	0.00	1,360.00	1,360.00	1,420.00	60.00
514100	FICA & MEDICARE TAX	16,289.77	19,518.03	21,287.59	9,819.99	23,851.00	22,800.00	26,899.00	3,048.00
514200	RETIREMENT-COUNTY SHARE	15,551.79	18,038.25	19,002.15	9,257.16	21,201.00	21,800.00	23,559.00	2,358.00
514400	HEALTH INSURANCE COUNTY SHARE	36,568.26	42,535.52	47,953.90	27,852.66	67,642.00	67,642.00	79,494.00	11,852.00
514500	LIFE INSURANCE COUNTY SHARE	84.44	99.47	90.77	39.58	96.00	93.00	104.00	8.00
514600	WORKERS COMPENSATION	199.53	211.93	147.47	95.26	218.00	200.00	211.00	-7.00
520100	CONSULTANT AND CONTRACTUAL	0.00	0.00	0.00	2,748.52	0.00	2,749.00	0.00	0.00
520900	CONTRACTED SERVICES	61,900.00	66,900.00	73,353.50	41,887.00	80,900.00	73,475.00	74,290.00	-6,610.00
522500	TELEPHONE & DAIN LINE	124.16	104.32	79.67	52.74	150.00	125.00	150.00	0.00
531100	POSTAGE AND BOX RENT	411.03	499.72	675.45	537.93	600.00	625.00	625.00	25.00
531200	OFFICE SUPPLIES AND EXPENSE	4,788.01	6,095.20	1,754.15	1,552.96	4,300.00	4,300.00	4,300.00	0.00
531300	PHOTO COPIES	289.98	180.00	400.00	0.00	300.00	300.00	300.00	0.00
531500	FORMS AND PRINTING	305.88	387.67	486.61	0.00	400.00	500.00	500.00	100.00
531800	MIS DEPARTMENT CHARGEBACKS	69,166.90	71,359.07	75,192.89	2,375.12	92,206.00	74,630.00	156,142.00	63,936.00
532200	SUBSCRIPTIONS	225.00	225.00	240.00	236.50	250.00	237.00	250.00	0.00
532400	MEMBERSHIP DUES	446.67	446.67	446.67	446.67	475.00	447.00	475.00	0.00
532500	SEMINARS AND REGISTRATIONS	220.00	125.00	0.00	0.00	500.00	300.00	500.00	0.00
532600	ADVERTISING	176.73	274.96	136.50	0.00	200.00	200.00	200.00	0.00
533200	MILEAGE	126.56	164.16	209.52	54.06	450.00	200.00	450.00	0.00
533500	MEALS AND LODGING	140.00	0.00	15.00	0.00	250.00	150.00	250.00	0.00
TOTAL ACCOUNTING		429,410.18	492,711.14	529,232.56	233,090.24	605,765.00	572,233.00	720,325.00	114,560.00
TOTAL DEPARTMENT REVENUE		-457,800.09	-516,247.84	-546,732.40	-294,290.45	-605,765.00	-588,319.00	-720,325.00	114,560.00
TOTAL DEPARTMENT EXPENSE		429,410.18	492,711.14	529,232.56	233,090.24	605,765.00	572,233.00	720,325.00	114,560.00
ADDITION TO (-)/USE OF FUND BALANCE		-28,389.91	-23,536.70	-17,499.84	-61,200.21	0.00	-16,086.00	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 serve as a knowledgeable resource to the Board of Supervisors in compliance with §35 of the Sauk County Code of Ordinances

Elements of Countywide Mission Fulfilled

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

Specific Strategic Issues Addressed

Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)

Placemaking to support economic development

Creating and maintaining a sustainable livable community (environmental stewardship, good wages)

Declining/unpredictable financial support (highways, Medicaid, other)

Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)

Maintain transportation network and services (Baraboo highway shop, other transportation networks, broadband)

Carbon neutral facilities

Changing statutory authority (state/feds) impeding local decision-making

Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity. Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult protective services)

IT upgrades & major systems purchases (Sheriff's Dept video, storage, MIS)

Partnerships with outside agencies (drugs, interoperability)

Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Implement strategies for improving communications interdepartmentally, between the board and departments, and between the County and its constituency.	1. Develop a communication strategy and provide regular updates. 2. Progress made on updating policies and procedures. 3. Programmatic review that leads to measurable outcomes. 4. Better understanding of policies and procedures by County Board and employees.	1. Standardize processes and practices to improve communication between departments, oversight committees and the full board; Improve reports given to the board to better anticipate questions and concerns. 2. Facilitate conversations regarding personnel policies and practices. 3. Build and maintain an atmosphere of trust and respect for staff and board members by identifying behaviors and practices that lead to distrust and feelings of disrespect; model appropriate behaviors. 4. Encourage innovation and creativity to improve services and increase efficiencies in the delivery of programming. 5. Clarify and distinguish roles and expectations and serve as mentor and advocate for department heads and other county employees.	12/31/2018 and beyond
Development of performance measurements as a vital part of County operations	1. program review process piloted; 2. revised and updated goals and outcome measures to inform 2019 budget.	1. Develop a program review process for county programs, services, and functions. 2. Process improvement, including measuring outcomes.	12/31/2018 and beyond
CDBG Revolving Loan Fund Program - Administer loan program and identify opportunities to support efforts of entrepreneurs in business start up and expansion.	1. create new resources for applicants and new loan applications; 2. increase visibility of program	1. Formalize loan application process. 2. Identify existing programs and services to support new and existing businesses. 3. Look for ways to better advertise and utilize the money.	12/31/2018 and beyond

Administrative Coordinator

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 Budget		FTE's	Key Outcome Indicator(s)
Administration	1) Budget Process / Financial Management: Continue process of incorporating quantifiable performance measures in budget process and annual report. By encouraging the development of outcome based measures for analysis of programmatic success that adequately assess effectiveness. Facilitate budget process, by working with oversight committees to define priorities, services to be maintained. 2) Administrative Practices: 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. 3) Provide Effective Leadership to all Departments: Serve as a liaison between board and departments. Advise board on issues related to state and local government actions. Training, and development opportunities for Department Heads. 4) Coordinate and direct all administrative and management functions. 5) Assist/Advise County Board and represent and stand for County Board: Provide assistance as county board liaison in implementing strategic initiatives. Assist departments in evaluating programs and activities in terms of countywide mission and goals. 6) Project Development and Oversight: Provide staff assistance to major county initiatives.	Wis Stats 59.19	Grants	\$0	1.30	1. Budget process presents choices that are better and more clear.
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$145,795		
			Operating Expenses	\$7,520		
			TOTAL EXPENSES	\$153,315		
			COUNTY LEVY	\$153,315		
Economic Development	Support county economic development initiatives, such as placemaking, etc.		Use of Fund Balance	\$89,264	1.33	
			TOTAL REVENUES	\$89,264		
			Wages & Benefits	\$128,414		
			Operating Expenses	\$22,312		
			TOTAL EXPENSES	\$150,726		
COUNTY LEVY	\$61,462					
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	0.17	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$15,496		
			Operating Expenses	\$100		
			TOTAL EXPENSES	\$15,596		
COUNTY LEVY	\$15,596					
Totals			TOTAL REVENUES	\$89,264	2.80	
			TOTAL EXPENSES	\$319,637		
			COUNTY LEVY	\$230,373		

Output Measures - How much are we doing?

Description	2016 Actual	2017 Estimate	2018 Budget
Number of Department Head Meetings Held	11	12	12
Number of RLF awards processed	5	4	5

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

Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Ratio of dollars loaned to dollars available in RLF	The office has achieved this goal for three years without any meaningful change in process. This goal will not be measured or assessed in 2017.	1:6.4	1:1.9	1:1.1
Investment dollars leveraged through RLF (RLF investment : Private investment)	The office has achieved this goal for three years without any meaningful change in process. This goal will not be measured or assessed in 2017.	1:5	1:5	1:5

Administrative Coordinator

Oversight Committee: **Executive & Legislative**

Administrative Coordinator
1.00 FTE

**Sauk County
Department Heads**

Administrative Specialist
0.80 FTE *

Community Liaison / Placemaking
1.00 FTE

* Shared position with the Criminal Justice Coordinating

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	1.00	-1.00	0.00	1.30
FTE Balance	1.50	2.50	1.50	1.50	2.80

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ADMINISTRATIVE COORDINATOR											
<u>Revenues</u>											
Tax Levy	170,294	216,585	195,864	242,588	242,588	230,373	(12,215)	-5.04%	None	0	0
Grants & Aids	15,259	11,500	0	0	0	0	0	0.00%			
User Fees	0	2,165	0	0	0	0	0	0.00%	2018 Total	0	0
Intergovernmental	0	20,873	1,476	0	0	0	0	0.00%			
Use of Fund Balance	11,020	26,655	4,529	64,335	5,000	89,264	84,264	1685.28%			
Total Revenues	196,573	277,778	201,869	306,923	247,588	319,637	72,049	29.10%	2019	0	0
									2020	0	0
									2021	0	0
									2022	0	0
<u>Expenses</u>											
Labor	142,067	182,514	139,828	242,115	159,600	213,709	54,109	33.90%			
Labor Benefits	43,903	44,260	37,255	48,618	45,788	75,996	30,208	65.97%			
Supplies & Services	10,603	51,004	24,786	16,190	42,200	29,932	(12,268)	-29.07%			
Total Expenses	196,573	277,778	201,869	306,923	247,588	319,637	72,049	29.10%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

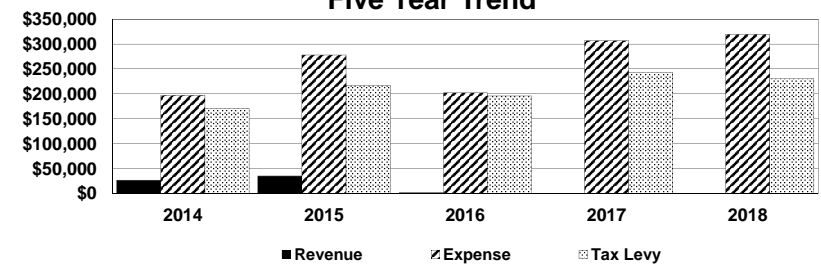
2018 Highlights & Issues on the Horizon

Transfer of Criminal Justice Coordinating program from the Administrative Coordinator budget to a stand-alone set of accounts in 2016.

2017 Labor expense is abnormally high due to overlapping administrative coordinator position costs.

2018 Includes the creation of a Community Liaison/Placemaker position to coordinate placemaking initiatives.

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



Fund: GENERAL FUND		2014	2015	2016	2017	2017	2017		Dollar
Department: ADMINISTRATIVE COORDINATOR		Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2018	Change
10024 ADMINISTRATIVE COORDINATOR									
411100	GENERAL PROPERTY TAXES	-170,294.00	-216,585.00	-195,864.00	-121,293.98	-242,588.00	-242,588.00	-230,373.00	-12,215.00
422160	HO-CHUNK GAMING GRANT	-15,259.00	-11,500.00	0.00	0.00	0.00	0.00	0.00	0.00
451211	OP OF REVOCATION PROG FEES	0.00	-2,165.00	0.00	0.00	0.00	0.00	0.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	0.00	-20,872.71	-1,476.13	0.00	0.00	0.00	0.00	0.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-5,000.00	0.00	-89,264.00	84,264.00
TOTAL ADMINISTRATIVE COORDINATOR		-185,553.00	-251,122.71	-197,340.13	-121,293.98	-247,588.00	-242,588.00	-319,637.00	72,049.00
10024133 CRIMINAL JUSTICE COORD COUNCIL									
511100	SALARIES PERMANENT REGULAR	17,049.58	59,795.28	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	1,304.29	4,574.32	0.00	0.00	0.00	0.00	0.00	0.00
514200	RETIREMENT-COUNTY SHARE	1,189.82	4,061.92	0.00	0.00	0.00	0.00	0.00	0.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	8.88	0.00	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	199.50	700.32	0.00	0.00	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	0.00	24,951.35	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	199.54	389.34	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	0.00	70.40	0.00	0.00	0.00	0.00	0.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	959.85	102.53	0.00	0.00	0.00	0.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	0.00	368.17	0.00	0.00	0.00	0.00	0.00	0.00
532500	SEMINARS AND REGISTRATIONS	195.00	2,113.38	0.00	0.00	0.00	0.00	0.00	0.00
533200	MILEAGE	165.16	350.65	0.00	0.00	0.00	0.00	0.00	0.00
533500	MEALS AND LODGING	225.50	902.95	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CRIMINAL JUSTICE COORD COUNCIL		21,488.24	98,389.49	0.00	0.00	0.00	0.00	0.00	0.00
10024142 ADMINISTRATIVE COORDINATOR									
511100	SALARIES PERMANENT REGULAR	124,717.57	122,718.60	137,628.73	104,141.21	159,600.00	242,115.00	213,709.00	54,109.00
511900	LONGEVITY-FULL TIME	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512100	WAGES-PART TIME	0.00	0.00	2,199.18	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	9,243.09	9,119.53	10,155.32	7,782.19	12,209.00	18,522.00	16,349.00	4,140.00
514200	RETIREMENT-COUNTY SHARE	8,740.78	7,586.06	7,420.51	3,146.76	10,853.00	8,596.00	14,318.00	3,465.00
514400	HEALTH INSURANCE COUNTY SHARE	23,058.34	17,636.54	19,385.72	8,643.11	22,547.00	21,295.00	44,516.00	21,969.00
514500	LIFE INSURANCE COUNTY SHARE	55.31	28.45	52.62	3.78	67.00	36.00	37.00	-30.00
514600	WORKERS COMPENSATION	112.13	543.64	241.16	29.04	112.00	169.00	776.00	664.00
520100	CONSULTANT AND CONTRACTUAL	0.00	10,705.00	16,923.38	0.00	0.00	0.00	0.00	0.00
520910	CRIMINAL JUSTICE PLANNING	260.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521313	ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	30,000.00	10,000.00	20,000.00	-10,000.00
522500	TELEPHONE & DAIN LINE	208.90	146.87	331.27	246.82	540.00	540.00	540.00	0.00
531100	POSTAGE AND BOX RENT	656.53	266.56	173.18	74.68	240.00	150.00	150.00	-90.00
531200	OFFICE SUPPLIES AND EXPENSE	823.25	427.95	764.06	648.49	5,550.00	700.00	500.00	-5,050.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: ADMINISTRATIVE COORDINATOR	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10024142 ADMINISTRATIVE COORDINATOR								
531800 MIS DEPARTMENT CHARGEBACKS	3,773.83	5,397.02	2,662.97	2,198.39	2,352.00	0.00	3,142.00	790.00
532200 SUBSCRIPTIONS	55.44	46.80	0.00	0.00	0.00	0.00	0.00	0.00
532400 MEMBERSHIP DUES	1,350.06	1,996.86	501.83	1,781.81	1,218.00	1,800.00	1,800.00	582.00
532500 SEMINARS AND REGISTRATIONS	863.00	1,457.00	1,025.00	1,003.49	800.00	1,500.00	1,800.00	1,000.00
533200 MILEAGE	859.24	1,004.75	762.66	704.58	1,000.00	1,500.00	1,500.00	500.00
533500 MEALS AND LODGING	7.50	306.88	1,641.61	0.00	500.00	0.00	500.00	0.00
TOTAL ADMINISTRATIVE COORDINATOR	175,084.97	179,388.51	201,869.20	130,404.35	247,588.00	306,923.00	319,637.00	72,049.00
TOTAL DEPARTMENT REVENUE	-185,553.00	-251,122.71	-197,340.13	-121,293.98	-247,588.00	-242,588.00	-319,637.00	72,049.00
TOTAL DEPARTMENT EXPENSE	196,573.21	277,778.00	201,869.20	130,404.35	247,588.00	306,923.00	319,637.00	72,049.00
ADDITION TO (-)/USE OF FUND BALANCE	11,020.21	26,655.29	4,529.07	9,110.37	0.00	64,335.00	0.00	

Building Services

Department Vision - Where the department would ideally like to be

Facilities radiate a professional appearance both inside and out.

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

Assure facilities and grounds are properly maintained operationally, and they project a professional and respected appearance both inside and out. Maintain the County Communication Systems current/updated and in good working condition. Establish a "Safety First" mindset for all employees and maintain a safe environment for all employees and visitors.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Specific Strategic Issues Addressed

Carbon neutral facilities

IT upgrades & major systems purchases (Sheriff's Dept video, storage, MIS)

Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Fuel Tank Storage - Maintain compliance	Pass inspections permits are maintained	Correct any maintenance or compliance issues. Keep systems up to current standards.	12/31/2018
Interior Maintenance - Maintain clean and professional looking facilities	Complaints on services provided, work orders handle quickly, efficient and fiscally responsible	Continue work on major repair/refurbishment projects that have been identified.	12/31/2018
Mail - Maintain cost effective services	Monitoring overall costs of postal services.	Continue to implement any changes that will keep our usage at minimal levels.	12/31/2018
Communications - Maintain, upgrade, replace all communications systems	Monitoring outages, equipment failures and complaints of "coverage" issues by the various users of the 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.	12/31/2018
Utilities - Effectively manage facility usage	Implementation of green projects (i.e.. Lighting, digital controls, implement alternate energy sources-solar) keep or reduce energy usage	Continue work on systems to save on utilities, implementation of digital controls and lighting changes.	12/31/2018
Utilities - Changes to Exterior lighting of Facility	All Exterior lighting at the facility will be changed from HID to LED	All parking lot and Exterior wall packs will be converted to LED from their current HID.	6/30/2018
Vending - Maintain minimal vending	Maintain a zero impact on the levy, revenues equal or exceed expenses	Evaluate the needs of the buildings to determine needed changes.	12/31/2018

Program Evaluation

Program Title	Program Description	Mandates and References	2018 Budget		FTE's	Key Outcome Indicator(s)
Clerical	Support operations of the Building Services and Risk Management Department through training.		Wages & Benefits	\$49,733	0.70	Staff able to work across multiple Building Service areas
			Operating Expenses	\$21,586		
			TOTAL EXPENSES	\$71,319		
			COUNTY LEVY	\$71,319		
Mail	Shipping, receiving and postal duties for the County facilities		User Fees	\$45,500	0.55	
			TOTAL REVENUES	\$45,500		
			Wages & Benefits	\$31,140		
			Operating Expenses	\$14,360		
			TOTAL EXPENSES	\$45,500		
			COUNTY LEVY	\$0		
Utilities	Oversight of approximately 425,030 square feet utilities		Operating Expenses	\$585,400	-	Work orders and Maintenance cost per square foot
			TOTAL EXPENSES	\$585,400		
			COUNTY LEVY	\$585,400		
Exterior Maintenance	Oversight of maintenance and care of all county facilities and properties		Wages & Benefits	\$123,509	1.77	Work orders and Maintenance cost per square foot
			Operating Expenses	\$204,987		
			TOTAL EXPENSES	\$328,496		
			COUNTY LEVY	\$328,496		
Interior Maintenance	Oversight of maintenance and care of approximately 425,030 square feet		Rent	\$64,000	5.10	Work orders and Maintenance cost per square foot
			Misc. Revenue	\$500		
			Use of Fund Balance	\$25,200		
			TOTAL REVENUES	\$89,700		
			Wages & Benefits	\$356,064		
			Operating Expenses	\$478,303		
			TOTAL EXPENSES	\$834,367		
			COUNTY LEVY	\$744,667		

Building Services

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	\$1,699		
			Operating Expenses	\$8,500		
			TOTAL EXPENSES	\$10,199		
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	COUNTY LEVY	\$199	1.35	Communication systems (phones, radios, Fiber) run at peak efficiency, short or no outages on network.
			User Fees	\$500		
			Rent	\$211,400		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$211,900		
Underground Storage	Oversight and compliance of all County owned fuel storage tanks.	Yes	Wages & Benefits	\$126,792	-	No compliance issues
			Operating Expenses	\$170,240		
			TOTAL EXPENSES	\$297,032		
			COUNTY LEVY	\$85,132		
			Wages & Benefits	\$0		
Outlay	Elevator Upgrades (Annex Elevator - Court holding) Tuck pointing / Caulking of Facilities Courthouse West Entrance Stone LEC Roof Replacement Courtroom Sound System/Video Communications Infrastructure Upgrades Dispatch Center Radio Console Building Security Improvements LEC Carpet Replacement County Boardroom Audio-Video Equipment Replacement Furnace Replacement- Humane Society Re-Build of LEC Chiller LEC Tower Valve upgrade LEC Kitchen Equipment Replacement		Operating Expenses	\$0	9.50	
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
			Grants	\$0		
			Use of Fund Balance	\$652,000		
			TOTAL REVENUES	\$652,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$1,463,000		
			TOTAL EXPENSES	\$1,463,000		
			COUNTY LEVY	\$811,000		
			\$110,000			
			\$30,000			
			\$45,000			
			\$225,000			
			\$60,000			
			\$370,000			
			\$30,000			
			\$250,000			
			\$50,000			
			\$30,000			
			\$21,000			
			\$85,000			
			\$35,000			
			\$122,000			
Totals			TOTAL REVENUES	\$1,009,100	9.50	
			TOTAL EXPENSES	\$3,635,313		
			COUNTY LEVY	\$2,626,213		

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimate	2018 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
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 corrections	700 work orders, 5 fiber lease, 11 tower leases, complete narrowbanding corrections	500 work orders, 5 fiber lease, 11 tower leases, radio console upgrades

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Maintenance costs per square foot includes all tower sites (NOTE: based on final revised budget divided by square footage, 425,030. This cost does not include outlay / capital projects)	Some fluctuation in this cost would be considered normal. Although we try to "spread out" our facility improvements within Capital Improvement Plan to keep this somewhat close from year to year, unforeseen failures may happen that could skew these costs which would require us to be even more diligent in our maintenance programs	\$3.53	\$4.94	\$3.59
Communications - All systems are running at peak efficiency with little or no down time, handle specific communications work orders, manage tower co-locators/leases on 8 tower sites, Manage Dark Fiber leases on 147 miles of fiber optic cable. All systems run 24/7/365 total runtime of 525,600 minutes.	Outages, equipment failures and coverage complaints would indicated that there are issues with the infrastructure requiring improvements or upgrades.	No outages on systems one fiber lease expired and not renewed	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

Building Services

Oversight Committee: **Property & Insurance** (Buildings)
 Oversight Committee: **Property & Insurance** (Communications)

Facilities Director
 1.00 FTE

Program Coordinator
 0.50 FTE *

Building Manager
 2.00 FTE

Communications Technician
 1.00 FTE

Building Maintenance Technician
 5.00 FTE

* Shared position with the Management Information Systems Department

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	1.00	-0.44	-0.83	0.00
FTE Balance	9.77	10.77	10.33	9.50	9.50

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget		Total Expense Amount	Property Tax Levy Impact
									Outlay		
BUILDING SERVICES											
Revenues											
Tax Levy	2,148,056	2,820,085	2,500,508	2,256,404	2,256,404	2,626,213	369,809	16.39%			
User Fees	34,186	29,296	25,327	10,000	10,000	10,000	0	0.00%	Elevator Upgrades - Courthouse	110,000	0
Intergovernmental	36,689	41,216	46,076	44,745	44,745	46,000	1,255	2.80%	Courtroom Sound and Video Arraignmer	60,000	0
Rent	213,024	265,598	293,849	259,400	265,100	275,400	10,300	3.89%	Tuck-pointing & Caulking of Facilities	30,000	0
Miscellaneous	1,072	7,967	1,508	500	500	500	0	0.00%	Courthouse West Entrance Stone Repla	45,000	0
Use of Fund Balance	211,693	0	313,729	596,737	1,410,389	677,200	(733,189)	-51.98%	Building Security	250,000	0
									County Board Room Audio upgrade	30,000	30,000
Total Revenues	2,644,720	3,164,162	3,180,997	3,167,786	3,987,138	3,635,313	(351,825)	-8.82%	Leased Facility Furnace Replacement	21,000	21,000
Expenses											
									Communications upgrades/infrastructure	370,000	370,000
Labor	504,562	585,369	581,394	489,480	488,480	511,608	23,128	4.73%	Sheriff - Dispatch - Radio console	30,000	30,000
Labor Benefits	141,362	167,589	174,742	169,367	169,380	177,329	7,949	4.69%	Carpet Replacement	50,000	50,000
Supplies & Services	1,602,509	1,514,722	1,823,659	1,462,139	1,443,616	1,483,376	39,760	2.75%	LEC Kitchen Equipment Replacement	122,000	0
Capital Outlay	396,287	673,740	601,202	1,046,800	1,885,662	1,463,000	(422,662)	-22.41%	LEC Chiller Rebuild	85,000	85,000
Addition to Fund Balance	0	222,742	0	0	0	0	0	0.00%	LEC Cooling Tower Valve & Controls	35,000	0
									LEC Roof Replacement	225,000	225,000
Total Expenses	2,644,720	3,164,162	3,180,997	3,167,786	3,987,138	3,635,313	(351,825)	-8.82%	2018 Total	1,463,000	811,000
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance	2019										
	916,000										661,000

2018 Highlights & Issues on the Horizon

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

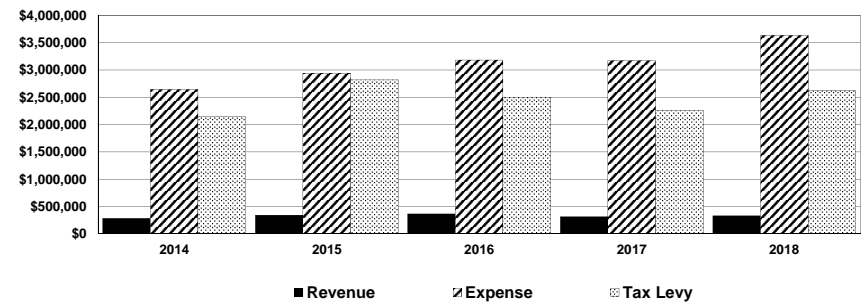
2018 Building security at multiple County buildings is included, \$250,000, funded by general fund balance.

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

2017, realignment of staff to better meet department needs: Eliminate 1.00 Director, add 1.00 Maintenance Technician, and add 0.18 Program Support Specialist.

2017, Transfer of workers compensation and risk management programming from Building Services to Personnel. Department Wages and benefits of \$95,662 and other supplies of \$29,124, totaling \$124,786.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: BUILDING SERVICES		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10017 BUILDING SERVICES REVENUE									
411100	GENERAL PROPERTY TAXES	-2,148,056.00	-2,820,085.00	-2,500,508.00	-1,128,201.98	-2,256,404.00	-2,256,404.00	-2,626,213.00	369,809.00
452050	TELEPHONE REBATES	-24,421.97	-20,310.69	-18,024.99	-8,961.72	0.00	0.00	0.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-553.21	-1,818.50	-5,591.29	0.00	-500.00	-500.00	-500.00	0.00
474010	DEPARTMENTAL CHARGES	-36,135.68	-39,397.71	-40,484.37	-22,108.78	-44,245.00	-44,245.00	-45,500.00	1,255.00
482100	RENT OF COUNTY BUILDINGS	-31,550.23	-43,136.76	-65,756.02	-34,169.47	-63,000.00	-63,000.00	-64,000.00	1,000.00
482470	RENT/LEASE - TOWER SPACE	-135,773.46	-143,941.30	-130,262.14	-58,658.31	-127,100.00	-121,400.00	-121,400.00	-5,700.00
482480	RENT/LEASE - FIBER OPTICS	-45,699.90	-78,519.79	-97,831.11	-57,689.49	-75,000.00	-75,000.00	-90,000.00	15,000.00
483700	VENDING MACHINE SALES	-9,763.77	-8,985.28	-7,302.21	-4,182.95	-10,000.00	-10,000.00	-10,000.00	0.00
484160	MISCELLANEOUS REVENUES	-1,072.16	-313.90	-667.54	-185.12	-500.00	-500.00	-500.00	0.00
484175	FOCUS ON ENERGY	0.00	-2,153.20	-840.00	-8,610.00	0.00	0.00	0.00	0.00
486300	INSURANCE RECOVERIES	0.00	-5,500.00	0.00	0.00	0.00	0.00	0.00	0.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-850,000.00	0.00	-497,000.00	-353,000.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-559,777.00	0.00	-180,200.00	-379,577.00
493400	CONTINUING APPROP SUNSHINE FND	0.00	0.00	0.00	0.00	-612.00	0.00	0.00	-612.00
TOTAL BUILDING SERVICES REVENUE		-2,433,026.38	-3,164,162.13	-2,867,267.67	-1,322,767.82	-3,987,138.00	-2,571,049.00	-3,635,313.00	-351,825.00
10017110 BLDG SRVCS ADMINISTRATION									
511100	SALARIES PERMANENT REGULAR	85,131.73	151,551.07	168,165.52	45,459.33	98,099.00	98,099.00	104,586.00	6,487.00
511900	LONGEVITY-FULL TIME	660.00	680.00	408.33	0.00	0.00	0.00	120.00	120.00
512100	WAGES-PART TIME	37,345.38	26,646.19	0.00	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	638.83	432.86	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	9,662.01	13,465.58	12,496.49	3,242.92	7,505.00	7,505.00	8,010.00	505.00
514200	RETIREMENT-COUNTY SHARE	5,601.14	10,340.32	8,926.20	3,091.27	6,671.00	6,671.00	7,015.00	344.00
514400	HEALTH INSURANCE COUNTY SHARE	15,447.96	15,571.31	23,454.92	7,515.72	15,031.00	15,031.00	15,899.00	868.00
514500	LIFE INSURANCE COUNTY SHARE	41.76	98.92	45.24	6.46	15.00	15.00	16.00	1.00
514600	WORKERS COMPENSATION	3,099.84	3,305.15	1,995.02	563.62	1,217.00	1,217.00	1,194.00	-23.00
519300	VEHICLE ALLOWANCE	3,600.22	3,600.22	2,077.05	307.31	0.00	1,000.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	2,603.16	1,823.19	2,498.35	1,271.17	3,000.00	3,000.00	3,000.00	0.00
525010	RENOVATION/REFURBISHMENT	0.00	28,682.48	215,403.21	0.00	80,915.00	80,915.00	84,000.00	3,085.00
525011	BUILDING SECURITY	0.00	0.00	16,800.00	1,830.68	33,200.00	8,000.00	40,000.00	6,800.00
531100	POSTAGE AND BOX RENT	145.13	77.85	238.80	11.83	330.00	330.00	330.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	874.44	888.89	366.53	500.00	600.00	750.00	250.00
531800	MIS DEPARTMENT CHARGEBACKS	7,138.54	9,779.74	7,656.32	3,287.45	4,646.00	4,646.00	8,344.00	3,698.00
532200	SUBSCRIPTIONS	42.20	46.53	0.00	0.00	200.00	200.00	100.00	-100.00
532400	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
532800	TRAINING AND INSERVICE	12.99	900.00	1,500.00	1,200.00	1,500.00	1,500.00	1,500.00	0.00
533100	VEHICLE EXPENSES	0.00	0.00	0.00	0.00	0.00	11,000.00	3,000.00	3,000.00
533200	MILEAGE	0.00	0.00	165.29	231.88	300.00	300.00	200.00	-100.00
533500	MEALS AND LODGING	0.00	0.00	38.75	53.15	200.00	200.00	200.00	0.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10017110 BLDG SRVCS ADMINISTRATION								
581900 CAPITAL OUTLAY	47,484.12	331,117.81	492,384.89	98,770.86	1,126,308.00	511,800.00	546,000.00	-580,308.00
TOTAL BLDG SRVCS ADMINISTRATION	218,655.01	598,993.66	955,143.27	167,210.18	1,379,737.00	752,129.00	824,364.00	-555,373.00
10017152 RISK MANAGEMENT AND INSURANCE								
511100 SALARIES PERMANENT REGULAR	65,821.92	71,960.04	66,491.93	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	4,937.84	5,411.07	4,981.16	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	4,628.32	4,378.18	4,000.85	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	15,447.96	4,635.16	4,735.22	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	11.88	7.02	10.10	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	774.41	842.75	557.99	0.00	0.00	0.00	0.00	0.00
514800 UNEMPLOYMENT	0.00	0.00	1,384.00	0.00	0.00	0.00	0.00	0.00
521100 MEDICAL EXAMINATIONS	7,863.84	3,217.84	4,520.72	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	1,292.27	1,128.13	453.36	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	76.91	57.57	86.27	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	205.18	92.03	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	1,705.88	1,781.21	668.50	0.00	0.00	0.00	0.00	0.00
532200 SUBSCRIPTIONS	1,196.25	2,158.93	1,323.00	0.00	0.00	0.00	0.00	0.00
532400 MEMBERSHIP DUES	745.00	0.00	595.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	8,683.66	12,904.00	4,479.26	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	173.60	437.76	0.00	0.00	0.00	0.00	0.00	0.00
533500 MEALS AND LODGING	316.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535200 VEHICLE MAINTENANCE AND REPAIR	261.10	140.00	160.00	0.00	0.00	0.00	0.00	0.00
539100 OTHER SUPPLIES & EXPENSES	373.03	2,372.58	2,285.01	0.00	0.00	0.00	0.00	0.00
551000 INSURANCE	0.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RISK MANAGEMENT AND INSURANCE	114,875.24	111,599.27	96,732.37	0.00	0.00	0.00	0.00	0.00
10017162 HS SERV/RDBGS/6TH STR								
520900 CONTRACTED SERVICES	13,988.98	11,482.15	10,114.80	3,575.97	11,000.00	11,000.00	11,000.00	0.00
522900 UTILITIES	20,927.90	20,043.13	23,506.04	8,280.30	21,500.00	21,500.00	21,500.00	0.00
523000 TRADE SERVICES	50.00	100.00	504.50	0.00	2,000.00	1,500.00	1,500.00	-500.00
531400 SMALL EQUIPMENT	0.00	144.48	0.00	0.00	250.00	250.00	250.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	589.25	-777.63	573.00	381.08	762.00	762.00	800.00	38.00
533100 VEHICLE EXPENSES	1,123.00	-850.88	1,565.05	503.50	3,000.00	2,500.00	2,500.00	-500.00
534000 OPERATING/MEETING SUPPLIES	2,717.49	2,304.87	5,821.92	2,525.15	5,000.00	5,000.00	5,000.00	0.00
551000 INSURANCE	623.50	678.63	1,203.97	108.09	1,200.00	1,200.00	1,320.00	120.00
TOTAL HS SERV/RDBGS/6TH STR	40,020.12	33,124.75	43,289.28	15,374.09	44,712.00	43,712.00	43,870.00	-842.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10017163 HS-SHELTERED WORKSHOP								
523000 TRADE SERVICES	5,835.00	5,500.00	3,983.61	425.55	3,000.00	3,000.00	3,000.00	0.00
534000 OPERATING/MEETING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551000 INSURANCE	1,205.58	1,328.33	2,502.13	197.27	2,300.00	2,300.00	2,530.00	230.00
TOTAL HS-SHELTERED WORKSHOP	7,040.58	6,828.33	6,485.74	622.82	5,300.00	5,300.00	5,530.00	230.00
10017180 POSTAGE METERING								
511100 SALARIES PERMANENT REGULAR	20,363.07	21,370.21	21,994.00	10,367.38	22,442.00	22,442.00	23,328.00	886.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	501.00	501.00	519.00	18.00
511900 LONGEVITY-FULL TIME	132.00	143.00	154.00	0.00	165.00	165.00	176.00	11.00
514100 FICA & MEDICARE TAX	1,518.09	1,600.56	1,635.11	773.80	1,768.00	1,768.00	1,838.00	70.00
514200 RETIREMENT-COUNTY SHARE	1,433.33	1,461.31	1,460.06	704.96	1,571.00	1,571.00	1,610.00	39.00
514400 HEALTH INSURANCE COUNTY SHARE	3,293.14	3,109.57	3,153.58	1,609.97	3,204.00	3,204.00	3,389.00	185.00
514500 LIFE INSURANCE COUNTY SHARE	3.84	4.06	5.45	2.59	6.00	6.00	6.00	0.00
514600 WORKERS COMPENSATION	239.77	251.91	194.77	128.58	287.00	274.00	274.00	-13.00
520900 CONTRACTED SERVICES	7,991.00	6,999.74	8,066.10	3,518.67	8,000.00	8,000.00	8,000.00	0.00
524800 MAINTENANCE AGREEMENT	600.00	841.00	324.00	81.00	1,000.00	1,000.00	1,000.00	0.00
531100 POSTAGE AND BOX RENT	1,240.00	1,952.00	41.98	1,280.00	2,000.00	2,000.00	2,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	383.00	-545.75	397.60	250.45	501.00	501.00	560.00	59.00
534000 OPERATING/MEETING SUPPLIES	1,100.68	2,507.93	3,427.55	2,268.18	2,800.00	2,800.00	2,800.00	0.00
TOTAL POSTAGE METERING	38,297.92	39,695.54	40,854.20	20,985.58	44,245.00	44,232.00	45,500.00	1,255.00
10017182 GENERAL COUNTY BUILDINGS								
511100 SALARIES PERMANENT REGULAR	125,344.73	139,742.59	139,976.70	85,858.31	185,646.00	185,646.00	185,163.00	-483.00
511200 SALARIES-PERMANENT-OVERTIME	8,819.13	3,397.41	3,191.90	362.49	2,882.00	2,882.00	3,013.00	131.00
511900 LONGEVITY-FULL TIME	348.00	397.00	446.00	0.00	555.00	555.00	624.00	69.00
512100 WAGES-PART TIME	0.00	0.00	7,207.71	0.00	0.00	0.00	0.00	0.00
512200 WAGES-PART TIME-OVERTIME	0.00	0.00	94.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	10,215.88	10,704.72	11,167.24	6,376.96	14,465.00	14,465.00	14,444.00	-21.00
514200 RETIREMENT-COUNTY SHARE	7,646.97	9,751.52	9,281.58	5,832.32	12,858.00	12,858.00	12,650.00	-208.00
514400 HEALTH INSURANCE COUNTY SHARE	3,886.69	29,849.67	32,090.38	22,498.46	47,715.00	47,715.00	46,495.00	-1,220.00
514500 LIFE INSURANCE COUNTY SHARE	53.36	66.44	48.64	15.11	41.00	41.00	35.00	-6.00
514600 WORKERS COMPENSATION	1,573.83	1,682.04	1,323.35	1,069.15	2,344.00	2,344.00	2,153.00	-191.00
520900 CONTRACTED SERVICES	172,060.88	199,821.97	166,194.35	105,923.41	200,000.00	200,000.00	200,000.00	0.00
522900 UTILITIES	223,563.85	223,192.67	215,355.63	84,101.36	211,500.00	212,500.00	214,100.00	2,600.00
523000 TRADE SERVICES	6,418.81	1,218.35	2,124.89	2,694.65	8,000.00	7,500.00	7,500.00	-500.00
525100 VENDING MACHINES	9,075.92	7,679.54	6,077.22	3,856.76	10,112.00	9,500.00	8,500.00	-1,612.00
531100 POSTAGE AND BOX RENT	85.01	84.01	183.40	0.00	100.00	100.00	100.00	0.00
531400 SMALL EQUIPMENT	6,992.43	2,252.89	1,897.62	0.00	2,000.00	2,000.00	2,000.00	0.00

Fund: GENERAL FUND Department: BUILDING SERVICES		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10017182 GENERAL COUNTY BUILDINGS									
531800	MIS DEPARTMENT CHARGEBACKS	1,299.34	10,914.45	2,017.39	500.96	1,002.00	1,002.00	1,413.00	411.00
533100	VEHICLE EXPENSES	1,546.06	3,154.38	1,825.39	330.58	3,000.00	3,000.00	2,500.00	-500.00
534000	OPERATING/MEETING SUPPLIES	74,129.68	62,858.47	96,513.22	28,694.26	80,000.00	80,000.00	80,000.00	0.00
535100	VEHICLE FUEL / OIL	0.00	0.00	612.00	0.00	0.00	0.00	0.00	0.00
551000	INSURANCE	11,040.09	17,680.82	21,766.36	2,201.99	25,000.00	27,500.00	27,500.00	2,500.00
572003	ART	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL COUNTY BUILDINGS		664,100.66	724,448.94	719,394.97	350,316.77	807,220.00	809,608.00	808,190.00	970.00
10017184 COUNTY PHONE/COMMUNICATIONS									
511100	SALARIES PERMANENT REGULAR	68,969.33	73,768.89	76,208.50	36,090.42	79,077.00	79,077.00	91,078.00	12,001.00
511900	LONGEVITY-FULL TIME	220.00	240.00	260.00	0.00	280.00	280.00	300.00	20.00
514100	FICA & MEDICARE TAX	5,224.99	5,592.88	5,718.16	2,696.68	6,071.00	6,071.00	6,990.00	919.00
514200	RETIREMENT-COUNTY SHARE	4,838.83	5,027.50	5,052.80	2,454.18	5,396.00	5,396.00	6,122.00	726.00
514400	HEALTH INSURANCE COUNTY SHARE	5,987.54	5,559.42	5,721.40	2,913.06	5,826.00	5,826.00	10,137.00	4,311.00
514600	WORKERS COMPENSATION	809.63	866.70	672.25	447.48	984.00	984.00	1,041.00	57.00
520900	CONTRACTED SERVICES	33,038.72	22,584.75	32,446.19	13,238.35	30,000.00	30,000.00	30,000.00	0.00
522500	TELEPHONE & DAIN LINE	49,848.80	48,589.20	43,426.65	3,986.13	5,300.00	5,300.00	5,300.00	0.00
522700	911 EMERGENCY NUMBER	14,651.20	34,696.03	35,700.00	0.00	0.00	0.00	0.00	0.00
522720	911 SURCHARGE FEE	89,718.12	89,844.12	97,884.72	0.00	0.00	0.00	0.00	0.00
522900	UTILITIES	97,048.59	54,705.50	51,340.48	23,829.91	60,650.00	55,850.00	56,450.00	-4,200.00
523000	TRADE SERVICES	4,561.65	0.00	0.00	5,150.19	10,000.00	10,000.00	10,000.00	0.00
524800	MAINTENANCE AGREEMENT	21,307.00	27,099.00	44,689.07	22,657.00	0.00	23,000.00	23,000.00	23,000.00
531100	POSTAGE AND BOX RENT	1,802.58	1,361.05	1,626.39	1,226.78	2,500.00	2,000.00	2,000.00	-500.00
531200	OFFICE SUPPLIES AND EXPENSE	641.32	0.00	0.00	0.00	500.00	500.00	500.00	0.00
531400	SMALL EQUIPMENT	91,601.00	29,515.23	136,558.32	18,331.32	30,000.00	30,000.00	30,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	9,631.16	25,144.02	10,061.40	265.45	531.00	531.00	1,355.00	824.00
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	6,230.15	3,812.10	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
533200	MILEAGE	0.00	479.71	2,483.03	1,186.67	7,000.00	7,000.00	300.00	-6,700.00
533500	MEALS AND LODGING	0.00	542.04	0.00	0.00	200.00	200.00	200.00	0.00
551000	INSURANCE	2,257.84	791.26	961.65	13.03	3,730.00	3,730.00	4,135.00	405.00
581900	CAPITAL OUTLAY	348,802.78	342,622.22	93,337.83	184,457.22	529,354.00	405,000.00	400,000.00	-129,354.00
TOTAL COUNTY PHONE/COMMUNICATIONS		857,191.23	772,841.62	644,148.84	318,943.87	779,399.00	677,745.00	685,908.00	-93,491.00
10017265 WEST BARABOO GARAGE									
522900	UTILITIES	5,556.80	4,666.81	3,458.75	1,786.75	4,800.00	4,800.00	4,800.00	0.00
534000	OPERATING/MEETING SUPPLIES	173.59	66.57	245.81	166.15	2,000.00	2,000.00	2,000.00	0.00
551000	INSURANCE	0.00	0.00	0.00	0.00	415.00	450.00	450.00	35.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
TOTAL WEST BARABOO GARAGE	5,730.39	4,733.38	3,704.56	1,952.90	7,215.00	7,250.00	7,250.00	35.00
10017270 LAW ENFORCEMENT CENTER								
511100 SALARIES PERMANENT REGULAR	86,328.79	90,920.61	94,159.30	44,702.02	97,408.00	97,408.00	101,204.00	3,796.00
511200 SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	0.00	826.00	826.00	858.00	32.00
511900 LONGEVITY-FULL TIME	60.00	518.60	558.60	0.00	599.00	599.00	639.00	40.00
512900 LONGEVITY-PART TIME	418.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	6,438.26	6,788.61	7,029.39	3,321.40	7,561.00	7,561.00	7,857.00	296.00
514200 RETIREMENT-COUNTY SHARE	6,070.99	6,211.54	6,247.13	3,034.61	6,721.00	6,721.00	6,881.00	160.00
514400 HEALTH INSURANCE COUNTY SHARE	21,435.50	19,902.67	20,482.68	10,428.78	20,857.00	20,857.00	22,061.00	1,204.00
514500 LIFE INSURANCE COUNTY SHARE	20.84	32.16	39.32	16.81	40.00	40.00	41.00	1.00
514600 WORKERS COMPENSATION	1,017.00	1,070.74	831.99	553.39	1,226.00	1,226.00	1,171.00	-55.00
520900 CONTRACTED SERVICES	102,767.41	113,289.18	89,813.27	49,138.71	100,000.00	100,000.00	105,000.00	5,000.00
522900 UTILITIES	401,387.77	333,382.23	345,533.55	127,646.15	350,000.00	350,000.00	345,000.00	-5,000.00
523000 TRADE SERVICES	5,128.18	1,573.72	400.00	0.00	9,000.00	9,000.00	9,000.00	0.00
531400 SMALL EQUIPMENT	0.00	2,625.02	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	766.00	596.75	-144.90	815.96	1,632.00	1,632.00	1,749.00	117.00
533100 VEHICLE EXPENSES	517.64	302.13	527.33	186.23	1,000.00	1,000.00	1,000.00	0.00
534000 OPERATING/MEETING SUPPLIES	47,972.86	49,993.43	67,312.59	23,709.46	60,000.00	60,000.00	60,000.00	0.00
551000 INSURANCE	17,489.45	19,210.63	22,673.46	2,425.58	27,500.00	27,500.00	30,250.00	2,750.00
581900 CAPITAL OUTLAY	0.00	0.00	15,478.82	64,090.00	230,000.00	130,000.00	517,000.00	287,000.00
TOTAL LAW ENFORCEMENT CENTER	697,819.29	646,418.02	670,942.53	330,069.10	916,370.00	816,370.00	1,211,711.00	295,341.00
10017411 ANIMAL SHELTER								
523000 TRADE SERVICES	752.27	2,479.09	0.00	8,645.49	2,500.00	11,000.00	2,500.00	0.00
551000 INSURANCE	236.85	257.56	300.96	28.60	440.00	440.00	490.00	50.00
TOTAL ANIMAL SHELTER	989.12	2,736.65	300.96	8,839.60	2,940.00	11,440.00	2,990.00	50.00
TOTAL DEPARTMENT REVENUE	-2,433,026.38	-3,164,162.13	-2,867,267.67	-1,322,767.82	-3,987,138.00	-2,571,049.00	-3,635,313.00	-351,825.00
TOTAL DEPARTMENT EXPENSE	2,644,719.56	2,941,420.16	3,180,996.72	1,214,314.91	3,987,138.00	3,167,786.00	3,635,313.00	-351,825.00
ADDITION TO (-)/USE OF FUND BALANCE	211,693.18	-222,741.97	313,729.05	-108,452.91	0.00	596,737.00	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

Specific Strategic Issues Addressed

Creating and maintaining a sustainable livable community (environmental stewardship, good wages)

Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)

Changing statutory authority (state/feds) impeding local decision-making

Partnerships with outside agencies (drugs, interoperability)

Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity. Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult Protective Services)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Support economic development activity through proactive legal support to the County.	Number of, and timely completion of actions related to economic development.	See the completion of the Prairie du Sac/Sauk City Unit and assist where necessary in further trail development. Continue support for the White Mound building, CDBG program and Placemaking where needed.	9/1/2018
Digitize certain case files in the areas of mental commitments. Guardianships, protective placements and juvenile matters. Continue efforts to improve the use of existing technology while implementing mandatory E-Filing.	Number of files transferred to concourse.	This is hand in glove with e-filing and will result in files being available immediately in court	7/1/2018
Support the County's efforts to protect the health and safety of Sauk County.	Terminations of old programs and transitions to new programs receive the legal support necessary to achieve objectives.	The ongoing implementation of the environmental health programs formerly provided by the State will continue to require ongoing legal support.	9/1/2018
Assist the development of multi-disciplinary approaches to addressing health and zoning violations that may involve vulnerable adults and children.	Interdisciplinary team functioning and meeting.	This concept is to create an environment of information sharing so that silos are broken down and ideas are brought to the table to resolve problematic cases.	7/1/2018

Corporation Counsel

Program Evaluation

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 Budget		FTE's	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	2.67	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	\$249,220		
			Operating Expenses	\$21,767		
			TOTAL EXPENSES	\$270,987		
			COUNTY LEVY	\$270,967		
Human Services / Children in Needs of Protection & Services / Terminations of Parental Rights	The Office represents the Sauk County Department of Human Services in various types of actions that involve protection of individuals and the public. These kinds of matters include involuntary mental commitments, juvenile matters such as children in need of protection and services cases and termination of parental rights, guardianships and protective placements.	Wis Stat 48.09, 51.20, 55.02	User Fees	\$0	2.74	TPR/CHIPS hearings & filings - % of cases resolved within statutory deadlines.
			Other Revenues	\$107,085		
			TOTAL REVENUES	\$107,085		
			Wages & Benefits	\$241,517		
			Operating Expenses	\$15,160		
			TOTAL EXPENSES	\$256,677		
COUNTY LEVY	\$149,592					
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	0.06	Negotiations are handled efficiently resulting in cost effective labor agreements. The county is professionally defended in labor relations tribunals.
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$7,562		
			Operating Expenses	\$1,944		
			TOTAL EXPENSES	\$9,506		
			COUNTY LEVY	\$9,506		
Child Support Enforcement	The Office is responsible for providing representation to the Sauk County Child Support Agency in all areas of their enforcement function.	IV-D of Federal Social Security Act	Other Revenues	\$115,155	1.03	Child Support Agency improves its metrics due to proactive legal support.
			TOTAL REVENUES	\$115,155		
			Wages & Benefits	\$118,620		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$118,620		
			COUNTY LEVY	\$3,465		
Totals			TOTAL REVENUES	\$222,260	6.50	
			TOTAL EXPENSES	\$655,789		
			COUNTY LEVY	\$433,529		

Output Measures - How much are we doing?

Description	2016 Actual	2017 Estimate	2018 Budget
Legal Opinions and Reviews	363	430	410
Guardianship and Protective Placement Hearings and Reviews	113	155	140
Mental Commitment Hearings and Settlements	135	105	170
Juvenile Matters CHIPS/TPRS Cases Filed and Hearings	162	210	165
Child Support Hearings/Court Appearances	719	675	755

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

Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Legal Opinions Rendered - % of opinions rendered/status given within 2 weeks	County departments are getting timely legal support necessary for their operations.	363 opinions, 97.5%	430 opinions, 100%	Estimate 410 opinions, 100%
Guardianship & Protective Placement hearings & filings - % of cases resolved within statutory deadlines	Vulnerable adults are protected and have healthy placements.	113 matters, 100%	155 matters, 100%	Estimate 140 hearings & filings, 100%
Mental Commitment hearings, settlements & filings - % of cases resolved within statutory deadlines	The mentally ill received all care they needed and society is protected.	135 matters, 100%	105 matters, 100%	Estimate 170 hearings & filings, 100%
TPR/CHIPS hearings & filings - % of cases resolved within statutory deadlines	Abused and neglected children are protected and are ultimately living in a safe and supporting environment.	162 matters, 100%	210 matters, 100%	Estimate 165 hearings & 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	Ordinance enforcement results in a safer and more pleasant county community.	38 violations, 100%	50 violations, 100%	Estimate 50 actions, 100%

Corporation Counsel

Oversight Committee: **Executive & Legislative**

Corporation Counsel

1.00 FTE

**Principal Assistant
Corporation Counsel**

(General Civil Law)

1.00 FTE

Lead Assistant Corporation Counsel
(Child Support Enforcement)

1.00 FTE

Assistant Corporation Counsel
(Termination of Parental Rights)

1.00 FTE

Paralegal

1.00 FTE

Legal Assistant

1.00 FTE

Legal Secretary

0.50 FTE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.29	0.00	0.00	0.00	0.21
FTE Balance	6.29	6.29	6.29	6.29	6.50

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CORPORATION COUNSEL											
<u>Revenues</u>											
Tax Levy	372,794	384,970	402,578	404,947	404,947	433,529	28,582	7.06%	None	0	0
Intergovernmental	205,137	208,440	214,037	216,012	216,012	222,240	6,228	2.88%			
Miscellaneous	20	195	20	320	20	20	0	0.00%	2018 Total	0	0
Total Revenues	577,951	593,605	616,635	621,279	620,979	655,789	34,810	5.61%			
<u>Expenses</u>											
Labor	409,961	418,635	427,971	445,040	453,178	478,046	24,868	5.49%	2019	0	0
Labor Benefits	132,427	132,303	125,305	131,325	131,325	138,873	7,548	5.75%	2020	0	0
Supplies & Services	23,703	32,037	53,401	35,776	36,476	38,870	2,394	6.56%	2021	0	0
Addition to Fund Balance	11,860	10,630	9,958	9,138	0	0	0	0.00%	2022	0	0
Total Expenses	577,951	593,605	616,635	621,279	620,979	655,789	34,810	5.61%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

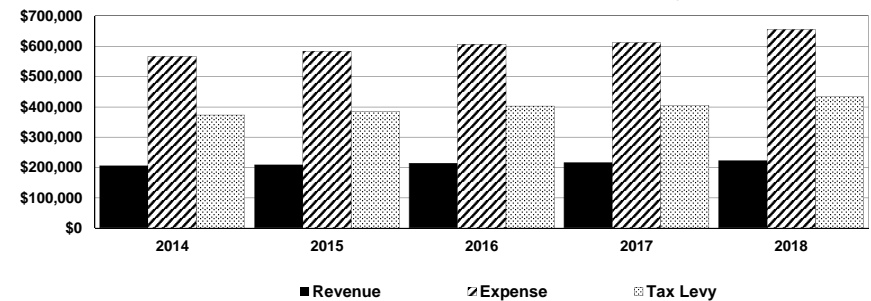
2018 Highlights & Issues on the Horizon

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

The 2018 budget includes creation of a new 0.50 full-time equivalent secretarial position and elimination of a law clerk.

The budget continues the county's commitment to case management efficiencies and moving the office forward with implementation of recently acquired systems.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: CORPORATION COUNSEL		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10015 CORPORATION COUNSEL REVENUE									
411100	GENERAL PROPERTY TAXES	-372,794.00	-384,970.00	-402,578.00	-202,473.52	-404,947.00	-404,947.00	-433,529.00	28,582.00
474600	HUMAN SERVICES REVENUE	-101,883.10	-103,868.26	-106,565.36	-47,368.05	-102,999.00	-102,999.00	-107,085.00	4,086.00
474620	CSA SUPPORT ENFORCEMENT	-103,254.05	-104,571.51	-107,471.50	-55,519.84	-113,013.00	-113,013.00	-115,155.00	2,142.00
484160	MISCELLANEOUS REVENUES	-20.00	-194.74	-20.00	-290.61	-20.00	-320.00	-20.00	0.00
TOTAL CORPORATION COUNSEL REVENUE		-577,951.15	-593,604.51	-616,634.86	-305,652.02	-620,979.00	-621,279.00	-655,789.00	34,810.00
10015132 CORPORATION COUNSEL									
511100	SALARIES PERMANENT REGULAR	247,607.16	250,397.51	253,576.84	129,227.49	281,769.00	281,769.00	290,845.00	9,076.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	42.42	72.18	194.41	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	1,239.20	999.20	1,218.99	0.00	919.00	919.00	1,339.00	420.00
512100	WAGES-PART TIME	9,397.50	10,532.50	9,698.60	0.00	8,138.00	0.00	19,420.00	11,282.00
514100	FICA & MEDICARE TAX	19,028.96	19,275.48	19,683.05	9,625.71	22,248.00	22,248.00	23,838.00	1,590.00
514200	RETIREMENT-COUNTY SHARE	17,650.82	17,237.56	16,992.65	8,759.67	19,223.00	19,223.00	20,877.00	1,654.00
514400	HEALTH INSURANCE COUNTY SHARE	42,907.96	44,843.16	37,741.97	17,944.50	35,889.00	35,889.00	37,959.00	2,070.00
514500	LIFE INSURANCE COUNTY SHARE	97.92	109.96	119.60	60.83	101.00	101.00	215.00	114.00
514600	WORKERS COMPENSATION	231.60	208.68	135.56	90.68	204.00	204.00	187.00	-17.00
521200	LEGAL SERVICES	0.00	177.16	899.81	45.00	800.00	600.00	800.00	0.00
521400	COURT REPORTER AND TRANSCRIBER	433.75	843.20	389.06	290.48	1,500.00	1,000.00	1,000.00	-500.00
522500	TELEPHONE & DAIN LINE	488.95	499.66	416.55	127.77	175.00	175.00	175.00	0.00
524800	MAINTENANCE AGREEMENT	528.44	604.52	76.47	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	1,707.19	1,726.88	1,901.35	738.62	2,000.00	1,500.00	2,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	3,935.09	1,679.83	5,085.19	1,212.06	4,500.00	3,500.00	3,500.00	-1,000.00
531400	SMALL EQUIPMENT	0.00	21.79	0.00	0.00	0.00	0.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	2,533.75	5,187.91	36,856.58	8,170.34	16,501.00	16,501.00	19,595.00	3,094.00
532200	SUBSCRIPTIONS	8,901.88	14,645.37	2,336.97	2,807.82	2,800.00	4,500.00	3,800.00	1,000.00
532400	MEMBERSHIP DUES	2,605.00	3,459.75	2,096.50	2,388.92	3,600.00	3,600.00	3,600.00	0.00
532500	SEMINARS AND REGISTRATIONS	1,072.00	897.00	1,452.00	589.00	1,400.00	1,400.00	1,400.00	0.00
533200	MILEAGE	1,058.96	1,403.11	879.66	263.33	1,000.00	1,000.00	1,000.00	0.00
533500	MEALS AND LODGING	437.95	891.16	611.00	36.85	1,000.00	1,000.00	1,000.00	0.00
TOTAL CORPORATION COUNSEL		361,864.08	375,683.81	392,240.58	182,573.48	403,767.00	395,129.00	432,550.00	28,783.00
10015146 NEGOTIATIONS AND LABOR									
521200	LEGAL SERVICES	0.00	0.00	400.00	0.00	1,200.00	1,000.00	1,000.00	-200.00
TOTAL NEGOTIATIONS AND LABOR		0.00	0.00	400.00	0.00	1,200.00	1,000.00	1,000.00	-200.00
10015442 TERMS OF PARENTAL RIGHTS									
511100	SALARIES PERMANENT REGULAR	75,509.79	78,322.29	82,085.83	34,940.16	76,793.00	76,793.00	79,688.00	2,895.00
511900	LONGEVITY-FULL TIME	277.60	297.60	0.00	0.00	0.00	0.00	0.00	0.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: CORPORATION COUNSEL	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10015442 TERMS OF PARENTAL RIGHTS								
514100 FICA & MEDICARE TAX	5,301.90	5,530.82	6,002.76	2,505.81	5,875.00	5,875.00	6,096.00	221.00
514200 RETIREMENT-COUNTY SHARE	5,300.50	5,340.75	5,115.36	2,375.88	5,222.00	5,222.00	5,339.00	117.00
514400 HEALTH INSURANCE COUNTY SHARE	15,411.00	14,299.68	13,305.05	7,515.72	15,031.00	15,031.00	15,899.00	868.00
514500 LIFE INSURANCE COUNTY SHARE	14.36	14.52	14.32	6.00	24.00	24.00	14.00	-10.00
514600 WORKERS COMPENSATION	67.95	62.60	42.04	24.48	54.00	54.00	48.00	-6.00
TOTAL TERMS OF PARENTAL RIGHTS	101,883.10	103,868.26	106,565.36	47,368.05	102,999.00	102,999.00	107,084.00	4,085.00
10015451 CORP COUNSEL-CHILD SUPPORT								
511100 SALARIES PERMANENT REGULAR	75,509.80	77,603.01	80,858.79	40,939.38	85,079.00	85,079.00	86,254.00	1,175.00
511900 LONGEVITY-FULL TIME	420.00	440.00	460.00	0.00	480.00	480.00	500.00	20.00
514100 FICA & MEDICARE TAX	5,587.88	5,727.92	5,976.08	3,011.37	6,545.00	6,545.00	6,637.00	92.00
514200 RETIREMENT-COUNTY SHARE	5,310.47	5,301.47	5,373.73	2,772.24	5,818.00	5,818.00	5,813.00	-5.00
514400 HEALTH INSURANCE COUNTY SHARE	15,447.96	14,287.93	14,761.28	7,515.72	15,031.00	15,031.00	15,899.00	868.00
514600 WORKERS COMPENSATION	68.05	62.13	41.62	28.51	60.00	60.00	52.00	-8.00
TOTAL CORP COUNSEL-CHILD SUPPORT	102,344.16	103,422.46	107,471.50	54,267.22	113,013.00	113,013.00	115,155.00	2,142.00
TOTAL DEPARTMENT REVENUE	-577,951.15	-593,604.51	-616,634.86	-305,652.02	-620,979.00	-621,279.00	-655,789.00	34,810.00
TOTAL DEPARTMENT EXPENSE	566,091.34	582,974.53	606,677.44	284,208.75	620,979.00	612,141.00	655,789.00	34,810.00
ADDITION TO (-)/USE OF FUND BALANCE	-11,859.81	-10,629.98	-9,957.42	-21,443.27	0.00	-9,138.00	0.00	

COUNTY BOARD

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	139,327	142,198	142,044	152,026	152,026	156,853	4,827	3.18%	None	0	0
Use of Fund Balance	0	0	5,600	0	0	80,000	80,000	0.00%			
Total Revenues	139,327	142,198	147,644	152,026	152,026	236,853	84,827	55.80%	2018 Total	0	0

Expenses

Labor	78,515	79,955	83,494	86,750	86,690	86,690	0	0.00%	2019	0	0
Labor Benefits	6,554	6,664	6,810	7,272	7,272	7,263	(9)	-0.12%	2020	0	0
Supplies & Services	52,170	54,613	57,340	55,202	58,064	142,900	84,836	146.11%	2021	0	0
Addition to Fund Balance	2,088	965		2,802	0	0	0	0.00%	2022	0	0
Total Expenses	139,327	142,198	147,644	152,026	152,026	236,853	84,827	55.80%			

Beginning of Year Fund Balance

Included in General Fund Total

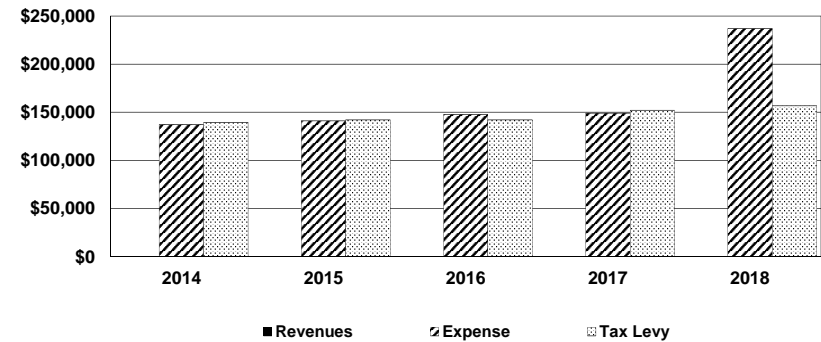
End of Year Fund Balance

2018 Highlights & Issues on the Horizon

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.

The 2018 budget includes upgrades to the audio, microphone and camera control systems and the voting system in the County Board Room.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: COUNTY BOARD	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10001 COUNTY BOARD REVENUE								
411100 GENERAL PROPERTY TAXES	-139,327.00	-142,198.00	-142,044.00	-76,013.02	-152,026.00	-152,026.00	-156,853.00	4,827.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	0.00	0.00	-80,000.00	80,000.00
TOTAL COUNTY BOARD REVENUE	-139,327.00	-142,198.00	-142,044.00	-76,013.02	-152,026.00	-152,026.00	-236,853.00	84,827.00
10001111 COUNTY BOARD CHAIRMAN								
511100 SALARIES PERMANENT REGULAR	4,800.00	4,800.00	8,400.00	4,800.00	9,600.00	9,600.00	9,600.00	0.00
514100 FICA & MEDICARE TAX	1,381.01	1,520.85	1,526.29	839.38	1,850.00	1,850.00	1,850.00	0.00
514600 WORKERS COMPENSATION	16.25	15.91	10.19	7.69	17.00	17.00	15.00	-2.00
515100 PER DIEM / COUNTY BOARD	720.00	818.76	780.00	480.00	780.00	840.00	780.00	0.00
515800 PER DIEM COMMITTEE	6,350.00	7,200.00	6,118.36	3,450.00	6,300.00	6,300.00	6,300.00	0.00
522500 TELEPHONE & DAIN LINE	905.19	1,189.41	609.76	248.59	900.00	600.00	600.00	-300.00
531100 POSTAGE AND BOX RENT	126.62	377.61	41.73	192.89	200.00	200.00	200.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	13.96	152.37	53.38	0.00	400.00	400.00	400.00	0.00
531300 PHOTO COPIES	0.00	180.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	5,679.72	5,212.75	5,838.00	2,317.97	8,089.00	8,089.00	89,575.00	81,486.00
532400 MEMBERSHIP DUES	100.00	100.00	0.00	0.00	100.00	100.00	100.00	0.00
532500 SEMINARS AND REGISTRATIONS	0.00	335.00	390.00	325.00	400.00	400.00	400.00	0.00
533200 MILEAGE	6,504.80	8,030.28	6,222.96	3,333.90	7,500.00	7,500.00	7,500.00	0.00
533500 MEALS AND LODGING	0.00	386.00	306.80	92.00	600.00	0.00	550.00	-50.00
TOTAL COUNTY BOARD CHAIRMAN	26,597.55	30,318.94	30,297.47	16,087.42	36,736.00	35,896.00	117,870.00	81,134.00
10001112 COMMITTEE & COMMISSIONS								
514100 FICA & MEDICARE TAX	5,096.95	5,073.50	5,238.36	2,599.78	5,356.00	5,356.00	5,356.00	0.00
514600 WORKERS COMPENSATION	59.53	53.79	35.23	23.87	49.00	49.00	42.00	-7.00
515100 PER DIEM / COUNTY BOARD	20,795.10	23,069.26	22,080.00	13,680.00	23,010.00	23,010.00	23,010.00	0.00
515800 PER DIEM COMMITTEE	45,850.00	44,067.42	46,115.46	20,300.00	47,000.00	47,000.00	47,000.00	0.00
521900 OTHER PROFESSIONAL SERVICES	130.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00
531100 POSTAGE AND BOX RENT	1,929.81	1,531.86	1,433.74	802.85	1,400.00	1,400.00	1,400.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	637.75	216.27	777.99	314.67	600.00	600.00	600.00	0.00
532100 PUBLICATION OF LEGAL NOTICES	0.00	0.00	139.00	0.00	0.00	0.00	0.00	0.00
532400 MEMBERSHIP DUES	10,832.00	10,832.00	12,072.00	8,888.00	11,000.00	8,888.00	11,000.00	0.00
532700 BOARD PROCEEDINGS	1,853.88	1,530.63	1,827.00	598.00	2,000.00	1,900.00	1,900.00	-100.00
532800 TRAINING AND INSERVICE	2,767.95	1,575.00	2,100.00	2,450.00	1,800.00	2,450.00	2,000.00	200.00
533200 MILEAGE	20,677.32	20,264.34	21,229.54	9,751.12	22,575.00	22,575.00	22,575.00	0.00
533500 MEALS AND LODGING	10.50	2,699.82	4,298.12	0.00	500.00	100.00	4,000.00	3,500.00
TOTAL COMMITTEE & COMMISSIONS	110,640.79	110,913.89	117,346.44	59,408.29	115,290.00	113,328.00	118,983.00	3,693.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: COUNTY BOARD	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	-139,327.00	-142,198.00	-142,044.00	-76,013.02	-152,026.00	-152,026.00	-236,853.00	84,827.00
TOTAL DEPARTMENT EXPENSE	137,238.34	141,232.83	147,643.91	75,495.71	152,026.00	149,224.00	236,853.00	84,827.00
ADDITION TO (-)/USE OF FUND BALANCE	-2,088.66	-965.17	5,599.91	-517.31	0.00	-2,802.00	0.00	

County Clerk

Department Vision - Where the department would ideally like to be
To provide effective daily administrative duties and statutory functions to the public and all government agencies.
Department Mission - Major reasons for the department's existence and purpose in County government
To provide efficient and cost effective services in conjunction with other county government operations and perform all election related and general, administrative functions for the public as well as county and municipal government, in accordance with 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	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Provide mandated & advanced services that are effective, to ensure the needs of the public are met while also providing a high level of customer service	<ol style="list-style-type: none"> 1. Ability to meet mandated deadlines 2. Monitoring the outcome of the services we are providing 	<ol style="list-style-type: none"> 1. Senate Bill 295 - This became effective March 2016 - continue to have staffing in place to accommodate the tracking of all absentee information for our 23 "WisVote Relier" municipalities in an effective and timely manner; while also having staff in place to support the functions of the regular election responsibilities with the ongoing law changes. 2. Passport Applications & Photo Station - Monitor the number of clients to whom we are providing this service. This generates revenue for the office. 	12/31/2018
High level of outreach to provide information on services we provide to the public	Reduce the number of people coming into the office with missing documentation for our services	<ol style="list-style-type: none"> 1. Keep up to date on informational handouts for services within the office. 2. Give informational handouts to local wedding venues to have readily available for couples applying for a marriage license. 3. Advertise as a passport acceptance facility in the paper occasionally. 4. Utilize the entrance alcove in WSB occasionally to display information on passports and elections to better inform the public. 	12/31/2018

County Clerk

Program Evaluation

Program Title	Program Description	Mandates and References	2018 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, dissolution of domestic partnerships, passports, 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 *Passport services are not mandated - however, good revenue source and needed service in the Baraboo & surrounding areas.	User Fees	\$48,026	1.25	Daily office administration and customer support
			Grants	\$0		
			TOTAL REVENUES	\$48,026		
			Wages & Benefits	\$84,759		
			Operating Expenses	\$7,047		
			TOTAL EXPENSES	\$91,806		
			COUNTY LEVY	\$43,780		
County Board	1) Attend all regular and special board meetings, maintain official records for Sauk County Board of Supervisors. Issue "Oath of Office" and "Certificate of Election" to board members. 2) Publish and certify official minutes of the Board of Supervisors, adopted resolutions and county ordinances. 3) Serve as "Filing Officer" and source of information for individuals seeking to run for the office of County Board Supervisors. 4) Receive document claims filed against Sauk County. 5) Maintain record of rezoning petitions.	Wis Stats Ch 59, including 59.23(1), 59.23(b), 59.11	User Fees	\$0	0.75	Length of time to compile and mail monthly county board agendas, prepare and mail monthly county board minutes, and all other county board duties
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$56,772		
			Operating Expenses	\$7,047		
			TOTAL EXPENSES	\$63,819		
			COUNTY LEVY	\$63,819		
Elections	1) Serve as provider for 23 "WisVote Relier" municipalities. Draft and update WisVote Memorandum of Understanding, all WisVote responsibilities required as a provider, four-year voter purge, provisional tracking and reporting, cost of elections (GAB 190), absentee tracking, etc. 2) Coordinate and publish all election notices. 3) Draft, review, and receive nomination papers, declaration of candidacy and campaign registration statements and maintain filing system for same. Issue certificate of election and oath of office forms. 4) Serve as collection point to coordinate candidate and referenda material for eventual placement on ballots. 5) Draft, proof and distribute test, absentee and official ballots and election supplies for all elections. Coordinate testing of election tabulating equipment. 6) Appoint "Board of Canvassers". 7) Maintain official record of all county election results and election financial reports and report final canvass results to GAB. 8) Conduct county re-count proceedings and maintain official minutes.	Wis Stats Ch 5.62, 5.66, 7.10, 7.60, 10.64, 59.11 & 59.14 and all election statutes	User Fees/MOU's	\$106,468	2.00	Length of time to process all election and WisVote responsibilities each year
			Grants	\$0		
			TOTAL REVENUES	\$106,468		
			Wages & Benefits	\$140,356		
			Operating Expenses	\$122,009		
			TOTAL EXPENSES	\$262,365		
			COUNTY LEVY	\$155,897		
Totals			TOTAL REVENUES	\$154,494	4.00	
			TOTAL EXPENSES	\$417,989		
			COUNTY LEVY	\$263,495		

County Clerk

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimate	2018 Budget
Marriage Licenses Issued	455	375	375
Passport Applications	325	800	800
Passport Photos	0	450	450
Dog/Kennel Licenses Sold	5065	5050	5050
Open Air Assembly Permits Issued	0	0	0
Timber Notices Issued	156	150	150
County Directory	17 printed/website	15 printed/website	15 printed/website
County Board Proceedings Book	5 printed/website	5 printed/website	5 printed/website
Resolutions & Ordinances Considered	138/8	130/8	130/8
Elections Conducted	4	5	4
Domestic Partnership Agreements Issued	0	0	1
Termination of Domestic Partnerships Issued	1	0	1
Number of SVRS Reliers	23	23	23

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Processing Marriage Licenses	Inform the public better so they have proper documentation when applying for a marriage license. This will eliminate couples having to make several trips to the office.	15 minutes	15 minutes	15 minutes
Length of time to process one (GAB 131) voter registration form information into WisVote for all 23 "WisVote Relier" Municipalities	Keep municipal clerks up to date on requirements so that we have all information when processing these forms.	5 minutes per application if all information is complete	5 minutes per application if all information is complete	5 minutes per application if all information is complete
Processing absentee applications & ballots (sent & returned) for all 23 "WisVote Relier" municipalities	Keep municipal clerks up to date on requirements so that we can process these at a continuous pace while paying attention to great detail and still meeting the mandatory deadlines.	Not Required	3 months of solid tracking/updating for each election	3 months of solid tracking/updating for each election
Processing and reconciling municipal clerks' poll books against WisVote, entry of GAB-190's/GAB-191's for each election for all 23 "WisVote Relier" municipalities	Keep municipal clerks up to date on requirements so that we can process these at a continuous pace while paying attention to great detail and still meeting the mandatory deadlines.	Estimate - 30 days following each election	Estimate - 30 days following each election	Estimate - 30 days following each election
Process Passport Applications	Inform the public better so they have proper documentation when submitting passport applications. This will eliminate customers having to make several trips to the office.	Average issuance 15 Minutes	Average issuance 15 Minutes	Average issuance 15 Minutes
Incorporate Passport Photo Station	This would be convenient for customers applying for a passport. Customers would be able to do everything in one location. Would also generate more revenue to the office.	Didn't Provide Service	5 minutes per photo	5 minutes per photo

County Clerk

Oversight Committee: **Executive & Legislative**

County Clerk
1.00 FTE

Lead Deputy County Clerk
1.00 FTE

Deputy County Clerk
1.00 FTE

**Deputy County Clerk /
Program Assistant**
1.00 FTE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.00	0.00	0.92	0.00
FTE Balance	3.08	3.08	3.08	4.00	4.00

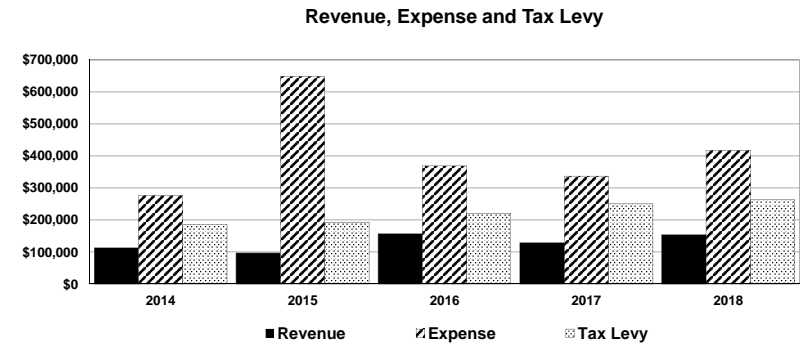
	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY CLERK / ELECTIONS											
<u>Revenues</u>											
Tax Levy	185,788	192,664	221,431	250,887	250,887	263,495	12,608	5.03%	None	0	0
Licenses & Permits	16,880	16,200	17,045	14,000	15,000	14,000	(1,000)	-6.67%			
User Fees	52	96	8,660	24,025	5,650	34,026	28,376	502.23%	2018 Total	0	0
Intergovernmental	96,255	80,411	131,454	91,554	77,467	106,468	29,001	37.44%			
Use of Fund Balance	0	359,340	0	0	0	0	0	0.00%			
Total Revenues	298,975	648,711	378,590	380,466	349,004	417,989	68,985	19.77%	2019	0	0
									2020	0	0
									2021	0	0
									2022	0	0
<u>Expenses</u>											
Labor	141,855	163,166	175,180	189,119	189,319	190,814	1,495	0.79%			
Labor Benefits	58,016	56,954	65,942	78,418	78,418	91,072	12,654	16.14%			
Supplies & Services	77,054	50,437	128,270	69,031	81,267	136,103	54,836	67.48%			
Capital Outlay	0	378,154	0	0	0	0	0	0.00%			
Addition to Fund Balance	22,050	0	9,199	43,898	0	0	0	0.00%			
Total Expenses	298,975	648,711	378,590	380,466	349,004	417,989	68,985	19.77%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2018 Highlights & Issues on the Horizon

Four regularly scheduled elections in 2018 (Spring Primary, Spring Election , Partisan Primary & General Election). If there would be any petitions filed for recall elections, those elections may not be held concurrently with the four already scheduled. These additional costs for Recall and/or Recount elections are not budgeted expenses.

Passport revenues have been more than anticipated. It is unknown at this time if the revenue trend will plateau or grow. This has helped offset increased costs associated with the 4-year election cycle.

Purchase of countywide voting system in 2015.



Fund: GENERAL FUND Department: COUNTY CLERK		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10010 COUNTY CLERK REVENUE									
411100	GENERAL PROPERTY TAXES	-185,788.00	-192,664.00	-221,431.00	-125,443.50	-250,887.00	-250,887.00	-263,495.00	12,608.00
442200	MARRIAGE LICENSE FEE CTY	-16,880.00	-16,200.00	-17,045.00	-6,475.00	-15,000.00	-14,000.00	-14,000.00	-1,000.00
451230	PASSPORT FEES-COUNTY	0.00	0.00	-8,400.40	-16,974.65	-5,625.00	-24,000.00	-34,000.00	28,375.00
451650	COPIER/POSTAGE/MISC	-52.14	-95.50	-259.52	0.00	-25.00	-25.00	-26.00	1.00
472490	LOCAL GOVT/AGENCY PMTS SVRS	-57,756.97	-54,987.45	-62,467.18	-62,468.18	-62,467.00	-62,468.00	-62,468.00	1.00
473400	ELECTION PROCESSING FEES	-38,498.50	-25,424.03	-68,987.22	-28,716.94	-15,000.00	-29,086.00	-44,000.00	29,000.00
TOTAL COUNTY CLERK REVENUE		-298,975.61	-289,370.98	-378,590.32	-240,078.27	-349,004.00	-380,466.00	-417,989.00	68,985.00
10010140 COUNTY CLERK									
511100	SALARIES PERMANENT REGULAR	102,054.68	122,749.59	111,290.58	42,427.05	92,098.00	92,098.00	91,984.00	-114.00
511200	SALARIES-PERMANENT-OVERTIME	370.07	15.80	0.00	0.00	3,131.00	3,131.00	3,580.00	449.00
511900	LONGEVITY-FULL TIME	295.70	0.00	290.00	0.00	310.00	310.00	330.00	20.00
512100	WAGES-PART TIME	0.00	582.25	145.27	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	7,703.60	9,311.43	8,364.95	3,095.27	7,309.00	7,309.00	7,336.00	27.00
514200	RETIREMENT-COUNTY SHARE	7,693.08	7,774.32	7,349.52	2,884.93	6,497.00	6,497.00	6,425.00	-72.00
514400	HEALTH INSURANCE COUNTY SHARE	21,397.26	21,298.84	26,215.65	12,730.05	25,460.00	25,460.00	31,797.00	6,337.00
514500	LIFE INSURANCE COUNTY SHARE	44.95	40.19	21.21	8.81	22.00	22.00	22.00	0.00
514600	WORKERS COMPENSATION	92.23	98.67	57.10	29.66	67.00	67.00	58.00	-9.00
515900	RELIEF WORKER CHARGES	203.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	249.30	79.66	112.44	59.26	600.00	600.00	600.00	0.00
531100	POSTAGE AND BOX RENT	762.64	752.86	1,962.07	1,523.89	1,000.00	2,000.00	2,000.00	1,000.00
531200	OFFICE SUPPLIES AND EXPENSE	694.98	990.92	1,093.50	851.73	1,000.00	1,000.00	1,000.00	0.00
531300	PHOTO COPIES	289.99	280.00	400.00	100.00	500.00	500.00	500.00	0.00
531400	SMALL EQUIPMENT	470.46	460.00	0.00	2,168.57	3,000.00	2,500.00	500.00	-2,500.00
531800	MIS DEPARTMENT CHARGEBACKS	3,961.50	3,195.08	5,699.44	4,778.34	5,491.00	5,491.00	6,428.00	937.00
532100	PUBLICATION OF LEGAL NOTICES	56.41	125.52	59.81	0.00	250.00	500.00	250.00	0.00
532200	SUBSCRIPTIONS	278.60	484.60	344.92	83.00	326.00	326.00	325.00	-1.00
532400	MEMBERSHIP DUES	100.00	100.00	125.00	125.00	200.00	200.00	200.00	0.00
532500	SEMINARS AND REGISTRATIONS	0.00	454.00	640.00	175.00	600.00	175.00	600.00	0.00
532700	BOARD PROCEEDINGS	0.00	0.00	18.00	0.00	0.00	0.00	0.00	0.00
533200	MILEAGE	0.00	693.40	2,390.11	150.00	1,000.00	300.00	1,000.00	0.00
533500	MEALS AND LODGING	0.00	483.44	487.50	0.00	675.00	0.00	675.00	0.00
552100	OFFICIALS BONDS	11.68	11.68	11.68	11.68	15.00	12.00	15.00	0.00
TOTAL COUNTY CLERK		146,730.71	169,982.25	167,078.75	71,202.24	149,551.00	148,498.00	155,625.00	6,074.00
10010141 ELECTIONS									
511100	SALARIES PERMANENT REGULAR	36,547.63	39,662.01	55,369.49	42,427.52	92,223.00	92,223.00	92,107.00	-116.00
511200	SALARIES-PERMANENT-OVERTIME	1,435.38	56.19	5,790.73	0.00	847.00	847.00	1,683.00	836.00

Fund: GENERAL FUND Department: COUNTY CLERK		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10010141 ELECTIONS									
511900	LONGEVITY-FULL TIME	295.70	0.00	290.00	0.00	310.00	310.00	330.00	20.00
512100	WAGES-PART TIME	352.50	0.00	703.71	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	2,887.50	2,956.06	4,626.67	3,114.13	7,174.00	7,174.00	7,261.00	87.00
514200	RETIREMENT-COUNTY SHARE	2,677.25	2,736.03	3,833.49	2,885.18	6,341.00	6,341.00	6,297.00	-44.00
514400	HEALTH INSURANCE COUNTY SHARE	15,474.69	12,694.84	15,419.55	12,730.17	25,460.00	25,460.00	31,797.00	6,337.00
514500	LIFE INSURANCE COUNTY SHARE	10.43	11.72	17.79	8.91	22.00	22.00	22.00	0.00
514600	WORKERS COMPENSATION	35.01	31.90	35.77	29.90	66.00	66.00	57.00	-9.00
515300	BOARD OF CANVASSERS	300.00	100.00	1,300.00	200.00	400.00	200.00	800.00	400.00
524800	MAINTENANCE AGREEMENT	8,384.92	196.68	8,545.00	0.00	8,600.00	8,600.00	8,600.00	0.00
526700	PROGRAMMING COSTS	17,648.75	12,712.09	46,717.06	18,699.08	24,000.00	20,000.00	52,000.00	28,000.00
530600	BALLOTS CHARGES	34,092.51	11,172.16	45,760.83	15,891.46	24,000.00	17,000.00	50,000.00	26,000.00
531100	POSTAGE AND BOX RENT	2,159.52	1,138.19	3,434.46	1,511.41	2,500.00	2,500.00	2,500.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	1,163.14	1,296.29	1,587.27	574.72	1,700.00	1,700.00	1,700.00	0.00
531500	FORMS AND PRINTING	1,341.40	756.50	1,804.23	0.00	2,000.00	2,000.00	2,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	0.00	12,718.76	0.00	0.00	0.00	0.00	0.00	0.00
532100	PUBLICATION OF LEGAL NOTICES	5,335.41	2,322.28	6,222.80	5,853.51	3,600.00	3,600.00	5,000.00	1,400.00
532500	SEMINARS AND REGISTRATIONS	0.00	0.00	0.00	0.00	100.00	0.00	100.00	0.00
533200	MILEAGE	53.20	13.11	288.89	26.50	100.00	27.00	100.00	0.00
533500	MEALS AND LODGING	0.00	0.00	565.32	0.00	10.00	0.00	10.00	0.00
581900	CAPITAL OUTLAY	0.00	378,154.01	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTIONS		130,194.94	478,728.82	202,313.06	103,952.49	199,453.00	188,070.00	262,364.00	62,911.00
TOTAL DEPARTMENT REVENUE		-298,975.61	-289,370.98	-378,590.32	-240,078.27	-349,004.00	-380,466.00	-417,989.00	68,985.00
TOTAL DEPARTMENT EXPENSE		276,925.65	648,711.07	369,391.81	175,154.73	349,004.00	336,568.00	417,989.00	68,985.00
ADDITION TO (-)/USE OF FUND BALANCE		-22,049.96	359,340.09	-9,198.51	-64,923.54	0.00	-43,898.00	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

Specific Strategic Issues Addressed

Creating and maintaining a sustainable livable community (environmental stewardship, good wages)

Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)

Partnerships with outside agencies (drugs, interoperability)

Goals - Desired results for department	Measures - How to tell if goals are	Objectives - Specific projects	Completion Date
Outreach- Outreach is an effort to bring awareness & knowledge to people where they live or spend time.	Feedback surveys using will be tabulated quarterly (March, June, September and December)	Identify outreach and education opportunities Increasing involvement of community in CJCC through outreach	12/31/2018 and beyond
Reduce recidivism throughout the criminal justice system	Define & track recidivism through the criminal justice system	Expand on use of Hawaiian Proxy. Reduction in daily intake numbers	12/31/2018
	Reduce alcohol and other substance abuse related crimes	Bail Monitoring Drug Court	12/31/2018 and beyond
		OWI Court Operating after revocation program	12/31/2018 and beyond
Ensure juveniles are getting educated and staying in school	Reduce truancy referrals to Human Services	Truancy Court	12/31/2018 and beyond

Program Evaluation

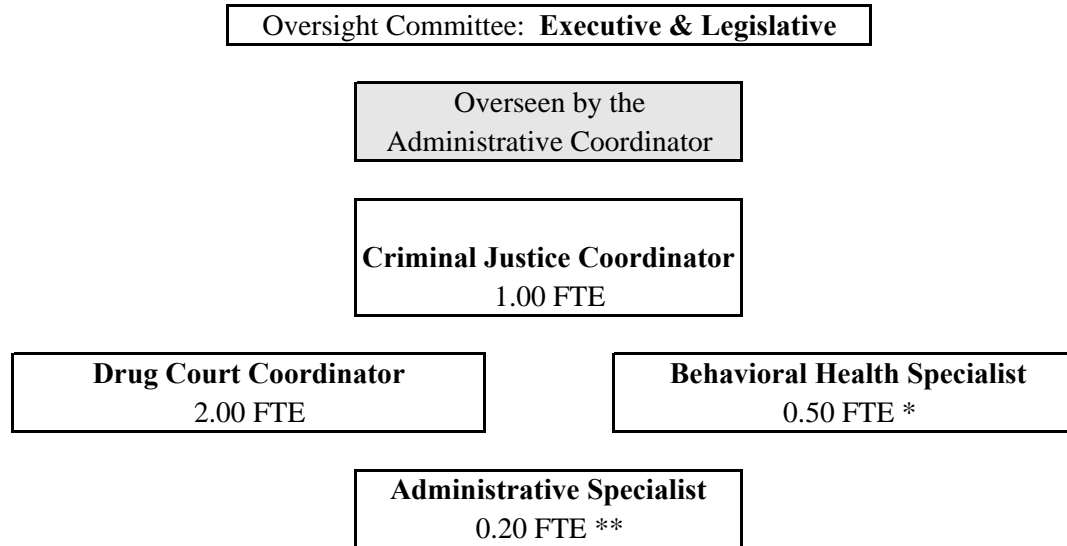
Program Title	Program Description	Mandates and References	2018 Budget	FTE's	Key Outcome Indicator(s)
CJCC (Criminal Justice Coordinating Council)	The Sauk County Criminal Justice Coordinating Council is a collaborative group of criminal justice leaders, created to evaluate and improve the Sauk County Criminal Justice System. Working to reduce recidivism, create efficiencies, and enhance the communities health and safety.		User Fees / Misc	\$0	1.37 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	\$104,503	
			Operating Expenses	\$12,351	
			TOTAL EXPENSES	\$116,854	
Treatment 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.		COUNTY LEVY	\$116,854	2.25 Decrease alcohol and other drug use in-program Decrease supervision violations in-program Reduce recidivism post-program Reduce jail bed days for drug perpetuated offenses
			User Fees / Misc	\$3,000	
			Grants & Aids	\$116,733	
			Use of Fund Balance	\$0	
			TOTAL REVENUES	\$119,733	
			Wages & Benefits	\$172,560	
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.		Operating Expenses	\$145,298	0.08 Decrease OAR/OWL citations and court cases issued Decrease jail bed days for OAR/OWL offenses
			TOTAL EXPENSES	\$317,858	
			COUNTY LEVY	\$198,125	
			User Fees / Misc	\$4,000	
			Use of Fund Balance	\$0	
			TOTAL REVENUES	\$4,000	
Totals			Wages & Benefits	\$5,999	3.70
			Operating Expenses	\$46,064	
			TOTAL EXPENSES	\$52,063	
			COUNTY LEVY	\$48,063	
			TOTAL REVENUES	\$123,733	
			TOTAL EXPENSES	\$486,775	
			COUNTY LEVY	\$363,042	

Criminal Justice Coordinating

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimate	2018 Budget
CJCC - Number of Council Meetings Held	12	12	12
CJCC - Attendance at Each Council Meeting	80%	80%	80%
CJCC - Annual Strategic Planning Session	1	1	1
CJCC - Public Awareness Occurrences	8	10	12
OAR/OWL - Diversion Program Admissions	57	85	85
OAR/OWL - Number of participants who reinstate their driver's license.	22	36	40
CANS - Number of Reminder Text Messages Sent	3192	4000	4800

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
CJCC Quarterly Survey Results = Agree or Strongly Agree	Committee members are committed and understand the vision, mission, and	80%	80%	80%
CJCC Annual Planning Session Survey Results = Agree or Strongly Agree	Committee members are committed and understand the vision, mission, and	80%	80%	80%
Treatment Court - Recidivism Rates of Successful Graduates @ 6 month post programming	Drug Court is impacting sobriety and reducing recidivism six months post programming.	NA	NA	NA
Treatment Court - Recidivism Rates of Successful Graduates @ 12 month post programming	Drug Court is impacting long sobriety and reducing recidivism one year post programming.	NA	NA	NA
Treatment Court - Recidivism Rates of Successful Graduates @ 24 months post programming	Drug Court is impacting long term sobriety and reducing recidivism two years post programming.	NA	NA	NA
CANS - Decrease in Failure to Appear Rate Comparing Text Messages vs. No Text Messages	Text reminders reduce failure to appear rates.	1.03%	1%	3.0%
OAR/OWL - Recidivism Rates of Successful Graduates @ 6 month post programming	OAR Diversion Program is impacting recidivism @ six months post programming.	<1%	<1%	<1%
OAR/OWL - Recidivism Rates of Successful Graduates @ 12 month post programming	OAR Diversion Program is impacting recidivism @ twelve months post programming.	<2%	<2%	<2%
OAR/OWL - Recidivism Rates of Successful Graduates @ 24 months post programming	OAR Diversion Program is impacting recidivism @ twenty-four months post programming.	NA	NA	<5%
OAR/OWL - Satisfaction of Participants Post Programming	Participants agree or strongly agree that programming was beneficial and met their needs.	85%	85%	85%
OAR/OWL - Successful Program Completions	Participants were successful in reinstating their driving privilege.	60%	60%	70%

Criminal Justice Coordinating



* Shared position with the Sheriff's Department, and overseen by the Sheriff

** Shared position with the Administrative Coordinator

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.00	1.00	2.25	0.45
FTE Balance	0.00	0.00	1.00	3.25	3.70

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CRIMINAL JUSTICE COORDINATING											
Revenues											
Tax Levy	0	0	240,000	276,079	276,079	363,042	86,963	31.50%	None	0	0
Grants & Aids	0	0	0	116,733	123,733	116,733	(7,000)	-5.66%			
User Fees	0	0	7,339	7,000	12,500	7,000	(5,500)	-44.00%	2018 Total	0	0
Use of Fund Balance	0	0	0	0	45,000	0	(45,000)	-100.00%			
Total Revenues	0	0	247,339	399,812	457,312	486,775	29,463	6.44%	2019	0	0
									2020	0	0
									2021	0	0
									2022	0	0
Expenses											
Labor	0	0	88,335	141,232	176,555	212,760	36,205	20.51%			
Labor Benefits	0	0	16,724	67,773	61,547	70,302	8,755	14.22%			
Supplies & Services	0	0	69,814	117,657	219,210	203,713	(15,497)	-7.07%			
Addition to Fund Balance	0	0	72,466	73,150	0	0	0	0.00%			
Total Expenses	0	0	247,339	399,812	457,312	486,775	29,463	6.44%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2018 Highlights & Issues on the Horizon

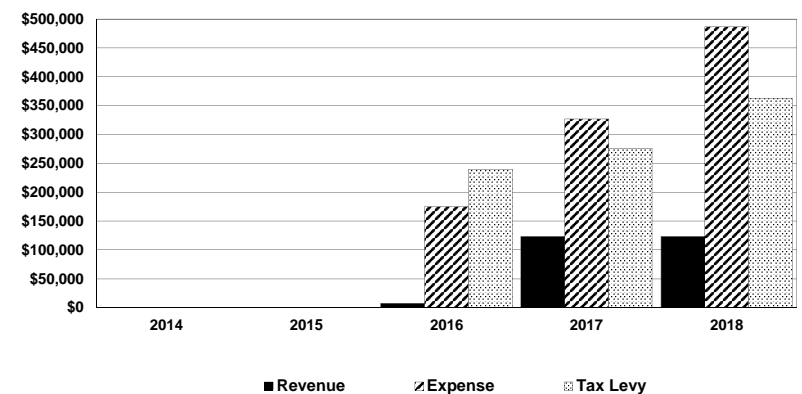
The 2018 budget continues to support the efforts of the CJCC. This budget reflects the continued support of the OAR Diversion and Adult Drug Court Programs. Additionally this budget includes the award of Wisconsin Treatment and Diversion grant monies to expand the Drug Court.

Expanding from a Drug Court to a Hybrid Treatment Court model will allow Sauk County to work with individuals whose crimes are perpetuated by either drugs and/or alcohol. In addition, this expansion allows funding for housing, transportation, monitoring, and treatment barriers that many participants face.

The 2018 budget supports the addition of a 20% position to support the CJCC committees through preparing agendas and helping with minute taking for the CJCC as a whole. The position will also provide help for data tracking and grant reporting.

Providing strong base support for all of the continued growth and ideas while being mindful of budget constraints.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: CRIMINAL JUSTICE COORDINATING		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10027 CRIMINAL JUSTICE COORDINATING									
411100	GENERAL PROPERTY TAXES	0.00	0.00	-240,000.00	-138,039.52	-276,079.00	-276,079.00	-363,042.00	86,963.00
422160	HO-CHUNK GAMING GRANT	0.00	0.00	0.00	-7,000.00	-7,000.00	0.00	0.00	-7,000.00
424275	TREATMENT ALTERNATIVES & DIVER	0.00	0.00	0.00	-465.00	-116,733.00	-116,733.00	-116,733.00	0.00
451211	OP AFTER REVOCATION PROG FEES	0.00	0.00	-6,990.00	-1,730.00	-7,500.00	-4,000.00	-4,000.00	-3,500.00
451212	TREATMENT COURT USER FEES	0.00	0.00	-349.00	-740.00	-5,000.00	-3,000.00	-3,000.00	-2,000.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-45,000.00	0.00	0.00	-45,000.00
TOTAL CRIMINAL JUSTICE COORDINATING		0.00	0.00	-247,339.00	-147,974.52	-457,312.00	-399,812.00	-486,775.00	29,463.00
10027133 CRIMINAL JUSTICE COORD COUNCIL									
511100	SALARIES PERMANENT REGULAR	0.00	0.00	87,448.39	22,118.29	176,495.00	68,621.00	85,551.00	-90,944.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	886.48	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	60.00	0.00	0.00	-60.00
514100	FICA & MEDICARE TAX	0.00	0.00	6,550.09	1,692.38	13,506.00	5,250.00	6,545.00	-6,961.00
514200	RETIREMENT-COUNTY SHARE	0.00	0.00	5,722.63	1,015.96	12,006.00	4,460.00	5,732.00	-6,274.00
514400	HEALTH INSURANCE COUNTY SHARE	0.00	0.00	4,184.73	1,351.78	33,821.00	15,326.00	6,261.00	-27,560.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	0.00	16.79	5.20	25.00	8.00	9.00	-16.00
514600	WORKERS COMPENSATION	0.00	0.00	249.72	15.46	2,189.00	670.00	407.00	-1,782.00
520900	CONTRACTED SERVICES	0.00	0.00	58,524.87	15,543.05	197,297.00	0.00	0.00	-197,297.00
520910	CRIMINAL JUSTICE PLANNING	0.00	0.00	2,023.21	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	0.00	0.00	515.93	525.71	1,100.00	1,100.00	1,100.00	0.00
531100	POSTAGE AND BOX RENT	0.00	0.00	28.12	22.31	225.00	100.00	100.00	-125.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	0.00	799.98	410.65	600.00	500.00	500.00	-100.00
531800	MIS DEPARTMENT CHARGEBACKS	0.00	0.00	4,074.09	1,914.00	10,563.00	10,563.00	2,024.00	-8,539.00
532500	SEMINARS AND REGISTRATIONS	0.00	0.00	1,883.25	0.00	3,700.00	1,000.00	3,400.00	-300.00
533200	MILEAGE	0.00	0.00	564.30	95.40	1,500.00	500.00	1,000.00	-500.00
533500	MEALS AND LODGING	0.00	0.00	178.44	0.00	1,000.00	500.00	1,000.00	0.00
537500	PROGRAM INCENTIVES & EXPENSES	0.00	0.00	1,221.74	127.00	3,225.00	3,000.00	3,225.00	0.00
TOTAL CRIMINAL JUSTICE COORD COUNCIL		0.00	0.00	174,872.76	44,837.19	457,312.00	111,598.00	116,854.00	-340,458.00
10027135 TREATMENT COURT									
511100	SALARIES PERMANENT REGULAR	0.00	0.00	0.00	36,461.14	0.00	72,611.00	121,966.00	121,966.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	849.72	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	0.00	0.00	0.00	2,731.59	0.00	5,555.00	9,330.00	9,330.00
514200	RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	2,384.65	0.00	4,938.00	8,172.00	8,172.00
514400	HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	10,020.96	0.00	30,652.00	31,797.00	31,797.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	15.31	0.00	14.00	80.00	80.00
514600	WORKERS COMPENSATION	0.00	0.00	0.00	456.00	0.00	900.00	1,213.00	1,213.00
520912	URINE ANALYSIS	0.00	0.00	0.00	7,392.50	0.00	19,000.00	52,000.00	52,000.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: CRIMINAL JUSTICE COORDINATING	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10027135 TREATMENT COURT								
520913 TREATMENT	0.00	0.00	0.00	3,004.39	0.00	5,000.00	25,000.00	25,000.00
520914 MONITORING	0.00	0.00	0.00	0.00	0.00	10,000.00	40,000.00	40,000.00
522500 TELEPHONE & DAIN LINE	0.00	0.00	0.00	0.00	0.00	0.00	550.00	550.00
528600 TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532500 SEMINARS AND REGISTRATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	0.00	0.00	0.00	0.00	0.00	300.00	500.00	500.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	0.00	30.00	250.00	250.00
538130 HOUSING ASSISTANCE	0.00	0.00	0.00	0.00	0.00	10,000.00	17,000.00	17,000.00
TOTAL TREATMENT COURT	0.00	0.00	0.00	63,316.26	0.00	169,000.00	317,858.00	317,858.00
10027136 OPERATING AFTER REVOCATION								
511100 SALARIES PERMANENT REGULAR	0.00	0.00	0.00	0.00	0.00	0.00	5,243.00	5,243.00
514100 FICA & MEDICARE TAX	0.00	0.00	0.00	0.00	0.00	0.00	402.00	402.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00	351.00	351.00
514600 WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
520911 OAR DIVERSION	0.00	0.00	0.00	19,193.35	0.00	46,064.00	46,064.00	46,064.00
TOTAL OPERATING AFTER REVOCATION	0.00	0.00	0.00	19,193.35	0.00	46,064.00	52,063.00	52,063.00
TOTAL DEPARTMENT REVENUE	0.00	0.00	-247,339.00	-147,974.52	-457,312.00	-399,812.00	-486,775.00	29,463.00
TOTAL DEPARTMENT EXPENSE	0.00	0.00	174,872.76	127,346.80	457,312.00	326,662.00	486,775.00	29,463.00
ADDITION TO (-)/USE OF FUND BALANCE	0.00	0.00	-72,466.24	-20,627.72	0.00	-73,150.00	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	2014	2015	2016	2017	2017	2017	Dollar
Department	General Non-Departmental 999	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	Change
10999 GENERAL REVENUES								
411100 General Property Taxes		4,415,884.03	5,143,103.88	5,755,985.39	3,239,954.48	6,479,909.00	6,479,909.00	(917,321.00)
412100 Sales Tax Discount		(201.13)	(131.02)	(130.54)	(70.65)	(150.00)	(130.00)	(20.00)
Retailer's Discount retained on taxable sales made by the County.								
412200 County Sales Tax Revenues		(8,000,255.68)	(8,483,879.65)	(8,764,687.26)	(2,679,598.43)	(8,020,000.00)	(8,900,000.00)	755,658.00
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		(734,674.16)	(708,541.44)	(709,340.81)	-	(701,889.00)	(709,855.00)	190.00
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		(103,008.00)	(103,290.00)	(100,808.00)	-	(95,000.00)	(92,128.00)	(5,000.00)
Payment from the State to offset the taxable value lost when business computers were exempted from personal property tax.								
424120 Indirect Cost Reimbursement		(233,713.98)	(96,578.20)	(102,121.68)	(69,548.56)	(139,097.00)	(139,097.00)	(30,158.00)
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.								
425970 ATC Environmental Impact Fee		-	-	(908,645.00)	-	-	-	-
Environmental impact fee received from the American Transmission Company and Xcel Energy for expansion of the Badger Coulee transmission line.								
481420 Interest on Loan Payments		(112.12)	(88.52)	(74.19)	(30.35)	(47.00)	(58.00)	(19.00)
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	2014	2015	2016	2017	2017	2017		Dollar
Department	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2018	Change
General Fund 10								
General Non-Departmental 999								
482100 Rent of County Buildings	(130,023.51)	(133,079.97)	(133,313.24)	(71,213.38)	(135,691.00)	(135,691.00)	(138,177.00)	2,486.00
Rent of space to the Wis Dept of Natural Resources Forester, Federal Farm Service Agency, Humane Society, VARC, Workforce Development Board of South Central Wisconsin, and Department of Workforce Development. (Sauk Co. Development Corp. and Madison Area Technical College ended 2016).								
483600 Sale of County Owned Property	(7,724.11)	(11,638.78)	(9,583.74)	(8,046.57)	(5,000.00)	(10,000.00)	(7,000.00)	2,000.00
Proceeds from sale of surplus property.								
484110 Miscellaneous Public Charges	(1,969.78)	(996.75)	(10,923.91)	(247.85)	(1,000.00)	(500.00)	(1,000.00)	-
Miscellaneous revenues.								
492200 Transfer from Special Revenue Funds	(2,545,755.76)	(1,886,921.44)	(1,418,360.87)	(303,201.69)	(7,000.00)	(306,701.00)	(7,000.00)	-
2014-2017 - Transfer of Human Services excess fund balance and interfund investment income. 2018 - Budgeted transfer of interfund investment income.								
492600 Transfer from Enterprise Funds	(664,978.26)	(696,046.48)	(707,506.17)	(367,320.86)	(734,600.00)	(737,000.00)	(733,877.00)	(723.00)
Transfer of Supplemental Payment Program revenues from the Health Care Center and interfund investment income.								
492700 Transfer from Highway Fund	(3,702.63)	(5,064.81)	(22,729.24)	(3,999.98)	(8,000.00)	(8,000.00)	(8,000.00)	-
Transfer of interfund investment income.								
493100 General Fund Applied	-	-	-	-	(1,065,440.00)	-	(1,823,215.00)	757,775.00
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. 2017: Health Care Center Home Care closure \$115,440. 2018: Health Care Center Assisted Living study \$485,000; ADRC Building Remodel \$186,215; Mid-Continent Railway Museum \$77,000; Sauk County Development Corp \$25,000.								
493200 Continuing Appropriations from Prior Year	-	-	-	-	(683,250.00)	-	-	(683,250.00)
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. 2017: ATC Environmental impact fees.								
493455 Continuing Appropriations AHHP			-	-	(4,239.00)	-	-	(4,239.00)
Re-appropriation of Arts, Humanities & Historic Preservation previously budgeted funds.								
TOTAL GENERAL REVENUES	(8,017,245.09)	(6,990,163.18)	(7,139,249.26)	(270,333.84)	(5,127,504.00)	(4,566,261.00)	(5,004,883.00)	(122,621.00)

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	2014	2015	2016	2017	2017	2017		Dollar
Department	General Non-Departmental 999	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2018	Change
GENERAL EXPENSES									
10999134-524000 Court Appointed Special Advocate		-	-	50,000.00	to Register in Probate	to Register in Probate	to Register in Probate	to Register in Probate	-
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		52.54	40,573.83	69.83	-	1,883.00	100.00	100.00	(1,783.00)
Miscellaneous expenses.									
10999148-524700 Charitable and Penal Charges		3,537.24	5,313.38	2,020.95	121.21	242.00	242.00	212.00	(30.00)
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		21,336.00	16,805.00	15,665.00	15,665.00	15,665.00	15,665.00	16,422.00	757.00
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		33,636.00	29,105.00	27,965.00	27,965.00	27,965.00	27,965.00	28,722.00	757.00
10999360-526100 Wisconsin River Rail Transit		28,000.00	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		-	675.00	900.00	1,200.00	1,200.00	1,200.00	1,200.00	-
Commission to promote rail service along the line from Madison to Reedsburg, WI.									
10999362 Mid-Continent Railway Museum		-	-	-	-	-	-	77,000.00	77,000.00
Living museum to educate about the Golden Years of Railroads									
10999510 Sauk County Library Board		928,659.20	996,175.06	1,002,048.61	1,026,476.71	1,027,131.00	1,027,789.00	1,044,698.00	17,567.00
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	2014	2015	2016	2017	2017	2017	Dollar
Department	General Non-Departmental 999	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2018 Change
10999513 Arts, Humanities Grant		111,108.52	67,190.76	67,476.61	79,434.06	80,011.00	79,778.00	(4,239.00)
Advocate for and expand arts, humanities and historic resources in the County.								
10999562 UW-Baraboo/Sauk County Operating & Outlay		80,000.00	90,000.00	90,000.00	131,000.00	131,000.00	131,000.00	(28,500.00)
10999562 UW-Baraboo/Sauk County Science Facility		514,682.12	2,339,946.27	10,584.92	-	-	-	-
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	70,028.00	10,000.00	50,000.00	50,000.00	50,000.00	25,000.00
Promote and retain diverse economic vitality for Sauk County and its communities.								
10999682-526100 Placemaking		-	41,939.99	-	-	-	-	-
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.								
10999683-526100 ATC Environmental Impact Fee Projects		-	-	-	145,200.00	683,250.00	683,250.00	(683,250.00)
Badger Coulee transmission line environmental impact fee projects.								
10999900-592000 Transfer to Special Revenue Funds		-	-	-	-	-	-	186,215.00
Transfer of general fund balance to the ADRC for remodeling.								
10999900-595000 Transfer to Debt Service Fund		3,628,478.65	1,569,216.23	1,573,599.00	712,667.02	1,425,334.00	1,425,334.00	(7,037.00)
Transfer of sales tax proceeds to fund debt service.								
10999900-596000 Transfer to Enterprise Funds		1,276,071.00	1,285,626.00	1,219,401.00	603,024.00	1,321,488.00	1,169,940.00	295,679.00
Transfer of sales tax proceeds to fund Health Care Center debt service \$1,132,167 and assisted living outlay \$485,000.								
TOTAL GENERAL EXPENSES		6,671,753.27	6,563,789.52	4,082,065.92	2,805,088.00	5,127,504.00	4,624,598.00	(122,621.00)
TOTAL DEPARTMENT REVENUE		(8,017,245.09)	(6,990,163.18)	(7,139,249.26)	(270,333.84)	(5,127,504.00)	(4,566,261.00)	(122,621.00)
TOTAL DEPARTMENT EXPENSE		6,671,753.27	6,563,789.52	4,082,065.92	2,805,088.00	5,127,504.00	4,624,598.00	(122,621.00)
ADDITION TO (-)/USE OF FUND BALANCE		(1,345,491.82)	(426,373.66)	(3,057,183.34)	2,534,754.16	-	58,337.00	-

INSURANCE FUND

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget
Intergovernmental	49,110	13,934	21,002	35,365	95,424	136,421
Interest	2,836	2,578	154	3,200	1,200	2,200
Miscellaneous	21,360	21,187	21,330	0	0	0
Use of Fund Balance	0	3,685	9,696	54,356	0	0

Total Revenues	73,306	41,384	52,182	92,921	96,624	138,621
----------------	--------	--------	--------	--------	--------	---------

Expenses

Supplies & Services	51,866	41,384	52,182	92,921	49,500	60,500
Addition to Fund Balance	21,440	0	0	0	47,124	78,121

Total Expenses	73,306	41,384	52,182	92,921	96,624	138,621
----------------	--------	--------	--------	--------	--------	---------

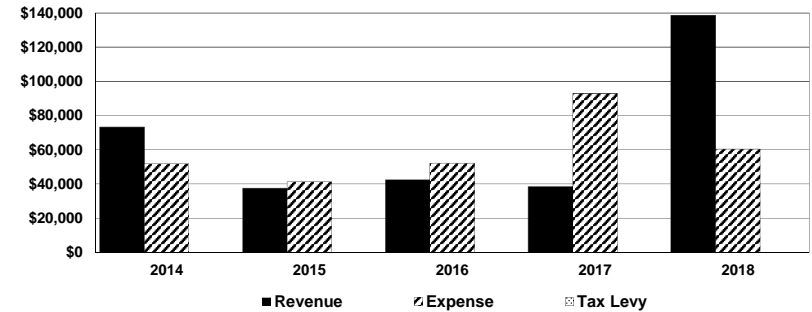
Beginning of Year Fund Balance	468,177	489,617	485,932	476,236		421,880
End of Year Fund Balance	489,617	485,932	476,236	421,880		500,001

\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
40,997	42.96%	None	0	0
1,000	83.33%			
0	0.00%	2018 Total	0	0
0	0.00%			
41,997	43.46%	2019	0	0
		2020	0	0
		2021	0	0
11,000	22.22%	2022	0	0
30,997	65.78%			
41,997	43.46%			

2018 Highlights & Issues on the Horizon

Charges to departments to bring the estimated fund balance back to its minimum of \$500,000, as well as meet 2018 expenses.

Revenue, Expense and Tax Levy



Fund: COUNTY INSURANCE	2014	2015	2016	2017	2017	2017		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
73999 COUNTY INSURANCE REVENUE								
474010 DEPARTMENTAL CHARGES	-49,109.63	-13,933.74	-21,001.93	0.00	-95,424.00	-35,365.00	-136,421.00	40,997.00
481100 INTEREST ON INVESTMENTS	-2,836.39	-2,577.53	-154.42	-194.36	-1,200.00	-3,200.00	-2,200.00	1,000.00
486400 DEDUCTIBLE FUND REFUNDS/DIVIDE	-21,360.00	-21,187.00	-21,330.00	0.00	0.00	0.00	0.00	0.00
TOTAL COUNTY INSURANCE REVENUE	-73,306.02	-37,698.27	-42,486.35	-194.36	-96,624.00	-38,565.00	-138,621.00	41,997.00
73999157 NON DEPARTMENT INSURANCE/BOND								
551400 COLLISION & COMPREHENSIVE	3,550.00	6,932.86	11,600.20	0.00	6,000.00	40,000.00	6,000.00	0.00
551600 INSURANCE-MONIES & SECURITIES	807.03	799.74	0.00	0.00	0.00	0.00	0.00	0.00
551900 INSURANCE-GENERAL LIABILITY	42,266.00	28,408.00	34,325.00	291.00	37,000.00	46,664.00	48,000.00	11,000.00
552200 EMPLOYEE BONDS	5,243.00	5,243.00	6,257.00	6,257.00	6,500.00	6,257.00	6,500.00	0.00
TOTAL NON DEPARTMENT INSURANCE/BOND	51,866.03	41,383.60	52,182.20	6,548.00	49,500.00	92,921.00	60,500.00	11,000.00
73999930 ADDITION TO FUND BALANCE								
593000 ADDTN TO FUND BAL/RET EARNINGS	0.00	0.00	0.00	0.00	47,124.00	0.00	78,121.00	30,997.00
TOTAL ADDITION TO FUND BALANCE	0.00	0.00	0.00	0.00	47,124.00	0.00	78,121.00	30,997.00
TOTAL DEPARTMENT REVENUE	-73,306.02	-37,698.27	-42,486.35	-194.36	-96,624.00	-38,565.00	-138,621.00	41,997.00
TOTAL DEPARTMENT EXPENSE	51,866.03	41,383.60	52,182.20	6,548.00	96,624.00	92,921.00	138,621.00	41,997.00
ADDITION TO (-)/USE OF FUND BALANCE	-21,439.99	3,685.33	9,695.85	6,353.64	0.00	54,356.00	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 to the public.

Elements of Countywide Mission Fulfilled

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

Specific Strategic Issues Addressed

Parks/trails development. Placemaking

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific achievements	Completion Date
Consolidation of GIS dataset	Fire number data up to date in E911 system	Maintain fire number addresses to keep E911 up to date	Ongoing
Maintain the Land Records Modernization Plan	We are able to continue to retain fees from document recording	Update the Plan as necessary Provide required reporting to the Wis Department of Administration	Ongoing
Utilization of remaining redaction funds for modernization and preservation of existing paper records in the Register of Deeds Office	Completion of book scanning project	Digitize and Index old documents by Grantor / Grantee	1/31/2017
	Index created and updated	Develop and Maintain a Tract Index	Ongoing
Improved Integration of Land Information Systems with existing County systems	Zoning layers on GIS complete	Integration of Planning & Zoning Maps and Land Use Permitting Systems	6/30/2017
	All section corners and centers updated with current coordinates from tie sheets	Complete Remonumentation of Section Corners countywide, including Center of Section Acquisition	2018- 2019
	CPZ CSM upgrade & PZ systems modifications	Improved Coordination among land records departments and overall system upgrades to provide a more efficient streamlined workflow	6/30/2018
Preserve, Scan & Index Paper Records	All county highway plans scanned into system	Scan, inventory, & deploy county highway plans in an online application for the Highway Department	Ongoing
		Scanning and Indexing of Re-Survey Records	1/31/2017
Incorporate Remonumentation & PLSS Data to Base Layers Information	All data collected in remonumentation incorporated into GIS	Implementing PLSS data, adjust and modify with Tax Parcel Data	Ongoing

Land Records Modernization

Deploy Applications to meet County needs	All applications exist within GIS	Elections Results Application	Ongoing
		Create Place-Making Tour Application to promote attractions in Sauk Co	On Hold
		Site Address Notification App	9/30/2017
		Road Closure Application	12/31/2017
		Snowmobile Trail Application	11/31/2017
		Surveyor Application	7/31/2018
Maintain Base Map Data Layers	City data updated in GIS	Incorporate City of Baraboo & City of Reedsburg Zoning into County GIS	Ongoing
	Data provided to program	Provide County Data to Community Maps Program	Ongoing
	GIS maintained with edits	Maintain parcel transactions and history	Ongoing

Program Evaluation

Program Title	Program Description	Mandates and References	2018 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	\$44,000	1.70	State Reporting - retention of fees
			Grants	\$50,000		
			Use of Fund Balance	\$160,510		
			TOTAL REVENUES	\$254,510		
			Wages & Benefits	\$113,236		
			Operating Expenses	\$140,033		
			TOTAL EXPENSES	\$253,269		
			COUNTY LEVY	(\$1,241)		
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	\$0	2.30	Avg turn around time for parcel edits (# of working days)
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$207,482		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$207,482		
			COUNTY LEVY	\$207,482		
Outlay	ROD Index conversion Remonumentation	\$50,000 \$50,000	User Fees / Misc	\$100,000		Remonumentation backlog
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$100,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$100,000		
			TOTAL EXPENSES	\$100,000		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$354,510	4.00	
			TOTAL EXPENSES	\$560,751		
			COUNTY LEVY	\$206,241		

Output Measures - How much are we doing?

Description	2016 Actual	2017 Estimate	2018 BUDGET
Number of parcel edits completed annually	457	500	400
Hours spent on parcel edits	540	938	600

Key Outcome Indicators - How well are we doing?

Description	2016 Actual	2017 Estimate	2018 BUDGET
Remonumentation backlog	425	477	180
Avg turn around time for parcel edits (# of working days)	19.33	9.26	5

Land Records Modernization

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

Overseen by the
Management Information
Systems Coordinator

**Cartographer /
Land Information Officer**
1.00 FTE

**Geographic Information Systems
(GIS) Coordinator**
1.00 FTE

GIS Specialist
1.50 FTE *

GIS Interns
0.49 FTE

* 1.00 Shared position with the Treasurer's Department

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.29	3.00	-0.49	-0.01
FTE Balance	1.20	1.49	4.49	4.00	3.99

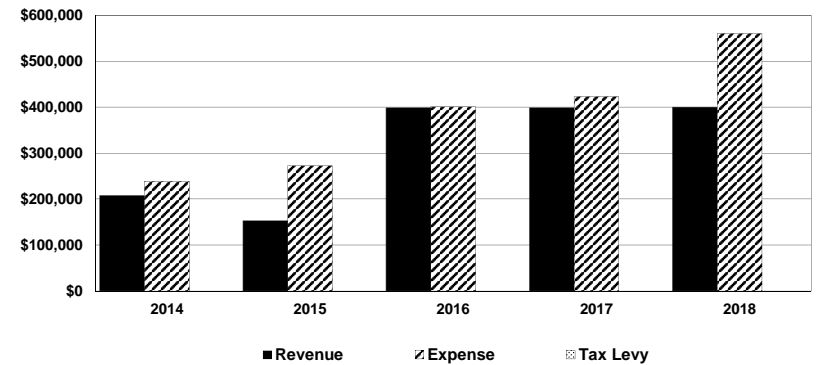
	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RECORDS MODERNIZATION											
<u>Revenues</u>											
Tax Levy	0	0	199,870	198,128	198,128	206,242	8,114	4.10%	Remonumentation	50,000	0
Grants & Aids	1,000	1,000	26,000	51,000	51,000	50,000	(1,000)	-1.96%	Web Server and Related Hardware	50,000	0
User Fees	207,265	151,575	168,048	150,000	150,800	144,000	(6,800)	-4.51%			
Intergovernmental	0	0	5,044	0	0	0	0	0.00%	2018 Total	100,000	0
Use of Fund Balance	30,312	120,444	1,858	23,911	82,030	160,510	78,480	95.67%			
Total Revenues	238,577	273,019	400,820	423,039	481,958	560,752	78,794	16.35%	2019	120,000	0
<u>Expenses</u>											
Labor	47,642	56,085	237,577	222,193	227,693	236,664	8,971	3.94%	2020	150,000	0
Labor Benefits	4,110	7,743	73,009	80,246	80,246	84,054	3,808	4.75%	2021	120,000	0
Supplies & Services	162,024	109,968	41,822	60,600	74,019	140,034	66,015	89.19%	2022	75,000	0
Capital Outlay	24,801	99,223	48,412	60,000	100,000	100,000	0	0.00%			
Total Expenses	238,577	273,019	400,820	423,039	481,958	560,752	78,794	16.35%			
Beginning of Year Fund Balance	739,448	709,136	588,692	586,834		562,923					
End of Year Fund Balance	709,136	588,692	586,834	562,923		402,413					

2018 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.

Conversion of limited term position to a full-time GIS position, working jointly with the Treasurer's office and Land Records Modernization.

Revenue, Expense and Tax Levy



Fund: LAND RECORDS MODERNIZATION Department: GENERAL		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
23999 LAND RECORDS MODERN REVENUE									
411100	GENERAL PROPERTY TAXES	0.00	0.00	-199,870.00	-99,063.98	-198,128.00	-198,128.00	-206,242.00	8,114.00
424360	S/A WIS LAND INFO BOARD	-1,000.00	-1,000.00	-26,000.00	-51,000.00	-51,000.00	-51,000.00	-50,000.00	-1,000.00
461700	RECORDING FEES/COUNTY SHARE	-127,560.00	-151,575.00	-168,048.00	-65,624.00	-150,000.00	-150,000.00	-144,000.00	-6,000.00
461800	REDACTION FEE	-79,705.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
474010	DEPARTMENTAL CHARGES	0.00	0.00	-5,044.00	0.00	0.00	0.00	0.00	0.00
483300	SALE OF MATERIAL AND SUPPLIES	0.00	0.00	0.00	0.00	-800.00	0.00	0.00	-800.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-82,030.00	0.00	-160,510.00	78,480.00
TOTAL LAND RECORDS MODERN REVENUE		-208,265.00	-152,575.00	-398,962.00	-215,687.98	-481,958.00	-399,128.00	-560,752.00	78,794.00
23999173 LAND RECORDS MODERNIZATION									
511100	SALARIES PERMANENT REGULAR	47,637.08	56,025.00	236,447.55	100,303.82	212,373.00	212,373.00	221,102.00	8,729.00
511200	SALARIES-PERMANENT-OVERTIME	4.50	60.36	258.50	27.00	1,389.00	1,389.00	1,441.00	52.00
511900	LONGEVITY-FULL TIME	0.00	0.00	871.25	0.00	931.00	931.00	991.00	60.00
512100	WAGES-PART TIME	0.00	0.00	0.00	0.00	13,000.00	7,500.00	13,130.00	130.00
512200	WAGES-PART TIME-OVERTIME	0.00	0.00	0.00	13.50	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	3,644.62	4,290.54	17,366.94	7,330.83	17,418.00	17,418.00	18,104.00	686.00
514200	RETIREMENT-COUNTY SHARE	422.59	3,407.40	15,210.89	6,611.15	14,599.00	14,599.00	14,978.00	379.00
514400	HEALTH INSURANCE COUNTY SHARE	0.00	0.00	40,263.05	23,032.66	48,007.00	48,007.00	50,777.00	2,770.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	0.00	46.76	21.07	62.00	62.00	53.00	-9.00
514600	WORKERS COMPENSATION	42.87	44.73	121.66	70.25	160.00	160.00	142.00	-18.00
520100	CONSULTANT AND CONTRACTUAL	43,535.70	11,955.26	0.00	0.00	20,000.00	2,500.00	20,000.00	0.00
520900	CONTRACTED SERVICES	57,206.36	54,434.24	0.00	0.00	0.00	0.00	0.00	0.00
524800	MAINTENANCE AGREEMENT	26,633.08	0.00	0.00	0.00	28,600.00	28,600.00	29,900.00	1,300.00
531100	POSTAGE AND BOX RENT	18.69	121.55	52.65	23.81	0.00	0.00	0.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	1,243.68	1,524.62	668.79	259.81	1,000.00	1,000.00	1,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	25,966.74	33,765.42	31,570.79	12,035.52	10,919.00	15,000.00	75,634.00	64,715.00
532500	SEMINARS AND REGISTRATIONS	1,455.00	850.00	1,740.00	1,275.00	2,000.00	2,000.00	2,000.00	0.00
532800	TRAINING AND INSERVICE	5,783.96	2,151.60	4,877.60	4,787.24	10,000.00	10,000.00	10,000.00	0.00
533200	MILEAGE	40.32	304.86	1,333.80	25.44	500.00	500.00	500.00	0.00
533500	MEALS AND LODGING	140.00	4,860.13	1,578.36	0.00	1,000.00	1,000.00	1,000.00	0.00
581900	CAPITAL OUTLAY	24,800.60	99,223.48	48,411.44	28,352.52	100,000.00	60,000.00	100,000.00	0.00
TOTAL LAND RECORDS MODERNIZATION		238,575.79	273,019.19	400,820.03	184,169.62	481,958.00	423,039.00	560,752.00	78,794.00
TOTAL DEPARTMENT REVENUE		-208,265.00	-152,575.00	-398,962.00	-215,687.98	-481,958.00	-399,128.00	-560,752.00	78,794.00
TOTAL DEPARTMENT EXPENSE		238,575.79	273,019.19	400,820.03	184,169.62	481,958.00	423,039.00	560,752.00	78,794.00
ADDITION TO (-)/USE OF FUND BALANCE		30,310.79	120,444.19	1,858.03	-31,518.36	0.00	23,911.00	0.00	

Management Information Systems

Department Vision - Where the department would ideally like to be			
Through the provision of centralized, secure and effective technology solutions, MIS provides the capability to improve the processes of County government to the agencies that constitute local government; and to the consumers of the services provided by these 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, and delivered in a people-focused, responsive manner.			
Elements of Countywide Mission Fulfilled			
Provide fiscally responsible / essential services			
Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific achievements	Completion Date
<u>System Maintenance and Support</u>			
Maintain Sauk County's information systems in a manner that seeks to eliminate system outages, provides the capacity necessary to meet the County's information system requirements, now and into the future, while fulfilling end user expectations and preserving information integrity and security.	<ul style="list-style-type: none"> • Help call Statistics • User Satisfaction Survey 	Enhance End User Support: <ul style="list-style-type: none"> • Enhance user support functions • Improve problem resolution times • Improve end user communication and feedback • Improve Helpdesk effectiveness 	December-18
	All equip replaced per planned replacement schedules	<ul style="list-style-type: none"> • Workstation replacement cycles • Server replacement cycles • Print device replacement cycles 	Ongoing
	Continuity between policy and system settings	<ul style="list-style-type: none"> • Implement monitoring dashboards (systems) • Improve desktop deployment strategy • Revise: Policy, Standards, Replacement Cycles 	June-18
	Requests fulfilled to requesting departments specifications	Departmental Requests	Ongoing
<u>Information Security and Compliance</u>			
Fulfill Sauk County's security and compliance responsibility in a manner which reduces security risks to acceptable levels, in a fiscally responsible manner, while minimizing the impact of security controls on system usability.	Number of System Security incidents Reported	Reduce the number of reportable incidents year on year	Ongoing
	Policies updated - security incidents managed in a timely fashion - training provided - audit results - completion of assessments	Improve security and compliance <ul style="list-style-type: none"> • Policy Revisions as required • Dedicated staff and management training • Improve end user awareness and response • Conduct regular security risk assessments 	December-18
	Improved viability of network and devices	Update Security Technologies <ul style="list-style-type: none"> • Improve Security Monitoring Capabilities • Implement monitoring dashboards (systems) • Improve threat detection • Improve endpoint protection and management 	September-18
	Functional offsite data center for DR	Improve Disaster Recovery and Business Continuity <ul style="list-style-type: none"> • Implement system redundancy • Develop a continuity plan for key systems • Improve infrastructure at offsite facilities • Regularly test failover and recovery 	December-18

Management Information Systems

Business Improvement Improve the utilization of available technology resources, allowing County departments to derive the fullest benefit possible from Sauk County's technology investment.	Improved web content - improved use of calendaring and collaboration - better departmental reporting	Improve overall utilization of technology through: • process improvement • training / training resources	December-18
	End User / Department satisfaction survey	Reduce the impact of security measures on end user productivity: • Disk encryption • Password management • Enhanced mobile functionality	December-18

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 Budget		FTE's	Key Outcome Indicator(s)
Technical Support	Majority of MIS department work in this program. Encompasses all helpdesk activities, hardware replacement and upgrade, software upgrades and system administration.		Other Revenues	\$782,028	4.39	Average hours per help call
			Use of Fund Balance	\$46,605		
			TOTAL REVENUES	\$828,633		
			Wages & Benefits	\$371,925		
			Operating Expenses	\$890,525		
			TOTAL EXPENSES	\$1,262,450		
COUNTY LEVY	\$433,817					
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.		Other Revenues	\$66,200	3.07	
			Use of Fund Balance	\$23,303		
			TOTAL REVENUES	\$89,503		
			Wages & Benefits	\$296,401		
			Operating Expenses	\$88,019		
			TOTAL EXPENSES	\$384,419		
COUNTY LEVY	\$294,916					
Training	As technology changes so do the skills required to support and use it. Provide for the ongoing skills training of MIS department employees and assist other department in providing end user training tailored to meet their staff needs. Expand program to provide more MIS sponsored, in-house training on applications and systems specific to the County.		User Fees	\$0	0.85	
			Grants	\$0		
			Use of Fund Balance	\$9,321		
			TOTAL REVENUES	\$9,321		
			Wages & Benefits	\$74,709		
			Operating Expenses	\$9,275		
TOTAL EXPENSES	\$83,984					
COUNTY LEVY	\$74,663					
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			1.58	Critical and non-critical unplanned downtime
			User Fees	\$0		
			Grants	\$0		
			Use of Fund Balance	\$13,982		
			TOTAL REVENUES	\$13,982		
			Wages & Benefits	\$142,965		
Operating Expenses	\$30,664					
TOTAL EXPENSES	\$173,629					
COUNTY LEVY	\$159,648					

Management Information Systems

External Support	Assist other units of government, within Sauk County, with technology support. Develop cooperative agreements for sharing of resources.		Other Revenues	\$25,000	0.29	External Support Hours
			TOTAL REVENUES	\$25,000		
			Wages & Benefits	\$25,626		
			Operating Expenses	\$756		
			TOTAL EXPENSES	\$26,382		
Phones	Maintain phone system network which includes Courthouse/West Square, Health Care Center, Human Services Reedsburg, Highway Shops, Parks and LEC, including 9-1-1 System as well as all phone/data wiring for all facilities. Maintain Fiber optic network, communications infrastructure and all associated equipment and towers.		Other Revenues	\$22,000	0.19	Communication systems (phones, radios, Fiber) run at peak efficiency, short or no outages on network.
			TOTAL REVENUES	\$22,000		
			Wages & Benefits	\$10,493		
			Operating Expenses	\$248,250		
			TOTAL EXPENSES	\$258,743		
Outlay	Purchase technology items and products for County technology.		Other Revenues	\$780,618		
			TOTAL REVENUES	\$780,618		
			Wages & Benefits	\$0		
			Operating Expenses	\$887,404		
			TOTAL EXPENSES	\$887,404		
Totals			COUNTY LEVY	\$106,786	10.37	
			TOTAL REVENUES	\$1,769,057		
			TOTAL EXPENSES	\$3,077,012		
			COUNTY LEVY	\$1,307,955		

Output Measures - How much are we doing?

Description	2016 Actual	2017 Estimate	2018 Budget
Help Call Volume	7,692	7,500	7,500
Help Call Hours	6,156	6,000	6,400
Projects Opened	1,512	1,600	1,500
Projects Closed	1,500	1,500	1,500
Project Hours Total	2,570	2,000	2,600
GIS Requests for Service	225	150	200
GIS Project Hours	1,458	1,000	1,200
External Support Hours	264	300	325
Planned System Downtime Hours	38	50	50
Consulting Expenditures	152,095	6,500	140,000
Total Information Technology Expenditure	1,468,787	1,200,000	1,600,000

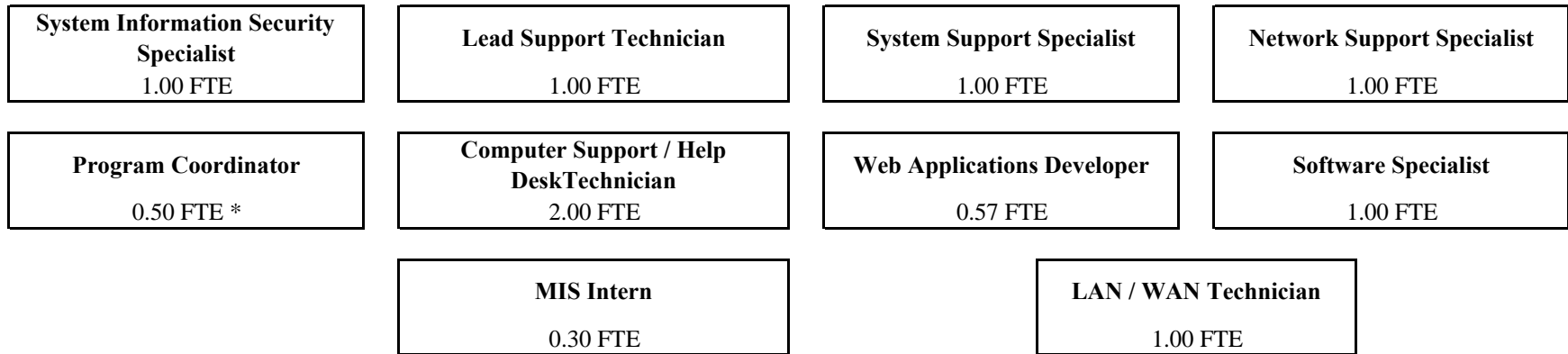
Key Outcome Indicators - How well are we doing?

Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Critical Unplanned Downtime (in hours)	Downtime is an indirect measurement of the effectiveness of our system maintenance programs. Critical downtime is a system outage that results in lost productivity for system users.	0.00	0.00	0.00
Non-Critical Unplanned Downtime (in hours)	Preventing such outages is the first priority of our maintenance programs.	66.00	5.00	<10
Average hours per help call	This is a measure of the average amount of worked time expended in resolving issues brought to the helpdesk and is an indicator of the complexity of these requests and / or the effectiveness of this function	0.80	0.85	0.90
Project Closed / Projects in Queue	This is a measure of capacity vs workload and serves as a partial indicator of effectiveness	37.00%	40.00%	50.00%

Management Information Systems

Oversight Committee: Executive & Legislative

**Management Information
Systems Director**
1.00 FTE



* Shared position with the Building Services Department

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	1.00	-1.67	-0.26	0.00
FTE Balance	11.30	12.30	10.63	10.37	10.37

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
MANAGEMENT INFORMATION SYSTEMS											
<u>Revenues</u>											
Tax Levy	950,600	1,139,069	1,035,103	1,261,848	1,261,848	1,307,955	46,107	3.65%	Replacement PC's	187,550	187,550
Grants & Aids	0	0	7,500	0	0	0	0	0.00%	New PC's	6,300	6,300
User Fees	920	995	472	22,000	22,000	22,000	0	0.00%	Replacement Printers and Peripherals	8,930	8,930
Intergovernmental	1,045,673	1,088,746	1,095,815	1,318,224	1,318,224	1,653,846	335,622	25.46%	Replacement Copiers	7,500	7,500
Use of Fund Balance	24,526	63,294	0	550,116	550,116	93,211	(456,905)	-83.06%	Software	1,000	1,000
									Replacement Hardware	5,600	5,600
									New Hardware	15,994	15,994
									Network Infrastructure	105,000	105,000
Total Revenues	2,021,719	2,292,104	2,138,890	3,152,188	3,152,188	3,077,012	(75,176)	-2.38%	Replacement Systems Hardware	85,000	85,000
									Systems Software Upgrades	25,000	25,000
<u>Expenses</u>											
Labor	634,126	736,565	620,124	675,473	675,473	701,134	25,661	3.80%	New Systems	22,500	22,500
Labor Benefits	212,581	233,997	195,760	211,282	211,282	220,986	9,704	4.59%	Financial System	43,030	43,030
Supplies & Services	750,198	828,463	913,681	1,066,035	1,066,035	1,267,488	201,453	18.90%	Visions System	344,000	344,000
Capital Outlay	424,814	493,079	395,619	1,199,398	1,199,398	887,404	(311,994)	-26.01%	Human Services System	30,000	30,000
Addition to Fund Balance	0	0	13,706	0	0	0	0	0.00%			
Total Expenses	2,021,719	2,292,104	2,138,890	3,152,188	3,152,188	3,077,012	(75,176)	-2.38%	2018 Total	887,404	887,404
Beginning of Year Fund Balance	Included in General Fund Total								2019	697,263	697,263
End of Year Fund Balance									2020	686,737	686,737
									2021	567,263	567,263
									2022	551,737	551,737

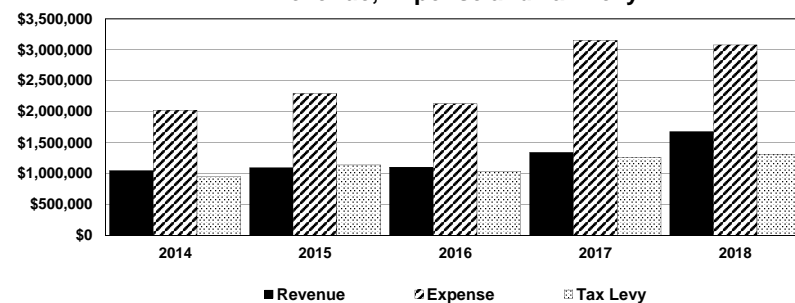
2018 Highlights & Issues on the Horizon

2017 Transfer phone system management from Building Services to Management Information Systems.

Addition of capital improvement spending on network infrastructure.

Continued centralization of costs into the MIS Departmental budget coupled with the ever growing cost of licensing and support contracts.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND		2014	2015	2016	2017	2017	2017		Dollar
Department: MANAGEMENT INFORMATION SYSTEMS		Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2018	Change
10025 MANAGEMENT INFORMATION REVENUE									
411100	GENERAL PROPERTY TAXES	-950,600.00	-1,139,069.00	-1,035,103.00	-630,924.00	-1,261,848.00	-1,261,848.00	-1,307,955.00	46,107.00
422160	HO-CHUNK GAMING GRANT	0.00	0.00	-7,500.00	0.00	0.00	0.00	0.00	0.00
452050	TELEPHONE REBATES	0.00	0.00	0.00	-96.68	-22,000.00	-22,000.00	-22,000.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-10,755.72	-15,424.87	-21,292.86	-4,066.44	-25,000.00	-25,000.00	-25,000.00	0.00
474010	DEPARTMENTAL CHARGES	-810,379.25	-951,985.17	-978,919.30	-388,894.64	-1,098,073.00	-1,098,073.00	-1,506,638.00	408,565.00
474040	REPLACEMENT FUND CHARGES	-179,287.47	-66,901.67	-95,602.57	-97,575.29	-195,151.00	-195,151.00	-122,208.00	-72,943.00
474080	LAND RECORDS CHARGES	-45,250.44	-54,434.24	0.00	0.00	0.00	0.00	0.00	0.00
483300	SALE OF MATERIAL AND SUPPLIES	-919.50	-995.38	-472.03	-134.40	0.00	0.00	0.00	0.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-550,116.00	0.00	-93,211.00	-456,905.00
TOTAL MANAGEMENT INFORMATION REVENUE		-1,997,192.38	-2,228,810.33	-2,138,889.76	-1,121,691.45	-3,152,188.00	-2,602,072.00	-3,077,012.00	-75,176.00
10025147 MANAGEMENT INFORMATION SYSTEMS									
511100	SALARIES PERMANENT REGULAR	626,609.11	730,539.74	614,324.96	282,816.67	619,390.00	619,390.00	644,033.00	24,643.00
511200	SALARIES-PERMANENT-OVERTIME	4,963.32	3,014.39	3,698.40	1,436.10	9,592.00	9,592.00	9,946.00	354.00
511900	LONGEVITY-FULL TIME	2,553.65	3,010.85	2,100.00	0.00	2,020.00	2,020.00	2,160.00	140.00
512100	WAGES-PART TIME	0.00	0.00	0.00	16,538.53	44,191.00	44,191.00	44,701.00	510.00
512900	LONGEVITY-PART TIME	0.00	0.00	0.00	0.00	280.00	280.00	294.00	14.00
514100	FICA & MEDICARE TAX	46,835.92	54,210.94	46,054.69	22,246.51	51,674.00	51,674.00	53,637.00	1,963.00
514200	RETIREMENT-COUNTY SHARE	43,735.41	49,549.48	40,947.82	20,452.16	45,443.00	45,443.00	46,493.00	1,050.00
514400	HEALTH INSURANCE COUNTY SHARE	120,572.93	128,637.62	108,073.83	57,646.18	104,166.00	104,166.00	119,912.00	15,746.00
514500	LIFE INSURANCE COUNTY SHARE	286.80	288.40	244.29	107.40	256.00	256.00	263.00	7.00
514600	WORKERS COMPENSATION	1,149.79	1,310.78	439.65	337.21	743.00	743.00	681.00	-62.00
514800	UNEMPLOYMENT	0.00	0.00	0.00	0.00	9,000.00	9,000.00	0.00	-9,000.00
520100	CONSULTANT AND CONTRACTUAL	102,896.09	96,114.66	157,494.72	25,632.43	70,250.00	70,250.00	144,350.00	74,100.00
522500	TELEPHONE & DAIN LINE	6,102.22	7,025.49	5,273.42	40,985.69	50,460.00	50,460.00	50,460.00	0.00
522700	911 EMERGENCY NUMBER	0.00	0.00	0.00	37,511.75	36,000.00	36,000.00	36,000.00	0.00
522720	911 SURCHARGE FEE	0.00	0.00	0.00	37,408.80	93,000.00	93,000.00	93,000.00	0.00
524100	COMPUTER SUPPORT / MNT	598,999.14	672,638.79	710,335.94	373,369.41	708,865.00	708,865.00	836,218.00	127,353.00
524800	MAINTENANCE AGREEMENT	0.00	0.00	0.00	1,218.00	30,000.00	30,000.00	30,000.00	0.00
531100	POSTAGE AND BOX RENT	41.43	81.19	103.25	18.29	250.00	250.00	250.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	249.50	314.21	98.09	148.68	2,000.00	2,000.00	2,000.00	0.00
531400	SMALL EQUIPMENT	0.00	0.00	0.00	3,215.63	30,000.00	30,000.00	30,000.00	0.00
532200	SUBSCRIPTIONS	609.92	399.98	375.00	0.00	1,200.00	1,200.00	1,200.00	0.00
532400	MEMBERSHIP DUES	649.99	50.00	50.00	425.00	1,000.00	1,000.00	1,000.00	0.00
532500	SEMINARS AND REGISTRATIONS	150.00	0.00	25.00	100.00	1,500.00	1,500.00	1,500.00	0.00
532600	ADVERTISING	0.00	0.00	0.00	0.00	250.00	250.00	250.00	0.00
532800	TRAINING AND INSERVICE	6,510.00	8,677.24	0.00	350.00	7,500.00	7,500.00	7,500.00	0.00
533200	MILEAGE	1,255.22	961.59	280.48	175.01	1,500.00	1,500.00	1,500.00	0.00
533500	MEALS AND LODGING	448.08	308.84	5.50	0.00	1,200.00	1,200.00	1,200.00	0.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: MANAGEMENT INFORMATION SYSTEMS	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10025147 MANAGEMENT INFORMATION SYSTEMS								
534000 OPERATING/MEETING SUPPLIES	31,584.12	41,763.42	39,617.29	15,533.14	30,560.00	30,560.00	30,560.00	0.00
535400 COMPUTER SUPPLIES	702.77	127.50	22.04	0.00	500.00	500.00	500.00	0.00
581900 CAPITAL OUTLAY	424,813.70	493,079.09	395,619.46	295,966.78	1,199,398.00	1,199,398.00	887,404.00	-311,994.00
TOTAL MANAGEMENT INFORMATION SYSTEMS	2,021,719.11	2,292,104.20	2,125,183.83	1,233,639.37	3,152,188.00	3,152,188.00	3,077,012.00	-75,176.00
TOTAL DEPARTMENT REVENUE	-1,997,192.38	-2,228,810.33	-2,138,889.76	-1,121,691.45	-3,152,188.00	-2,602,072.00	-3,077,012.00	-75,176.00
TOTAL DEPARTMENT EXPENSE	2,021,719.11	2,292,104.20	2,125,183.83	1,233,639.37	3,152,188.00	3,152,188.00	3,077,012.00	-75,176.00
ADDITION TO (-)/USE OF FUND BALANCE	24,526.73	63,293.87	-13,705.93	111,947.92	0.00	550,116.00	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

Specific Strategic Issues Addressed

Creating and maintaining a sustainable livable community (environmental stewardship, good wages)

Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Implement provisions of the Affordable Care Act (ACA) and additional plan design changes for health insurance program.	Employees appropriately enrolled in health insurance; no fines administered.	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.	December 2018
Continued implementation of Classification and Compensation Analysis.	Continued policy development and adoption.	Update compensation policies, improve internal equity and address overall issues with classification and compensation plan. Continued maintenance of compensation plan to remain competitive. Implementation of cloud based performance appraisal process.	December 2018
Minimal or zero grievance/arbitration hearings.	No hearings scheduled for calendar year.	Process and respond to grievances in accordance with timelines established in existing collective bargaining agreements.	December 2018
Update SCCO Chapter 13 and Policy Document(s).	Personnel Ordinance and Policy Document updated in 2018.	Policy updates to ensure consistency with current practices and applicable employment laws, as well as implement additional safety and security related policies for employees.	January 2018
Overall department expediency and efficiency.	Increased responsiveness and effectiveness.	Continued implementation of organizational analysis and reorganize department for maximum efficiency.	July 2018
Employee Wellness initiatives with health risk assessments (HRA) and/or biometric screening.	Healthier employees and future lower health insurance premiums.	Although employee wellness is not tied to reduced rates by the current insurance provider, implementation of additional wellness programming for employees results in a healthier workforce. Overall reduction in claims experience will result in lower future premiums.	October 2018
Continued implementation of all facets of Neogov for recruitment and selection purposes, as well as the performance appraisal process.	Recruitment and selection process streamlined; effective onboarding 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.	Lower health insurance premiums.	Less reliance on tax payer dollars while maintaining adequate levels of health insurance coverage.	Ongoing
Effective development of management training program.	Managers provided adequate tools and training for increased job performance.	Continued development of training programs for ongoing management related processes and procedures results in more effective management staff.	Ongoing
Increased efficiencies with Safety, Workers Compensation and Risk Management programs.	Fewer workers compensation claims; effective employee training.	Development of training programs for ongoing management related processes and procedures results in more effective management staff.	Ongoing

Personnel Department

Program Evaluation					
Program Title	Program Description	Mandates and References	2018 Budget		FTE's
Human Resources Administration	Employee Assistance Program, Employee Relations, Employee Development/Training, Unemployment (hearings and claims), wage/hour compliance, ADA/Civil Rights/EEO	Wis Stats 103 and 108	Other Revenues	\$75	1.40
			TOTAL REVENUES	\$75	
			Wages & Benefits	\$117,084	
			Operating Expenses	\$31,621	
			TOTAL EXPENSES	\$148,705	
Labor Relations and Negotiations	Collective bargaining, contract interpretation, contract preparation, labor/management relations, grievance mediation/arbitration, conflict dispute/resolution	Wis Stats 111	COUNTY LEVY	\$148,630	1.40
			Other Revenues	\$100	
			TOTAL REVENUES	\$100	
			Wages & Benefits	\$13,091	
			Operating Expenses	\$2,050	
Recruitment and Selection	On-line application system, employment advertising, interviews, testing, selection, union position postings, shift bids	Wis Stats 103	TOTAL EXPENSES	\$15,141	0.10
			COUNTY LEVY	\$15,041	
			Wages & Benefits	\$87,614	
			Operating Expenses	\$22,000	
			TOTAL EXPENSES	\$109,614	
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	COUNTY LEVY	\$109,614	1.10
			Use of Fund Balance		
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$26,182	
			Operating Expenses	\$0	
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 and 111	TOTAL EXPENSES	\$26,182	0.20
			COUNTY LEVY	\$26,182	
			Other Revenues	\$2,750	
			TOTAL REVENUES	\$2,750	
			Wages & Benefits	\$101,693	
Workers Compensation	Coordinate all aspects of Workers Compensation program, risk management, liability, safety and other related training.	Wis Stats 101, 102, 343	Operating Expenses	\$35,742	1.20
			TOTAL EXPENSES	\$137,435	
			COUNTY LEVY	\$134,685	
			User Fees	\$0	
			TOTAL REVENUES	\$0	
Totals			Wages & Benefits	\$91,029	1.00
			Operating Expenses	\$32,225	
			TOTAL EXPENSES	\$123,254	
			COUNTY LEVY	\$123,254	
			TOTAL REVENUES	\$2,925	
			TOTAL EXPENSES	\$560,330	5.00
			COUNTY LEVY	\$557,405	

Personnel Department

Output Measures - How much are we doing?				
Description	2016 Actual	2017 Estimate	2018 Budget	
Benefits Administration - Leave of Absence Coordination	355 applications 93 COBRA docs	150 applications 95 COBRA docs	150 applications 90 COBRA docs	
Benefits Administration - New Employee Orientation and Training	73 orientation/5 trainings	50 orientation/10 trainings	40 orientations/10 trainings	
General Classification and Compensation	625 performance appraisals 0 position eliminations 2 project position created 8 new positions created 15 reclassifications 0 project positions extended	600 performance appraisals 5 position eliminations 4 project position created 0 new positions created 3 reclassifications 4 project positions extended	600 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	225 Job descriptions revised	300 Job descriptions revised	350 Job descriptions revised	
Employee Assistance Program (Utilization and Helpline Use)	90	100	110	
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 - (All Departments)	2250 applications 54 recruitments 28 posting/shift bids	2300 applications 75 recruitments 30 posting/shift bids	2,350 applications 60 recruitments 30 posting/shift bids	
Workers Compensation, Risk Management and Training (2017 first full year of program responsibility)	57 WC Claims 13 Recordable cases .66 Modification rating	60 WC Claims 10 Recordable cases .58 Modification rating	55 WC Claims 12 Recordable cases .60 Modification rating	
Property/Liability Claims Management (2017 first full year of program responsibility)	n/a	30 Liability claims (22 weather related) 14 Property claims	12 Liability claims 10 Property claims	

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Benefits Administration - Health Insurance Percentage Increase Over Prior Year	Lower overall health insurance premiums results in reductions for employee and employer share of health insurance.	3.00%	2.00%	14.00%
Benefits Administration - Health Risk Assessment (HRA) Completion - New in 2015	Employee completion of the HRA/biometric screening results in healthier employees, as well as lower health insurance premiums.	68.00%	76.00%	50.00%
Continued Implementation of Affordable Care Act	Compliance with employer mandates of the Affordable Care Act, therefore no employer related fines.	n/a	20.00%	100.00%
Labor Relations (Average Contract Settlement - Sheriff's Department)	Internal parity between all departments while maintaining competitiveness for talent acquisition purposes.	1.50%	2.00%	1.50%
Succession/Continuity Planning (Percentage of Departments Completed)	Departments are prepared when attrition occurs.	75.00%	90.00%	100.00%
Incorporation of monthly new employee orientation, HR and safety training. (New in 2017)	Employees are more prepared for new roles and able to respond more appropriately to safety related issues.	n/a	75.00%	100.00%

Personnel

Oversight Committee: **Personnel**

Human Resources Director

1.00 FTE

Human Resources Analyst

1.00 FTE

Human Resources Specialist

2.00 FTE

**Human Resources & Safety
Coordinator**

1.00 FTE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.21	0.01	0.85	-0.16
FTE Balance	4.09	4.30	4.31	5.16	5.00

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PERSONNEL											
<u>Revenues</u>											
Tax Levy	365,877	389,489	482,547	543,783	543,783	557,405	13,622	2.51%	None	0	0
User Fees	306	714	2,102	1,460	800	825	25	3.13%			
Miscellaneous	1,099	0	(742)	10,608	1,100	2,100	1,000	90.91%	2018 Total	0	0
Use of Fund Balance	17,535	0	0	58,160	73,577	0	(73,577)	-100.00%			
Total Revenues	384,817	390,203	483,907	614,011	619,260	560,330	(58,930)	-9.52%	2019	0	0
<u>Expenses</u>											
Labor	197,678	216,427	251,744	336,840	336,840	326,053	(10,787)	-3.20%	2020	0	0
Labor Benefits	66,556	65,923	79,099	100,552	100,552	110,639	10,087	10.03%	2021	0	0
Supplies & Services	120,583	65,425	74,430	176,619	181,868	123,638	(58,230)	-32.02%	2022	0	0
Addition to Fund Balance	0	42,428	78,634	0	0	0	0	0.00%			
Total Expenses	384,817	390,203	483,907	614,011	619,260	560,330	(58,930)	-9.52%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

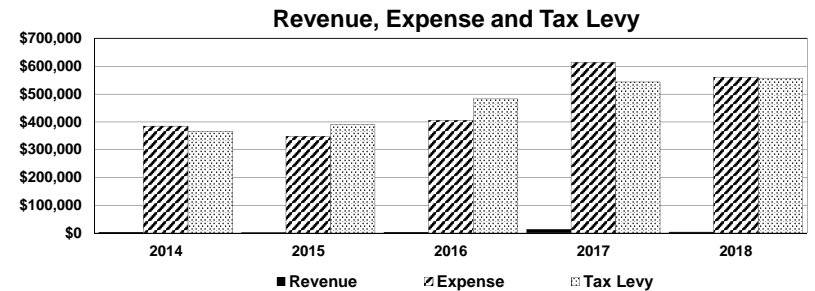
2018 Highlights & Issues on the Horizon

There continues to be a pattern of increased and new regulations relating to employment. The County will need to conduct a FLSA audit of certain positions in 2018. Policies will require amendments and necessity for additional employee training. Also a review with possibly significant revisions 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.

Employee wellness programming continues to develop. Several wellness challenges, employee wellness events, as well as learning opportunities were conducted throughout the calendar year. Partnering with the current health insurance provider to provide on-site biometric screening and other wellness related items

In 2017, transfer workers compensation and risk management programming from Building Services to the Personnel Department. Wages and benefits of \$95,662 and other supplies of \$29,124, totaling \$124,786.



Fund: GENERAL FUND Department: PERSONNEL		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10011 PERSONNEL REVENUE									
411100	GENERAL PROPERTY TAXES	-365,877.00	-389,489.00	-482,547.00	-271,891.50	-543,783.00	-543,783.00	-557,405.00	13,622.00
451650	COPIER/POSTAGE/MISC	-48.89	-27.00	0.00	0.00	-100.00	-100.00	-75.00	-25.00
452160	SECTION 125 FORFEITURES	-1,099.05	0.00	742.18	-10,364.07	-1,000.00	-10,364.00	-2,000.00	1,000.00
461400	COBRA ADMINISTRATION FEES	-257.41	-686.86	-2,102.25	-1,277.90	-700.00	-1,360.00	-750.00	50.00
484160	MISCELLANEOUS REVENUES	0.00	0.00	0.00	-244.00	-100.00	-244.00	-100.00	0.00
493200	CONTINUING APPROPRIOR YEAR	0.00	0.00	0.00	0.00	-73,577.00	0.00	0.00	-73,577.00
TOTAL PERSONNEL REVENUE		-367,282.35	-390,202.86	-483,907.07	-283,777.47	-619,260.00	-555,851.00	-560,330.00	-58,930.00
10011143 PERSONNEL									
511100	SALARIES PERMANENT REGULAR	192,022.46	207,450.68	243,388.57	109,915.28	258,613.00	258,613.00	259,665.00	1,052.00
511900	LONGEVITY-FULL TIME	792.60	852.60	643.88	0.00	674.00	674.00	734.00	60.00
512100	WAGES-PART TIME	4,801.50	8,123.25	5,742.50	0.00	0.00	0.00	0.00	0.00
512200	WAGES-PART TIME-OVERTIME	61.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	14,233.74	15,343.07	17,963.70	7,867.48	19,835.00	19,835.00	19,921.00	86.00
514200	RETIREMENT-COUNTY SHARE	13,484.50	14,144.04	15,720.47	7,474.30	17,391.00	17,391.00	17,447.00	56.00
514400	HEALTH INSURANCE COUNTY SHARE	38,636.59	36,233.76	45,085.15	26,240.24	45,095.00	45,095.00	47,695.00	2,600.00
514500	LIFE INSURANCE COUNTY SHARE	23.91	29.51	50.41	18.86	54.00	54.00	45.00	-9.00
514600	WORKERS COMPENSATION	177.49	172.25	127.97	77.07	182.00	182.00	156.00	-26.00
520100	CONSULTANT AND CONTRACTUAL	50,147.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521800	PURCHASED SERVICES	20,273.90	19,448.04	26,555.04	24,099.64	41,200.00	41,200.00	24,242.00	-16,958.00
522500	TELEPHONE & DAIN LINE	515.10	468.95	602.14	280.10	1,000.00	1,000.00	1,000.00	0.00
531100	POSTAGE AND BOX RENT	1,199.15	1,041.54	472.33	196.22	750.00	750.00	500.00	-250.00
531200	OFFICE SUPPLIES AND EXPENSE	468.28	806.82	760.36	967.93	2,500.00	2,500.00	1,000.00	-1,500.00
531300	PHOTO COPIES	0.00	0.00	0.00	0.00	100.00	100.00	50.00	-50.00
531800	MIS DEPARTMENT CHARGEBACKS	12,864.87	9,920.08	13,971.41	10,357.79	58,616.00	54,508.00	24,271.00	-34,345.00
532200	SUBSCRIPTIONS	758.65	718.65	778.00	0.00	1,000.00	1,000.00	1,000.00	0.00
532400	MEMBERSHIP DUES	25.00	195.00	420.00	415.00	500.00	500.00	500.00	0.00
532600	ADVERTISING	20,360.14	17,443.33	21,298.12	11,571.35	20,000.00	20,000.00	21,000.00	1,000.00
532800	TRAINING AND INSERVICE	282.00	650.00	913.42	968.00	1,500.00	1,500.00	2,500.00	1,000.00
533200	MILEAGE	423.36	486.21	378.54	186.56	500.00	500.00	600.00	100.00
533500	MEALS AND LODGING	0.00	0.00	7.50	0.00	200.00	200.00	200.00	0.00
536100	REFERENCE CHECKS	100.00	359.66	394.00	280.00	1,200.00	1,200.00	1,000.00	-200.00
536500	EMPLOYEE RECOGNITION	1,330.62	525.49	1,005.70	0.00	1,503.00	0.00	0.00	-1,503.00
537300	EMPLOYEE ASSISTANCE	11,400.00	11,400.00	5,700.00	0.00	11,500.00	11,500.00	11,500.00	0.00
TOTAL PERSONNEL		384,383.24	345,812.93	401,979.21	200,915.82	483,913.00	478,302.00	435,026.00	-48,887.00
10011146 NEGOTIATIONS AND LABOR									
531100	POSTAGE AND BOX RENT	0.00	0.76	0.00	0.00	0.00	0.00	0.00	0.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: PERSONNEL	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10011146 NEGOTIATIONS AND LABOR								
532300 PROFESSIONAL SUBSCRIPTION	185.00	55.00	0.00	0.00	150.00	150.00	150.00	0.00
532400 MEMBERSHIP DUES	0.00	25.00	0.00	75.00	75.00	75.00	0.00	-75.00
532800 TRAINING AND INSERVICE	249.00	1,589.00	650.00	374.00	1,000.00	1,000.00	1,500.00	500.00
533200 MILEAGE	0.00	291.84	48.60	80.56	200.00	200.00	200.00	0.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	250.00	250.00	200.00	-50.00
TOTAL NEGOTIATIONS AND LABOR	434.00	1,961.60	698.60	529.56	1,675.00	1,675.00	2,050.00	375.00
10011152 RISK MANAGEMENT AND INSURANCE								
511100 SALARIES PERMANENT REGULAR	0.00	0.00	1,968.75	18,751.01	77,553.00	77,553.00	65,654.00	-11,899.00
514100 FICA & MEDICARE TAX	0.00	0.00	150.62	1,399.30	5,933.00	5,933.00	5,022.00	-911.00
514200 RETIREMENT-COUNTY SHARE	0.00	0.00	0.00	998.44	5,274.00	5,274.00	4,399.00	-875.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	0.00	0.00	3,822.64	5,826.00	5,826.00	15,899.00	10,073.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	0.00	3.58	0.00	0.00	16.00	16.00
514600 WORKERS COMPENSATION	0.00	0.00	1.00	101.64	962.00	962.00	39.00	-923.00
514800 UNEMPLOYMENT	0.00	0.00	0.00	1,806.00	0.00	0.00	0.00	0.00
521100 MEDICAL EXAMINATIONS	0.00	0.00	0.00	5,317.00	13,000.00	13,000.00	10,500.00	-2,500.00
522500 TELEPHONE & DAIN LINE	0.00	0.00	0.00	0.00	1,000.00	1,000.00	500.00	-500.00
531100 POSTAGE AND BOX RENT	0.00	0.00	0.00	3.90	100.00	100.00	75.00	-25.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	0.00	0.00	435.18	1,000.00	1,000.00	500.00	-500.00
531800 MIS DEPARTMENT CHARGEBACKS	0.00	0.00	0.00	406.12	2,324.00	2,324.00	5,000.00	2,676.00
532200 SUBSCRIPTIONS	0.00	0.00	0.00	1,323.00	2,100.00	2,100.00	2,000.00	-100.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	1,075.00	1,000.00	1,000.00	0.00	-1,000.00
532800 TRAINING AND INSERVICE	0.00	0.00	475.00	7,930.00	15,000.00	15,000.00	12,000.00	-3,000.00
533200 MILEAGE	0.00	0.00	0.00	0.00	300.00	300.00	200.00	-100.00
533500 MEALS AND LODGING	0.00	0.00	0.00	0.00	300.00	300.00	200.00	-100.00
535200 VEHICLE MAINTENANCE AND REPAIR	0.00	0.00	0.00	40.00	1,000.00	1,000.00	500.00	-500.00
539100 OTHER SUPPLIES & EXPENSES	0.00	0.00	0.00	1,362.24	1,000.00	1,362.00	750.00	-250.00
TOTAL RISK MANAGEMENT AND INSURANCE	0.00	0.00	2,595.37	44,775.05	133,672.00	134,034.00	123,254.00	-10,418.00
TOTAL DEPARTMENT REVENUE	-367,282.35	-390,202.86	-483,907.07	-283,777.47	-619,260.00	-555,851.00	-560,330.00	-58,930.00
TOTAL DEPARTMENT EXPENSE	384,817.24	347,774.53	405,273.18	246,220.43	619,260.00	614,011.00	560,330.00	-58,930.00
ADDITION TO (-)/USE OF FUND BALANCE	17,534.89	-42,428.33	-78,633.89	-37,557.04	0.00	58,160.00	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

Specific Strategic Issues Addressed

Placemaking to support economic development

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain a grantor/grantee index and a tract index by recording all real estate documents that meet statutory recording requirements.		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	Ongoing

Program Evaluation

Program Title	Program Description	Mandates and References	2018 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.	\$505,000	2.75	Timeliness of recording Counter Service (public customer) Staff Service (Title companies, funeral directors, attorneys)
			Grants	\$0		
			TOTAL REVENUES	\$505,000		
			Wages & Benefits	\$192,590		
			Operating Expenses	\$14,097		
			TOTAL EXPENSES	\$206,687		
COUNTY LEVY	(\$298,313)					
Vitals	The Register of Deeds maintains records of all births, deaths, and marriages that occur in Sauk County. Unlike real estate records, the public's access to vital records is quite limited. As a result, the Register of Deeds must determine "direct and tangible" interest before allowing research of vital records, or the issuance of copies of vital records. Copies, certified and/or uncertified are issued to qualified requesters, for a statutory fee.	69	User Fees / Misc.	\$40,000	0.25	
			Grants	\$0		
			TOTAL REVENUES	\$40,000		
			Wages & Benefits	\$16,379		
			Operating Expenses	\$1,500		
			TOTAL EXPENSES	\$17,879		
COUNTY LEVY	(\$22,121)					
Totals			TOTAL REVENUES	\$545,000	3.00	
			TOTAL EXPENSES	\$224,566		
			COUNTY LEVY	(\$320,434)		

Output Measures - How much are we doing?

Description	2016 Actual	2017 Estimate	2018 Budget
Documents Recorded	21,003	19,000	18,000
Vital records filed	2,277	2,500	2,500
Copies of vital records issued	10,971	9,500	8,500

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

Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Timeliness of recording		1 day to record	1 day to record	1 day to record
LandShark revenue		\$47,420	\$48,000	\$52,000

Register of Deeds

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

Register of Deeds

1.00 FTE

Deputy Register of Deeds

2.00 FTE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	3.00	3.00	3.00	3.00	3.00

REGISTER OF DEEDS

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget
Tax Levy	(347,305)	(328,697)	(327,204)	(321,800)	(321,800)	(320,434)
Other Taxes	199,135	245,920	234,296	200,000	185,000	190,000
User Fees	353,846	398,548	427,006	355,000	360,000	355,000

Total Revenues	205,676	315,771	334,098	233,200	223,200	224,566
----------------	---------	---------	---------	---------	---------	---------

Expenses

Labor	127,365	129,915	132,681	139,011	139,011	140,897
Labor Benefits	65,095	61,968	62,758	65,335	65,335	68,073
Supplies & Services	10,632	14,237	16,697	17,201	18,854	15,596
Addition to Fund Balance	2,584	109,651	121,961	11,653	0	0

Total Expenses	205,676	315,771	334,098	233,200	223,200	224,566
----------------	---------	---------	---------	---------	---------	---------

Beginning of Year Fund Balance

End of Year Fund Balance

Included in General Fund Total

\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
1,366	0.42%	None	0	0
5,000	2.70%			
(5,000)	-1.39%	2018 Total	0	0
1,366	0.61%	2019	0	0
		2020	0	0
1,886	1.36%	2021	0	0
2,738	4.19%	2022	0	0
(3,258)	-17.28%			
0	0.00%			
1,366	0.61%			

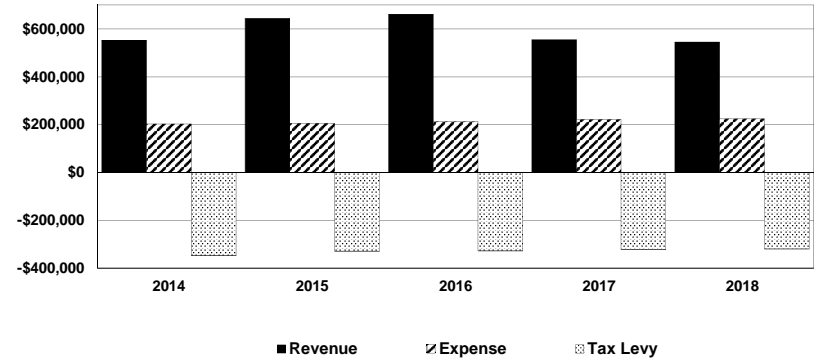
2018 Highlights & Issues on the Horizon

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 and enter grantor/grantee information found in old indexes. Plan to purchase optical character recognition software to speed process of entering index information from old records into current system.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: REGISTER OF DEEDS	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10013 REGISTER OF DEEDS REVENUE								
411100 GENERAL PROPERTY TAXES	347,305.00	328,697.00	327,204.00	160,899.98	321,800.00	321,800.00	320,434.00	1,366.00
419100 REAL ESTATE TRANSFER TAX	-199,134.85	-245,920.31	-234,296.06	-107,802.24	-185,000.00	-200,000.00	-190,000.00	5,000.00
451150 REGISTER OF DEEDS FEES	-295,569.90	-338,227.90	-364,999.00	-147,182.00	-305,000.00	-295,000.00	-295,000.00	-10,000.00
451650 ELECTRONIC COPIES	-58,276.54	-60,319.74	-62,006.82	-33,822.08	-55,000.00	-60,000.00	-60,000.00	5,000.00
TOTAL REGISTER OF DEEDS REVENUE	-205,676.29	-315,770.95	-334,097.88	-127,906.34	-223,200.00	-233,200.00	-224,566.00	1,366.00
10013170 REGISTER OF DEEDS								
511100 SALARIES PERMANENT REGULAR	126,723.12	129,233.69	131,959.33	63,585.13	138,249.00	138,249.00	140,095.00	1,846.00
511900 LONGEVITY-FULL TIME	641.80	681.80	721.80	0.00	762.00	762.00	802.00	40.00
514100 FICA & MEDICARE TAX	9,229.72	9,431.35	9,579.71	4,610.14	10,634.00	10,634.00	10,779.00	145.00
514200 RETIREMENT-COUNTY SHARE	9,356.40	9,347.78	8,761.04	4,323.00	9,453.00	9,453.00	9,440.00	-13.00
514400 HEALTH INSURANCE COUNTY SHARE	46,343.88	43,029.75	44,283.84	22,547.16	45,095.00	45,095.00	47,696.00	2,601.00
514500 LIFE INSURANCE COUNTY SHARE	50.68	55.64	65.92	29.80	56.00	56.00	73.00	17.00
514600 WORKERS COMPENSATION	114.20	103.22	67.95	44.52	97.00	97.00	85.00	-12.00
522500 TELEPHONE & DAIN LINE	104.08	73.67	19.19	28.72	100.00	100.00	100.00	0.00
524800 MAINTENANCE AGREEMENT	336.54	270.65	225.55	5.05	1,200.00	60.00	300.00	-900.00
531100 POSTAGE AND BOX RENT	4,071.28	4,092.36	4,082.84	1,984.31	3,000.00	3,100.00	3,000.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	1,113.96	1,943.60	960.19	547.04	2,000.00	2,000.00	2,000.00	0.00
531500 FORMS AND PRINTING	487.00	1,005.60	1,213.20	448.80	1,000.00	1,000.00	1,000.00	0.00
531600 RECORD BOOKS AND BINDERS	0.00	186.55	0.00	332.13	2,900.00	2,900.00	500.00	-2,400.00
531700 REBINDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	3,627.00	5,229.28	8,966.41	1,957.00	7,089.00	7,089.00	7,136.00	47.00
532400 MEMBERSHIP DUES	390.00	465.00	375.00	175.00	600.00	365.00	600.00	0.00
533200 MILEAGE	355.60	659.50	499.50	280.37	550.00	390.00	550.00	0.00
533500 MEALS AND LODGING	140.00	304.00	348.00	0.00	400.00	190.00	400.00	0.00
552100 OFFICIALS BONDS	7.01	7.01	7.01	7.01	15.00	7.00	10.00	-5.00
TOTAL REGISTER OF DEEDS	203,092.27	206,120.45	212,136.48	100,905.18	223,200.00	221,547.00	224,566.00	1,366.00
TOTAL DEPARTMENT REVENUE	-205,676.29	-315,770.95	-334,097.88	-127,906.34	-223,200.00	-233,200.00	-224,566.00	1,366.00
TOTAL DEPARTMENT EXPENSE	203,092.27	206,120.45	212,136.48	100,905.18	223,200.00	221,547.00	224,566.00	1,366.00
ADDITION TO (-)/USE OF FUND BALANCE	-2,584.02	-109,650.50	-121,961.40	-27,001.16	0.00	-11,653.00	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.

Elements of Countywide Mission Fulfilled

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

Specific Strategic Issues Addressed

Changing statutory authority (state/feds) impeding local decision-making

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Complete Remonumentation of Lost Corners	Annual Reports	Reestablish at least 15 missing PLSS corners.	12/31/2018
Statutory Corner Maintenance Continued	Annual Reports	Perpetuate at least 5% of total corners in the County annually as per Statutes.	Ongoing annually
Establish Internet Availability of Old and New Records	Annual Reports	Continue recording, maintaining, and updating survey records.	Ongoing
Provide availability of Survey Records via Internet	Annual Reports	Establish and maintain Internet availability of Survey records.	Ongoing
Provide accurate locations for PLSS Corners, County-wide.	Annual Reports	Establish G.P.S. Coordinates on all County PLSS Corners	12/31/2020
Finish Filling In Gaps From Past County Surveyors	Annual Reports	Complete Tie Sheets Database Update	12/31/2018

Program Evaluation

Program Title	Program Description	Mandates and References	2018 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. 59.45 and 59.74 Sauk County Code of Ordinances, Ch. 43.65	User Fees / Misc	\$0	1.00 G.P.S. Coordinates Map Production Document scans
			Grants	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$36,141	
			Operating Expenses	\$45,205	
			TOTAL EXPENSES	\$81,346	
Totals			COUNTY LEVY	\$81,346	1.00
			TOTAL REVENUES	\$0	
			TOTAL EXPENSES	\$81,346	
			COUNTY LEVY	\$81,346	

Output Measures - How much are we doing?

Description	2016 Actual	2017 Estimate	2018 Budget
Corner Remonumentation	29	23	15
Corner Maintenance	135	200	200
G.P.S. Coordinates on corners	135	200	200
Review of Plats of Survey	216	230	200

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

Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Document scans Section Corner Tie Sheets and Section Summaries	Annual Reports	142	200	200
G.P.S. Coordinates Map Production - Number of coordinate sets	Annual Reports	135	200	200

Surveyor

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

Surveyor

1.00 FTE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	1.00	1.00	1.00	1.00	1.00

SURVEYOR

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget
Tax Levy	80,249	81,232	81,619	81,346	81,346	81,346
Total Revenues	80,249	81,232	81,619	81,346	81,346	81,346

Expenses

Labor	29,127	30,785	26,628	33,045	33,045	33,221
Labor Benefits	2,569	2,716	2,271	2,938	2,938	2,920
Supplies & Services	32,313	34,250	35,978	45,363	45,363	45,205
Addition to Fund Balance	16,240	13,481	16,742	0	0	0
Total Expenses	80,249	81,232	81,619	81,346	81,346	81,346

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

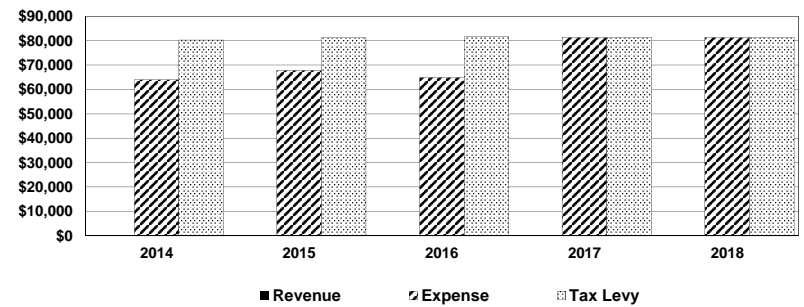
\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
0	0.00%	None	0	0
0	0.00%	2018 Total	0	0
176	0.53%	2019	0	0
(18)	-0.61%	2020	0	0
(158)	-0.35%	2021	0	0
0	0.00%	2022	0	0
0	0.00%			

2018 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.

County Surveyor is continuing to develop a more cooperative relationship with Land Information personnel in creating better and more user friendly connections between County GIS and other online services and county survey records in order to simplify the work of researchers and overall accuracy and availability of information provided by the County through the internet.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: COUNTY SURVEYOR	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2018	Change
10016 COUNTY SURVEYOR								
411100 GENERAL PROPERTY TAXES	-80,249.00	-81,232.00	-81,619.00	-40,673.02	-81,346.00	-81,346.00	-81,346.00	0.00
472490 LOCAL GOVT/AGENCY PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COUNTY SURVEYOR	-80,249.00	-81,232.00	-81,619.00	-40,673.02	-81,346.00	-81,346.00	-81,346.00	0.00
10016171 COUNTY SURVEYOR								
511100 SALARIES PERMANENT REGULAR	8,880.00	8,880.00	10,129.50	4,185.00	9,075.00	9,075.00	9,251.00	176.00
512700 WAGES-PART TIME-NO BENEFITS	20,247.00	21,904.50	16,498.50	12,635.25	23,970.00	23,970.00	23,970.00	0.00
514100 FICA & MEDICARE TAX	2,228.13	2,354.98	2,037.04	1,286.76	2,528.00	2,528.00	2,541.00	13.00
514600 WORKERS COMPENSATION	340.77	360.98	233.87	208.56	410.00	410.00	379.00	-31.00
520300 MONUMENTATION (FIELD)	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
520400 CERTIFIED SURVEY REVIEW	75.00	0.00	150.00	0.00	150.00	150.00	150.00	0.00
520500 MONUMENTATION MAINT & PRES	28,255.00	30,765.00	30,218.00	1,450.00	39,000.00	39,000.00	38,775.00	-225.00
522500 TELEPHONE & DAIN LINE	9.18	20.95	16.26	4.74	30.00	30.00	30.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	0.00	0.00	495.38	0.00	500.00	500.00	500.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	3,346.78	3,283.74	3,661.64	2,034.77	4,070.00	4,070.00	4,137.00	67.00
532400 MEMBERSHIP DUES	150.00	0.00	100.00	0.00	100.00	100.00	100.00	0.00
536300 MONUMENTS,SIGNS,POSTS,ETC	465.00	169.00	1,325.00	0.00	1,000.00	1,000.00	1,000.00	0.00
552100 OFFICIALS BONDS	11.68	11.68	11.68	11.68	13.00	13.00	13.00	0.00
TOTAL COUNTY SURVEYOR	64,008.54	67,750.83	64,876.87	21,816.76	81,346.00	81,346.00	81,346.00	0.00
TOTAL DEPARTMENT REVENUE	-80,249.00	-81,232.00	-81,619.00	-40,673.02	-81,346.00	-81,346.00	-81,346.00	0.00
TOTAL DEPARTMENT EXPENSE	64,008.54	67,750.83	64,876.87	21,816.76	81,346.00	81,346.00	81,346.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	-16,240.46	-13,481.17	-16,742.13	-18,856.26	0.00	0.00	0.00	

Treasurer / Real Property Lister

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Update of Sauk County Ordinance, Chapter 30.03 Tax Deeded Lands	Smoother transition between the time we take a property and offer it for sale	To update the ordinance to reflect current practices and tighten timeline where we can	8/1/2018
Use internet based sites to sell tax deed properties	Increased exposure will bring increased number of sales and increased dollar amounts	Advertise Tax Deed Properties on Wisconsin Surplus Auction Site and possible other sites	11/1/2018
Link Assessor information to Ascent Land Records Website	The user can view dates and prices of sales, square footage information of the improvements and the year they were built	Many users that to our website need information that only the assessor tracks. This will help reduce many inquiries to our office and further create more of a one-stop shop for the user.	9/1/2018
Add physical (site) addresses to parcels with improvements	Site address searches on our Ascent Land Records will have more results	Contact local municipalities to ensure we have the updated address information	10/1/2018

Program Evaluation

Program Title	Program Description	Mandates and References	2018 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	\$858,280	3.00	-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.
			Use of Fund Balance	\$396,100		
			TOTAL REVENUES	\$1,254,380		
			Wages & Benefits	\$212,305		
			Operating Expenses	\$471,877		
			TOTAL EXPENSES	\$684,182		
			COUNTY LEVY	(\$570,198)		
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	\$95,365	2.50	-Time to search changes in assessment records for new construction and contact owners regarding eligibility for lottery credit certification.
			TOTAL REVENUES	\$95,365		
			Wages & Benefits	\$185,216		
			Operating Expenses	\$47,754		
			TOTAL EXPENSES	\$232,970		
			COUNTY LEVY	\$137,605		
Totals			TOTAL REVENUES	\$1,349,745	5.50	
			TOTAL EXPENSES	\$917,152		
			COUNTY LEVY	(\$432,593)		

Treasurer / Real Property Lister

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimate	2018 Budget
# Real Estate Parcels / Personal Property Parcels on the Tax Roll	50,078/3,678	50,100/3,700	50,200/3,775
# of Exempt Parcels	3,887	3,890	3,890
New Certified Survey Maps	89	90	100
New Condominium Plats	-1/-10	3	3
New Annexations	3/7	7	5
New Transportation Plats	5/8	10	10
# Active Managed Forest Land (MFL) Total Orders	785	785	785
# Acres in Managed Forest Land (MFL) - Open	1,954	1,960	1,960
# Acres in Managed Forest Land (MFL) - Closed	46,761	46,800	46,800
Total Managed Forest Land (MFL) Tax	\$277,036	\$278,000	\$280,000
County's share of Managed Forest Land (MFL) Tax	\$14,000	\$14,000	\$14,500
New Ag Use Conversion # Parcels / Revenue (County's portion)	19/\$5,441	20/\$6,000	20/\$6,000
Tax Bills Created	49,108	49,200	49,300
Real Estate Transfer Returns Processed	5,549	5,700	5,800
Tax Receipts Processed	13,046	14,000	14,000
Daily Cash Receipts processed for all County Departments	6,028	6,500	6,500
Accounts Payable Checks Printed and Processed	8,622	8,500	8,500
Direct Deposit Advices Printed and Processed	17,599	17,500	17,500
Payroll Checks Printed and Processed	307	250	200
Credit Card Transactions (payment of property taxes only)	277	200	200
E-Check Transactions (payment of property taxes only)	147	200	200
Plat Books Sold	117	60	5
# Tax Deed letters sent to: delinquent tax payers, banks, state depts, etc. / # parcels (May 1st each year)	162 letters/106 parcels	148 letters/88 parcels (actual)	160 letters/100 parcels
# Tax Deeds taken by the County	26 (8 repurchased)	50	30
\$\$ Sale Book (September 1st of each year)	\$1,666,929.49	\$1,400,000.00	\$1,400,000.00
# of properties in the Sale Book	1,357	1,200	1,100

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Average rate of investments	The higher the rate, the more interest income earned	0.62%	0.75%	1.00%
Time to process individual daily cash entries	Measures the amount of time spent on this task	2 minutes/entry	2 minutes/entry	1 1/2 minutes
Sale book value as a % of total taxes	Indication of how current tax year payments are being paid	1.37%	1.15%	1.15%
Tax deeds taken as a % of delinquent properties on May 1st	Indication of how many possible tax deed properties we may be taking in October of that year	25.00%	57.00%	30.00%
Time to check eligibility for Lottery Credit Certification	Indication of how long to administer the Lottery Credit Certification. Lottery Credits in general are a lot of work	5-15 minutes	5-15 minutes	5-15 minutes
Average Percentage of Employees using Direct Deposit	With Direct Deposit, we do not have to re-print lost or damaged checks	98%	99%	99%

Treasurer / Real Property Lister

Oversight Committee: **Finance** (Treasurer / Real Property Listing)
Oversight Committee: **Property & Insurance** (Tax Foreclosure)

**Treasurer / Real Property
Lister**
1.00 FTE

Deputy Treasurer
1.00 FTE

GIS Specialist
0.50 FTE *

Accounting Assistant
2.00 FTE

Real Property Specialist
1.00 FTE

* Shared position with Land Records Modernization

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	-0.75	-1.32	0.50	0.00
FTE Balance	7.07	6.32	5.00	5.50	5.50

TREASURER

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	(340,867)	(369,621)	(295,449)	(255,400)	(255,400)	(432,593)	(177,193)	-69.38%	None	0	0
Other Taxes	882,405	792,223	630,132	473,060	460,000	445,005	(14,995)	-3.26%			
Grants & Aids	124,874	125,774	125,163	127,346	109,000	124,000	15,000	13.76%	2018 Total	0	0
Fees, Fines & Forfeitures	922	3,354	5,441	4,000	4,000	5,000	1,000	25.00%			
User Fees	30,464	23,161	21,181	17,600	17,000	13,640	(3,360)	-19.76%			
Intergovernmental	13,493	16,627	202,921	24,000	22,000	24,000	2,000	9.09%	2019	0	0
Interest	100,734	134,064	218,298	250,000	150,000	330,000	180,000	120.00%	2020	0	0
Miscellaneous	14,640	56,096	65,056	0	0	12,000	12,000	0.00%	2021	0	0
Use of Fund Balance	0	0	0	0	8,868	396,100	387,232	4366.62%	2022	0	0
Total Revenues	826,665	781,677	972,743	640,606	515,468	917,152	401,684	77.93%			

Expenses

Labor	322,133	300,407	237,284	278,398	278,398	283,718	5,320	1.91%
Labor Benefits	130,218	94,950	92,333	109,406	109,406	113,802	4,396	4.02%
Supplies & Services	116,358	212,462	157,729	147,296	127,664	519,632	391,968	307.03%
Addition to Fund Balance	257,956	173,859	485,396	105,506	0	0	0	0.00%
Total Expenses	826,665	781,677	972,743	640,606	515,468	917,152	401,684	77.93%

Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

2018 Highlights & Issues on the Horizon

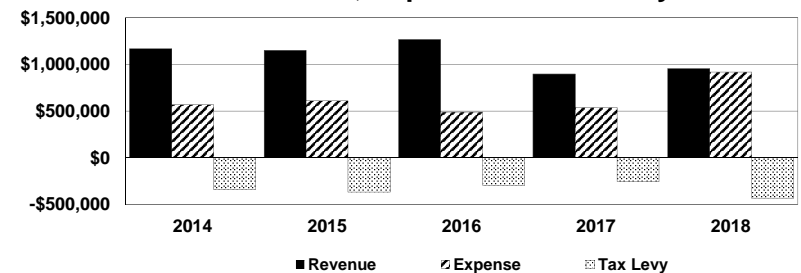
Several real estate chargebacks have been approved by the State for payback to the municipalities in 2018, total increase in budget is expected to be \$392,232, funded through use of fund balance.

Continued stabilization of taxpayer delinquency rates. Payment plans are started with hopes that the number of participants will increase due to more exposure of the program. Also, the department utilizes all options available for tax delinquent collections (i.e. Tax Refund Intercept Program, or TRIP).

Interest rates are on the rise and expected to continue to increase. Principle investment remain consistent.

In 2017, Reallocation of Geographic Information Systems position from Land Records Modernization funding to Treasurer tax levy, \$34,391.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: TREASURER/REAL PROPERTY		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10012 TREASURER/REAL PROP REVENUE									
411100	GENERAL PROPERTY TAXES	340,867.00	369,621.00	295,449.00	127,700.02	255,400.00	255,400.00	432,593.00	-177,193.00
411400	FOREST CROP TAX	-45.44	-65.28	-65.28	0.00	0.00	-5.00	-5.00	5.00
411500	MANAGED FOREST LAND TAXES	-18,143.16	-23,801.92	-32,043.24	-3,384.66	-10,000.00	-23,055.00	-20,000.00	10,000.00
411600	PAYMENT IN LIEU OF TAXES-PILT	-104,778.95	-105,730.03	-104,714.95	-103,545.85	-90,000.00	-108,346.00	-105,000.00	15,000.00
411700	FOREST LANDS AID	-20,095.41	-20,043.63	-20,448.52	0.00	-19,000.00	-19,000.00	-19,000.00	0.00
419900	INTEREST/PENALTY ON TAXES	-864,216.84	-768,355.43	-598,023.60	-226,906.50	-450,000.00	-450,000.00	-425,000.00	-25,000.00
443110	AG USE CONVERSION CHRG	-921.70	-3,353.92	-5,440.54	0.00	-4,000.00	-4,000.00	-5,000.00	1,000.00
451650	COPIER/POSTAGE/MISC	-1,159.44	-941.76	-1,494.81	-519.94	-1,000.00	-1,000.00	-750.00	-250.00
451680	UNCLAIMED FUNDS FORFEITURE	-7,769.66	0.00	-6,257.71	0.00	0.00	0.00	-6,000.00	6,000.00
461510	LETTER & SEARCH FEES	-23,090.00	-16,879.95	-16,450.00	-7,950.00	-15,000.00	-15,000.00	-12,750.00	-2,250.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-13,493.03	-16,626.55	-25,703.44	0.00	-22,000.00	-24,000.00	-24,000.00	2,000.00
473100	TIF DISTRICT OVERRUNS	0.00	0.00	-177,218.00	0.00	0.00	0.00	0.00	0.00
481100	INTEREST ON INVESTMENTS	-100,734.00	-134,063.84	-218,297.66	-170,145.70	-150,000.00	-250,000.00	-330,000.00	180,000.00
483300	SALE OF MATERIAL AND SUPPLIES	-6,214.72	-5,339.60	-3,235.79	-1,177.60	-1,000.00	-1,600.00	-140.00	-860.00
483600	SALE OF COUNTY OWNED PROPERTY	-396.25	0.00	0.00	-13,750.00	0.00	0.00	0.00	0.00
483650	GAIN ON SALE OF TAX DEEDS	-6,474.49	-56,096.31	-58,798.21	-9,998.81	0.00	0.00	-6,000.00	6,000.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	0.00	0.00	-396,100.00	396,100.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-8,868.00	0.00	0.00	-8,868.00
TOTAL TREASURER/REAL PROP REVENUE		-826,666.09	-781,677.22	-972,742.75	-409,679.04	-515,468.00	-640,606.00	-917,152.00	401,684.00
10012153 TREASURER/REAL PROP TAX LISTER									
511100	SALARIES PERMANENT REGULAR	313,259.76	297,170.45	236,635.71	126,687.31	277,629.00	277,629.00	282,936.00	5,307.00
511200	SALARIES-PERMANENT-OVERTIME	6,062.06	2,363.62	74.70	0.00	155.00	155.00	464.00	309.00
511900	LONGEVITY-FULL TIME	2,151.60	873.09	573.92	156.50	614.00	614.00	318.00	-296.00
512100	WAGES-PART TIME	660.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	23,546.81	22,433.19	17,376.49	9,268.00	21,297.00	21,297.00	21,704.00	407.00
514200	RETIREMENT-COUNTY SHARE	22,954.03	18,163.47	15,662.01	8,403.36	18,931.00	18,931.00	19,009.00	78.00
514400	HEALTH INSURANCE COUNTY SHARE	83,227.34	52,128.69	59,069.68	34,851.68	68,865.00	68,865.00	72,839.00	3,974.00
514500	LIFE INSURANCE COUNTY SHARE	200.48	134.85	103.60	39.31	118.00	118.00	80.00	-38.00
514600	WORKERS COMPENSATION	289.00	239.37	121.43	88.58	195.00	195.00	170.00	-25.00
514800	UNEMPLOYMENT	0.00	1,850.00	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	284.41	212.76	211.63	112.30	250.00	250.00	250.00	0.00
524900	SUNDRY REPAIR AND MAINTENANCE	289.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	24,922.08	36,027.68	38,906.48	6,466.18	35,600.00	35,700.00	36,000.00	400.00
531200	OFFICE SUPPLIES AND EXPENSE	3,255.18	1,717.24	1,057.41	1,253.34	2,500.00	2,500.00	2,500.00	0.00
531400	SMALL EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
531500	FORMS AND PRINTING	6,788.33	9,460.86	9,646.33	2,925.25	9,100.00	10,500.00	11,000.00	1,900.00
531600	RECORD BOOKS AND BINDERS	2,032.95	4,032.95	4,000.00	0.00	2,000.00	0.00	0.00	-2,000.00
531800	MIS DEPARTMENT CHARGEBACKS	30,385.57	33,005.72	44,486.01	33,906.93	40,941.00	40,941.00	40,937.00	-4.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: TREASURER/REAL PROPERTY	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2018	Change
10012153 TREASURER/REAL PROP TAX LISTER								
532100 PUBLICATION OF LEGAL NOTICES	1,059.64	218.92	0.00	126.00	500.00	230.00	200.00	-300.00
532400 MEMBERSHIP DUES	160.00	160.00	160.00	160.00	160.00	160.00	160.00	0.00
532500 SEMINARS AND REGISTRATIONS	360.00	410.00	250.00	125.00	375.00	375.00	375.00	0.00
532800 TRAINING AND INSERVICE	0.00	78.00	0.00	100.00	100.00	100.00	100.00	0.00
533200 MILEAGE	460.24	652.08	739.78	236.38	700.00	700.00	1,050.00	350.00
533500 MEALS AND LODGING	518.11	480.96	343.00	82.00	750.00	880.00	1,650.00	900.00
552100 OFFICIALS BONDS	1,168.47	1,168.47	1,168.47	1,168.47	1,250.00	1,169.00	1,200.00	-50.00
TOTAL TREASURER/REAL PROP TAX LISTER	524,035.54	482,982.37	430,586.65	226,156.59	482,530.00	481,809.00	493,442.00	10,912.00
10012154 ASSESSMENTS								
526200 REAL ESTATE / PROPERTY TAX	0.00	0.00	0.00	0.00	20.00	20.00	20.00	0.00
TOTAL ASSESSMENTS	0.00	0.00	0.00	0.00	20.00	20.00	20.00	0.00
10012155 TAX DEED EXPENSE								
520900 CONTRACTED SERVICES	10,350.00	7,410.00	5,410.00	5,000.00	8,400.00	7,000.00	7,000.00	-1,400.00
524600 FILING FEES	150.00	120.00	180.00	0.00	150.00	90.00	90.00	-60.00
531100 POSTAGE AND BOX RENT	2,595.04	1,612.68	1,079.99	863.19	1,500.00	1,500.00	1,500.00	0.00
532100 PUBLICATION OF LEGAL NOTICES	3,665.96	4,791.43	2,762.69	1,451.00	4,000.00	4,000.00	4,000.00	0.00
556000 LOSS ON ASSET DISPOSALS	0.00	75,000.40	19,569.41	0.00	0.00	0.00	0.00	0.00
559100 TAXES ON DEEDS TAKEN-PRIOR YR	5,672.33	25,084.99	13,625.64	55.34	0.00	0.00	0.00	0.00
TOTAL TAX DEED EXPENSE	22,433.33	114,019.50	42,627.73	7,369.53	14,050.00	12,590.00	12,590.00	-1,460.00
10012159 TAX CHARGEBACKS								
526200 REAL ESTATE / PROPERTY TAX	22,240.53	10,816.69	14,132.46	40,680.45	18,868.00	40,681.00	411,100.00	392,232.00
TOTAL TAX CHARGEBACKS	22,240.53	10,816.69	14,132.46	40,680.45	18,868.00	40,681.00	411,100.00	392,232.00
TOTAL DEPARTMENT REVENUE	-826,666.09	-781,677.22	-972,742.75	-409,679.04	-515,468.00	-640,606.00	-917,152.00	401,684.00
TOTAL DEPARTMENT EXPENSE	568,709.40	607,818.56	487,346.84	274,206.57	515,468.00	535,100.00	917,152.00	401,684.00
ADDITION TO (-)/USE OF FUND BALANCE	-257,956.69	-173,858.66	-485,395.91	-135,472.47	0.00	-105,506.00	0.00	

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WORKERS' COMPENSATION											
<u>Revenues</u>											
Intergovernmental	261,510	268,480	197,873	226,916	284,779	235,333	(49,446)	-17.36%	None	0	0
Miscellaneous	0	500	0	0	0	0	0	0.00%			
Use of Fund Balance	9,736	0	20,946	19,852	0	0	0	0.00%	2018 Total	0	0
Total Revenues	271,246	268,980	218,819	246,768	284,779	235,333	(49,446)	-17.36%			
<u>Expenses</u>											
Supplies & Services	271,246	148,953	218,819	246,768	284,779	235,333	(49,446)	-17.36%	2019	0	0
Addition to Fund Balance	0	120,027	0	0	0	0	0	0.00%	2020	0	0
Total Expenses	271,246	268,980	218,819	246,768	284,779	235,333	(49,446)	-17.36%	2021	0	0
Beginning of Year Fund Balance	712,279	702,543	822,570	801,624		781,772			2022	0	0
End of Year Fund Balance	702,543	822,570	801,624	781,772		781,772					

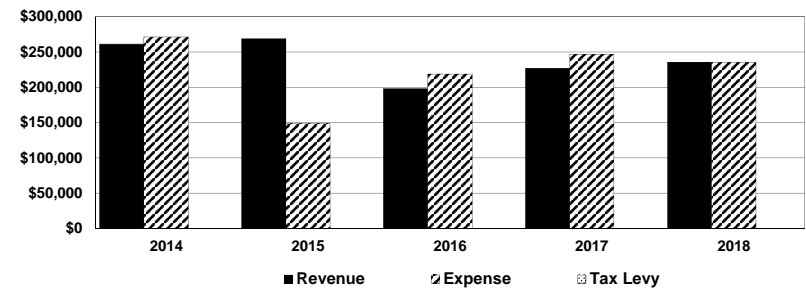
2018 Highlights & Issues on the Horizon

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	2014	2015	2016	2017	2017	2017		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
74999 WORKERS COMPENSATION								
474070 WORKERS COMP CHARGES	-261,509.88	-268,480.00	-197,873.46	-128,598.29	-284,779.00	-226,916.00	-235,333.00	-49,446.00
484130 REFUNDS OF PRIOR YEARS EXPENSE	0.00	-500.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WORKERS COMPENSATION	-261,509.88	-268,980.00	-197,873.46	-128,598.29	-284,779.00	-226,916.00	-235,333.00	-49,446.00
74999152 WORKERS COMPENSATION								
520900 CONTRACTED SERVICES	103,856.00	109,319.00	107,418.00	103,753.00	107,884.00	107,753.00	109,000.00	1,116.00
535300 DAMAGE CLAIMS	167,389.59	36,624.15	83,745.43	23,949.05	176,895.00	139,015.00	126,333.00	-50,562.00
535310 DAMAGE CLAIMS-PRIOR YEAR	0.00	3,010.00	27,656.00	0.00	0.00	0.00	0.00	0.00
TOTAL WORKERS COMPENSATION	271,245.59	148,953.15	218,819.43	127,702.05	284,779.00	246,768.00	235,333.00	-49,446.00
TOTAL DEPARTMENT REVENUE	-261,509.88	-268,980.00	-197,873.46	-128,598.29	-284,779.00	-226,916.00	-235,333.00	-49,446.00
TOTAL DEPARTMENT EXPENSE	271,245.59	148,953.15	218,819.43	127,702.05	284,779.00	246,768.00	235,333.00	-49,446.00
ADDITION TO (-)/USE OF FUND BALANCE	9,735.71	-120,026.85	20,945.97	-896.24	0.00	19,852.00	0.00	

This page intentionally left blank

Justice & Public Safety

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

FUNCTIONAL AREA MISSION STATEMENT

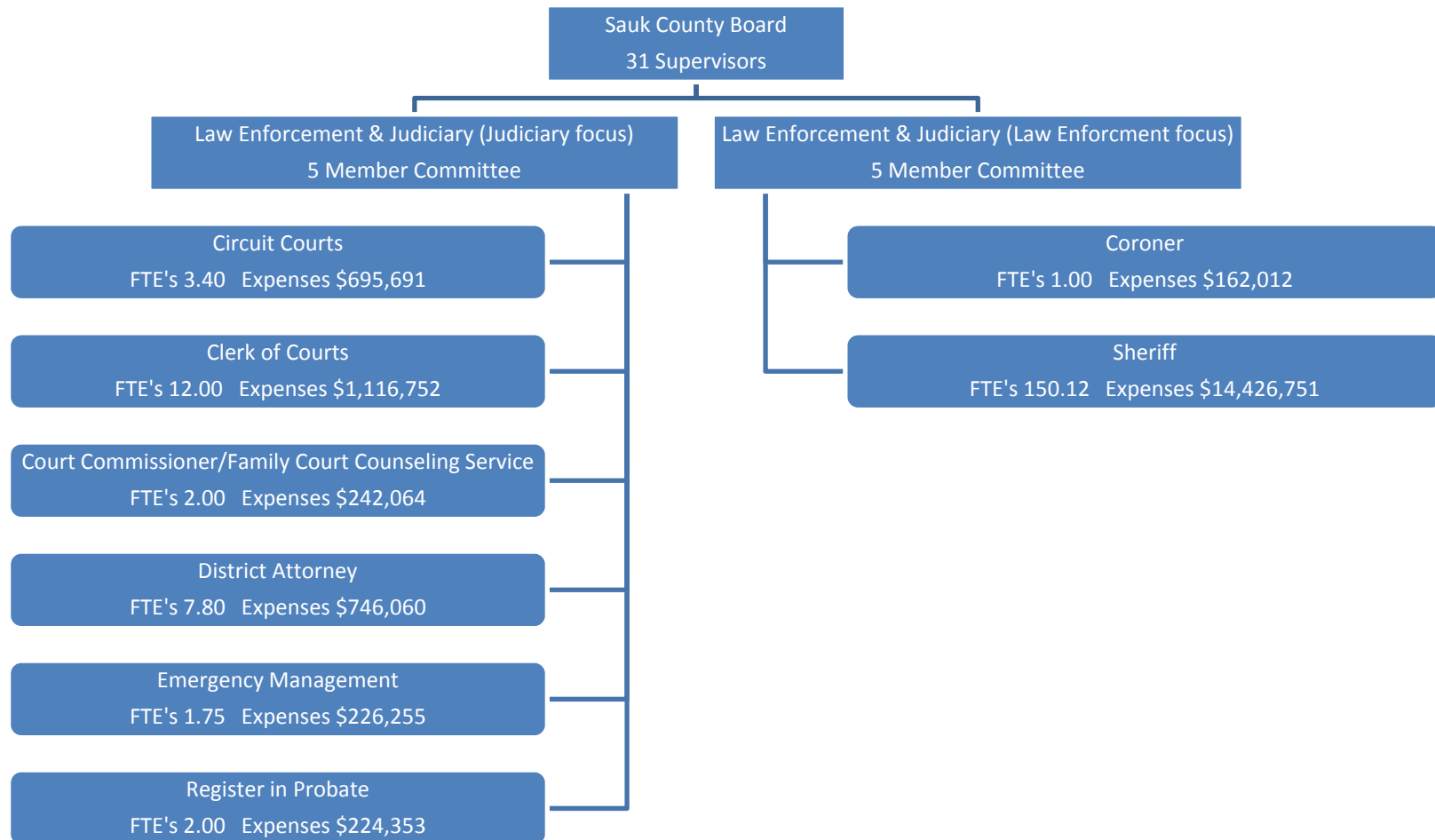
To continually improve the communication and interaction of Sauk County departments. To effectively and efficiently complete short term and long term agreements. Continue to search resources for innovative and collaborative programs.

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENTS OF COUNTY WIDE MISSION FULFILLED

Fiscally Responsible / Essential Services
Safe Community

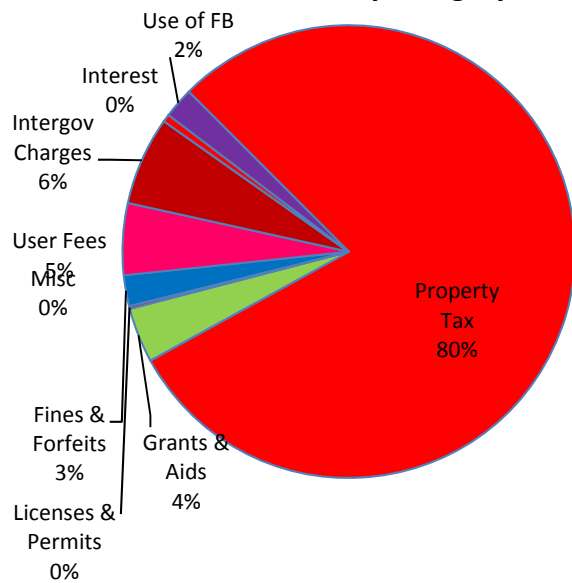


Justice & Public Safety

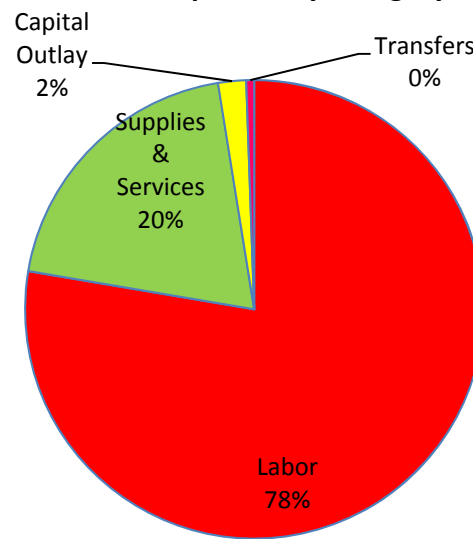
Significant Changes in the Justice & Public Safety Function for 2018

- The District Attorney budget includes a Federal Improving Criminal Justice Responses grant through the Department of Justice's Office on Violence Against Women for 2018-2020 of \$150,000. The grant is being funded to improve how the justice system in general, and prosecution in particular, handles sexual assault cases.
- Estimated collections for housing prisoners from other jurisdictions are increasing \$153,000 to \$643,000.
- Addition of a Patrol Sergeant in the Sheriff's Department, budgeted for half of 2018 at a cost of \$47,000.

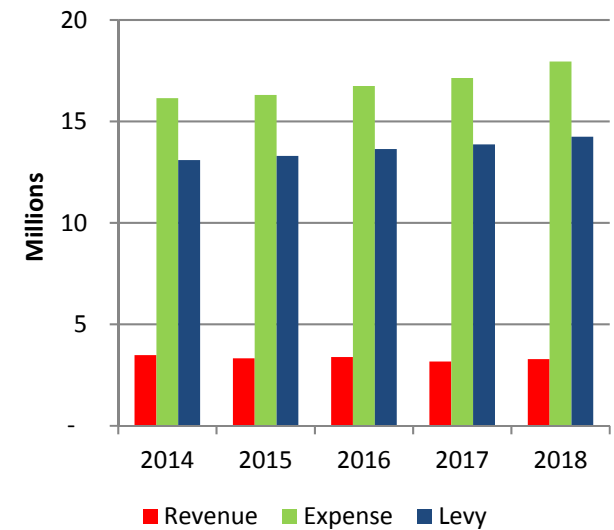
2018 Revenues by Category



2018 Expenses by Category



Revenue, Expense & Levy History

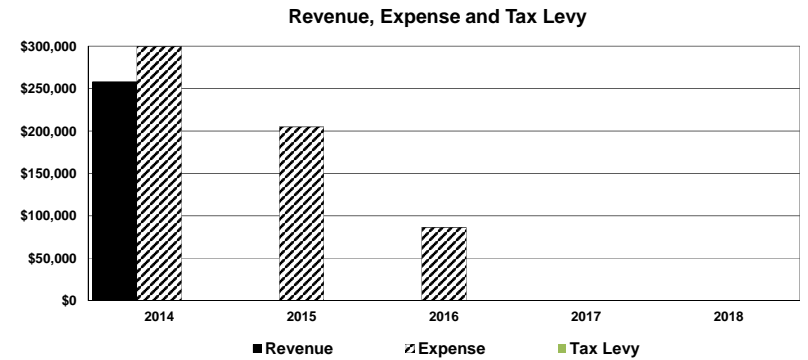


	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-EMERGENCY ASSISTANCE PROGRAM (EAP)											
<u>Revenues</u>											
Grants & Aids	258,008	0	0	0	0	0	0	0.00%	None	0	0
Use of Fund Balance	41,656	204,892	86,543	0	0	0	0	0.00%			
Total Revenues	299,664	204,892	86,543	0	0	0	0	0.00%	2018 Total	0	0
<u>Expenses</u>									2019	0	0
Supplies & Services	299,664	204,892	86,543	0	0	0	0	0.00%	2020	0	0
Total Expenses	299,664	204,892	86,543	0	0	0	0	0.00%	2021	0	0
									2022	0	0
Beginning of Year Fund Balance	333,092	291,436	86,543	0		0					
End of Year Fund Balance	291,436	86,543	0	0		0					

2018 Highlights & Issues on the Horizon

Awarded funds are exhausted in 2013.

The 2016 budget includes completion of the forgivable loans that were issued. This completes the EAP program.



Fund: CDBG-EMER ASSIST PROG	2014	2015	2016	2017	2017	2017		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
34999 CDBG-EMER ASSIST PROG								
425660 FLOOD ASSISTANCE GRANT	-258,008.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CDBG-EMER ASSIST PROG	-258,008.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34999703 CDBG-EMER ASSIST PROGRAM								
572000 GRANTS ISSUED	299,664.19	204,892.08	86,543.61	0.00	0.00	0.00	0.00	0.00
TOTAL CDBG-EMER ASSIST PROGRAM	299,664.19	204,892.08	86,543.61	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT REVENUE	-258,008.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE	299,664.19	204,892.08	86,543.61	0.00	0.00	0.00	0.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	41,656.19	204,892.08	86,543.61	0.00	0.00	0.00	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

Specific Strategic Issues Addressed

Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)

Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Have case dispositions fall within State guidelines.	Reports can be generated to show results.	To provide for reasonable flow of cases through court system.	Ongoing
Fourth Judgeship Planning	Branch approved, constructed, functional.	Plan for fourth judgeship and develop facilities plan.	Ongoing

Program Evaluation

Program Title	Program Description	Mandates and References	2018 Budget		FTE's	Key Outcome Indicator(s)
Circuit Courts	The Courts are a separate and co-equal branch of government. The Courts are not a department of county government. The Courts, by constitution and statute, are the designated decision makers for those who choose to bring matters to them.	Wisconsin Constitution Article VII Sections 2 & 8	Other Revenues	\$219,938	3.40	
			Use of Fund Balance	\$15,000		
			TOTAL REVENUES	\$234,938		
			Wages & Benefits	\$228,316		
			Operating Expenses	\$467,375		
			TOTAL EXPENSES	\$695,691		
			COUNTY LEVY	\$460,753		
Outlay	None		Operating Expenses	\$0	-	
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$234,938	3.40	
			TOTAL EXPENSES	\$695,691		
			COUNTY LEVY	\$460,753		

Circuit Courts

Output Measures - How much are we doing?

Description	2016 Actual	2017 Estimate	2018 Budget
Number of cases disposed, by category:			
Felony	431	534	534
Misdemeanor	788	687	687
Criminal Traffic	354	351	351
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	1,324	1,575	1,575
Civil (contracts/real estate, personal injury/property damage, other civil)	717	654	654
Small Claims	287	306	306
Family (divorce, paternity, other family)	432	432	432
Probate (informal, estates, trusts)	107	114	114
Probate (commitments, guardianships, adoptions, other)	189	153	153
Juvenile (delinquency, other)	98	135	135
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	38	45	45
Total Cases Disposed	4,765	4,986	4,986

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

Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Percentage of Cases Disposed of within Goals:				
Felony (Goal of 85% within 180 days, 95% within 360 days)	The goals for disposition by case type are established by the Office of Court Operations. The results show the percentage of cases that are disposed of within the recommended guidelines. Many factors can affect the disposition of a case. Some of those factors are beyond the Court's control.	61%, 87%	58%, 87%	75%, 85%
Misdemeanor (Goal of 90% within 180 days)		75%	71%	80%
Criminal Traffic (Goal of 90% within 180 days)		75%	75%	80%
Forfeiture (contested traffic, forfeiture and juvenile ordinance) (Goal of 95% within 180 days)		80%	74%	85%
Civil (Personal Injury/Prop. Damage) (Goal of 90% within 540 days)		72%	63%	80%
Civil (Contracts/Real Estate)		95%	90%	90%
Small Claims (Goal of 90% within 180 days)		85%	86%	90%
Family (Divorce)(Goal of 90% within 360 days)		77%	76%	90%
Family (Paternity)(Goal of 90% within 180 days)		78%	55%	80%
Probate (Estates)(Goal of 75% within 420 days. 90% within 540 days)		11%, 22%	9%, 100%	60%, 80%
Probate (Informal)(Goal of 75% within 420 days. 90% within 540 days)		57%, 76%	67%, 75%	75%, 80%
Juvenile (Delinquency)(Goal of 95% within 90 days)		83%	67%	90%
Juvenile (Children in need of protective services - CHIPS)(Goal of 95% within 360 days)		68%	75%	80%

Circuit Courts

Oversight Committee: **Law Enforcement & 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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	3.40	3.40	3.40	3.40	3.40

CIRCUIT COURTS

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget
Tax Levy	445,740	440,397	429,784	444,315	444,315	460,753
Grants & Aids	197,878	220,189	220,015	219,938	219,938	219,938
Use of Fund Balance	0	0	0	0	0	15,000
Total Revenues	643,618	660,586	649,799	664,253	664,253	695,691

Expenses

Labor	131,118	149,164	143,495	153,973	153,973	159,280
Labor Benefits	64,277	62,596	68,114	65,831	65,831	69,036
Supplies & Services	409,704	385,806	418,388	426,075	444,449	467,375
Addition to Fund Balance	38,519	63,020	19,802	18,374	0	0
Total Expenses	643,618	660,586	649,799	664,253	664,253	695,691

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
16,438	3.70%	None	0	0
0	0.00%			
15,000	0.00%	2018 Total	0	0
31,438	4.73%	2019	0	0
		2020	0	0
5,307	3.45%	2021	0	0
3,205	4.87%	2022	0	0
22,926	5.16%			
0	0.00%			
31,438	4.73%			

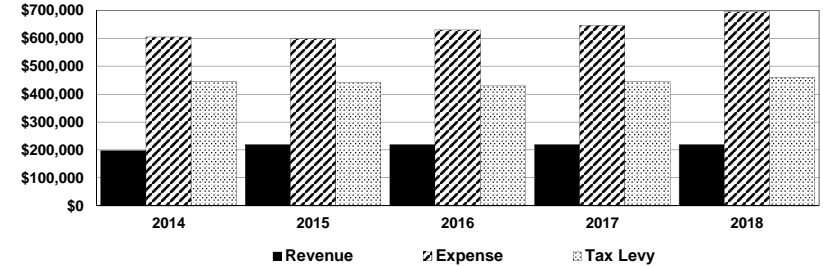
2018 Highlights & Issues on the Horizon

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.

2018 budget includes \$15,0000 for replacement of courtroom chairs.

Postage costs are expected to decrease do to e-filing.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: CIRCUIT COURTS	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10004 CIRCUIT COURTS REVENUE								
411100 GENERAL PROPERTY TAXES	-445,740.00	-440,397.00	-429,784.00	-222,157.50	-444,315.00	-444,315.00	-460,753.00	16,438.00
424000 STATE AID COURTS SYSTEM	-197,878.00	-220,189.00	-220,015.00	-109,969.00	-219,938.00	-219,938.00	-219,938.00	0.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	0.00	0.00	-15,000.00	15,000.00
TOTAL CIRCUIT COURTS REVENUE	-643,618.00	-660,586.00	-649,799.00	-332,126.50	-664,253.00	-664,253.00	-695,691.00	31,438.00
10004120 CIRCUIT COURTS								
511100 SALARIES PERMANENT REGULAR	111,184.48	117,704.02	121,982.20	57,864.70	125,897.00	125,897.00	131,144.00	5,247.00
511900 LONGEVITY-FULL TIME	1,236.60	1,296.60	1,356.60	0.00	1,417.00	1,417.00	1,477.00	60.00
512100 WAGES-PART TIME	5,943.75	19,087.50	8,651.25	4,128.75	12,000.00	12,000.00	12,000.00	0.00
514100 FICA & MEDICARE TAX	9,754.04	11,122.21	10,691.23	5,059.34	11,779.00	11,779.00	12,185.00	406.00
514200 RETIREMENT-COUNTY SHARE	7,862.40	8,153.64	8,134.87	3,934.78	8,657.00	8,657.00	8,886.00	229.00
514400 HEALTH INSURANCE COUNTY SHARE	46,343.88	43,029.75	44,283.84	22,547.16	45,095.00	45,095.00	47,696.00	2,601.00
514500 LIFE INSURANCE COUNTY SHARE	38.64	40.00	49.08	22.32	53.00	53.00	55.00	2.00
514600 WORKERS COMPENSATION	277.62	250.18	171.16	104.10	247.00	247.00	214.00	-33.00
514800 UNEMPLOYMENT	0.00	0.00	4,784.00	0.00	0.00	0.00	0.00	0.00
515800 PER DIEM BAILIFF	12,753.36	11,076.08	11,505.41	5,530.89	14,659.00	14,659.00	14,659.00	0.00
520100 COURT SECURITY	338,900.65	341,750.73	348,947.12	181,448.72	365,976.00	355,402.00	381,389.00	15,413.00
522500 TELEPHONE & DAIN LINE	477.25	494.07	484.13	225.16	500.00	500.00	500.00	0.00
523300 PER DIEM JURY WITNESS	30,601.92	10,000.00	26,953.48	9,039.41	36,000.00	24,000.00	30,000.00	-6,000.00
524800 MAINTENANCE AGREEMENT	330.00	412.52	512.84	0.00	0.00	0.00	0.00	0.00
531100 POSTAGE AND BOX RENT	12,066.47	11,285.40	10,878.42	4,760.91	12,000.00	8,000.00	8,000.00	-4,000.00
531200 OFFICE SUPPLIES AND EXPENSE	2,529.13	5,479.41	4,974.76	2,041.64	4,600.00	15,000.00	20,000.00	15,400.00
531500 FORMS AND PRINTING	396.00	874.00	1,602.00	0.00	1,200.00	1,000.00	1,000.00	-200.00
531800 MIS DEPARTMENT CHARGEBACKS	5,222.00	5,280.23	4,640.62	3,438.56	5,773.00	5,773.00	8,086.00	2,313.00
532300 PROFESSIONAL SUBSCRIPTION	4,608.01	4,853.78	4,985.46	2,092.25	4,500.00	4,500.00	4,500.00	0.00
533200 MILEAGE	1,291.92	807.12	1,033.56	416.58	900.00	900.00	900.00	0.00
533220 JURY MILEAGE	10,560.49	3,902.85	10,547.58	3,413.93	10,000.00	8,000.00	10,000.00	0.00
533600 JURY MEALS AND LODGING	2,720.37	666.19	2,827.84	1,195.69	3,000.00	3,000.00	3,000.00	0.00
TOTAL CIRCUIT COURTS	605,098.98	597,566.28	629,997.45	307,264.89	664,253.00	645,879.00	695,691.00	31,438.00
TOTAL DEPARTMENT REVENUE	-643,618.00	-660,586.00	-649,799.00	-332,126.50	-664,253.00	-664,253.00	-695,691.00	31,438.00
TOTAL DEPARTMENT EXPENSE	605,098.98	597,566.28	629,997.45	307,264.89	664,253.00	645,879.00	695,691.00	31,438.00
ADDITION TO (-)/USE OF FUND BALANCE	-38,519.02	-63,019.72	-19,801.55	-24,861.61	0.00	-18,374.00	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	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continued enhancements of the Sauk Co. Clerk of Courts web page	Positive response from users.	Update Sauk County website for ease of navigation for collection information, quick links and overall user friendliness.	Ongoing
Increase restitution collections for victims	Monthly payments to victims	Collections via payment plans, income assignments and referral to State Debt Collection	Ongoing
Increase revenues	Collection percentages rise	Explore State Debt Collection services versus private collections and research satisfaction fee requirements on collection turnovers	12/31/2018

Clerk of Courts

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 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	\$606,545	11.65	
			Grants	\$17,500		
			TOTAL REVENUES	\$624,045		
			Wages & Benefits	\$752,883		
			Operating Expenses	\$166,287		
			TOTAL EXPENSES	\$919,170		
			COUNTY LEVY	\$295,125		
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	\$115,000	0.35	
			Grants	\$60,000		
			TOTAL REVENUES	\$175,000		
			Wages & Benefits	\$22,582		
			Operating Expenses	\$175,000		
			TOTAL EXPENSES	\$197,582		
			COUNTY LEVY	\$22,582		
Totals			TOTAL REVENUES	\$799,045	12.00	
			TOTAL EXPENSES	\$1,116,752		
			COUNTY LEVY	\$317,707		

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimate	2018 Budget
New cases filed	16,047	18,841	18,841
Gross money receipted	\$4,933,548.00	\$4,964,479.00	\$4,964,479.00
Clerk of Courts Revenues collected internally	\$680,165.58	\$793,612.00	\$793,612.00
Collections via Tax Intercept and State Debt Collection	\$341,062.00	\$372,815.00	\$372,815.00
Collections via private collection agencies	\$337,599.99	\$280,851.00	\$280,851.00
Clerk of Courts Restitution Collections	\$35,697.00	\$36,000.00	\$36,000.00

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Debts assessed in individual year	Indicates a need for collection enforcement	\$3,924,409	\$4,107,823	\$4,107,823
Accounts turned over to private collection agencies	Efforts to collect unpaid court obligations	4004	2547	2547
Accounts turned over to State Debt Collection	Efforts to collect unpaid court obligations	573	2,727	2,727

Clerk of Courts

Oversight Committee: Law Enforcement & Judiciary

Clerk of Courts 1.00 FTE

Deputy Clerk of Courts 10.00 FTE
--

Accounting Technician 1.00 FTE
--

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.00	-1.00	0.00	0.00
FTE Balance	13.00	13.00	12.00	12.00	12.00

CLERK OF COURTS

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget
Tax Levy	205,412	230,866	260,855	311,757	311,757	317,707
Grants & Aids	76,929	78,991	80,050	74,436	79,500	77,500
Licenses & Permits	80	120	60	60	40	40
Fees, Fines & Forfeitures	309,769	301,268	271,273	283,175	289,000	289,000
User Fees	334,677	319,164	301,395	337,250	312,815	333,805
Intergovernmental	20,989	17,834	19,775	20,389	19,200	18,700
Miscellaneous	59,592	86,236	90,118	75,335	70,000	80,000
Use of Fund Balance	105,496	77,907	95,558	0	0	0
Total Revenues	1,112,944	1,112,385	1,119,084	1,102,402	1,082,312	1,116,752

Expenses

Labor	512,787	540,677	528,549	519,456	522,805	541,858
Labor Benefits	234,888	241,073	228,979	222,941	222,941	233,607
Supplies & Services	365,269	330,635	361,556	329,578	336,566	341,287
Addition to Fund Balance	0	0	0	30,427	0	0
Total Expenses	1,112,944	1,112,385	1,119,084	1,102,402	1,082,312	1,116,752

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	5,950	1.91%	None	0	0
Grants & Aids	(2,000)	-2.52%			
Licenses & Permits	0	0.00%	2018 Total	0	0
Fees, Fines & Forfeitures	0	0.00%			
User Fees	20,990	6.71%			
Intergovernmental	(500)	-2.60%	2019	0	0
Miscellaneous	10,000	14.29%	2020	0	0
Use of Fund Balance	0	0.00%	2021	0	0
			2022	0	0
Total Revenues	34,440	3.18%			
Total Expenses	34,440	3.18%			

2018 Highlights & Issues on the Horizon

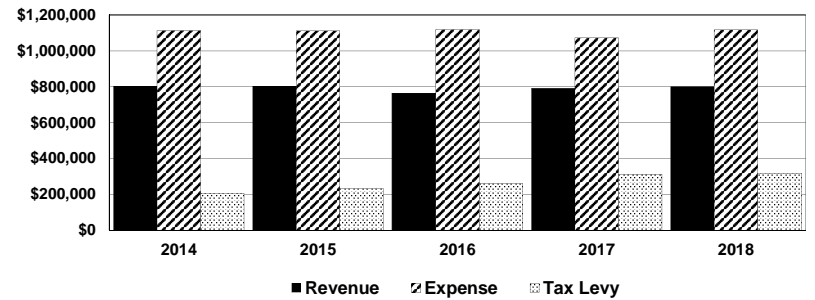
Expert witness fees have increased significantly leading to a budget increase.

Tax intercept dollars continue to decline. However, the addition of the State Debt Collection (SDC) has been beneficial to collection efforts.

Potential pay increase to Court-Appointed Guardian ad Litem Attorneys will affect our legal services expense line item.

The incorporation of the City of Baraboo Municipal Court in late 2018 will impact the municipal fees revenue line item.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: CLERK OF COURTS		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10002 CLERK OF COURTS REVENUE									
411100	GENERAL PROPERTY TAXES	-205,412.00	-230,866.00	-260,855.00	-155,878.50	-311,757.00	-311,757.00	-317,707.00	5,950.00
424340	INTERPRETER FEE-COUNTY	-20,349.98	-18,379.56	-19,053.12	-7,435.88	-19,500.00	-14,436.00	-17,500.00	-2,000.00
424370	GAL STATE AID	-56,579.00	-60,611.00	-60,997.00	0.00	-60,000.00	-60,000.00	-60,000.00	0.00
441100	P000-COUNTY ORDINANCES	-153,210.04	-133,324.88	-133,300.04	-82,507.52	-135,000.00	-141,308.00	-140,000.00	5,000.00
441200	PENAL FINE SF341/OTHER CO	-125,681.76	-139,352.36	-112,923.33	-66,021.44	-130,000.00	-117,021.00	-125,000.00	-5,000.00
441210	BAIL FORFEITURES	-19,407.00	-18,600.00	-16,452.00	-8,050.00	-15,000.00	-15,550.00	-15,000.00	0.00
441240	GUARDIAN AD LITEM FEES CO	-110,719.28	-100,274.32	-90,816.29	-76,147.74	-98,000.00	-124,148.00	-115,000.00	17,000.00
441350	EXPERT WITNESS/PSYCH EVAL	0.00	0.00	-114.30	-885.70	0.00	0.00	0.00	0.00
441700	IGNITION INTERLOCK DEVICE	-11,469.73	-9,990.50	-8,597.26	-5,606.20	-9,000.00	-9,296.00	-9,000.00	0.00
451110	ODLF-OCCUP LICENSE CO	-80.00	-120.00	-60.00	-40.00	-40.00	-60.00	-40.00	0.00
451130	OTHER CLERK FEES-COUNTY	-20,355.13	-20,256.89	-21,811.26	-11,077.30	-22,000.00	-19,595.00	-22,000.00	0.00
451160	ATTORNEYS FEES DUE COUNTY	-67,656.40	-60,302.35	-57,761.95	-34,899.77	-65,000.00	-63,700.00	-68,000.00	3,000.00
451170	FAMILY FILING FEE COST	-1,240.00	-1,200.00	-1,230.00	-570.00	-1,200.00	-990.00	-1,200.00	0.00
451180	CIRCUIT COURT FEES	-84,149.39	-87,300.91	-83,987.33	-43,253.63	-85,000.00	-84,054.00	-85,000.00	0.00
451190	COUNTY SHARE COURT COSTS	-190.00	-150.00	-130.00	-70.00	-150.00	-130.00	-150.00	0.00
451210	JURY FEES-COUNTY	-4,140.00	-4,068.00	-5,076.00	-3,816.00	-4,500.00	-6,816.00	-5,000.00	500.00
451220	MUNICIPAL FEES	-19,970.00	-16,795.00	-16,645.00	-9,365.00	-16,000.00	-17,465.00	-16,000.00	0.00
451231	PAYMENT PLAN FEES	-5,176.00	-4,575.00	-6,080.00	-2,875.00	-4,500.00	-5,275.00	-5,000.00	500.00
451240	RESTITUTION SURCHARGE-CO	-5,116.53	-10,861.54	-4,039.44	-3,073.06	-5,500.00	-5,473.00	-5,500.00	0.00
451241	RESTITUTION ADMIN SURCHARGE 5%	-1,804.88	-880.67	-683.65	-645.14	-800.00	-795.00	-1,000.00	200.00
451260	SEARCH FEES COUNTY	-5.00	-15.00	-150.00	-65.00	-125.00	-110.00	-125.00	0.00
451270	SMALL CLAIMS	-16,901.40	-17,024.40	-17,173.20	-8,761.80	-16,500.00	-16,562.00	-16,500.00	0.00
451280	TRANSMITTAL FEES	-195.00	-150.00	-105.00	-75.00	-90.00	-90.00	-90.00	0.00
451410	JLF-JUVENILE LEGAL FEE-CO	-1,019.33	-1,038.73	-1,343.10	-987.48	-1,200.00	-1,587.00	-1,300.00	100.00
451650	COPIER/POSTAGE/MISC	-13,655.30	-9,694.25	-11,812.00	-5,151.15	-9,000.00	-9,351.00	-9,000.00	0.00
451660	FAX FEES COUNTY	-128.50	-76.25	-150.50	-40.22	-50.00	-70.00	-50.00	0.00
451670	MAIL FEES COUNTY	-2,842.00	-1,914.00	-33.95	-54.50	-100.00	-91.00	-100.00	0.00
474610	CSA CONTRACT	0.00	0.00	-1,786.64	-716.05	-2,000.00	-1,337.00	-1,400.00	-600.00
481250	INTEREST ON A/R	-59,592.46	-86,235.66	-90,118.18	-62,104.96	-70,000.00	-75,305.00	-80,000.00	10,000.00
481260	INTEREST ON JUDGEMENTS	0.00	0.00	0.00	0.00	0.00	-30.00	0.00	0.00
484010	NON-SUFFICIENT FUNDS FEES	-402.00	-420.00	-240.00	-30.00	-300.00	0.00	-90.00	-210.00
TOTAL CLERK OF COURTS REVENUE		-1,007,448.11	-1,034,477.27	-1,023,525.54	-590,204.04	-1,082,312.00	-1,102,402.00	-1,116,752.00	34,440.00
10002122 CLERK OF COURT									
511100	SALARIES PERMANENT REGULAR	509,627.92	537,294.05	525,814.22	235,994.25	516,648.00	516,648.00	536,781.00	20,133.00
511200	SALARIES-PERMANENT-OVERTIME	107.27	0.00	0.00	0.00	3,349.00	0.00	2,089.00	-1,260.00
511900	LONGEVITY-FULL TIME	3,051.47	3,144.72	2,734.36	0.00	2,808.00	2,808.00	2,988.00	180.00
512700	WAGES-PART TIME-NO BENEFITS	0.00	238.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	37,636.61	39,729.13	38,967.72	17,456.47	39,995.00	39,995.00	41,452.00	1,457.00

Fund: GENERAL FUND Department: CLERK OF COURTS		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10002122 CLERK OF COURT									
514200	RETIREMENT-COUNTY SHARE	36,533.46	37,152.07	34,098.99	16,047.31	35,551.00	35,551.00	36,305.00	754.00
514400	HEALTH INSURANCE COUNTY SHARE	160,021.80	163,510.10	155,444.08	73,467.60	146,935.00	146,935.00	155,413.00	8,478.00
514500	LIFE INSURANCE COUNTY SHARE	235.96	251.21	197.98	61.31	141.00	141.00	153.00	12.00
514600	WORKERS COMPENSATION	459.75	430.27	270.71	165.04	319.00	319.00	284.00	-35.00
521200	LEGAL SERVICES	176,009.92	173,791.06	174,709.87	66,156.84	160,000.00	167,257.00	175,000.00	15,000.00
521400	COURT REPORTER AND TRANSCRIBER	2,790.50	3,079.10	2,501.00	1,704.48	3,000.00	3,005.00	3,000.00	0.00
522500	TELEPHONE & DAIN LINE	1,074.25	838.99	884.25	481.50	1,000.00	1,024.00	1,000.00	0.00
523900	INTERPRETER FEES	19,244.39	16,000.15	14,257.74	5,170.00	18,000.00	11,670.00	16,000.00	-2,000.00
523901	INTERPRETER FEES-TRAVEL	14,848.06	21,876.83	20,309.27	9,690.06	18,500.00	18,690.00	18,500.00	0.00
524800	MAINTENANCE AGREEMENT	677.60	222.67	0.00	0.00	500.00	0.00	0.00	-500.00
525500	APPOINTED COUNSEL	87,424.36	58,202.48	71,749.76	29,429.93	65,000.00	65,430.00	65,000.00	0.00
525600	EXPERT WITNESS FEES-PSYCH EVAL	18,097.03	13,852.64	35,160.04	12,494.50	25,000.00	20,569.00	18,000.00	-7,000.00
525601	EXPERT WITNESS TRAVEL-PSYCH	724.76	56.00	327.18	74.80	0.00	0.00	0.00	0.00
525700	WITNESS FEES-DA	928.00	375.00	400.00	192.00	1,000.00	992.00	800.00	-200.00
525701	WITNESS FEES-DA-TRAVEL	1,280.41	199.40	280.60	325.31	1,000.00	1,025.00	800.00	-200.00
525800	WITNESS FEES-STATE PUB DEFEND	80.00	16.00	0.00	0.00	100.00	0.00	100.00	0.00
525801	WITNESS FEES-ST PUB DEFEND TRA	434.00	72.00	0.00	0.00	0.00	0.00	100.00	100.00
531100	POSTAGE AND BOX RENT	21,992.86	21,951.52	22,055.90	13,962.83	21,000.00	21,048.00	22,000.00	1,000.00
531200	OFFICE SUPPLIES AND EXPENSE	9,918.45	8,740.24	8,660.10	4,046.78	8,000.00	8,047.00	8,500.00	500.00
531400	SMALL EQUIPMENT	79.99	885.78	275.15	0.00	2,000.00	0.00	1,000.00	-1,000.00
531500	FORMS AND PRINTING	3,520.47	1,574.82	0.00	0.00	1,000.00	0.00	500.00	-500.00
531800	MIS DEPARTMENT CHARGEBACKS	4,147.36	7,160.48	8,405.77	2,908.11	9,051.00	9,051.00	8,572.00	-479.00
532200	SUBSCRIPTIONS	642.99	235.20	52.60	58.50	400.00	119.00	400.00	0.00
532400	MEMBERSHIP DUES	175.00	175.00	175.00	0.00	175.00	125.00	125.00	-50.00
532800	TRAINING AND INSERVICE	170.00	180.00	255.00	409.00	300.00	284.00	300.00	0.00
533200	MILEAGE	221.76	757.53	452.52	66.78	600.00	418.00	600.00	0.00
533500	MEALS AND LODGING	553.50	158.50	410.45	82.00	700.00	590.00	750.00	50.00
552100	OFFICIALS BONDS	233.69	233.69	233.69	233.69	240.00	234.00	240.00	0.00
TOTAL CLERK OF COURT		1,112,943.59	1,112,384.63	1,119,083.95	490,679.09	1,082,312.00	1,071,975.00	1,116,752.00	34,440.00
TOTAL DEPARTMENT REVENUE		-1,007,448.11	-1,034,477.27	-1,023,525.54	-590,204.04	-1,082,312.00	-1,102,402.00	-1,116,752.00	34,440.00
TOTAL DEPARTMENT EXPENSE		1,112,943.59	1,112,384.63	1,119,083.95	490,679.09	1,082,312.00	1,071,975.00	1,116,752.00	34,440.00
ADDITION TO (-)/USE OF FUND BALANCE		105,495.48	77,907.36	95,558.41	-99,524.95	0.00	-30,427.00	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
Specific Strategic Issues Addressed
None

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continuity of Operations	Timely operations with no complaints	Increase cross functions of all Deputies, continuing professionalism of the Office	ongoing
Research valued services for our Department. Assist in education of other medical professions through job shadowing.	At least twice per year educational event attended	Increase services to the citizens	ongoing

Program Evaluation					
Program Title	Program Description	Mandates and References	2018 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	\$35,000	1.00 Response time to calls
			Grants	\$0	
			TOTAL REVENUES	\$35,000	
			Wages & Benefits	\$97,787	
			Operating Expenses	\$64,225	
			TOTAL EXPENSES	\$162,012	
			COUNTY LEVY	\$127,012	
Outlay	None		User Fees / Misc	\$0	
			Grants	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$0	
			Operating Expenses	\$0	
			TOTAL EXPENSES	\$0	
			COUNTY LEVY	\$0	
Totals			TOTAL REVENUES	\$35,000	1.00
			TOTAL EXPENSES	\$162,012	
			COUNTY LEVY	\$127,012	

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimate	2018 Budget
Coroner cases - cremation and death investigations	903	900	840
Number of autopsies	21	28	28
Number of cremation permits	360	370	350

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Response time to calls	Not detaining other agencies on the scene other than necessary	20 minutes	20 minutes	20 minutes
Signature of Death Certificates, after investigation completed	Timely death certificates allows the families to move on	2 days	2 days	2 days

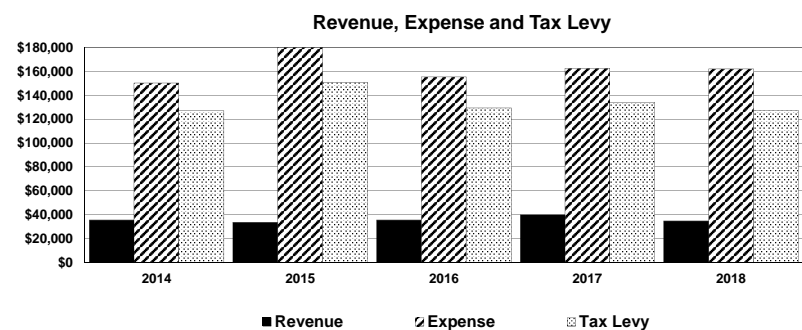
Coroner

Oversight Committee: Law Enforcement & Judiciary
--

Coroner 1.00 FTE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	1.00	1.00	1.00	1.00	1.00

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget		Total Expense Amount	Property Tax Levy Impact
CORONER											
<u>Revenues</u>											
Tax Levy	126,962	150,569	129,287	134,155	134,155	127,012	(7,143)	-5.32%	None	0	0
Licenses & Permits	35,750	33,005	35,750	40,000	30,000	35,000	5,000	16.67%			
Miscellaneous	0	775	0	0	0	0	0	0.00%	2018 Total	0	0
Total Revenues	162,712	184,349	165,037	174,155	164,155	162,012	(2,143)	-1.31%			
<u>Expenses</u>									2019	30,000	30,000
Labor	65,720	66,313	71,733	70,760	70,760	71,837	1,077	1.52%	2020	30,000	30,000
Labor Benefits	24,604	24,111	24,330	24,766	25,039	25,950	911	3.64%	2021	0	0
Supplies & Services	59,931	67,825	59,272	66,956	68,356	64,225	(4,131)	-6.04%	2022	0	0
Capital Outlay	0	21,513	0	0	0	0	0	0.00%			
Addition to Fund Balance	12,457	4,587	9,702	11,673	0	0	0	0.00%			
Total Expenses	162,712	184,349	165,037	174,155	164,155	162,012	(2,143)	-1.31%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											



Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: CORONER	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10021 CORONER REVENUES								
411100 GENERAL PROPERTY TAXES	-126,962.00	-150,569.00	-129,287.00	-67,077.52	-134,155.00	-134,155.00	-127,012.00	-7,143.00
441600 CREMATION PERMITS	-35,750.00	-33,005.00	-35,750.00	-17,350.00	-30,000.00	-40,000.00	-35,000.00	5,000.00
486300 INSURANCE RECOVERIES	0.00	-775.25	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CORONER REVENUES	-162,712.00	-184,349.25	-165,037.00	-84,427.52	-164,155.00	-174,155.00	-162,012.00	-2,143.00
10021126 CORONER								
511100 SALARIES PERMANENT REGULAR	50,649.66	51,653.29	52,712.87	24,812.40	53,760.00	53,760.00	54,837.00	1,077.00
514100 FICA & MEDICARE TAX	4,900.96	4,985.93	5,398.06	2,456.16	5,414.00	5,141.00	5,496.00	82.00
514200 RETIREMENT-COUNTY SHARE	3,924.66	3,957.71	3,483.17	1,687.20	3,656.00	3,656.00	3,674.00	18.00
514400 HEALTH INSURANCE COUNTY SHARE	14,961.98	14,343.25	14,761.28	7,515.72	15,031.00	15,031.00	15,899.00	868.00
514500 LIFE INSURANCE COUNTY SHARE	47.76	47.76	56.64	25.55	61.00	61.00	62.00	1.00
514600 WORKERS COMPENSATION	769.04	776.60	630.63	404.30	877.00	877.00	819.00	-58.00
515800 PER DIEM	15,070.00	14,660.00	19,020.00	7,790.00	17,000.00	17,000.00	17,000.00	0.00
521900 OTHER PROFESSIONAL SERVICES	38,915.00	55,574.00	38,681.00	11,083.00	50,000.00	50,000.00	45,000.00	-5,000.00
522500 TELEPHONE & DAIN LINE	70.62	53.33	58.54	30.51	150.00	150.00	150.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	812.97	757.84	745.64	163.83	900.00	900.00	900.00	0.00
531800 MIS DEPARTMENT CHARGEBACKS	972.25	-739.63	1,369.40	2,860.15	1,685.00	1,685.00	1,754.00	69.00
532400 MEMBERSHIP DUES	250.00	120.00	120.00	0.00	120.00	120.00	120.00	0.00
532800 TRAINING AND INSERVICE	120.00	500.00	500.00	250.00	500.00	500.00	1,000.00	500.00
533500 MEALS AND LODGING	210.00	428.00	0.00	164.00	500.00	400.00	800.00	300.00
534700 FIELD SUPPLIES	6,830.16	1,701.83	4,961.64	537.91	3,000.00	3,000.00	3,000.00	0.00
535100 VEHICLE FUEL / OIL	7,972.66	6,101.22	6,003.15	2,087.15	7,000.00	6,200.00	7,000.00	0.00
535200 VEHICLE MAINTENANCE AND REPAIR	2,648.55	2,397.16	5,535.14	679.61	3,000.00	2,500.00	3,000.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	1,127.63	929.83	1,296.23	0.00	1,500.00	1,500.00	1,500.00	0.00
552100 OFFICIALS BONDS	1.17	1.17	1.17	1.17	1.00	1.00	1.00	0.00
581900 CAPITAL OUTLAY	0.00	21,512.96	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CORONER	150,255.07	179,762.25	155,334.56	62,548.66	164,155.00	162,482.00	162,012.00	-2,143.00
TOTAL DEPARTMENT REVENUE	-162,712.00	-184,349.25	-165,037.00	-84,427.52	-164,155.00	-174,155.00	-162,012.00	-2,143.00
TOTAL DEPARTMENT EXPENSE	150,255.07	179,762.25	155,334.56	62,548.66	164,155.00	162,482.00	162,012.00	-2,143.00
ADDITION TO (-)/USE OF FUND BALANCE	-12,456.93	-4,587.00	-9,702.44	-21,878.86	0.00	-11,673.00	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

Specific Strategic Issues Addressed

Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Expand remedies available to parties pursuing the entry of orders in family law (paternity/child support) child custody and physical placement actions	Investigate feasibility of consumer surveys	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.	12/31/2018 and Ongoing
Allocate sufficient court time for all other matters	Matters heard within statutory time frames	Provide sufficient time to hear/decide stipulated and contested cases within existing time constraints	12/31/2018 and Ongoing
Continue to monitor the referral of matters to mediation where domestic violence issues may or may not have been revealed initially	Survey mediators as to all cases referred	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	12/31/2018 and Ongoing
Coordinate procedures for mediators, including referral and reporting timelines	Survey mediators as to all cases referred which are pending beyond 45 days	Since the inception of the mediation program, each mediator has utilized his/her own procedures/reporting forms. Although these practices have all been substantially similar, there have been some differences. Coordinating all procedures and forms will make it easier to track referrals and provide easier instruction for new mediators replacing those who retire.	12/31/2018 and Ongoing
Expand remedies available to parties pursuing entry of orders in family law (paternity/child support) child custody and physical placement actions to include outside agencies/organizations	Conduct meeting(s) with organizations and/or parties involved	Create opportunities for parties ("pro se" or represented) filing actions for the entry of child custody and physical placement orders in these types of matters to receive further education on child care topics both before pursuing and during pursuit of these orders.	12/31/2018 and Ongoing
Standardize "pro se" family law processes	Conduct meeting(s) with organizations involved	Standardize forms and processes regarding the filing and prosecution of "pro se" family law actions to reduce the time that court personnel are required to spend per case. Continue to pursue the establishment of a "pro se" assistance center.	12/31/2018 and Ongoing

Court Commissioner / Family Court Counseling

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 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.	\$35,501	1.88	
			Grants	\$0		
			TOTAL REVENUES	\$35,501		
			Wages & Benefits	\$213,724		
			Operating Expenses	\$7,226		
			TOTAL EXPENSES	\$220,950		
COUNTY LEVY	\$185,449					
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	0.12	Referrals completed
			Grants	\$0		
			Use of Carryforward Funds	\$4,615		
			TOTAL REVENUES	\$21,115		
			Wages & Benefits	\$13,448		
			Operating Expenses	\$7,666		
TOTAL EXPENSES	\$21,114					
COUNTY LEVY	(\$1)					
Totals			TOTAL REVENUES	\$56,616	2.00	
			TOTAL EXPENSES	\$242,064		
			COUNTY LEVY	\$185,448		

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimate	2018 Budget
"Intake" proceedings conducted (all)	6,000	6,000	6,000
"Family law" action hearings conducted (including divorce, child custody, child support, paternity and domestic abuse)(subset of above)	1,000	1,100	1,100
Mediation referrals made	127	120	130

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Contested cases scheduled for hearing/decided within desired or required time frame (generally, all matters are to be scheduled within 3-4 weeks, unless a later date is requested to allow time for service, etc.; all matters that come on for hearing must be decided within 30 days of hearing)	Matters are decided timely under current facts or circumstances	100%	100%	100%
Respond to correspondence/information requests within 3 working days (some inquiries require research and/or investigation before a written response can be completed, which may take longer than 3 working days)	Parties advised of legal remedies available to address current circumstances	95%	95%	95%
Referrals completed (includes referrals terminated after mandatory domestic violence screening)	Issues addressed/resolved before situation out of control	100%	100%	100%

Court Commissioner / Family Court Counseling

Oversight Committee: **Law Enforcement & Judiciary**

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

Court Reporter

1.00 FTE

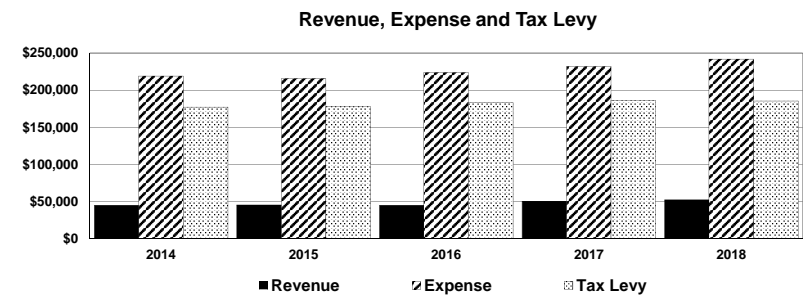
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	2.00	2.00	2.00	2.00	2.00

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COURT COMMISSIONER/FAMILY COURT COUNSELING SERVICE											
<u>Revenues</u>											
Tax Levy	177,299	178,075	183,411	186,193	186,193	185,448	(745)	-0.40%	None	0	0
User Fees	16,565	15,755	16,470	16,500	16,500	16,500	0	0.00%			
Intergovernmental	27,974	29,242	28,115	34,021	34,021	35,501	1,480	4.35%	2018 Total	0	0
Use of Fund Balance	0	0	0	0	21,264	4,615	(16,649)	-78.30%			
Total Revenues	221,838	223,072	227,996	236,714	257,978	242,064	(15,914)	-6.17%	2019	0	0
									2020	0	0
									2021	0	0
									2022	0	0
<u>Expenses</u>											
Labor	150,928	153,270	158,506	164,413	164,413	170,785	6,372	3.88%			
Labor Benefits	52,693	50,624	51,853	53,914	53,914	56,389	2,475	4.59%			
Supplies & Services	15,293	11,637	13,505	13,469	39,651	14,890	(24,761)	-62.45%			
Addition to Fund Balance	2,924	7,542	4,132	4,918	0	0	0	0.00%			
Total Expenses	221,838	223,072	227,996	236,714	257,978	242,064	(15,914)	-6.17%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2018 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		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10005 COURT COMMISSIONER REVENUE									
411100	GENERAL PROPERTY TAXES	-177,299.00	-178,075.00	-183,411.00	-93,096.52	-186,193.00	-186,193.00	-185,448.00	-745.00
451200	FAMILY CT COUNSEL FEE MARRIAGE	-9,000.00	-8,620.00	-9,120.00	-3,500.00	-9,000.00	-9,000.00	-9,000.00	0.00
451250	FAMILY CT COUNSEL REV CLKCOURT	-7,565.00	-7,135.00	-7,350.00	-3,710.00	-7,500.00	-7,500.00	-7,500.00	0.00
474610	CSA CONTRACT	-27,973.51	-29,242.47	-28,115.42	-15,362.91	-34,021.00	-34,021.00	-35,501.00	1,480.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-21,264.00	0.00	-4,615.00	-16,649.00
TOTAL COURT COMMISSIONER REVENUE		-221,837.51	-223,072.47	-227,996.42	-115,669.43	-257,978.00	-236,714.00	-242,064.00	-15,914.00
10005124 COURT COMMISSIONER									
511100	SALARIES PERMANENT REGULAR	144,500.50	146,869.66	151,887.06	71,967.09	155,616.00	155,616.00	156,683.00	1,067.00
511900	LONGEVITY-FULL TIME	1,048.48	1,087.88	1,127.28	0.00	1,148.00	1,148.00	1,223.00	75.00
514100	FICA & MEDICARE TAX	11,019.50	11,215.42	11,576.30	5,446.30	12,207.00	12,207.00	12,294.00	87.00
514200	RETIREMENT-COUNTY SHARE	10,179.48	10,050.81	10,107.60	4,893.84	10,660.00	10,660.00	10,580.00	-80.00
514400	HEALTH INSURANCE COUNTY SHARE	30,360.08	28,257.19	29,079.74	14,805.96	29,161.00	29,161.00	29,890.00	729.00
514500	LIFE INSURANCE COUNTY SHARE	101.55	113.89	130.36	58.13	139.00	139.00	140.00	1.00
514600	WORKERS COMPENSATION	165.55	149.61	101.36	62.60	138.00	138.00	119.00	-19.00
515800	PER DIEM COMMITTEE	2,600.00	2,480.00	2,560.00	1,120.00	2,800.00	2,800.00	2,800.00	0.00
521400	COURT REPORTER AND TRANSCRIBER	1,095.00	307.50	275.00	180.00	2,000.00	1,000.00	2,000.00	0.00
521500	COURT COMMISSIONERS	130.00	136.50	0.00	0.00	500.00	500.00	500.00	0.00
522500	TELEPHONE & DAIN LINE	103.40	96.14	100.46	45.81	200.00	100.00	100.00	-100.00
524800	MAINTENANCE AGREEMENT	0.00	0.00	0.00	0.00	900.00	900.00	900.00	0.00
531100	POSTAGE AND BOX RENT	1,970.06	1,951.79	1,962.15	875.90	2,000.00	1,400.00	1,400.00	-600.00
531200	OFFICE SUPPLIES AND EXPENSE	509.84	465.22	1,985.45	159.21	600.00	600.00	600.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	391.00	391.00	391.40	249.68	499.00	499.00	554.00	55.00
532400	MEMBERSHIP DUES	450.00	450.00	470.00	470.00	470.00	470.00	470.00	0.00
532800	TRAINING AND INSERVICE	0.00	0.00	0.00	0.00	200.00	0.00	200.00	0.00
533200	MILEAGE	428.40	498.75	466.02	206.17	300.00	500.00	300.00	0.00
533500	MEALS AND LODGING	0.00	0.00	0.00	0.00	200.00	0.00	200.00	0.00
TOTAL COURT COMMISSIONER		205,052.84	204,521.36	212,220.18	100,540.69	219,738.00	217,838.00	220,953.00	1,215.00
10005127 MEDIATION COUNSELING									
511100	SALARIES PERMANENT REGULAR	2,764.43	2,816.95	2,915.75	1,382.16	4,813.00	4,813.00	10,001.00	5,188.00
511900	LONGEVITY-FULL TIME	14.97	15.57	16.17	0.00	36.00	36.00	78.00	42.00
514100	FICA & MEDICARE TAX	205.69	209.81	216.43	102.23	371.00	371.00	771.00	400.00
514200	RETIREMENT-COUNTY SHARE	194.44	192.48	193.71	93.96	330.00	330.00	675.00	345.00
514400	HEALTH INSURANCE COUNTY SHARE	462.34	429.31	442.82	225.48	902.00	902.00	1,908.00	1,006.00
514500	LIFE INSURANCE COUNTY SHARE	2.23	2.63	2.64	1.11	3.00	3.00	6.00	3.00
514600	WORKERS COMPENSATION	2.47	2.35	1.54	0.96	3.00	3.00	6.00	3.00
521800	PURCHASED SERVICES	10,215.00	7,340.00	7,855.00	1,470.00	31,782.00	7,500.00	7,666.00	-24,116.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: COURT COMMISSIONER	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
TOTAL MEDIATION COUNSELING	13,861.57	11,009.10	11,644.06	3,275.90	38,240.00	13,958.00	21,111.00	-17,129.00
TOTAL DEPARTMENT REVENUE	-221,837.51	-223,072.47	-227,996.42	-115,669.43	-257,978.00	-236,714.00	-242,064.00	-15,914.00
TOTAL DEPARTMENT EXPENSE	218,914.41	215,530.46	223,864.24	103,816.59	257,978.00	231,796.00	242,064.00	-15,914.00
ADDITION TO (-)/USE OF FUND BALANCE	-2,923.10	-7,542.01	-4,132.18	-11,852.84	0.00	-4,918.00	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

Specific Strategic Issues Addressed

Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
Partnerships with outside agencies (drugs, interoperability)
Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Prosecute all cases as scheduled by the Courts	Cases are filed; Prosecutors appear in Court	Swift prosecution deters crime and protects the public	Ongoing
Recover restitution and out of pocket expenses during prosecution.	Restitution ordered by Court	Return restitution to the community	Ongoing
Provide services to Sauk County crime victims as required by Crime Victims' Rights Legislation	Victim contact upon case filing	Compliance with Chapter 950 of the Wisconsin Statutes	Ongoing
To conform all policies and procedures to the practices of the criminal procedure statutes. Maintain and improve upon all of the above.	Cases filed with appropriate statutory charges	Respond appropriately to all statutory changes	Ongoing
Continue to advocate for additional prosecutors for the District Attorney's Office from the State.	Request through State budget	Understaffed	Ongoing
To develop new and innovative programs to assist crime victims	Victim contact	Successful implementation of crime victim services	Ongoing
Assist in the development of Alternative Resolution Initiatives within the Criminal Justice System	CJCC involvement	Extensive involvement with Sauk County CJCC to more effectively and efficiently treat the underlying causes of crime and reduce recidivism	Ongoing

Program Title	Program Description	Mandates and References	2018 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	\$60,090	1.94	Victim Services Provided (currently understaffed) Attorneys are State Expense
			TOTAL REVENUES	\$60,090		
			Wages & Benefits	\$124,768		
			Operating Expenses	\$6,201		
			TOTAL EXPENSES	\$130,969		
	COUNTY LEVY	\$70,879				
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
			Use of Fund Balance	\$5,000		
			TOTAL REVENUES	\$5,000		
			Wages & Benefits	\$22,628		
			Operating Expenses	\$11,740		
			TOTAL EXPENSES	\$34,369		
	COUNTY LEVY	\$29,369				

District Attorney

Adult Prosecution / Restitution	Criminal prosecution for adults and juveniles who have original adult Court jurisdiction and juveniles waived into adult Court. Hold offenders accountable for criminal conduct, focusing on appropriate punishment as well as on rehabilitation. Collection of restitution information from victims to submit to the Court. Collect restitution so that it may be returned to the community. Attorney Salaries are paid by the State of Wisconsin.	Wisconsin Statutes Chapters 939 - 980	Revenues	\$21,000	5.54	Number of Cases and Restitution dollars collected (currently understaffed) Attorneys are State Expense
			Use of Fund Balance	\$15,000		
			TOTAL REVENUES	\$36,000		
			Wages & Benefits	\$375,501		
			Operating Expenses	\$35,021		
			TOTAL EXPENSES	\$410,522		
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.	Wisconsin Statutes Chapters 48, 938, 939 top 976, Wis. Stats., Wisconsin Constitution Article VI section 4	COUNTY LEVY	\$374,522	-	Law Enforcement Assistance & Training Attorneys are State Expense
			User Fees	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$200		
			TOTAL EXPENSES	\$200		
Sexual Assault Justice Initiative (SAJI)	The Sauk County District Attorney's Office received the Sexual Assault Justice Initiative (SAJI) grant through the Department of Justice's Office on Violence Against Women for 2016-17. The grant is being funded to improve how the justice system in general, and prosecution in particular, handles sexual assault cases. Requirements include implementation of performance measures that reflect promising practices for prosecuting sexual assault and promoting justice for victims.	CFDA 16.590	COUNTY LEVY	\$200	-	100% referral of Sexual Assault cases from Law Enforcement; Improve investigation, prosecution, victim advocacy protocols; emphasize investigation/prosecution of Sexual Assaults to transient population
			Grants	\$170,000		
			TOTAL REVENUES	\$170,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$170,000		
			TOTAL EXPENSES	\$170,000		
Totals/Additional Comments (Staffing Needs)	The department remains understaffed by Attorneys. The Sauk County District Attorney's Office must daily, decide not to prosecute certain cases due to lack of resources, impacting victims, collection of restitution and public perception of the efficacy of the criminal justice system. Increased efficiency by converting to an electronic files office, has resulted in current support staffing levels being sufficient.		COUNTY LEVY	\$0	7.80	
			TOTAL REVENUES	\$271,090		
			TOTAL EXPENSES	\$746,060		
			COUNTY LEVY	\$474,970		

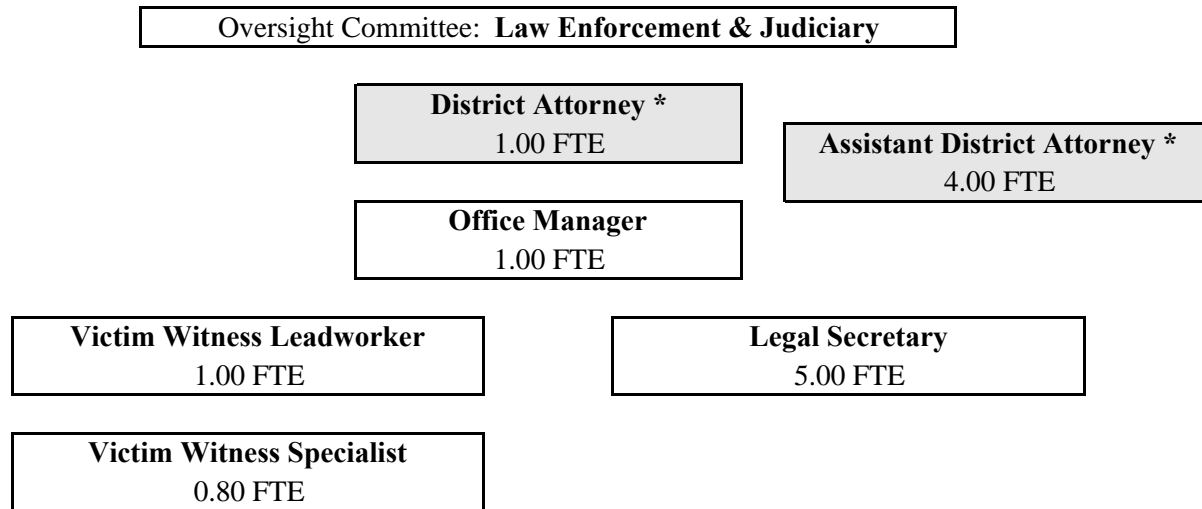
Output Measures - How much are we doing?

Description	2016 Actual	2017 Estimate	2018 Budget
All Cases Received	2,809	3,046	2,927
Adult Felony Referrals	618	780	699
Adult Felony Filed	488	593	540
Adult Misdemeanor Filed	642	610	626
Criminal Traffic Filed	396	403	400
Juvenile Delinquent	38	55	47
Civil Traffic/Forfeiture Cases	784	931	858

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

Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Closed Cases NOTE: closed = dismissed, not prosecuted and prosecuted to sentencing; deferred cases will be "closed" in succeeding years.	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 will be dependent on court orders, ability to pay, etc.	2,830	2,676	2,891
Restitution Collected		\$38,583	\$5,579	\$0

District Attorney



* The District Attorney is an elected official whose salary is paid by the State of Wisconsin. The Assistant District Attorneys are also State employees.

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.20	0.00	0.00	0.00	0.00
FTE Balance	7.80	7.80	7.80	7.80	7.80

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DISTRICT ATTORNEY / VICTIM WITNESS											
<u>Revenues</u>											
Tax Levy	395,559	407,566	434,544	461,118	461,118	474,970	13,852	3.00%	None	0	0
Grants & Aids	50,756	57,299	202,371	252,654	251,554	230,090	(21,464)	-8.53%			
User Fees	20,707	30,038	21,103	20,900	22,000	21,000	(1,000)	-4.55%	2018 Total	0	0
Use of Fund Balance	5,539	1,931	21,505	0	0	20,000	20,000	0.00%			
Total Revenues	472,561	496,835	679,523	734,672	734,672	746,060	11,388	1.55%	2019	0	0
									2020	0	0
									2021	0	0
									2022	0	0
<u>Expenses</u>											
Labor	297,928	325,576	336,870	347,763	347,763	357,444	9,681	2.78%			
Labor Benefits	154,271	148,756	152,292	158,242	158,242	165,454	7,212	4.56%			
Supplies & Services	20,362	22,503	190,361	228,667	228,667	223,162	(5,505)	-2.41%			
Total Expenses	472,561	496,835	679,523	734,672	734,672	746,060	11,388	1.55%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

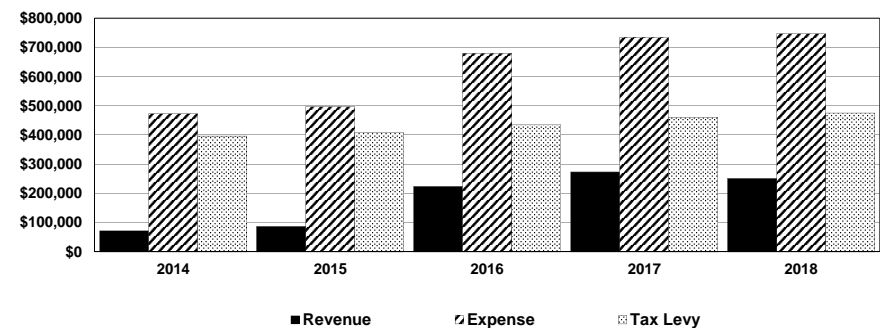
2018 Highlights & Issues on the Horizon

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.

Inclusion of Sexual Assault Justice Initiative (SAJI) grant through the Department of Justice's Office on Violence Against Women 2016-2018. The grant is being funded to improve how the justice system in general, and prosecution in particular, handles sexual assault cases. Requirements include implementation of performance measures that reflect promising practices for prosecuting sexual assault and promoting justice for victims. \$195,000 for 2016-17, \$150,000 for 2018

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



Fund: GENERAL FUND Department: DISTRICT ATTY/VICTIM WITNESS		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10014 DISTRICT ATTY REVENUE									
411100	GENERAL PROPERTY TAXES	-395,559.00	-407,566.00	-434,544.00	-230,559.00	-461,118.00	-461,118.00	-474,970.00	13,852.00
424268	SAJI-DOJ GRANT	0.00	0.00	-143,989.15	-34,857.18	-194,236.00	-194,236.00	-20,000.00	-174,236.00
424269	ICJR-DOJ GRANT	0.00	0.00	0.00	0.00	0.00	0.00	-150,000.00	150,000.00
424270	S/A:VICTIM WITNESS ASSIST	-50,755.91	-57,299.29	-58,381.94	-30,344.95	-57,318.00	-58,418.00	-60,090.00	2,772.00
451240	RESTITUTION SURCHARGE-CO	-6,910.24	-10,786.94	-4,061.86	-2,922.28	-7,000.00	-5,900.00	-5,000.00	-2,000.00
452020	COPIES AND PHOTOS	-13,796.91	-19,251.13	-17,040.74	-11,466.63	-15,000.00	-15,000.00	-16,000.00	1,000.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	0.00	0.00	-20,000.00	20,000.00
TOTAL DISTRICT ATTY REVENUE		-467,022.06	-494,903.36	-658,017.69	-310,150.04	-734,672.00	-734,672.00	-746,060.00	11,388.00
10014130 DISTRICT ATTORNEY									
511100	SALARIES PERMANENT REGULAR	227,401.32	249,130.91	257,848.76	124,185.50	266,363.00	266,363.00	273,239.00	6,876.00
511900	LONGEVITY-FULL TIME	2,149.80	2,309.60	2,429.60	233.33	2,550.00	2,550.00	2,090.00	-460.00
514100	FICA & MEDICARE TAX	16,508.46	18,223.76	18,826.49	8,967.13	20,572.00	20,572.00	21,063.00	491.00
514200	RETIREMENT-COUNTY SHARE	16,054.03	17,081.02	17,168.66	7,896.13	18,286.00	18,286.00	18,447.00	161.00
514400	HEALTH INSURANCE COUNTY SHARE	93,765.88	86,059.50	88,567.68	43,841.70	90,188.00	90,188.00	95,393.00	5,205.00
514500	LIFE INSURANCE COUNTY SHARE	105.38	120.04	130.04	47.02	133.00	133.00	124.00	-9.00
514600	WORKERS COMPENSATION	205.82	200.62	133.32	86.99	188.00	188.00	165.00	-23.00
520900	CONTRACTED SERVICES	0.00	0.00	159,995.25	65,722.52	183,932.00	183,932.00	192,500.00	8,568.00
521400	COURT REPORTER AND TRANSCRIBER	1,266.75	1,087.00	760.89	768.00	2,000.00	2,000.00	2,000.00	0.00
521900	OTHER PROFESSIONAL SERVICES	2,049.33	1,111.70	2,495.15	961.53	2,500.00	2,500.00	2,500.00	0.00
522500	TELEPHONE & DAIN LINE	470.08	307.03	345.45	155.78	500.00	500.00	500.00	0.00
531100	POSTAGE AND BOX RENT	3,827.61	3,415.27	2,730.43	1,380.01	4,000.00	4,000.00	4,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	3,081.96	3,279.28	1,788.80	6,784.27	8,500.00	8,500.00	7,000.00	-1,500.00
531300	PHOTO COPIES	120.27	194.03	97.00	75.80	300.00	300.00	300.00	0.00
531400	SMALL EQUIPMENT	186.00	0.00	1,882.48	119.99	600.00	600.00	600.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	4,285.25	6,083.38	3,713.04	2,490.27	3,965.00	3,965.00	3,986.00	21.00
532300	PROFESSIONAL SUBSCRIPTION	125.82	350.08	280.11	62.91	350.00	350.00	350.00	0.00
532400	MEMBERSHIP DUES	235.00	175.00	340.00	150.00	310.00	310.00	325.00	15.00
532500	SEMINARS AND REGISTRATIONS	405.00	510.00	2,965.00	2,725.00	1,095.00	1,095.00	1,200.00	105.00
533200	MILEAGE	71.68	490.20	609.32	95.90	1,700.00	1,700.00	500.00	-1,200.00
533500	MEALS AND LODGING	0.00	652.70	7,982.06	8,076.88	12,344.00	12,344.00	1,200.00	-11,144.00
TOTAL DISTRICT ATTORNEY		372,315.44	390,781.12	571,089.53	274,826.66	620,376.00	620,376.00	627,482.00	7,106.00
10014131 VICTIM/WITNESS									
511100	SALARIES PERMANENT REGULAR	39,534.74	42,112.27	43,636.54	20,497.27	44,999.00	44,999.00	46,862.00	1,863.00
511200	SALARIES-PERMANENT-OVERTIME	164.58	5.27	32.64	239.72	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	520.00	540.00	560.00	0.00	580.00	580.00	600.00	20.00
512100	WAGES-PART TIME	28,157.92	31,477.54	32,314.20	15,099.42	33,201.00	33,201.00	34,573.00	1,372.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: DISTRICT ATTY/VICTIM WITNESS	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2018	Change
10014131 VICTIM/WITNESS								
512900 LONGEVITY-PART TIME	0.00	0.00	47.98	0.00	70.00	70.00	80.00	10.00
514100 FICA & MEDICARE TAX	5,020.79	5,368.70	5,265.21	2,474.35	6,032.00	6,032.00	6,282.00	250.00
514200 RETIREMENT-COUNTY SHARE	4,782.62	5,035.54	5,052.74	2,436.91	5,362.00	5,362.00	5,502.00	140.00
514400 HEALTH INSURANCE COUNTY SHARE	17,732.36	16,561.34	17,044.00	8,677.98	17,356.00	17,356.00	18,357.00	1,001.00
514500 LIFE INSURANCE COUNTY SHARE	33.84	46.08	64.12	29.36	70.00	70.00	72.00	2.00
514600 WORKERS COMPENSATION	61.52	59.19	39.20	25.04	55.00	55.00	49.00	-6.00
522500 TELEPHONE & DAIN LINE	207.62	173.52	211.36	101.04	250.00	250.00	250.00	0.00
531100 POSTAGE AND BOX RENT	1,949.89	2,197.49	1,960.56	816.10	2,100.00	2,100.00	2,100.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	388.13	761.17	269.24	1,337.20	1,800.00	1,800.00	1,300.00	-500.00
531800 MIS DEPARTMENT CHARGEBACKS	772.06	772.06	771.86	422.77	846.00	846.00	846.00	0.00
532400 MEMBERSHIP DUES	0.00	70.00	70.00	70.00	165.00	165.00	165.00	0.00
532500 SEMINARS AND REGISTRATIONS	350.00	350.00	255.00	130.00	380.00	380.00	380.00	0.00
533200 MILEAGE	469.84	446.88	717.12	0.00	600.00	600.00	600.00	0.00
533500 MEALS AND LODGING	99.74	76.67	121.00	0.00	430.00	430.00	560.00	130.00
TOTAL VICTIM/WITNESS	100,245.65	106,053.72	108,432.77	52,357.16	114,296.00	114,296.00	118,578.00	4,282.00
TOTAL DEPARTMENT REVENUE	-467,022.06	-494,903.36	-658,017.69	-310,150.04	-734,672.00	-734,672.00	-746,060.00	11,388.00
TOTAL DEPARTMENT EXPENSE	472,561.09	496,834.84	679,522.30	327,183.82	734,672.00	734,672.00	746,060.00	11,388.00
ADDITION TO (-)/USE OF FUND BALANCE	5,539.03	1,931.48	21,504.61	17,033.78	0.00	0.00	0.00	

DRUG SEIZURES

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget
Grants & Aids	1,848	2,207	2,230	0	0	0
Fees, Fines & Forfeitures	22,378	5,839	5,061	0	0	0
Interest	68	60	44	100	100	100
Use of Fund Balance	9,979	24,084	76	11,000	11,000	11,000

Total Revenues	34,273	32,190	7,411	11,100	11,100	11,100
----------------	--------	--------	-------	--------	--------	--------

Expenses

Supplies & Services	34,273	32,190	7,411	11,100	11,100	11,100
---------------------	--------	--------	-------	--------	--------	--------

Total Expenses	34,273	32,190	7,411	11,100	11,100	11,100
----------------	--------	--------	-------	--------	--------	--------

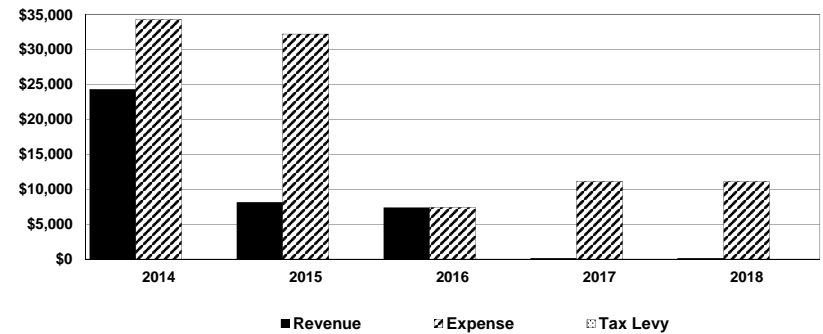
Beginning of Year Fund Balance	113,397	103,418	79,334	79,258		68,258
End of Year Fund Balance	103,418	79,334	79,258	68,258		57,258

\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
0	0.00%			
0	0.00%	None	0	0
0	0.00%			
0	0.00%	2018 Total	0	0
0	0.00%			
0	0.00%	2019	0	0
0	0.00%	2020	0	0
0	0.00%	2021	0	0
0	0.00%	2022	0	0

2018 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 2018.

Revenue, Expense and Tax Levy



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

Fund: DRUG SEIZURES	2014	2015	2016	2017	2017	2017		Dollar
Department: SHERIFF	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
28020 DRUG SEIZURES REVENUE								
424210 STATE DRUG GRANTS	-1,848.08	-2,206.61	-2,229.72	0.00	0.00	0.00	0.00	0.00
441300 COURT ORDERED RESTITUTION	-2,480.35	-1,891.12	-582.47	0.00	0.00	0.00	0.00	0.00
452170 FED DRUG FORFEITURES	-19,897.98	-3,948.24	-2,708.00	0.00	0.00	0.00	0.00	0.00
452180 STATE DRUG FORFEITURES	0.00	0.00	-1,771.12	0.00	0.00	0.00	0.00	0.00
481100 INTEREST ON INVESTMENTS	-67.98	-59.80	-43.74	0.00	-100.00	-100.00	-100.00	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	-24,294.39	-8,105.77	-7,335.05	0.00	-11,100.00	-100.00	-11,100.00	0.00
28020110 DRUG SEIZURES ADMINISTRATION								
520900 CONTRACTED SERVICES	18,377.57	4,575.61	5,692.84	0.00	2,000.00	2,000.00	2,000.00	0.00
524000 MISCELLANEOUS EXPENSES	15,895.48	27,614.54	1,718.65	840.00	9,100.00	9,100.00	9,100.00	0.00
TOTAL DRUG SEIZURES ADMINISTRATION	34,273.05	32,190.15	7,411.49	840.00	11,100.00	11,100.00	11,100.00	0.00
TOTAL DEPARTMENT REVENUE	-24,294.39	-8,105.77	-7,335.05	0.00	-11,100.00	-100.00	-11,100.00	0.00
TOTAL DEPARTMENT EXPENSE	34,273.05	32,190.15	7,411.49	840.00	11,100.00	11,100.00	11,100.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	9,978.66	24,084.38	76.44	840.00	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
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
Specific Strategic Issues Addressed
Building security.

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain National Incident Management System (NIMS) compliance by continuing to monitor and address changes	NIMCAST will be completed to show training and exercises have been completed.	Continue to develop a training calendar for the next year	12/18/2018
Maintain decontamination and mass casualty trailer	Maintain supplies and evaluate supply need dependent on hazard analysis.	One (1) each - Centrally located decontamination and mass casualty trailer	December-18
Review Local Emergency Planning Committee (LEPC)	Proper stocking of trailer and re-evaluation of supplies. Train staff as needed.	Make changes to by-laws to ensure the Emergency Planning and Community Right-to-Know Act (EPCRA) law is being met	December-18
Exercise	Exercise reports completed. Follow 4 year training plan.	Continue with the 4 year exercise plan	December-18
Ongoing planning, education and awareness to newly developing issues	Conduct yearly hazard analysis. Work with local first responders to identify threats and need.	To quickly and effectively deal with any new threats or problems that may present themselves	December-18
Assist all personnel involved with disaster response in obtaining required Incident Command System (ICS) & National Incident Management System (NIMS) training to assure compliance	Continue to be on-call 24/7 and offer assistance in training and incident response.	A number of classes have been offered and will continue to be offered/scheduled	December-18
Homeland Security equipment purchase and training	Apply for grants and obtain life safety equipment.	Work with the Equipment Grant Committee to properly apply and distribute grant funding made available through the Homeland Security Grants	December-18

Emergency Management

Program Evaluation					
Program Title	Program Description	Mandates and References	2018 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	Wis. Statutes Ch. 323	Grants \$49,500 TOTAL REVENUES \$49,500 Wages & Benefits \$110,939 Operating Expenses \$18,096 TOTAL EXPENSES \$129,035 COUNTY LEVY \$79,535	1.13	
SARA	Administer the Superfund Amendments and Reauthorization Act (SARA) Title III (Emergency Planning and Community Right-To-Know) programs including the Local Emergency Planning Committee (LEPC), Develop SARA plans	Wis. Statutes Ch. 323	Grants \$18,000 TOTAL REVENUES \$18,000 Wages & Benefits \$54,869 Operating Expenses \$16,351 TOTAL EXPENSES \$71,220 COUNTY LEVY \$53,220	0.63	Response effectiveness based on casualties and complaints
Fire Suppression	Provide for unpaid cost of fire response agencies to wild land fire	Wis. Statutes 26.14(4)	Revenues \$0 TOTAL REVENUES \$0 Wages & Benefits \$0 Operating Expenses \$2,000 TOTAL EXPENSES \$2,000 COUNTY LEVY \$2,000		
Outlay	Vehicle	\$ 24,000	Revenues \$0 TOTAL REVENUES \$0 Wages & Benefits \$0 Operating Expenses \$24,000 TOTAL EXPENSES \$24,000 COUNTY LEVY \$24,000		
Totals			TOTAL REVENUES \$67,500 TOTAL EXPENSES \$226,255 COUNTY LEVY \$158,755	1.75	

Output Measures - How much are we doing?			
Description	2016 Actual	2017 estimate	2018 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	20 Table tops, 1 functional

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Budget	2017 estimate	2018 Budget
They way to consider the outcome or our training, response and mitigation is by the effectiveness of the response to an incident.	ICS is being used more than ever. Responder safety and limited injury have been enhanced due to effective training.	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints
Grant applied for and received	EMPG and SARA grants received for an estimated \$70,000.	\$4,000	\$4,000	\$0

Emergency Management

Oversight Committee: **Law Enforcement & Judiciary**

Emergency Management Director
1.00 FTE

Program Assistant
0.75 FTE

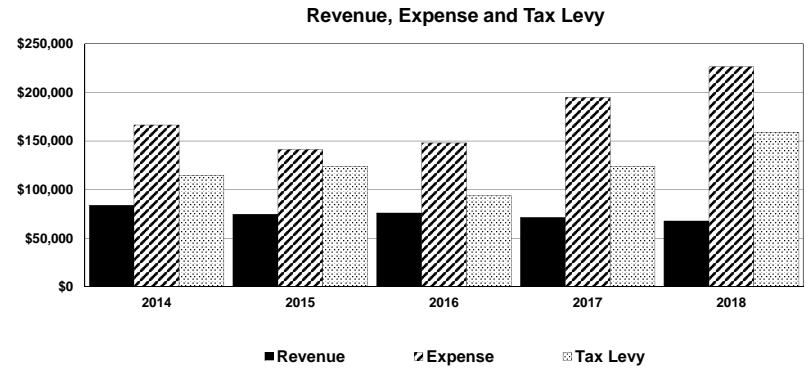
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.00	-0.66	0.41	0.00
FTE Balance	2.00	2.00	1.34	1.75	1.75

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EMERGENCY MANAGEMENT											
<u>Revenues</u>											
Tax Levy	114,606	124,140	93,698	123,902	123,902	158,755	34,853	28.13%	Vehicle	24,000	24,000
Grants & Aids	82,750	71,993	71,655	70,200	68,000	67,000	(1,000)	-1.47%			
User Fees	990	2,425	3,181	1,000	250	500	250	100.00%	2018 Total	24,000	24,000
Intergovernmental	0	0	1,000	0	0	0	0	0.00%			
Total Revenues	198,346	198,558	169,534	195,102	192,152	226,255	34,103	17.75%	2019	0	0
									2020	0	0
									2021	0	0
									2022	0	0
<u>Expenses</u>											
Labor	99,204	84,127	92,006	112,388	112,388	115,729	3,341	2.97%			
Labor Benefits	47,517	29,469	29,013	44,655	44,655	50,079	5,424	12.15%			
Supplies & Services	19,744	27,450	27,081	37,859	35,109	36,447	1,338	3.81%			
Capital Outlay	0	0	0	0	0	24,000	24,000	0.00%			
Addition to Fund Balance	31,881	57,512	21,434	200	0	0	0	0.00%			
Total Expenses	198,346	198,558	169,534	195,102	192,152	226,255	34,103	17.75%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2018 Highlights & Issues on the Horizon

2017 Includes an increase in Program Assistant support from 0.34 full-time equivalent to 0.75 full-time equivalent.

2018 Includes \$24,000 for a vehicle replacement.



Fund: GENERAL FUND		2014	2015	2016	2017	2017	2017		Dollar
Department: EMERGENCY MANAGEMENT		Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2018	Change
10022 EMERGENCY MANAGEMENT REVENUE									
411100	GENERAL PROPERTY TAXES	-114,606.00	-124,140.00	-93,698.00	-61,950.98	-123,902.00	-123,902.00	-158,755.00	34,853.00
424300	EMERGENCY MGNT ASSISTANCE	-49,253.32	-51,167.48	-51,951.89	0.00	-49,000.00	-51,000.00	-49,000.00	0.00
424310	SARA PROGRAM	-28,098.00	-19,194.00	-19,703.00	0.00	-19,000.00	-19,200.00	-18,000.00	-1,000.00
424610	ANTI-TERRORISM GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424640	HAZARDOUS MATERIALS/MITIGATION	-5,399.00	-1,632.00	0.00	0.00	0.00	0.00	0.00	0.00
452060	MISCELLANEOUS REVENUES	-990.00	-2,424.90	-3,180.95	-650.00	-250.00	-1,000.00	-500.00	250.00
472490	LOCAL GOVT/AGENCY PAYMENTS	0.00	0.00	-1,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL EMERGENCY MANAGEMENT REVENUE		-198,346.32	-198,558.38	-169,533.84	-62,600.98	-192,152.00	-195,102.00	-226,255.00	34,103.00
10022110 EMERGENCY MGNT-ADMINISTRATION									
511100	SALARIES PERMANENT REGULAR	98,723.55	83,967.44	91,826.41	36,843.56	79,875.00	79,875.00	82,811.00	2,936.00
511900	LONGEVITY-FULL TIME	480.00	160.00	180.00	0.00	200.00	200.00	220.00	20.00
512100	WAGES-PART TIME	0.00	0.00	0.00	13,266.85	32,313.00	32,313.00	32,698.00	385.00
514100	FICA & MEDICARE TAX	7,209.70	6,308.01	6,836.60	3,712.67	8,598.00	8,598.00	8,853.00	255.00
514200	RETIREMENT-COUNTY SHARE	6,958.96	5,627.84	6,115.69	3,426.48	7,642.00	7,642.00	7,754.00	112.00
514400	HEALTH INSURANCE COUNTY SHARE	30,895.92	15,547.08	14,761.28	13,877.99	26,561.00	26,561.00	31,797.00	5,236.00
514500	LIFE INSURANCE COUNTY SHARE	36.00	18.85	35.65	19.27	52.00	52.00	48.00	-4.00
514600	WORKERS COMPENSATION	2,416.83	1,967.04	1,263.75	814.31	1,802.00	1,802.00	1,627.00	-175.00
533200	MILEAGE	0.00	0.00	0.00	84.91	0.00	0.00	0.00	0.00
533500	MEALS AND LODGING	0.00	0.00	0.00	12.48	0.00	0.00	0.00	0.00
TOTAL EMERGENCY MGNT-ADMINISTRATION		146,720.96	113,596.26	121,019.38	72,058.52	157,043.00	157,043.00	165,808.00	8,765.00
10022260 FIRE SUPPRESSION									
535300	DAMAGE CLAIMS	255.00	1,323.75	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
TOTAL FIRE SUPPRESSION		255.00	1,323.75	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
10022290 OFFICE OF EMERGENCY GOVERNMENT									
522500	TELEPHONE & DAIN LINE	567.67	902.73	1,410.11	911.50	1,000.00	1,500.00	1,500.00	500.00
531100	POSTAGE AND BOX RENT	134.28	141.07	133.26	18.89	250.00	150.00	150.00	-100.00
531200	OFFICE SUPPLIES AND EXPENSE	280.90	48.03	0.00	142.18	545.00	545.00	545.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	4,463.22	4,861.32	745.52	1,806.10	982.00	982.00	1,926.00	944.00
532100	PUBLICATION OF LEGAL NOTICES	18.39	0.00	13.00	0.00	25.00	25.00	25.00	0.00
532200	SUBSCRIPTIONS	21.10	23.26	0.00	0.00	100.00	0.00	0.00	-100.00
532400	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	100.00	50.00	50.00	-50.00
532800	TRAINING AND INSERVICE	574.75	634.50	1,409.83	1,513.38	1,500.00	1,700.00	1,500.00	0.00
533100	VEHICLE EXPENSES	1,372.13	3,304.40	2,240.66	573.77	3,000.00	3,000.00	3,000.00	0.00
533200	MILEAGE	0.00	57.17	46.98	0.00	200.00	200.00	200.00	0.00
533500	MEALS AND LODGING	70.00	345.75	82.00	0.00	200.00	200.00	200.00	0.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: EMERGENCY MANAGEMENT	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10022290 OFFICE OF EMERGENCY GOVERNMENT								
539100 OTHER SUPPLIES & EXPENSES	1,446.76	5,730.46	5,964.19	9,901.93	5,000.00	12,300.00	5,000.00	0.00
551000 INSURANCE	3,986.62	3,130.75	2,957.36	0.00	4,000.00	4,000.00	4,000.00	0.00
581900 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	12,000.00
TOTAL OFFICE OF EMERGENCY GOVERNMENT	12,935.82	19,179.44	15,002.91	14,867.75	16,902.00	24,652.00	30,096.00	13,194.00
10022291 SARA PROGRAM								
520900 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
522500 TELEPHONE & DAIN LINE	567.81	557.30	1,058.82	691.65	1,000.00	1,500.00	1,500.00	500.00
531100 POSTAGE AND BOX RENT	0.00	36.74	3.52	0.00	0.00	0.00	0.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	280.89	0.00	0.00	78.66	400.00	100.00	100.00	-300.00
531800 MIS DEPARTMENT CHARGEBACKS	1,030.20	868.31	714.68	518.66	982.00	982.00	1,926.00	944.00
532100 PUBLICATION OF LEGAL NOTICES	18.40	0.00	0.00	0.00	25.00	25.00	25.00	0.00
532200 SUBSCRIPTIONS	21.10	23.28	0.00	0.00	500.00	0.00	0.00	-500.00
532800 TRAINING AND INSERVICE	574.78	432.09	1,312.50	1,348.65	2,000.00	1,500.00	1,500.00	-500.00
533100 VEHICLE EXPENSES	1,355.41	3,304.32	2,240.55	474.15	2,000.00	2,000.00	2,000.00	0.00
533200 MILEAGE	0.00	57.17	13.50	0.00	100.00	100.00	100.00	0.00
533500 MEALS AND LODGING	70.00	185.75	0.00	0.00	200.00	200.00	200.00	0.00
539100 OTHER SUPPLIES & EXPENSES	1,305.86	229.76	5,551.04	1,273.61	5,000.00	4,500.00	5,000.00	0.00
551000 INSURANCE	1,328.87	1,252.31	1,182.94	0.00	3,000.00	300.00	3,000.00	0.00
581900 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	12,000.00
TOTAL SARA PROGRAM	6,553.32	6,947.03	12,077.55	4,385.38	16,207.00	11,207.00	28,351.00	12,144.00
TOTAL DEPARTMENT REVENUE	-198,346.32	-198,558.38	-169,533.84	-62,600.98	-192,152.00	-195,102.00	-226,255.00	34,103.00
TOTAL DEPARTMENT EXPENSE	166,465.10	141,046.48	148,099.84	91,311.65	192,152.00	194,902.00	226,255.00	34,103.00
ADDITION TO (-)/USE OF FUND BALANCE	-31,881.22	-57,511.90	-21,434.00	28,710.67	0.00	-200.00	0.00	

JAIL ASSESSMENT

Revenues

Fees, Fines & Forfeitures
Use of Fund Balance

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget
Fees, Fines & Forfeitures	95,977	98,123	93,094	104,000	97,000	100,000
Use of Fund Balance	13,976	0	0	0	0	0
Total Revenues	109,953	98,123	93,094	104,000	97,000	100,000

Expenses

Transfer to Debt Service

Transfer to Debt Service	109,953	98,123	93,094	104,000	97,000	100,000
Total Expenses	109,953	98,123	93,094	104,000	97,000	100,000

Beginning of Year Fund Balance

13,976 0 0 0 0 0

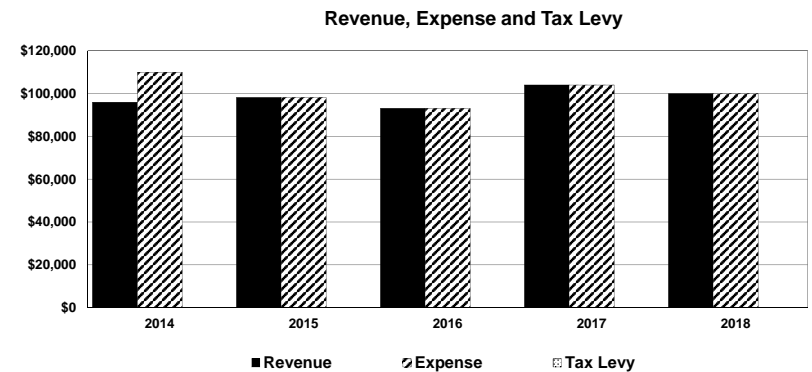
End of Year Fund Balance

0 0 0 0 0 0

	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Fees, Fines & Forfeitures	3,000	3.09%	None	0	0
Use of Fund Balance	0	0.00%			
2018 Total	3,000	3.09%		0	0
2019				0	0
2020	3,000	3.09%		0	0
2021				0	0
2022	3,000	3.09%		0	0

2018 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.



Fund: COUNTY JAIL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: SHERIFF	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
22020 COUNTY JAIL REVENUE								
441220 JAIL ASSESSMENT	-95,977.54	-98,122.62	-93,093.92	-48,967.06	-97,000.00	-104,000.00	-100,000.00	3,000.00
TOTAL COUNTY JAIL REVENUE	-95,977.54	-98,122.62	-93,093.92	-48,967.06	-97,000.00	-104,000.00	-100,000.00	3,000.00
22020900 TRANSFERS TO OTHER FUNDS								
595000 TRANSFER TO DEBT SERVICE FUND	109,953.16	98,122.62	93,093.92	48,500.02	97,000.00	104,000.00	100,000.00	3,000.00
TOTAL TRANSFERS TO OTHER FUNDS	109,953.16	98,122.62	93,093.92	48,500.02	97,000.00	104,000.00	100,000.00	3,000.00
TOTAL DEPARTMENT REVENUE	-95,977.54	-98,122.62	-93,093.92	-48,967.06	-97,000.00	-104,000.00	-100,000.00	3,000.00
TOTAL DEPARTMENT EXPENSE	109,953.16	98,122.62	93,093.92	48,500.02	97,000.00	104,000.00	100,000.00	3,000.00
ADDITION TO (-)/USE OF FUND BALANCE	13,975.62	0.00	0.00	-467.04	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

Specific Strategic Issues Addressed

Changing statutory authority (state/feds) impeding local decision-making
Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity. Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult protective services)
Partnerships with outside agencies (drugs, interoperability)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Effectively and efficiently manage the transition of all Probate/Guardianship/Civil Commitments/Juvenile case types to paperless, file retained electronically, E- filing.	Cases filed and maintained electronically.	Departmental staff and legal counsel/staff trained in electronic filing protocols thus eliminating paper files for all case types within the Register in Probate/Juvenile Clerk of Court office.	12/31/2019
Continue to increase judicial and staff accessibility to case filings for purposes of review, signing, court proceedings; increase public/legal counsel accessibility to open records.	Conversion to paperless and E- filing.	Continue processing electronic filing for Probate cases. Coordinate transition to paperless, files retained electronic, electronic filing in accordance with CCAP release for all case types.	12/31/2019
Efficiently manage the processing and filing of increased number of cases by pro-se filers.	Reduce time spent on a case by case basis in excess of 45 minutes by 10%.	Refer pro se filers to utilize the department website links and printed materials to assist in the preparation and filing of cases/documents.	12/31/2018
Effectively manage the increased number of pro se juvenile guardianship filings.	Coordinate screening and filings with DHS when appropriate.	Increase utilization of the Delegation of Power by Parent document when appropriate. Continue communications with the Wisconsin State Bar. Continue to monitor WI legislation relative to statutory changes.	12/31/2018

Register in Probate / Juvenile Clerk of Court

Program Evaluation						
Program Title	Program Description	Mandates and References	2018		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	\$24,500	1.35	Probate/Guardianship cases filed.
			TOTAL REVENUES	\$24,500		
			Wages & Benefits	\$94,628		
			Operating Expenses	\$16,262		
			TOTAL EXPENSES	\$110,890		
			COUNTY LEVY	\$86,390		
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	\$300	0.65	Probate/Guardianship cases filed.
			Grants & Aids	\$500		
			TOTAL REVENUES	\$800		
			Wages & Benefits	\$48,968		
			Operating Expenses	\$14,495		
			TOTAL EXPENSES	\$63,463		
			COUNTY LEVY	\$62,663		
Court Appointed Special Advocate (CASA)	Provide dedicated advocates for abused and neglected children within the Sauk County court system.		User Fees	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$50,000		
			TOTAL EXPENSES	\$50,000		
			COUNTY LEVY	\$50,000		
Totals			TOTAL REVENUES	\$25,300	2.00	
			TOTAL EXPENSES	\$224,353		
			COUNTY LEVY	\$199,053		

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimate	2018 Budget
Probate cases filed / Wills for filing only	304	270	275
Juvenile / Adult Guardianships / Protective Placements filed	65	68	70
Juvenile / Adult Mental Commitments filed	143	126	130
Children in Need of Protection and Services (CHIPS) filed	27	18	25
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	41	48	40
Juvenile Injunctions filed	7	5	5
Termination of Parental Rights / Adoption filed	29	20	25

Register in Probate / Juvenile Clerk of Court

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Walk-in inquiries / filings	Individual cases are filed and processed given statutory guidelines and on a case by case basis working with the court, attorneys, and the public	20-90 minutes-dependent on nature of inquiry or filing	20%-15 mins 60%-15-45 mins 20%-45+ mins	20%-15 mins 70%-15-45 mins 10%-45+ mins
Mail inquiries / filings	Same as above	1-2 day response/return	80% - 1 day processing 20% - 2+ days processing	80% - 1 day processing 20% - 2+ days processing
Formal Probate proceedings	Same as above	12 month closure per statute	60% = 12 month closure	60% = 12 month closure
Informal Probate proceedings	Same as above	12 month closure per statute	80% = 12 month closure	80% = 12 month closure
Ancillary Probate proceedings	Same as above	6 month closure per statute	80% = 6 month closure	80% = 6 month closure
Juvenile Terminations and Adoptions	Same as above	30 days from filing of petition	100% = 30 days	100% = 30 days
Juvenile Delinquencies and JIPS	Same as above	30-60 days from filing of petition	90% = 30-60 days	90% = 30-60 days
CHIPS	Same as above	45-60 days from filing of petition	90% = 45-60 days	90% = 45-60 days
Juvenile Injunctions	Same as above	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	Same as above	.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	Same as above	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	Same as above	.50 min-filing/3-5 wks-permanent hearing.	.50 min-filing/3-5 wks-permanent hearing.	.50 min-filing/3-5 wks-permanent hearing.

Register in Probate / Juvenile Clerk of Court

Oversight Committee: **Law Enforcement & Judiciary**

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

**Deputy Register in Probate /
Juvenile Clerk**
1.00 FTE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	2.00	2.00	2.00	2.00	2.00

REGISTER IN PROBATE

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget
Tax Levy	134,127	125,653	146,524	202,094	202,094	199,053
Grants & Aids	258	447	80	400	500	500
User Fees	34,379	28,912	29,143	35,000	22,500	24,800
Use of Fund Balance	0	6,342	0	0	0	0

Total Revenues	168,764	161,354	175,747	237,494	225,094	224,353
----------------	---------	---------	---------	---------	---------	---------

Expenses

Labor	91,309	113,404	104,636	109,735	109,735	114,689
Labor Benefits	18,002	25,726	26,263	27,537	27,537	28,907
Supplies & Services	14,505	22,224	25,016	81,052	87,822	80,757
Addition to Fund Balance	44,948	0	19,831	19,170	0	0

Total Expenses	168,764	161,354	175,747	237,494	225,094	224,353
----------------	---------	---------	---------	---------	---------	---------

Beginning of Year Fund Balance

End of Year Fund Balance

Included in General Fund Total

\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
(3,041)	-1.50%	None	0	0
0	0.00%	2018 Total	0	0
2,300	10.22%			
0	0.00%			
(741)	-0.33%	2019	0	0
		2020	0	0
4,954	4.51%	2021	0	0
1,370	4.98%	2022	0	0
(7,065)	-8.04%			
0	0.00%			
(741)	-0.33%			

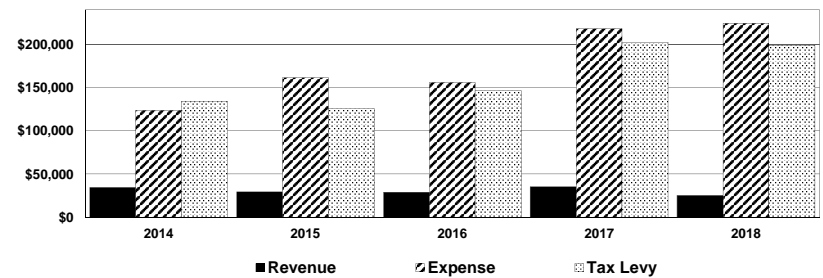
2018 Highlights & Issues on the Horizon

Court Appointed Special Advocate (CASA) program continues to be administered through a contract with Hope House, in coordination with the Department of Human Services, Corporation Counsel, and the Sauk County Court system. This program provides dedicated advocates for abused and neglected children within the court system.

The department will continue to coordinate paperless process with Consolidated Court Automation Programs (CCAP) personnel for monitoring and the transition to E-filing in Guardianship/Civil Commitments in 2018 and all case types by late 2019.

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		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10006 CIRCUIT COURT PROBATE REVENUE									
411100	GENERAL PROPERTY TAXES	-134,127.00	-125,653.00	-146,524.00	-101,046.98	-202,094.00	-202,094.00	-199,053.00	-3,041.00
424340	INTERPRETER FEE-COUNTY	-257.75	-446.94	-79.78	0.00	-500.00	-400.00	-500.00	0.00
451140	REGISTER IN PROBATE	-33,585.30	-27,550.65	-26,273.83	-16,068.34	-20,000.00	-30,000.00	-22,500.00	2,500.00
451450	JUV-FULL COUNSEL REVENUE	0.00	0.00	0.00	0.00	-500.00	0.00	-300.00	-200.00
451550	PROBATE-FULL COUNSEL REV	-793.49	-1,361.64	-2,868.90	-3,847.06	-2,000.00	-5,000.00	-2,000.00	0.00
TOTAL CIRCUIT COURT PROBATE REVENUE		-168,763.54	-155,012.23	-175,746.51	-120,962.38	-225,094.00	-237,494.00	-224,353.00	-741.00
10006121 JUVENILE COURT									
520900	CONTRACTED SERVICES	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00	0.00
521200	LEGAL SERVICES	2,684.50	4,163.05	9,275.60	487.50	12,000.00	9,000.00	8,500.00	-3,500.00
521900	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	420.00	0.00	420.00	0.00
523300	PER DIEM JURY WITNESS	0.00	0.00	0.00	0.00	300.00	250.00	250.00	-50.00
523900	INTERPRETER FEES	737.05	1,665.80	40.00	220.00	800.00	500.00	700.00	-100.00
523901	INTERPRETER FEES - TRAVEL	253.49	605.74	107.12	221.87	500.00	500.00	500.00	0.00
529900	PSYCHOLOGICAL SERVICES	0.00	3,660.00	4,073.00	705.00	5,000.00	4,000.00	4,000.00	-1,000.00
532200	SUBSCRIPTIONS	56.41	72.35	72.35	72.35	125.00	125.00	125.00	0.00
TOTAL JUVENILE COURT		3,731.45	10,166.94	13,568.07	51,706.72	69,145.00	64,375.00	64,495.00	-4,650.00
10006123 CIRCUIT COURT PROBATE									
511100	SALARIES PERMANENT REGULAR	90,348.91	112,733.62	104,056.15	49,380.84	109,115.00	109,115.00	114,029.00	4,914.00
511900	LONGEVITY-FULL TIME	959.60	669.93	580.00	0.00	620.00	620.00	660.00	40.00
514100	FICA & MEDICARE TAX	6,843.09	8,481.58	7,803.07	3,684.98	8,395.00	8,395.00	8,774.00	379.00
514200	RETIREMENT-COUNTY SHARE	6,385.94	6,916.62	6,910.82	3,355.13	7,359.00	7,359.00	7,684.00	325.00
514400	HEALTH INSURANCE COUNTY SHARE	4,691.57	10,194.58	11,442.80	5,826.12	11,653.00	11,653.00	12,325.00	672.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	42.74	52.76	22.40	53.00	53.00	55.00	2.00
514600	WORKERS COMPENSATION	81.73	90.27	53.63	34.49	77.00	77.00	69.00	-8.00
521200	LEGAL SERVICES	6,201.98	6,489.40	5,809.44	870.66	7,500.00	6,500.00	6,500.00	-1,000.00
522500	TELEPHONE & DAIN LINE	90.52	90.11	95.51	50.45	200.00	125.00	125.00	-75.00
523300	PER DIEM JURY WITNESS	0.00	0.00	0.00	0.00	200.00	125.00	125.00	-75.00
523900	INTERPRETER FEES	40.00	0.00	17.50	0.00	500.00	300.00	300.00	-200.00
523901	INTERPRETER TRAVEL	136.00	0.00	280.00	0.00	500.00	300.00	300.00	-200.00
529900	PSYCHOLOGICAL SERVICES	0.00	0.00	450.00	1,312.50	3,000.00	3,000.00	3,000.00	0.00
531100	POSTAGE AND BOX RENT	1,019.66	1,181.12	939.58	654.93	1,100.00	1,100.00	1,100.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	858.21	1,038.64	902.98	286.54	1,000.00	700.00	700.00	-300.00
531800	MIS DEPARTMENT CHARGEBACKS	2,225.80	2,855.99	2,489.71	1,288.60	3,402.00	3,402.00	2,887.00	-515.00
532200	SUBSCRIPTIONS	200.95	317.26	338.26	145.75	300.00	300.00	300.00	0.00
532400	MEMBERSHIP DUES	0.00	50.00	90.00	0.00	150.00	125.00	125.00	-25.00
533200	MILEAGE	0.00	0.00	0.00	0.00	325.00	300.00	300.00	-25.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: CIRCUIT COURT PROBATE	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10006123 CIRCUIT COURT PROBATE								
533500 MEALS AND LODGING	0.00	35.00	35.00	214.00	500.00	400.00	500.00	0.00
TOTAL CIRCUIT COURT PROBATE	120,083.96	151,186.86	142,347.21	67,127.39	155,949.00	153,949.00	159,858.00	3,909.00
TOTAL DEPARTMENT REVENUE	-168,763.54	-155,012.23	-175,746.51	-120,962.38	-225,094.00	-237,494.00	-224,353.00	-741.00
TOTAL DEPARTMENT EXPENSE	123,815.41	161,353.80	155,915.28	118,834.11	225,094.00	218,324.00	224,353.00	-741.00
ADDITION TO (-)/USE OF FUND BALANCE	-44,948.13	6,341.57	-19,831.23	-2,128.27	0.00	-19,170.00	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

Specific Strategic Issues Addressed

Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
IT upgrades & major systems purchases (Sheriff's Dept video, storage, MIS)
Partnerships with outside agencies (drugs, interoperability)
Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Research Strategies to increase the supervisory staff in Field Services while minimizing the impact to the Budget	Decrease liability	Add supervisory staff in future years to cover shifts with lack of coverage	12/31/2018
Continue to partner with outside agencies as well as in house positions to combat increasing drug sales, especially heroin and meth, within the County	Decrease drug usage in the County	Continued partnership with Agencies in the County with open lines of communication.	12/31/2018
Enhance communications with continued improvement of interoperability with the upgrade to radios throughout the County.	Create a plan for replacements	Decreasing the time for the hiring process in order to decrease the time with vacancies within the Department.	12/31/2018
Maintain highway safety grants.	Amount of revenue generated	Minimize fatalities and reduce traffic crashes.	12/31/2018

Sheriff's Department

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 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	\$144,988	41.50	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	\$193,988		
			Wages & Benefits	\$3,742,617		
			Operating Expenses	\$454,900		
			TOTAL EXPENSES	\$4,197,517		
			COUNTY LEVY	\$4,003,529		
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	\$1,038,264	74.50	GED Program Inmate participation (GED or HSED) Anger Management Inmate participation/completion Cognitive Intervention Inmate participation/completion Employability participation / completion
			Grants	\$10,000		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$1,048,264		
			Wages & Benefits	\$5,562,818		
			Operating Expenses	\$908,805		
			TOTAL EXPENSES	\$6,471,623		
			COUNTY LEVY	\$5,423,359		
Court Security	Courthouse Security for 4 courtrooms and building offices.	Wis. Stats. 59.27	User Fees / Misc	\$380,952	4.00	
			Grants	\$0		
			TOTAL REVENUES	\$380,952		
			Wages & Benefits	\$377,112		
			Operating Expenses	\$3,200		
			TOTAL EXPENSES	\$380,312		
			COUNTY LEVY	(\$640)		
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	\$1,008,734		
			Operating Expenses	\$21,864		
			TOTAL EXPENSES	\$1,030,598		
			COUNTY LEVY	\$1,030,598		

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	\$396,480	12.00	Percent of overtime as compared to overall payroll
			Grants	\$0		
			TOTAL REVENUES	\$396,480		
			Wages & Benefits	\$968,468		
			Operating Expenses	\$739,452		
			TOTAL EXPENSES	\$1,707,920		
			COUNTY LEVY	\$1,311,440		
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	\$28,400		
			TOTAL EXPENSES	\$28,400		
			COUNTY LEVY	\$18,400		
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	\$120,457		
			Operating Expenses	\$11,625		
			TOTAL EXPENSES	\$132,082		
			COUNTY LEVY	\$88,180		
Outside Agency Appropriations	Animal Shelter and Sauk County Disabled Parking Enforcement Assistance Council and Bar Buddies		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	\$216,000	Use of Fund Balance	\$35,000	-	
	Field Services Unmarked Squad	\$27,000	Grants	\$0		
	Admin Squad	\$27,000	TOTAL REVENUES	\$35,000		
	Prisoner Transport Van	\$25,000	Operating Expenses	\$330,000		
	Total Station	\$35,000	TOTAL EXPENSES	\$330,000		
			COUNTY LEVY	\$295,000		
Totals			TOTAL REVENUES	\$2,108,586	150.12	
			TOTAL EXPENSES	\$14,426,752		
			COUNTY LEVY	\$12,318,166		

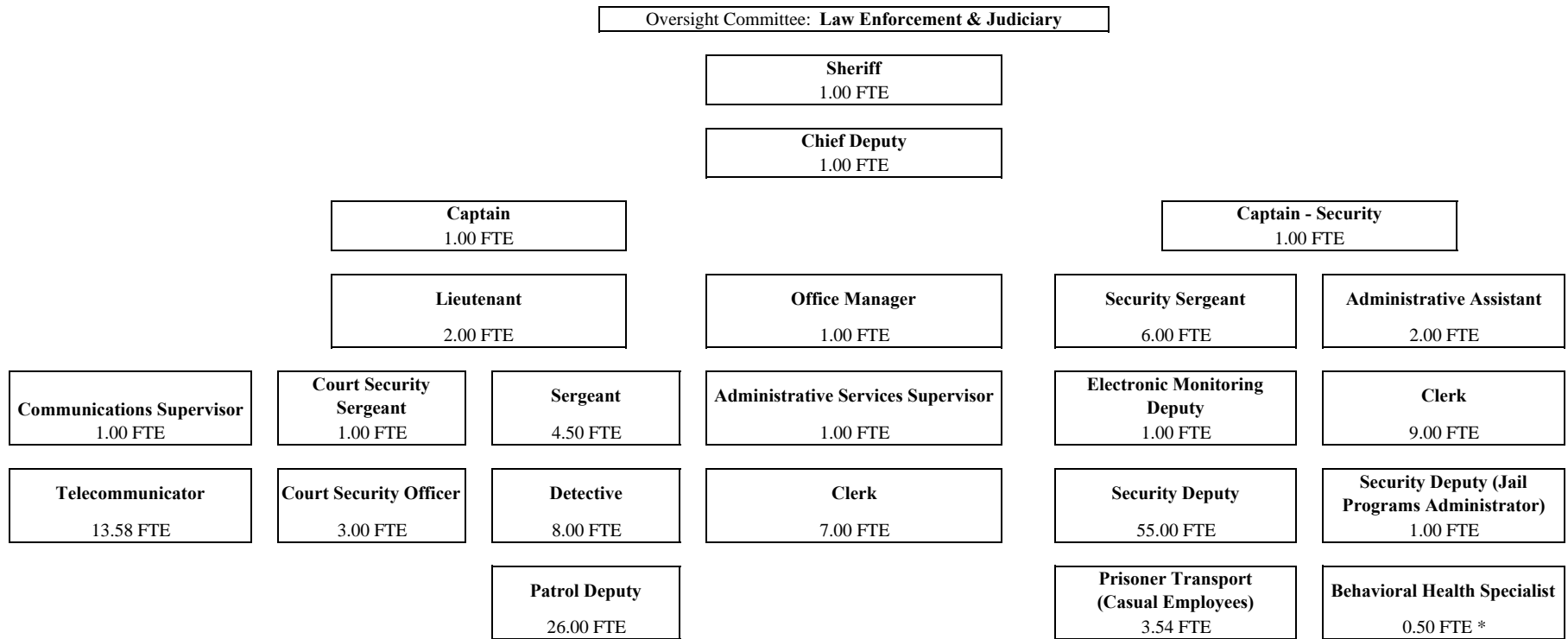
Output Measures - How much are we doing?

Description	2016 Actual	2017 Estimated	2018 Budget
Field Services Division calls for Service	16,003	16,050	17,000
Arrests	4,357	4,800	4,800
Traffic Accidents	1,285	1,300	1,300
Civil Process	2,378	2,100	2,200
Transports	1,219	1,246	1,250
Bookings	2,859	2,900	2,950
Warrant Arrests	1,006	608	800

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

Description	What do the results mean?	2016 Actual	2017 Estimated	2018 Budget
Warrant Served/Warrants Issued	The Deputies have been actively trying to check addresses for warrants	1006/671	608/706	650/700
Anger Management Inmate participation/completion	Inmates are participating in the programs provided	23/36	12/20	15/30
Parenting	Inmates are participating in the programs provided	19/23	10/20	20/25
Employability participation/completion	Inmates are participating in the programs provided	24/30	26/36	25/35
Community Service hours by Inmates	Inmates that are unable to find a job are provided hours to non-profits	10,088	7,000	7,000

Sheriff



* Shared position with Criminal Justice Coordinating

	2014	2015	2016	2017	2018
FTE Change	1.29	-0.05	2.00	0.52	0.48
FTE Balance	147.17	147.12	149.12	149.64	150.12

SHERIFF

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget
Tax Levy	11,495,013	11,641,761	11,908,868	12,003,720	12,003,720	12,318,165
Grants & Aids	113,214	131,480	112,143	108,939	107,968	107,968
Fees, Fines & Forfeitures	5,632	7,848	7,193	5,000	6,800	5,600
User Fees	501,756	607,138	477,057	329,780	554,800	521,000
Intergovernmental	1,189,125	1,132,465	1,231,613	1,114,049	910,339	1,077,518
Donations	8,355	7,535	4,917	5,000	5,000	5,000
Miscellaneous	10,826	36,170	62,372	13,000	12,500	12,500
Use of Fund Balance	0	0	0	183,150	383,136	379,000
Total Revenues	13,323,921	13,564,397	13,804,163	13,762,638	13,984,263	14,426,751

Expenses

Labor	7,483,228	7,993,313	8,258,885	8,111,310	8,220,174	8,465,196
Labor Benefits	3,181,245	2,978,748	2,999,454	3,060,924	3,191,292	3,315,009
Supplies & Services	1,933,296	1,840,816	1,833,602	1,979,704	1,940,068	2,316,546
Capital Outlay	250,388	250,817	305,443	610,700	632,729	330,000
Addition to Fund Balance	475,764	500,703	406,779	0	0	0
Total Expenses	13,323,921	13,564,397	13,804,163	13,762,638	13,984,263	14,426,751

Beginning of Year Fund Balance

End of Year Fund Balance

Included in General Fund Total

	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Admin Squad Car	314,445	2.62%		27,000	27,000
Field Services Squad Cars - 8	0	0.00%		216,000	216,000
Field Services Unmarked Squad	(1,200)	-17.65%		27,000	27,000
Reconstruction System	(33,800)	-6.09%		35,000	0
Prisoner Transport Van	167,179	18.36%		25,000	25,000
2018 Total	(4,136)	-1.08%		330,000	295,000
2019	442,488	3.16%		350,000	324,000
2020				297,000	297,000
2021				350,000	324,000
2022				350,000	324,000

2018 Highlights & Issues on the Horizon

Inmate housing revenues were increased by \$152,844, budgets for 34.25 inmate based on averages.

Due to decreasing revenues, jail commissary and telephone budget decreased \$30,000.

Creation of a sergeant position effective July 1, 2018

In addition to the costs shown directly in the Sheriff's Department budget, the Debt Service fund contains principal and interest payments totaling \$1,077,506 in 2017 and \$1,861,800 in 2018 for debt service on construction of the law enforcement center.

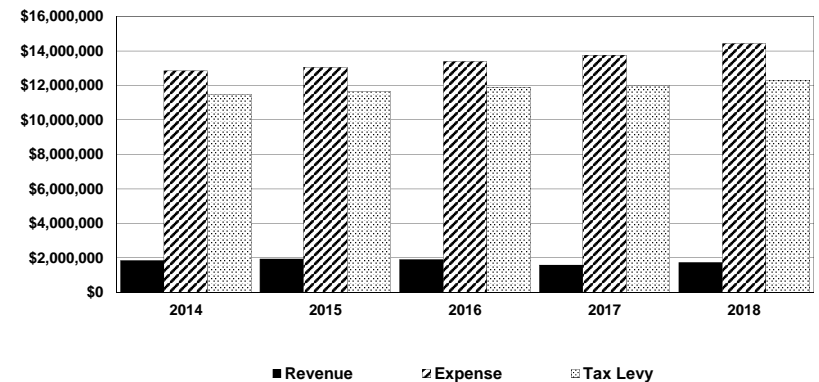
Further costs related to general building services, such as utilities and maintenance staff, are included in the Building Services budget. These costs total \$916,370 in 2017 and \$1,211,711 in 2018 which includes \$517,000 outlay.

Includes Budgeted Outside Agency Requests:

Sauk County Humane Society \$147,000

Disabled Parking Enforcement \$1,300

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: SHERIFF		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10020 SHERIFF REVENUE									
411100	GENERAL PROPERTY TAXES	-11,495,013.00	-11,641,761.00	-11,908,868.00	-6,001,860.00	-12,003,720.00	-12,003,720.00	-12,318,165.00	314,445.00
423200	PUBLIC/HIGHWAY SAFETY	-41,490.44	-59,048.31	-48,106.30	-33,646.35	-35,000.00	-45,000.00	-35,000.00	0.00
423220	FED CRIMINAL ALIEN ASSISTANCE	-6,589.44	-8,519.16	-5,211.18	0.00	-10,000.00	-7,000.00	-10,000.00	0.00
424080	DNA TEST REIMBURSEMENT	-1,100.00	-1,530.00	-4,240.00	0.00	-1,500.00	-1,500.00	-1,500.00	0.00
424100	BULLETPROOF VEST GRANT	0.00	-3,027.60	-3,187.99	0.00	-4,000.00	-4,000.00	-4,000.00	0.00
424230	LAW ENFORCEMENT TRAINING	-26,106.70	-20,777.86	-18,006.72	0.00	-17,280.00	-17,280.00	-17,280.00	0.00
424240	RECREATIONAL PATROL ENFORCEMEN	-11,738.93	-12,389.01	-7,203.23	-7,970.66	-14,000.00	-7,971.00	-14,000.00	0.00
424250	TRIBAL LAW ENFORCEMENT PROTECT	-26,188.00	-26,188.00	-26,188.00	-26,188.00	-26,188.00	-26,188.00	-26,188.00	0.00
424390	DEPT OF JUSTICE GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
441300	COURT ORDERED RESTITUTION	-861.92	-1,083.33	-2,378.02	-2,054.25	-800.00	-2,000.00	-800.00	0.00
452010	CIVIL PROCESS FEES	-80,473.70	-87,354.50	-129,484.82	-44,304.10	-90,000.00	-88,248.00	-90,000.00	0.00
452020	COPIES AND PHOTOS	-1,093.97	-1,420.64	-1,819.25	-1,326.00	-2,000.00	-2,652.00	-2,500.00	500.00
452030	WITNESS FEES	-93.00	-106.80	-119.78	-67.00	-300.00	-300.00	-300.00	0.00
452040	PRISONER MEDICATION FEES	-12,536.32	-16,399.58	-13,993.18	-3,586.18	-18,000.00	-7,172.00	-18,000.00	0.00
452050	TELEPHONE REBATES	-47,380.85	-76,619.01	-49,907.13	-7,296.18	-65,000.00	-15,000.00	-45,000.00	-20,000.00
452060	MISCELLANEOUS REVENUES	-16,478.67	-19,996.49	-12,963.37	-5,716.94	-14,000.00	-12,000.00	-14,000.00	0.00
452080	SPECIAL TEAMS FEES	-21,326.98	-14,694.81	-16,610.90	-6,945.65	-10,000.00	-14,149.00	-10,000.00	0.00
452100	SHERIFF FEES	-2,179.42	-2,174.79	-2,348.52	-3,181.23	-2,800.00	-3,500.00	-3,500.00	700.00
452110	HUBER BOARD FEES	-154,188.30	-196,109.32	-131,801.93	-41,651.80	-160,000.00	-84,000.00	-160,000.00	0.00
452120	JUV-DETEN/MED/TRANS	-22,411.13	-41,612.34	-34,667.72	-16,842.59	-40,000.00	-30,500.00	-40,000.00	0.00
452130	ELECTRONIC MONITORING CHG	-94,946.25	-96,372.51	-39,489.61	-18,590.25	-82,500.00	-38,000.00	-77,500.00	-5,000.00
452131	VEHICLE LICENSE FEES	-27,831.00	-21,280.35	-18,202.50	0.00	-27,000.00	-27,000.00	-27,000.00	0.00
452132	PARKING VIOLATION FEES	-4,770.00	-6,765.00	-4,815.00	-370.00	-6,000.00	-3,000.00	-4,800.00	-1,200.00
452140	LAUNDRY COMMISSIONS	-588.68	-1,128.32	-361.25	-204.00	-700.00	-408.00	-700.00	0.00
452141	TOWING RECOUPMENT	-2,936.41	-2,546.57	-2,819.38	-1,493.80	-2,500.00	-3,000.00	-2,500.00	0.00
472200	HOUSING PRISONERS-OTHER JURISD	-787,801.80	-715,639.73	-809,953.29	-279,395.34	-490,461.00	-684,000.00	-643,304.00	152,843.00
474010	DEPARTMENTAL CHARGES	-338,900.65	-341,750.73	-348,947.12	-181,448.72	-365,976.00	-365,976.00	-380,312.00	14,336.00
474030	PRISONER TRANSPORT	-40,495.23	-59,779.91	-54,901.84	-24,962.21	-43,902.00	-49,924.00	-43,902.00	0.00
474600	HS PROJECT LIFESAVER	-600.00	-600.00	-1,200.00	0.00	0.00	0.00	0.00	0.00
483600	SALE OF COUNTY OWNED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
483750	JAIL COMMISSARY	-41,554.78	-46,563.41	-41,897.56	-10,355.08	-52,500.00	-21,000.00	-42,500.00	-10,000.00
485100	DONATIONS FROM INDIVIDUALS	-8,354.64	-7,534.88	-4,917.30	-1,000.00	-5,000.00	-5,000.00	-5,000.00	0.00
486200	INSURANCE RECOVERY-VEHICLES	-7,890.03	-29,502.94	-59,552.41	-7,557.22	-10,000.00	-10,000.00	-10,000.00	0.00
486300	INSURANCE RECOVERIES	0.00	-4,120.43	0.00	0.00	0.00	0.00	0.00	0.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-25,000.00	0.00	-379,000.00	354,000.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-358,136.00	0.00	0.00	-358,136.00
TOTAL SHERIFF REVENUE		-13,323,920.24	-13,564,397.33	-13,804,163.30	-6,728,013.55	-13,984,263.00	-13,579,488.00	-14,426,751.00	442,488.00

Fund: GENERAL FUND Department: SHERIFF		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10020110 SHERIFF ADMINISTRATION									
511100	SALARIES PERMANENT REGULAR	577,750.05	582,045.57	637,589.54	303,443.05	615,375.00	642,979.00	676,481.00	61,106.00
511200	SALARIES-PERMANENT-OVERTIME	689.46	589.07	585.71	313.84	1,780.00	628.00	1,367.00	-413.00
511900	LONGEVITY-FULL TIME	3,865.00	3,680.00	3,656.67	0.00	3,560.00	3,560.00	3,960.00	400.00
512100	WAGES-PART TIME	4,311.52	5,344.66	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	43,535.50	43,960.27	48,017.63	22,701.08	47,523.00	48,038.00	52,197.00	4,674.00
514200	RETIREMENT-COUNTY SHARE	47,136.43	46,780.84	48,733.29	25,678.61	52,466.00	53,812.00	56,866.00	4,400.00
514300	RETIREMENT-EMPLOYEES SHARE	6,930.12	1,809.41	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	132,360.56	131,421.78	151,616.26	86,964.82	146,935.00	161,967.00	171,673.00	24,738.00
514500	LIFE INSURANCE COUNTY SHARE	304.84	310.78	340.39	181.28	310.00	368.00	375.00	65.00
514600	WORKERS COMPENSATION	3,457.50	3,129.02	2,276.33	1,404.66	2,863.00	2,835.00	2,545.00	-318.00
514700	EDUCATION AND TRAINING	514.10	504.40	504.40	252.20	504.00	504.00	504.00	0.00
519100	UNIFORM ALLOWANCE	3,263.07	2,531.31	3,416.98	1,393.13	2,500.00	2,250.00	2,500.00	0.00
520900	CONTRACTED SERVICES	49,338.67	7,295.75	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	51,009.40	61,328.34	57,956.41	32,049.11	53,000.00	63,802.00	53,000.00	0.00
522900	UTILITIES	6,748.80	6,807.24	4,277.84	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	4,397.52	5,027.73	4,427.72	2,202.67	3,000.00	3,000.00	3,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	9,481.99	9,425.06	10,769.75	6,263.98	10,000.00	10,000.00	10,000.00	0.00
531300	PHOTO COPIES	65.76	236.94	54.94	0.00	0.00	0.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	262,927.16	234,868.49	247,946.00	168,978.63	260,511.00	260,511.00	609,434.00	348,923.00
532200	SUBSCRIPTIONS	2,966.78	3,137.90	1,963.24	1,400.74	2,970.00	2,800.00	2,970.00	0.00
532800	TRAINING AND INSERVICE	2,186.40	4,286.40	6,581.24	2,071.47	4,400.00	4,400.00	4,400.00	0.00
533500	MEALS AND LODGING	87.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533800	EXTRADITIONS	4,357.08	9,650.00	13,181.00	5,293.01	6,000.00	9,500.00	6,000.00	0.00
534700	FIELD SUPPLIES	6,139.82	4,061.48	5,865.52	3,277.94	9,300.00	9,300.00	9,300.00	0.00
535100	VEHICLE FUEL / OIL	7,565.14	8,856.09	4,239.75	0.00	0.00	0.00	0.00	0.00
535200	VEHICLE MAINTENANCE AND REPAIR	2,262.06	17,510.64	3,326.96	0.00	0.00	0.00	0.00	0.00
535800	PHOTOGRAPHY SUPPLIES	2,619.94	283.13	1,510.43	0.00	0.00	0.00	0.00	0.00
551100	INSURANCE-BLDGS/CONTENTS/EXTEN	477.67	357.80	424.58	26.63	200.00	200.00	200.00	0.00
551200	INSURANCE-VEHICLE LIABILITY	1,181.34	1,199.47	1,104.82	0.00	1,000.00	1,000.00	1,000.00	0.00
551300	INSURANCE-CONTRACTORS EQUIP/IN	148.58	143.67	149.15	0.00	118.00	118.00	118.00	0.00
551900	INSURANCE-GENERAL LIABILITY	40,470.00	32,764.00	31,227.00	0.00	40,000.00	40,000.00	40,000.00	0.00
552100	OFFICIALS BONDS	23.37	23.37	23.37	23.37	30.00	30.00	30.00	0.00
581900	CAPITAL OUTLAY	0.00	23,788.71	0.00	27,689.50	27,000.00	27,480.00	27,000.00	0.00
TOTAL SHERIFF ADMINISTRATION		1,278,573.03	1,253,159.32	1,291,766.92	691,609.72	1,291,345.00	1,349,082.00	1,734,920.00	443,575.00
10020220 SHERIFF-DISPATCH									
511100	SALARIES PERMANENT REGULAR	550,751.89	575,473.15	586,332.34	299,634.60	667,489.00	599,269.00	684,165.00	16,676.00
511200	SALARIES-PERMANENT-OVERTIME	49,762.62	61,287.72	69,316.57	31,955.08	46,560.00	63,910.00	47,598.00	1,038.00
511900	LONGEVITY-FULL TIME	2,697.60	2,537.60	2,397.60	0.00	2,860.00	2,860.00	2,838.00	-22.00

Fund: GENERAL FUND Department: SHERIFF		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10020220 SHERIFF-DISPATCH									
512100	WAGES-PART TIME	34,563.23	50,149.30	23,612.87	9,383.28	25,057.00	18,767.00	25,408.00	351.00
512200	WAGES-PART TIME-OVERTIME	224.76	0.00	664.73	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	46,755.68	50,812.06	50,523.82	25,236.70	56,760.00	50,473.00	58,141.00	1,381.00
514200	RETIREMENT-COUNTY SHARE	42,207.70	45,089.23	43,745.30	22,974.93	50,454.00	45,950.00	50,921.00	467.00
514300	RETIREMENT-EMPLOYEES SHARE	13.77	50.16	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	148,160.57	135,657.98	116,904.26	67,071.50	130,972.00	114,980.00	138,528.00	7,556.00
514500	LIFE INSURANCE COUNTY SHARE	137.69	157.72	159.30	74.16	160.00	148.00	180.00	20.00
514600	WORKERS COMPENSATION	577.54	590.06	349.89	238.70	519.00	477.00	457.00	-62.00
519100	UNIFORM ALLOWANCE	450.00	590.50	500.00	0.00	500.00	500.00	500.00	0.00
522500	TELEPHONE & DAIN LINE	12,408.00	12,660.00	12,636.31	6,351.00	12,660.00	12,702.00	12,660.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	1,259.62	727.00	1,728.50	1,587.55	3,500.00	3,500.00	3,500.00	0.00
532800	TRAINING AND INSERVICE	147.56	383.26	1,621.21	1,106.43	2,700.00	2,700.00	2,700.00	0.00
533500	MEALS AND LODGING	29.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534700	FIELD SUPPLIES	3,195.08	4,948.53	3,802.33	1,627.09	3,004.00	3,000.00	3,004.00	0.00
TOTAL SHERIFF-DISPATCH		893,342.90	941,114.27	914,295.03	467,241.02	1,003,195.00	919,236.00	1,030,600.00	27,405.00
10020225 SHERIFF-FIELD SERVICES									
511100	SALARIES PERMANENT REGULAR	2,197,226.52	2,304,189.02	2,429,374.79	1,193,659.18	2,376,610.00	2,387,318.00	2,477,074.00	100,464.00
511200	SALARIES-PERMANENT-OVERTIME	159,468.06	178,747.96	191,000.88	92,608.68	168,668.00	185,217.00	180,608.00	11,940.00
511900	LONGEVITY-FULL TIME	2,783.95	2,940.00	2,786.67	0.00	2,740.00	2,740.00	2,740.00	0.00
514100	FICA & MEDICARE TAX	175,673.79	186,097.51	196,173.81	95,951.14	195,020.00	191,902.00	203,580.00	8,560.00
514200	RETIREMENT-COUNTY SHARE	243,372.67	233,789.84	241,383.41	136,799.06	275,322.00	273,598.00	290,867.00	15,545.00
514300	RETIREMENT-EMPLOYEES SHARE	70,812.61	14,789.83	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	502,912.07	444,094.88	469,788.53	281,466.68	503,378.00	482,514.00	540,568.00	37,190.00
514500	LIFE INSURANCE COUNTY SHARE	710.44	669.70	683.18	302.50	653.00	605.00	669.00	16.00
514600	WORKERS COMPENSATION	29,775.07	29,392.49	21,844.53	13,151.10	26,003.00	26,302.00	23,152.00	-2,851.00
514700	EDUCATION AND TRAINING	1,857.62	1,609.67	1,125.20	388.00	1,260.00	1,260.00	756.00	-504.00
519100	UNIFORM ALLOWANCE	16,865.94	23,201.24	22,012.61	11,200.23	21,900.00	22,100.00	22,600.00	700.00
520900	CONTRACTED SERVICES	1,456.80	22,763.17	0.00	7,188.90	0.00	0.00	0.00	0.00
523900	INTERPRETER FEES	0.00	59.06	170.24	0.00	50.00	50.00	50.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	5,390.49	7,320.59	5,653.16	2,723.15	5,000.00	5,000.00	5,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	0.00	548.81	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	27,212.80	30,630.96	32,860.02	21,076.00	35,000.00	35,000.00	35,000.00	0.00
533500	MEALS AND LODGING	1,012.75	21.47	7.50	0.00	0.00	0.00	0.00	0.00
534700	FIELD SUPPLIES	113,857.57	102,307.17	104,878.12	52,021.45	119,750.00	119,750.00	119,750.00	0.00
534750	TOWING	4,117.03	3,066.99	4,284.92	2,190.00	3,000.00	3,000.00	3,000.00	0.00
535100	VEHICLE FUEL / OIL	215,488.10	144,261.35	144,505.71	79,299.45	210,000.00	190,319.00	210,000.00	0.00
535200	VEHICLE MAINTENANCE AND REPAIR	55,045.58	70,327.18	56,704.51	46,153.50	53,000.00	60,000.00	53,000.00	0.00
539500	RADAR EXPENSE	1,569.00	2,010.91	1,569.00	242.00	1,600.00	1,600.00	1,600.00	0.00

Fund: GENERAL FUND Department: SHERIFF		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10020225 SHERIFF-FIELD SERVICES									
551200	INSURANCE-VEHICLE LIABILITY	25,876.92	22,296.08	23,445.66	0.00	25,000.00	25,000.00	25,000.00	0.00
572200	CRIME PREVENTION	1,155.75	1,808.29	1,460.87	1,994.61	2,000.00	2,000.00	2,000.00	0.00
572300	HIGHWAY SAFETY	0.00	0.00	560.00	0.00	500.00	500.00	500.00	0.00
581100	VEHICLE REPLACEMENT	226,774.52	208,696.91	305,443.09	208,055.02	216,000.00	208,265.00	243,000.00	27,000.00
581900	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00	35,000.00
TOTAL SHERIFF-FIELD SERVICES		4,080,416.05	4,035,641.08	4,257,716.41	2,246,470.65	4,242,454.00	4,224,040.00	4,475,514.00	233,060.00
10020235 SHERIFF-JAIL									
511100	SALARIES PERMANENT REGULAR	3,402,594.12	3,608,280.66	3,616,735.39	1,829,414.58	3,798,202.00	3,622,736.00	3,824,412.00	26,210.00
511200	SALARIES-PERMANENT-OVERTIME	158,874.60	230,894.35	303,084.43	93,844.34	108,558.00	187,689.00	112,175.00	3,617.00
511900	LONGEVITY-FULL TIME	4,202.46	4,781.02	4,362.23	86.67	4,880.00	4,880.00	4,820.00	-60.00
514100	FICA & MEDICARE TAX	262,982.29	283,779.35	290,369.85	141,971.50	298,789.00	281,308.00	301,518.00	2,729.00
514200	RETIREMENT-COUNTY SHARE	350,488.73	352,614.80	352,892.31	193,774.97	397,797.00	385,096.00	409,188.00	11,391.00
514300	RETIREMENT-EMPLOYEES SHARE	92,125.64	19,513.44	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	819,191.32	798,377.53	808,530.86	464,428.73	849,858.00	783,214.00	856,076.00	6,218.00
514500	LIFE INSURANCE COUNTY SHARE	1,124.30	1,067.96	939.02	439.13	937.00	869.00	919.00	-18.00
514600	WORKERS COMPENSATION	39,176.88	39,579.75	28,904.27	17,334.69	34,494.00	34,644.00	30,510.00	-3,984.00
514700	EDUCATION AND TRAINING	484.12	484.12	416.22	26.76	484.00	252.00	0.00	-484.00
514800	UNEMPLOYMENT	1,886.00	2,492.00	12,923.47	4,810.00	0.00	4,810.00	0.00	0.00
519100	UNIFORM ALLOWANCE	25,591.43	27,665.04	31,257.87	11,436.60	23,450.00	23,450.00	23,200.00	-250.00
520900	CONTRACTED SERVICES	276,683.41	265,903.34	292,818.92	241,054.05	339,050.00	354,210.00	366,605.00	27,555.00
523200	HOUSING JUVENILES-SECURE DETEN	43,120.00	61,465.00	78,165.00	20,500.00	45,000.00	49,200.00	45,000.00	0.00
523900	INTERPRETER FEES	933.50	983.58	1,455.43	519.11	1,000.00	1,000.00	1,000.00	0.00
529400	PRISONER MEALS	333,742.27	320,704.83	312,418.55	136,921.29	308,000.00	308,000.00	308,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	10,594.05	8,442.84	10,069.56	4,567.92	11,000.00	11,000.00	11,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532200	SUBSCRIPTIONS	541.95	278.95	358.95	179.95	1,000.00	1,000.00	1,000.00	0.00
532800	TRAINING AND INSERVICE	9,518.36	11,438.33	13,516.38	4,503.42	10,000.00	10,000.00	10,000.00	0.00
533500	MEALS AND LODGING	569.06	615.37	45.00	22.03	0.00	0.00	0.00	0.00
534700	FIELD SUPPLIES	20,336.80	18,494.17	20,401.82	8,938.58	30,000.00	30,000.00	30,000.00	0.00
539200	JAIL EXPENSE	65,217.88	59,425.79	60,274.93	20,473.04	55,000.00	55,000.00	55,000.00	0.00
539220	PRISONER PROGRAMS	12,692.40	18,258.02	14,671.00	8,949.16	20,000.00	20,000.00	20,000.00	0.00
539300	PRISONERS MEDICAL EXPENSE	25,444.19	31,320.11	35,740.02	11,885.63	31,500.00	28,526.00	31,500.00	0.00
539700	LAUNDRY, LINENS & BEDDING	9,790.24	9,171.74	4,448.31	3,595.41	9,000.00	9,000.00	9,000.00	0.00
539800	EQUIPMENT LEASE	23,764.22	24,497.88	11,593.98	10,204.62	20,000.00	20,000.00	20,000.00	0.00
541500	INMATE HOUSING-OUT OF COUNTY	0.00	0.00	1,300.00	0.00	0.00	0.00	0.00	0.00
551200	INSURANCE-VEHICLE LIABILITY	508.26	333.10	704.36	0.00	0.00	0.00	0.00	0.00
551600	INSURANCE-MONIES & SECURITIES	201.76	199.93	0.00	0.00	700.00	700.00	700.00	0.00

Fund: GENERAL FUND Department: SHERIFF		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
TOTAL SHERIFF-JAIL		5,992,380.24	6,201,063.00	6,308,398.13	3,229,882.18	6,398,699.00	6,226,584.00	6,471,623.00	72,924.00
10020237 COURT SECURITY									
511100	SALARIES PERMANENT REGULAR	221,503.35	234,096.06	238,200.93	120,158.81	242,174.00	240,318.00	250,330.00	8,156.00
511200	SALARIES-PERMANENT-OVERTIME	2,809.24	3,240.46	4,248.96	1,492.32	8,921.00	2,985.00	9,190.00	269.00
511900	LONGEVITY-FULL TIME	300.00	320.00	340.00	0.00	340.00	340.00	380.00	40.00
514100	FICA & MEDICARE TAX	16,414.62	17,440.22	17,763.17	8,866.72	19,254.00	17,733.00	19,882.00	628.00
514200	RETIREMENT-COUNTY SHARE	23,204.07	22,983.32	23,232.74	13,138.28	27,182.00	26,277.00	28,407.00	1,225.00
514300	RETIREMENT-EMPLOYEES SHARE	6,751.67	1,517.91	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	61,791.84	57,373.00	59,045.12	35,073.36	60,126.00	60,126.00	64,679.00	4,553.00
514500	LIFE INSURANCE COUNTY SHARE	92.64	104.48	122.40	64.86	110.00	130.00	132.00	22.00
514600	WORKERS COMPENSATION	2,836.34	2,815.37	2,023.32	1,240.96	2,567.00	2,482.00	2,261.00	-306.00
514700	EDUCATION AND TRAINING	0.00	0.00	0.00	0.00	252.00	0.00	0.00	-252.00
519100	UNIFORM ALLOWANCE	1,197.51	1,724.58	1,840.15	0.00	1,850.00	1,850.00	1,850.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	87.00	58.84	425.82	0.00	500.00	500.00	500.00	0.00
532800	TRAINING AND INSERVICE	394.16	0.00	912.33	1,213.71	1,200.00	1,250.00	1,200.00	0.00
533500	MEALS AND LODGING	149.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534700	FIELD SUPPLIES	1,368.29	76.49	792.18	199.70	1,500.00	1,500.00	1,500.00	0.00
TOTAL COURT SECURITY		338,900.65	341,750.73	348,947.12	181,448.72	365,976.00	355,491.00	380,311.00	14,335.00
10020245 SHERIFF-SPECIAL TEAMS									
532800	TRAINING AND INSERVICE	1,455.00	5,111.95	5,550.25	-271.40	3,000.00	3,000.00	3,000.00	0.00
534700	FIELD SUPPLIES	14,926.17	13,057.01	13,664.12	5,843.82	20,000.00	20,000.00	20,000.00	0.00
535100	VEHICLE FUEL / OIL	158.37	68.53	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
535200	VEHICLE MAINTENANCE AND REPAIR	1,061.85	1,100.27	1,619.23	430.58	2,000.00	20,000.00	2,000.00	0.00
539600	BOAT/SNOWMOBILE SUPPLIES	50.71	504.70	569.02	0.00	1,000.00	1,000.00	1,000.00	0.00
551200	INSURANCE-VEHICLE LIABILITY	1,529.51	399.93	1,468.36	0.00	1,400.00	1,400.00	1,400.00	0.00
581900	CAPITAL OUTLAY	0.00	18,331.00	0.00	307,039.50	324,729.00	307,040.00	0.00	-324,729.00
TOTAL SHERIFF-SPECIAL TEAMS		19,181.61	38,573.39	22,870.98	313,042.50	353,129.00	353,440.00	28,400.00	-324,729.00
10020255 SHERIFF-PRISONER TRANSPORT									
512100	WAGES-PART TIME	61,481.68	89,004.00	85,567.55	47,481.96	96,200.00	94,964.00	111,000.00	14,800.00
514100	FICA & MEDICARE TAX	4,712.51	6,834.42	6,684.02	3,679.50	7,359.00	7,359.00	8,492.00	1,133.00
514200	RETIREMENT-COUNTY SHARE	0.00	0.00	0.41	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	775.43	1,053.12	726.02	490.56	981.00	891.00	966.00	-15.00
514800	UNEMPLOYMENT	0.00	0.00	711.12	-26.58	0.00	0.00	0.00	0.00
533500	MEALS AND LODGING	120.24	335.17	1,804.39	615.11	200.00	625.00	200.00	0.00
534700	FIELD SUPPLIES	477.51	73.87	922.33	297.71	425.00	425.00	425.00	0.00
535100	VEHICLE FUEL / OIL	2,585.86	3,932.25	3,443.09	0.00	4,500.00	4,500.00	4,500.00	0.00
535200	VEHICLE MAINTENANCE AND REPAIR	1,909.40	1,681.55	3,572.25	8,285.73	5,000.00	8,286.00	5,000.00	0.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: SHERIFF	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10020255 SHERIFF-PRISONER TRANSPORT								
551200 INSURANCE-VEHICLE LIABILITY	1,450.47	1,399.23	1,678.55	0.00	1,500.00	1,500.00	1,500.00	0.00
581900 CAPITAL OUTLAY	23,613.00	0.00	0.00	67,914.53	65,000.00	67,915.00	25,000.00	-40,000.00
TOTAL SHERIFF-PRISONER TRANSPORT	97,126.10	104,313.61	105,109.73	128,738.52	181,165.00	186,465.00	157,083.00	-24,082.00
10020293 DISABLED PARKING ENFORCEMENT								
526100 DISABLED PARKING ENFORCEMENT	1,235.76	1,079.37	1,280.19	0.00	1,300.00	1,300.00	1,300.00	0.00
TOTAL DISABLED PARKING ENFORCEMENT	1,235.76	1,079.37	1,280.19	0.00	1,300.00	1,300.00	1,300.00	0.00
10020411 ANIMAL SHELTER								
526100 ANIMAL SHELTER	147,000.00	147,000.00	147,000.00	73,500.00	147,000.00	147,000.00	147,000.00	0.00
TOTAL ANIMAL SHELTER	147,000.00	147,000.00	147,000.00	73,500.00	147,000.00	147,000.00	147,000.00	0.00
TOTAL DEPARTMENT REVENUE	-13,323,920.24	-13,564,397.33	-13,804,163.30	-6,728,013.55	-13,984,263.00	-13,579,488.00	-14,426,751.00	442,488.00
TOTAL DEPARTMENT EXPENSE	12,848,156.34	13,063,694.77	13,397,384.51	7,331,933.31	13,984,263.00	13,762,638.00	14,426,751.00	442,488.00
ADDITION TO (-)/USE OF FUND BALANCE	-475,763.90	-500,702.56	-406,778.79	603,919.76	0.00	183,150.00	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

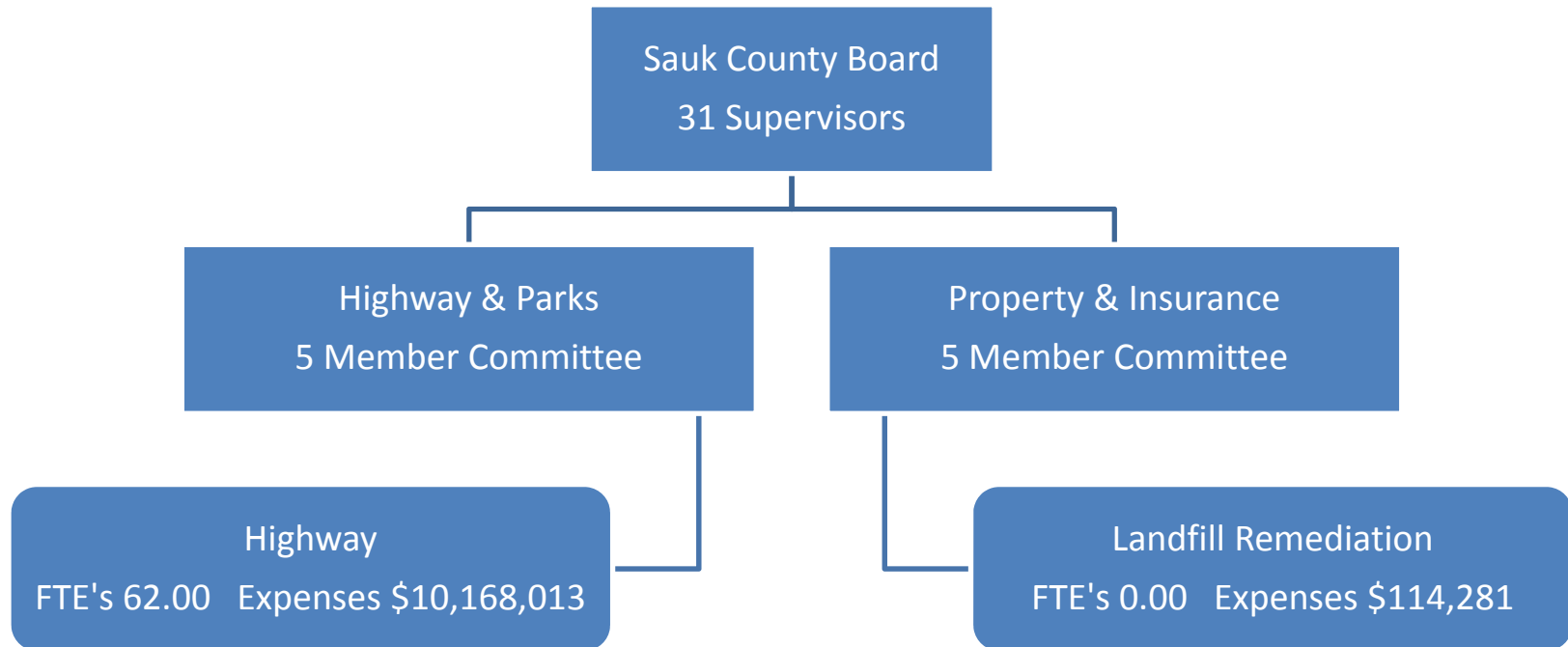
The continued enhancement of services and resources for efficient county public works operations.

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

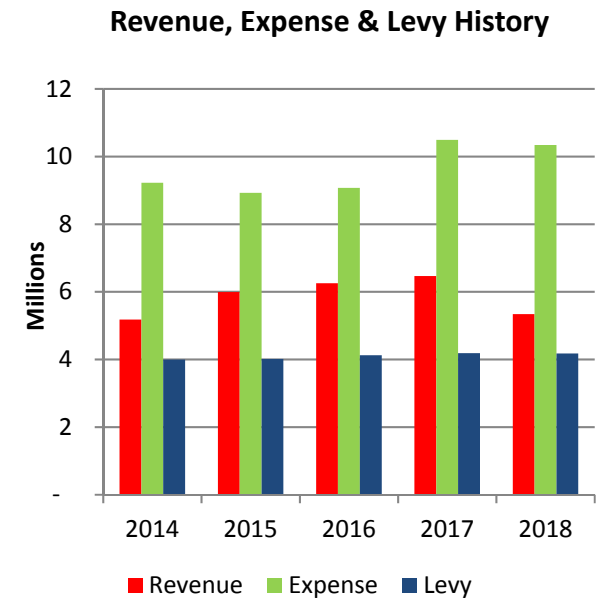
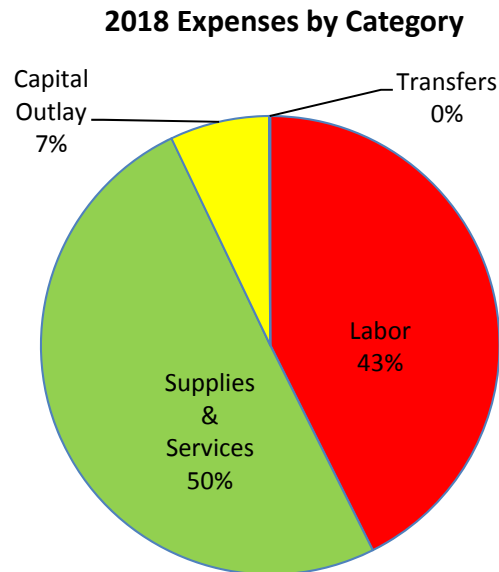
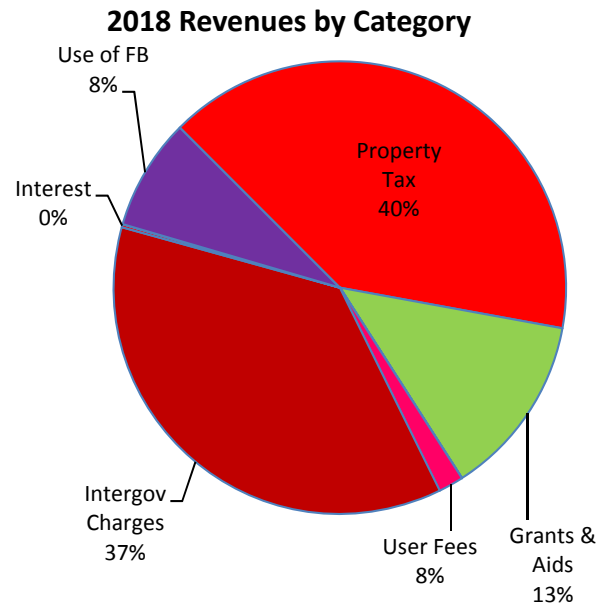
Promote Safe Community
Encourages Economic Development



Public Works

Significant Changes in the Public Works Function for 2018

- Highway levy increase primarily due to increases in commodities costs (petroleum based products, salt, etc.).
- Reduction of a half-time position of Night Dispatcher/Janitor, saving \$20,000.
- Continued planning regarding emergency preparedness will affect multiple functional areas as it relates to planning and recovery.
- Continued pursuit of having the older Sauk County landfill site removed from the federal Environmental Protection Agency Priority list, the “Superfund” list. Further, maintenance costs at the landfill sites are using accumulated funds at a high rate. The County is developing long-term projections to consider whether/when there is need to seek additional funding, such as the tax levy.



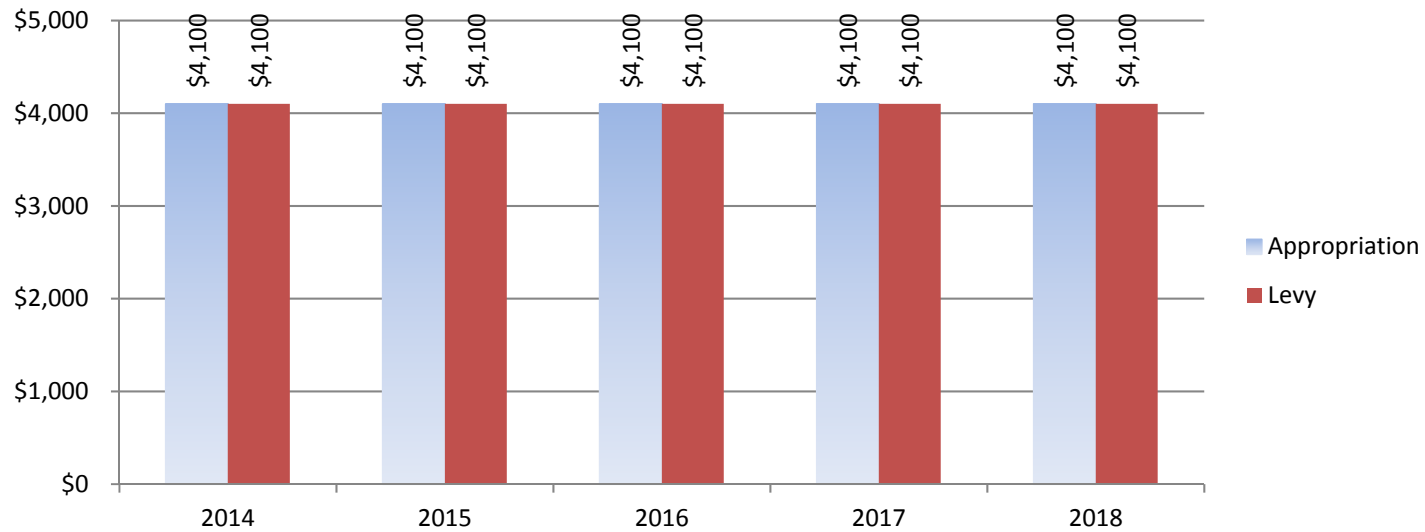
Baraboo Dells Airport

Organization Purpose: Aviation access for Sauk County businesses, residents and the flying public. 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 2018 and Beyond: Runway reconstruction currently being bid for 2018. Project includes widening runway to 100’.

Fund Department	General Fund 10 General Non-Departmental 999	2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018
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

Specific Strategic Issues Addressed

Declining/unpredictable financial support (highways, medicaid, other)

Maintain transportation network and services (Baraboo highway shop, other transportation networks, broadband)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Reduce equipment repair time and cost. Eliminate frequent and redundant repairs or extending the longevity of repairs that are made.	Thorough daily routine maintenance checks on equipment reduce repair time and costs therefore our production on projects will be maximized and increase productivity.	Improve Department efficiency by combining more efficient maintenance techniques and equipment with new material products to reduce the need for costly and redundant maintenance procedures.	12/31/2018
Improve safety with a well maintained fleet of operational equipment.	Thorough daily routine maintenance checks and knowledge of equipment reduces unexpected safety injury therefore reduces safety costs.	Continue to update the Department's equipment fleet with new, reliable, safe, and efficient units.	12/31/2018
Reduce employee injuries/accidents as well as general public liability claims and improve work quality and efficiency through knowledgeable work crews.	Employee injuries/accidents should be reduced/minimized if we improve our knowledge on the jobsite with equipment/surroundings.	Continue to educate employees on policy/procedure changes and train crews on various safety, maintenance, and construction techniques through workshops and seminars.	5/31/2018
Maintain continuity of information sharing between government agencies, authorities, and the general public to reduce confusion and inefficiency.	Collaboration and communication with other departments grows us as a department in obtaining information.	Continue correspondence with other governments at the state, county, and local levels to ensure needs are met and compliance with policies, procedures, and mandates is maintained.	12/31/2018
Consider all roads/bridges on the CTH system for future needs to ensure that no single element falls below an acceptable level of safety.	Highway department works within their yearly highway improvement plan and works with townships to make sure all necessary improvements are made.	Monitor and accurately determine future needs of the CTH system to adequately project budget values to cover needed costs.	8/31/2018
Maintain effective procedures used for winter maintenance operations to ensure the Department is current with statewide accepted levels of service.	Our level of service is proven with the maintenance we provide to the highways. New procedures, equipment and material are used each year.	Improve service of winter maintenance operations by incorporating new materials, equipment, and procedures to improve efficiency, response time, and general safety.	10/1/2018
Incorporate new technologies and alternative fuels into Department operations.	Improved fuel mileage improves longevity/efficiency of equipment.	Monitor advancements in alternative fuel vehicles and other technologies which could improve Department efficiency.	12/31/2018
Improve signing and public information for businesses located on CTH BD and USH 12.	Continued growth and keeping businesses in Sauk County.	Continue to work with businesses on signing issues and future needs for improving business in areas affected by the USH 12 Bypass.	12/31/2018
Address ever changing needs of the Department and employees and act upon them to maintain Department efficiency, safety, and employee morale.	Employee turnover rate would decrease and employees would want to continue their employment in Sauk County.	Review and update current procedures and administer improvements where needed to increase Department efficiency, moral, and safety.	12/31/2018

Highway

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 Budget		FTE's	Key Outcome Indicator(s)
General Public Liability	Liability Insurance.	83.015(2)	Intergovernmental	\$11,499	0.01	
			Grants	\$0		
			TOTAL REVENUES	\$11,499		
			Wages & Benefits	\$973		
			Operating Expenses	\$25,000		
			TOTAL EXPENSES	\$25,973		
			COUNTY LEVY	\$14,474		
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	\$1,946		
			Operating Expenses	\$27,156		
			TOTAL EXPENSES	\$29,102		
			COUNTY LEVY	\$29,102		
Radio	Mobile communication equipment repair and replacement.		Intergovernmental	\$4,088	0.01	
			Grants	\$0		
			TOTAL REVENUES	\$4,088		
			Wages & Benefits	\$973		
			Operating Expenses	\$2,500		
			TOTAL EXPENSES	\$3,473		
			COUNTY LEVY	(\$615)		
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	\$20,319	21.08	Total centerline miles of roadway rehabilitation and maintenance completed. Fleet efficiency: Net equip revenues/operating costs
			Grants	\$494,809		
			TOTAL REVENUES	\$515,128		
			Wages & Benefits	\$1,446,027		
			Operating Expenses	\$656,767		
			TOTAL EXPENSES	\$2,102,794		
			COUNTY LEVY	\$1,587,666		
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.	83-83.06	Intergovernmental	\$0	6.61	Total lane miles of roadway maintained during winter maintenance operations.
			Grants	\$288,939		
			TOTAL REVENUES	\$288,939		
			Wages & Benefits	\$479,447		
			Operating Expenses	\$693,258		
			TOTAL EXPENSES	\$1,172,705		
			COUNTY LEVY	\$883,766		
CTH Construction	County highway rehabilitation and reconstruction projects.	83-83.035	Intergovernmental	\$0	4.34	Total centerline miles of roadway rehabilitation and maintenance completed. Fleet efficiency: Net equip revenues/operating costs.
			Grants	\$520,116		
			TOTAL REVENUES	\$520,116		
			Wages & Benefits	\$311,537		
			Operating Expenses	\$1,640,044		
			TOTAL EXPENSES	\$1,951,581		
			COUNTY LEVY	\$1,431,465		
CTH Bridge	County bridge rehabilitation and reconstruction projects.	83-83.065	User Fees / Misc	\$0	0.61	
			Grants	\$49,220		
			TOTAL REVENUES	\$49,220		
			Wages & Benefits	\$43,812		
			Operating Expenses	\$176,503		
			TOTAL EXPENSES	\$220,315		
			COUNTY LEVY	\$171,095		

Highway

State Highway (STH) Maintenance	General maintenance of all State highways.	84-84.07	Intergovernmental	\$2,261,491	20.45	Total lane miles of roadway maintained during winter maintenance operations. Fleet efficiency: Net equip revenues/operating costs.
			Grants	\$0		
			TOTAL REVENUES	\$2,261,491		
			Wages & Benefits	\$1,484,637		
			Operating Expenses	\$776,854		
			TOTAL EXPENSES	\$2,261,491		
STH Construction	State highway and bridge rehabilitation and reconstruction projects and repair of damaged signs, guardrail, etc.	84-84.10	COUNTY LEVY	\$0	1.89	Total lane miles of roadway maintained during winter maintenance operations. Fleet efficiency: Net equip revenues/operating costs.
			Intergovernmental	\$271,251		
			Grants	\$0		
			TOTAL REVENUES	\$271,251		
			Wages & Benefits	\$136,714		
			Operating Expenses	\$134,537		
STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	84-84.07	TOTAL EXPENSES	\$271,251	0.15	
			COUNTY LEVY	(\$0)		
			Intergovernmental	\$97,953		
			Grants	\$0		
			TOTAL REVENUES	\$97,953		
			Wages & Benefits	\$10,953		
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.		Operating Expenses	\$87,000	5.60	Total lane miles of roadway maintained during winter maintenance operations. Fleet efficiency: Net equip revenues/operating costs.
			TOTAL EXPENSES	\$97,953		
			COUNTY LEVY	\$0		
			Intergovernmental	\$1,082,992		
			Grants	\$0		
			TOTAL REVENUES	\$1,082,992		
County Department	Services provided to other Sauk County Departments.		Wages & Benefits	\$401,789	0.61	
			Operating Expenses	\$681,203		
			TOTAL EXPENSES	\$1,082,992		
			COUNTY LEVY	(\$0)		
			Intergovernmental	\$103,681		
			Grants	\$0		
Non-Government	Services/materials provided to non-government customers.		TOTAL REVENUES	\$103,681	0.61	
			Wages & Benefits	\$43,812		
			Operating Expenses	\$59,869		
			TOTAL EXPENSES	\$103,681		
			COUNTY LEVY	\$0		
			User Fees / Misc	\$119,701		
Outlay	2 Tandem Trucks 2 Snow Plows 1 Chipper 2 Skidsteer Loaders 1 Single Axle Truck 1 Dozer Various Roof Repairs Shop Yard Paving 2 Tailgate Spreaders 1 Tractor Mower 1 Pickup Truck		Grants	\$0	-	
			TOTAL REVENUES	\$119,701		
			Wages & Benefits	\$43,812		
			Operating Expenses	\$75,889		
			TOTAL EXPENSES	\$119,701		
			COUNTY LEVY	\$0		
			User Fees / Misc	\$0		
			Use of Fund Balance	\$725,000		
			TOTAL REVENUES	\$725,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$725,000		
			TOTAL EXPENSES	\$725,000		
Totals			COUNTY LEVY	\$0	62.00	
			TOTAL REVENUES	\$6,051,059		
			TOTAL EXPENSES	\$10,168,013		
			COUNTY LEVY	\$4,116,954		

Highway

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimate	2018 Budget
Total centerline miles of roadway rehabilitation completed.	12.00	13.00	14.00
Total lane miles of roadway maintained during winter maintenance operations (total)	1,665 miles	1,665 miles	1,690 miles
State of Wisconsin	618 miles	618 miles	638 miles
Sauk County	625 miles	625 miles	630 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.	4,512 yds	6,000 yds	6,000 yds
Tons of salt used for winter maintenance on County Highways.	3,663 tn	4,975 tn	5,400 tn
Diesel fuel used annually.	132,910 gal	126,586 gal	127,128 gal
Highway Department Administrative costs as a percentage of total highway maintenance costs.	4.50%	4.60%	4.65%

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Percentage of road miles resurfaced as compared to the total road miles of the CTH system.		3.90%	4.20%	4.56%
Fleet efficiency: equipment revenues generated less operating costs.		\$167,838	\$0	\$0
Fleet efficiency: percentage of revenues generated in excess of operating costs.		108.78%	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	\$16,500
Statewide average administrative costs as a percentage of total highway maintenance costs. (71 counties)		4.38%	4.47%	4.80%

Highway

Oversight Committee: **Highway & 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

Commercial Truck Driver
3.00 FTE

Welder
1.00 FTE

Recordkeeper
1.00 FTE

Assistant Sign Maker
1.00 FTE

Skilled Laborer
12.00 FTE

Mechanic
4.00 FTE

Mechanic Helper
1.00 FTE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.50	0.00	3.00	-0.50
FTE Balance	59.00	59.50	59.50	62.50	62.00

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HIGHWAY											
<u>Revenues</u>											
Tax Levy	3,933,464	3,956,803	4,065,490	4,127,562	4,127,562	4,116,954	(10,608)	-0.26%	2 Tandem Trucks	300,000	0
Grants & Aids	1,281,531	1,509,969	1,756,450	1,492,604	1,531,748	1,349,547	(182,201)	-11.89%	2 Snow Plows	15,000	0
User Fees	207,967	278,121	159,810	186,354	186,354	185,501	(853)	-0.46%	1 Chipper	60,000	0
Intergovernmental	3,596,400	4,172,733	4,250,838	4,765,605	3,756,197	3,783,011	26,814	0.71%	2 Skidsteer Loaders	25,000	0
Interest	3,703	5,065	22,729	8,000	8,000	8,000	0	0.00%	1 Single Axle Truck	90,000	0
Miscellaneous	72,766	1,589	27,657	0	0	0	0	0.00%	1 Dozer	25,000	0
Use of Fund Balance	0	0	0	0	700,000	725,000	25,000	3.57%	Various Roof Repairs	25,000	0
									Shop Yard Paving	50,000	0
									2 Tailgate Spreaders	20,000	0
									1 Tractor Mower	80,000	0
									1 Pickup Truck	35,000	0
Total Revenues	9,095,831	9,924,280	10,282,974	10,580,125	10,309,861	10,168,013	(141,848)	-1.38%	2018 Total	725,000	0
<u>Expenses</u>											
Labor	2,677,376	2,734,790	2,831,968	3,005,437	3,005,437	3,078,124	72,687	2.42%			
Labor Benefits	1,138,655	1,165,967	1,378,992	1,293,829	1,293,829	1,328,309	34,480	2.66%			
Supplies & Services	5,243,830	4,851,799	4,703,852	6,012,003	5,302,595	5,028,580	(274,015)	-5.17%			
Capital Outlay	0	0	0	0	700,000	725,000	25,000	3.57%			
Transfer to General Fund	3,703	5,065	22,729	8,000	8,000	8,000	0	0.00%	2019	750,000	0
Addition to Fund Balance	32,267	1,166,660	1,345,433	260,856	0	0	0	0.00%	2020	750,000	0
									2021	750,000	0
									2022	750,000	0
Total Expenses	9,095,831	9,924,280	10,282,974	10,580,125	10,309,861	10,168,013	(141,848)	-1.38%			
Beginning of Year Fund Balance	9,846,416	10,824,618	11,991,278	13,336,711		13,597,567					
End of Year Fund Balance	9,878,683	11,991,278	13,336,711	13,597,567		12,872,567					

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

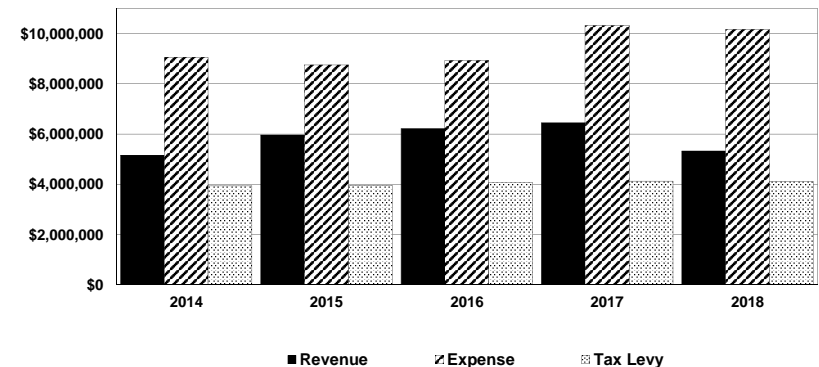
2015 Beginning fund balance restated to add \$945,935 due to implementation of new accounting standard for pensions.

2018 Highlights & Issues on the Horizon

Increase in labor costs due to reclassification of multiple staff. State revenues will help with these increased costs.

2018 County Highway project:
County Highway B - from Plain west to Richland County line (8 miles) for \$2,500,000

Revenue, Expense and Tax Levy



Fund: HIGHWAY Department: HIGHWAY		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
70030 HIGHWAY REVENUE									
411100	GENERAL PROPERTY TAXES	-3,933,464.00	-3,956,803.00	-4,065,490.00	-2,063,781.00	-4,127,562.00	-4,127,562.00	-4,116,954.00	-10,608.00
422160	HO-CHUNK GAMING GRANT	-20,000.00	-25,000.00	-52,759.00	-52,759.00	-52,759.00	-52,759.00	0.00	-52,759.00
435300	TRANSPORTATION AIDS / STATE	-1,255,170.03	-1,301,413.73	-1,297,272.75	-314,532.28	-1,297,273.00	-1,258,129.00	-1,258,129.00	-39,144.00
435310	LOCAL ROAD/CO HWY IMPROVEMENT	-6,361.05	-183,555.52	-406,418.08	0.00	-181,716.00	-181,716.00	-91,418.00	-90,298.00
463100	HWY MAINT/CONST PRIVATE	-145,780.69	-54,742.18	-97,134.63	-61,760.03	-116,354.00	-116,354.00	-115,501.00	-853.00
472300	TRANSPORTATION-STHS MAINTENANC	-2,240,440.14	-2,318,852.91	-2,534,905.68	-1,595,925.79	-2,654,990.00	-2,654,990.00	-2,649,819.00	-5,171.00
472310	STATE PERF BASED MAINT REVENUE	-165,376.45	-287,294.32	-421,044.48	0.00	0.00	0.00	0.00	0.00
473300	HWY MAINT/CONST-OTHER GOVERNME	-1,095,793.75	-947,205.20	-1,050,595.86	-692,668.36	-1,010,615.00	-1,010,615.00	-1,033,482.00	22,867.00
473350	OTHER REVENUE FROM LOCAL GOVT	0.00	-550,000.00	0.00	0.00	0.00	0.00	0.00	0.00
474100	HWY MAINT/CONST-OTHER DEPT	-94,789.97	-69,380.71	-109,157.08	-122,389.13	-90,592.00	-1,100,000.00	-99,710.00	9,118.00
481100	INTEREST ON INVESTMENTS	-3,702.63	-5,064.81	-22,729.24	-3,999.98	-8,000.00	-8,000.00	-8,000.00	0.00
483100	GAIN/LOSS FIXED ASSETS DIV	-72,766.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
483300	SALE OF MATERIAL AND SUPPLIES	-62,186.60	-223,379.02	-62,675.52	-73,322.41	-70,000.00	-70,000.00	-70,000.00	0.00
486300	INSURANCE RECOVERIES	0.00	-1,588.90	-27,657.12	-500.00	0.00	0.00	0.00	0.00
489010	STATE CONTRIB CAPITAL REVENUE	0.00	0.00	-90,635.22	0.00	0.00	0.00	0.00	0.00
489011	COUNTY CONTRIB CAPITAL REVENUE	0.00	0.00	-44,500.00	0.00	0.00	0.00	0.00	0.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-700,000.00	0.00	-725,000.00	25,000.00
TOTAL HIGHWAY REVENUE		-9,095,831.65	-9,924,280.30	-10,282,974.66	-4,981,637.98	-10,309,861.00	-10,580,125.00	-10,168,013.00	-141,848.00
70030110 HIGHWAY ADMINISTRATION									
514100	FICA & MEDICARE TAX	267.97	359.63	329.06	118.61	268.00	268.00	268.00	0.00
514600	WORKERS COMPENSATION	3.21	3.76	2.19	1.01	2.00	2.00	2.00	0.00
515800	PER DIEM COMMITTEE	3,500.00	4,700.00	4,300.00	1,550.00	3,500.00	3,500.00	3,500.00	0.00
526100	ADMINISTRATION	396,740.49	396,346.12	412,172.60	201,511.31	403,514.00	403,514.00	403,037.00	-477.00
531800	MIS DEPARTMENT CHARGEBACKS	2,012.63	6,898.30	3,507.45	2,326.92	3,823.00	3,823.00	4,300.00	477.00
533200	MILEAGE	1,410.08	1,771.04	1,828.35	719.71	1,350.00	1,350.00	1,350.00	0.00
551600	INSURANCE-MONIES & SECURITIES	16.14	15.99	0.00	0.00	18.00	18.00	18.00	0.00
552100	OFFICIALS BONDS	23.37	23.37	23.37	23.37	25.00	25.00	25.00	0.00
TOTAL HIGHWAY ADMINISTRATION		403,973.89	410,118.21	422,163.02	206,250.93	412,500.00	412,500.00	412,500.00	0.00
70030303 LOCAL BRIDGE AIDS									
526100	LOCAL BRIDGE AIDS	106,887.00	38,223.00	45,538.00	79,683.00	79,683.00	79,683.00	27,156.00	-52,527.00
TOTAL LOCAL BRIDGE AIDS		106,887.00	38,223.00	45,538.00	79,683.00	79,683.00	79,683.00	27,156.00	-52,527.00
70030305 SUPERVISION									
526100	SUPERVISION	100,805.11	98,588.76	101,376.38	51,100.57	112,500.00	112,500.00	105,000.00	-7,500.00
TOTAL SUPERVISION		100,805.11	98,588.76	101,376.38	51,100.57	112,500.00	112,500.00	105,000.00	-7,500.00

Fund: HIGHWAY	2014	2015	2016	2017	2017	2017		Dollar
Department: HIGHWAY	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
70030306 RADIO EXPENSE								
526100 RADIO EXPENSE	2,368.80	278.00	1,034.40	1,141.52	2,500.00	2,500.00	2,500.00	0.00
TOTAL RADIO EXPENSE	2,368.80	278.00	1,034.40	1,141.52	2,500.00	2,500.00	2,500.00	0.00
70030307 GENERAL PUBLIC LIABILITY								
551700 INSURANCE-UMBRELLA	27,165.00	23,251.00	22,612.00	0.00	30,000.00	30,000.00	25,000.00	-5,000.00
TOTAL GENERAL PUBLIC LIABILITY	27,165.00	23,251.00	22,612.00	0.00	30,000.00	30,000.00	25,000.00	-5,000.00
70030308 EMPLOYEE TAXES AND BENEFITS								
513000 EMPLOYEE BENEFITS	-60,320.00	20,497.42	211,550.27	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.00	2.52	0.00	0.00	0.00	0.00	0.00
514800 UNEMPLOYMENT	0.00	0.00	113.21	0.00	0.00	0.00	0.00	0.00
TOTAL EMPLOYEE TAXES AND BENEFITS	-60,320.00	20,497.42	211,666.00	0.00	0.00	0.00	0.00	0.00
70030310 HWY SHOP OPERATIONS								
526100 SHOP OPERATIONS	-2,012.62	-626.37	-4,208.08	0.00	-3,824.00	-3,824.00	-4,300.00	-476.00
531800 MIS DEPARTMENT CHARGEBACKS	2,012.62	626.37	4,208.08	0.00	3,824.00	3,824.00	4,300.00	476.00
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	-342,655.87	-271,786.84	-540,325.79	-620,599.63	0.00	0.00	0.00	0.00
551200 INSURANCE-VEHICLE LIABILITY	150,762.29	125,817.37	126,434.64	0.00	0.00	0.00	0.00	0.00
551300 INSURANCE-CONTRACTORS EQUIP/IN	7,465.86	7,296.84	7,116.24	0.00	0.00	0.00	0.00	0.00
TOTAL MACHINERY/EQUIPMENT OPERATIONS	-184,427.72	-138,672.63	-406,774.91	-620,599.63	0.00	0.00	0.00	0.00
70030315 INSURANCE RECOVERY EXPENSE								
526100 INSURANCE RECOVERY EXPENSE	4,681.03	6,432.89	17,213.01	1,705.77	0.00	0.00	0.00	0.00
TOTAL INSURANCE RECOVERY EXPENSE	4,681.03	6,432.89	17,213.01	1,705.77	0.00	0.00	0.00	0.00
70030316 CAPITAL ASSET ACQUISITION								
581000 CAPITAL EQUIPMENT >\$500	0.00	0.00	0.00	0.00	700,000.00	0.00	725,000.00	25,000.00
TOTAL CAPITAL ASSET ACQUISITION	0.00	0.00	0.00	0.00	700,000.00	0.00	725,000.00	25,000.00
70030318 HIGHWAY PAYROLL DEFAULT								
511100 SALARIES PERMANENT REGULAR	2,483,842.04	2,585,641.27	2,631,548.96	1,284,166.73	2,779,495.00	2,779,495.00	2,867,788.00	88,293.00
511200 SALARIES-PERMANENT-OVERTIME	170,093.68	114,117.64	174,622.43	101,264.23	204,459.00	204,459.00	189,037.00	-15,422.00

Fund: HIGHWAY Department: HIGHWAY		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
70030318 HIGHWAY PAYROLL DEFAULT									
511900	LONGEVITY-FULL TIME	17,326.88	18,116.06	17,318.17	250.00	17,983.00	17,983.00	17,799.00	-184.00
512100	WAGES-PART TIME	2,613.00	12,214.80	4,139.52	6,609.24	0.00	0.00	0.00	0.00
512200	WAGES-PART TIME-OVERTIME	0.00	0.00	39.20	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	197,077.52	201,222.43	208,078.93	102,634.73	229,648.00	229,648.00	235,209.00	5,561.00
514200	RETIREMENT-COUNTY SHARE	186,843.21	183,695.70	184,369.32	92,187.07	203,012.00	203,012.00	206,000.00	2,988.00
514400	HEALTH INSURANCE COUNTY SHARE	765,880.42	714,945.73	743,141.65	397,441.05	815,660.00	815,660.00	843,250.00	27,590.00
514500	LIFE INSURANCE COUNTY SHARE	1,204.97	1,325.78	1,271.18	520.81	1,467.00	1,467.00	1,316.00	-151.00
514600	WORKERS COMPENSATION	47,697.86	43,916.59	30,134.01	20,513.17	43,772.00	43,772.00	42,264.00	-1,508.00
519600	PAYROLL DEFAULT OFFSET	-3,877,581.63	-3,880,840.05	-4,003,203.38	-2,072,580.62	-4,295,496.00	-4,295,496.00	-4,402,663.00	-107,167.00
524000	MISCELLANEOUS EXPENSES	4,723.72	5,439.50	8,482.46	2,662.00	0.00	0.00	0.00	0.00
533200	MILEAGE	154.72	157.32	0.00	0.00	0.00	0.00	0.00	0.00
533500	MEALS AND LODGING	123.61	47.23	57.55	14.93	0.00	0.00	0.00	0.00
TOTAL HIGHWAY PAYROLL DEFAULT		0.00	0.00	0.00	-64,316.66	0.00	0.00	0.00	0.00
70030320 CTHS ROUTINE MAINTENANCE									
526100	CTHS ROUTINE MAINTENANCE	2,003,668.14	2,321,308.46	1,907,812.74	687,606.41	2,114,110.00	1,814,110.00	2,017,469.00	-96,641.00
TOTAL CTHS ROUTINE MAINTENANCE		2,003,668.14	2,321,308.46	1,907,812.74	687,606.41	2,114,110.00	1,814,110.00	2,017,469.00	-96,641.00
70030321 CTHS SNOW/ICE CONTROL									
526100	CTHS SNOW/ICE CONTROL	1,009,279.63	725,542.25	977,020.29	725,728.21	1,145,425.00	1,145,425.00	1,140,345.00	-5,080.00
TOTAL CTHS SNOW/ICE CONTROL		1,009,279.63	725,542.25	977,020.29	725,728.21	1,145,425.00	1,145,425.00	1,140,345.00	-5,080.00
70030322 CTHS ROAD CONSTRUCTION									
526100	CTHS ROAD CONSTRUCTION	1,900,751.99	776,518.82	1,674,618.70	25,007.17	1,916,432.00	1,916,432.00	1,875,725.00	-40,707.00
TOTAL CTHS ROAD CONSTRUCTION		1,900,751.99	776,518.82	1,674,618.70	25,007.17	1,916,432.00	1,916,432.00	1,875,725.00	-40,707.00
70030323 CTHS BRIDGE CONSTRUCTION									
526100	CTHS BRIDGE CONSTRUCTION	251,871.29	556,509.47	124,636.52	54,636.06	151,750.00	151,750.00	175,925.00	24,175.00
TOTAL CTHS BRIDGE CONSTRUCTION		251,871.29	556,509.47	124,636.52	54,636.06	151,750.00	151,750.00	175,925.00	24,175.00
70030325 STHS MAINTENANCE									
526100	STHS MAINTENANCE	1,798,134.91	1,947,608.32	2,082,230.43	1,195,168.49	2,125,000.00	2,125,000.00	2,120,000.00	-5,000.00
TOTAL STHS MAINTENANCE		1,798,134.91	1,947,608.32	2,082,230.43	1,195,168.49	2,125,000.00	2,125,000.00	2,120,000.00	-5,000.00
70030326 STHS ROAD/BRIDGE CONSTRUCTION									
526100	STHS ROAD/BRIDGE CONSTRUCTION	152,375.87	76,951.61	133,020.95	142,450.61	195,000.00	195,000.00	185,000.00	-10,000.00

Fund: HIGHWAY Department: HIGHWAY	2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
TOTAL STHS ROAD/BRIDGE CONSTRUCTION	152,375.87	76,951.61	133,020.95	142,450.61	195,000.00	195,000.00	185,000.00	-10,000.00
70030327 STHS OTHER SERVICES								
526100 STHS OTHER SERVICES	99,107.92	115,981.45	93,160.85	30,433.10	99,400.00	99,400.00	99,700.00	300.00
TOTAL STHS OTHER SERVICES	99,107.92	115,981.45	93,160.85	30,433.10	99,400.00	99,400.00	99,700.00	300.00
70030329 STATE PERF BASED MAINT EXPENSE								
526100 APPROPRIATION	107,186.31	152,090.42	250,596.62	0.00	0.00	0.00	0.00	0.00
TOTAL STATE PERF BASED MAINT EXPENSE	107,186.31	152,090.42	250,596.62	0.00	0.00	0.00	0.00	0.00
70030330 OTHER LOCAL GOVERNMENT ROADS								
526100 OTHER LOCAL GOVERNMENT ROADS	1,095,793.75	947,205.20	1,050,596.79	678,221.48	1,010,615.00	1,010,615.00	1,033,482.00	22,867.00
TOTAL OTHER LOCAL GOVERNMENT ROADS	1,095,793.75	947,205.20	1,050,596.79	678,221.48	1,010,615.00	1,010,615.00	1,033,482.00	22,867.00
70030331 LOCAL DEPARTMENTS								
526100 LOCAL DEPARTMENTS	94,789.97	69,380.71	109,156.98	107,325.80	90,592.00	1,100,000.00	99,710.00	9,118.00
TOTAL LOCAL DEPARTMENTS	94,789.97	69,380.71	109,156.98	107,325.80	90,592.00	1,100,000.00	99,710.00	9,118.00
70030332 NON-GOVERNMENTAL CUSTOMERS								
524000 MISCELLANEOUS EXPENSES	-12.63	0.20	-0.57	464.78	0.00	0.00	0.00	0.00
526100 NON-GOVERNMENT CUSTOMERS	145,780.69	604,742.18	97,134.63	61,760.03	116,354.00	116,354.00	115,501.00	-853.00
TOTAL NON-GOVERNMENTAL CUSTOMERS	145,768.06	604,742.38	97,134.06	62,224.81	116,354.00	116,354.00	115,501.00	-853.00
70030900 TRANSFERS TO OTHER FUNDS								
591000 TRANSFER TO GENERAL FUND	3,702.63	5,064.81	22,729.24	3,999.98	8,000.00	8,000.00	8,000.00	0.00
TOTAL TRANSFERS TO OTHER FUNDS	3,702.63	5,064.81	22,729.24	3,999.98	8,000.00	8,000.00	8,000.00	0.00
TOTAL DEPARTMENT REVENUE	-9,095,831.65	-9,924,280.30	-10,282,974.66	-4,981,637.98	-10,309,861.00	-10,580,125.00	-10,168,013.00	-141,848.00
TOTAL DEPARTMENT EXPENSE	9,063,563.58	8,757,620.55	8,937,542.07	3,367,767.62	10,309,861.00	10,319,269.00	10,168,013.00	-141,848.00
ADDITION TO (-)/USE OF FUND BALANCE	-32,268.07	-1,166,659.75	-1,345,432.59	-1,613,870.36	0.00	-260,856.00	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

Specific Strategic Issues Addressed
Creating and maintaining a sustainable livable community (environmental stewardship, good wages)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain compliance with required Federal and State monitoring.	No notices of noncompliance are received	Monitor site, monitor flare operations, completion of required testing and filing of reports.	12/31/2018
Provide adequate funding for perpetual care of the landfill sites.	Need for tax levy is minimal or none	Complete and maintain detailed interest earned on investments and expenditure projections.	12/31/2018
Assure that residents in the area of the former landfill operations have a safe drinking water supply.	Water samples from neighboring wells are within safe limits	Request delisting from the Environmental Protection Agency National Priority List, the "Superfund" list.	3/31/2018

Program Evaluation					
Program Title	Program Description	Mandates and References	2018 Budget	FTE's	Key Outcome Indicator(s)
Old Landfill	Maintenance of the landfill site closed in 1983. Includes methane gas extraction, care of the landfill cover to prevent erosion, and groundwater testing.	Wis Stats 289 Admin Code NR 520	Misc./Interest	\$1,800	
			Use of Fund Balance	\$44,898	
			Grants	\$0	
			TOTAL REVENUES	\$46,698	
			Wages & Benefits	\$0	
			Operating Expenses	\$46,698	
			TOTAL EXPENSES	\$46,698	
			COUNTY LEVY	\$0	
New Landfill	Maintenance of the landfill site closed in 2005. Includes methane gas extraction, leachate (water) extraction and treatment, care of the landfill cover to prevent erosion, and groundwater testing.	Wis Stats 289 Admin Code NR 520	Misc./Interest	\$13,000	
			Use of Fund Balance	\$54,583	
			Grants	\$0	
			TOTAL REVENUES	\$67,583	
			Wages & Benefits	\$0	
			Operating Expenses	\$67,583	
			TOTAL EXPENSES	\$67,583	
			COUNTY LEVY	\$0	
Totals			TOTAL REVENUES	\$114,281	
			TOTAL EXPENSES	\$114,281	
			COUNTY LEVY	\$0	

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimate	2018 Budget
Gallons of leachate removed from landfill	234,721	200,000	210,000
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

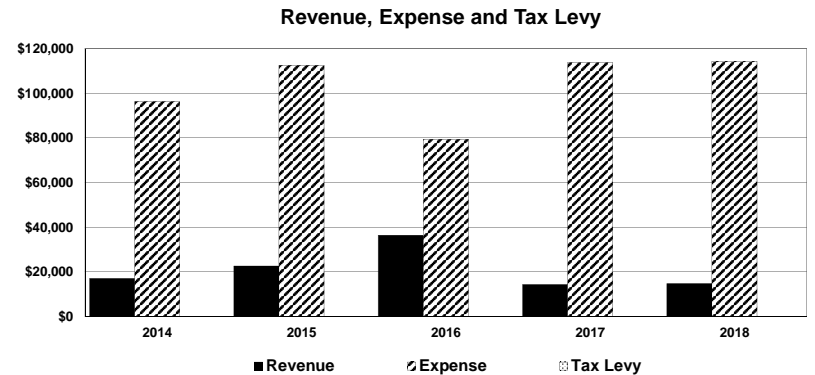
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Leachate volume remains consistent with facility history as well as weather conditions	Low leachate levels indicate the landfill cap remains in safe condition	Levels appear to be consistent with all conditions	Levels appear to be consistent with all conditions	Levels appear to be consistent with all conditions
Methane system running	Methane levels are safe since the methane is being processed correctly	85% Runtime	85% Runtime	85% Runtime
Positive Inspection report - issues with cover are addressed	Landfill is safe	Positive Report	Anticipate Positive report	Anticipate Positive report

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LANDFILL REMEDIATION FUND											
<u>Revenues</u>											
User Fees	0	0	0	0	0	0	0	0.00%	None	0	0
Interest	16,998	22,582	36,329	14,300	14,300	14,800	500	3.50%			
Use of Fund Balance	79,322	89,861	43,003	99,398	101,365	99,481	(1,884)	-1.86%	2018 Total	0	0
Total Revenues	96,320	112,443	79,332	113,698	115,665	114,281	(1,384)	-1.20%			
<u>Expenses</u>											
Supplies & Services	96,320	112,443	79,332	113,698	115,665	114,281	(1,384)	-1.20%	2019	0	0
Total Expenses	96,320	112,443	79,332	113,698	115,665	114,281	(1,384)	-1.20%	2020	0	0
Beginning of Year Fund Balance	5,090,000	5,010,678	4,920,817	4,877,814		4,778,416			2021	0	0
End of Year Fund Balance	5,010,678	4,920,817	4,877,814	4,778,416		4,678,935			2022	0	0

2018 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	2014	2015	2016	2017	2017	2017		Dollar
Department: SOLID WASTE SITE	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
25060 LANDFILL REMEDIATION REVENUE								
481160 INTEREST LANDFILL REMEDIATION	-15,155.29	-20,098.79	-27,508.65	-13,698.76	-12,500.00	-12,500.00	-13,000.00	500.00
481400 INTEREST ON LNG TRM CR INVEST	-1,842.36	-2,483.10	-8,820.13	0.00	-1,800.00	-1,800.00	-1,800.00	0.00
493010 FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-101,365.00	0.00	-99,481.00	-1,884.00
TOTAL LANDFILL REMEDIATION REVENUE	-16,997.65	-22,581.89	-36,328.78	-13,698.76	-115,665.00	-14,300.00	-114,281.00	-1,384.00
25060372 LANDFILL REMEDIATION OLD								
520900 CONTRACTED SERVICES	19,809.86	31,074.76	13,140.73	4,968.79	28,000.00	28,000.00	28,000.00	0.00
522900 UTILITIES	3,140.58	2,525.96	1,748.31	778.98	3,200.00	3,000.00	3,000.00	-200.00
523100 GROUNDWATER MONITORING	15,091.95	11,415.08	10,018.61	4,035.09	14,000.00	14,000.00	13,000.00	-1,000.00
530500 LICENSES AND PERMITS	115.00	115.00	115.00	0.00	115.00	115.00	115.00	0.00
535000 REPAIRS AND MAINTENANCE	321.47	2,581.53	6.53	0.00	2,500.00	2,500.00	2,500.00	0.00
551000 INSURANCE	49.35	46.60	57.01	0.00	75.00	83.00	83.00	8.00
TOTAL LANDFILL REMEDIATION OLD	38,528.21	47,758.93	25,086.19	9,782.86	47,890.00	47,698.00	46,698.00	-1,192.00
25060373 LANDFILL REMEDIATION NEW								
520900 CONTRACTED SERVICES	32,895.98	39,727.91	33,309.88	10,707.46	40,000.00	40,000.00	40,000.00	0.00
522100 WATER TREATMENT/TESTING	1,901.53	1,500.25	1,825.08	623.51	2,000.00	2,000.00	2,000.00	0.00
522900 UTILITIES	3,140.95	2,526.12	1,748.20	778.97	3,200.00	3,000.00	3,000.00	-200.00
523100 GROUNDWATER MONITORING	19,482.54	17,533.71	17,115.14	7,493.76	20,000.00	20,000.00	20,000.00	0.00
535000 REPAIRS AND MAINTENANCE	321.51	3,349.50	189.89	637.10	2,500.00	1,000.00	2,500.00	0.00
551000 INSURANCE	49.34	46.60	57.02	0.00	75.00	0.00	83.00	8.00
TOTAL LANDFILL REMEDIATION NEW	57,791.85	64,684.09	54,245.21	20,240.80	67,775.00	66,000.00	67,583.00	-192.00
TOTAL DEPARTMENT REVENUE	-16,997.65	-22,581.89	-36,328.78	-13,698.76	-115,665.00	-14,300.00	-114,281.00	-1,384.00
TOTAL DEPARTMENT EXPENSE	96,320.06	112,443.02	79,331.40	30,023.66	115,665.00	113,698.00	114,281.00	-1,384.00
ADDITION TO (-)/USE OF FUND BALANCE	79,322.41	89,861.13	43,002.62	16,324.90	0.00	99,398.00	0.00	

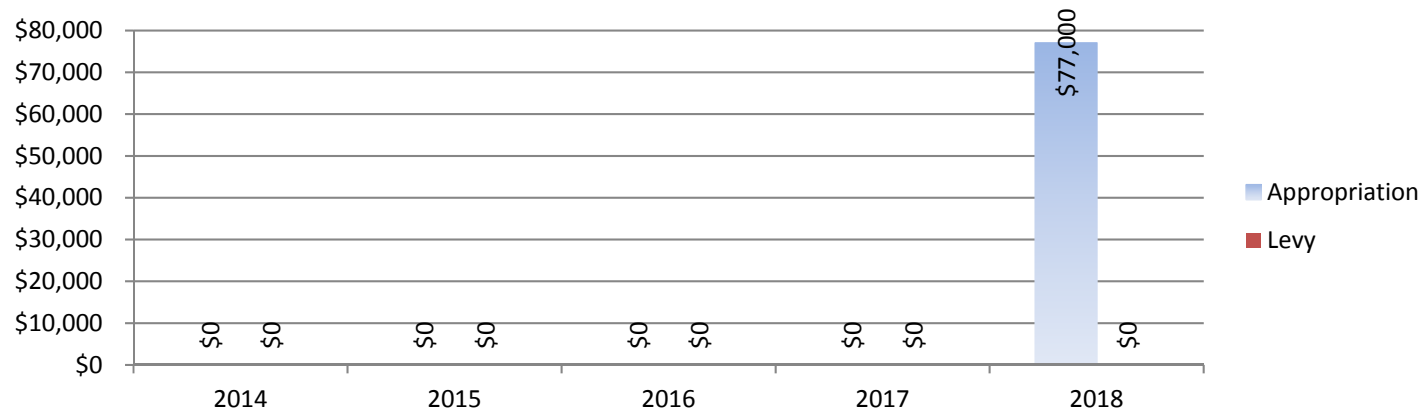
Mid-Continent Railway

Organization Purpose: The mission of Mid-Continent Railway is to educate the public by recreating as accurately as possible the Golden Years of Railroads.

Programs Provided to Sauk County Residents: Provide an outdoor, living museum and operating railroad recreating the small town/short line way of life during the “Golden Age of Railroading”, with operating trains, educational exhibits, and displays of restored rolling stock. Daily train ride in historic rail cars are provided during the summer season and special theme events in the fall and winter. Devoted volunteer members carefully restore and maintain these cars.

Major Goals for Organization for 2018 and Beyond: A major restoration of the historic Chicago and Northwestern #1385 steam engine was begun six years ago and will be completed and returned to the museum in 2018, bringing tourism to a new level. Rebuild the Baraboo River Bridge to enable excursions to outlying areas such as Devil’s Lake State Park, Baraboo are, Circus World Museum, and Reedsburg.

Fund	General Fund 10	2014	2015	2016	2017	2017	2017	2018
Department	General Non-Departmental 999	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	
10999362-526100	Appropriation	\$0	\$0	\$00	\$0	\$0	\$0	\$77,000



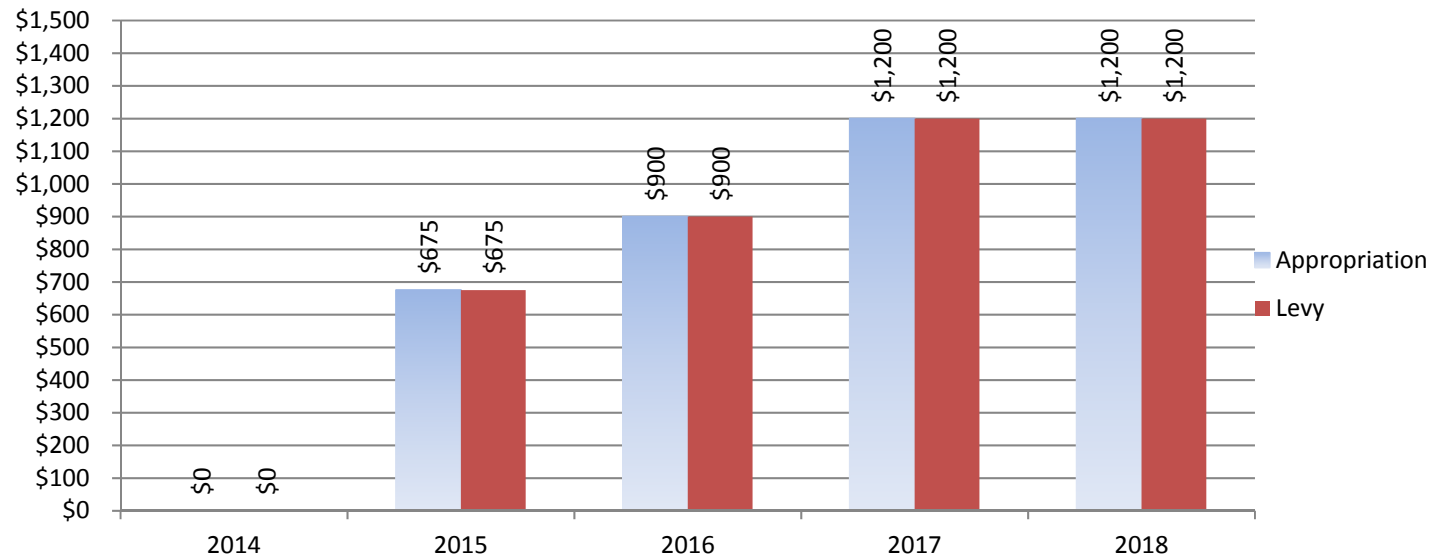
Pink Lady Rail Transit Commission (PLRTC)

Organization Purpose: The Pink Lady Rail Transit Commission (PLRTC) was formed in 1988 to fight proposed rail abandonment. Since 1988, the Commission has had as its main goal to foster communication between the main stakeholder of rail service to Sauk County. It also has continued efforts to encourage continued and improved rail service to the County. The rail is critical to 14 local employers who collectively employ over 3,000 citizens.

Programs Provided to Sauk County Residents: Continued rail service to local industries. Communication meeting with key rail stakeholders (cities, Sauk County, shippers, Wisconsin Department of Transportation (DOT), and Wisconsin & Southern Railroad Company.

Major Goals for Organization for 2018 and Beyond: Monitor and support the progress of the rebuilding the Merrimac bridge. Support the repairs to the tracks from Madison to Reedsburg that could occur starting in 2020

Fund Department	General Fund 10 General Non-Departmental 999	2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018
10999361-526100	Appropriation	\$0	\$675	\$900	\$1,200	\$1,200	\$1,200	\$1,200



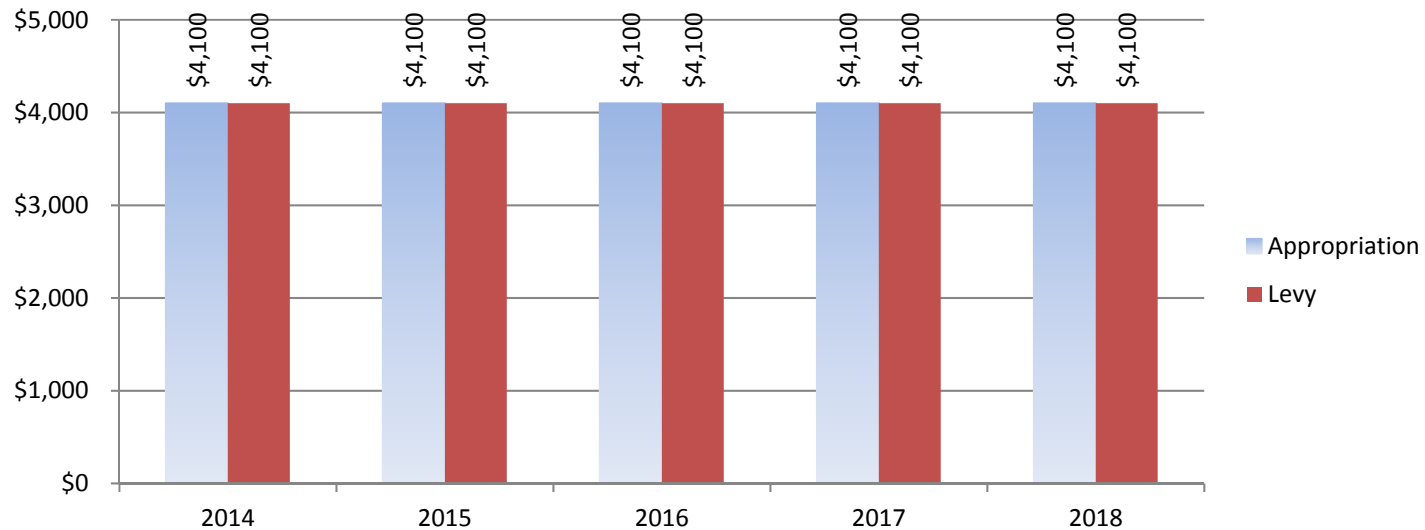
Reedsburg Airport

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: Fly-in Drive-in breakfast, flight training and airplane rides. Fixed Base Operator (FBO) – fuel. Instruction. Supplies. Aircraft storage/rental. Airport management. Aircraft maintenance. EWP interior aircraft services. Aircraft paint. Euroair Aviation.

Major Goals for Organization for 2018 and Beyond: Continue to promote use of the airport. Land use and layout planning for future use and development around the airport.

Fund Department	General Fund 10 General Non-Departmental 999	2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018
10999350-526100	99002 Appropriation	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100



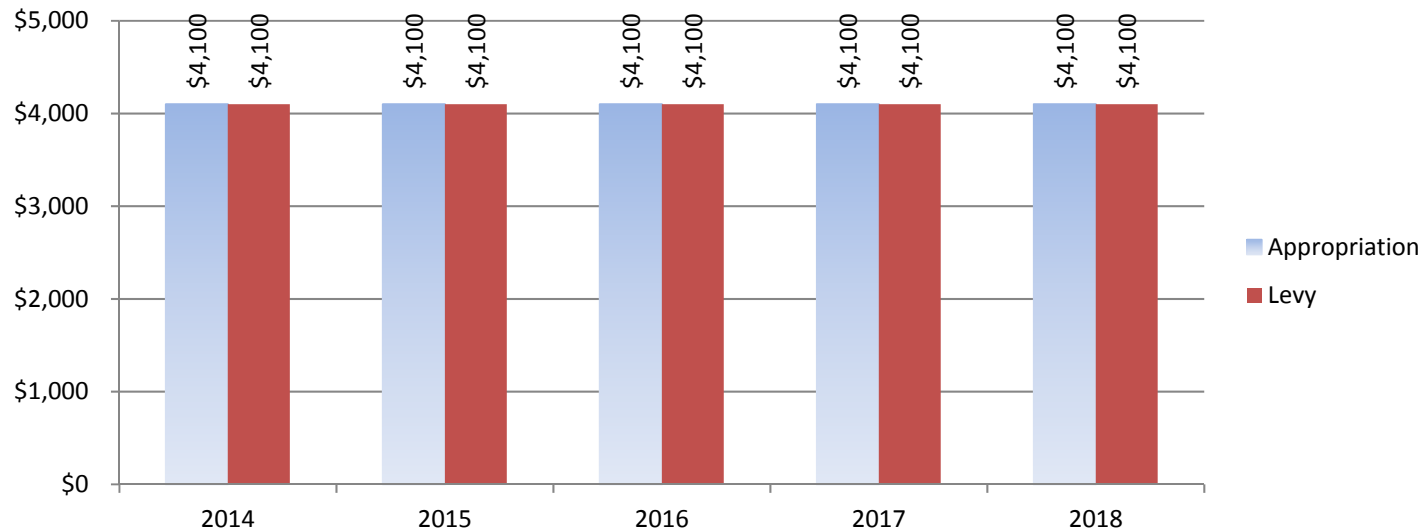
Sauk-Prairie Airport, Inc.

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 airport fly-in events.

Major Goals for Organization for 2018 and Beyond: Construct a terminal building for transient and based pilots and passengers. 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	2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018
10999350-526100	99003 Appropriation	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100



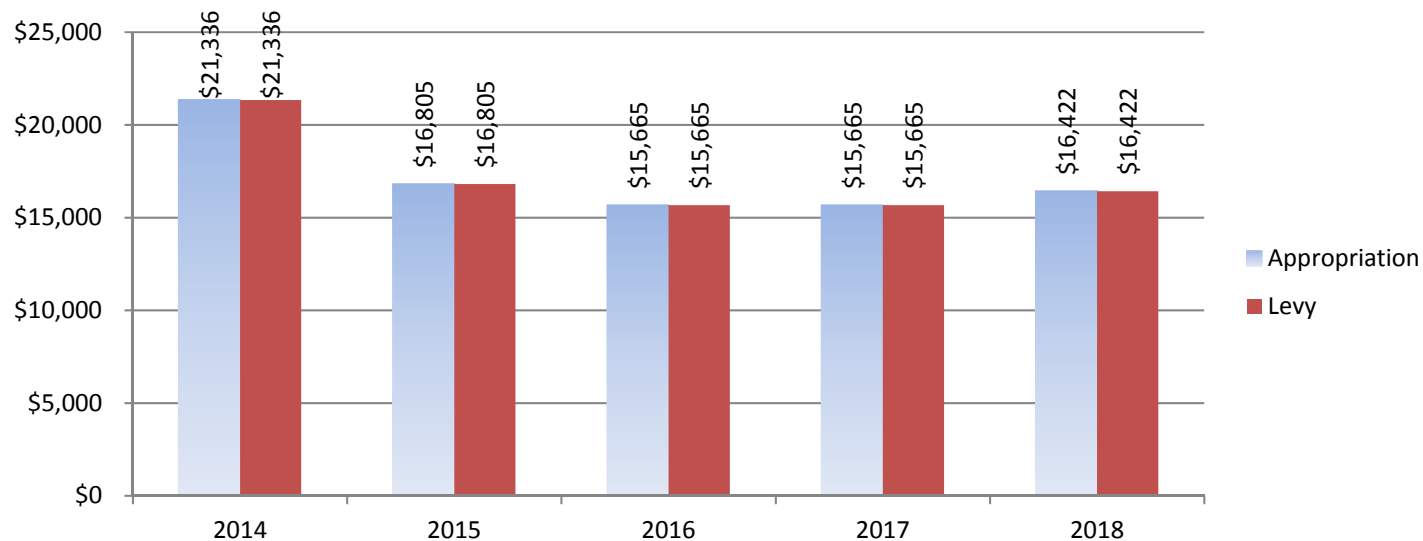
Tri-County Airport

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 42 aircraft plus hanger for 3 jets belonging to large local employer.

Major Goals for Organization for 2018 and Beyond: The Tri-County Airport Commission expects to reconstruct 2 taxiways using 95% Federal and State grant funds.. Replace an obsolete beacon tower. Also, continued maintenance of the airport pavements is needed.

Fund Department	General Fund 10 General Non-Departmental 999	2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018
10999350-526100 99004	Appropriation	\$21,336	\$16,805	\$15,665	\$15,665	\$15,665	\$15,665	\$16,422



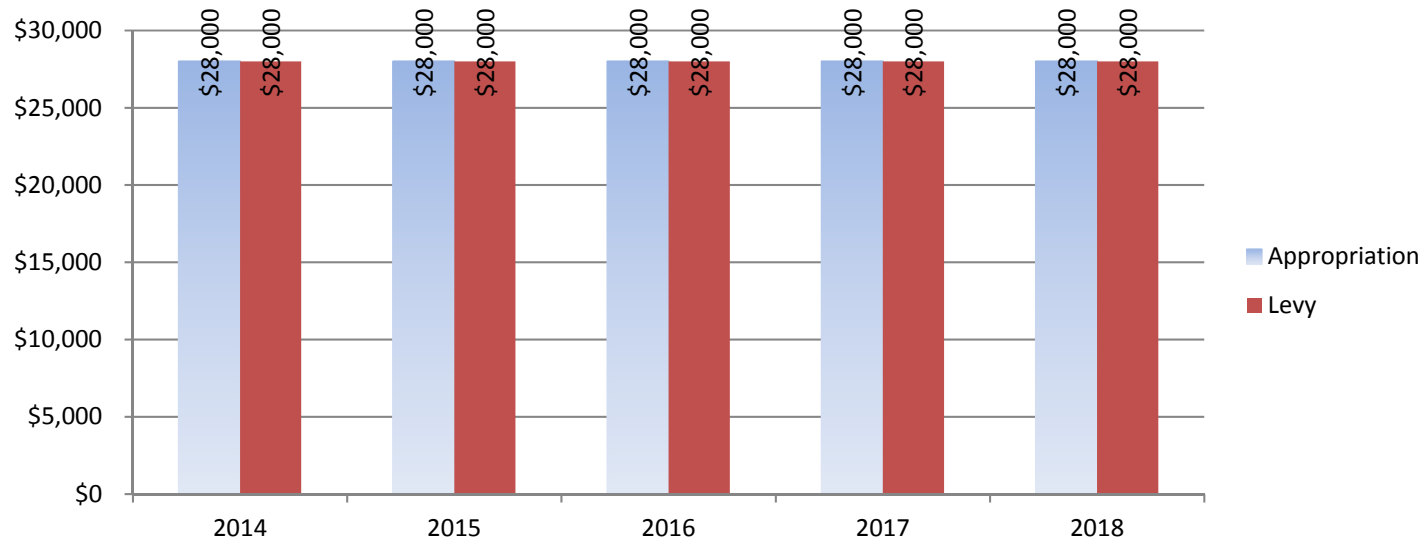
Wisconsin River Rail Transit Commission

Organization Purpose: Wisconsin River Rail Transit Commission exists to preserve and maintain the rail corridor through Crawford, Dane, Grant, Iowa, Jefferson, 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. In late 2014 the WRRTC acquired significant track in Sauk County (the Reedsburg sub). This sub has been in constant use for years. However, it is now under the purview of the WRRTC. The acquisition was important for long-term preservation of the line and service to all existing customers and communities. The acquisition was also important to expanding the recreational opportunities in southern Sauk County. 15 Customers in Sauk County are served. Commodities traveling on the line include: Polypropylene, paper, tin plate, plastic resins, potassium chloride, ammonium sulfate, corn, wheat, soybeans, scrap metal, coke, lumber and ballast rock.

Major Goals for Organization for 2018 and Beyond: WRRTC continues to preserve and maintain the rail corridor through its counties. While not all of the projects occur in Sauk County, because the rail line is contiguous, Sauk benefits from all improvements along the line. Phase 1 of Merrimac bridge rehab, rehab of Waukesha and Watertown subs, complete removal of the Sauk City railroad bridge. Awaiting announcements regarding a FASTLANE Grant for the rehab of the line from Madison to Prairie du Chien.

Fund Department	General Fund 10 General Non-Departmental 999	2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018
10999360-526100	Appropriation	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00



Health & Human Services

This category includes general health, mental health, consumer protection services, health inspections, animal and insect control, social service programs, income maintenance programs, elderly programs, nursing homes, and health clinics.

FUNCTIONAL AREA MISSION STATEMENT

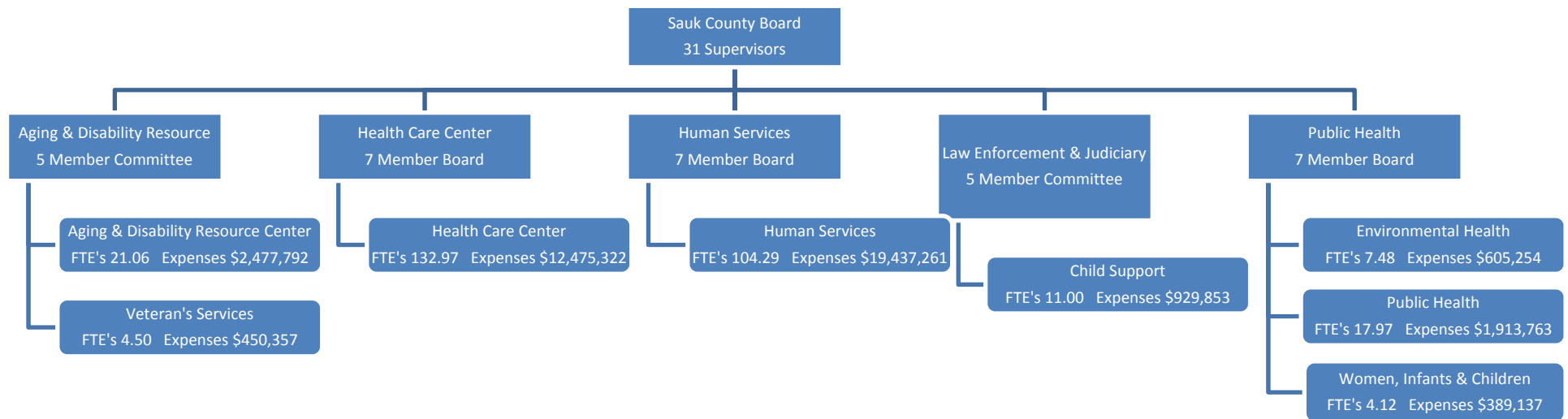
To improve and enhance service delivery provided ensuring collaborative, cost effective service. The supportive services functional group will act as the driving force to empower each department to look at routine processes and identify opportunities for improvement within the individual departments and across the five departments.

FUNCTIONAL AREA VISION STATEMENT

The ability to move clients effortlessly through the continuum of care, while providing quality services in a cost efficient manner with adequate funding. Create a collaborative internal culture that builds trust, encourages positive energy, shows compassion, creates stability and expresses hope for the future to enhance productivity.

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

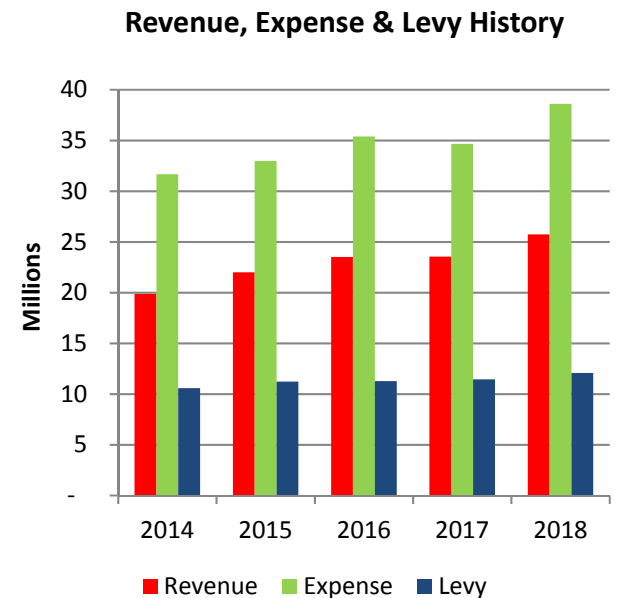
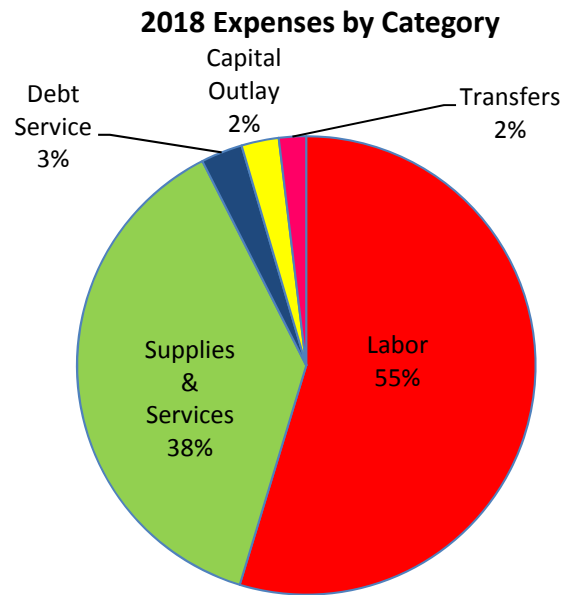
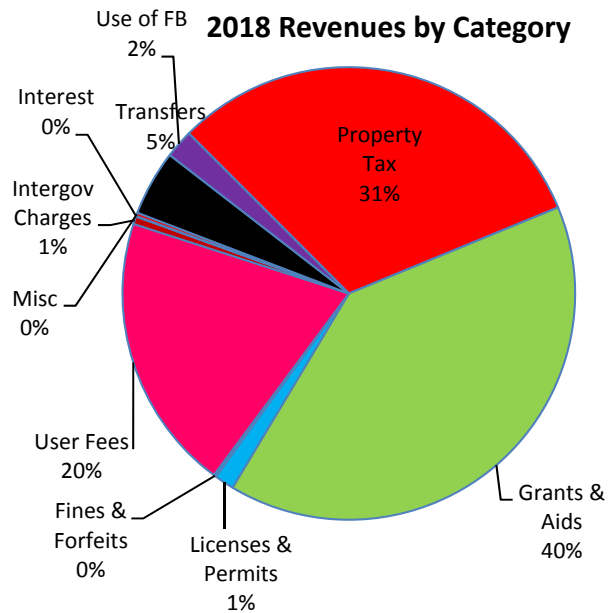
Fiscally responsible / essential services
Promote safe community
Encourages economic development
Development of cultural, social, and community values that enhance human dignity
Stewardship of natural resources



Health & Human Services

Significant Changes in the Health & Human Services Function for 2018

- Addition of \$10,000 in the Aging & Disability Resource Center for drivers and taxi tickets to transport clients.
- 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. An additional 20 families served for approximately \$90,000 for the cost of an additional nurse funded by tax levy.
- 2018 is the second full year of Sauk County being a full agent for the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) and Wisconsin Department of Health Services (DHS). This added approximately 1,014 inspections of high complexity restaurants, pools, and water attractions.
- Health Care Center debt was restructured in 2017, saving \$74,000.
- The Veteran's Service office added a half-time Administrative Assistant for \$18,000.
- Human Services added three Social Worker positions at \$86,000 each. Two will assist in Child Protective Services and one will assist in Adult Protective Services.



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

Specific Strategic Issues Addressed

Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)
Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
Declining/unpredictable financial support (highways, medicaid, other)
Maintain transportation network and services (Baraboo highway shop, other transportation networks, broadband)
Changing statutory authority (state/feds) impeding local decision-making
Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity. Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult protective services)
Partnerships with outside agencies (drugs, interoperability)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
85% of I & A Enrollment and Options Counseling clients returning surveys will report that the I & A specialist provided good to excellent services	review quarterly surveys and tally results	1. Develop and I & A survey that meets State ORCD requirements. 2. submit survey at end of each quarter to those clients who went through Options Counseling with I & A specialist 3. Tally and report findings to oversight committee	12/31/2018
85% of all clients returning transportation surveys will report very good to excellent services	Review and report client responses quarterly.	1) Clients will have access to surveys on buses, and volunteer escort riders will have surveys mailed to them annually.	12/31/2018
Provide survey questionnaires to all clients served by Elder Benefit Specialists and Disability Benefit specialists. 85% of all surveys returned will report excellent service provided by the EBS and DBS staff member	Review and report client responses quarterly.	1) Existing surveys will be distributed by EBS/DBS at close of meeting with client, encouraging client to complete survey. Tally results quarterly.	12/31/2018
85% of all home delivered meal surveys returned will report very good to excellent meal quality.	Measured annually with GWAAR survey	1. Submit surveys to all home delivered meal clients, tally results and report annually.	12/31/2018
85% of all Caregivers receiving supportive services from the ADRC will report good to excellent service provided by ADRC staff.	Measured annually.	1. Submit surveys to all clients entered into the SAMS database as receiving some type of caregiver service. To be done annually.	12/31/2018

Aging & Disability Resource Center

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 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	User Fees / Misc	\$0	7.17	
			Grants	\$623,979		
			TOTAL REVENUES	\$623,979		
			Wages & Benefits	\$602,661		
			Operating Expenses	\$54,131		
			TOTAL EXPENSES	\$656,792		
			COUNTY LEVY	\$32,813		
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	\$122,000	4.06	
			Grants	\$212,500		
			TOTAL REVENUES	\$334,500		
			Wages & Benefits	\$209,657		
			Operating Expenses	\$155,817		
			TOTAL EXPENSES	\$365,474		
COUNTY LEVY	\$30,974					
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	\$21,200	1.98	
			Grants	\$97,598		
			TOTAL REVENUES	\$118,798		
			Wages & Benefits	\$77,909		
			Operating Expenses	\$105,412		
			TOTAL EXPENSES	\$183,321		
COUNTY LEVY	\$64,523					
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	\$88,500	2.76	
			Grants	\$135,747		
			TOTAL REVENUES	\$224,247		
			Wages & Benefits	\$108,923		
			Operating Expenses	\$216,197		
			TOTAL EXPENSES	\$325,120		
			COUNTY LEVY	\$100,873		

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	\$200	0.40	
	Helping Hand at Home: Information is disseminated to older adults and adults with disabilities about available chore services within Sauk County communities.		Grants	\$30,031		
			TOTAL REVENUES	\$30,231		
			Wages & Benefits	\$28,471		
			Operating Expenses	\$9,584		
			TOTAL EXPENSES	\$38,055		
			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.	COUNTY LEVY		
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	2.05	
			Grants	\$142,408		
			TOTAL REVENUES	\$142,408		
			Wages & Benefits	\$191,833		
			Operating Expenses	\$11,148		
			TOTAL EXPENSES	\$202,981		
			COUNTY LEVY	\$60,573		
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	\$184,526	2.10	
			TOTAL REVENUES	\$184,526		
			Wages & Benefits	\$197,913		
			Operating Expenses	\$8,626		
			TOTAL EXPENSES	\$206,539		
			COUNTY LEVY	\$22,013		
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	0.45	
			TOTAL REVENUES	\$25,705		
			Wages & Benefits	\$30,592		
			Operating Expenses	\$10,493		
			TOTAL EXPENSES	\$41,085		
			COUNTY LEVY	\$15,380		
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	\$450	0.10	
			Grants	\$4,199		
			TOTAL REVENUES	\$4,649		
			Wages & Benefits	\$6,272		
			Operating Expenses	\$2,154		
			TOTAL EXPENSES	\$8,426		
Outlay	Building Remodeling	450,000	Grants	\$213,673		
			Transfer from General Fund	\$186,215		
			Use of Fund Balance	\$50,112		
			TOTAL REVENUES	\$450,000		
			Operating Expenses	\$450,000		
			TOTAL EXPENSES	\$450,000		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$2,139,043	21.07	
			TOTAL EXPENSES	\$2,477,793		
			COUNTY LEVY	\$338,750		

Aging & Disability Resource Center

Output Measures - How much are we doing?			
Description	2016 actual	2017 Estimate	2018 budget
AddLIFE Today! Newsmagazine - Total Circulation (Mailed/Emailed) will reduce from every other month circulation to quarterly	7,200	7,200	7,200
Disability Benefit Specialist Program - Total Cases Served	794	650	700
Elderly Benefit Specialist Program - Total Individuals Served* * first 1/2 of 2016 data unavailable due to state switching database	1270	1200	1200
Information & Assistance Program - Total Contacts/unduplicated clients	7,752 / 9,392	7,600 / 13,000	8,000/ 14,000
National Family Caregiver Support Program - Total Unduplicated Respite Scholarship Recipients / Support Group Participants	28	10	32
Nutrition Programs - Total Congregate Unduplicated Eligible Individuals	461	425	450
Nutrition Programs - Total Home Delivery Unduplicated Eligible Individuals	383	395	395
Nutrition Programs - Total Congregate Meals	19,961	16,200	19,000
Nutrition Programs - Total Home Delivery Meals	38,759	37,700	38,000
Prevention Program - Total Classes Held / Unduplicated Participants	1/9	4/40	6/60
Transportation Programs - Total Rides (All Services)	21,289	17,825	21,000
Volunteer hours	15,924	20,327	16,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
ADRC Unit: Disability Benefit Specialist Monetary Impact to Sauk County	These are federal and state funds to individuals residing in Sauk County. Long Term Care enrollments are less than 10% of clients. This means that medicaid paid Long Term Care costs are contained.	\$2,681,801	\$260,000	\$2,600,000
Older Americans Act Unit: Elder Benefit Specialist Program Monetary Impact to Sauk County		\$6,427,317	\$480,000	\$4,800,000
Volunteer hours/value of hours		\$376,825	\$475,000.00	\$425,000.00

Aging & Disability Resource Center

Oversight Committee: Aging & Disability Resource Center

Aging & Disability Resource
Center Director
1.00 FTE

Program Coordinator
1.00 FTE

Aging & Disability Specialist
5.77 FTE

Nutrition & Prevention Specialist
1.00 FTE

Transportation Coordinator
1.00 FTE

Aging Program Specialist
1.00 FTE

Aging Benefits Paraprofessional
2.00 FTE

Meals Coordinator
0.52 FTE

Van Driver / Admin Coord
1.00 FTE

Accounting Assistant
1.00 FTE

Disability Benefits Specialist
2.00 FTE

Dining Center Coordinator
1.92 FTE

Van Driver
1.85 FTE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	-5.85	3.12	2.36	-0.21
FTE Balance	21.64	15.79	18.91	21.27	21.06

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
AGING & DISABILITY RESOURCE CENTER											
<u>Revenues</u>											
Tax Levy	171,138	241,939	242,704	272,581	272,581	338,749	66,168	24.27%	Office remodel	450,000	0
Grants & Aids	1,416,172	1,514,124	1,372,196	1,449,093	1,491,907	1,670,366	178,459	11.96%			
User Fees	87,661	79,804	166,814	170,028	143,710	164,000	20,290	14.12%	2018 Total	450,000	0
Intergovernmental	4,210	5,880	7,297	4,000	6,700	4,500	(2,200)	-32.84%			
Donations	74,822	81,366	75,304	66,703	70,000	63,650	(6,350)	-9.07%			
Interest	0	7	11	3	0	0	0	0.00%	2019	55,000	0
Miscellaneous	7,052	363	214	200	200	200	0	0.00%	2020	0	0
Transfer from Other Funds	0	0	0	0	0	186,215	186,215	0.00%	2021	0	0
Use of Fund Balance	131,912	0	0	0	7,000	50,112	43,112	615.89%	2022	0	0
Total Revenues	1,892,967	1,923,482	1,864,540	1,962,608	1,992,098	2,477,792	485,694	24.38%			
<u>Expenses</u>											
Labor	860,218	768,847	964,181	1,010,315	1,053,428	1,087,232	33,804	3.21%			
Labor Benefits	350,967	299,958	303,037	352,202	339,692	366,996	27,304	8.04%			
Supplies & Services	681,782	744,930	523,071	554,539	563,978	573,564	9,586	1.70%			
Capital Outlay	0	26,014	0	35,000	35,000	450,000	415,000	1185.71%			
Addition to Fund Balance	0	83,733	74,251	10,552	0	0	0	0.00%			
Total Expenses	1,892,967	1,923,482	1,864,540	1,962,608	1,992,098	2,477,792	485,694	24.38%			
Beginning of Year Fund Balance	391,221	259,309	343,042	417,293		427,845					
End of Year Fund Balance	259,309	343,042	417,293	427,845		377,733					

2018 Highlights & Issues on the Horizon

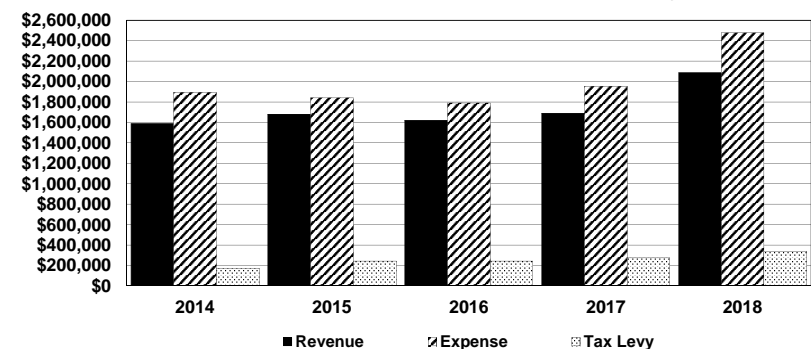
Provision of congregate meals has remained steady, but the number of home delivered meals has increased. Additionally, the cost of meals is expected to increase around 2%.

Through 2016, the Regional ADRC paid for approximately 35-40% of the Elder Benefit Specialists. This is not required of the Regional ADRC since it is a state mandated program and is not part of the ADRC's targeted programming. In 2017, the Regional ADRC will move its state funding to the ADRC to cover an additional I&A, but will continue to bill for Federal revenues.

Additional dollars are allocated to taxi ticket and volunteer escort driver programs to accommodate the growing elderly population who no longer drive.

Space Remodel is a major change in 2018, receiving partial funding from the state, with the balance from the General Fund. \$450,000 is in the 2018 outlay budget.

Revenue, Expense and Tax Levy



Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
20054 AGING & DISABILITY RESRCE REV									
411100	GENERAL PROPERTY TAXES	-171,138.00	-241,939.00	-242,704.00	-136,290.52	-272,581.00	-272,581.00	-338,749.00	66,168.00
424502	AGING & DISABIL RESOURCE CENTE	-711,599.00	-853,315.00	-762,568.00	-349,281.00	-868,071.00	-825,500.00	-846,320.00	-21,751.00
424504	ADRC REGIONAL FUNDS DBS	0.00	0.00	0.00	-89,362.00	0.00	0.00	0.00	0.00
424505	ADRC GPR CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	-86,804.00	86,804.00
424506	ADRC FFP CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	-51,869.00	51,869.00
425590	IIIB REVENUE CONTROL	-59,271.00	-59,414.00	-51,065.00	-51,987.00	-59,377.00	-59,377.00	-59,377.00	0.00
425630	IIID SUPP HOME CARE	-4,192.00	-4,193.00	-4,199.00	-2,389.00	-4,199.00	-4,199.00	-4,199.00	0.00
425644	ELDERLY BNFT SPEC-MA REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
425650	STATE BENEFIT SPECIALIST	-28,215.00	-28,215.00	-32,544.00	-18,909.00	-28,215.00	-28,215.00	-28,215.00	0.00
425651	STATE BENEFIT SPEC-FED MTCH	-28,215.00	-28,215.00	-32,544.00	-14,207.00	-28,215.00	-28,215.00	-28,215.00	0.00
425655	STATE HLTH INS ASST PROGRAM	-5,000.00	-7,549.00	-5,259.00	0.00	-5,259.00	-4,308.00	-5,259.00	0.00
425700	IIIC-1 CONGREGATE NUTRITION	-142,794.00	-85,103.00	-89,266.00	-44,445.00	-97,598.00	-97,598.00	-97,598.00	0.00
425750	NSIP CONG NUTRITION	-9,706.00	-11,174.00	-12,419.00	-43.50	0.00	-43.00	0.00	0.00
425760	STATE PHARM ASST PROG	-6,779.00	-10,000.00	-3,558.00	0.00	-6,779.00	-6,779.00	-6,779.00	0.00
425762	STATE PHARM ASST-FED MTCH	-6,779.00	-7,096.00	-6,462.00	0.00	-6,779.00	-6,779.00	-6,779.00	0.00
425820	IIIC-2 HOME DELIVERED MEALS	-42,800.00	-99,679.00	-91,348.00	-22,263.00	-91,348.00	-91,348.00	-91,348.00	0.00
425850	NSIP HOME DEL MEALS	-23,557.00	-32,904.00	-20,250.00	-32,589.50	-36,075.00	-36,800.00	-36,812.00	737.00
425860	SCSP HOME DEL TRANSPORT	-7,587.00	-7,587.00	0.00	0.00	-7,587.00	-7,587.00	-7,587.00	0.00
425880	III-E PROGRAM REVENUES	-25,705.00	-24,220.00	-23,759.00	-15,215.00	-25,705.00	-26,248.00	-25,705.00	0.00
425901	AGING PROGRAM CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	-75,000.00	75,000.00
425950	TRANSPORTATION GRANT	-150,451.00	-157,977.00	-148,907.00	-159,097.00	-148,000.00	-159,097.00	-153,500.00	5,500.00
425953	VETS TRANSPORTATION GRANT	-1,182.67	0.00	0.00	0.00	-700.00	0.00	0.00	-700.00
425955	53.10 TRANSPORTATION GRANT	0.00	-93,825.00	-88,048.00	0.00	-78,000.00	-67,000.00	-59,000.00	-19,000.00
425956	53.11 TRANSPORTATION GRANT	-162,339.00	-3,658.00	0.00	0.00	0.00	0.00	0.00	0.00
455640	FAMILY CARE NUTRITION	-11,333.28	-13,202.96	-37,589.42	-25,254.71	-37,000.00	-50,000.00	-42,000.00	5,000.00
455641	FAMILY CARE TRANSPORTATION	-39,463.41	-13,929.99	-77,397.51	-39,629.54	-56,510.00	-75,000.00	-78,000.00	21,490.00
466150	AGING-PROGRAM INCOME	0.00	-130.00	0.00	0.00	0.00	0.00	0.00	0.00
466155	AddLIFE TODAY PUBLICATION FEES	-1,230.00	-600.00	-2,975.00	-900.00	0.00	-900.00	0.00	0.00
466210	CAFE CONNECTIONS REVENUE	-167.78	-232.70	-155.00	-90.00	-200.00	-200.00	-200.00	0.00
466300	HOME DELIVERED REVENUE	-21.00	-614.00	0.00	0.00	0.00	0.00	0.00	0.00
466310	BUS FARES-SHOPPING/GROCERY	-497.93	-2,295.40	-1,038.40	-398.00	-1,000.00	-1,000.00	-1,000.00	0.00
466320	FUN DAY TRAVELS	-1,989.50	-2,051.50	-1,728.00	-935.00	-1,200.00	-2,000.00	-2,000.00	800.00
466330	TAXI SUBSIDY FEES	-12,005.90	-24,628.90	-25,653.81	-12,945.00	-24,000.00	-25,000.00	-25,000.00	1,000.00
466340	THE BUS PROGRAM FARES	-5,155.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
466350	VOLUNTEER DRIVER REVENUE	-11,474.18	-20,488.61	-19,120.66	-7,733.60	-24,000.00	-16,000.00	-16,000.00	-8,000.00
466351	VOLUNTEER DRIVER REV VETERANS	-4,003.50	-1,992.20	-1,310.79	-128.40	0.00	-128.00	0.00	0.00
466352	DVR TRANSPORTATION	-486.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
474700	HUMAN SERVICE-COP HOME DELIVER	-4,209.73	-5,879.61	-7,296.86	-2,003.42	-6,700.00	-4,000.00	-4,500.00	-2,200.00
481100	INTEREST ON INVESTMENTS	0.00	-6.73	-11.43	-2.46	0.00	-3.00	0.00	0.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
20054 AGING & DISABILITY RESRCE REV									
483600	SALE OF COUNTY OWNED PROPERTY	-6,885.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
485090	DONATIONS - TAX PREP	-410.00	-282.00	-201.00	-202.50	0.00	-203.00	-200.00	200.00
485120	DONATIONS ADDLIFE TODAY!	-465.00	-170.00	-332.00	-63.50	0.00	-100.00	0.00	0.00
485140	DONATIONS ELDER BENEFIT SPEC	-321.00	-272.00	-133.23	0.00	0.00	0.00	0.00	0.00
485150	DONATIONS TRANSPORTATION	0.00	0.00	-425.00	0.00	0.00	0.00	0.00	0.00
485200	DONATIONS CONGREGATE PROGRAM	-27,990.26	-26,220.74	-27,339.74	-6,187.64	-22,000.00	-16,000.00	-21,000.00	-1,000.00
485210	DONATIONS - AGING PROGRAMS	0.00	0.00	0.00	-120.00	0.00	-250.00	-250.00	250.00
485300	DONATIONS HOME DELIVERED PROG	-45,065.30	-53,398.16	-46,026.95	-20,167.50	-48,000.00	-50,000.00	-42,000.00	-6,000.00
485400	DONATIONS - PREVENTION	-130.00	-823.00	-370.00	0.00	0.00	-100.00	-200.00	200.00
485500	DONATIONS - ADRC	-395.00	-200.00	-61.00	-25.00	0.00	-50.00	0.00	0.00
485600	DONATIONS - CAREGIVER	-45.00	0.00	-415.00	0.00	0.00	0.00	0.00	0.00
486300	INSURANCE RECOVERIES	0.00	0.00	-59.95	0.00	0.00	0.00	0.00	0.00
492100	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	-186,215.00	186,215.00
493520	USE OF VAN TRUST	0.00	0.00	0.00	0.00	-7,000.00	0.00	0.00	-7,000.00
493590	CONT APPROP - ADRC	0.00	0.00	0.00	0.00	0.00	0.00	-50,112.00	50,112.00
TOTAL AGING & DISABILITY RESRCE REV		-1,761,054.54	-1,923,481.50	-1,864,540.75	-1,052,864.79	-1,992,098.00	-1,962,608.00	-2,477,792.00	485,694.00

20054459 AGING DISABILITY RESOURCE CNTR

511100	SALARIES PERMANENT REGULAR	326,233.15	344,267.83	362,717.80	176,783.87	386,535.00	365,568.00	400,847.00	14,312.00
511900	LONGEVITY-FULL TIME	1,284.16	932.20	628.20	0.00	732.00	628.00	880.00	148.00
512100	WAGES-PART TIME	0.00	0.00	205.08	10,299.11	46,616.00	35,000.00	49,163.00	2,547.00
514100	FICA & MEDICARE TAX	23,836.27	25,256.46	26,577.69	13,715.84	33,307.00	30,000.00	34,608.00	1,301.00
514200	RETIREMENT-COUNTY SHARE	21,557.91	23,409.30	23,480.99	12,663.78	29,504.00	27,000.00	30,210.00	706.00
514400	HEALTH INSURANCE COUNTY SHARE	90,884.41	78,769.55	60,206.98	32,789.40	72,296.00	90,000.00	80,173.00	7,877.00
514500	LIFE INSURANCE COUNTY SHARE	68.96	65.59	87.75	51.23	105.00	105.00	140.00	35.00
514600	WORKERS COMPENSATION	3,581.54	3,777.12	3,032.23	2,216.89	5,381.00	4,434.00	5,141.00	-240.00
514800	UNEMPLOYMENT	0.00	3,543.05	0.00	0.00	0.00	0.00	0.00	0.00
515800	PER DIEM COMMITTEE	800.00	835.50	500.00	250.00	1,500.00	500.00	1,500.00	0.00
521800	PURCHASED SERVICES	366.50	220.00	1,963.39	2,694.54	1,000.00	2,745.00	1,000.00	0.00
522500	TELEPHONE & DAIN LINE	327.19	1,329.17	1,729.81	891.49	1,500.00	1,782.00	1,650.00	150.00
531100	POSTAGE AND BOX RENT	10,835.55	15,113.93	5,248.47	4,007.70	15,000.00	8,025.00	14,000.00	-1,000.00
531200	OFFICE SUPPLIES AND EXPENSE	2,002.43	2,183.64	2,256.68	1,830.80	2,000.00	3,400.00	3,000.00	1,000.00
531400	SMALL EQUIPMENT	144.53	467.18	519.60	1,571.43	0.00	1,571.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	10,714.21	13,471.98	10,685.25	4,813.53	9,060.00	10,685.00	8,281.00	-779.00
532200	SUBSCRIPTIONS	0.00	0.00	261.92	0.00	0.00	0.00	0.00	0.00
532400	MEMBERSHIP DUES	0.00	75.00	245.00	75.00	1,000.00	250.00	1,000.00	0.00
532800	TRAINING AND INSERVICE	561.00	1,581.08	1,678.70	810.00	2,000.00	2,000.00	2,000.00	0.00
532900	OTHER PUBLICATIONS	4,693.36	6,510.53	7,224.06	2,425.30	5,466.00	5,000.00	5,400.00	-66.00
533200	MILEAGE	10,206.00	12,917.83	14,182.66	5,047.29	15,000.00	12,000.00	15,000.00	0.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
20054459 AGING DISABILITY RESOURCE CNTR									
533500	MEALS AND LODGING	219.21	698.55	729.47	67.54	1,000.00	200.00	500.00	-500.00
534000	OPERATING/MEETING SUPPLIES	391.14	1,312.22	429.65	116.32	500.00	200.00	250.00	-250.00
534900	PROJECT SUPPLIES	1,506.75	0.00	335.24	0.00	500.00	0.00	250.00	-250.00
537900	LICENSE/CERTIFICATION RENEWALS	260.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551900	INSURANCE-GENERAL LIABILITY	1,516.27	2,008.47	1,458.93	0.00	1,800.00	1,800.00	1,800.00	0.00
581900	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	229,500.00	229,500.00
TOTAL AGING DISABILITY RESOURCE CNTR		511,990.54	538,746.18	526,385.55	273,121.06	631,802.00	602,893.00	886,293.00	254,491.00
20054460 IIIB BENEFIT SPECIALIST									
531100	POSTAGE AND BOX RENT	0.00	0.00	0.89	57.14	0.00	0.00	0.00	0.00
TOTAL IIIB BENEFIT SPECIALIST		0.00	0.00	0.89	57.14	0.00	0.00	0.00	0.00
20054462 TRANSPORTATION									
511100	SALARIES PERMANENT REGULAR	80,298.98	82,176.76	71,198.34	41,066.83	79,841.00	82,000.00	91,538.00	11,697.00
511200	SALARIES-PERMANENT-OVERTIME	8.12	299.23	0.00	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	61.15	360.00	658.00	0.00	720.00	720.00	728.00	8.00
512100	WAGES-PART TIME	114,043.13	45,890.21	37,502.17	20,457.31	64,463.00	60,000.00	65,595.00	1,132.00
512200	WAGES-PART TIME-OVERTIME	0.00	0.00	0.00	16.84	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	14,685.71	9,540.79	8,049.30	4,445.97	11,125.00	11,000.00	12,107.00	982.00
514200	RETIREMENT-COUNTY SHARE	12,267.86	7,619.76	6,276.98	3,623.87	8,871.00	8,000.00	9,591.00	720.00
514400	HEALTH INSURANCE COUNTY SHARE	31,069.22	21,636.64	14,193.17	12,462.18	24,924.00	24,924.00	27,773.00	2,849.00
514500	LIFE INSURANCE COUNTY SHARE	44.91	48.53	81.91	45.08	92.00	92.00	124.00	32.00
514600	WORKERS COMPENSATION	1,584.84	758.72	506.71	404.06	1,799.00	1,000.00	1,800.00	1.00
514800	UNEMPLOYMENT	5,501.64	4,608.38	680.96	0.00	0.00	0.00	0.00	0.00
515800	PER DIEM COMMITTEE	300.00	752.03	200.00	200.00	400.00	400.00	400.00	0.00
521800	PURCHASED SERVICES	1,256.45	2,604.21	458.22	839.27	700.00	1,000.00	700.00	0.00
522500	TELEPHONE & DAIN LINE	1,241.82	788.95	909.04	460.72	1,000.00	900.00	1,000.00	0.00
531100	POSTAGE AND BOX RENT	1,065.05	1,156.82	1,709.51	2,001.02	1,000.00	3,500.00	3,500.00	2,500.00
531200	OFFICE SUPPLIES AND EXPENSE	531.73	516.64	913.13	990.61	700.00	1,900.00	2,000.00	1,300.00
531400	SMALL EQUIPMENT	353.33	0.00	2,872.24	115.94	0.00	116.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	5,691.14	2,754.93	688.60	1,834.08	4,397.00	4,397.00	4,217.00	-180.00
532100	PUBLICATION OF LEGAL NOTICES	142.79	0.00	32.00	0.00	50.00	50.00	50.00	0.00
532200	SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532400	MEMBERSHIP DUES	35.00	0.00	0.00	0.00	50.00	0.00	50.00	0.00
532800	TRAINING AND INSERVICE	0.00	0.00	490.55	0.00	500.00	175.00	500.00	0.00
532900	OTHER PUBLICATIONS	1,700.41	1,851.78	1,846.97	666.50	1,700.00	1,400.00	1,500.00	-200.00
533200	MILEAGE	1,068.48	214.78	3,794.49	212.26	500.00	500.00	500.00	0.00
533500	MEALS AND LODGING	5.00	190.73	276.75	68.15	200.00	150.00	200.00	0.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
20054462 TRANSPORTATION									
533901	TRANSPORTATION - TAXI	40,700.00	45,300.00	49,500.00	30,600.00	45,000.00	50,000.00	50,000.00	5,000.00
533902	VOLUNTEER DRIVERS	38,076.44	49,947.08	52,754.98	25,327.78	50,000.00	52,000.00	55,000.00	5,000.00
533903	TRANSPORTATION - VETERANS	6,218.62	4,258.57	6,092.07	2,135.10	6,000.00	4,500.00	5,000.00	-1,000.00
533904	VOLUNTEER DRIVER MEALS	0.00	0.00	0.00	0.00	0.00	0.00	200.00	200.00
534000	OPERATING/MEETING SUPPLIES	52.53	67.82	915.31	87.02	200.00	200.00	200.00	0.00
534900	PROJECT SUPPLIES	438.29	544.70	173.03	0.00	1,000.00	0.00	0.00	-1,000.00
535100	VEHICLE FUEL	32,729.50	6,133.48	3,915.71	2,146.42	8,000.00	5,000.00	6,000.00	-2,000.00
535200	VEHICLE MAINTENANCE AND REPAIR	19,725.22	10,285.27	11,752.42	804.52	17,500.00	17,500.00	17,500.00	0.00
551200	INSURANCE-VEHICLE LIABILITY	7,193.09	5,931.28	2,832.12	0.00	6,000.00	6,000.00	6,000.00	0.00
551900	INSURANCE-GENERAL LIABILITY	1,891.62	1,201.27	894.33	0.00	1,500.00	1,500.00	1,500.00	0.00
552400	INSURANCE-VOLUNTEERS	31.25	31.25	160.00	160.64	50.00	161.00	200.00	150.00
581900	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	35,000.00	35,000.00	0.00	-35,000.00
TOTAL TRANSPORTATION		420,013.32	307,470.61	282,329.01	151,172.17	373,282.00	374,085.00	365,473.00	-7,809.00
20054464 CONGREGATE NUTRITION MEALS									
511100	SALARIES PERMANENT REGULAR	22,396.76	521.13	46,312.98	19,628.64	43,434.00	43,434.00	43,644.00	210.00
511900	LONGEVITY-FULL TIME	5.39	0.00	9.00	0.00	0.00	0.00	14.00	14.00
512100	WAGES-PART TIME	0.00	0.00	35,848.72	17,915.05	30,628.00	36,000.00	19,939.00	-10,689.00
514100	FICA & MEDICARE TAX	1,637.03	37.21	6,072.64	2,810.17	5,666.00	6,000.00	4,865.00	-801.00
514200	RETIREMENT-COUNTY SHARE	1,566.55	35.48	2,800.25	1,334.83	2,954.00	2,700.00	2,925.00	-29.00
514400	HEALTH INSURANCE COUNTY SHARE	4,947.60	168.75	6,570.11	2,546.02	3,251.00	5,000.00	5,873.00	2,622.00
514500	LIFE INSURANCE COUNTY SHARE	3.01	0.13	22.27	6.49	12.00	12.00	13.00	1.00
514600	WORKERS COMPENSATION	204.66	0.33	477.94	288.71	827.00	600.00	637.00	-190.00
514800	UNEMPLOYMENT	0.00	90.42	537.39	299.86	0.00	600.00	0.00	0.00
520900	CONTRACTED SERVICES	9,557.83	160,800.02	56,567.58	32,863.02	70,200.00	66,000.00	75,250.00	5,050.00
521800	PURCHASED SERVICES	89,208.81	312.09	1,339.74	475.84	1,000.00	500.00	500.00	-500.00
522500	TELEPHONE & DAIN LINE	4,483.83	0.00	1,953.14	535.89	1,500.00	1,800.00	1,000.00	-500.00
531100	POSTAGE AND BOX RENT	0.00	0.00	455.63	444.00	1,000.00	1,000.00	1,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	361.09	223.18	807.01	937.36	750.00	1,950.00	2,000.00	1,250.00
531400	SMALL EQUIPMENT	1,021.78	451.20	1,184.23	77.28	500.00	1,100.00	0.00	-500.00
531800	MIS DEPARTMENT CHARGEBACKS	1,712.63	0.00	532.60	1,182.52	2,849.00	2,849.00	2,469.00	-380.00
532100	PUBLICATION OF LEGAL NOTICES	0.00	0.00	56.92	0.00	0.00	0.00	0.00	0.00
532200	SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532400	MEMBERSHIP DUES	75.00	0.00	112.50	37.50	150.00	150.00	150.00	0.00
532800	TRAINING AND INSERVICE	1,255.24	125.00	447.50	504.20	750.00	750.00	750.00	0.00
532900	OTHER PUBLICATIONS	1,209.52	0.00	1,465.38	388.80	1,300.00	800.00	800.00	-500.00
533200	MILEAGE	2,330.16	0.00	2,489.74	2,402.39	3,000.00	5,000.00	1,843.00	-1,157.00
533500	MEALS AND LODGING	139.47	0.00	15.00	48.50	750.00	500.00	750.00	0.00
534000	OPERATING/MEETING SUPPLIES	5,169.88	47.96	8,665.13	3,490.72	0.00	6,000.00	6,000.00	6,000.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
20054464 CONGREGATE NUTRITION MEALS									
534300	FOOD	0.00	0.00	5,137.79	2,253.99	6,000.00	5,000.00	4,700.00	-1,300.00
534900	PROJECT SUPPLIES	142.30	70.56	328.77	0.00	0.00	0.00	0.00	0.00
535100	VEHICLE FUEL / OIL	0.00	168.71	1,113.44	422.10	1,500.00	1,000.00	1,000.00	-500.00
535200	VEHICLE MAINTENANCE AND REPAIR	0.00	21.90	105.10	283.06	1,000.00	750.00	1,000.00	0.00
539800	EQUIPMENT LEASE	3,602.56	80.00	2,046.15	899.58	3,600.00	1,800.00	2,000.00	-1,600.00
551900	INSURANCE-GENERAL LIABILITY	167.92	6.36	638.13	0.00	200.00	200.00	200.00	0.00
552400	INSURANCE-VOLUNTEERS	31.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
553200	RENTS & UTILITIES	7,540.00	0.00	2,832.00	1,166.25	8,000.00	8,000.00	4,000.00	-4,000.00
581900	CAPITAL OUTLAY	0.00	13,950.47	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CONGREGATE NUTRITION MEALS		158,770.27	177,110.90	186,944.78	93,242.77	190,821.00	199,495.00	183,322.00	-7,499.00
20054465 HOME DELIVERED MEALS									
511100	SALARIES PERMANENT REGULAR	28,225.09	521.13	74,252.62	27,011.54	59,926.00	59,000.00	56,964.00	-2,962.00
511900	LONGEVITY-FULL TIME	7.05	0.00	72.00	0.00	40.00	40.00	58.00	18.00
512100	WAGES-PART TIME	0.00	0.00	15,077.21	5,046.49	22,568.00	11,000.00	29,909.00	7,341.00
514100	FICA & MEDICARE TAX	2,065.89	37.21	6,629.10	2,393.17	6,314.00	5,400.00	6,650.00	336.00
514200	RETIREMENT-COUNTY SHARE	1,974.26	35.48	4,793.64	1,836.82	4,078.00	4,078.00	3,820.00	-258.00
514400	HEALTH INSURANCE COUNTY SHARE	6,058.08	168.61	14,048.81	5,552.27	8,343.00	11,000.00	10,642.00	2,299.00
514500	LIFE INSURANCE COUNTY SHARE	5.53	0.13	35.83	10.13	18.00	18.00	21.00	3.00
514600	WORKERS COMPENSATION	265.12	0.33	349.43	139.00	886.00	300.00	858.00	-28.00
514800	UNEMPLOYMENT	0.00	90.42	537.39	0.00	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	2,031.78	267,960.61	120,130.12	42,911.63	131,000.00	121,000.00	120,000.00	-11,000.00
521800	PURCHASED SERVICES	158,980.26	5,774.05	-68.49	538.84	3,200.00	650.00	500.00	-2,700.00
522500	TELEPHONE & DAIN LINE	60.18	0.00	915.95	380.96	1,300.00	0.00	1,000.00	-300.00
531100	POSTAGE AND BOX RENT	2,018.98	0.00	2,232.70	1,322.18	2,000.00	2,600.00	2,700.00	700.00
531200	OFFICE SUPPLIES AND EXPENSE	113.38	0.00	408.57	908.30	500.00	2,000.00	2,200.00	1,700.00
531400	SMALL EQUIPMENT	597.80	0.00	1,733.54	1,734.03	1,500.00	3,500.00	0.00	-1,500.00
531800	MIS DEPARTMENT CHARGEBACKS	645.30	0.00	1,300.60	1,182.52	2,849.00	2,849.00	2,873.00	24.00
532200	SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532400	MEMBERSHIP DUES	0.00	150.00	112.50	37.50	150.00	100.00	100.00	-50.00
532800	TRAINING AND INSERVICE	125.00	0.00	252.50	504.20	750.00	750.00	750.00	0.00
532900	OTHER PUBLICATIONS	865.15	0.00	579.01	388.80	500.00	750.00	775.00	275.00
533200	MILEAGE	255.92	70.40	266.22	933.32	1,500.00	1,900.00	1,700.00	200.00
533500	MEALS AND LODGING	0.00	507.09	0.00	41.00	750.00	750.00	500.00	-250.00
533902	VOLUNTEER DRIVERS	34,374.94	595.00	42,771.80	21,210.42	40,000.00	42,000.00	47,500.00	7,500.00
534000	OPERATING/MEETING SUPPLIES	14,385.26	6.66	21,689.95	8,441.16	18,000.00	18,000.00	18,000.00	0.00
534300	FOOD	0.00	480.00	8,633.09	4,299.04	7,000.00	8,500.00	9,000.00	2,000.00
534900	PROJECT SUPPLIES	172.19	124.32	757.28	0.00	1,200.00	0.00	0.00	-1,200.00
535100	VEHICLE FUEL / OIL	0.00	31.14	1,626.20	1,070.79	1,000.00	2,000.00	1,500.00	500.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
20054465 HOME DELIVERED MEALS									
535200	VEHICLE MAINTENANCE AND REPAIR	0.00	0.00	673.26	658.07	1,500.00	1,500.00	1,000.00	-500.00
539800	EQUIPMENT LEASE	0.00	0.00	599.68	899.52	3,600.00	2,000.00	2,000.00	-1,600.00
551900	INSURANCE-GENERAL LIABILITY	219.78	6.36	479.19	0.00	100.00	100.00	100.00	0.00
552400	INSURANCE-VOLUNTEERS	62.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
553200	RENTS & UTILITIES	0.00	0.00	1,388.00	388.75	0.00	0.00	4,000.00	4,000.00
581900	CAPITAL OUTLAY	0.00	12,063.97	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HOME DELIVERED MEALS		253,509.44	288,622.91	322,277.70	129,840.45	320,572.00	301,785.00	325,120.00	4,548.00
20054466 HOME & COMMUNITY BASED SRVCS									
511100	SALARIES PERMANENT REGULAR	4,281.81	15,391.70	17,729.62	7,697.02	16,554.00	16,554.00	19,535.00	2,981.00
511900	LONGEVITY-FULL TIME	1.15	0.00	18.00	0.00	40.00	40.00	58.00	18.00
514100	FICA & MEDICARE TAX	296.15	1,089.96	1,323.94	548.52	1,269.00	1,269.00	1,499.00	230.00
514200	RETIREMENT-COUNTY SHARE	299.41	1,040.42	1,016.48	515.33	1,128.00	1,128.00	1,313.00	185.00
514400	HEALTH INSURANCE COUNTY SHARE	1,560.60	5,143.61	3,170.35	2,400.33	3,880.00	3,880.00	5,873.00	1,993.00
514500	LIFE INSURANCE COUNTY SHARE	1.83	6.50	6.55	3.63	8.00	8.00	14.00	6.00
514600	WORKERS COMPENSATION	14.06	29.79	47.79	25.45	160.00	160.00	179.00	19.00
514800	UNEMPLOYMENT	0.00	211.64	0.00	0.00	0.00	0.00	0.00	0.00
521800	PURCHASED SERVICES	200.46	1,145.05	1,252.00	1,787.61	2,500.00	3,800.00	3,000.00	500.00
522500	TELEPHONE & DAIN LINE	23.37	65.58	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	1,514.02	814.48	961.76	1,003.51	1,000.00	2,000.00	2,000.00	1,000.00
531200	OFFICE SUPPLIES AND EXPENSE	105.60	222.48	280.17	276.48	300.00	600.00	750.00	450.00
531400	SMALL EQUIPMENT	0.00	0.00	0.00	12.88	0.00	13.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	45.98	314.58	192.00	164.02	395.00	395.00	414.00	19.00
532200	SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	102.00	0.00	715.67	415.00	500.00	900.00	500.00	0.00
532900	OTHER PUBLICATIONS	58.50	3,338.16	425.30	333.26	0.00	650.00	700.00	700.00
533200	MILEAGE	38.08	1,048.52	1,658.49	612.26	1,000.00	1,200.00	1,500.00	500.00
533500	MEALS AND LODGING	0.00	0.00	0.00	0.00	200.00	0.00	200.00	0.00
534000	OPERATING/MEETING SUPPLIES	0.00	0.00	645.14	72.22	700.00	500.00	200.00	-500.00
534900	PROJECT SUPPLIES	211.23	351.51	0.00	150.00	200.00	300.00	200.00	0.00
551900	INSURANCE-GENERAL LIABILITY	37.04	117.58	125.73	0.00	120.00	120.00	120.00	0.00
TOTAL HOME & COMMUNITY BASED SRVCS		8,791.29	30,331.56	29,568.99	16,017.52	29,954.00	33,517.00	38,055.00	8,101.00
20054469 STATE BENEFIT SPECIALIST									
511100	SALARIES PERMANENT REGULAR	76,723.60	139,842.59	131,976.93	62,096.09	136,779.00	136,779.00	137,703.00	924.00
511900	LONGEVITY-FULL TIME	148.23	444.60	493.60	0.00	525.00	525.00	568.00	43.00
512100	WAGES-PART TIME	54,364.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	415.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
20054469 STATE BENEFIT SPECIALIST									
514100	FICA & MEDICARE TAX	9,604.14	10,366.12	9,800.59	4,584.19	10,504.00	10,504.00	10,578.00	74.00
514200	RETIREMENT-COUNTY SHARE	9,207.16	9,444.76	8,730.76	4,215.16	9,337.00	9,337.00	9,264.00	-73.00
514400	HEALTH INSURANCE COUNTY SHARE	39,979.20	32,600.63	30,944.62	15,928.65	31,857.00	31,857.00	32,105.00	248.00
514500	LIFE INSURANCE COUNTY SHARE	28.25	29.78	31.35	15.56	34.00	34.00	40.00	6.00
514600	WORKERS COMPENSATION	1,391.08	1,492.18	1,134.25	751.27	1,703.00	1,703.00	1,576.00	-127.00
514800	UNEMPLOYMENT	0.00	1,425.69	0.00	0.00	0.00	0.00	0.00	0.00
521800	PURCHASED SERVICES	10.00	10.00	0.00	374.03	125.00	375.00	250.00	125.00
522500	TELEPHONE & DAIN LINE	201.32	388.10	406.68	194.56	500.00	400.00	400.00	-100.00
531100	POSTAGE AND BOX RENT	437.86	334.06	784.34	654.64	500.00	1,257.00	1,500.00	1,000.00
531200	OFFICE SUPPLIES AND EXPENSE	698.79	627.25	794.21	341.66	600.00	1,100.00	1,000.00	400.00
531400	SMALL EQUIPMENT	168.36	0.00	0.00	64.40	0.00	65.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	3,569.04	1,932.61	2,235.00	1,009.50	2,429.00	2,429.00	2,548.00	119.00
532200	SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532400	MEMBERSHIP DUES	70.00	70.00	185.00	70.00	200.00	200.00	150.00	-50.00
532800	TRAINING AND INSERVICE	250.00	0.00	877.33	520.00	500.00	520.00	750.00	250.00
532900	OTHER PUBLICATIONS	1,848.67	1,515.78	1,512.94	444.34	750.00	900.00	900.00	150.00
533200	MILEAGE	3,595.20	3,172.84	2,765.34	979.97	2,500.00	2,500.00	2,500.00	0.00
533500	MEALS AND LODGING	324.49	92.31	82.79	36.37	500.00	75.00	200.00	-300.00
534000	OPERATING/MEETING SUPPLIES	11.25	0.00	72.86	0.00	100.00	0.00	0.00	-100.00
534900	PROJECT SUPPLIES	81.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551900	INSURANCE-GENERAL LIABILITY	735.90	835.80	545.61	0.00	950.00	950.00	950.00	0.00
559400	INDIRECT COSTS	100,121.00	37,781.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL STATE BENEFIT SPECIALIST		303,985.39	242,406.10	193,374.20	92,280.39	200,393.00	201,510.00	202,982.00	2,589.00
20054471 DISABILITY BENEFITS									
511100	SALARIES PERMANENT REGULAR	120,106.92	136,136.14	131,027.73	62,274.41	137,829.00	137,829.00	142,851.00	5,022.00
511900	LONGEVITY-FULL TIME	282.79	277.20	297.20	0.00	377.00	377.00	423.00	46.00
514100	FICA & MEDICARE TAX	8,726.38	9,978.10	9,551.42	4,519.49	10,573.00	10,573.00	10,961.00	388.00
514200	RETIREMENT-COUNTY SHARE	8,418.81	9,249.96	8,664.81	4,228.97	9,398.00	9,398.00	9,599.00	201.00
514400	HEALTH INSURANCE COUNTY SHARE	36,132.13	34,985.01	30,208.27	15,322.73	30,645.00	30,645.00	32,413.00	1,768.00
514500	LIFE INSURANCE COUNTY SHARE	21.59	25.82	23.18	11.48	27.00	27.00	31.00	4.00
514600	WORKERS COMPENSATION	1,238.93	1,446.30	1,140.87	771.16	1,714.00	1,714.00	1,633.00	-81.00
514800	UNEMPLOYMENT	0.00	1,425.69	0.00	0.00	0.00	0.00	0.00	0.00
521800	PURCHASED SERVICES	300.00	0.00	9.30	40.80	125.00	125.00	125.00	0.00
522500	TELEPHONE & DAIN LINE	112.05	302.12	298.88	163.71	350.00	350.00	350.00	0.00
531100	POSTAGE AND BOX RENT	560.80	488.63	944.70	296.74	500.00	600.00	750.00	250.00
531200	OFFICE SUPPLIES AND EXPENSE	639.34	412.81	434.05	0.00	600.00	200.00	1,000.00	400.00
531400	SMALL EQUIPMENT	84.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	2,183.10	1,932.61	2,035.60	985.50	2,375.00	2,375.00	2,602.00	227.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
20054471 DISABILITY BENEFITS									
532400	MEMBERSHIP DUES	70.00	70.00	70.00	70.00	100.00	70.00	100.00	0.00
532800	TRAINING AND INSERVICE	250.00	225.00	263.33	150.00	500.00	150.00	500.00	0.00
532900	OTHER PUBLICATIONS	1,188.09	1,514.87	1,034.43	0.00	750.00	0.00	0.00	-750.00
533200	MILEAGE	2,487.52	1,611.96	1,432.62	537.42	1,500.00	1,500.00	2,000.00	500.00
533500	MEALS AND LODGING	382.08	0.00	492.00	0.00	200.00	0.00	200.00	0.00
534000	OPERATING/MEETING SUPPLIES	37.13	0.00	33.26	0.00	0.00	0.00	0.00	0.00
551900	INSURANCE-GENERAL LIABILITY	548.22	835.80	498.17	0.00	1,000.00	1,000.00	1,000.00	0.00
TOTAL DISABILITY BENEFITS		183,770.06	200,918.02	188,459.82	89,372.41	198,563.00	196,933.00	206,538.00	7,975.00
20054476 FAMILY CAREGIVER SUPPORT PROGR									
511100	SALARIES PERMANENT REGULAR	6,814.18	99.22	30,643.86	9,069.30	19,976.00	19,976.00	20,798.00	822.00
511900	LONGEVITY-FULL TIME	142.61	0.00	9.00	0.00	20.00	20.00	25.00	5.00
514100	FICA & MEDICARE TAX	489.74	7.18	2,288.29	664.77	1,530.00	1,530.00	1,593.00	63.00
514200	RETIREMENT-COUNTY SHARE	486.60	6.77	1,548.56	616.61	1,360.00	1,360.00	1,395.00	35.00
514400	HEALTH INSURANCE COUNTY SHARE	2,271.20	29.09	5,021.22	3,151.97	3,543.00	3,543.00	6,667.00	3,124.00
514500	LIFE INSURANCE COUNTY SHARE	3.25	0.00	5.53	2.54	6.00	6.00	8.00	2.00
514600	WORKERS COMPENSATION	34.36	0.06	45.93	26.53	110.00	110.00	105.00	-5.00
514800	UNEMPLOYMENT	0.00	90.42	0.00	0.00	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	1,716.18	37,615.52	36.00	0.00	0.00	0.00	0.00	0.00
521800	PURCHASED SERVICES	0.00	0.00	80.00	104.80	125.00	80.00	125.00	0.00
522500	TELEPHONE & DAIN LINE	10.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	4.36	0.00	771.66	569.65	1,500.00	1,500.00	1,000.00	-500.00
531200	OFFICE SUPPLIES AND EXPENSE	99.34	40.73	231.81	44.22	200.00	200.00	200.00	0.00
531400	SMALL EQUIPMENT	0.00	0.00	0.00	12.88	0.00	13.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	197.39	0.00	42.00	210.98	507.00	507.00	468.00	-39.00
532800	TRAINING AND INSERVICE	30.00	0.00	1,225.67	0.00	500.00	100.00	500.00	0.00
532900	OTHER PUBLICATIONS	805.85	0.00	1,222.70	444.34	466.00	900.00	900.00	434.00
533200	MILEAGE	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	-1,500.00
533500	MEALS AND LODGING	0.00	0.00	178.00	0.00	500.00	0.00	200.00	-300.00
534000	OPERATING/MEETING SUPPLIES	39.53	0.00	377.81	276.72	0.00	500.00	1,000.00	1,000.00
537120	RESPIRE CARE	5,968.00	143.00	6,443.98	1,548.00	5,000.00	5,000.00	6,000.00	1,000.00
551900	INSURANCE-GENERAL LIABILITY	81.49	3.18	142.33	0.00	100.00	100.00	100.00	0.00
TOTAL FAMILY CAREGIVER SUPPORT PROGR		19,194.97	38,035.17	50,314.35	16,743.31	36,943.00	35,445.00	41,084.00	4,141.00
20054479 PREVENTION & NUTRITION									
511100	SALARIES PERMANENT REGULAR	16,475.97	99.22	6,794.04	1,767.94	3,925.00	3,925.00	4,092.00	167.00
511900	LONGEVITY-FULL TIME	4.53	0.00	9.00	0.00	0.00	0.00	0.00	0.00
512100	WAGES-PART TIME	6,792.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund: AGING & DISABILITY RESOURCE CE Department: AGING & DISABILITY RESOURCE		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
20054479 PREVENTION & NUTRITION									
514100	FICA & MEDICARE TAX	1,718.88	7.18	503.02	131.44	300.00	300.00	313.00	13.00
514200	RETIREMENT-COUNTY SHARE	1,152.53	6.77	354.06	120.24	267.00	267.00	274.00	7.00
514400	HEALTH INSURANCE COUNTY SHARE	3,928.18	29.31	1,421.49	751.56	583.00	583.00	1,590.00	1,007.00
514500	LIFE INSURANCE COUNTY SHARE	3.01	0.00	1.09	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	148.11	0.06	3.51	1.20	3.00	3.00	2.00	-1.00
514800	UNEMPLOYMENT	0.00	90.42	0.00	0.00	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	852.56	15,662.91	0.00	0.00	0.00	0.00	0.00	0.00
521800	PURCHASED SERVICES	0.00	0.00	295.33	0.00	125.00	0.00	0.00	-125.00
522500	TELEPHONE & DAIN LINE	20.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	0.00	0.00	25.60	65.58	500.00	150.00	200.00	-300.00
531200	OFFICE SUPPLIES AND EXPENSE	128.85	4.95	1,138.13	20.29	2,000.00	100.00	500.00	-1,500.00
531800	MIS DEPARTMENT CHARGEBACKS	418.45	0.00	49.60	48.00	115.00	115.00	104.00	-11.00
532800	TRAINING AND INSERVICE	175.00	125.00	0.00	0.00	400.00	400.00	400.00	0.00
532900	OTHER PUBLICATIONS	550.36	0.00	3.78	0.00	0.00	0.00	0.00	0.00
533200	MILEAGE	256.48	0.00	0.00	0.00	1,000.00	0.00	200.00	-800.00
533500	MEALS AND LODGING	42.50	0.00	0.00	0.00	400.00	0.00	400.00	0.00
534000	OPERATING/MEETING SUPPLIES	120.05	78.27	0.00	59.29	0.00	400.00	200.00	200.00
534900	PROJECT SUPPLIES	11.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551900	INSURANCE-GENERAL LIABILITY	140.76	3.18	35.58	0.00	150.00	150.00	150.00	0.00
TOTAL PREVENTION & NUTRITION		32,941.14	16,107.27	10,634.23	2,965.54	9,768.00	6,393.00	8,425.00	-1,343.00
20054488 AGING PROGRAMS CAPITAL									
581900	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	220,500.00	220,500.00
TOTAL AGING PROGRAMS CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	220,500.00	220,500.00
TOTAL DEPARTMENT REVENUE		-1,761,054.54	-1,923,481.50	-1,864,540.75	-1,052,864.79	-1,992,098.00	-1,962,608.00	-2,477,792.00	485,694.00
TOTAL DEPARTMENT EXPENSE		1,892,966.42	1,839,748.72	1,790,289.52	864,812.76	1,992,098.00	1,952,056.00	2,477,792.00	485,694.00
ADDITION TO (-)/USE OF FUND BALANCE		131,911.88	-83,732.78	-74,251.23	-188,052.03	0.00	-10,552.00	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	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain performance standards to realize maximum incentives.	Exceeded 90% and maximized incentive money	Receipt of performance money based on:	Ongoing
	Exceeded 80% and maximized incentive money	90% Paternity establishment rate	
	Exceeded 80% and maximized incentive money	80% Court order rate	
	Exceeded 80% and maximized incentive money	80% Current support collection rate	
	Exceeded 80% and maximized incentive money	80% Collection rate on Arrears	

Program Evaluation

Program Title	Program Description	Mandates and References	2018 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	\$751,563	11.00
			User Fees	\$15,200	
			TOTAL REVENUES	\$766,763	
			Wages & Benefits	\$689,860	
			Operating Expenses	\$239,993	
			TOTAL EXPENSES	\$929,853	
			COUNTY LEVY	\$163,090	
Totals			TOTAL REVENUES	\$766,763	11.00
			TOTAL EXPENSES	\$929,853	
			COUNTY LEVY	\$163,090	

Output Measures - How much are we doing?

Description	2016 Actual	2017 Estimate	2018 Budget
Number of active IV-D cases	3,565	3,521	3,600

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

Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Paternity Establishment Rate (90%)	The agency exceeded the benchmarks set by the State (90%).	112.04%	111.50%	111.50%
Court Order Establishment Rate (80%)	The agency exceeded the benchmarks set by the State (80%).	90.07%	90.50%	90.50%
Collection of Current Support (80%)	The agency exceeded the benchmarks set by the State (80%).	81.47%	81.00%	81.00%
Collection of Arrears (80%)	The agency exceeded the benchmarks set by the State (80%).	81.97%	80.00%	80.00%

Child Support

Oversight Committee: Law Enforcement & 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

* The Assistant Corporation Counsel is in the Corporation Counsel's office, but performs primarily Child Support enforcement duties.

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	11.00	11.00	11.00	11.00	11.00

CHILD SUPPORT

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget
Tax Levy	167,576	164,268	169,337	173,918	173,918	163,090
Grants & Aids	702,941	711,663	741,321	753,935	744,810	751,563
User Fees	15,732	16,672	18,733	15,200	15,200	15,200
Miscellaneous	645	510	632	0	0	0

Total Revenues	886,894	893,113	930,023	943,053	933,928	929,853
----------------	---------	---------	---------	---------	---------	---------

Expenses

Labor	419,862	455,384	485,776	470,456	483,818	494,735
Labor Benefits	205,131	199,181	194,154	190,840	202,452	195,125
Supplies & Services	202,446	202,681	207,666	243,658	247,658	239,993
Addition to Fund Balance	59,455	35,868	42,427	38,099	0	0

Total Expenses	886,894	893,113	930,023	943,053	933,928	929,853
----------------	---------	---------	---------	---------	---------	---------

Beginning of Year Fund Balance

End of Year Fund Balance

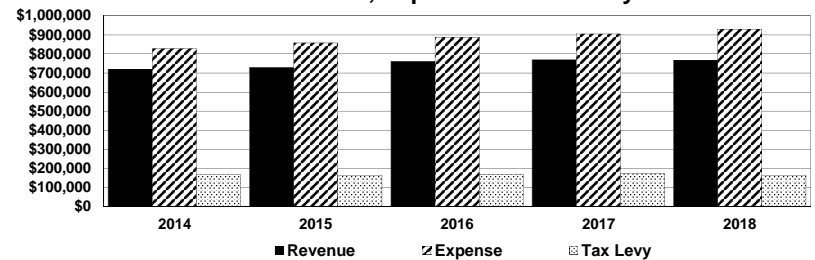
Included in General Fund Total

\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
(10,828)	-6.23%	None	0	0
6,753	0.91%			
0	0.00%	2018 Total	0	0
0	0.00%			
(4,075)	-0.44%	2019	0	0
		2020	0	0
		2021	0	0
		2022	0	0

2018 Highlights & Issues on the Horizon

The agency is in the beginning stages of negotiating a Memorandum of Understanding with the Ho-Chunk Nation Child Support Agency to begin transferring any qualifying cases to their new agency.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: CHILD SUPPORT		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10052 CHILD SUPPORT REVENUE									
411100	GENERAL PROPERTY TAXES	-167,576.00	-164,268.00	-169,337.00	-86,958.98	-173,918.00	-173,918.00	-163,090.00	-10,828.00
424540	ACT IV-D AGENCY REVENUE	-702,940.66	-711,663.06	-741,320.65	-166,962.58	-744,810.00	-753,935.00	-751,563.00	6,753.00
441240	GUARDIAN AD LITEM FEES CO	0.00	-132.00	0.00	0.00	0.00	0.00	0.00	0.00
441250	BLOOD TEST FEES	-3,733.71	-3,274.79	-4,528.41	-1,639.27	-3,000.00	-3,000.00	-3,000.00	0.00
441260	SERVICE FEES	-11,890.90	-13,179.00	-14,129.03	-6,620.57	-12,000.00	-12,000.00	-12,000.00	0.00
441270	VITAL STATISTICS FEES	-42.00	-86.00	-76.00	-11.00	-100.00	-100.00	-100.00	0.00
451650	COPIER/POSTAGE/MISC	-64.97	0.00	0.00	0.00	-100.00	-100.00	-100.00	0.00
484160	MISCELLANEOUS REVENUES	-645.00	-510.00	-632.00	0.00	0.00	0.00	0.00	0.00
TOTAL CHILD SUPPORT REVENUE		-886,893.24	-893,112.85	-930,023.09	-262,192.40	-933,928.00	-943,053.00	-929,853.00	-4,075.00
10052451 IV-D AGENCY-CHILD SUPPORT									
511100	SALARIES PERMANENT REGULAR	416,547.61	451,868.83	482,409.30	211,957.09	480,243.00	467,283.00	491,560.00	11,317.00
511900	LONGEVITY-FULL TIME	3,314.80	3,514.80	3,366.47	158.33	3,575.00	3,173.00	3,175.00	-400.00
514100	FICA & MEDICARE TAX	30,087.54	32,923.97	35,339.57	15,475.90	37,012.00	34,778.00	37,847.00	835.00
514200	RETIREMENT-COUNTY SHARE	29,361.09	30,932.05	30,112.01	13,431.77	32,900.00	30,794.00	33,147.00	247.00
514400	HEALTH INSURANCE COUNTY SHARE	145,019.18	134,648.67	128,142.75	60,533.58	131,904.00	124,632.00	123,616.00	-8,288.00
514500	LIFE INSURANCE COUNTY SHARE	285.97	312.60	311.20	91.80	297.00	297.00	218.00	-79.00
514600	WORKERS COMPENSATION	376.98	363.38	248.88	148.29	339.00	339.00	297.00	-42.00
520900	CONTRACTED SERVICES	133,785.72	136,355.82	140,003.96	72,960.69	152,742.00	152,742.00	155,314.00	2,572.00
521100	MEDICAL EXAMINATIONS	4,010.50	2,827.50	2,628.25	911.40	7,500.00	3,500.00	5,000.00	-2,500.00
521900	OTHER PROFESSIONAL SERVICES	16,220.50	15,402.93	18,046.82	9,534.45	20,000.00	22,000.00	22,000.00	2,000.00
522500	TELEPHONE & DAIN LINE	1,133.92	1,038.63	1,241.63	475.06	2,000.00	2,000.00	2,000.00	0.00
523900	INTERPRETER FEES	509.64	348.20	558.40	142.80	1,000.00	1,000.00	1,000.00	0.00
531100	POSTAGE AND BOX RENT	12,534.95	11,795.36	13,091.09	6,924.90	18,000.00	16,000.00	16,000.00	-2,000.00
531200	OFFICE SUPPLIES AND EXPENSE	5,883.14	5,171.58	6,735.34	2,998.06	12,000.00	12,000.00	10,000.00	-2,000.00
531800	MIS DEPARTMENT CHARGEBACKS	21,845.35	22,672.85	20,165.52	12,772.45	25,166.00	25,166.00	19,429.00	-5,737.00
532400	MEMBERSHIP DUES	190.00	765.00	90.00	779.00	1,350.00	1,350.00	1,350.00	0.00
532800	TRAINING AND INSERVICE	1,793.00	2,245.00	2,011.00	80.00	2,500.00	2,500.00	2,500.00	0.00
533200	MILEAGE	1,598.32	1,053.36	1,105.41	304.22	1,500.00	1,500.00	1,500.00	0.00
533500	MEALS AND LODGING	2,070.01	2,113.60	1,167.86	54.23	2,500.00	2,500.00	2,500.00	0.00
537800	VITAL STATISTICS FEES	170.00	190.00	120.00	100.00	250.00	250.00	250.00	0.00
552100	OFFICIALS BONDS	701.08	701.08	701.08	701.08	1,150.00	1,150.00	1,150.00	0.00
TOTAL IV-D AGENCY-CHILD SUPPORT		827,439.30	857,245.21	887,596.54	410,535.10	933,928.00	904,954.00	929,853.00	-4,075.00
TOTAL DEPARTMENT REVENUE		-886,893.24	-893,112.85	-930,023.09	-262,192.40	-933,928.00	-943,053.00	-929,853.00	-4,075.00
TOTAL DEPARTMENT EXPENSE		827,439.30	857,245.21	887,596.54	410,535.10	933,928.00	904,954.00	929,853.00	-4,075.00
ADDITION TO (-)/USE OF FUND BALANCE		-59,453.94	-35,867.64	-42,426.55	148,342.70	0.00	-38,099.00	0.00	

DOG LICENSE FUND

Revenues

Licenses & Permits	27,108	27,314	25,898	24,000	28,000	24,000
Use of Fund Balance	164	0	1,228	0	0	0
Total Revenues	27,272	27,314	27,126	24,000	28,000	24,000

Expenses

Supplies & Services	27,272	27,187	27,126	23,535	28,000	24,000
Addition to Fund Balance	0	127	0	465	0	0
Total Expenses	27,272	27,314	27,126	24,000	28,000	24,000

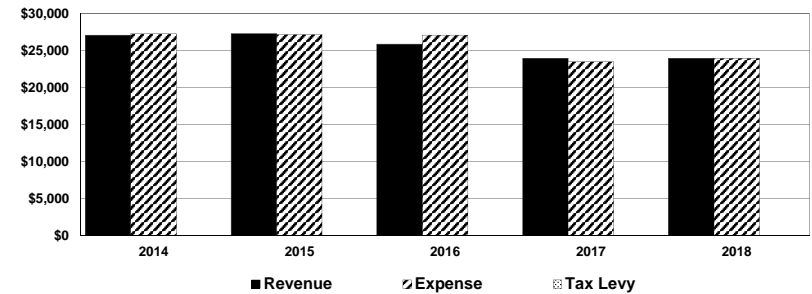
Beginning of Year Fund Balance	1,265	1,101	1,228	0		465
End of Year Fund Balance	1,101	1,228	0	465		465

\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
(4,000)	-14.29%	None	0	0
0	0.00%	2018 Total	0	0
(4,000)	-14.29%	2019	0	0
(4,000)	-14.29%	2020	0	0
0	0.00%	2021	0	0
(4,000)	-14.29%	2022	0	0

2018 Highlights & Issues on the Horizon

None

Revenue, Expense and Tax Levy



Fund: DOG LICENSE	2014	2015	2016	2017	2017	2017		Dollar
Department: COUNTY POUND	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
82026 DOG LICENSE REVENUE								
442100 DOG LICENSE FEES	-27,108.03	-27,314.15	-25,898.00	-18,857.40	-28,000.00	-24,000.00	-24,000.00	-4,000.00
TOTAL DOG LICENSE REVENUE	-27,108.03	-27,314.15	-25,898.00	-18,857.40	-28,000.00	-24,000.00	-24,000.00	-4,000.00
82026413 DOG FUND EXPENSES								
520100 CONSULTANT AND CONTRACTUAL	24,505.11	24,340.74	24,468.18	11,620.20	24,600.00	20,600.00	20,600.00	-4,000.00
531200 OFFICE SUPPLIES AND EXPENSE	412.69	448.27	401.80	0.00	450.00	0.00	450.00	0.00
532100 PUBLICATION OF LEGAL NOTICES	139.60	139.70	96.81	135.00	150.00	135.00	150.00	0.00
559200 LOCAL OFFICIALS REIMBURSE	2,215.00	2,258.00	2,159.00	0.00	2,800.00	2,800.00	2,800.00	0.00
TOTAL DOG FUND EXPENSES	27,272.40	27,186.71	27,125.79	11,755.20	28,000.00	23,535.00	24,000.00	-4,000.00
TOTAL DEPARTMENT REVENUE	-27,108.03	-27,314.15	-25,898.00	-18,857.40	-28,000.00	-24,000.00	-24,000.00	-4,000.00
TOTAL DEPARTMENT EXPENSE	27,272.40	27,186.71	27,125.79	11,755.20	28,000.00	23,535.00	24,000.00	-4,000.00
ADDITION TO (-)/USE OF FUND BALANCE	164.37	-127.44	1,227.79	-7,102.20	0.00	-465.00	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 that builds and sustains a healthy diverse community.

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 through collaboration 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

Specific Strategic Issues Addressed
Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)
Placemaking to support economic development
Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
Declining/unpredictable financial support (highways, medicaid, other)
Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
Changing statutory authority (state/feds) impeding local decision-making
Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity. Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult protective services)
Partnerships with outside agencies (drugs, interoperability)
Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Prevent communicable disease exposure and injury at licensed retail food and recreational establishments in Sauk County.	Track completion rate of inspections. Respond to all complaints and reported illness and injury associated with licensed facilities.	Conduct an annual routine inspection at 100% of facilities licensed by Environmental Health. Respond to 100% of complaints and reported illness or injury associated with licensed facilities.	6/30/2018
Evaluate and build Inspection and Licensing program through Quality Improvement and Performance Management Process.	Complete Quality Improvement (QI) projects in the inspection program.	Assure establishments have met Virginia Gerame Baker Act requirements.	7/1/2018
Assure a safe drinking water supply for Sauk County.	Track completion rate of well water testing and well inspections for the DNR Transient Non-Community (TNC)	Meet all DNR contract requirements.	12/31/2018
Work with the entire Health Department to become a Level III Health Department.	Obtain Level III Health Department status.	Complete documentation to prove requirements of the 140 rule have been met.	3/1/2018

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 Budget		FTE's	Key Outcome Indicator(s)
Human Health Hazards	Assessments and abatement of environmental concerns, utilizing the Wisconsin State Statutes and County Ordinance Ch 28, "Human Health Hazards". Human Health Hazards can include the following: discharge of toxic substances to the environment, contamination of drinking water, unsanitary housing conditions, discharge of raw sewage, improper garbage or solid waste disposal, and harboring disease carrying insects and vermin.	254.59 Sauk Co. Ord. Ch 28	User Fees / Misc.	\$0	0.35	32 investigations of the 207 contacts for Nuisances/Human Health Hazards in 2016. The number of contacts is a 25% increase from 2015.
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$22,741		
			Operating Expenses	\$6,085		
			TOTAL EXPENSES	\$28,826		
			COUNTY LEVY	\$28,826		

Environmental Health

Lead & Rabies	The lead program responds to reports of lead poisoning and Elevated Blood Lead Level (EBLL) as defined in State Statute 254.11. A household with a lead poisoned child is offered a preventative home visit to help reduce the child's lead level. A household with an EBLL (higher levels of lead poisoning) child shall receive a EBL investigation including an environmental assessment. Written orders shall be issued to abate all lead hazards.	Ch. 254.166	User Fees / Misc.	\$0	0.28	There were 26 contacts regarding lead, 11 issues investigated, and 3 home lead inspections completed in 2016.
			Grants	\$2,496		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$2,496		
			Wages & Benefits	\$23,046		
	Rabies exposures are caused by warm blooded animal bites. Once a bite is reported an investigation is conducted. Client education is provided and potential quarantine and testing of the animal.	CH 95.21	Operating Expenses	\$2,905		There were 211 total bites reports in 2016. 125 animals were quarantined, 60 tested.
			TOTAL EXPENSES	\$25,951		
			COUNTY LEVY	\$23,455		
			User Fees / Misc.	\$1,380		
			Grants	\$0		
Body Art Inspections and Licensing	Tattooing, body piercing, and other body art present a significant health hazard to the public due to the potential spread of blood borne pathogens. DSPS 221 has been promulgated for the purpose of regulating tattoo artists and body piercing establishments in order to protect public health and safety. Sauk County Ordinance Chapter 30 grants the Health Department additional regulatory authority over other body art procedures.	DSPS 221 CH 252.23 & 252.24 Sauk Co Ord Ch 30	Use of Carryforward	\$0	0.01	In 2016, 27 contacts and 5 issues were identified for tattoo and body piecing establishments. Nine routine inspections for tattoo/piercing were completed.
			TOTAL REVENUES	\$1,380		
			Wages & Benefits	\$887		
			Operating Expenses	\$479		
			TOTAL EXPENSES	\$1,366		
			COUNTY LEVY	(\$14)		
			User Fees / Misc.	\$1,500	0.09	In 2016 - 77 radon kits were provided to the public. There was 1 problem addressed and 56 contacts and 32 homes mitigated.
			Grants	\$7,719		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$9,219		
Radon	Radon is the second leading cause of lung cancer. The Sauk County Health Department serves as a Radon Information Center (RIC) for Columbia and Sauk Counties. Sauk County assists in evaluating the scope of our local radon problems by selling radon test kits and collecting test results. Education and awareness is provided to the public.	Ch 254.34	Wages & Benefits	\$7,146		
			Operating Expenses	\$2,016		
			TOTAL EXPENSES	\$9,162		
			COUNTY LEVY	(\$57)		
			User Fees / Misc.	\$517,795	6.53	504 establishments were inspected and licensed in 2016.
Full Agent Inspection & Licensing	On July 1, 2017 the Sauk County Health Department became a full agent of the Wisconsin Department of Agriculture, Trade and Consumer Protection for Food Service and Recreational Licensing. Under this contract, Sauk County licenses, inspects, and investigates complaints and implements enforcement actions for retail food establishments, pools and water attractions, lodging facilities, and campgrounds.	ATCP 72 ATCP 73 ATCP 75 ATCP 76 ATCP 78 ATCP 79 ATCP 75 Appendix	Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$517,795		
			Wages & Benefits	\$477,422		
			Operating Expenses	\$34,274		
			TOTAL EXPENSES	\$511,696		
			COUNTY LEVY	(\$6,099)		
DNR Well Water	Well water systems deemed to meet the definition of a transient non-community system are tested for bacteria and nitrates annually.	NR 812	User Fees / Misc.	\$0	0.22	In 2016 - 138 wells were sampled.
			Grants	\$28,415		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$28,415		
			Wages & Benefits	\$14,576		
			Operating Expenses	\$13,677		
			TOTAL EXPENSES	\$28,253		
			COUNTY LEVY	(\$162)		
			TOTAL REVENUES	\$559,305	7.48	
Totals			TOTAL EXPENSES	\$605,254		
			COUNTY LEVY	\$45,949		

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimated	2018 Budget
Number of DHS Limited Agent facilities inspected	369	184 (Ltd Agent Program Ended 6/30/17)	0
Number of DATCP facilities inspected	163	1,185	1,200
Number of DNR Well Inspections	141	143	145
Environmental Health Hazard Investigations and Follow Up (total of all contacts and issues)	207	225	250

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimated	2018 Budget
Percentage of establishments inspected through the Limited Agent contract.	Contract ended.	100%	100%	Contract ended
Percentage of establishments inspected through the DATCP program.	All facilities listed on the contract had an inspection.	100%	100%	100%
Percentage of wells tested through the DNR Well Water program.	All the wells listed in the contract had a water test completed.	100%	100%	100%

Health Departments

Oversight Committee: **Public Health Board**

Public Health Director

1.00 FTE

Public Health Deputy Director

1.00 FTE

Environmental Health

Environmental Health Manager

1.00 FTE

Registered Sanitarian

3.00 FTE

Environmental Health Technician

1.00 FTE

Program Assistant

1.00 FTE

Health Educator

Environmental Health 0.70 FTE
Public Health 0.30 FTE

Public Health

Nurse Supervisor

1.00 FTE

Public Health Nurse

5.00 FTE

Public Health Technician

0.75 FTE

**Home Health Aide
(Foot Clinic)**

1.07 FTE

**Health Educator /
Grants Coordinator**

1.00 FTE

**Public Health Nurse
(Nurse Family Partnership)**

3.73 FTE

Quality Improvement Coordinator

1.00 FTE

Accounting Assistant Specialist

1.00 FTE

Dental Hygienist Project

0.24 FTE

Financial Analyst

Public Health 0.55 FTE
Environmental Health 0.45 FTE

Women, Infants & Children (WIC)

Nutrition Programs Coordinator

1.00 FTE

Registered Dietitian

1.98 FTE

**Administrative Support /
Health Screener**

0.80 FTE

**Administrative Support /
Receptionist**

WIC 0.34 FTE
Public Health 0.33 FTE
Environmental Health 0.33 FTE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Public Health					
FTE Change	1.53	0.70	0.83	3.77	0.59
FTE Balance	12.08	12.78	13.61	17.38	17.97
Environmental Health					
FTE Change	0.00	0.65	0.17	2.26	0.65
FTE Balance	3.75	4.40	4.57	6.83	7.48
Women, Infants & Children (WIC)					
FTE Change	0.00	2.50	-1.93	-0.21	-0.90
FTE Balance	4.66	7.16	5.23	5.02	4.12
Total					
FTE Change	1.53	3.85	-0.93	5.82	0.34
FTE Balance	20.49	24.34	23.41	29.23	29.57

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ENVIRONMENTAL HEALTH											
<u>Revenues</u>											
Tax Levy	10,105	34,165	33,373	32,955	32,955	45,949	12,994	39.43%	None	0	0
Grants & Aids	184,391	214,063	275,774	36,761	48,397	38,630	(9,767)	-20.18%			
Licenses & Permits	67,582	71,334	74,152	515,995	469,480	517,135	47,655	10.15%	2018 Total	0	0
User Fees	1,074	1,368	1,663	1,500	1,500	1,500	0	0.00%			
Intergovernmental	20,816	30,273	31,974	0	0	0	0	0.00%			
Miscellaneous	5,593	7,108	13,328	2,500	0	2,040	2,040	0.00%	2019	0	0
Use of Fund Balance	0	0	24,194	82,077	82,077	0	(82,077)	-100.00%	2020	0	0
									2021	0	0
									2022	0	0
Total Revenues	289,561	358,311	454,458	671,788	634,409	605,254	(29,155)	-4.60%			
<u>Expenses</u>											
Labor	159,609	196,763	287,795	353,722	353,631	404,206	50,575	14.30%			
Labor Benefits	58,556	71,395	105,993	142,565	142,565	141,612	(953)	-0.67%			
Supplies & Services	37,105	41,741	60,670	150,501	138,213	59,436	(78,777)	-57.00%			
Capital Outlay	0	0	0	25,000	0	0	0	0.00%			
Addition to Fund Balance	34,291	48,412	0	0	0	0	0	0.00%			
Total Expenses	289,561	358,311	454,458	671,788	634,409	605,254	(29,155)	-4.60%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2018 Highlights & Issues on the Horizon

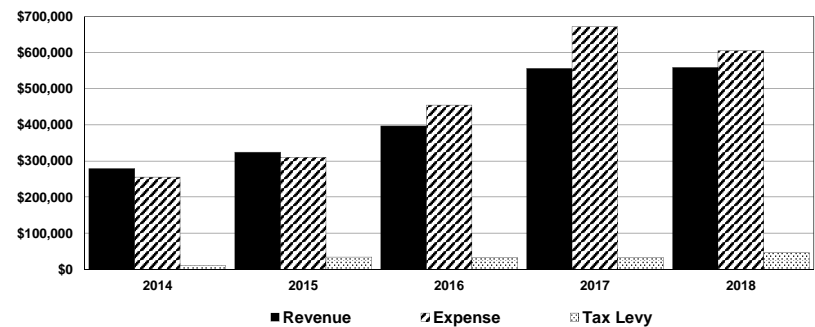
A number of interrelated events are affected the Environmental Health budget beginning in 2019.

The South Central Environmental Health Consortium (with Sauk, Adams and Juneau Counties) dissolved effective December 31, 2016.

Sauk County has expanded its services due to the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) merger with the Wisconsin Department of Health Services (DHS). Sauk County was already a full agent for DATCP, but will now be becoming a full agent for DHS. This means adding approximately 1,014 inspections of high complexity restaurants, pools, water attractions.

Both of these changes necessitated an increase in staff for the program.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: ENVIRONMENTAL HEALTH		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10048 ENVIRONMENTAL HEALTH REVENUE									
411100	GENERAL PROPERTY TAXES	-10,105.00	-34,165.00	-33,373.00	-16,477.50	-32,955.00	-32,955.00	-45,949.00	12,994.00
424160	PREVENTION GRANT	-7,213.00	-15,492.00	-18,223.36	0.00	-9,140.00	0.00	0.00	-9,140.00
424170	LEAD GRANT	-5,624.00	-5,621.00	-4,183.00	0.00	-2,496.00	0.00	-2,496.00	0.00
424201	RETAIL FOOD LICENSES	-65,651.55	-69,524.75	-72,356.50	-316,152.00	-467,428.00	-478,357.00	-474,022.00	6,594.00
424350	RADON TESTING GRANT	-7,676.00	-4,227.00	-8,310.00	-1,472.00	-7,676.00	-7,676.00	-7,719.00	43.00
424492	TRANSIENT WELL WATER	-85,750.00	-86,055.00	-94,290.00	-11,799.75	-29,085.00	-29,085.00	-28,415.00	-670.00
424493	SANITATION PROGRAM	-78,128.00	-102,668.00	-141,323.20	0.00	0.00	0.00	0.00	0.00
424495	TAKING ACTION DATA GRANT	0.00	0.00	-9,444.00	0.00	0.00	0.00	0.00	0.00
441500	TATTOO LICENSES	-1,930.50	-1,809.00	-1,795.50	-950.50	-2,052.00	-1,638.00	-1,380.00	-672.00
441520	DATCP PLAN REVIEWS	0.00	0.00	0.00	-1,500.00	0.00	-2,000.00	-1,200.00	1,200.00
441530	DATCP PRE-INSPECTIONS	0.00	0.00	0.00	-19,439.00	0.00	-33,000.00	-33,333.00	33,333.00
441540	DATCP RE-INSPECTIONS	0.00	0.00	0.00	-612.00	0.00	-1,000.00	-7,200.00	7,200.00
442400	LATE FEES	0.00	0.00	0.00	-10.00	0.00	0.00	0.00	0.00
465110	RADON TESTING KIT SALES	-1,073.50	-1,368.30	-1,663.20	-511.10	-1,500.00	-1,500.00	-1,500.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-20,816.00	-30,273.00	-31,974.00	0.00	0.00	0.00	0.00	0.00
484160	MISCELLANEOUS REVENUES	-5,593.21	-7,108.25	-9,929.36	-850.48	0.00	-2,500.00	-2,040.00	2,040.00
486300	INSURANCE RECOVERIES	0.00	0.00	-3,399.15	0.00	0.00	0.00	0.00	0.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-82,077.00	0.00	0.00	-82,077.00
TOTAL ENVIRONMENTAL HEALTH REVENUE		-289,560.76	-358,311.30	-430,264.27	-369,774.33	-634,409.00	-589,711.00	-605,254.00	-29,155.00
10048410 ENVIRONMENTAL HEALTH PROGRAM									
511100	SALARIES PERMANENT REGULAR	134,422.27	150,405.83	207,061.52	132,397.45	300,443.00	300,443.00	324,313.00	23,870.00
511200	SALARIES-PERMANENT-OVERTIME	49.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	100.00	120.00	140.00	0.00	232.00	323.00	321.00	89.00
512100	WAGES-PART TIME	24,880.63	46,059.69	80,322.60	16,952.86	52,739.00	52,739.00	79,293.00	26,554.00
512200	WAGES-PART TIME-OVERTIME	0.00	0.00	73.15	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	157.40	177.40	197.40	0.00	217.00	217.00	279.00	62.00
514100	FICA & MEDICARE TAX	11,833.74	14,528.04	21,112.70	11,002.52	27,052.00	27,052.00	30,922.00	3,870.00
514200	RETIREMENT-COUNTY SHARE	9,784.46	13,365.99	18,454.06	10,155.85	24,047.00	24,047.00	27,082.00	3,035.00
514400	HEALTH INSURANCE COUNTY SHARE	35,330.07	41,619.00	61,798.50	35,754.09	87,660.00	87,660.00	79,685.00	-7,975.00
514500	LIFE INSURANCE COUNTY SHARE	9.47	12.82	72.39	18.04	45.00	45.00	51.00	6.00
514600	WORKERS COMPENSATION	1,598.09	1,869.25	1,981.50	1,552.77	3,761.00	3,761.00	3,872.00	111.00
514800	UNEMPLOYMENT	0.00	0.00	2,574.02	0.00	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	4,116.93	4,530.34	10,984.36	211.40	5,000.00	5,000.00	5,000.00	0.00
522100	WATER TREATMENT	13,853.11	14,246.96	13,996.27	4,287.00	4,785.00	4,785.00	4,785.00	0.00
522500	TELEPHONE & DAIN LINE	1,233.31	1,554.46	2,253.40	1,221.43	3,900.00	6,000.00	6,000.00	2,100.00
531100	POSTAGE AND BOX RENT	1,805.02	2,679.16	2,815.23	1,296.43	4,470.00	4,470.00	3,000.00	-1,470.00
531200	OFFICE SUPPLIES AND EXPENSE	1,190.10	1,272.57	5,616.09	869.68	2,500.00	3,000.00	4,000.00	1,500.00
531800	MIS DEPARTMENT CHARGEBACKS	4,592.89	2,719.62	3,847.15	4,004.40	8,881.00	8,881.00	9,248.00	367.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: ENVIRONMENTAL HEALTH	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10048410 ENVIRONMENTAL HEALTH PROGRAM								
532800 TRAINING AND INSERVICE	1,650.00	2,250.00	2,265.00	2,437.00	5,000.00	5,000.00	5,000.00	0.00
533200 MILEAGE	430.64	2,694.09	2,986.20	339.20	4,000.00	4,000.00	4,000.00	0.00
533500 MEALS AND LODGING	96.22	686.52	1,069.08	1,433.95	750.00	1,188.00	2,462.00	1,712.00
534800 EDUCATIONAL SUPPLIES	0.00	0.00	0.00	0.00	1,000.00	10,000.00	5,000.00	4,000.00
534900 PROJECT SUPPLIES	2,719.00	4,240.67	6,594.56	622.14	87,077.00	87,077.00	3,058.00	-84,019.00
535100 VEHICLE FUEL	2,751.78	1,978.24	1,837.68	453.46	5,500.00	5,500.00	2,883.00	-2,617.00
535200 VEHICLE MAINTENANCE AND REPAIR	1,361.99	2,258.31	5,809.72	975.45	4,000.00	4,000.00	3,500.00	-500.00
537900 LICENSE/CERTIFICATION RENEWALS	540.00	0.00	0.00	0.00	750.00	1,000.00	1,000.00	250.00
551000 INSURANCE	764.38	630.28	595.38	0.00	600.00	600.00	500.00	-100.00
581900 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00
TOTAL ENVIRONMENTAL HEALTH PROGRAM	255,270.67	309,899.24	454,457.96	225,985.12	634,409.00	671,788.00	605,254.00	-29,155.00
TOTAL DEPARTMENT REVENUE	-289,560.76	-358,311.30	-430,264.27	-369,774.33	-634,409.00	-589,711.00	-605,254.00	-29,155.00
TOTAL DEPARTMENT EXPENSE	255,270.67	309,899.24	454,457.96	225,985.12	634,409.00	671,788.00	605,254.00	-29,155.00
ADDITION TO (-)/USE OF FUND BALANCE	-34,290.09	-48,412.06	24,193.69	-143,789.21	0.00	82,077.00	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. We continue to look for options for campus expansion that will best serve the residents of Sauk County. Sauk County Health Care Center focuses on a team-oriented environment while remaining fiscally responsible and serving as a resource to the community.

Elements of Countywide Mission Fulfilled

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

Specific Strategic Issues Addressed

Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)

Declining/unpredictable financial support (highways, medicaid, other)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continue our strong presence in the community to maintain visibility of the Sauk County Health Care Center.	Question added to admission assessment form indicating how resident chose our facility.	Continue to hold 4 public relations events per year; at least 1 per quarter. The HCC management staff will review and add appropriate ways to enhance visibility through newspaper, community event involvement and radio.	12/31/2018
Improve staffing efficiencies throughout the facility.	Departments will remain within their budgeted dollars while improving options for internal advancement and overall employee satisfaction. Employee turnover rate will decrease by 2%	To improve staffing efficiencies by revising and redefining team members' roles and responsibilities throughout the facility. Continue to review current staffing systems and continue to research and recommend best practice staffing models. The staffing model recommendations shall take the following into consideration: Occupancy, resident centered high quality care, resident acuity, overtime reduction, and decreased employee turnover.	12/31/2018
Develop a strategic plan for the Sauk County Health Care Center.	Board of Trustees will begin needs assessment and planning to further develop campus in 2018 that will begin construction in early 2019	Continue working with Board of Trustees, Functional Group and Sauk County Board of Supervisors to determine the feasibility and probability of a campus expansion option for the Sauk County Health Care Campus that address the issue of affordable housing for Sauk County.	ongoing
Continual review for additional revenue streams to offset costs of the Sauk County Health Care Center	Leading Choice Network Participation with expectation to increase referral options and increase occupancy rate overall	Contact and explore relationships/contracts with insurance companies, hospice, outpatient therapy and other groups to find alternative sources of funding.	ongoing
Work on alignment with local health providers as a preferred provider with focus on national health care reform act.	Rehospitalization rate tracked since 2014. 2016 rate 7.0% 2017 rate to date 6.3%. Maintain rate as this is well below state average of 18.8% and national average of 21.1%	Work on reducing readmission rates for SCHCC. Explore Accountable Care Organizations and determine where SCHCC will be best aligned for sustainability	12/31/2018

Health Care Center

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 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.	HFS 132	User Fees / Bad Debt / Misc	(\$35,000)	3.00	
			Grants	\$726,877		
			Sales Tax from Gen'l Fund for Debt Service	\$1,132,167		
			Other Revenues & Bed Tax	(\$155,480)		
			Use of Fund Balance	\$730,000		
			TOTAL REVENUES	\$2,398,564		
			Wages & Benefits	\$215,366		
			Operating Expenses	\$1,399,425		
			Debt Service	\$1,132,167		
TOTAL EXPENSES	\$2,746,958					
COUNTY LEVY	\$348,394					
Human Resources	Responsible for assisting department heads with the resolution of employee issues, hiring and orienting new employees, and payroll and benefits tasks.	HFS 132	User Fees / Misc	\$0	1.00	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$77,713		
			Operating Expenses	\$11,750		
			TOTAL EXPENSES	\$89,463		
COUNTY LEVY	\$89,463					
Skilled Nursing Facility	Provides skilled nursing for short and long term rehabilitative care to Sauk County and surrounding communities' residents.	HFS 132	User Fees / Misc	\$7,164,016	89.82	
			Grants	\$0		
			TOTAL REVENUES	\$7,164,016		
			Operating Expenses	\$504,500		
			TOTAL EXPENSES	\$5,819,066		
			COUNTY LEVY	(\$1,344,950)		
Occupational Therapy	Enhances the lives of residents by keeping them at their highest functional level by providing skilled therapy and restorative care.		User Fees / Misc	\$0	1.00	
			TOTAL REVENUES	\$0		
			TOTAL EXPENSES	\$216,999		
			COUNTY LEVY	\$216,999		
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.	HFS 132	User Fees / Misc	\$3,100	3.90	
			Grants	\$0		
			TOTAL REVENUES	\$3,100		
			Operating Expenses	\$13,250		
			TOTAL EXPENSES	\$288,574		
COUNTY LEVY	\$285,474					
Medical Doctor	Physician monitoring	HFS 132	User Fees / Misc	\$0	-	
			TOTAL REVENUES	\$0		
			COUNTY LEVY	\$18,000		
Medical Records	Medical records/privacy documentation	HFS 132	User Fees / Misc	\$0	2.00	
			TOTAL REVENUES	\$0		
			TOTAL EXPENSES	\$138,426		
			COUNTY LEVY	\$138,426		
Social Work	Responsible for discharge planning and resource referrals, psychosocial assistance, and aiding residents with transitional placement issues.	HFS 132	User Fees / Misc	\$0	1.00	
			TOTAL REVENUES	\$0		
			TOTAL EXPENSES	\$94,881		
			COUNTY LEVY	\$94,881		
Dietary	Prepare and distribute nutritious, good tasting meals while adhering to physician ordered diets.	HFS 132	User Fees / Misc	\$203,000	13.05	
			TOTAL REVENUES	\$203,000		
			Wages & Benefits	\$630,688		
			Operating Expenses	\$440,400		
			TOTAL EXPENSES	\$1,071,088		
			COUNTY LEVY	\$868,088		

Health Care Center

Maintenance	Maintain physical plant and grounds of the Sauk County Health Care Center.	life safety code	User Fees / Misc	\$0	4.00	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$274,749		
			Operating Expenses	\$265,350		
			TOTAL EXPENSES	\$540,099		
Environmental Services	Maintain housekeeping tasks for facility and residents. Launder clothes and linens for facility and residents.		COUNTY LEVY	\$540,099	12.20	
			User Fees / Misc	\$0		
			TOTAL REVENUES	\$0		
			TOTAL EXPENSES	\$672,424		
			COUNTY LEVY	\$672,424		
Administration	Manage oversight of skilled nursing facility	HFS 132	User Fees / Misc	\$0	2.00	
			TOTAL REVENUES	\$0		
			TOTAL EXPENSES	\$208,646		
			COUNTY LEVY	\$208,646		
			User Fees / Misc	\$0		
Home Care	Service discontinued for 2017. Some expenditures remaining for 2017 closing costs		Grants	\$0	-	
			TOTAL REVENUES	\$0		
			Operating Expenses	\$4,700		
			TOTAL EXPENSES	\$4,700		
			COUNTY LEVY	\$4,700		
Foot Clinic	Service discontinued for 2017		User Fees / Misc	\$0	-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
Outlay	Nursing equipment Wheelchairs Full Body or Stand to Lift Scale Carpet Dining room chairs OT/PT equipment Painting & Plastering Hi/Low Beds Mattresses Assisted Living		COUNTY LEVY	\$0	-	
			\$6,000	Use of Fund Balance		
			\$6,000	Other Revenues & Bed Tax		
			\$7,000	Transfer from General Fund		
			\$30,000	TOTAL REVENUES		
Totals			\$5,000	Wages & Benefits	132.97	
			\$5,000	Operating Expenses		
			\$5,000	TOTAL EXPENSES		
			\$10,000	\$566,000		
			\$7,000	COUNTY LEVY		
			\$485,000	\$81,000		
			TOTAL REVENUES	\$10,253,680		
			TOTAL EXPENSES	\$12,475,324		
			COUNTY LEVY	\$2,221,644		

Output Measures - How much are we doing?

Description	2016 Actual	2017 Estimate	2018 Budget
Deficiency Free Survey	3	Deficiency free survey	Deficiency free
Average Daily census as a % of licensed beds	94%	90%	92%
Reduce Complaint Surveys	1	1	0
Reduce number of life safety code citations	5	3	2
Resident days served	26,953	25,937	26,000

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

Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Reduce or keep Rehospitalization rate at or below national average	Lower hospitalization rates make SNFs more attractive to ACOs to ensure referrals for services continue to come in	7.0%	6.3% YTD	8.0% National average is 21.1%
Successful discharges to community	Discharge planning that is successful leads to less readmissions to ER/Hospital reducing overall burden to healthcare and county systems	not measurable in 2016	61.7%	62% National average is 56.1%
Reduce employee turnover rate by 1%	Employees are engaged and satisfied in their work for the county	27.0%	27.0%	26.0%
Facility overtime hours reduction or maintain below 2% of hours worked	Decreased tax levy burden along with avoiding staff burnout and turnover	*6000	5,500	5537.40 (2%)
Short term residents will improve function prior to discharge	Successful rehabilitation services are being provided at the HCC	4.0%	4.2%	4.0%

Health Care Center

Oversight Committee: **Health Care Center**

Administrator
1.00 FTE

Environmental Services Supervisor 1.00 FTE	Chief Engineer 1.00 FTE	Director of Nursing - Registered Nurse (RN) 1.00 FTE	Activities Director 1.00 FTE	Social Worker 1.00 FTE	Business Manager 1.00 FTE
Environmental Services Staff 11.20 FTE	Maintenance / Security 3.00 FTE	Assistant Director of Nursing - RN 1.00 FTE	Activity Therapy Aide 2.90 FTE		Billing Specialist 2.00 FTE
		Staff Development Coordinator - RN 1.00 FTE			
Food Services Supervisor 1.00 FTE	Medical Records Supervisor 1.00 FTE	RN Supervisor 5.50 FTE			Personnel Clerk 1.00 FTE
Cook 5.00 FTE	Medical Records Clerk 1.00 FTE	Registered Nurse Regular 6.20 FTE Casual 0.24 FTE			
Dining Assistant 7.05 FTE		Licensed Practical Nurse (LPN) 7.40 FTE			Administrative Assistant Admissions 1.00 FTE
		Certified Nursing Assistant (CNA) Regular 58.30 FTE Casual 6.18 FTE			
		Certified Occupational Therapy Aide 1.00 FTE			
		Nursing Administrative Assistant 1.00 FTE			
		Health Unit Coordinator 2.00 FTE			

	2014	2015	2016	2017	2018
Health Care Center					
FTE Change	-0.47	8.89	-1.62	-8.16	-0.24
FTE Balance	134.10	142.99	141.37	133.21	132.97
Home Care					
FTE Change	-1.55	-5.90	Combined	Combined	Combined
FTE Balance	5.90	0.00	Into HCC	Into HCC	Into HCC
Combined					
FTE Change	-2.02	2.99	-1.62	-8.16	-0.24
FTE Balance	140.00	142.99	141.37	133.21	132.97

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HEALTH CARE CENTER											
<u>Revenues</u>											
Tax Levy	1,716,976	2,085,753	2,114,685	2,313,610	2,313,610	2,221,642	(91,968)	-3.98%	Full Body or Stand to Lift Scale (up to 60	7,000	7,000
Grants & Aids	662,848	938,846	824,815	730,000	730,000	726,877	(3,123)	-0.43%	Wheelchairs	6,000	6,000
User Fees	6,022,734	6,318,538	6,375,734	5,876,417	6,537,820	6,974,536	436,716	6.68%	Nursing Equipment	6,000	6,000
Intergovernmental	0	272,356	172,421	195,000	195,000	195,000	0	0.00%	Mattresses (all types)	7,000	7,000
Donations	2,187	2,576	54,606	2,500	2,500	2,500	0	0.00%	OT/PT Equipment	5,000	5,000
Interest	2,137	2,556	7,557	7,000	4,600	7,000	2,400	52.17%	Dining Room Chair replacement	5,000	5,000
Miscellaneous	101	323	(270)	600	600	600	0	0.00%	Painting / Plastering	5,000	5,000
Transfer from other Funds	1,276,071	1,285,626	1,219,401	1,169,940	1,321,488	1,617,167	295,679	22.37%	Hi/Low Beds	10,000	10,000
Use of Fund Balance	357,416	0	0	0	837,532	730,000	(107,532)	-12.84%	Carpet Replacement	20,000	20,000
									Dishwasher	10,000	10,000
									Assisted Living Facility	485,000	0
Total Revenues	10,040,470	10,906,574	10,768,949	10,295,067	11,943,150	12,475,322	532,172	4.46%			
<u>Expenses</u>											
Labor	4,844,842	5,220,738	5,203,137	4,781,279	5,312,876	5,456,946	144,070	2.71%	2018 Total	566,000	81,000
Labor Benefits	2,223,028	2,095,063	2,457,936	2,351,113	2,411,159	2,439,834	28,675	1.19%			
Supplies & Services	1,818,024	2,023,213	1,967,466	1,997,644	2,185,467	2,146,498	(38,969)	-1.78%	2019	4,540,000	40,000
Principal Redemption	0	0	0	0	856,208	820,000	(36,208)	-4.23%	2020	40,000	40,000
Interest Payments	489,598	378,461	359,882	392,248	349,840	312,167	(37,673)	-10.77%	2021	40,000	40,000
Capital Outlay	0	0	0	0	93,000	566,000	473,000	508.60%	2022	40,000	40,000
Transfer to General Fund	664,978	696,046	707,506	737,000	734,600	733,877	(723)	-0.10%			
Addition to Fund Balance	0	493,054	73,022	35,783	0	0	0	0.00%			
Total Expenses	10,040,470	10,906,574	10,768,949	10,295,067	11,943,150	12,475,322	532,172	4.46%			
Beginning of Year Fund Balance	2,757,618	4,035,191	4,528,245	4,601,267		4,637,050					
End of Year Fund Balance	2,400,202	4,528,245	4,601,267	4,637,050		3,907,050					

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.
2015 Beginning fund balance restated to add \$1,634,989 due to implementation of new accounting standard for pensions.

Home Care transferred to Health Care Center in 2015, then closed at the end of 2016.

2018 Highlights & Issues on the Horizon

Decreased Vacancy factor savings back to prior levels as new sources of revenue have been generated to offset costs. We will continue to look at staffing model changes and overall efficiencies with staffing to help reduce tax levy burden in future years.

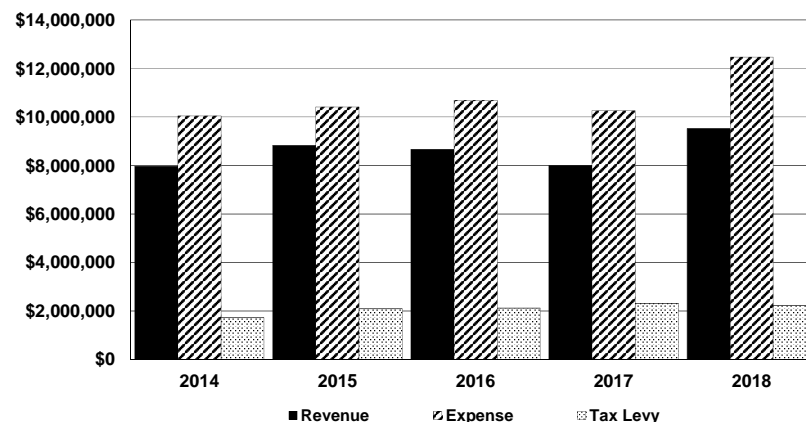
Increase in projected revenues for HCC from 2017 with new contracts established with Leading choice network and increased revenue streams from Family Care Managed Care Organizations. Despite lower census HCC did see an increase in Medicare Census which reimburses at a much higher rate than other revenues. Despite uncertainty with federal administration changes and potential changes to Medicare and Medicaid funding, CMS did approve a 1% increase to Medicare payments and our state budget allotted a 2% increase in Medicaid funding for 2018.

Reduction of Debt Service by 6% reducing overall expense burden.

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

Medicare and Medicaid funding uncertainty.

Revenue, Expense and Tax Levy

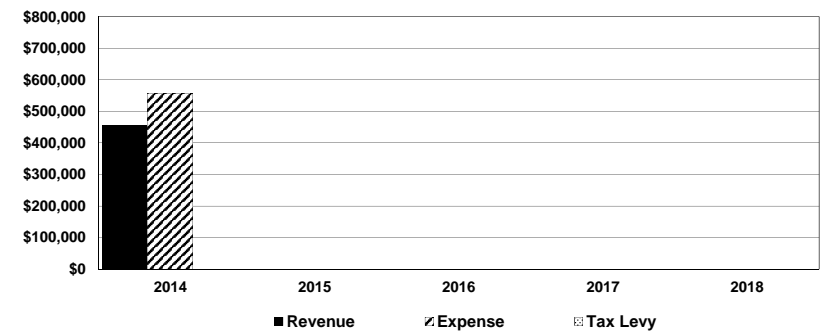


	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HOME CARE											
<u>Revenues</u>											
Tax Levy	49,790	0	0	0	0	0	0	0.00%	None	0	0
Grants & Aids	327,983	0	0	0	0	0	0	0.00%			
User Fees	111,474	0	0	0	0	0	0	0.00%	2018 Total	0	0
Intergovernmental	16,415	0	0	0	0	0	0	0.00%			
Donations	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	51,183	0	0	0	0	0	0	0.00%	2019	0	0
									2020	0	0
Total Revenues	556,845	0	0	0	0	0	0	0.00%	2021	0	0
									2022	0	0
<u>Expenses</u>											
Labor	266,377	0	0	0	0	0	0	0.00%			
Labor Benefits	108,828	0	0	0	0	0	0	0.00%			
Supplies & Services	181,640	0	0	0	0	0	0	0.00%			
Total Expenses	556,845	0	0	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 in 2015.										

2018 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		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
60007110 HCC ACCOUNTING ADMINISTRATIVE									
514100	FICA & MEDICARE TAX	244.98	195.16	329.09	126.33	321.00	321.00	321.00	0.00
514600	WORKERS COMPENSATION	3.00	2.04	2.30	1.21	3.00	3.00	3.00	0.00
515800	PER DIEM COMMITTEE	3,200.00	2,550.00	4,300.00	1,650.00	4,200.00	4,200.00	4,200.00	0.00
522500	TELEPHONE & DAIN LINE	18,489.94	18,832.63	17,640.94	6,030.84	21,000.00	14,240.00	15,000.00	-6,000.00
531800	MIS DEPARTMENT CHARGEBACKS	55,834.64	54,662.50	69,431.45	41,830.40	70,455.00	54,090.00	88,789.00	18,334.00
532200	SUBSCRIPTIONS	8,711.93	7,912.06	13,386.16	11,829.87	15,000.00	11,829.00	13,000.00	-2,000.00
533200	MILEAGE	1,123.36	1,132.28	1,782.87	745.88	1,800.00	1,800.00	1,800.00	0.00
537900	LICENSE RENEWALS	1,184.00	492.00	642.00	0.00	800.00	800.00	800.00	0.00
551100	INSURANCE-BLDGS/CONTENTS/EXTEN	6,005.58	6,512.05	6,743.76	1,523.71	6,750.00	6,750.00	6,750.00	0.00
551200	INSURANCE-VEHICLE LIABILITY	1,519.58	1,253.01	2,074.44	0.00	1,300.00	1,300.00	1,300.00	0.00
551600	INSURANCE-MONIES & SECURITIES	1,061.41	159.95	0.00	0.00	1,100.00	1,100.00	1,100.00	0.00
551900	INSURANCE-GENERAL LIABILITY	24,527.00	24,839.00	25,087.00	18,139.00	17,209.00	18,139.00	17,209.00	0.00
552100	OFFICIALS BONDS	1,063.59	1,063.59	1,063.59	163.59	0.00	0.00	0.00	0.00
552400	INSURANCE-VOLUNTEERS	125.00	125.00	160.00	75.30	200.00	0.00	200.00	0.00
554000	DEPRECIATION EXPENSE	468,329.31	466,084.86	464,885.29	240,000.00	480,000.00	465,000.00	480,000.00	0.00
581900	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	93,000.00	0.00	81,000.00	-12,000.00
TOTAL HCC ACCOUNTING ADMINISTRATIVE		591,423.32	585,816.13	607,528.89	322,116.13	713,138.00	579,572.00	711,472.00	-1,666.00
60007420 ACCOUNTING LABOR									
511100	SALARIES PERMANENT REGULAR	95,323.56	114,228.60	113,396.84	53,363.66	134,550.00	113,012.00	141,489.00	6,939.00
511800	SALARIES-NONPRODUCTIVE	21,913.76	17,282.40	21,211.23	9,058.49	0.00	21,538.00	0.00	0.00
511900	LONGEVITY-FULL TIME	818.29	878.29	938.29	0.00	998.00	998.00	1,058.00	60.00
514100	FICA & MEDICARE TAX	8,564.92	9,397.20	9,647.87	4,486.27	10,369.00	10,369.00	10,905.00	536.00
514200	RETIREMENT-COUNTY SHARE	8,160.07	7,777.61	17,221.79	4,230.28	9,217.00	9,217.00	9,551.00	334.00
514400	HEALTH INSURANCE COUNTY SHARE	37,701.10	34,803.03	37,304.68	22,621.54	35,889.00	35,889.00	47,696.00	11,807.00
514500	LIFE INSURANCE COUNTY SHARE	32.40	36.16	50.40	23.85	57.00	57.00	57.00	0.00
514600	WORKERS COMPENSATION	105.01	102.46	68.20	43.68	95.00	95.00	86.00	-9.00
TOTAL ACCOUNTING LABOR		172,619.11	184,505.75	199,839.30	93,827.77	191,175.00	191,175.00	210,842.00	19,667.00
60007425 ACCOUNTING OPERATIONS									
520900	CONTRACTED SERVICES	19,342.40	21,048.26	22,246.13	12,231.16	27,000.00	24,500.00	25,000.00	-2,000.00
521300	ACCOUNTING AND AUDITING	385.00	143.42	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	3,306.13	4,554.13	3,160.27	121.75	4,500.00	0.00	5,000.00	500.00
531200	OFFICE SUPPLIES AND EXPENSE	6,166.55	6,463.49	4,984.62	3,084.60	7,000.00	6,920.00	7,000.00	0.00
532200	SUBSCRIPTIONS	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	552.50	1,230.00	737.75	401.10	1,000.00	800.00	1,000.00	0.00
533200	MILEAGE	88.32	160.17	170.64	0.00	200.00	100.00	100.00	-100.00
539800	EQUIPMENT LEASE	1,476.00	1,360.96	888.98	738.99	1,500.00	1,250.00	1,500.00	0.00

Fund: HEALTH CARE CENTER	2014	2015	2016	2017	2017	2017		Dollar
Department: ACCOUNTING	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2018	Change
60007425 ACCOUNTING OPERATIONS								
561000 PRINCIPAL REDEMPTION	0.00	0.00	0.00	0.00	856,208.00	0.00	820,000.00	-36,208.00
562000 INTEREST EXPENSE	493,431.28	429,221.78	410,643.48	191,515.62	392,782.00	374,614.00	355,573.00	-37,209.00
TOTAL ACCOUNTING OPERATIONS	524,768.18	464,182.21	442,831.87	208,093.22	1,290,190.00	408,184.00	1,215,173.00	-75,017.00
TOTAL DEPARTMENT REVENUE								
TOTAL DEPARTMENT EXPENSE	1,288,810.61	1,234,504.09	1,250,200.06	624,037.12	2,194,503.00	1,178,931.00	2,137,487.00	-57,016.00
ADDITION TO (-)/USE OF FUND BALANCE	1,288,810.61	1,234,504.09	1,250,200.06	624,037.12	2,194,503.00	1,178,931.00	2,137,487.00	
60011420 PERSONNEL LABOR								
511100 SALARIES PERMANENT REGULAR	32,832.38	40,914.50	41,743.27	19,172.72	51,479.00	41,978.00	53,607.00	2,128.00
511800 SALARIES-NONPRODUCTIVE	10,446.60	9,944.61	8,920.40	4,276.82	0.00	8,800.00	0.00	0.00
511900 LONGEVITY-FULL TIME	300.00	320.00	340.00	0.00	360.00	340.00	380.00	20.00
514100 FICA & MEDICARE TAX	3,074.04	3,578.07	3,650.76	1,710.50	3,966.00	3,966.00	4,130.00	164.00
514200 RETIREMENT-COUNTY SHARE	3,063.70	2,974.83	6,561.20	1,594.54	3,525.00	3,525.00	3,617.00	92.00
514400 HEALTH INSURANCE COUNTY SHARE	15,564.96	14,455.25	14,893.28	7,515.72	15,031.00	15,326.00	15,899.00	868.00
514500 LIFE INSURANCE COUNTY SHARE	21.60	34.64	45.48	19.85	48.00	48.00	48.00	0.00
514600 WORKERS COMPENSATION	39.21	38.79	25.79	16.41	36.00	36.00	32.00	-4.00
TOTAL PERSONNEL LABOR	65,342.49	72,260.69	76,180.18	34,306.56	74,445.00	74,019.00	77,713.00	3,268.00
60011425 PERSONNEL OPERATIONS								
519200 PHYSICALS / OTHER BENEFITS	5,858.84	8,816.76	417.13	0.00	0.00	0.00	0.00	0.00
520900 CONTRACTED SERVICES	0.00	0.00	3,285.00	2,600.00	7,000.00	5,530.00	6,000.00	-1,000.00
532600 ADVERTISING	1,212.50	3,952.31	3,632.60	0.00	7,000.00	5,000.00	5,000.00	-2,000.00
532800 TRAINING AND INSERVICE	0.00	0.00	0.00	0.00	300.00	0.00	200.00	-100.00
533200 MILEAGE	39.20	0.00	16.20	0.00	75.00	0.00	50.00	-25.00
536100 REFERENCE CHECKS	759.75	1,440.24	420.00	219.85	1,000.00	440.00	500.00	-500.00
TOTAL PERSONNEL OPERATIONS	7,870.29	14,209.31	7,770.93	2,819.85	15,375.00	10,970.00	11,750.00	-3,625.00
TOTAL DEPARTMENT REVENUE								
TOTAL DEPARTMENT EXPENSE	73,212.78	86,470.00	83,951.11	37,126.41	89,820.00	84,989.00	89,463.00	-357.00
ADDITION TO (-)/USE OF FUND BALANCE	73,212.78	86,470.00	83,951.11	37,126.41	89,820.00	84,989.00	89,463.00	
60041 HOME CARE								
411100 GENERAL PROPERTY TAXES	0.00	-130,177.00	-125,887.00	-15,351.52	-30,703.00	-30,703.00	-4,700.00	-26,003.00
424500 MEDICARE	0.00	-230,942.43	-123,051.23	0.00	0.00	0.00	0.00	0.00
424510 MEDICAL ASSISTANCE / MEDICAID	0.00	-14,405.54	-1,809.79	0.00	0.00	0.00	0.00	0.00

Fund: HEALTH CARE CENTER Department: HOME CARE		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
60041 HOME CARE									
455600	HOME CARE INSURANCE	0.00	-43,754.33	-18,405.15	0.00	0.00	0.00	0.00	0.00
455610	HOME CARE VETERANS ADMIN	0.00	-6,130.34	-967.60	350.00	0.00	350.00	0.00	0.00
455620	HOME CARE PRIVATE PAY	0.00	-30.00	0.00	0.00	0.00	0.00	0.00	0.00
455645	HOME CARE PARTNERSHIP	0.00	-79,300.54	-85,245.85	-350.00	0.00	-350.00	0.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	0.00	0.00	-4,808.30	0.00	0.00	0.00	0.00	0.00
481100	INTEREST ON INVESTMENTS	0.00	-0.15	-0.20	-0.01	0.00	0.00	0.00	0.00
492100	TRANSFER FROM GENERAL FUND	0.00	-91,902.00	0.00	0.00	-115,440.00	0.00	0.00	-115,440.00
TOTAL HOME CARE		0.00	-596,642.33	-360,175.12	-15,351.53	-146,143.00	-30,703.00	-4,700.00	-141,443.00
60041420 HCC LABOR COSTS									
511100	SALARIES PERMANENT REGULAR	0.00	88,014.54	82,637.98	152.08	0.00	152.00	0.00	0.00
511800	FT WAGES NONPRODUCTIVE	0.00	6,896.72	10,870.18	152.08	0.00	152.00	0.00	0.00
511900	LONGEVITY-FULL TIME	0.00	0.00	198.49	0.00	0.00	0.00	0.00	0.00
512100	WAGES-PART TIME	0.00	5,246.67	0.00	0.00	0.00	0.00	0.00	0.00
512800	WAGES PART TIME NONPRODUCTIVE	0.00	227.88	0.00	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	0.00	235.57	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	0.00	7,494.53	7,094.73	23.27	0.00	23.00	0.00	0.00
514200	RETIREMENT-COUNTY SHARE	0.00	5,412.65	12,186.12	20.68	0.00	21.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	0.00	13,702.27	18,330.80	1,252.62	0.00	1,253.00	0.00	0.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	62.77	42.90	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	0.00	760.66	76.79	0.21	0.00	0.00	0.00	0.00
514800	UNEMPLOYMENT	0.00	1,629.00	3,965.00	0.00	115,440.00	0.00	0.00	-115,440.00
TOTAL HCC LABOR COSTS		0.00	129,683.26	135,402.99	1,600.94	115,440.00	1,601.00	0.00	-115,440.00
60041421 CERTIFIED NURSING ASSISTANTS									
512100	WAGES-PART TIME	0.00	20,467.44	171.34	0.00	0.00	0.00	0.00	0.00
512200	WAGES-PART TIME-OVERTIME	0.00	118.65	32.34	0.00	0.00	0.00	0.00	0.00
512800	WAGES PART TIME NONPRODUCTIVE	0.00	11,116.57	11,505.40	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	0.00	484.33	507.13	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	0.00	2,310.08	1,891.69	0.00	0.00	0.00	0.00	0.00
514200	RETIREMENT-COUNTY SHARE	0.00	1,958.73	3,497.71	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	0.00	2,184.86	2,675.20	255.38	0.00	0.00	0.00	0.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	24.99	26.24	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	0.00	377.08	323.14	0.00	0.00	0.00	0.00	0.00
TOTAL CERTIFIED NURSING ASSISTANTS		0.00	39,042.73	20,630.19	255.38	0.00	0.00	0.00	0.00
60041423 REGISTERED NURSES									
511100	SALARIES PERMANENT REGULAR	0.00	0.00	7,772.16	0.00	0.00	0.00	0.00	0.00

Fund: HEALTH CARE CENTER Department: HOME CARE		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
60041423 REGISTERED NURSES									
511800	FT WAGES NONPRODUCTIVE	0.00	0.00	971.52	0.00	0.00	0.00	0.00	0.00
512100	WAGES-PART TIME	0.00	125,282.19	63,437.83	0.00	0.00	0.00	0.00	0.00
512200	WAGES-PART TIME-OVERTIME	0.00	1,908.46	967.71	0.00	0.00	0.00	0.00	0.00
512800	WAGES PART TIME NONPRODUCTIVE	0.00	32,585.70	16,159.27	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	0.00	593.04	10.68	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	0.00	11,248.25	7,521.65	0.00	0.00	0.00	0.00	0.00
514200	RETIREMENT-COUNTY SHARE	0.00	9,760.48	13,350.19	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	0.00	39,849.54	25,948.11	1,127.36	0.00	0.00	0.00	0.00
514500	LIFE INSURANCE COUNTY SHARE	0.00	78.90	147.56	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	0.00	1,880.03	1,305.73	0.00	0.00	0.00	0.00	0.00
TOTAL REGISTERED NURSES		0.00	223,186.59	137,592.41	1,127.36	0.00	0.00	0.00	0.00
60041483 HOME NURSING PROGRAM									
520700	PHYSICAL THERAPY	0.00	50,630.86	17,605.70	0.00	0.00	0.00	0.00	0.00
520800	OCCUPATIONAL THERAPY	0.00	19,954.53	6,340.96	0.00	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	0.00	41,503.10	10,461.25	2,250.00	0.00	2,250.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	0.00	3,727.23	2,662.87	0.67	0.00	1.00	0.00	0.00
529300	SPEECH THERAPY	0.00	3,994.71	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	0.00	911.71	67.39	17.64	0.00	18.00	0.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	1,974.34	836.44	0.00	0.00	0.00	0.00	0.00
531500	FORMS AND PRINTING	0.00	944.11	7.00	0.00	0.00	0.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	682.50	39,359.54	25,441.86	10,421.84	30,703.00	30,703.00	4,700.00	-26,003.00
532200	SUBSCRIPTIONS	0.00	66.00	1,118.00	0.00	0.00	0.00	0.00	0.00
532400	MEMBERSHIP DUES	0.00	2,166.66	1,097.66	0.00	0.00	0.00	0.00	0.00
532600	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	0.00	1,195.00	308.75	0.00	0.00	0.00	0.00	0.00
533200	MILEAGE	0.00	15,496.92	9,691.41	0.00	0.00	0.00	0.00	0.00
533500	MEALS AND LODGING	0.00	10.00	170.00	0.00	0.00	0.00	0.00	0.00
534200	MEDICAL SUPPLIES	0.00	1,279.40	3,144.78	0.00	0.00	0.00	0.00	0.00
535100	VEHICLE FUEL / OIL	0.00	474.24	380.69	0.00	0.00	0.00	0.00	0.00
551900	INSURANCE-GENERAL LIABILITY	0.00	1,635.00	1,396.00	0.00	0.00	0.00	0.00	0.00
554000	DEPRECIATION EXPENSE-HM CARE	0.00	13,695.70	14,850.70	0.00	0.00	0.00	0.00	0.00
TOTAL HOME NURSING PROGRAM		682.50	199,019.05	95,581.46	12,690.15	30,703.00	32,972.00	4,700.00	-26,003.00
TOTAL DEPARTMENT REVENUE		0.00	-596,642.33	-360,175.12	-15,351.53	-146,143.00	-30,703.00	-4,700.00	-141,443.00
TOTAL DEPARTMENT EXPENSE		682.50	590,931.63	389,207.05	15,673.83	146,143.00	34,573.00	4,700.00	-141,443.00
ADDITION TO (-)/USE OF FUND BALANCE		682.50	-5,710.70	29,031.93	322.30	0.00	3,870.00	0.00	

Fund: HEALTH CARE CENTER Department: NURSING		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
60065421 NURSING CNA LABOR									
511100	SALARIES PERMANENT REGULAR	737,379.31	800,625.43	796,190.62	378,305.98	1,087,086.00	756,612.00	1,145,286.00	58,200.00
511200	SALARIES-PERMANENT-OVERTIME	52,420.69	74,241.51	67,725.70	26,285.62	42,457.00	56,602.00	43,523.00	1,066.00
511800	FT-WAGES NONPRODUCTIVE	148,293.32	146,607.69	158,810.09	66,574.38	0.00	133,149.00	0.00	0.00
511900	LONGEVITY-FULL TIME	7,281.68	5,840.12	6,216.91	242.06	6,968.00	6,968.00	5,473.00	-1,495.00
512100	WAGES-PART TIME	593,937.91	532,335.99	519,918.10	246,532.42	922,051.00	419,625.00	931,984.00	9,933.00
512200	WAGES-PART TIME-OVERTIME	55,255.32	50,220.33	52,001.57	21,549.70	18,795.00	56,892.00	19,007.00	212.00
512800	PT WAGES NONPRODUCTIVE	82,174.63	72,688.46	72,429.07	31,373.87	0.00	62,748.00	0.00	0.00
512900	LONGEVITY-PART TIME	1,312.69	1,599.18	1,503.03	0.00	2,059.00	2,059.00	1,725.00	-334.00
514100	FICA & MEDICARE TAX	121,720.86	123,670.19	120,731.27	55,915.03	159,075.00	159,075.00	164,246.00	5,171.00
514200	RETIREMENT-COUNTY SHARE	110,933.21	96,466.41	197,348.92	48,160.60	127,689.00	127,689.00	130,017.00	2,328.00
514400	HEALTH INSURANCE COUNTY SHARE	604,620.38	498,599.61	519,361.50	256,732.29	650,175.00	650,175.00	654,908.00	4,733.00
514500	LIFE INSURANCE COUNTY SHARE	504.92	382.52	537.61	179.13	496.00	496.00	406.00	-90.00
514600	WORKERS COMPENSATION	19,783.57	19,904.01	14,678.57	9,558.62	25,785.00	25,785.00	24,476.00	-1,309.00
514800	UNEMPLOYMENT	2,610.95	558.26	3,551.50	2,003.59	7,000.00	7,000.00	7,000.00	0.00
TOTAL NURSING CNA LABOR		2,538,229.44	2,423,739.71	2,531,004.46	1,143,413.29	3,049,636.00	2,464,875.00	3,128,051.00	78,415.00
60065422 LICENSED PRACTICAL NURSE LABOR									
511100	SALARIES PERMANENT REGULAR	78,503.96	78,001.40	88,760.72	41,510.25	112,543.00	88,681.00	116,652.00	4,109.00
511200	SALARIES-PERMANENT-OVERTIME	3,760.98	2,865.12	3,195.38	970.40	1,217.00	1,941.00	1,256.00	39.00
511800	SALARIES-NONPRODUCTIVE	16,274.96	16,433.44	21,499.56	12,937.44	0.00	28,898.00	0.00	0.00
511900	LONGEVITY-FULL TIME	487.57	527.57	1,303.20	0.00	942.00	942.00	981.00	39.00
512100	WAGES-PART TIME	349,846.55	328,747.39	290,372.02	116,816.49	291,903.00	233,633.00	295,408.00	3,505.00
512200	WAGES-PART TIME-OVERTIME	16,965.29	26,775.65	22,833.51	6,573.84	5,892.00	14,100.00	5,690.00	-202.00
512800	WAGES PART TIME NONPRODUCTIVE	60,597.70	58,886.31	57,130.67	22,630.40	0.00	51,731.00	0.00	0.00
512900	LONGEVITY-PART TIME	3,532.22	3,666.94	2,744.15	0.00	2,752.00	2,752.00	2,157.00	-595.00
514100	FICA & MEDICARE TAX	37,872.92	37,319.60	36,674.00	14,800.68	31,767.00	31,767.00	32,294.00	527.00
514200	RETIREMENT-COUNTY SHARE	36,087.99	30,823.99	62,044.55	13,520.88	28,237.00	28,237.00	28,284.00	47.00
514400	HEALTH INSURANCE COUNTY SHARE	126,679.07	104,769.06	102,113.81	50,170.28	92,636.00	92,636.00	107,717.00	15,081.00
514500	LIFE INSURANCE COUNTY SHARE	390.04	337.50	369.78	145.27	345.00	345.00	379.00	34.00
514600	WORKERS COMPENSATION	6,045.14	5,955.79	4,407.89	2,497.99	5,149.00	5,149.00	4,812.00	-337.00
TOTAL LICENSED PRACTICAL NURSE LABOR		737,044.39	695,109.76	693,449.24	282,573.92	573,383.00	580,812.00	595,630.00	22,247.00
60065423 REGISTERED NURSES LABOR									
511100	SALARIES PERMANENT REGULAR	282,615.47	353,920.27	338,369.95	158,773.55	425,417.00	317,547.00	436,954.00	11,537.00
511200	SALARIES-PERMANENT-OVERTIME	6,755.32	8,030.04	9,756.88	5,662.39	2,817.00	11,668.00	2,882.00	65.00
511800	SALARIES-NONPRODUCTIVE	45,645.17	41,161.05	48,229.89	40,457.28	0.00	65,000.00	0.00	0.00
511900	LONGEVITY-FULL TIME	1,194.73	289.58	658.89	0.00	530.00	530.00	819.00	289.00
512100	WAGES-PART TIME	478,167.23	453,516.65	534,945.12	229,852.03	584,606.00	536,440.00	596,143.00	11,537.00

Fund: HEALTH CARE CENTER Department: NURSING		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
60065423 REGISTERED NURSES LABOR									
512200	WAGES-PART TIME-OVERTIME	29,417.55	18,846.51	20,135.08	13,573.31	7,893.00	25,000.00	8,019.00	126.00
512800	WAGES PART TIME NONPRODUCTIVE	74,782.13	64,809.48	97,291.80	34,022.54	0.00	87,366.00	0.00	0.00
512900	LONGEVITY-PART TIME	1,837.08	2,568.33	2,422.11	92.90	2,796.00	2,796.00	1,772.00	-1,024.00
514100	FICA & MEDICARE TAX	67,895.97	69,023.85	76,845.61	35,456.86	78,340.00	78,340.00	80,064.00	1,724.00
514200	RETIREMENT-COUNTY SHARE	61,163.94	56,499.11	133,452.94	31,113.79	69,636.00	69,636.00	70,122.00	486.00
514400	HEALTH INSURANCE COUNTY SHARE	199,465.02	175,406.68	198,318.59	93,850.28	212,887.00	212,887.00	219,008.00	6,121.00
514500	LIFE INSURANCE COUNTY SHARE	566.24	433.82	474.20	146.40	453.00	453.00	327.00	-126.00
514600	WORKERS COMPENSATION	10,874.26	11,045.57	9,230.16	5,982.18	12,699.00	12,699.00	11,931.00	-768.00
TOTAL REGISTERED NURSES LABOR		1,260,380.11	1,255,550.94	1,470,131.22	648,983.51	1,398,074.00	1,420,362.00	1,428,041.00	29,967.00
60065424 HEALTH UNIT COORDINATOR									
511100	SALARIES PERMANENT REGULAR	44,913.84	49,851.09	48,289.65	24,677.35	65,341.00	57,119.00	66,248.00	907.00
511200	SALARIES-PERMANENT-OVERTIME	1,064.67	249.39	0.00	0.00	236.00	0.00	238.00	2.00
511800	SALARIES-NONPRODUCTIVE	8,219.95	9,692.67	10,308.68	4,801.47	0.00	11,783.00	0.00	0.00
511900	LONGEVITY-FULL TIME	1,016.62	1,056.24	1,094.01	0.00	1,136.00	1,136.00	1,214.00	78.00
514100	FICA & MEDICARE TAX	3,958.54	4,362.38	4,144.93	2,100.22	5,104.00	5,104.00	5,179.00	75.00
514200	RETIREMENT-COUNTY SHARE	3,810.73	3,682.05	7,685.56	2,004.56	4,536.00	4,536.00	4,536.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	31,072.64	28,686.50	29,472.36	15,031.44	30,063.00	30,063.00	31,797.00	1,734.00
514500	LIFE INSURANCE COUNTY SHARE	24.05	21.44	21.54	9.83	22.00	22.00	18.00	-4.00
514600	WORKERS COMPENSATION	638.30	708.42	519.78	365.55	827.00	827.00	772.00	-55.00
TOTAL HEALTH UNIT COORDINATOR		94,719.34	98,310.18	101,536.51	48,990.42	107,265.00	110,590.00	110,002.00	2,737.00
60065425 NURSING OPERATIONS									
520900	CONTRACTED SERVICES	0.00	298.00	82.96	0.00	0.00	0.00	0.00	0.00
520930	CONTRACTED RN	184.00	380.00	0.00	0.00	0.00	0.00	0.00	0.00
529100	PHARMACY SERVICES	0.00	0.00	0.00	0.00	2,000.00	0.00	1,000.00	-1,000.00
529200	PHARMACY EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	1,000.00	500.00	500.00	-500.00
529300	SPEECH THERAPY	54,773.99	38,081.76	25,448.91	20,229.99	50,000.00	32,147.00	45,000.00	-5,000.00
529500	PHYSICAL THERAPY PURCHASE SVCS	134,860.50	108,522.73	134,323.44	85,864.43	140,000.00	139,852.00	145,000.00	5,000.00
529550	PHYSICAL THERAPY SMALL EQUIP	260.17	188.51	21.96	0.00	2,000.00	1,500.00	1,500.00	-500.00
531400	SMALL EQUIPMENT	2,930.29	8,139.49	2,256.23	2,158.29	7,500.00	6,325.00	7,500.00	0.00
532200	SUBSCRIPTIONS	311.00	249.00	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	5,750.67	6,554.11	6,677.49	2,565.00	8,000.00	7,606.00	8,000.00	0.00
533200	MILEAGE	516.60	483.36	661.57	40.28	1,200.00	650.00	1,000.00	-200.00
533900	TRANSPORTATION	0.00	0.00	0.00	3,846.20	0.00	10,363.00	5,000.00	5,000.00
535900	EQUIPMENT AND MAINTENANCE	7,234.47	5,801.82	2,806.58	1,495.73	8,000.00	2,992.00	5,000.00	-3,000.00
538100	NON-CHARGEABLE SUPPLIES	70,634.99	68,259.22	73,929.19	33,082.67	80,000.00	74,650.00	80,000.00	0.00
538101	NON-CHARGEABLE MEDICARE A	4,926.50	5,176.01	128.63	0.00	0.00	0.00	0.00	0.00

Fund: HEALTH CARE CENTER Department: NURSING		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
60065425 NURSING OPERATIONS									
538200	INCONTINENT SUPPLIES	47,719.86	44,418.34	48,574.37	19,689.21	50,000.00	46,783.00	50,000.00	0.00
538300	OXYGEN EXPENSE	7,311.14	9,790.01	9,999.64	3,280.75	18,000.00	14,436.00	15,000.00	-3,000.00
538500	LAB & X-RAY & ANALGESICS	30,848.24	39,104.64	18,637.64	10,527.61	35,000.00	24,493.00	35,000.00	0.00
538600	PHARMACY DRUGS	56,588.41	81,786.05	72,932.37	34,632.18	80,000.00	79,698.00	80,000.00	0.00
538700	OTC DRUGS	13,978.19	15,557.85	25,589.50	8,571.00	20,000.00	21,612.00	20,000.00	0.00
539800	EQUIPMENT LEASE	4,719.00	6,444.10	0.00	0.00	5,000.00	1,300.00	5,000.00	0.00
TOTAL NURSING OPERATIONS		443,548.02	439,235.00	422,070.48	225,983.34	507,700.00	464,907.00	504,500.00	-3,200.00
60065426 NURSING ADMINISTRATIVE									
511100	SALARIES PERMANENT REGULAR	28,293.34	29,795.09	29,472.48	13,295.78	38,472.00	31,266.00	40,072.00	1,600.00
511200	SALARIES-PERMANENT-OVERTIME	909.17	923.70	391.20	130.14	0.00	200.00	0.00	0.00
511800	FT WAGES NONPRODUCTIVE	6,401.04	6,799.63	6,966.46	4,236.32	0.00	7,000.00	0.00	0.00
511900	LONGEVITY-FULL TIME	250.00	270.00	290.00	0.00	310.00	310.00	330.00	20.00
514100	FICA & MEDICARE TAX	2,629.91	2,827.86	2,848.97	1,329.38	2,967.00	2,967.00	3,091.00	124.00
514200	RETIREMENT-COUNTY SHARE	2,444.88	2,288.05	4,933.03	1,201.03	2,637.00	2,637.00	2,707.00	70.00
514400	HEALTH INSURANCE COUNTY SHARE	5,987.54	5,559.42	5,721.40	2,913.06	5,826.00	5,826.00	6,162.00	336.00
514500	LIFE INSURANCE COUNTY SHARE	9.84	15.60	19.84	8.55	21.00	21.00	21.00	0.00
514600	WORKERS COMPENSATION	409.46	440.07	333.21	218.97	481.00	481.00	461.00	-20.00
TOTAL NURSING ADMINISTRATIVE		47,335.18	48,919.42	50,976.59	23,333.23	50,714.00	50,708.00	52,844.00	2,130.00
TOTAL DEPARTMENT REVENUE		0.00							
TOTAL DEPARTMENT EXPENSE		5,121,256.48	4,960,865.01	5,269,168.50	2,373,277.71	5,686,772.00	5,092,254.00	5,819,068.00	132,296.00
ADDITION TO (-)/USE OF FUND BALANCE		5,121,256.48	4,960,865.01	5,269,168.50	2,373,277.71	5,686,772.00	5,092,254.00	5,819,068.00	
60080 HEALTH CARE CENTER REVENUE									
425010	RM BRD MEDICARE A	-983,625.53	-878,710.16	-939,037.96	-634,823.92	-925,000.00	-1,066,332.00	-1,125,000.00	200,000.00
425020	RM BRD MEDICAID	-4,741,854.55	-4,940,549.25	-4,781,271.30	-2,181,272.40	-4,893,300.00	-4,115,000.00	-4,991,166.00	97,866.00
425030	RM BRD INSURANCE	4,241.92	-17,112.08	-61,193.32	-66,079.32	-60,000.00	-88,393.00	-75,000.00	15,000.00
425040	RM BRD SWFA	-53,953.60	-28,400.61	-55,117.94	-95,288.00	-40,000.00	-125,000.00	-85,000.00	45,000.00
425050	RM BRD RPLCMT A	-43,507.91	-10,290.98	-11,080.00	-9,277.16	0.00	-12,000.00	-10,000.00	10,000.00
425200	CONTRACTUAL-MEDICARE A	156,538.14	86,690.45	124,333.56	41,612.37	120,000.00	120,000.00	120,000.00	0.00
425220	CONTRACTUAL-RPLCMT A	4,813.16	0.00	-1,378.76	-30.40	0.00	0.00	0.00	0.00
425250	MC COST REPORT SETTLEMENT	-22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451650	COPIER/POSTAGE/MISC	-238.32	-721.79	-273.02	-147.82	-800.00	-800.00	-800.00	0.00
455401	OUTPT PHYSICAL THER-MEDICARE B	-801.72	-1,038.97	-5,556.10	-450.00	-4,500.00	-2,500.00	-2,500.00	-2,000.00
455403	OUTPT PHYSICAL THER-MEDICAID	14.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455405	OUTPT PHYSICAL THER-INS	227.54	-1.02	6.16	0.00	0.00	0.00	0.00	0.00

Fund: HEALTH CARE CENTER Department: HEALTH CARE CENTER		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
60080 HEALTH CARE CENTER REVENUE									
455407	OUTPT PHYSICAL THER-SWFA	0.00	0.00	-0.18	0.00	0.00	0.00	0.00	0.00
455411	OUTPT OCCUP THER-MEDICARE B	0.00	0.00	0.00	-2,630.00	0.00	-3,000.00	-3,000.00	3,000.00
465280	TRANSPORTATION REVENUE	-10.50	-2,481.75	-5,377.65	-3,864.60	-2,000.00	-6,000.00	-6,000.00	4,000.00
465290	RM BRD SELF PAY	-1,529,697.08	-1,668,590.46	-1,614,046.46	-651,506.10	-1,750,000.00	-1,466,023.00	-1,750,000.00	0.00
465300	RADIOLOGY MEDICARE A	-6,314.83	-2,880.88	-5,127.39	-2,209.21	-5,000.00	-4,135.00	-5,000.00	0.00
465310	PHARMACY MEDICARE A	-49,621.00	-42,419.00	-43,992.00	-29,666.00	-40,000.00	-49,790.00	-45,000.00	5,000.00
465311	PHARMACY-PRIVATE PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465330	PHYSICAL THERAPY MEDICARE A	-268,425.00	-249,345.00	-286,560.00	-209,525.68	-275,000.00	-349,121.00	-300,000.00	25,000.00
465331	PHYSICAL THERAPY-MEDICARE B	-73,634.18	-54,212.61	-62,813.82	-42,630.00	-70,000.00	-65,000.00	-70,000.00	0.00
465332	PHYSICAL THERAPY-SELF PAY	0.00	-1,970.45	-257.60	-94.18	-1,000.00	-200.00	-500.00	-500.00
465333	PHYSICAL THERAPY-MEDICAID	-181.16	-88.74	-1,208.57	-59.96	-2,000.00	-351.00	-1,000.00	-1,000.00
465334	PHYSICAL THERAPY-RPLC A	-13,995.00	0.00	-2,925.00	-1,710.00	0.00	-3,420.00	-3,500.00	3,500.00
465335	PHYSICAL THERAPY-INS	1,878.02	-454.92	-2,490.09	-152.20	-5,000.00	-350.00	-2,500.00	-2,500.00
465336	PHYSICAL THERAPY-RPLC B	-675.00	-2,337.12	-2,783.43	-2,327.74	-3,000.00	-4,010.00	-4,000.00	1,000.00
465337	PHYSICAL THERAPY-SWFA	0.00	6.75	-1,956.17	0.00	-4,000.00	0.00	-1,500.00	-2,500.00
465350	PSYCHIATRIC BILLING	-18,986.82	-17,436.98	-14,836.14	-5,917.99	-16,000.00	-10,029.00	-15,000.00	-1,000.00
465355	CONTRACTUAL-PSYCHIATRIC BILLIN	9,439.85	8,848.56	7,644.47	3,044.90	7,000.00	5,155.00	7,000.00	0.00
465370	OCC THERAPY MEDICARE A	-301,140.00	-256,320.00	-293,130.00	-210,150.00	-275,000.00	-353,070.00	-300,000.00	25,000.00
465371	OCC THERAPY MEDICARE B	-50,074.60	-37,868.69	-50,923.76	-31,032.84	-50,000.00	-45,569.00	-50,000.00	0.00
465373	OCC THERAPY MEDICAID	23.83	-149.65	-140.31	-295.98	-250.00	-592.00	-500.00	250.00
465374	OCC THERAPY RPLCMT A	-11,340.00	0.00	-3,825.00	-1,890.00	0.00	-3,780.00	-3,000.00	3,000.00
465375	OCC THERAPY INSURANCE	1,289.99	-4.26	-3,105.58	-2.98	-5,000.00	-3,000.00	-5,000.00	0.00
465376	OCC THERAPY RPLCMNT B	-935.00	-2,358.77	-665.42	-2,510.00	-1,000.00	-4,000.00	-2,500.00	1,500.00
465377	OCC THERAPY SWFA	0.00	0.00	-1,827.46	0.00	-2,000.00	0.00	0.00	-2,000.00
465380	SPEECH THERAPY PART A	-63,306.00	-67,473.00	-48,149.00	-41,200.00	-45,000.00	-68,200.00	-50,000.00	5,000.00
465381	SPEECH THERAPY MEDICARE B	-31,209.53	-24,445.52	-17,887.87	-11,190.27	-30,000.00	-17,081.00	-30,000.00	0.00
465383	SPEECH THERAPY MEDICAID	-15.06	-41.70	-41.30	-113.64	-100.00	-225.00	-200.00	100.00
465384	SPEECH THERAPY RPLCMT A	-3,872.00	0.00	0.00	-1,275.00	0.00	-2,550.00	-2,000.00	2,000.00
465385	SPEECH THERAPY INSURANCE	29.27	-0.64	3.97	0.00	-100.00	0.00	-100.00	0.00
465386	SPEECH THERAPY RPLCMT B	-689.00	0.00	-1,473.98	0.00	-1,250.00	-1,250.00	-1,250.00	0.00
465387	SPEECH THERAPY SWFA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465400	BED TAX ASSESSMENT	167,280.00	167,280.00	167,280.00	69,700.00	167,280.00	167,280.00	167,280.00	0.00
465405	BAD DEBT OUTPT MEDICARE B	-1,528.71	0.00	546.00	0.00	0.00	0.00	0.00	0.00
465406	BAD DEBT OUTPT SELF PAY	0.00	528.73	0.00	0.00	0.00	0.00	0.00	0.00
465407	BAD DEBT OUTPT MEDICAID	237.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465408	BAD DEBT OUTPT INS	122.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465410	BAD DEBT SWFA	8,410.54	5,336.00	-5,396.00	0.00	5,000.00	5,000.00	5,000.00	0.00
465411	BAD DEBT MEDICAID	11,003.67	1,136.70	2,818.56	32.30	7,500.00	5,000.00	7,500.00	0.00
465412	BAD DEBT MEDICARE A	29,760.00	-288.05	0.00	0.00	0.00	0.00	0.00	0.00

Fund: HEALTH CARE CENTER Department: HEALTH CARE CENTER		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
60080 HEALTH CARE CENTER REVENUE									
465413	BAD DEBT SELF PAY	-1,334.43	12,183.89	-816.63	2,040.44	10,000.00	5,000.00	10,000.00	0.00
465414	BAD DEBT INSURANCE	-1,260.96	4,231.16	-1,327.14	647.16	5,000.00	1,500.00	5,000.00	0.00
465415	BAD DEBT MEDICARE B	3,766.81	348.56	1,228.17	0.00	2,500.00	2,500.00	2,500.00	0.00
465417	BAD DEBT MEDICARE RPLCMT	23,508.62	9,239.25	5,990.75	0.00	5,000.00	5,000.00	5,000.00	0.00
465418	BAD DEBT PSYCH SERVICES	349.07	4,845.13	-1,975.56	1,032.82	0.00	0.00	0.00	0.00
465420	LABORATORY	-13,968.04	-10,512.35	-14,867.00	-8,065.92	-15,000.00	-14,586.00	-15,000.00	0.00
465428	VACCINATIONS	-4,962.06	-6,473.15	-28,386.62	-2,098.92	-10,000.00	-3,562.00	-10,000.00	0.00
465467	CONTRACTUAL MED B MPPR	10,673.49	7,865.58	10,505.39	8,479.16	7,500.00	10,000.00	7,500.00	0.00
465469	CONTRACTUAL OP MED B MPPR	66.64	103.55	618.12	373.13	200.00	400.00	200.00	0.00
465470	CONTRACTUAL MEDICAID	1,741,345.67	1,828,980.80	1,734,140.32	758,265.35	1,600,000.00	1,600,000.00	1,600,000.00	0.00
465471	CONTRACTUAL SWFA	25,055.90	5,704.84	27,173.28	34,476.33	10,000.00	40,000.00	10,000.00	0.00
465472	CONTRACTUAL MEDICARE B	56,400.04	41,483.84	45,687.05	27,785.14	40,000.00	40,000.00	40,000.00	0.00
465473	CONTRACTUAL-MED B RPLCMT	709.85	1,454.24	1,831.32	1,592.38	1,000.00	1,000.00	1,000.00	0.00
465475	CONTRACTUAL OUTPT MECICARE B	344.12	397.88	1,909.25	1,002.86	500.00	1,000.00	500.00	0.00
465510	LEVEL 1 SCREEN	-2,640.00	-2,670.00	-2,940.00	-2,070.00	-3,000.00	-4,020.00	-4,000.00	1,000.00
465520	NA TRAINING	-180.00	-802.20	-200.55	-401.10	0.00	-802.00	0.00	0.00
465531	INSURANCE CONTRACT ADJ	0.00	2,062.00	25,591.10	23,143.22	15,000.00	15,000.00	15,000.00	0.00
465550	GUEST MEALS	-6,225.25	-4,796.00	-8,134.00	-3,944.50	-7,000.00	-6,588.00	-8,000.00	1,000.00
474010	DEPARTMENTAL CHARGES	0.00	-9,935.60	-167,613.10	-75,634.00	-195,000.00	-195,000.00	-195,000.00	0.00
481100	INTEREST ON INVESTMENTS	-6.67	-7.61	-4.99	-1.57	0.00	0.00	0.00	0.00
481250	INSURANCE INTEREST	-100.53	0.00	-16.86	0.00	0.00	0.00	0.00	0.00
483100	GAIN/LOSS FIXED ASSETS DIV	0.00	226.89	887.11	0.00	0.00	0.00	0.00	0.00
483310	BAKE SALES	0.00	-500.00	-500.00	0.00	-500.00	-500.00	-500.00	0.00
483330	CRAFT SALES	0.00	0.00	-100.00	0.00	-100.00	-100.00	-100.00	0.00
484110	MISCELLANEOUS PUBLIC CHARGES	-40.00	0.00	0.00	77.00	0.00	77.00	0.00	0.00
485010	DONATIONS & CONTRIBUTIONS	0.00	0.00	0.00	-1,056.27	0.00	0.00	0.00	0.00
485020	GERIATRICS DONATIONS	-2,186.99	-2,576.14	-4,605.85	-1,871.47	-2,500.00	-2,500.00	-2,500.00	0.00
486300	INSURANCE RECOVERIES	0.00	-49.95	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	-837,532.00	0.00	-730,000.00	-107,532.00
TOTAL HEALTH CARE CENTER REVENUE		-6,025,027.93	-6,157,361.25	-6,399,142.30	-3,361,162.58	-7,573,452.00	-6,074,517.00	-7,902,636.00	329,184.00
TOTAL DEPARTMENT REVENUE		-6,025,027.93	-6,157,361.25	-6,399,142.30	-3,361,162.58	-7,573,452.00	-6,074,517.00	-7,902,636.00	329,184.00
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		-6,025,027.93	-6,157,361.25	-6,399,142.30	-3,361,162.58	-7,573,452.00	-6,074,517.00	-7,902,636.00	
60084 FOOT CLINIC									
411100	GENERAL PROPERTY TAXES	0.00	15,992.00	5,098.00	0.00	0.00	0.00	0.00	0.00
455100	FOOT CLINIC	0.00	-44,804.00	-43,926.50	0.00	0.00	0.00	0.00	0.00

Fund: HEALTH CARE CENTER	2014	2015	2016	2017	2017	2017		Dollar
Department: FOOT CLINIC	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
60084 FOOT CLINIC								
481100 INTEREST ON INVESTMENTS	0.00	-0.07	-0.08	0.00	0.00	0.00	0.00	0.00
TOTAL FOOT CLINIC	0.00	-28,812.07	-38,828.58	0.00	0.00	0.00	0.00	0.00
60084420 HCC LABOR COSTS								
511100 SALARIES PERMANENT REGULAR	0.00	241.60	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	0.00	18.20	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	0.00	15.43	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	88.75	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	0.54	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	0.00	2.83	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HCC LABOR COSTS	0.00	367.35	0.00	0.00	0.00	0.00	0.00	0.00
60084421 CERTIFIED NURSING ASSISTANTS								
512100 WAGES-PART TIME	0.00	18,579.41	15,030.97	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	0.00	1,299.66	1,032.29	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	0.00	1,130.95	1,957.94	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	2,784.80	2,417.80	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	18.20	17.41	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	0.00	217.44	132.09	0.00	0.00	0.00	0.00	0.00
TOTAL CERTIFIED NURSING ASSISTANTS	0.00	24,030.46	20,588.50	0.00	0.00	0.00	0.00	0.00
60084423 REGISTERED NURSES								
511100 SALARIES PERMANENT REGULAR	0.00	0.00	971.52	0.00	0.00	0.00	0.00	0.00
512100 WAGES-PART TIME	0.00	10,643.35	8,405.90	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	0.00	739.84	627.13	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	0.00	648.55	1,222.39	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	0.00	3,220.57	2,548.83	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	0.00	8.27	1.74	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	0.00	124.50	82.40	0.00	0.00	0.00	0.00	0.00
TOTAL REGISTERED NURSES	0.00	15,385.08	13,859.91	0.00	0.00	0.00	0.00	0.00
60084487 FOOT CLINIC								
531000 FOOT CLINIC EXPENSE	0.00	205.46	-62.40	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	0.00	4,784.66	2,556.77	0.00	0.00	0.00	0.00	0.00
TOTAL FOOT CLINIC	0.00	4,990.12	2,494.37	0.00	0.00	0.00	0.00	0.00

Fund: HEALTH CARE CENTER	2014	2015	2016	2017	2017	2017		Dollar
Department: FOOT CLINIC	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	0.00	-28,812.07	-38,828.58	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE	0.00	44,773.01	36,942.78	0.00	0.00	0.00	0.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	0.00	15,960.94	-1,885.80	0.00	0.00	0.00	0.00	
60085420 OCCUP THERAPY LABOR								
511100 SALARIES PERMANENT REGULAR	57,351.10	13,990.02	34,990.73	18,023.35	44,470.00	39,457.00	46,353.00	1,883.00
511200 SALARIES-PERMANENT-OVERTIME	136.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511800 SALARIES-NONPRODUCTIVE	11,757.28	8,048.75	8,551.24	2,484.15	0.00	4,968.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,247.73	741.72	761.72	0.00	782.00	782.00	802.00	20.00
514100 FICA & MEDICARE TAX	4,982.11	2,604.63	2,993.03	1,361.94	3,462.00	3,462.00	3,607.00	145.00
514200 RETIREMENT-COUNTY SHARE	4,989.34	2,335.09	5,768.32	1,394.52	3,077.00	3,077.00	3,159.00	82.00
514400 HEALTH INSURANCE COUNTY SHARE	31,132.92	15,760.54	14,965.28	7,515.72	15,031.00	15,031.00	15,899.00	868.00
514500 LIFE INSURANCE COUNTY SHARE	52.68	18.96	30.00	15.73	36.00	36.00	41.00	5.00
514600 WORKERS COMPENSATION	835.53	449.35	391.16	254.29	561.00	561.00	538.00	-23.00
TOTAL OCCUP THERAPY LABOR	112,485.67	43,949.06	68,451.48	31,049.70	67,419.00	67,374.00	70,399.00	2,980.00
60085425 OCCUP THERAPY OPERATIONS								
520900 CONTRACTED SERVICES	126,408.04	121,601.06	129,113.11	83,833.65	125,000.00	136,704.00	140,000.00	15,000.00
531400 SMALL EQUIPMENT	200.78	1,426.51	2,982.61	1,636.38	3,500.00	3,273.00	3,500.00	0.00
532800 TRAINING AND INSERVICE	1,134.99	638.99	390.99	81.00	1,500.00	1,000.00	1,000.00	-500.00
533200 MILEAGE	59.36	72.96	0.00	0.00	100.00	0.00	100.00	0.00
535900 EQUIPMENT AND MAINTENANCE	5,118.25	2,309.98	883.00	105.07	3,000.00	1,000.00	2,000.00	-1,000.00
TOTAL OCCUP THERAPY OPERATIONS	132,921.42	126,049.50	133,369.71	85,656.10	133,100.00	141,977.00	146,600.00	13,500.00
TOTAL DEPARTMENT REVENUE	0.00			0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE	245,407.09	169,998.56	201,821.19	116,705.80	200,519.00	209,351.00	216,999.00	16,480.00
ADDITION TO (-)/USE OF FUND BALANCE	245,407.09	169,998.56	201,821.19	116,705.80	200,519.00	209,351.00	216,999.00	
60086420 ACTIVITY THERAPY LABOR COSTS								
511100 SALARIES PERMANENT REGULAR	108,544.39	107,633.08	119,560.42	58,971.63	145,906.00	127,168.00	147,932.00	2,026.00
511200 SALARIES-PERMANENT-OVERTIME	681.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511800 SALARIES-NONPRODUCTIVE	19,377.19	28,649.07	22,750.87	8,147.79	0.00	18,322.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,421.67	1,481.67	1,541.67	0.00	1,602.00	1,602.00	1,662.00	60.00
512100 WAGES-PART TIME	23,481.96	29,547.20	21,674.71	671.61	38,661.00	19,865.00	33,298.00	-5,363.00
512200 WAGES-PART TIME-OVERTIME	37.97	0.00	40.68	0.00	0.00	45.00	0.00	0.00
512800 WAGES PART TIME NONPRODUCTIVE	4,049.72	6,604.45	6,046.42	1,831.66	0.00	4,250.00	0.00	0.00
512900 LONGEVITY-PART TIME	292.55	312.49	331.51	0.00	352.00	352.00	349.00	-3.00
514100 FICA & MEDICARE TAX	10,775.37	12,673.94	12,346.77	5,029.21	14,269.00	14,269.00	14,018.00	-251.00

Fund: HEALTH CARE CENTER	2014	2015	2016	2017	2017	2017		Dollar
Department: ACTIVITY THERAPY	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2018	Change
60086420 ACTIVITY THERAPY LABOR COSTS								
514200 RETIREMENT-COUNTY SHARE	10,457.08	10,648.36	22,278.07	4,726.19	12,684.00	12,684.00	12,277.00	-407.00
514400 HEALTH INSURANCE COUNTY SHARE	57,990.15	57,457.32	57,928.59	25,151.57	60,125.00	60,125.00	63,594.00	3,469.00
514500 LIFE INSURANCE COUNTY SHARE	78.80	88.13	119.16	47.17	135.00	135.00	104.00	-31.00
514600 WORKERS COMPENSATION	1,751.93	2,052.57	1,510.96	863.25	2,313.00	2,313.00	2,089.00	-224.00
TOTAL ACTIVITY THERAPY LABOR COSTS	238,940.06	257,148.28	266,129.83	105,440.08	276,047.00	261,130.00	275,323.00	-724.00
60086425 ACTIVITY THERAPY OPERATIONS								
520900 CONTRACTED SERVICES	2,769.65	2,618.37	2,728.22	355.50	3,000.00	3,000.00	3,000.00	0.00
531400 SMALL EQUIPMENT	0.00	2.49	185.65	0.00	300.00	200.00	250.00	-50.00
532200 SUBSCRIPTIONS	1,429.81	1,555.26	1,099.44	1,337.20	2,500.00	2,500.00	2,500.00	0.00
532600 ADVERTISING	808.30	544.05	302.40	83.70	800.00	450.00	500.00	-300.00
532800 TRAINING AND INSERVICE	640.00	1,444.99	475.00	260.00	1,500.00	750.00	1,000.00	-500.00
534000 OPERATING/MEETING SUPPLIES	4,975.87	3,859.41	4,573.58	1,914.62	6,000.00	4,268.00	5,500.00	-500.00
535900 EQUIPMENT AND MAINTENANCE	194.11	0.00	85.92	0.00	500.00	250.00	500.00	0.00
TOTAL ACTIVITY THERAPY OPERATIONS	10,817.74	10,024.57	9,450.21	3,951.02	14,600.00	11,418.00	13,250.00	-1,350.00
TOTAL DEPARTMENT REVENUE	0.00			0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE	249,757.80	267,172.85	275,580.04	109,391.10	290,647.00	272,548.00	288,573.00	-2,074.00
ADDITION TO (-)/USE OF FUND BALANCE	249,757.80	267,172.85	275,580.04	109,391.10	290,647.00	272,548.00	288,573.00	
60087425 PHYSICIAN								
528700 PHYSICIANS SERVICES	11,050.00	10,200.00	10,200.00	5,100.00	12,000.00	11,500.00	12,000.00	0.00
529700 PSYCHIATRIST	6,468.75	5,662.50	5,212.50	2,362.50	6,000.00	5,963.00	6,000.00	0.00
532400 MEMBERSHIP DUES	0.00	0.00	0.00	0.00	500.00	0.00	0.00	-500.00
TOTAL PHYSICIAN	17,518.75	15,862.50	15,412.50	7,462.50	18,500.00	17,463.00	18,000.00	-500.00
TOTAL DEPARTMENT REVENUE	0.00			0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE	17,518.75	15,862.50	15,412.50	7,462.50	18,500.00	17,463.00	18,000.00	-500.00
ADDITION TO (-)/USE OF FUND BALANCE	17,518.75	15,862.50	15,412.50	7,462.50	18,500.00	17,463.00	18,000.00	
60088420 SOCIAL WORKERS LABOR COSTS								
511100 SALARIES PERMANENT REGULAR	52,671.96	56,045.48	58,144.26	25,459.20	64,578.00	60,221.00	66,962.00	2,384.00
511800 SALARIES-NONPRODUCTIVE	7,061.44	6,942.00	7,605.20	3,916.80	0.00	8,323.00	0.00	0.00
511900 LONGEVITY-FULL TIME	200.00	220.00	240.00	0.00	260.00	260.00	280.00	20.00
514100 FICA & MEDICARE TAX	3,997.39	4,356.96	4,519.95	2,125.29	4,960.00	4,960.00	5,144.00	184.00
514200 RETIREMENT-COUNTY SHARE	3,898.80	3,673.40	8,128.68	1,997.52	4,409.00	4,409.00	4,505.00	96.00

Fund: HEALTH CARE CENTER	2014	2015	2016	2017	2017	2017		Dollar
Department: SOCIAL WORKERS	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2018	Change
60088420 SOCIAL WORKERS LABOR COSTS								
514400 HEALTH INSURANCE COUNTY SHARE	15,508.96	14,400.25	14,802.28	7,515.72	15,031.00	15,031.00	15,899.00	868.00
514500 LIFE INSURANCE COUNTY SHARE	49.56	60.44	71.32	30.85	74.00	74.00	74.00	0.00
514600 WORKERS COMPENSATION	652.91	706.58	549.03	364.32	804.00	804.00	767.00	-37.00
TOTAL SOCIAL WORKERS LABOR COSTS	84,041.02	86,405.11	94,060.72	41,409.70	90,116.00	94,082.00	93,631.00	3,515.00
60088425 SOCIAL WORKERS OPERATIONS								
532800 TRAINING AND INSERVICE	555.00	872.50	773.48	274.00	1,000.00	750.00	1,000.00	0.00
533200 MILEAGE	107.07	510.72	241.27	0.00	500.00	250.00	250.00	-250.00
TOTAL SOCIAL WORKERS OPERATIONS	662.07	1,383.22	1,014.75	274.00	1,500.00	1,000.00	1,250.00	-250.00
TOTAL DEPARTMENT REVENUE	0.00			0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE	84,703.09	87,788.33	95,075.47	41,683.70	91,616.00	95,082.00	94,881.00	3,265.00
ADDITION TO (-)/USE OF FUND BALANCE	84,703.09	87,788.33	95,075.47	41,683.70	91,616.00	95,082.00	94,881.00	
60089420 MEDICAL RECORDS LABOR COSTS								
511100 SALARIES PERMANENT REGULAR	74,329.09	76,569.54	76,663.07	60,400.86	92,296.00	96,931.00	92,101.00	-195.00
511800 SALARIES-NONPRODUCTIVE	10,639.34	11,952.58	13,869.94	2,161.85	0.00	5,012.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,556.00	1,596.00	1,635.97	71.67	1,676.00	1,676.00	936.00	-740.00
514100 FICA & MEDICARE TAX	6,199.28	6,622.17	6,836.94	4,714.91	7,189.00	7,189.00	7,117.00	-72.00
514200 RETIREMENT-COUNTY SHARE	3,696.67	3,524.21	7,795.12	1,784.13	4,103.00	4,103.00	3,948.00	-155.00
514400 HEALTH INSURANCE COUNTY SHARE	21,010.86	19,719.56	19,806.07	13,704.44	20,858.00	32,420.00	31,797.00	10,939.00
514500 LIFE INSURANCE COUNTY SHARE	46.80	48.64	57.68	3.12	71.00	71.00	71.00	0.00
514600 WORKERS COMPENSATION	74.49	70.85	46.85	43.78	66.00	66.00	56.00	-10.00
TOTAL MEDICAL RECORDS LABOR COSTS	117,552.53	120,103.55	126,711.64	82,884.76	126,259.00	147,468.00	136,026.00	9,767.00
60089425 MEDICAL RECORDS OPERATIONS								
520900 CONTRACTED SERVICES	664.76	0.00	0.00	0.00	1,500.00	1,000.00	1,000.00	-500.00
531400 SMALL EQUIPMENT	0.00	0.00	41.99	0.00	250.00	250.00	250.00	0.00
532200 SUBSCRIPTIONS	81.95	82.42	0.00	0.00	250.00	250.00	250.00	0.00
532800 TRAINING AND INSERVICE	350.00	135.00	431.95	320.00	750.00	750.00	750.00	0.00
533200 MILEAGE	57.12	99.18	19.44	106.00	150.00	150.00	150.00	0.00
TOTAL MEDICAL RECORDS OPERATIONS	1,153.83	316.60	493.38	426.00	2,900.00	2,400.00	2,400.00	-500.00
TOTAL DEPARTMENT REVENUE	0.00			0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE	118,706.36	120,420.15	127,205.02	83,310.76	129,159.00	149,868.00	138,426.00	9,267.00
ADDITION TO (-)/USE OF FUND BALANCE	118,706.36	120,420.15	127,205.02	83,310.76	129,159.00	149,868.00	138,426.00	

Fund: HEALTH CARE CENTER Department: KITCHEN		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
60092420 KITCHEN LABOR COSTS									
511100	SALARIES PERMANENT REGULAR	141,029.33	170,414.19	194,149.49	88,113.99	183,430.00	158,726.00	191,113.00	7,683.00
511200	SALARIES-PERMANENT-OVERTIME	4,842.52	4,884.99	5,734.73	2,917.41	879.00	5,000.00	914.00	35.00
511800	SALARIES-NONPRODUCTIVE	33,360.60	26,758.05	19,517.01	10,286.47	0.00	24,704.00	0.00	0.00
511900	LONGEVITY-FULL TIME	2,932.89	1,043.90	639.40	0.00	679.00	679.00	719.00	40.00
512100	WAGES-PART TIME	177,185.36	180,744.18	189,801.96	85,168.39	221,706.00	197,798.00	229,888.00	8,182.00
512200	WAGES-PART TIME-OVERTIME	6,997.08	6,197.02	7,458.71	2,026.55	0.00	5,481.00	0.00	0.00
512800	WAGES PART TIME NONPRODUCTIVE	15,723.70	19,818.70	19,894.40	8,511.16	0.00	19,041.00	0.00	0.00
512900	LONGEVITY-PART TIME	265.82	577.94	383.69	0.00	858.00	858.00	352.00	-506.00
514100	FICA & MEDICARE TAX	28,024.87	30,550.50	31,578.26	14,408.68	31,178.00	31,178.00	32,358.00	1,180.00
514200	RETIREMENT-COUNTY SHARE	26,598.06	24,507.73	55,593.83	13,384.54	27,713.00	27,713.00	28,340.00	627.00
514400	HEALTH INSURANCE COUNTY SHARE	122,471.98	109,173.88	115,071.27	66,485.92	125,145.00	125,145.00	142,102.00	16,957.00
514500	LIFE INSURANCE COUNTY SHARE	118.83	76.28	62.25	30.37	74.00	74.00	78.00	4.00
514600	WORKERS COMPENSATION	4,545.46	4,882.24	3,791.05	2,443.07	5,054.00	5,054.00	4,822.00	-232.00
514800	UNEMPLOYMENT	0.00	0.00	-662.02	0.00	0.00	0.00	0.00	0.00
TOTAL KITCHEN LABOR COSTS		564,096.50	579,629.60	643,014.03	293,776.55	596,716.00	601,451.00	630,686.00	33,970.00
60092425 KITCHEN OPERATIONS									
520900	CONTRACTED SERVICES	24,285.36	16,610.31	11,472.00	3,552.00	20,000.00	15,000.00	17,500.00	-2,500.00
532800	TRAINING AND INSERVICE	690.00	1,535.00	591.96	199.00	1,500.00	600.00	1,000.00	-500.00
534300	FOOD	214,783.59	238,748.35	323,843.87	154,929.23	400,000.00	360,942.00	400,000.00	0.00
535900	EQUIPMENT AND MAINTENANCE	7,490.65	21,043.47	5,616.15	2,334.94	5,900.00	4,799.00	5,900.00	0.00
539000	DIETARY SUPPLIES	13,372.99	343.54	19,133.16	5,398.98	20,000.00	13,663.00	16,000.00	-4,000.00
TOTAL KITCHEN OPERATIONS		260,622.59	278,280.67	360,657.14	166,414.15	447,400.00	395,004.00	440,400.00	-7,000.00
TOTAL DEPARTMENT REVENUE		0.00			0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE		824,719.09	857,910.27	1,003,671.17	460,190.70	1,044,116.00	996,455.00	1,071,086.00	26,970.00
ADDITION TO (-)/USE OF FUND BALANCE		824,719.09	857,910.27	1,003,671.17	460,190.70	1,044,116.00	996,455.00	1,071,086.00	
60093420 MAINTENANCE LABOR COSTS									
511100	SALARIES PERMANENT REGULAR	142,771.26	145,436.94	115,957.72	50,613.59	151,271.00	119,969.00	148,575.00	-2,696.00
511200	SALARIES-PERMANENT-OVERTIME	1,748.90	1,264.02	263.17	239.71	278.00	278.00	289.00	11.00
511800	SALARIES-NONPRODUCTIVE	26,136.71	33,916.72	32,081.55	12,638.46	0.00	29,310.00	0.00	0.00
511900	LONGEVITY-FULL TIME	1,968.11	2,047.51	1,726.52	0.00	1,586.00	1,586.00	1,626.00	40.00
512100	WAGES-PART TIME	29,229.44	30,744.53	30,697.21	13,672.25	38,777.00	32,056.00	40,375.00	1,598.00
512200	WAGES-PART TIME-OVERTIME	637.13	52.50	189.91	0.00	0.00	0.00	0.00	0.00
512800	WAGES PART TIME NONPRODUCTIVE	3,517.31	5,550.85	6,783.21	4,018.20	0.00	7,000.00	0.00	0.00
512900	LONGEVITY-PART TIME	135.00	155.00	174.97	0.00	195.00	195.00	215.00	20.00

Fund: HEALTH CARE CENTER Department: MAINTENANCE		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
60093420 MAINTENANCE LABOR COSTS									
514100	FICA & MEDICARE TAX	14,977.92	16,017.51	15,317.41	6,035.60	14,696.00	14,696.00	14,617.00	-79.00
514200	RETIREMENT-COUNTY SHARE	14,163.93	13,141.19	25,267.32	5,520.40	13,063.00	13,063.00	12,803.00	-260.00
514400	HEALTH INSURANCE COUNTY SHARE	77,698.80	71,508.80	52,937.36	25,460.22	50,921.00	50,921.00	53,858.00	2,937.00
514500	LIFE INSURANCE COUNTY SHARE	205.56	233.32	191.71	85.96	194.00	194.00	212.00	18.00
514600	WORKERS COMPENSATION	2,371.96	2,528.65	1,807.49	1,006.64	2,382.00	2,382.00	2,179.00	-203.00
514800	UNEMPLOYMENT	0.00	546.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE LABOR COSTS		315,562.03	323,143.54	283,395.55	119,291.03	273,363.00	271,650.00	274,749.00	1,386.00
60093425 MAINTENANCE OPERATIONS									
520900	CONTRACTED SERVICES	41,088.70	29,304.99	31,314.70	15,139.12	30,000.00	30,000.00	30,000.00	0.00
522100	WATER TREATMENT	17,005.45	20,268.14	22,580.18	10,296.46	20,000.00	20,592.00	20,000.00	0.00
522200	ELECTRIC	105,440.63	133,350.85	116,610.33	55,781.32	120,000.00	111,563.00	120,000.00	0.00
522400	GAS (HEATING)	54,286.14	41,722.12	35,756.85	20,244.44	55,000.00	42,028.00	45,000.00	-10,000.00
522600	FUEL OIL	12,891.76	2,215.29	11,103.67	4,878.51	15,000.00	9,975.00	15,000.00	0.00
525000	BLDG/PROPERTY MAINT AND REPAIR	21,331.82	20,982.87	17,035.00	9,493.86	22,000.00	20,066.00	22,000.00	0.00
531400	SMALL EQUIPMENT	2,091.04	1,728.69	1,826.19	655.35	3,000.00	3,000.00	3,000.00	0.00
532800	TRAINING AND INSERVICE	435.00	156.78	714.95	947.45	0.00	947.00	600.00	600.00
534000	OPERATING/MEETING SUPPLIES	5,924.68	224.73	-2,903.22	2,076.74	6,000.00	4,500.00	4,500.00	-1,500.00
535200	VEHICLE MAINTENANCE AND REPAIR	474.82	472.04	558.73	21.99	2,000.00	550.00	750.00	-1,250.00
535900	EQUIPMENT AND MAINTENANCE	2,757.15	3,491.28	3,293.33	1,318.79	4,500.00	2,637.00	4,500.00	0.00
TOTAL MAINTENANCE OPERATIONS		263,727.19	253,917.78	237,890.71	120,854.03	277,500.00	245,858.00	265,350.00	-12,150.00
TOTAL DEPARTMENT REVENUE		0.00			0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE		579,289.22	577,061.32	521,286.26	240,145.06	550,863.00	517,508.00	540,099.00	-10,764.00
ADDITION TO (-)/USE OF FUND BALANCE		579,289.22	577,061.32	521,286.26	240,145.06	550,863.00	517,508.00	540,099.00	
60094420 HOUSEKEEPING LABOR COSTS									
511100	SALARIES PERMANENT REGULAR	184,916.95	189,776.32	199,708.22	94,226.83	242,316.00	199,354.00	251,264.00	8,948.00
511200	SALARIES-PERMANENT-OVERTIME	6,472.43	5,136.79	5,721.95	1,437.41	1,604.00	4,135.00	1,665.00	61.00
511800	SALARIES-NONPRODUCTIVE	34,046.67	34,578.13	30,876.19	18,927.96	0.00	42,962.00	0.00	0.00
511900	LONGEVITY-FULL TIME	2,617.07	2,784.88	2,635.75	318.00	2,796.00	2,796.00	1,982.00	-814.00
512100	WAGES-PART TIME	96,450.56	109,854.34	105,043.77	51,461.11	115,062.00	115,062.00	120,174.00	5,112.00
512200	WAGES-PART TIME-OVERTIME	4,582.83	4,247.69	3,317.93	1,259.76	392.00	2,000.00	413.00	21.00
512800	WAGES PART TIME NONPRODUCTIVE	13,637.85	10,603.70	11,421.75	5,987.43	0.00	15,347.00	0.00	0.00
512900	LONGEVITY-PART TIME	201.07	135.99	155.46	0.00	321.00	321.00	377.00	56.00
514100	FICA & MEDICARE TAX	24,869.12	25,421.10	25,179.25	12,298.16	27,731.00	27,731.00	28,755.00	1,024.00
514200	RETIREMENT-COUNTY SHARE	23,556.69	21,135.26	46,010.29	11,596.85	24,650.00	24,650.00	25,184.00	534.00

Fund: HEALTH CARE CENTER Department: HOUSEKEEPING		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
60094420 HOUSEKEEPING LABOR COSTS									
514400	HEALTH INSURANCE COUNTY SHARE	123,789.44	115,893.38	127,151.32	78,604.30	122,698.00	165,000.00	177,475.00	54,777.00
514500	LIFE INSURANCE COUNTY SHARE	148.50	155.55	135.33	35.64	142.00	142.00	101.00	-41.00
514600	WORKERS COMPENSATION	4,056.20	4,151.70	3,124.24	2,152.87	4,495.00	4,495.00	4,285.00	-210.00
514800	UNEMPLOYMENT	1,508.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HOUSEKEEPING LABOR COSTS		520,853.85	523,874.83	560,481.45	278,306.32	542,207.00	603,995.00	611,675.00	69,468.00
60094425 HOUSEKEEPING OPERATIONS									
520900	CONTRACTED SERVICES	1,074.00	1,024.40	1,112.56	558.43	1,500.00	0.00	1,500.00	0.00
531400	SMALL EQUIPMENT	813.72	0.00	-402.40	-88.08	1,500.00	1,000.00	1,500.00	0.00
532800	TRAINING AND INSERVICE	433.00	0.00	0.00	0.00	500.00	0.00	250.00	-250.00
533200	MILEAGE	199.92	0.00	0.00	0.00	75.00	0.00	0.00	-75.00
534000	OPERATING/MEETING SUPPLIES	46,043.47	45,045.91	50,305.33	22,045.43	55,000.00	47,000.00	48,500.00	-6,500.00
535000	REPAIRS AND MAINTENANCE	2,196.77	2,906.32	1,387.68	2,201.04	2,300.00	2,557.00	2,500.00	200.00
539700	LAUNDRY, LINENS & BEDDING	8,273.19	4,841.19	-11,143.70	2,355.20	6,500.00	6,500.00	6,500.00	0.00
TOTAL HOUSEKEEPING OPERATIONS		59,034.07	53,817.82	41,259.47	27,072.02	67,375.00	57,057.00	60,750.00	-6,625.00
TOTAL DEPARTMENT REVENUE		0.00			0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE		579,887.92	577,692.65	601,740.92	305,378.34	609,582.00	661,052.00	672,425.00	62,843.00
ADDITION TO (-)/USE OF FUND BALANCE		579,887.92	577,692.65	601,740.92	305,378.34	609,582.00	661,052.00	672,425.00	
60097 HEALTH CARE NON-OPER REVENUE									
411100	GENERAL PROPERTY TAXES	-1,716,976.00	-1,971,568.00	-1,993,896.00	-1,141,453.50	-2,282,907.00	-2,282,907.00	-2,216,942.00	-65,965.00
424150	ITP REIMBURSEMENT	-662,847.50	-693,498.49	-699,954.00	-365,020.84	-730,000.00	-730,000.00	-726,877.00	-3,123.00
481100	INTEREST ON INVESTMENTS	-2,130.76	-2,547.99	-7,552.17	-2,300.02	-4,600.00	-7,000.00	-7,000.00	2,400.00
489011	COUNTY CONTRIB CAPITAL REVENUE	0.00	-262,420.05	0.00	0.00	0.00	0.00	0.00	0.00
489012	PRIVATE CONTRIB CAPITAL REVENUE	0.00	0.00	-50,000.00	0.00	0.00	0.00	0.00	0.00
492100	TRANSFER FROM GENERAL FUND	-1,276,071.00	-1,193,724.00	-1,219,401.00	-603,024.00	-1,206,048.00	-1,169,940.00	-1,617,167.00	411,119.00
TOTAL HEALTH CARE NON-OPER REVENUE		-3,658,025.26	-4,123,758.53	-3,970,803.17	-2,111,798.36	-4,223,555.00	-4,189,847.00	-4,567,986.00	344,431.00
60097425 NON-OPERATING REV/EXP									
562000	INTEREST EXPENSE	-1,603.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
563000	DEBT ISSUANCE COSTS	29,884.69	0.00	0.00	78,516.11	0.00	78,516.00	0.00	0.00
564000	DEBT PREMIUM AMORTIZATION	-32,114.43	-50,761.08	-50,761.08	-31,360.41	-42,942.00	-60,882.00	-43,406.00	-464.00
TOTAL NON-OPERATING REV/EXP		-3,832.85	-50,761.08	-50,761.08	47,155.70	-42,942.00	17,634.00	-43,406.00	-464.00

Fund: HEALTH CARE CENTER Department: NON-OPERATING REV/EXP		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
60097900 TRANSFERS TO OTHER FUNDS									
591000	TRANSFER TO GENERAL FUND	664,978.26	696,046.48	707,506.17	367,320.86	734,600.00	737,000.00	733,877.00	-723.00
TOTAL TRANSFERS TO OTHER FUNDS		664,978.26	696,046.48	707,506.17	367,320.86	734,600.00	737,000.00	733,877.00	-723.00
TOTAL DEPARTMENT REVENUE		-3,658,025.26	-4,123,758.53	-3,970,803.17	-2,111,798.36	-4,223,555.00	-4,189,847.00	-4,567,986.00	344,431.00
TOTAL DEPARTMENT EXPENSE		661,145.41	645,285.40	656,745.09	414,476.56	691,658.00	754,634.00	690,471.00	-1,187.00
ADDITION TO (-)/USE OF FUND BALANCE		-2,996,879.85	-3,478,473.13	-3,314,058.08	-1,697,321.80	-3,531,897.00	-3,435,213.00	-3,877,515.00	
60098420 ADMINISTRATION - LABOR									
511100	SALARIES PERMANENT REGULAR	123,928.01	105,324.60	104,952.54	60,829.80	142,737.00	132,685.00	148,494.00	5,757.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	231.36	0.00	0.00	0.00	0.00	0.00	0.00
511800	SALARIES-NONPRODUCTIVE	23,403.92	17,998.64	16,478.38	4,719.09	0.00	9,438.00	0.00	0.00
511900	LONGEVITY-FULL TIME	1,064.24	704.64	788.89	0.00	800.00	800.00	869.00	69.00
514100	FICA & MEDICARE TAX	10,134.00	9,332.04	8,452.61	4,715.46	10,981.00	10,981.00	11,426.00	445.00
514200	RETIREMENT-COUNTY SHARE	9,922.15	7,442.87	15,338.55	4,457.38	9,761.00	9,761.00	10,007.00	246.00
514400	HEALTH INSURANCE COUNTY SHARE	19,751.03	17,755.32	15,892.44	10,428.78	20,858.00	20,858.00	22,061.00	1,203.00
514500	LIFE INSURANCE COUNTY SHARE	36.64	42.02	45.49	24.51	57.00	57.00	62.00	5.00
514600	WORKERS COMPENSATION	1,121.86	1,059.10	639.38	547.70	1,196.00	1,196.00	1,141.00	-55.00
TOTAL ADMINISTRATION - LABOR		189,361.85	159,890.59	162,588.28	85,722.72	186,390.00	185,776.00	194,060.00	7,670.00
60098425 ADMINISTRATION-OPERATIONS									
524000	MISCELLANEOUS EXPENSES	3,192.34	1,728.19	1,550.85	725.00	5,000.00	2,500.00	5,000.00	0.00
532200	SUBSCRIPTIONS	0.00	0.00	151.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	1,318.43	5,008.70	2,000.00	937.00	5,000.00	3,500.00	5,000.00	0.00
533200	MILEAGE	1,501.36	2,119.26	1,630.37	204.58	2,000.00	2,000.00	2,000.00	0.00
TOTAL ADMINISTRATION-OPERATIONS		6,012.13	8,856.15	5,332.22	1,866.58	12,000.00	8,000.00	12,000.00	0.00
60098427 HCC BUILDING PROJECT									
514100	FICA & MEDICARE TAX	0.00	0.00	0.00	0.00	61.00	0.00	184.00	123.00
514600	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	1.00	0.00	0.00	-1.00
515800	PER DIEM COMMITTEE	0.00	0.00	0.00	0.00	800.00	800.00	2,400.00	1,600.00
TOTAL HCC BUILDING PROJECT		0.00	0.00	0.00	0.00	862.00	800.00	2,584.00	1,722.00
60098428 ASSISTED LIVING									
520900	CONTRACTED SERVICES	0.00	8,037.68	0.00	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	485,000.00	485,000.00
TOTAL ASSISTED LIVING		0.00	8,037.68	0.00	0.00	0.00	0.00	485,000.00	485,000.00

Fund: HEALTH CARE CENTER Department: ADMINISTRATION	2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
TOTAL DEPARTMENT REVENUE								
TOTAL DEPARTMENT EXPENSE	195,373.98	176,784.42	167,920.50	87,589.30	199,252.00	194,576.00	693,644.00	494,392.00
ADDITION TO (-)/USE OF FUND BALANCE	195,373.98	176,784.42	167,920.50	87,589.30	199,252.00	194,576.00	693,644.00	
TOTAL FUND REVENUE	-9,683,053.19	-10,906,574.18	-10,768,949.17	-1,998,339.63	-11,943,150.00	-10,295,067.00	-12,475,322.00	532,172.00
TOTAL FUND EXPENSE	10,040,471.08	10,413,520.19	10,695,927.66	1,905,835.54	11,943,150.00	10,259,284.00	12,475,322.00	532,172.00
ADDITION TO (-)/USE OF FUND BALANCE	357,417.89	-493,053.99	-73,021.51	-92,504.09	0.00	-35,783.00	0.00	

Fund: GENERAL FUND Department: HOME CARE		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10041 HOME CARE REVENUE									
411100	GENERAL PROPERTY TAXES	-49,790.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424500	MEDICARE	-270,328.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424510	MEDICAL ASSISTANCE	-57,654.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455600	HOME CARE INSURANCE	-36,229.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455610	HOME CARE VETERANS ADMIN	-6,284.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455640	HOME CARE FAMILY CARE	-68,960.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-16,415.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HOME CARE REVENUE		-505,662.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10041483 HOME NURSING PROGRAM									
511100	SALARIES PERMANENT REGULAR	68,716.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	539.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512100	WAGES-PART TIME	179,557.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512200	WAGES-PART TIME-OVERTIME	16,566.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	996.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	18,949.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514200	RETIREMENT-COUNTY SHARE	18,627.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	68,540.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514500	LIFE INSURANCE COUNTY SHARE	151.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	2,559.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520700	PHYSICAL THERAPY	79,393.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520800	OCCUPATIONAL THERAPY	1,283.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	1,154.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	2,637.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
524800	MAINTENANCE AGREEMENT	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
529300	SPEECH THERAPY	5,284.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	497.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	2,694.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531500	FORMS AND PRINTING	543.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	53,806.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532200	SUBSCRIPTIONS	353.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532400	MEMBERSHIP DUES	1,199.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533200	MILEAGE	22,306.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534200	MEDICAL SUPPLIES	7,065.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535100	VEHICLE FUEL / OIL	293.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551900	INSURANCE-GENERAL LIABILITY	2,398.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HOME NURSING PROGRAM		556,845.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: HOME CARE	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	-505,662.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPARTMENT EXPENSE	556,845.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	51,183.36	0.00	0.00	0.00	0.00	0.00	0.00	

Human Services

Department Vision - Where the department would ideally like to be

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

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

The Sauk County Department of Human Services is dedicated to providing high quality, caring, effective and efficient services for all county residents according to need and eligibility. Priorities include: treating everyone with dignity and respect, enhancing self reliance, protecting the vulnerable, and promoting healthy families, relationships and lifestyles.

Elements of Countywide Mission Fulfilled

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

Specific Strategic Issues Addressed

Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)
Placemaking to support economic development
Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity. Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult protective services)
Partnerships with outside agencies (drugs, interoperability)
Public & employee safety in County facilities (Building security)
Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
Declining/unpredictable financial support (highways, medicaid, other)
Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Successful Income Maintenance Consortium Operation	Meets all performance standards as defined by the consortium	Performance standards are met	12/31/2018
Prudent fiscal management	Fiscal performance equal or less than budget.	Finish 2018 within budgeted tax levy through Manager's monthly monitoring of revenues and expenditures	12/31/2018
Maximize revenues	Increase in CCS and Crisis revenues by 105	Increase Crisis and Comprehensive Community Services revenues by 10 over 2018	12/31/2018
Manage Alternate Care placements	Alternative Care placement expenses will stay within budget	Stay within budget through careful coordinated review of all proposed placements	12/31/2018
Continued development of the electronic record	Maintain and enhance electronic record	Maintain Electronic Records implementation schedule	12/31/2018
Continued evaluation of departmental management structure	Incorporate lead workers as needed	Increase supervision options within the management group	12/31/2018
Increase Program Integration	Staff assigned to cases in CCS and CSP conduct monthly supervision sessions.	Strengthen operations of adult Comprehensive Community Services and Community Support Programs to increase efficacy and efficiency	12/31/2018

Human Services

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 Budget		FTE's	Key Outcome Indicator(s)
MENTAL HEALTH AND RECOVERY SERVICES (MHRS)	Provides mental health and substance abuse counseling.	51	User Fees/Other Revenues	\$450,599	9.50	75% of individuals who present with an urgent substance use concern will be offered a screening appointment within one week of contact
			Grants	\$1,152,735		100% of new consumers will be offered an intake appointment within three weeks of the date their triage episode is closed.
			TOTAL REVENUES	\$1,603,335		80% of children referred for services will be screened for trauma and referred for a trauma appropriate assessment.
			Wages & Benefits	\$802,454		90% of consumers will have an individualized, person-centered recovery plan.
			Operating Expenses	\$2,053,398		100% of individuals on a mental health settlement agreement will have at least one follow-up contact by the chapter 51 coordinator (or designee) during the period of agreement.
			TOTAL EXPENSES	\$2,855,852		Increase service provision to consumers with co-occurring substance use and mental health disorders by 25%.
			COUNTY LEVY	\$1,252,517		100% of Service Facilitators serving consumers with substance use or co-occurring disorders will have training specific to substance use.
CRISIS	Provides emergency services to mental health and AODA area	51	User Fees/Other Revenues	\$187,030	2.57	90% follow-up crisis outreach to consumers within 48 hours.
			Grants	\$6,336		
			TOTAL REVENUES	\$193,366		
			Wages & Benefits	\$222,261		
			Operating Expenses	\$260,086		
			TOTAL EXPENSES	\$482,347		
COMPREHENSIVE COMMUNITY SERVICES (CCS)	Recovery based community, mental health and substance abuse services		COUNTY LEVY	\$288,981	8.42	Expand Integrated Service Programs.
			User Fees/Other Revenues	\$4,181,643		100% of youth consumer requests for integrated services will be through one coordinated point of access
			Grants	\$0		100% of individuals requesting services will be assessed and offered services based on needs and preferences rather than program definition.
			TOTAL REVENUES	\$4,181,643		100% of CCS consumers with substance use diagnoses will be assessed with standardized SU assessment/level of care placement tool.
			Wages & Benefits	\$734,132		
			Operating Expenses	\$4,039,325		
			TOTAL EXPENSES	\$4,773,457		
			COUNTY LEVY	\$591,814		

Human Services

ECONOMIC SUPPORT	Facilitates access to Medical Assistance, Food Stamps, Child Day Care and energy assistance for those who are eligible for these programs.	46/49			17.39	95% of Income Maintenance applications are processed timely.
			User Fees/Other Revenues	\$9,379		
			Grants	\$1,332,246		
			TOTAL REVENUES	\$1,341,624		
			Wages & Benefits	\$1,144,922		
			Operating Expenses	\$369,207		
BIRTH-TO-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51			4.21	75% of all B-3 children will be screened for social/emotional development utilizing a social/emotional development screening tool.
			User Fees/Other Revenues	\$132,127		
			Grants	\$191,107		
			TOTAL REVENUES	\$323,234		
			Wages & Benefits	\$352,355		
			Operating Expenses	\$399,719		
CHILDREN LONG TERM SUPPORT (CLTS)	Provides care management and support services for disabled children and their families.	46/51			4.11	100% of all CLTS children will have no more than one crisis stay in residential or hospital care.
			User Fees/Other Revenues	\$16,561		
			Grants	\$296,020		
			TOTAL REVENUES	\$312,580		
			Wages & Benefits	\$334,144		
			Operating Expenses	\$85,180		
COMMUNITY SUPPORT PROGRAM (CSP)	Community based services for individuals with severe to persistent mental illness	51			23.13	70% of consumers will remain stable with their weight or have lost weight compared to their baseline weight taken in the beginning of the year.
			User Fees/Other Revenues	\$749,933		
			Grants	\$602,137		
			TOTAL REVENUES	\$1,352,070		
			Wages & Benefits	\$1,864,956		
			Operating Expenses	\$801,402		
			TOTAL EXPENSES	\$2,666,358		
			COUNTY LEVY	\$1,314,288		

Human Services

ADULT PROTECTIVE SERVICES	Provides adult protective services and care management and support services for vulnerable adults.	51/55	User Fees/Other Revenues	\$69,587	5.11	
			Grants	\$198,935		
			TOTAL REVENUES	\$268,522		
			Wages & Benefits	\$432,172		
			Operating Expenses	\$340,112		
			TOTAL EXPENSES	\$772,283		
			COUNTY LEVY	\$503,762		
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			20.86	80% of initial assessments will be on time as defined by State benchmarks.
			User Fees/Other Revenues	\$70,392		80% of children in alternate care placements are reunified within 12 months.
			Grants	\$950,495		
			TOTAL REVENUES	\$1,020,888		
			Wages & Benefits	\$1,695,429		
Operating Expenses	\$1,357,151					
			TOTAL EXPENSES	\$3,052,580		
			COUNTY LEVY	\$2,031,693		
JUVENILE JUSTICE	Assesses the circumstances of alleged juvenile offenders and makes recommendations to the juvenile court as to the most appropriate disposition.	938	User Fees/Other Revenues	\$2,950	8.99	70% of Juvenile Justice Unit's assessments will be conducted using an evidenced based tool.
			Grants	\$838,437		
			TOTAL REVENUES	\$841,387		
			Wages & Benefits	\$729,557		
Operating Expenses	\$907,196					
			TOTAL EXPENSES	\$1,636,753	SCAN social worker will reduce the amount of time physically spent at SCAN by 50%.	
			COUNTY LEVY	\$795,367		
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	\$1,253	-	
			Grants	\$0		
			TOTAL REVENUES	\$1,253		
			Wages & Benefits	\$653		
			Operating Expenses	\$511,449		
			TOTAL EXPENSES	\$512,102		
			COUNTY LEVY	\$510,849		
Totals			TOTAL REVENUES	\$11,439,901	104.29	
			TOTAL EXPENSES	\$19,437,261		
			COUNTY LEVY	\$7,997,360		

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimate	2018 Budget
Outpatient Clients Served	1594	1625	1625
Youth Services Clients Served	148	155	155
CPS, Kinship, Resource, CSSW, FCF, Investigation Clients Served	748	755	755
Long Term Support Clients Served	376	385	385
Developmentally Disabled & Birth-to-three Clients Served	329	340	340
Community Support Clients Served	164	170	170
Average Economic Support Caseload	6563	6570	6570

Human Services

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
70% of consumers will remain stable with their weight or have lost weight compared to their baseline weight taken in the beginning of the year.	This will be accomplished by CSP staff encouraging healthy eating and exercising. Stable means a weight difference of 0-4 pounds.	Not measured	Not measured	70%
95% of Income Maintenance applications are processed timely.	Timely Processing.	98.87%	98.95%	98%
80% of children in alternate care placements are reunified within 12 months	Reunified families decrease later in life problems.	40%		
80% of initial assessments will be on time as defined by State benchmarks.	Increase in child safety.	60%	80%	80%
Juvenile Justice Unit Restorative Justice Program begins to track initial participant numbers in 2016.	Increase in personal accountability and community enhancement.		On hold	On hold
70% of Juvenile Justice Unit's Assessments will be conducted using an Evidenced Based Tool.	Increase match to more credible outcome based models.	Continuing	Continuing	70%
SCAN social worker will reduce the amount of time physically spent at SCAN by 50%.	Juvenile Justice worker will be able to take on additional cases.			Reduce time at SCAN by 50%
80% of potential mental health hospitalizations are diverted to alternative settings	Increase in safe settings that are cost efficient/least restrictive.	79%	79%	80%
75% of all B-3 children will be screened for social/emotional development utilizing a social/emotional development screening tool.	Help in identifying social/emotional development.	Not measured	Not measured	75%
100% of all CLTS children will have no more than one crisis stay in residential or hospital care.	Increase in community based care that is stable.	not met - 2 children	100%	100%
90% follow-up crisis outreach to consumers within 48 hours.	Decrease risk of continued crisis.	86%	86%	90%
75% of individuals who present with an urgent substance use concern will be offered a screening appointment within one week of contact	Individuals needs will be addressed quicker getting needed services to the individual.	Not measured	Not measured	75%
100% of new consumers will be offered an intake appointment within three weeks of the date their triage episode is closed.	Individuals needs will be addressed quicker getting needed services to the individual.	Not measured	Not measured	100%
A packet of screening tools will be developed and 80% of consumers will be administered at least one screening tool at intake.	Identify consumers needs.	Not measured	Not measured	80%
80% of children referred for services will be screened for trauma and referred for a trauma appropriate assessment.	Identify consumers needs to assist with treatment.	Not measured	Not measured	80%
90% of consumers will have an individualized, person-centered recovery plan.	Aid in consumers recovery.	Not measured	Not measured	90%
100% of individuals on a mental health settlement agreement will have at least one follow-up contact by the chapter 51 coordinator (or designee) during the period of agreement.		Not measured	Not measured	100%
Expand Integrated Service Programs	Increase caseload of integrated services by 20% all programs		20%	20%
100% of youth consumer requests for integrated services will be through one coordinated point of access	Eliminates confusion for the consumer.	Not measured	Not measured	100%
100% of individuals requesting services will be assessed and offered services based on needs and preferences rather than program definition.	Assist in consumers recovery.	Not measured	Not measured	100%
Increase service provision to consumers with co-occurring substance use and mental health disorders by 25%.	Assist in consumers recovery.	Not measured	Not measured	25%
100% of Service Facilitators serving consumers with substance use or co-occurring disorders will have training specific to substance use.	Increase in staff knowledge in substance use disorders.	Not measured	Not measured	100%
100% of CCS consumers with substance use diagnoses will be assessed with standardized SU assessment/level of care placement tool.	Identify substance use service needs.	Not measured	Not measured	100%

Human Services

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

Children & Families Unit

Business & Administrative Services Manager

1.00 FTE

Economic Support Supervisor

1.00 FTE

Community Support Administrative Supervisor

1.00 FTE

Outpatient Manager

1.00 FTE

Child Protective Services Supervisor

1.00 FTE

Children's Program Supervisor

1.00 FTE

Administrative Services Coordinator
1.00 FTE

Staff Accountant
1.00 FTE

Economic Support Assistant Supervisor
1.00 FTE

Community Support Program Clinical Coord
1.00 FTE

Mental Health Coordinator
1.00 FTE

Social Worker - Child Protective Services
7.00 FTE

Social Worker - Children's Program
4.00 FTE

Data Systems Paraprofessional
1.00 FTE

Accounting Assistant Leadworker
1.00 FTE

Economic Support Leadworker
1.00 FTE

Social Worker - Community Support
3.52 FTE

Integrated Services Program Coordinator
1.00 FTE

Social Worker - Assessment
6.00 FTE

Early Childhood Special Education Needs Teacher B-3
1.00 FTE

Data Systems Specialist
1.00 FTE

Accounting Assistant
3.00 FTE

Economic Support Technician
10.00 FTE

Psychotherapist
4.00 FTE

Psychotherapist
5.00 FTE

Program Support Specialist
2.00 FTE

Accounting Specialist
1.00 FTE

Data Systems Technician
2.00 FTE

Administration Support
2.00 FTE

Economic Support Resource Specialist
1.00 FTE

Psychiatric Nurse
3.77 FTE

Assessment/Early Intervention Therapist
1.00 FTE

Juvenile Justice Unit

Administration Support
1.00 FTE

Program Specialist
1.00 FTE

Program Support Specialist
4.00 FTE

Mental Health Technician
4.00 FTE

Psychiatric Nurse
1.00 FTE

Juvenile Justice Supervisor
1.00 FTE

Adult Protective Services Unit

Purchasing Specialist
1.00 FTE

Administration Support
1.00 FTE

Social Worker - Outpatient
1.00 FTE

Social Worker - Juvenile Justice
5.00 FTE

Social Worker - Adult Protective Services
4.00 FTE

AODA Counselor II
1.00 FTE

Program Support Specialist
2.00 FTE

Program Support Specialist
2.00 FTE

Administration Support
1.00 FTE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	1.30	1.98	-0.96	1.30	4.00
FTE Balance	97.97	99.95	98.99	100.29	104.29

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HUMAN SERVICES											
<u>Revenues</u>											
Tax Levy	7,621,748	7,601,198	7,601,198	7,531,534	7,531,534	7,997,360	465,826	6.19%	None	0	0
Grants & Aids	7,699,994	8,804,344	10,723,541	10,819,956	9,304,706	10,974,719	1,670,013	17.95%			
Fees, Fines & Forfeitures	72,511	67,108	59,439	69,000	68,000	69,000	1,000	1.47%	2018 Total	0	0
User Fees	382,422	327,872	340,725	351,564	357,370	375,082	17,712	4.96%			
Donations	5,557	17,471	18,049	14,819	14,000	14,000	0	0.00%			
Interest	6,505	7,974	21,400	7,000	7,000	7,000	0	0.00%	2019	20,000	20,000
Miscellaneous	976	8,278	4,479	100	100	100	0	0.00%	2020	0	0
Use of Fund Balance	722,575	488,154	764,752	0	218,623	0	(218,623)	-100.00%	2021	20,000	20,000
									2022	0	0
Total Revenues	16,512,288	17,322,397	19,533,583	18,793,973	17,501,333	19,437,261	1,935,928	11.06%			
<u>Expenses</u>											
Labor	4,788,908	5,238,760	5,389,831	5,492,846	5,635,143	6,070,302	435,159	7.72%			
Labor Benefits	1,899,004	1,881,713	1,907,160	1,986,218	2,058,471	2,242,732	184,261	8.95%			
Supplies & Services	7,278,290	8,297,834	10,818,231	10,648,489	9,800,719	11,117,227	1,316,508	13.43%			
Capital Outlay	330	17,169	0	0	0	0	0	0.00%			
Transfer to General Fund	2,545,756	1,886,921	1,418,361	306,701	7,000	7,000	0	0.00%			
Addition to Fund Balance	0	0	0	359,719	0	0	0	0.00%			
Total Expenses	16,512,288	17,322,397	19,533,583	18,793,973	17,501,333	19,437,261	1,935,928	11.06%			
Beginning of Year Fund Balance	4,236,269	3,513,694	3,025,540	2,260,788		2,620,507					
End of Year Fund Balance	3,513,694	3,025,540	2,260,788	2,620,507		2,620,507					

Includes Budgeted Outside Agency Requests:

Hope House \$25,000

Central Wisconsin Community Action \$7,500

Boys & Girls Clubs \$20,000

Hope Through Christ Ministries Warming Shelter / Transitional \$5,000

2018 Highlights & Issues on the Horizon

Continued growth of the Comprehensive Community Services (CCS) program specifically in the adult CCS program.

A Federal medication assisted treatment grant to combat and treat heroin use is included, grant ends July 2018.

Increase in Child Protective Services (CPS) substance abuse cases.

Children's Mental Health/Behavioral concerns resulting in high cost placements.

Shift in management structure that assists managers/supervisors with addition of lead workers.

Other future issues: potential changes to Medicaid funding, shortage of psychiatrists, and increase in aging population.

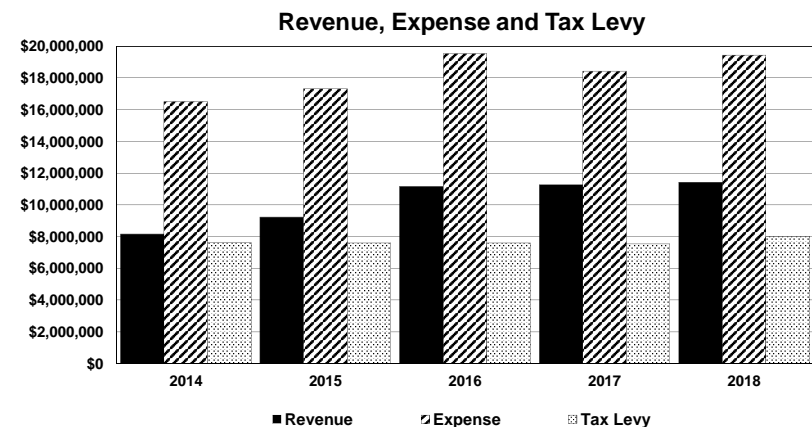
Includes Budgeted Outside Agency Requests:

Hope House \$25,000

Central Wisconsin Community Action \$7,500

Boys & Girls Clubs \$20,000

Hope Through Christ Ministries Warming Shelter / Transitional \$5,000



Fund: HUMAN SERVICES Department: HUMAN SERVICES		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
21051 HUMAN SERVICES REVENUE									
411100	GENERAL PROPERTY TAXES	-7,621,748.00	-7,601,198.00	-7,601,198.00	-3,765,767.02	-7,531,534.00	-7,531,534.00	-7,997,360.00	465,826.00
424500	MEDICARE	-46,150.11	-45,315.54	-45,451.82	-14,581.49	-45,000.00	-45,238.00	-45,000.00	0.00
424510	MEDICAL ASSISTANCE / MEDICAID	-2,638,591.76	-3,686,806.26	-4,423,649.19	-916,794.19	-3,436,096.00	-4,889,481.00	-5,348,189.00	1,912,093.00
424592	DEPT HEALTH & FAMILY SERVICES	-3,685,697.24	-3,536,200.04	-4,059,764.19	-1,044,640.41	-4,293,696.00	-4,076,542.00	-3,774,025.00	-519,671.00
424593	INCOME MAINTENANCE	-747,736.57	-769,077.40	-837,220.60	-314,336.48	-788,040.00	-1,026,540.00	-1,026,540.00	238,500.00
424597	OTHER CONTRACTS	-700,225.15	-630,118.00	-721,806.81	-319,788.61	-741,874.00	-782,155.00	-780,965.00	39,091.00
441400	DRIVER IMPROVEMENT SURCHARGE	-72,511.07	-67,107.65	-59,439.31	-35,434.30	-68,000.00	-69,000.00	-69,000.00	1,000.00
455660	CLIENT LIABILITY COLLECTED	-163,045.51	-137,129.18	-166,760.00	-71,804.81	-129,000.00	-166,879.00	-165,000.00	36,000.00
465103	CLIENT SHARE ROOM & BOARD	-143.68	-6,789.01	-4,917.54	-4,906.63	-8,070.00	-6,662.00	-6,682.00	-1,388.00
465170	ALTERNATE CARE COLLECTIONS	-34,072.51	-57,135.51	-68,237.94	-38,015.03	-60,000.00	-70,000.00	-58,000.00	-2,000.00
473601	MEDICAL RECORDS FEES	-3,208.24	-3,352.65	-2,424.00	-1,618.17	-3,000.00	-3,000.00	-3,000.00	0.00
481100	INTEREST ON INVESTMENTS	-6,504.92	-7,973.54	-21,400.18	-3,500.02	-7,000.00	-7,000.00	-7,000.00	0.00
484120	ADDL REVS FROM STATE PRIOR YR	118,406.99	-136,826.93	-635,648.92	-344,794.23	0.00	0.00	0.00	0.00
484160	MISCELLANEOUS REVENUES	-975.60	-5,665.40	-4,478.67	-75.90	-100.00	-100.00	-100.00	0.00
484161	DAY CARE CERTIFICATION FEE	-300.00	-375.00	-225.00	0.00	-300.00	-300.00	-300.00	0.00
484162	CRIMINAL BACKGROUND CHECK FEE	-760.00	-1,120.00	-984.00	-210.00	-1,000.00	-1,000.00	-1,000.00	0.00
485080	DONATIONS	-5,556.97	-17,471.08	-18,049.19	-5,260.70	-14,000.00	-14,819.00	-14,000.00	0.00
486300	INSURANCE RECOVERIES	0.00	-2,612.26	0.00	0.00	0.00	0.00	0.00	0.00
487100	THIRD PARTY COLLECTIONS	-180,891.57	-121,970.18	-97,176.45	-67,141.76	-156,000.00	-103,723.00	-141,100.00	-14,900.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-218,623.00	0.00	0.00	-218,623.00
TOTAL HUMAN SERVICES REVENUE		-15,789,711.91	-16,834,243.63	-18,768,831.81	-6,948,669.75	-17,501,333.00	-18,793,973.00	-19,437,261.00	1,935,928.00
21051110 HS ADMINISTRATION									
511100	SALARIES PERMANENT REGULAR	289,421.23	291,482.34	247,435.73	117,554.31	240,967.00	240,967.00	250,298.00	9,331.00
511900	LONGEVITY-FULL TIME	1,517.00	1,207.00	977.00	0.00	977.00	957.00	1,017.00	40.00
514100	FICA & MEDICARE TAX	22,392.19	22,720.76	19,250.70	9,069.42	18,509.00	18,507.00	19,822.00	1,313.00
514200	RETIREMENT-COUNTY SHARE	20,345.99	18,310.09	14,510.75	7,993.68	16,452.00	16,451.00	16,838.00	386.00
514400	HEALTH INSURANCE COUNTY SHARE	24,027.44	19,902.67	18,102.73	12,166.91	20,858.00	20,858.00	22,061.00	1,203.00
514500	LIFE INSURANCE COUNTY SHARE	137.52	105.72	130.62	89.64	177.00	185.00	185.00	8.00
514600	WORKERS COMPENSATION	2,139.01	2,179.56	1,609.21	1,047.81	2,153.00	2,153.00	2,144.00	-9.00
515800	PER DIEM COMMITTEE	6,900.00	7,850.00	7,350.00	3,500.00	7,800.00	7,800.00	7,800.00	0.00
520100	CONSULTANT AND CONTRACTUAL	0.00	3,753.70	4,860.49	500.00	2,500.00	2,500.00	2,500.00	0.00
522500	TELEPHONE & DAIN LINE	980.88	1,651.00	982.34	446.40	1,400.00	900.00	900.00	-500.00
532800	TRAINING AND INSERVICE	1,925.00	1,773.00	1,833.00	738.00	2,000.00	2,000.00	2,000.00	0.00
533200	MILEAGE	7,659.11	6,638.73	5,570.12	2,145.20	6,900.00	3,500.00	6,900.00	0.00
533500	MEALS AND LODGING	1,235.30	2,465.32	3,959.93	1,479.38	2,560.00	1,820.00	4,120.00	1,560.00
535200	VEHICLE MAINTENANCE AND REPAIR	9,302.70	9,577.73	7,423.48	3,777.73	9,500.00	9,100.00	9,500.00	0.00
538130	HOUSING ASSISTANCE	0.00	0.00	96,119.76	8,962.01	97,714.00	60,000.00	97,714.00	0.00
538480	PROGRAM ADMINISTRATION	27,161.00	10,160.00	38,093.00	9,645.43	42,500.00	37,500.00	67,500.00	25,000.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
21051110 HS ADMINISTRATION									
538510	TERMINATIONS OF PARENTAL RIGHT	101,883.10	103,868.26	106,565.36	47,368.05	99,706.00	95,000.00	95,613.00	-4,093.00
538520	CRIMINAL BACKGROUND CHECKS	1,167.00	1,300.00	1,221.00	630.00	1,200.00	1,200.00	1,200.00	0.00
551200	INSURANCE-VEHICLE LIABILITY	2,464.27	2,049.54	1,503.18	0.00	2,500.00	2,000.00	2,000.00	-500.00
551600	INSURANCE-MONIES & SECURITIES	14.52	14.40	0.00	0.00	15.00	0.00	15.00	0.00
551900	INSURANCE-GENERAL LIABILITY	47,466.00	35,511.00	35,711.00	0.00	40,000.00	36,000.00	36,000.00	-4,000.00
552100	OFFICIALS BONDS	0.00	70.11	70.11	70.11	0.00	70.00	70.00	70.00
552200	EMPLOYEE BONDS	110.11	0.00	40.00	40.00	150.00	80.00	100.00	-50.00
552400	INSURANCE-VOLUNTEERS	125.00	125.00	160.00	62.75	125.00	160.00	160.00	35.00
559400	INDIRECT COSTS	43,090.00	22,818.00	38,656.80	26,334.52	52,669.00	52,669.00	33,078.00	-19,591.00
TOTAL HS ADMINISTRATION		611,464.37	565,533.93	652,136.31	253,621.35	669,332.00	612,377.00	679,535.00	10,203.00
21051430 HS SUPPORT UNIT									
511100	SALARIES PERMANENT REGULAR	444,852.12	471,012.73	0.00	0.00	0.00	0.00	0.00	0.00
511200	SALARIES-PERMANENT-OVERTIME	7,070.54	2,324.96	0.00	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	4,296.00	4,515.99	0.00	0.00	0.00	0.00	0.00	0.00
512100	WAGES-PART TIME	146.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	0.00	58.08	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	32,692.32	34,172.06	0.00	0.00	0.00	0.00	0.00	0.00
514200	RETIREMENT-COUNTY SHARE	31,914.03	32,461.35	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	177,107.39	177,296.31	0.00	0.00	0.00	0.00	0.00	0.00
514500	LIFE INSURANCE COUNTY SHARE	198.50	229.36	0.00	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	410.01	380.28	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	17,612.62	15,516.34	0.00	0.00	0.00	0.00	0.00	0.00
524000	MISCELLANEOUS EXPENSES	34.30	127.04	0.00	0.00	0.00	0.00	0.00	0.00
524800	MAINTENANCE AGREEMENT	15,623.80	5,961.22	0.00	0.00	0.00	0.00	0.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	26,020.16	24,276.12	0.00	0.00	0.00	0.00	0.00	0.00
531400	SMALL EQUIPMENT	11,550.72	10,702.34	0.00	0.00	0.00	0.00	0.00	0.00
532200	SUBSCRIPTIONS	279.20	327.60	0.00	0.00	0.00	0.00	0.00	0.00
532400	MEMBERSHIP DUES	300.00	2,700.00	0.00	0.00	0.00	0.00	0.00	0.00
533200	MILEAGE	906.81	1,683.44	0.00	0.00	0.00	0.00	0.00	0.00
533500	MEALS AND LODGING	0.00	29.45	0.00	0.00	0.00	0.00	0.00	0.00
581900	CAPITAL OUTLAY	329.95	17,169.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HS SUPPORT UNIT		771,344.98	800,943.67	0.00	0.00	0.00	0.00	0.00	0.00
21051431 HS FISCAL/DATA									
511100	SALARIES PERMANENT REGULAR	333,834.25	372,327.01	711,530.30	364,185.85	751,192.00	737,362.00	787,180.00	35,988.00
511200	SALARIES-PERMANENT-OVERTIME	3,120.01	6,169.83	232.38	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	2,916.00	3,056.00	5,572.83	0.00	6,225.00	5,423.00	5,685.00	-540.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
21051431 HS FISCAL/DATA									
512100	WAGES-PART TIME	32,372.43	34,906.06	121.52	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	0.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	26,769.85	29,984.42	51,499.50	26,158.08	57,942.00	55,409.00	60,654.00	2,712.00
514200	RETIREMENT-COUNTY SHARE	26,031.39	28,292.13	47,167.19	24,654.94	51,504.00	49,252.00	53,122.00	1,618.00
514400	HEALTH INSURANCE COUNTY SHARE	135,593.84	125,864.84	236,645.36	136,908.67	242,950.00	228,685.00	256,968.00	14,018.00
514500	LIFE INSURANCE COUNTY SHARE	137.38	145.56	285.76	151.38	330.00	329.00	334.00	4.00
514600	WORKERS COMPENSATION	334.21	332.04	710.27	496.92	530.00	507.00	476.00	-54.00
514800	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520100	CONSULTANT AND CONTRACTUAL	8,674.28	7,636.66	0.00	0.00	30,000.00	0.00	0.00	-30,000.00
522500	TELEPHONE & DAIN LINE	0.00	0.00	13,450.87	6,941.28	16,000.00	13,000.00	12,500.00	-3,500.00
524000	MISCELLANEOUS EXPENSES	103.67	240.00	105.24	340.46	500.00	500.00	500.00	0.00
524800	MAINTENANCE AGREEMENT	0.00	0.00	9,483.72	9,221.29	10,000.00	9,700.00	0.00	-10,000.00
531100	POSTAGE AND BOX RENT	13,745.72	14,494.26	15,291.02	8,023.88	14,000.00	15,708.00	15,700.00	1,700.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	0.00	27,989.18	7,968.44	49,000.00	20,000.00	27,500.00	-21,500.00
531400	SMALL EQUIPMENT	0.00	0.00	40,483.34	18,769.56	5,000.00	21,000.00	10,688.00	5,688.00
531800	MIS DEPARTMENT CHARGEBACKS	273,764.39	268,459.73	227,037.75	90,137.93	430,426.00	261,303.00	290,104.00	-140,322.00
532200	SUBSCRIPTIONS	0.00	0.00	419.84	0.00	0.00	0.00	500.00	500.00
532400	MEMBERSHIP DUES	0.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00
532800	TRAINING AND INSERVICE	975.00	1,100.00	899.00	473.00	3,700.00	600.00	3,700.00	0.00
533200	MILEAGE	284.52	748.31	2,249.76	1,609.67	2,200.00	2,600.00	2,600.00	400.00
533400	COURIER SERVICE	7,935.64	5,651.28	8,088.33	3,963.53	8,000.00	9,500.00	9,500.00	1,500.00
533500	MEALS AND LODGING	937.86	1,507.15	1,937.00	890.38	2,100.00	1,200.00	2,200.00	100.00
537500	PROGRAM INCENTIVES	1,040.00	1,040.00	1,040.00	0.00	1,040.00	1,040.00	1,040.00	0.00
538140	CLIENT SHELTER AND CLOTHING	0.00	0.00	18,049.19	4,442.44	14,000.00	14,000.00	14,000.00	0.00
TOTAL HS FISCAL/DATA		868,570.44	902,015.28	1,423,289.35	708,337.70	1,699,639.00	1,450,118.00	1,557,951.00	-141,688.00
21051432 CHILDREN SERVICES UNIT									
511100	SALARIES PERMANENT REGULAR	334,113.52	347,301.65	440,218.82	231,172.33	459,795.00	462,797.00	485,742.00	25,947.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	733.98	697.20	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	2,493.00	2,501.85	2,831.40	0.00	2,566.00	2,566.00	3,086.00	520.00
514100	FICA & MEDICARE TAX	24,367.20	25,528.68	32,353.99	17,028.86	35,371.00	35,600.00	37,395.00	2,024.00
514200	RETIREMENT-COUNTY SHARE	23,537.78	23,762.98	28,742.33	15,767.22	31,441.00	31,645.00	32,751.00	1,310.00
514400	HEALTH INSURANCE COUNTY SHARE	67,779.38	58,221.88	79,139.09	48,735.23	86,810.00	82,440.00	85,656.00	-1,154.00
514500	LIFE INSURANCE COUNTY SHARE	197.16	205.92	173.13	82.88	150.00	179.00	179.00	29.00
514600	WORKERS COMPENSATION	3,942.34	4,097.69	3,262.38	2,409.20	5,733.00	5,771.00	5,573.00	-160.00
522500	TELEPHONE & DAIN LINE	370.02	671.08	3,409.00	1,909.95	3,800.00	3,888.00	3,800.00	0.00
523900	INTERPRETER FEES	282.00	0.00	0.00	0.00	500.00	500.00	250.00	-250.00
524000	MISCELLANEOUS EXPENSES	554.13	1,345.43	290.64	-59.57	1,000.00	1,000.00	1,000.00	0.00
532800	TRAINING AND INSERVICE	1,233.99	1,015.00	1,380.00	189.99	1,600.00	1,600.00	1,600.00	0.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
21051432 CHILDREN SERVICES UNIT									
533200	MILEAGE	7,578.48	7,897.14	8,607.54	3,402.11	9,000.00	8,100.00	8,700.00	-300.00
533500	MEALS AND LODGING	100.21	70.73	139.39	0.00	200.00	150.00	200.00	0.00
537120	RESPIRE CARE	0.00	0.00	385.00	0.00	0.00	0.00	0.00	0.00
538210	SPECIALIZED TRANSPORTATION	11,713.61	17,902.55	7,664.23	8,689.67	12,000.00	19,000.00	14,000.00	2,000.00
538310	SHELTER CARE	0.00	0.00	24,938.48	12,919.80	25,000.00	21,000.00	25,000.00	0.00
538340	COUNSELING AND THERAPEUTIC	102,281.02	100,483.24	107,906.54	38,958.04	100,599.00	119,499.00	119,499.00	18,900.00
538360	ALTERNATIVE NEEDS SCHOOL	25,781.00	27,781.00	27,781.00	25,781.00	25,781.00	0.00	12,891.00	-12,890.00
538370	JUVENILE PROBATION/SUPERVISION	51,892.16	55,266.84	48,710.00	16,974.72	52,000.00	50,924.00	50,924.00	-1,076.00
538390	INTEGRATED SERVICES	330,143.70	389,500.50	304,435.99	102,580.65	288,000.00	225,000.00	240,000.00	-48,000.00
538460	JUVENILE CORRECTIONAL INSTITUT	79,276.00	91,248.00	129,072.00	5,840.00	103,944.00	159,680.00	376,680.00	272,736.00
TOTAL CHILDREN SERVICES UNIT		1,067,636.70	1,154,802.16	1,252,174.93	533,079.28	1,245,290.00	1,231,339.00	1,504,926.00	259,636.00
21051433 HS LONG TERM SUPPORT									
511100	SALARIES PERMANENT REGULAR	109,578.92	120,664.71	187,796.86	96,435.94	194,718.00	194,718.00	262,643.00	67,925.00
511900	LONGEVITY-FULL TIME	1,059.80	1,099.80	1,564.20	0.00	1,624.00	1,624.00	1,684.00	60.00
512100	WAGES-PART TIME	54,053.20	61,006.14	0.00	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	384.40	404.40	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	12,317.11	13,732.48	14,175.67	7,233.55	15,020.00	15,020.00	20,240.00	5,220.00
514200	RETIREMENT-COUNTY SHARE	11,543.20	12,441.83	12,505.50	6,557.70	13,351.00	13,351.00	17,710.00	4,359.00
514400	HEALTH INSURANCE COUNTY SHARE	30,895.92	28,686.50	29,522.56	17,536.68	30,063.00	30,063.00	47,696.00	17,633.00
514500	LIFE INSURANCE COUNTY SHARE	40.80	50.24	55.80	29.30	58.00	60.00	60.00	2.00
514600	WORKERS COMPENSATION	1,931.69	2,145.93	1,665.17	1,196.04	2,435.00	2,435.00	3,016.00	581.00
515800	PER DIEM COMMITTEE	150.00	450.00	150.00	50.00	250.00	0.00	250.00	0.00
522500	TELEPHONE & DAIN LINE	2,035.69	3,448.28	2,406.53	838.39	3,500.00	2,500.00	2,500.00	-1,000.00
523900	INTERPRETER FEES	2.41	0.00	378.20	2.18	100.00	25.00	100.00	0.00
524000	MISCELLANEOUS EXPENSES	99.79	0.00	77.57	40.00	500.00	100.00	100.00	-400.00
528300	CBRF	140,330.99	56,857.56	40,514.28	31,675.51	75,850.00	89,394.00	106,750.00	30,900.00
528400	INSTITUTIONS	156,839.31	189,657.60	123,789.00	0.00	105,000.00	27,500.00	94,650.00	-10,350.00
532200	SUBSCRIPTIONS	233.00	0.00	233.00	0.00	233.00	0.00	233.00	0.00
532800	TRAINING AND INSERVICE	718.00	1,169.99	336.00	500.00	650.00	650.00	650.00	0.00
533200	MILEAGE	9,433.76	10,912.08	10,610.23	5,073.81	10,875.00	10,852.00	10,852.00	-23.00
533500	MEALS AND LODGING	0.00	7.50	14.35	22.94	50.00	50.00	50.00	0.00
537120	RESPIRE CARE	5,405.40	7,888.94	4,543.00	8,123.50	6,197.00	20,680.00	12,500.00	6,303.00
538010	ADAPTIVE AIDS	660.33	1,489.43	497.16	0.00	2,200.00	750.00	1,200.00	-1,000.00
538030	COMMUNICATION AIDS	0.00	0.00	0.00	0.00	250.00	100.00	250.00	0.00
538040	CLIENT EDUCATION AND TRAINING	0.00	0.00	0.00	0.00	8,550.00	0.00	0.00	-8,550.00
538070	ADULT DAYCARE	0.00	0.00	4,185.00	2,346.00	0.00	4,002.00	4,000.00	4,000.00
538110	GUARDIANSHIP & FIN MGNT SRVCS	4,889.18	6,165.00	5,565.00	3,115.00	0.00	6,825.00	6,500.00	6,500.00
538130	HOUSING ASSISTANCE	3,708.44	4,926.55	2,325.00	195.37	4,000.00	1,500.00	3,000.00	-1,000.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
21051433 HS LONG TERM SUPPORT									
538150	PERSONAL EMERG RESPONSE SYSTEM	789.00	593.00	475.80	2,015.12	1,534.00	350.00	1,993.00	459.00
538160	CLIENT PURCHASED MEALS	4,631.23	7,918.45	8,899.86	2,752.42	5,500.00	4,770.00	5,000.00	-500.00
538190	SPECIALIZED MEDICAL SUPPLIES	1,266.09	1,801.42	3,921.61	0.00	2,200.00	1,600.00	1,600.00	-600.00
538210	SPECIALIZED TRANSPORTATION	3,524.38	2,199.16	3,224.43	4,214.23	5,720.00	4,875.00	4,500.00	-1,220.00
538230	SUPPORTIVE HOME CARE	18,980.36	32,397.95	37,485.34	18,965.01	37,561.00	45,615.00	45,476.00	7,915.00
538260	ADULT FAMILY HOME	0.00	6,090.00	21,832.90	11,124.00	5,900.00	15,000.00	11,500.00	5,600.00
538320	RESIDENTIAL CARE APARTMENT	0.00	0.00	2,337.35	4,350.00	0.00	12,000.00	1,718.00	1,718.00
538340	COUNSELING AND THERAPEUTIC	0.00	0.00	0.00	0.00	500.00	0.00	0.00	-500.00
538470	SKILLED NURSING	3,092.70	4,317.06	5,659.26	222.00	4,500.00	2,000.00	2,500.00	-2,000.00
TOTAL HS LONG TERM SUPPORT		578,595.10	578,522.00	526,746.63	224,614.69	538,889.00	508,409.00	670,921.00	132,032.00
21051434 ECONOMIC SUPPORT UNIT									
511100	SALARIES PERMANENT REGULAR	492,728.08	570,425.84	595,554.25	315,355.32	659,640.00	620,916.00	660,617.00	977.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	1,329.90	0.00	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	3,587.27	3,321.36	3,500.85	264.30	3,783.00	2,345.00	2,686.00	-1,097.00
514100	FICA & MEDICARE TAX	35,444.34	41,497.37	43,238.15	22,975.83	50,752.00	47,679.00	50,743.00	-9.00
514200	RETIREMENT-COUNTY SHARE	33,591.97	38,833.39	39,534.45	19,743.67	45,113.00	42,382.00	44,441.00	-672.00
514400	HEALTH INSURANCE COUNTY SHARE	142,955.54	142,973.58	148,128.51	77,118.61	164,413.00	133,098.00	142,102.00	-22,311.00
514500	LIFE INSURANCE COUNTY SHARE	185.66	206.57	242.46	94.48	266.00	217.00	207.00	-59.00
514600	WORKERS COMPENSATION	445.39	458.46	307.21	220.75	464.00	436.00	398.00	-66.00
524000	MISCELLANEOUS EXPENSES	0.00	375.00	166.75	164.00	100.00	103.00	100.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	1,174.58	854.70	0.00	0.00	0.00	0.00	0.00
531400	SMALL EQUIPMENT	4,874.35	854.26	6,508.12	0.00	0.00	0.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	0.00	3,380.77	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	0.00	0.00	328.00	150.00	500.00	350.00	500.00	0.00
533200	MILEAGE	1,031.69	1,834.32	1,969.95	416.95	1,700.00	2,000.00	2,000.00	300.00
533500	MEALS AND LODGING	58.82	156.85	337.25	30.00	280.00	280.00	280.00	0.00
538290	KINSHIP	80,639.46	86,090.39	96,307.96	45,356.71	81,423.00	107,424.00	81,423.00	0.00
538420	INCOME MAINTENANCE	22,946.91	22,298.61	19,934.87	8,670.67	22,535.00	14,386.00	14,306.00	-8,229.00
538440	LOW INC HOUSING/ENERGY ASSISTA	134,299.33	171,429.22	167,223.93	68,032.36	197,714.00	214,283.00	214,283.00	16,569.00
TOTAL ECONOMIC SUPPORT UNIT		952,788.81	1,086,640.47	1,124,137.41	558,593.65	1,228,683.00	1,185,899.00	1,214,086.00	-14,597.00
21051436 HS PROGRAM DEVELOPMENT									
520100	CONSULTANT AND CONTRACTUAL	591.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
524000	MISCELLANEOUS EXPENSES	5,640.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
528400	INSTITUTIONS	596,205.00	651,452.00	0.00	0.00	0.00	0.00	0.00	0.00
531400	SMALL EQUIPMENT	2,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	3,636.48	4,850.80	0.00	0.00	0.00	0.00	0.00	0.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
21051436 HS PROGRAM DEVELOPMENT									
533500	MEALS AND LODGING	0.00	948.06	0.00	0.00	0.00	0.00	0.00	0.00
538040	CLIENT EDUCATION AND TRAINING	29,918.00	42,701.04	0.00	0.00	0.00	0.00	0.00	0.00
538130	HOUSING ASSISTANCE	20,998.00	91,118.07	0.00	0.00	0.00	0.00	0.00	0.00
538350	CRISIS INTERVENTION	86,059.56	96,586.89	0.00	0.00	0.00	0.00	0.00	0.00
538390	INTEGRATED SERVICES	52,339.95	71,175.75	0.00	0.00	0.00	0.00	0.00	0.00
538480	PROGRAM ADMINISTRATION	32,500.00	32,500.00	0.00	0.00	0.00	0.00	0.00	0.00
538490	FOSTER HOME LICENSE/RECRUITING	70,966.17	70,004.09	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HS PROGRAM DEVELOPMENT		901,055.29	1,061,336.70	0.00	0.00	0.00	0.00	0.00	0.00
21051437 COMMUNITY SUPPORT PROGRAM									
511100	SALARIES PERMANENT REGULAR	775,807.76	810,814.84	876,494.53	466,229.94	994,899.00	944,059.00	1,021,183.00	26,284.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	26.25	200.04	48.71	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	4,291.68	3,867.43	4,466.65	48.33	5,045.00	4,081.00	4,400.00	-645.00
512100	WAGES-PART TIME	99,047.64	96,046.62	117,809.68	40,353.17	81,128.00	81,128.00	84,168.00	3,040.00
512200	WAGES-PART TIME-OVERTIME	0.00	32.82	110.74	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	307.00	546.00	566.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	63,849.16	67,075.08	72,856.70	36,820.93	82,702.00	78,739.00	84,896.00	2,194.00
514200	RETIREMENT-COUNTY SHARE	61,503.35	60,648.49	64,542.96	33,481.38	73,513.00	69,990.00	74,353.00	840.00
514400	HEALTH INSURANCE COUNTY SHARE	231,167.62	198,196.89	231,449.07	136,890.94	252,155.00	239,898.00	266,705.00	14,550.00
514500	LIFE INSURANCE COUNTY SHARE	257.27	262.71	278.00	88.74	298.00	188.00	200.00	-98.00
514600	WORKERS COMPENSATION	10,298.17	10,676.74	8,476.03	6,059.02	12,947.00	12,304.00	12,211.00	-736.00
520900	CONTRACTED SERVICES	83,792.92	91,672.10	89,938.75	45,356.80	96,000.00	90,000.00	90,000.00	-6,000.00
522500	TELEPHONE & DAIN LINE	3,153.00	7,623.95	6,219.16	3,915.31	8,000.00	8,000.00	8,000.00	0.00
524000	MISCELLANEOUS EXPENSES	554.50	626.51	1,061.86	1,040.80	1,000.00	1,000.00	1,000.00	0.00
528300	CBRF	202,992.66	244,941.75	206,740.70	115,649.49	190,000.00	287,000.00	226,764.00	36,764.00
528400	INSTITUTIONS	8,137.22	0.00	47,339.00	0.00	103,000.00	40,000.00	73,000.00	-30,000.00
529900	PSYCHOLOGICAL SERVICES	0.00	375.00	0.00	0.00	0.00	0.00	0.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	0.00	3,112.22	389.23	0.00	200.00	200.00	200.00	0.00
531800	MIS OPERATING SUPPLIES	0.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	3,887.98	1,576.97	6,823.80	1,119.96	4,000.00	4,000.00	4,000.00	0.00
533200	MILEAGE	67,695.02	61,398.42	53,203.14	22,183.94	60,600.00	53,241.00	54,000.00	-6,600.00
533500	MEALS AND LODGING	241.48	264.65	82.50	18.08	100.00	100.00	100.00	0.00
538010	ADAPTIVE AIDS	0.00	0.00	314.60	0.00	0.00	0.00	0.00	0.00
538060	DAY SERVICES	944.78	8.55	0.00	0.00	0.00	0.00	0.00	0.00
538090	ENERGY ASSISTANCE	0.00	190.37	28.64	15.84	0.00	0.00	0.00	0.00
538110	GUARDIANSHIP & FIN MGNT SRVCS	1,775.00	2,900.00	4,375.00	200.00	3,680.00	800.00	1,680.00	-2,000.00
538130	HOUSING ASSISTANCE	0.00	3,199.20	21,893.64	4,550.00	8,000.00	11,600.00	19,000.00	11,000.00
538160	CLIENT PURCHASED MEALS	0.00	0.00	0.00	1,286.50	4,100.00	3,100.00	4,000.00	-100.00
538170	ALTERNATIVE ACTIVITIES	7,645.40	5,600.34	5,991.28	980.00	7,000.00	2,000.00	7,000.00	0.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
21051437 COMMUNITY SUPPORT PROGRAM									
538180	SHELTERED WORK	8,852.04	8,084.22	9,279.40	3,753.23	8,000.00	9,100.00	9,100.00	1,100.00
538190	SPECIALIZED MEDICAL SUPPLIES	5,707.22	3,078.46	5,729.78	2,017.15	5,500.00	4,100.00	6,000.00	500.00
538210	SPECIALIZED TRANSPORTATION	2,350.76	3,687.50	7,542.30	4,558.35	5,500.00	6,000.00	6,000.00	500.00
538230	SUPPORTIVE HOME CARE	17,654.85	14,491.98	12,373.06	4,470.24	15,000.00	15,700.00	22,000.00	7,000.00
538260	ADULT FAMILY HOME	64,650.56	106,243.15	116,785.47	47,648.59	138,870.00	95,300.00	96,000.00	-42,870.00
538320	RESIDENTIAL CARE APARTMENT	0.00	0.00	36,860.11	26,054.73	40,000.00	53,924.00	80,384.00	40,384.00
538340	COUNSELING AND THERAPEUTIC	0.00	0.00	601.69	75.00	500.00	250.00	841.00	341.00
TOTAL COMMUNITY SUPPORT PROGRAM		1,726,565.04	1,807,744.21	2,010,823.51	1,004,915.17	2,201,737.00	2,115,802.00	2,257,185.00	55,448.00
21051438 CHILD PROTECTIVE SERVICES									
511100	SALARIES PERMANENT REGULAR	623,250.24	746,540.66	821,145.61	432,912.19	857,380.00	845,244.00	1,005,451.00	148,071.00
511200	SALARIES-PERMANENT-OVERTIME	5,417.16	4,928.69	4,154.83	580.64	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	3,373.20	3,127.88	3,014.19	334.00	3,227.00	2,364.00	2,646.00	-581.00
512100	WAGES-PART TIME	190.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	46,160.22	55,395.44	60,775.99	31,794.50	65,836.00	64,842.00	77,119.00	11,283.00
514200	RETIREMENT-COUNTY SHARE	44,208.35	50,873.86	54,550.72	28,558.74	58,521.00	57,637.00	67,543.00	9,022.00
514400	HEALTH INSURANCE COUNTY SHARE	124,920.19	120,583.12	130,894.20	87,130.30	137,729.00	154,373.00	203,110.00	65,381.00
514500	LIFE INSURANCE COUNTY SHARE	289.85	309.37	321.31	160.97	336.00	346.00	324.00	-12.00
514600	WORKERS COMPENSATION	7,400.00	8,471.72	6,958.27	5,143.46	10,672.00	10,510.00	11,492.00	820.00
514800	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	4,621.82	6,265.57	9,468.74	4,442.34	10,000.00	10,000.00	10,000.00	0.00
523900	INTERPRETER FEES	4,832.59	10,673.14	5,504.20	3,792.76	5,000.00	8,500.00	6,000.00	1,000.00
524000	MISCELLANEOUS EXPENSES	2,050.73	41,016.77	10,933.26	12,619.84	25,000.00	64,800.00	55,800.00	30,800.00
532800	TRAINING AND INSERVICE	4,303.18	3,719.00	2,699.50	3,852.00	4,549.00	5,052.00	5,202.00	653.00
533200	MILEAGE	33,233.88	34,749.78	36,665.55	15,733.18	32,500.00	35,200.00	37,500.00	5,000.00
533500	MEALS AND LODGING	1,773.21	1,213.64	1,288.38	496.22	1,200.00	1,200.00	1,200.00	0.00
537120	RESPIRE CARE	840.00	140.00	720.00	245.00	2,000.00	600.00	750.00	-1,250.00
538020	PURCHASED CASE MANAGEMENT	70,519.25	66,021.00	76,021.00	32,007.00	76,021.00	76,021.00	10,000.00	-66,021.00
538040	CLIENT EDUCATION AND TRAINING	1,258.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538160	CLIENT PURCHASED MEALS	35.74	120.92	177.24	112.51	50.00	150.00	150.00	100.00
538210	SPECIALIZED TRANSPORTATION	2,641.64	1,300.00	3,000.00	500.00	2,500.00	2,500.00	2,500.00	0.00
538220	SUPERVISED VISITATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538270	FOSTER HOME	200,605.82	190,220.55	407,389.82	183,444.52	235,000.00	462,200.00	305,000.00	70,000.00
538280	GROUP HOME	42,622.72	34,966.35	118,198.81	9,632.76	90,000.00	10,000.00	75,000.00	-15,000.00
538310	SHELTER CARE	18,396.30	36,530.48	-930.00	0.00	0.00	0.00	0.00	0.00
538340	COUNSELING AND THERAPEUTIC	2,000.00	4,337.15	29,363.63	16,021.25	1,500.00	32,000.00	5,000.00	3,500.00
538390	INTEGRATED SERVICES	17,868.84	19,357.91	17,868.84	0.00	0.00	0.00	0.00	0.00
538450	CHILD CARING INSTITUTIONS	413,299.65	520,099.75	532,685.34	225,752.63	655,000.00	435,000.00	575,000.00	-80,000.00
538470	SKILLED NURSING	814.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
21051438 CHILD PROTECTIVE SERVICES									
538490	FOSTER HOME LICENSE/RECRUITING	0.00	0.00	58,335.14	30,623.12	75,000.00	73,500.00	75,000.00	0.00
538520	CRIMINAL BACKGROUND CHECKS	448.50	498.25	619.50	15.50	500.00	500.00	500.00	0.00
TOTAL CHILD PROTECTIVE SERVICES		1,677,377.06	1,961,461.00	2,391,824.07	1,125,905.43	2,349,521.00	2,352,539.00	2,532,287.00	182,766.00
21051439 CHILDREN & FAMILY SUPPORT UNIT									
511100	SALARIES PERMANENT REGULAR	256,483.88	309,996.54	459,924.00	236,054.06	476,367.00	476,367.00	494,135.00	17,768.00
511900	LONGEVITY-FULL TIME	1,429.20	1,509.20	2,569.20	0.00	2,769.00	2,769.00	2,929.00	160.00
512100	WAGES-PART TIME	53,770.53	60,534.01	0.00	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	180.20	200.20	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	22,471.45	27,118.06	33,572.18	17,168.81	36,654.00	36,654.00	38,087.00	1,433.00
514200	RETIREMENT-COUNTY SHARE	21,805.22	25,283.44	30,540.67	16,051.79	32,581.00	32,581.00	33,303.00	722.00
514400	HEALTH INSURANCE COUNTY SHARE	70,759.95	71,716.25	100,453.94	64,776.95	96,014.00	111,046.00	117,453.00	21,439.00
514500	LIFE INSURANCE COUNTY SHARE	110.55	125.28	205.00	110.48	216.00	230.00	230.00	14.00
514600	WORKERS COMPENSATION	3,649.33	4,360.32	3,428.70	2,471.06	5,008.00	5,008.00	4,779.00	-229.00
515800	PER DIEM COMMITTEE	450.00	350.00	468.02	200.00	600.00	600.00	800.00	200.00
522500	TELEPHONE & DAIN LINE	2,488.30	4,736.34	5,744.62	2,563.48	6,800.00	5,725.00	5,725.00	-1,075.00
523900	INTERPRETER FEES	1,578.35	1,749.94	1,320.04	520.20	2,000.00	1,300.00	1,500.00	-500.00
524000	MISCELLANEOUS EXPENSES	1,280.50	2,079.57	2,488.74	254.89	2,950.00	2,950.00	2,950.00	0.00
528400	INSTITUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	1,519.00	1,249.00	1,697.00	327.25	2,300.00	1,500.00	2,300.00	0.00
533200	MILEAGE	15,814.00	16,015.78	17,567.94	7,511.48	17,000.00	18,700.00	18,700.00	1,700.00
533500	MEALS AND LODGING	1,187.20	803.13	30.00	120.75	270.00	687.00	675.00	405.00
537120	RESPIRE CARE	539.00	485.00	189.00	302.00	0.00	925.00	925.00	925.00
538010	ADAPTIVE AIDS	2,922.11	9,968.88	9,846.19	1,780.04	10,000.00	7,500.00	7,000.00	-3,000.00
538030	COMMUNICATION AIDS	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538040	CLIENT EDUCATION AND TRAINING	0.00	525.00	51.70	0.00	52.00	0.00	0.00	-52.00
538150	PERSONAL EMERG RESPONSE SYSTEM	900.00	600.00	690.00	120.00	300.00	120.00	120.00	-180.00
538160	CLIENT PURCHASED MEALS	0.00	6.75	0.00	0.00	50.00	0.00	50.00	0.00
538170	ALTERNATIVE ACTIVITIES	1,075.00	1,281.99	1,123.00	2,044.50	500.00	2,000.00	2,000.00	1,500.00
538270	FOSTER HOME	0.00	8,386.03	41,777.78	15,024.30	33,192.00	71,685.00	42,051.00	8,859.00
538340	COUNSELING AND THERAPEUTIC	316,689.00	282,451.24	306,699.25	139,408.75	300,000.00	310,000.00	350,000.00	50,000.00
538480	PROGRAM ADMINISTRATION	313,663.44	288,659.92	337,834.82	0.00	0.00	0.00	0.00	0.00
TOTAL CHILDREN & FAMILY SUPPORT UNIT		1,090,916.21	1,120,191.87	1,358,221.79	506,810.79	1,025,623.00	1,088,347.00	1,125,712.00	100,089.00
21051440 OUTPATIENT UNIT SERVICE									
511100	SALARIES PERMANENT REGULAR	610,361.12	654,364.39	824,862.95	390,351.87	877,093.00	780,902.00	979,724.00	102,631.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	990.50	503.83	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	2,976.00	3,193.36	4,811.03	261.66	5,198.00	3,671.00	4,278.00	-920.00

Fund: HUMAN SERVICES Department: HUMAN SERVICES		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
21051440 OUTPATIENT UNIT SERVICE									
512100	WAGES-PART TIME	113,269.11	117,842.07	60,070.23	35,251.27	0.00	71,913.00	0.00	0.00
512900	LONGEVITY-PART TIME	617.70	651.86	353.30	0.00	0.00	373.00	0.00	0.00
514100	FICA & MEDICARE TAX	53,283.30	57,051.92	65,548.69	31,322.96	67,495.00	65,550.00	75,376.00	7,881.00
514200	RETIREMENT-COUNTY SHARE	50,854.71	52,710.93	57,514.15	28,190.77	59,996.00	58,266.00	65,928.00	5,932.00
514400	HEALTH INSURANCE COUNTY SHARE	126,098.34	117,081.01	155,204.04	80,342.43	161,966.00	144,478.00	177,475.00	15,509.00
514500	LIFE INSURANCE COUNTY SHARE	512.08	530.88	555.40	228.72	501.00	551.00	521.00	20.00
514600	WORKERS COMPENSATION	7,153.81	7,611.63	5,998.86	4,285.76	10,486.00	10,262.00	10,803.00	317.00
515800	PER DIEM COMMITTEE	450.00	650.00	1,250.00	300.00	1,300.00	1,300.00	1,300.00	0.00
520900	CONTRACTED SERVICES	482,106.37	446,528.51	604,012.37	240,723.69	445,400.00	453,200.00	448,000.00	2,600.00
522500	TELEPHONE & DAIN LINE	169.51	2,188.68	5,524.07	3,177.62	3,600.00	4,172.00	4,200.00	600.00
523900	INTERPRETER FEES	1,757.39	3,764.76	2,651.81	1,624.53	2,000.00	3,250.00	3,000.00	1,000.00
524000	MISCELLANEOUS EXPENSES	6,831.13	2,521.19	2,204.60	247.76	2,500.00	2,500.00	2,500.00	0.00
527500	INPATIENT	30,197.78	3,015.00	6,030.00	0.00	60,000.00	10,000.00	15,000.00	-45,000.00
527700	AODA-DETOX	41,319.32	40,898.86	43,344.10	20,288.58	45,000.00	44,000.00	40,000.00	-5,000.00
528300	CBRF	215,111.39	213,377.75	279,548.92	139,992.91	195,000.00	250,000.00	267,000.00	72,000.00
528400	INSTITUTIONS	0.00	0.00	1,079,424.00	160,410.00	756,381.00	756,381.00	756,381.00	0.00
529900	PSYCHOLOGICAL SERVICES	58,091.50	67,948.50	68,519.00	22,904.50	60,000.00	68,700.00	80,000.00	20,000.00
531100	POSTAGE AND BOX RENT	0.00	0.00	364.94	0.00	0.00	0.00	0.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	2,074.71	15.39	1,926.82	137.56	0.00	0.00	0.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	0.00	0.00	28,404.92	0.00	0.00	0.00	0.00	0.00
532600	ADVERTISING	89.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532800	TRAINING AND INSERVICE	13,017.84	2,825.00	3,904.99	1,923.18	2,800.00	2,800.00	2,800.00	0.00
533200	MILEAGE	11,163.07	10,160.30	18,445.92	7,944.68	13,100.00	17,550.00	17,550.00	4,450.00
533500	MEALS AND LODGING	684.60	1,514.81	121.80	55.95	1,100.00	600.00	1,100.00	0.00
538035	COMMUNITY LIVING & SUPPORT SVC	875,319.52	1,619,292.10	2,534,156.27	1,158,067.16	1,805,000.00	2,800,000.00	3,000,000.00	1,195,000.00
538040	CLIENT EDUCATION AND TRAINING	0.00	0.00	60,424.06	20,000.00	60,000.00	60,000.00	60,000.00	0.00
538130	HOUSING ASSISTANCE	0.00	0.00	9,158.73	1,065.00	0.00	0.00	0.00	0.00
538140	CLIENT SHELTER AND CLOTHING	0.00	0.00	0.00	0.00	500.00	0.00	0.00	-500.00
538190	SPECIALIZED MEDICAL SUPPLIES	3,527.76	3,559.23	36,394.00	10,841.27	3,000.00	2,700.00	3,000.00	0.00
538210	SPECIALIZED TRANSPORTATION	10,726.39	17,600.18	16,164.21	4,651.62	17,500.00	17,500.00	17,500.00	0.00
538230	SUPPORTIVE HOME CARE	757.90	936.29	1,064.32	709.95	1,000.00	1,700.00	1,000.00	0.00
538260	ADULT FAMILY HOME	0.00	6,600.00	15,355.71	19,025.20	6,500.00	40,000.00	20,000.00	13,500.00
538270	FOSTER HOME	2,546.40	1,015.00	878.12	0.00	1,500.00	1,000.00	1,000.00	-500.00
538320	RESIDENTIAL CARE APARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538330	DAY TREATMENT	1,564.80	0.00	7,041.60	0.00	207,000.00	644,000.00	702,000.00	495,000.00
538340	COUNSELING AND THERAPEUTIC	259,392.21	205,984.93	200,004.18	267,609.48	15,500.00	7,900.00	10,500.00	-5,000.00
538350	CRISIS INTERVENTION	0.00	0.00	163,804.70	72,763.84	121,100.00	174,650.00	175,000.00	53,900.00
538390	INTEGRATED SERVICES	0.00	0.00	72,860.04	18,333.32	55,000.00	100,000.00	65,000.00	10,000.00
538410	INTAKE ASSESSMENT	21,813.56	6,955.40	142.50	500.00	20,000.00	0.00	0.00	-20,000.00

Fund: HUMAN SERVICES	2014	2015	2016	2017	2017	2017		Dollar
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
21051440 OUTPATIENT UNIT SERVICE								
538480 PROGRAM ADMINISTRATION	3,422.70	6,681.48	415,842.32	119,795.07	922,636.00	454,334.00	351,202.00	-571,434.00
538530 OUTREACH AND DEVELOPMENT	13,547.04	3,300.00	8,080.48	2,760.00	16,418.00	16,418.00	16,418.00	0.00
TOTAL OUTPATIENT UNIT SERVICE	3,020,808.06	3,678,371.41	6,862,958.65	2,866,592.14	6,023,570.00	7,070,621.00	7,375,556.00	1,351,986.00
21051441 HS RESOURCE UNIT								
511100 SALARIES PERMANENT REGULAR	110,731.21	117,891.59	0.00	0.00	0.00	0.00	0.00	0.00
511200 SALARIES-PERMANENT-OVERTIME	404.88	355.08	0.00	0.00	0.00	0.00	0.00	0.00
511900 LONGEVITY-FULL TIME	1,254.64	1,314.64	0.00	0.00	0.00	0.00	0.00	0.00
514100 FICA & MEDICARE TAX	8,016.73	8,649.21	0.00	0.00	0.00	0.00	0.00	0.00
514200 RETIREMENT-COUNTY SHARE	7,859.42	8,121.16	0.00	0.00	0.00	0.00	0.00	0.00
514400 HEALTH INSURANCE COUNTY SHARE	46,395.17	42,978.45	0.00	0.00	0.00	0.00	0.00	0.00
514500 LIFE INSURANCE COUNTY SHARE	82.14	89.40	0.00	0.00	0.00	0.00	0.00	0.00
514600 WORKERS COMPENSATION	471.23	532.09	0.00	0.00	0.00	0.00	0.00	0.00
522500 TELEPHONE & DAIN LINE	31.38	187.71	0.00	0.00	0.00	0.00	0.00	0.00
524000 MISCELLANEOUS EXPENSES	0.00	49.62	0.00	0.00	0.00	0.00	0.00	0.00
532800 TRAINING AND INSERVICE	140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533200 MILEAGE	7,084.56	9,035.94	0.00	0.00	0.00	0.00	0.00	0.00
538140 CLIENT SHELTER AND CLOTHING	5,536.97	16,751.70	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HS RESOURCE UNIT	188,008.33	205,956.59	0.00	0.00	0.00	0.00	0.00	0.00
21051446 FAMILY CARE								
514100 FICA & MEDICARE TAX	19.12	38.25	76.50	7.64	0.00	46.00	46.00	46.00
514600 WORKERS COMPENSATION	0.22	0.40	0.70	0.06	0.00	7.00	7.00	7.00
515800 PER DIEM COMMITTEE	250.00	500.00	1,000.00	100.00	600.00	600.00	600.00	0.00
533200 MILEAGE	283.36	568.86	984.09	105.84	600.00	600.00	600.00	0.00
538480 PROGRAM ADMINISTRATION	510,849.00	510,849.00	510,849.00	0.00	510,849.00	510,849.00	510,849.00	0.00
TOTAL FAMILY CARE	511,401.70	511,956.51	512,910.29	213.54	512,049.00	512,102.00	512,102.00	53.00
21051900 TRANSFERS TO OTHER FUNDS								
591000 TRANSFER TO GENERAL FUND	2,545,755.76	1,886,921.44	1,418,360.87	303,201.69	7,000.00	306,701.00	7,000.00	0.00
TOTAL TRANSFERS TO OTHER FUNDS	2,545,755.76	1,886,921.44	1,418,360.87	303,201.69	7,000.00	306,701.00	7,000.00	0.00
TOTAL DEPARTMENT REVENUE	-15,789,711.91	-16,834,243.63	-18,768,831.81	-6,948,669.75	-17,501,333.00	-18,793,973.00	-19,437,261.00	1,935,928.00
TOTAL DEPARTMENT EXPENSE	16,512,287.85	17,322,397.24	19,533,583.81	8,085,885.43	17,501,333.00	18,434,254.00	19,437,261.00	1,935,928.00
ADDITION TO (-)/USE OF FUND BALANCE	722,575.94	488,153.61	764,752.00	1,137,215.68	0.00	-359,719.00	0.00	

Public Health

Department Vision - Where the department would ideally like to be

The Sauk County Health Department is an independent, nationally accredited health department that builds and sustains a healthy diverse community.

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 through collaboration 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

Specific Strategic Issues Addressed

Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)
Placemaking to support economic development
Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
Declining/unpredictable financial support (highways, medicaid, other)
Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
Changing statutory authority (state/feds) impeding local decision-making
Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity.
Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult protective services)
Partnerships with outside agencies (drugs, interoperability)
Public & employee safety in County facilities (Building security)

Public Health

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Increase the number of people in all age groups who receive dental care.	Collect data to examine trends in the Seal-A-Smile program and compare to previous years. Continue to evaluate the WIC fluoride varnish program to determine best practice at WIC clinics.	Secure a dental grant for sealants in schools. Investigate dental grants to meet the needs of diverse populations. Complete the Seal-a-Smile (SAS) program in 17 schools. Obtain MOU's with local dentists to meet the needs of children with acute dental needs. Approach service groups and private company foundations for funding opportunities through the Adopt-a-Smile program. Create a dental screening program for pregnant women who attend the WIC clinic.	12/31/2018
Create resiliency within Sauk County in the event of an outbreak or disaster.	All newly hired Public health employees will be trained to the ICS level outlined in the PH policy and procedure. Have preparedness coordinator attend local LEM meetings. Coordinate with EM to put out press releases regarding a local PH emergency. Identify training needs within the community and coordinate training activities with EM.	Communicate information to the public, activate preparedness plans, educate through different communication methods, collaborate with partners to meet the needs of the public. Create a best practice procedure on the logistics of working with the schools similar to the SAS program. 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. Develop methods to educate the public on where to find information in a disaster.	12/31/2019
Assure the number of individuals in Sauk County are receiving the recommended immunization benchmarks.	Review WIR data for HPV and infant vaccination rates.	Through immunization coalition work, 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. Increase the Influenza vaccination rate from 30 to 37%, and participate in the South Central immunization coalition initiatives to increase HPV vaccination rates in Sauk County. We will meet WI state immunization program objectives for 2018.	12/31/2018
Promote health and prevent communicable disease.	Create a communicable disease coalition to develop initiatives to prevent communicable disease outbreaks.	The funding acquired for communicable disease will be applied to efforts for disease outbreak follow-up. Coalition development will support educational activities with local providers, schools, daycares. Continue work with the J1 Visa group and the local business safety group in Lake Delton.	12/31/2019
Maintain national accreditation status.	Submit annual accreditation report to PHAB by 6/5/2018.	Continue with quality improvement processes within the department to meet PHAB requirements for accreditation.	6/1/2018
Improve the birth outcomes of infants born to young mothers, decrease recidivism in the jail, improve parental involvement in care of infants, decrease demand on social services programs.	Evaluate programs numbers and assess data from other programs such as drug court and out patient mental health services and look for connections and gaps in programming between departments.	Evaluate trends in the PNCC and NFP program numbers, Standardize evidenced based parenting programs used by PNCC and CPS, coordinate with the CJCC drug court and human services programs.	12/31/2018
Complete Community Health Needs Assessment	The Needs Assessment Report will be written.	The report will identify the top three priorities in the 2018 Community Health Needs Assessment.	11/1/2018
Decrease the number of individuals who die from drug overdose. Increase naloxone availability in the community. Increase associated referrals for drug treatment.	Increase the number of participants trained in the administration of naloxone in Sauk County. Continue to refer individuals to the Medication Assisted Treatment program. Assess the trend in Sauk County suicides.	Initiate and grow naloxone training programs. Participate in Sauk County MATRS initiative. Participate in suicide prevention coalitions. Coordinate with the schools and hospitals to provide Questions, Persuade, Refer (QPR) suicide prevention training for groups throughout the county. Follow BRACE initiatives to provide mental health assistance during an emergency. Participate on CJCC and associated subcommittees- Adult Justice Systems and System Mapping.	12/31/2018
Expand the Rural Safety Day Committee into a Sauk County Child Safety Coalition	Prevent and reduce childhood accidents/injuries.	Collect data from participant organizations to determine highest need. Create or adjust programming to meet the identified areas.	12/31/2018

Public Health

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 Budget		FTE's	Key Outcome Indicator(s)
Employee Health	A public health nurse reviews the immunization record of any public health employee hired by the county and provides immunizations as needed. Influenza immunizations are offered by the contracted health insurance company. Tuberculosis (TB) testing is also completed upon hire of all county health care workers. Annual review of symptoms are completed per the new TB policy. Assure required employees are fitted for N-95 masks.	OSHA Bloodborne Pathogens standard (29 CFR 1910.1030	User Fees / Misc.	\$0	-	Every health department employee and contracted staff meet OSHA Blood Borne Pathogens standards, are properly fitted for N-95 masks, and are evaluated yearly for TB status. 38 employees completed requirements.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
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 HIV follow-up.	145.17 & 252.11	COUNTY LEVY	\$0	1.62	452 communicable diseases were reported in 2016. Of the 452, 230 were sexually transmitted diseases. The overall trend in communicable diseases has increased. The largest increase is in sexually transmitted infections. The largest communicable disease non-STI are in enteric diseases, cryptosporidium, and campylobacteriosis. Vector borne diseases have increased in the past year.
			User Fees / Misc.	\$0		
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$155,701		
			Operating Expenses	\$8,761		
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	TOTAL EXPENSES	\$164,462	0.31	19 TB skin tests were provided to the general public in 2016
			COUNTY LEVY	\$164,462		
			User Fees / Misc.	\$5,000		
			Grants	\$0		
			TOTAL REVENUES	\$5,000		
			Wages & Benefits	\$26,606		
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 were 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. The Community Connections program was initiated with the jail in 2015.	140	Operating Expenses	\$3,951	1.08	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. Ten referrals were made through the Community Connections program in 2016.
			TOTAL EXPENSES	\$30,557		
			COUNTY LEVY	\$25,557		
			User Fees / Misc.	\$0		
			Grants	\$0		
			TOTAL REVENUES	\$0		
Immunization	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. 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. An immunization coalition was started to identify best practice and to share through out the county with all health care providers. Data for the whole county is being evaluated and is being used to develop initiatives to increase immunization rates in Sauk County.	144 & 145	Wages & Benefits	\$105,554	1.36	The trend in 2016 for Adolescent HPV, MCV4, and Tap have all increased. Adult vaccination rates have increased for Tap, Zoster, and Pneumonia, but decreased for influenza.
			Operating Expenses	\$3,563		
			TOTAL EXPENSES	\$109,117		
			COUNTY LEVY	\$109,117		
			User Fees / Misc.	\$18,592		
			Grants	\$300		
Immunization			TOTAL REVENUES	\$18,892		
			Wages & Benefits	\$115,081		
			Operating Expenses	\$13,485		
			TOTAL EXPENSES	\$128,566		
			COUNTY LEVY	\$109,674		

Public Health

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>\$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	TOTAL REVENUES	\$0	Wages & Benefits	\$0	Operating Expenses	\$0	TOTAL EXPENSES	\$0	COUNTY LEVY	\$0	-	6 request for home visits were made by the adult protective services social worker in 2015.
User Fees / Misc.	\$0																		
Grants	\$0																		
TOTAL REVENUES	\$0																		
Wages & Benefits	\$0																		
Operating Expenses	\$0																		
TOTAL EXPENSES	\$0																		
COUNTY LEVY	\$0																		
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 this evidence based nurse home visiting program. NFP is a voluntary prevention program, that provides services to low-income, first time mothers. Outreach continues to increase the number of client referrals. A federal grant continues allocated through the Wisconsin Department of Children and Families. The program will service 90 children and families residing in Sauk County in fiscal year 2017-2018.		<table><tr><td>User Fees / Misc.</td><td>\$367,782</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$367,782</td></tr><tr><td>Wages & Benefits</td><td>\$444,490</td></tr><tr><td>Operating Expenses</td><td>\$117,906</td></tr><tr><td>TOTAL EXPENSES</td><td>\$562,396</td></tr><tr><td>COUNTY LEVY</td><td>\$194,614</td></tr></table>	User Fees / Misc.	\$367,782	Grants	\$0	TOTAL REVENUES	\$367,782	Wages & Benefits	\$444,490	Operating Expenses	\$117,906	TOTAL EXPENSES	\$562,396	COUNTY LEVY	\$194,614	5.01	The prenatal care program admitted 23 women to the program in 2016. The goal is to service 70 women/infants in the Sauk County Nurse Family Partnership Program in 2016-2017. As of August 2017, 72 families have been served.
User Fees / Misc.	\$367,782																		
Grants	\$0																		
TOTAL REVENUES	\$367,782																		
Wages & Benefits	\$444,490																		
Operating Expenses	\$117,906																		
TOTAL EXPENSES	\$562,396																		
COUNTY LEVY	\$194,614																		
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, surveillance activities for potential disease out breaks, and reports of possible medical needs of children.		<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>\$0</td></tr><tr><td>Operating Expenses</td><td>\$252</td></tr><tr><td>TOTAL EXPENSES</td><td>\$252</td></tr><tr><td>COUNTY LEVY</td><td>\$252</td></tr></table>	User Fees / Misc.	\$0	Grants	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$0	Operating Expenses	\$252	TOTAL EXPENSES	\$252	COUNTY LEVY	\$252	-	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. School nurses are participants in the Sauk County Immunization Coalition.
User Fees / Misc.	\$0																		
Grants	\$0																		
TOTAL REVENUES	\$0																		
Wages & Benefits	\$0																		
Operating Expenses	\$252																		
TOTAL EXPENSES	\$252																		
COUNTY LEVY	\$252																		
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 Child Death Review (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	<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>\$42,101</td></tr><tr><td>Operating Expenses</td><td>\$1,933</td></tr><tr><td>TOTAL EXPENSES</td><td>\$44,034</td></tr><tr><td>COUNTY LEVY</td><td>\$44,034</td></tr></table>	User Fees / Misc.	\$0	Grants	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$42,101	Operating Expenses	\$1,933	TOTAL EXPENSES	\$44,034	COUNTY LEVY	\$44,034	0.44	Three Child Death Review meetings were held in 2016 with 7 case reviews completed. Prevention work completed in 2016 included adding professionals/agencies to the notification list for debriefing sessions after traumatic child deaths. Safe sleep education for St. Clare birthing center staff and offered CME's for Dean Baraboo clinic staff.
User Fees / Misc.	\$0																		
Grants	\$0																		
TOTAL REVENUES	\$0																		
Wages & Benefits	\$42,101																		
Operating Expenses	\$1,933																		
TOTAL EXPENSES	\$44,034																		
COUNTY LEVY	\$44,034																		

Public Health

Health Check	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 providers at the local birthing centers. 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 screening on children to refer them for more intensive services if needed. Neonatal Abstinence Syndrome infants are case managed by the MCH nurse.	253	User Fees / Misc.	\$0	0.40	The trend in the program continues at the same rate with 30 referrals with 5 high risk families being admitted.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$32,246		
			Operating Expenses	\$4,525		
			TOTAL EXPENSES	\$36,771		
			COUNTY LEVY	\$36,771		
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 adolescent suicide prevention. The Community Connections Program provides resources to the caregivers of children with incarcerated parent. The Community Connection Program was developed in 2015 with UW-Extension, Health Department, Law Enforcement, and the Criminal Justice Coordinating Committee (CJCC).	253	User Fees / Misc.	\$0	0.70	The following two objectives were met in 2016: 1)Adolescent Suicide: Coordinate and/or facilitate evidence-based suicide prevention practices with community groups. 2)Safe Sleep: Coordinate and/or facilitate trainings to implement safe sleep practices with community groups using common messaging.
			Grants	\$30,420		
			TOTAL REVENUES	\$30,420		
			Wages & Benefits	\$67,756		
			Operating Expenses	\$7,204		
			TOTAL EXPENSES	\$74,960		
			COUNTY LEVY	\$44,540		
Lead	A public health nurse provides education and case management to parents of a child with elevated blood lead levels. An environmental health assessment may be conducted to collect samples to determine the sources of the lead contamination in and around a client's home. Information and resources are given for clean-up and abatement.	Chapter 254.166	User Fees / Misc.	\$0	0.30	395 individuals were tested in 2016, 9 had a level of 5-9mcg/dl while 2 required a environmental assessment for a level >= 10mcg/dl.
			Grants	\$7,157		
			TOTAL REVENUES	\$7,157		
			Wages & Benefits	\$27,175		
			Operating Expenses	\$3,571		
			TOTAL EXPENSES	\$30,746		
			COUNTY LEVY	\$23,589		
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. In 2018, the department will develop a quarterly news letter.		User Fees / Misc.	\$0	0.01	Items are posted 5 days a week on Facebook
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$1,355		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$1,355		
			COUNTY LEVY	\$1,355		
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. The plan is to expand the Rural Safety Day Committee into a Child Safety Coalition in 2018.		User Fees / Misc.	\$0	0.02	766 third Grade Children participated in Rural Safety Days camp in 2016. An evaluation of the camp is sent yearly after the event to the participating teachers. This evaluation guides the program with topic changes.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$992		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$992		
			COUNTY LEVY	\$992		
Medical Assistance 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	0.24	Clients assisted in 2016: 39 pregnancy tests were completed and 23 presumptive eligibility assessments 4 family planning waivers and 10 presumptive eligibility for children.
			Grants	\$25,109		
			TOTAL REVENUES	\$25,109		
			Wages & Benefits	\$22,091		
			Operating Expenses	\$3,018		
			TOTAL EXPENSES	\$25,109		
			COUNTY LEVY	\$0		

Public Health

Preparedness	Administration of a response plan for public health emergencies. (e.g. influenza pandemics, biohazard release) A health educator has been assigned the responsibility for meeting the grant objectives for the state and CDC. 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. Grant funding was obtained in 2015 for Building Resiliency Against Climate Events (BRACE). Activities for this grant are scheduled in 2016.		User Fees / Misc.	\$0	0.72	The state held a regional table top exercise surrounding the response capabilities for Ebola.
			Grants	\$61,711		
			TOTAL REVENUES	\$61,711		
			Wages & Benefits	\$60,613		
			Operating Expenses	\$7,167		
			TOTAL EXPENSES	\$67,780		
	COUNTY LEVY	\$6,069				
Drug Testing	Drug testing is provided in collaboration with the human services alcohol and other drug abuse (AODA) and economic support divisions. Drug testing was discontinued in 2016. Individuals are being referred to Options Lab.		User Fees / Misc.	\$0	-	There were ?? completed drug tests in 2016.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
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.	\$3,500	0.49	112 medical vouchers and 15 dental vouchers were given in 2016.
			Grants	\$0		
			Use of Carryforward Funds	\$0		
			TOTAL REVENUES	\$3,500		
			Wages & Benefits	\$44,540		
			Operating Expenses	\$6,630		
			TOTAL EXPENSES	\$51,170		
COUNTY LEVY	\$47,670					
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.The goal was 250 children and new initiatives will be developed in 2016 to improve this outcome.		User Fees / Misc.	\$3,000	0.03	Due to low utilization of the fluoride tablet program the program was discontinued. Families can receive prescriptions for fluoride tablets from their local providers. There were 127 children in the WIC program who received fluoride varnish.
			Grants	\$0		
			TOTAL REVENUES	\$3,000		
			Wages & Benefits	\$2,911		
			Operating Expenses	\$89		
			TOTAL EXPENSES	\$3,000		
	COUNTY LEVY	\$0				
Dental	For the 2017-2018 school year, Sauk County Health Department will be adding 3rd and 4th grades at Gordon Wilson Elementary. The number of schools will not increase. Services are provided in public elementary schools, middle schools, and in Weston, dental services are offered to 4K through 12th grade. This is based on the free/reduced lunch rates.		User Fees / Misc.	\$50,026	0.68	The number of children with urgent dental needs increased in 2016. 290 children had dental needs. There has been an increase of children with dental needs to 26%.
			Grants	\$20,000		
			TOTAL REVENUES	\$70,026		
			Wages & Benefits	\$41,022		
			Operating Expenses	\$29,004		
			TOTAL EXPENSES	\$70,026		
	COUNTY LEVY	\$0				
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.	\$0	0.01	The tobacco sale rate to minors in the Wisconsin WINS program was at 22% in 2016. The rate was down from 27% in 2015 and a high of 40% in 2013.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$1,214		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$1,214		
			COUNTY LEVY	\$1,214		

Public Health

Rabies	Rabies is a reportable communicable disease. A public health nurse provides educational information to victims of animal bites. Environmental Health 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	0.17	In 2016 there were 125 reported animal bites with possible exposure to rabies. Compared to 203 in 2015
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$17,790		
			Operating Expenses	\$2,550		
			TOTAL EXPENSES	\$20,340		
			COUNTY LEVY	\$20,340		
Human Services Adult Protective Service PHN visits	A public health nurse provides nursing assessments when requested by a social worker.	140.04	User Fees / Misc.	\$0	-	In 2016, 1 joint home visit was completed by a public health nurse.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
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 Healthcare and the Sauk County Health Department. A Community Health Needs Assessment is scheduled for completion in 2018.	250.07	User Fees / Misc.	\$70,000	1.58	The Health and Wellness Coalition meets every other month. An annual report is reviewed by the Board of Health.
			Grants	\$0		
			TOTAL REVENUES	\$70,000		
			Wages & Benefits	\$149,156		
			Operating Expenses	\$63,598		
			TOTAL EXPENSES	\$212,754		
			COUNTY LEVY	\$142,754		
Foot Clinic	The foot clinics are provided to elderly and disabled individuals in 6 communities through out the county. The program is self sustaining and rates are adjusted based on cost. The clinics average approximately 145 per month. Certified nursing assistants, nail technician, and nurses provide this service.		User Fees / Misc.	\$52,640	0.81	The foot clinic has been moved back to the health department. 1739 foot clinic clients served in 2016.
			Grants	\$0		
			TOTAL REVENUES	\$52,640		
			Wages & Benefits	\$48,368		
			Operating Expenses	\$4,272		
			TOTAL EXPENSES	\$52,640		
			COUNTY LEVY	\$0		
PDO Grant (Narcan)	Wisconsin is facing an opioid epidemic. Sauk County has received a 3-year SAMSHA grant to decrease opioid deaths and increase naloxone distribution into the community. The grant is called the Wisconsin Prescription Drug/Opioid Overdose-Related Deaths Prevention Project (WI-PDO). The WI -PDO grant has required partnering with a pharmacy in order to dispense naloxone. A health educator is developing training and marketing materials as well as providing community education training throughout the county. The Health Department is partnering with UW Population Health Institute for required data collection. A secondary goal is to promote appropriate treatment referrals. Naloxone (Narcan®) is a drug used to treat and prevent opioid overdose deaths.		User Fees / Misc.	\$0	1.98	This is an ongoing initiative. As of August 8, 2017, 254 people have been trained with an additional 111 people signed up for future trainings. Year 2 of the WI-PDO grant starts September 1, 2017.
			Grants	\$225,522		
			TOTAL REVENUES	\$225,522		
			Wages & Benefits	\$162,371		
			Operating Expenses	\$63,151		
			TOTAL EXPENSES	\$225,522		
			COUNTY LEVY	\$0		
Outlay	None	\$0	User Fees / Misc.		-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits			
			Operating Expenses			
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$940,759	17.97	
			TOTAL EXPENSES	\$1,913,763		
			COUNTY LEVY	\$973,004		

Public Health

Output Measures - How much are we doing?				
Description		2016 Actual	2017 Estimate	2018 Budget
Communicable Disease Follow Up		452	500	500
Medical Vouchers Written		112	110	110
Dental Vouchers Written		15	6	6
Immunizations Provided		582	354	354
WIC Fluoride Varnish applications		171	174	174
Tobacco Compliance Checks Made to Establishments		63	60	60
Number of Public Health Emergency Preparedness Exercises, Trainings and Community Meetings		27	30	30
At Least Quarterly Frequency of Updates to social media and web site		200	250	250
Number of oral screenings in the Seal-a-Smile program		1,129	1,210	1,300
Enrolled in Sauk County Nurse Family Partnership Program		56	70	70
Number of children who received dental sealants through Seal-a-Smile		614	475	500
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Immunization Program Goal: 64% of Children up to 2 years of age served by the Health Department Immunization Program.	By December 31, 2017, 64% children residing in Sauk County Health jurisdiction who turn 24 months of age during the contract year will complete 4 DTaP, 3 Polio, 1 MMR, 3 Hib, 3 Hepatitis B, 1 Varicella and 4 Pneumococcal Conjugate (PCV) vaccination by their second birthday.	66%	64%	64%
Tobacco: % of Tobacco Compliance Checks that do not sell to minors	In 2016, 64 Sauk County tobacco retailers were investigated for tobacco sales to minors. These investigations were completed under the guidelines of the Wisconsin Wins Tobacco Retailer Compliance Program established through the WI DHS Tobacco Prevention and Control Program. The TPCP provides training, media, community outreach, and education to Wisconsin retailers.	78%	85%	90%
Rural Safety Days Participation	99% of schools third grade students will participate.	95%	99%	95%
The department will update the website 75% of the time.	The health educator updates the social media site 5 days per week.	100%	100%	100%
Sauk County Nurse Family Partnership Goals:				
SCNFP Moms will initiate breast feeding at birth	75% of NFP Mothers (53) will initiate breast feeding at birth.	92%	65%	80%
SCNFP Referrals to Enrollment Percentage will increase	45% of all NFP referrals will be admitted	56%	40%	56%
Infants will be up to date on immunizations at 6 months	90% of the infants in the program will receive the following immunizations by 6 month of age: 3 Hepatitis B, 3 DTaP, 3 PCV, 3 Hib, 3 RV, and 1 Influenza.	89%	85%	90%
SCNFP Client retention rate during pregnancy phase.	Clients remained enrolled in the program during pregnancy.	92%	75%	80%

Health Departments

Oversight Committee: **Public Health Board**

Public Health Director

1.00 FTE

Public Health Deputy Director

1.00 FTE

Environmental Health	Public Health		Women, Infants & Children (WIC)
Environmental Health Manager 1.00 FTE	Nurse Supervisor 1.00 FTE	Public Health Nurse (Nurse Family Partnership) 3.73 FTE	Nutrition Programs Coordinator 1.00 FTE
Registered Sanitarian 3.00 FTE	Public Health Nurse 5.00 FTE	Quality Improvement Coordinator 1.00 FTE	Registered Dietitian 1.98 FTE
Environmental Health Technician 1.00 FTE	Public Health Technician 0.75 FTE	Accounting Assistant Specialist 1.00 FTE	Administrative Support / Health Screener 0.80 FTE
Program Assistant 1.00 FTE	Home Health Aide (Foot Clinic) 1.07 FTE	Dental Hygienist Project 0.24 FTE	Administrative Support / Receptionist WIC 0.34 FTE Public Health 0.33 FTE Environmental Health 0.33 FTE
Health Educator Environmental Health 0.70 FTE Public Health 0.30 FTE	Health Educator / Grants Coordinator 1.00 FTE	Financial Analyst Public Health 0.55 FTE Environmental Health 0.45 FTE	

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Public Health					
FTE Change	1.53	0.70	0.83	3.77	0.59
FTE Balance	12.08	12.78	13.61	17.38	17.97
Environmental Health					
FTE Change	0.00	0.65	0.17	2.26	0.65
FTE Balance	3.75	4.40	4.57	6.83	7.48
Women, Infants & Children (WIC)					
FTE Change	0.00	2.50	-1.93	-0.21	-0.90
FTE Balance	4.66	7.16	5.23	5.02	4.12
Total					
FTE Change	1.53	3.85	-0.93	5.82	0.34
FTE Balance	20.49	24.34	23.41	29.23	29.57

PUBLIC HEALTH

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget
Tax Levy	632,311	799,005	816,070	819,624	819,624	973,004
Grants & Aids	202,948	201,361	445,125	795,870	800,541	830,066
User Fees	79,424	57,456	54,874	104,500	104,500	97,140
Intergovernmental	17,943	89,910	13,738	2,000	2,000	806
Donations	12,000	5,889	0	0	0	12,747
Use of Fund Balance	0	0	0	34,554	34,554	0
Total Revenues	944,626	1,153,621	1,329,807	1,756,548	1,761,219	1,913,763

Expenses

Labor	616,082	727,749	766,003	1,073,729	1,079,195	1,160,161
Labor Benefits	212,747	236,710	259,429	377,675	377,675	408,972
Supplies & Services	109,902	130,270	229,580	282,911	284,349	344,630
Capital Outlay	0	0	39,823	22,233	20,000	0
Addition to Fund Balance	5,895	58,891	34,972	0	0	0
Total Expenses	944,626	1,153,621	1,329,807	1,756,548	1,761,219	1,913,763

Beginning of Year Fund Balance

End of Year Fund Balance

Included in General Fund Total

\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
153,380	18.71%	None	0	0
29,525	3.69%			
(7,360)	-7.04%	2018 Total	0	0
(1,194)	-59.70%			
12,747	0.00%			
(34,554)	-100.00%	2019	0	0
		2020	0	0
		2021	0	0
		2022	0	0
152,544	8.66%			

2018 Highlights & Issues on the Horizon

Continued expansion 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.

Addition of a \$225,552 grant Wisconsin Prescription Drug/Opioid Overdose-Related Deaths Prevention Project.

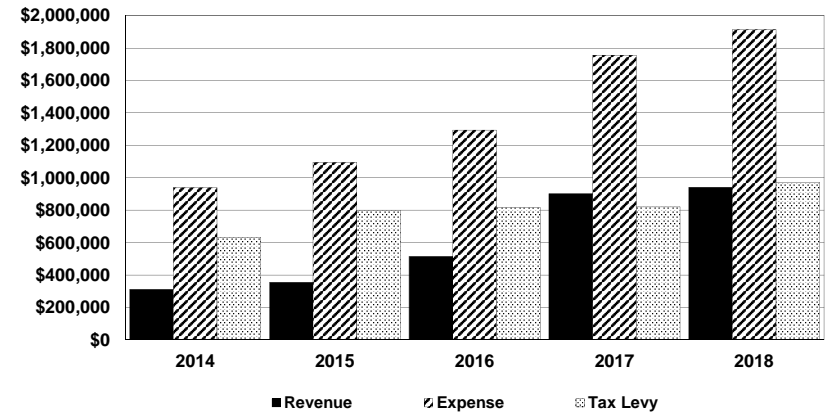
This 5-year (beginning September 2016) grant is designed to:

1. Conduct an annual needs assessment
2. Reduce the number of opioid overdose related deaths
3. Develop, implement and evaluate a comprehensive prevention program
4. Provide crisis workers to reach out to opioid users who have survived an overdose and connect them with the appropriate services and supports

The department will become a level 3 health department in 2018.

Level 3 meets minimum plus fourteen (14) additional evidence-based programs and have a full agent DATCP program. Level 3 provides greater funding to the local health department.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: PUBLIC HEALTH		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10040 PUBLIC HEALTH REVENUE									
411100	GENERAL PROPERTY TAXES	-632,311.00	-799,005.00	-816,070.00	-409,812.00	-819,624.00	-819,624.00	-973,004.00	153,380.00
422160	HO-CHUNK GAMING GRANT	-45,000.00	-32,259.00	-25,000.00	-25,400.00	-25,400.00	-25,400.00	0.00	-25,400.00
423900	BIOTERRORISM GRANT	-47,192.00	-53,999.00	-62,185.00	-48,037.00	-51,348.00	-51,348.00	-54,084.00	2,736.00
424030	MICHV-NFP GRANT	0.00	0.00	-228,772.44	-157,107.92	-335,703.00	-335,703.00	-330,782.00	-4,921.00
424110	IMMUNIZATION GRANT	-15,752.98	-16,571.74	-18,170.14	-10,137.46	-18,659.00	-18,659.00	-16,286.00	-2,373.00
424160	PREVENTION GRANT	0.00	0.00	0.00	-6,500.00	0.00	-7,627.00	-7,627.00	7,627.00
424170	LEAD GRANT	-7,979.27	-8,217.00	-8,768.00	-2,545.00	-10,455.00	-7,157.00	-7,157.00	-3,298.00
424175	FORWARD HL MA MATCH GRANT	-10,269.00	-10,685.00	-15,473.00	-3,752.00	-21,158.00	-21,158.00	-25,109.00	3,951.00
424203	DENTAL GRANTS	-33,497.19	-28,986.90	-21,946.21	-31,105.37	-24,355.00	-24,355.00	-20,000.00	-4,355.00
424204	WI-PDO PRESCR DRUG OVERDOSE	0.00	0.00	0.00	0.00	-225,522.00	-225,522.00	-225,522.00	0.00
424205	STRAT PREV FRAME PRESCRIP RX	0.00	0.00	0.00	0.00	0.00	0.00	-70,000.00	70,000.00
424420	HEALTH CHECK	-727.26	-2,768.87	-1,340.01	0.00	-6,000.00	0.00	0.00	-6,000.00
424440	MATERNAL CHILD HEALTH	-28,785.00	-25,929.00	-30,816.59	-11,470.00	-33,641.00	-33,641.00	-30,420.00	-3,221.00
424511	MEDICAL ASSISTANCE DENTAL	-12,692.68	-19,928.00	-30,997.53	-18,302.60	-45,000.00	-45,000.00	-42,779.00	-2,221.00
424512	MEDICAL ASSISTANCE IMMUNIZATIO	-114.41	-483.24	-321.82	0.00	-300.00	-300.00	-300.00	0.00
424515	MEDICAL ASSISTANCE - TCM	-938.22	-1,532.98	-1,333.79	0.00	-3,000.00	0.00	0.00	-3,000.00
452060	MISCELLANEOUS REVENUES	-7,549.03	-2,551.42	-4,027.03	-539.80	-2,000.00	-2,000.00	-1,000.00	-1,000.00
455100	PUBLIC HEALTH FOOT CLINIC	-42,450.00	0.00	0.00	-25,290.00	-51,000.00	-51,000.00	-52,640.00	1,640.00
455130	PRENATAL CARE	-22,934.55	-49,624.24	-47,215.04	-10,317.87	-48,000.00	-48,000.00	-37,000.00	-11,000.00
455160	HEP B MEDICAL REIMBURSEMENT	-4,577.58	-3,587.08	-1,811.10	-995.00	-1,500.00	-1,500.00	-1,500.00	0.00
455170	FLU & PNEUMONIA REIMBURSEMENT	-16,620.04	-11,806.81	-6,351.66	-99.48	-2,000.00	-2,000.00	-806.00	-1,194.00
455180	TB SKIN TESTS	-1,912.60	-1,693.32	-1,820.83	-1,646.23	-2,000.00	-2,000.00	-5,000.00	3,000.00
474010	DEPARTMENTAL CHARGES	0.00	-78,102.73	-7,386.25	0.00	0.00	0.00	0.00	0.00
474500	BIRTH TO THREE	-1,323.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
485010	DONATIONS & CONTRIBUTIONS	0.00	0.00	0.00	-1,500.00	0.00	0.00	0.00	0.00
485160	COMMUNITY CARE DONATIONS	0.00	-889.38	0.00	0.00	0.00	0.00	-2,500.00	2,500.00
485161	BOO AREA UN FUND DENTAL VOUCHER	-12,000.00	0.00	0.00	0.00	0.00	0.00	-5,421.00	5,421.00
485162	BAUF DENTAL CHILDREN	0.00	-5,000.00	0.00	0.00	0.00	0.00	-4,826.00	4,826.00
493200	CONTINUING APPROPRIATE PRIOR YEAR	0.00	0.00	0.00	0.00	-34,554.00	0.00	0.00	-34,554.00
TOTAL PUBLIC HEALTH REVENUE		-944,626.23	-1,153,620.71	-1,329,806.44	-764,557.73	-1,761,219.00	-1,721,994.00	-1,913,763.00	152,544.00
10040416 PUBLIC HEALTH									
511100	SALARIES PERMANENT REGULAR	503,411.61	622,527.44	655,174.66	383,249.66	916,723.00	911,257.00	1,002,683.00	85,960.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	0.00	3.72	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	1,108.67	1,457.90	1,557.02	0.00	1,864.00	1,864.00	2,454.00	590.00
512100	WAGES-PART TIME	111,561.86	103,518.14	109,036.04	89,575.10	160,101.00	160,101.00	154,451.00	-5,650.00
512200	WAGES-PART TIME-OVERTIME	0.00	42.77	0.00	0.00	0.00	0.00	0.00	0.00
512900	LONGEVITY-PART TIME	0.00	202.99	235.20	0.00	507.00	507.00	573.00	66.00
514100	FICA & MEDICARE TAX	45,180.94	53,761.51	56,485.88	34,706.76	82,558.00	82,558.00	88,752.00	6,194.00

Fund: GENERAL FUND Department: PUBLIC HEALTH		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10040416 PUBLIC HEALTH									
514200	RETIREMENT-COUNTY SHARE	41,715.26	48,302.40	49,602.99	31,488.84	73,385.00	73,385.00	76,780.00	3,395.00
514400	HEALTH INSURANCE COUNTY SHARE	119,476.67	127,288.22	147,357.12	98,916.27	210,056.00	210,056.00	231,634.00	21,578.00
514500	LIFE INSURANCE COUNTY SHARE	306.54	324.07	332.04	192.51	463.00	463.00	517.00	54.00
514600	WORKERS COMPENSATION	6,067.71	7,034.19	5,650.62	5,077.40	11,213.00	11,213.00	11,289.00	76.00
520100	CONSULTANT AND CONTRACTUAL	610.00	50.00	40.00	0.00	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	3,493.77	6,647.31	32,205.96	23,662.00	46,836.00	46,836.00	110,493.00	63,657.00
522500	TELEPHONE & DAIN LINE	4,018.44	5,045.23	5,820.95	3,878.68	7,400.00	7,400.00	14,006.00	6,606.00
526100	HO-CHUNK APPROPRIATION	28,001.41	20,913.97	0.00	0.00	0.00	0.00	0.00	0.00
531000	FOOT CLINIC EXPENSE	2,836.66	0.00	0.00	1,384.43	3,489.00	3,489.00	4,272.00	783.00
531100	POSTAGE AND BOX RENT	892.74	1,212.30	1,365.41	1,035.31	1,641.00	1,641.00	2,480.00	839.00
531200	OFFICE SUPPLIES AND EXPENSE	3,636.13	2,732.26	20,677.47	7,519.23	6,950.00	6,950.00	7,719.00	769.00
531500	FORMS AND PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	3,073.00	3,073.00
531800	MIS DEPARTMENT CHARGEBACKS	12,101.00	31,103.08	54,982.96	9,748.38	34,763.00	34,763.00	35,991.00	1,228.00
532200	SUBSCRIPTIONS	126.60	139.60	473.92	0.00	500.00	500.00	500.00	0.00
532400	MEMBERSHIP DUES	953.00	1,373.00	2,268.00	725.00	6,000.00	6,000.00	1,500.00	-4,500.00
532800	TRAINING AND INSERVICE	2,331.03	4,271.85	10,034.77	3,960.67	22,421.00	22,421.00	19,043.00	-3,378.00
533200	MILEAGE	10,947.83	13,745.87	21,911.25	6,065.38	23,550.00	23,550.00	42,696.00	19,146.00
533500	MEALS AND LODGING	1,014.00	3,208.01	12,561.82	2,449.30	5,540.00	5,540.00	12,981.00	7,441.00
534200	MEDICAL SUPPLIES	22,024.90	18,473.97	15,667.47	3,532.45	41,189.00	38,751.00	19,828.00	-21,361.00
534201	COMMUNITY CARE VOUCHER EXPENSE	522.80	2,786.96	1,670.59	118.61	23,642.00	23,642.00	2,500.00	-21,142.00
534202	BOO AREA UN FUND DENTAL VOUCHE	4,673.00	317.80	1,241.80	346.00	7,768.00	7,768.00	5,421.00	-2,347.00
534203	BAUF DENTAL CHILDREN	0.00	0.00	174.40	0.00	6,826.00	6,826.00	4,826.00	-2,000.00
534800	EDUCATIONAL SUPPLIES	210.71	3,584.54	10,057.00	39.45	4,000.00	4,000.00	8,958.00	4,958.00
534900	PROJECT SUPPLIES	8,291.02	10,521.64	35,836.06	8,044.68	38,891.00	38,891.00	39,494.00	603.00
535100	VEHICLE FUEL / OIL	241.34	86.04	157.99	574.72	2,143.00	2,143.00	4,036.00	1,893.00
535200	VEHICLE MAINTENANCE AND REPAIR	0.00	1,501.75	57.96	786.87	500.00	1,500.00	2,439.00	1,939.00
551900	INSURANCE-GENERAL LIABILITY	2,976.00	2,555.00	2,374.00	0.00	300.00	300.00	2,374.00	2,074.00
581900	CAPITAL OUTLAY	0.00	0.00	39,823.00	0.00	20,000.00	22,233.00	0.00	-20,000.00
TOTAL PUBLIC HEALTH		938,731.64	1,094,729.81	1,294,834.35	717,081.42	1,761,219.00	1,756,548.00	1,913,763.00	152,544.00
TOTAL DEPARTMENT REVENUE		-944,626.23	-1,153,620.71	-1,329,806.44	-764,557.73	-1,761,219.00	-1,721,994.00	-1,913,763.00	152,544.00
TOTAL DEPARTMENT EXPENSE		938,731.64	1,094,729.81	1,294,834.35	717,081.42	1,761,219.00	1,756,548.00	1,913,763.00	152,544.00
ADDITION TO (-)/USE OF FUND BALANCE		-5,894.59	-58,890.90	-34,972.09	-47,476.31	0.00	34,554.00	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

Specific Strategic Issues Addressed

Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop a plan to identify Sauk County businesses that support veterans through hiring preferences and discounts. Then and serve as a conduit to provide information and employment assistance to veterans.	Working with the businesses that we identify, track the new number of veterans we refer and veteran hires during the year.	When a veteran comes to us seeking assistance with finding work, we will have a list of area employers that have indicated to us they prefer to hire veterans. To inform veterans of area business's that appreciate their service and sacrifice.	12/31/2018
Develop and implement a system to reach out to disabled veterans whom have not initiated contact with the County Veterans Service Office since the beginning of 2010 to inform them of benefit changes and eligibility requirements. Such changes may include increases in disability rating or new conditions, and new ancillary benefits.	Track the results of the veterans we have appointments with.	Utilizing the Veteran Information Management System (VIMS) and VetraSpec, and hard copy files, the Veterans Service Office staff will identify the disabled veterans that have not been in contact with the Veterans Service Office since the beginning of 2010. We will mail letters to those veterans inviting them to contact the Veterans Service Office for a complete benefits review.	Ongoing
Develop a program to increase public awareness of the Sauk County Veterans Office through press releases, public service announcements, and use of social media.	Develop a survey and track how veterans became aware of this office and the services we provide.	Contact newspapers and other traditional media outlets and set up regular time and space for articles and announcements. Establish a relationship with a social media consultant to assist with the most effective use of that tool of communication.	Ongoing

Sauk County Veterans Service Office

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 Budget		FTE's	Key Outcome Indicator(s)
Veterans Service	Provide information, education and individual benefits counseling to veterans and their families. When appropriate, assist them in making application for State & Federal Benefits: education, compensation, health care, pension and burial. Produce a newsletter to keep veterans informed of new and changing benefits, attend events and meetings as appropriate to promote the Veterans Service Office and veteran benefits.	Wisconsin Statute 45.80, 45.82	Use of Carryforward	\$0	4.50	25% of the Disabled Veterans Contacted by the Veterans Service Office Staff Will Complete a Full Benefits Review. 50 veterans will be referred for employment and services
			Grants	\$11,500		
			TOTAL REVENUES	\$11,500		
			Wages & Benefits	\$298,071		
			Operating Expenses	\$31,012		
			TOTAL EXPENSES	\$329,083		
			COUNTY LEVY	\$317,583		
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	\$10,028		
			TOTAL EXPENSES	\$10,674		
			COUNTY LEVY	\$10,674		
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	\$10,600		
			TOTAL EXPENSES	\$10,600		
			COUNTY LEVY	\$10,600		
Totals			TOTAL REVENUES	\$11,500	4.50	
			TOTAL EXPENSES	\$350,357		
			COUNTY LEVY	\$338,857		

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimated	2018 Budget
Number of Federal Applications for Veterans Benefits Processed	2,940	2,850	2,900
Number of State Applications for Veterans Benefits Processed	109	150	150
Number of Veteran Trips ADRC Transported	320	205	250
Number of Veteran Contacts	19,330	20,500	21,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimated	2018 Budget
Goal 1: Identify business's that are veteran friendly and encourage others to join them.	By putting our veterans in contact with business's that appreciate their service and sacrifice, the veterans will gain employment and value on services	N/A	N/A	50
Goal 2: 25% of the Disabled Veterans Contacted by the Veterans Service Office Staff Will Complete a Full Benefits Review.	Veterans are being sufficiently compensated for their disabilities and are aware of and using the ancillary benefits	N/A	25%	25
Goal 3: Increased awareness of the office as well as the services that we provide. Through tracking views on social media, we will know the info is being viewed .	Better quality of life for our veterans and their dependents through increased knowledge about and use of their benefits.	N/A	70%	70

Veterans' Services

Oversight Committee: Aging & Disability Resource Center
--

Veterans Service Officer

1.00 FTE

Assistant Veterans Service Officer

1.00 FTE

Veteran Benefit Specialist

2.00 FTE

Administrative Assistant

0.50 FTE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	1.06	-0.06	0.00	0.50
FTE Balance	3.00	4.06	4.00	4.00	4.50

VETERANS SERVICE

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget
Tax Levy	208,510	296,193	297,769	304,269	304,269	338,857
Grants & Aids	11,500	11,500	11,500	11,500	11,500	11,500
Use of Fund Balance	5,871	0	0	685	2,815	0
Total Revenues	225,881	307,693	309,269	316,454	318,584	350,357

Expenses

Labor	134,672	184,164	192,608	203,484	203,484	227,084
Labor Benefits	57,798	62,120	62,799	66,370	66,370	71,633
Supplies & Services	33,411	43,172	46,377	46,600	48,730	51,640
Addition to Fund Balance	0	18,237	7,485	0	0	0
Total Expenses	225,881	307,693	309,269	316,454	318,584	350,357

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
	34,588	11.37%	None	0	0
	0	0.00%			
	(2,815)	-100.00%	2018 Total	0	0
	31,773	9.97%			
			2019	0	0
			2020	0	0
			2021	0	0
			2022	0	0
	23,600	11.60%			
	5,263	7.93%			
	2,910	5.97%			
	0	0.00%			
	31,773	9.97%			

2018 Highlights & Issues on the Horizon

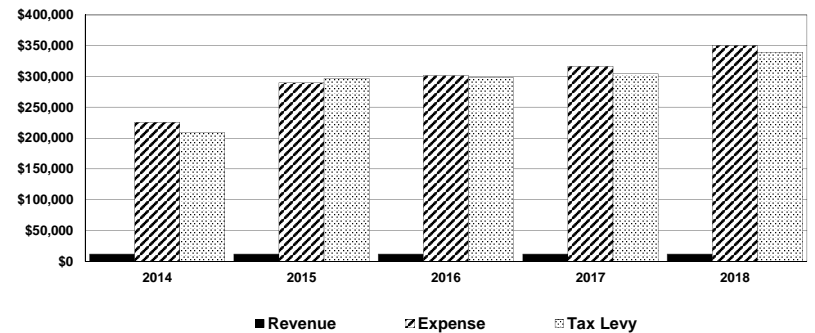
Providing required increases in services to veterans and their families.

* Adjusting the additional time and effort that will come from the new initiatives to increase awareness of this office.

* Changes, such as the national work queue (NWQ) at the Federal Department of Veterans Affairs continues to significantly consume the department case management time and resources. We expect this to continue.

* The federal VA continues to be in a period of major transition, the impact on this office is significant. While the transitions will not affect funding, it has resulted in an increased workload for staff and is straining our ability to maintain our current level of service. The administrative challenges ahead for VA in coordinating a vast expansion of private sector care, monitoring outside care quality and integrating those medical records back into VA health care will be profound. This will confuse many of our veterans and force more reliance on this office for assistance.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: VETERANS SERVICE		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10055 VETERANS SERVICE REVENUE									
411100	GENERAL PROPERTY TAXES	-208,510.00	-296,193.00	-297,769.00	-152,134.50	-304,269.00	-304,269.00	-338,857.00	34,588.00
424550	S/A:VETERANS SERVICE	-11,500.00	-11,500.00	-11,500.00	-6,803.80	-11,500.00	-11,500.00	-11,500.00	0.00
493200	CONTINUING APPROPRIOR YEAR	0.00	0.00	0.00	0.00	-2,815.00	0.00	0.00	-2,815.00
TOTAL VETERANS SERVICE REVENUE		-220,010.00	-307,693.00	-309,269.00	-158,938.30	-318,584.00	-315,769.00	-350,357.00	31,773.00
10055470 VETERANS SERVICE									
511100	SALARIES PERMANENT REGULAR	133,757.47	182,789.45	191,173.60	92,626.33	201,789.00	201,789.00	209,915.00	8,126.00
511900	LONGEVITY-FULL TIME	914.80	974.80	1,034.80	0.00	1,095.00	1,095.00	1,215.00	120.00
512100	WAGES-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	15,354.00	15,354.00
514100	FICA & MEDICARE TAX	9,839.14	13,604.77	14,147.98	6,891.84	15,521.00	15,521.00	17,326.00	1,805.00
514200	RETIREMENT-COUNTY SHARE	9,417.44	12,483.22	12,579.30	6,298.57	13,796.00	13,796.00	15,174.00	1,378.00
514400	HEALTH INSURANCE COUNTY SHARE	37,677.12	34,432.94	35,243.96	17,944.50	35,889.00	35,889.00	37,959.00	2,070.00
514500	LIFE INSURANCE COUNTY SHARE	70.08	89.94	102.58	39.52	110.00	110.00	163.00	53.00
514600	WORKERS COMPENSATION	794.30	900.59	694.67	461.22	1,008.00	1,008.00	965.00	-43.00
514800	UNEMPLOYMENT	0.00	577.20	0.00	0.00	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	0.00	0.00	0.00	2,250.00	7,000.00	6,250.00	6,000.00	-1,000.00
522500	TELEPHONE & DAIN LINE	261.08	281.99	258.20	133.75	300.00	300.00	300.00	0.00
524800	MAINTENANCE AGREEMENT	32.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531100	POSTAGE AND BOX RENT	1,651.25	2,634.43	2,787.40	947.94	2,600.00	2,200.00	2,300.00	-300.00
531200	OFFICE SUPPLIES AND EXPENSE	1,848.80	2,276.86	1,971.64	663.03	1,000.00	1,000.00	1,000.00	0.00
531400	SMALL EQUIPMENT	0.00	250.00	0.00	0.00	250.00	250.00	250.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	7,051.58	9,980.92	9,596.37	5,464.05	7,110.00	7,110.00	8,865.00	1,755.00
532200	SUBSCRIPTIONS	484.60	475.55	671.95	294.00	400.00	400.00	400.00	0.00
532400	MEMBERSHIP DUES	130.00	180.00	180.00	60.00	200.00	200.00	200.00	0.00
532800	TRAINING AND INSERVICE	430.00	700.00	1,167.58	720.00	2,450.00	2,450.00	2,450.00	0.00
532900	OTHER PUBLICATIONS	1,663.09	1,979.88	1,592.94	462.86	2,000.00	1,200.00	1,400.00	-600.00
533200	MILEAGE	2,747.72	2,620.86	3,571.47	1,445.69	1,600.00	1,600.00	2,000.00	400.00
533500	MEALS AND LODGING	1,557.96	1,295.91	2,275.96	1,614.42	5,030.00	5,030.00	5,500.00	470.00
534900	PROJECT SUPPLIES	0.00	0.00	0.00	0.00	600.00	600.00	300.00	-300.00
552100	OFFICIALS BONDS	46.74	46.74	126.74	46.74	47.00	47.00	47.00	0.00
TOTAL VETERANS SERVICE		210,375.66	268,576.05	279,177.14	138,364.46	299,795.00	297,845.00	329,083.00	29,288.00
10055472 VETERAN SERVICE COMMISSION									
514100	FICA & MEDICARE TAX	0.00	30.60	30.60	15.30	46.00	46.00	46.00	0.00
514600	WORKERS COMPENSATION	0.00	0.32	0.28	0.14	0.00	0.00	0.00	0.00
515500	COMMISSIONER FEES	0.00	400.00	400.00	200.00	600.00	600.00	600.00	0.00
533200	MILEAGE	28.00	0.00	0.00	0.00	300.00	0.00	0.00	-300.00
552100	OFFICIALS BONDS	28.04	28.04	28.04	28.04	28.00	28.00	28.00	0.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: VETERANS SERVICE	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10055472 VETERAN SERVICE COMMISSION								
571800 VETERANS SERVICE AIDS	5,499.30	10,580.63	12,105.29	2,571.26	7,815.00	7,815.00	10,000.00	2,185.00
TOTAL VETERAN SERVICE COMMISSION	5,555.34	11,039.59	12,564.21	2,814.74	8,789.00	8,489.00	10,674.00	1,885.00
10055473 CARE OF VETERANS GRAVES								
521700 GRAVE CARE	7,464.00	7,500.00	7,566.00	0.00	7,500.00	7,600.00	7,600.00	100.00
534900 PROJECT SUPPLIES FLAG HOLDERS	2,486.37	2,339.97	2,477.18	2,517.56	2,500.00	2,520.00	3,000.00	500.00
TOTAL CARE OF VETERANS GRAVES	9,950.37	9,839.97	10,043.18	2,517.56	10,000.00	10,120.00	10,600.00	600.00
TOTAL DEPARTMENT REVENUE	-220,010.00	-307,693.00	-309,269.00	-158,938.30	-318,584.00	-315,769.00	-350,357.00	31,773.00
TOTAL DEPARTMENT EXPENSE	225,881.37	289,455.61	301,784.53	143,696.76	318,584.00	316,454.00	350,357.00	31,773.00
ADDITION TO (-)/USE OF FUND BALANCE	5,871.37	-18,237.39	-7,484.47	-15,241.54	0.00	685.00	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 that builds and sustains a healthy diverse community.

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 through collaboration 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

Specific Strategic Issues Addressed

Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)

Placemaking to support economic development

Creating and maintaining a sustainable livable community (environmental stewardship, good wages)

Declining/unpredictable financial support (highways, medicaid, other)

Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)

Changing statutory authority (state/feds) impeding local decision-making

Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity. Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult protective services)

Partnerships with outside agencies (drugs, interoperability)

Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Improve nutritional status of all Sauk County residents	Continue efforts with the Sauk CAN (Coalition for Activity and Nourishment). The WIC program continues to participate in the Fit Families Grant.	The Coalition will focus on increasing physical activity and eating more fruits and vegetables with Sauk County residents to decrease obesity rates. Continue with the Fit Family Grant for 2017-2018.	12/31/2018
Continue to provide medical nutrition therapy to high risk pregnant women	The number of education contacts increases as the PNCC caseload increases.	A registered dietician will provide medical nutrition therapy to individuals enrolled in the Prenatal Child Coordination (PNCC) program.	12/31/2018
Improve breastfeeding duration rates of Women, Infants & Children (WIC) mothers	The breastfeeding duration rates would increase from 2017 WIC reports.	The peer counselors will provide support to breast feeding mothers and will work with Sauk County Employers to improve breastfeeding support in the work place.	12/31/2018
Improve the redemption rates of Farmers Market checks for WIC participants	The redemption rates for Farmers Market checks would increase from 2017 from WIC reports.	The Sauk County WIC program will offer cooking demonstrations at the Sauk County Farmers Market's and increase advertisement of the area Farmers Markets.	12/31/2018
Improve rate of women enrolled in WIC during the 1st trimester of Pregnancy	The percentage of women enrolled in 1st trimester will increase from 2017 WIC reports.	The Sauk County WIC staff will work with community organizations and Sauk County medical providers to encourage women to enroll in the 1st trimester.	12/31/2018

Program Evaluation

Program Title	Program Description	Mandates and References	2018 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. The WIC program provides checks to WIC families to shop at the local Farmers Market to improve the health of Sauk County residents.	253	User Fees / Misc	\$12,965	3.39	Case load was 1197 women, infants and children in 2016
			Grants	\$305,380		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$318,345		
			Wages & Benefits	\$285,880		
			Operating Expenses	\$32,465		
			TOTAL EXPENSES	\$318,345		
2018 Sauk County, Wisconsin Adopted Budget - 343		COUNTY LEVY	\$0			

Women, Infants & Children

Peer Counseling	The Sauk County WIC Program continues to receive grant funding for Breastfeeding Peer Counselors. The program has 2 peer counselors who provide breastfeeding support through home visits, telephone contacts, and visits at clinic, along with bilingual peer counseling for the non-English speaking population.		User Fees / Misc	\$0	0.16	Sauk County's breastfeeding rate was 86.9% for 2016 the state average was 72.4%
			Grants	\$13,541		
			TOTAL REVENUES	\$13,541		
			Wages & Benefits	\$10,614		
			Operating Expenses	\$2,927		
			TOTAL EXPENSES	\$13,541		
			COUNTY LEVY	\$0		
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. In addition the WIC director will mentor other nutritional professionals to help develop expertise with providing nutrition services to CHYSHCN.	140.04 a.b.	User Fees / Misc	\$0	0.01	In 2016. mentoring and education was provided to other nutrition professionals per the grant requirements.
			Grants	\$1,700		
			TOTAL REVENUES	\$1,700		
			Wages & Benefits	\$1,042		
			Operating Expenses	\$658		
			TOTAL EXPENSES	\$1,700		
			COUNTY LEVY	\$0		
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.		User Fees / Misc	\$16,500	0.27	There were 396 lead tests completed in 2016. A 100% of all Sauk County WIC children are tested Reimbursement is obtained through billing MA/HMO's.
			Grants	\$6,000		
			TOTAL REVENUES	\$22,500		
			Wages & Benefits	\$18,130		
			Operating Expenses	\$4,370		
			TOTAL EXPENSES	\$22,500		
			COUNTY LEVY	\$0		
Prenatal Child Coordination	This program requires a registered dietician to provide Medical Nutrition Therapy to pregnant women.		User Fees / Misc	\$2,000	0.02	Funds are captured through billing Medical assistance.
			Grants	\$0		
			TOTAL REVENUES	\$2,000		
			Wages & Benefits	\$1,756		
			Operating Expenses	\$244		
			TOTAL EXPENSES	\$2,000		
			COUNTY LEVY	\$0		
SNAP Education Grant	Continues to receive the grant in 2017-2018 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. The WIC director will provide mentoring and technical support to other grant recipients in the state of Wisconsin		User Fees / Misc	\$0	0.26	Funds are captured through the SNAP grant.
			Grants	\$31,051		
			TOTAL REVENUES	\$31,051		
			Wages & Benefits	\$24,441		
			Operating Expenses	\$6,610		
			TOTAL EXPENSES	\$31,051		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$389,137	4.12	
			TOTAL EXPENSES	\$389,137		
			COUNTY LEVY	\$0		

Output Measures - How much are we doing?

Description	2016 Actual	2017 Estimate	2018 Budget
WIC Caseload of Clients	1,196	1,200	1,200
Fit Families Grant	50	50	50
Worksite Wellness Activities	2	4	4
Blood Lead Testing	396	400	400

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

Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Percentage of estimated eligible Sauk County WIC is currently serving	The percentage of income eligible, Sauk County residents that will enroll in the WIC Program.	54.80%	55.00%	57%
Actual food dollars spent at Sauk County WIC Approved Grocery Stores	The dollar amount of WIC approved foods that will be purchased at Sauk County grocery stores by WIC participants.	\$871,191	\$852,567	\$875,000
Breast Feeding Incidence - Indicates how many women breast feed.	The percentage of pregnant women, enrolled in WIC, that will start out breastfeeding their infant.	86.90%	87.00%	88.00%
Breast Feeding Incidence - Indicates how many women breast feed at 1 week/ 6 months.	The percentage of WIC infants that will be breastfed one (1) week after birth and the percentage of infants that will still be breastfed at 6 months.	81.7%/53.5%	83.0%/56.0%	85%/57.0%
Percentage of enrolled participants not participating in WIC	The percentage of WIC participants, currently enrolled in the program, that will not show up to get more food put on their account for their monthly WIC appointment.	6.90%	4.20%	4.00%

Health Departments

Oversight Committee: **Public Health Board**

Public Health Director

1.00 FTE

Public Health Deputy Director

1.00 FTE

Environmental Health	Public Health		Women, Infants & Children (WIC)
Environmental Health Manager 1.00 FTE	Nurse Supervisor 1.00 FTE	Public Health Nurse (Nurse Family Partnership) 3.73 FTE	Nutrition Programs Coordinator 1.00 FTE
Registered Sanitarian 3.00 FTE	Public Health Nurse 5.00 FTE	Quality Improvement Coordinator 1.00 FTE	Registered Dietitian 1.98 FTE
Environmental Health Technician 1.00 FTE	Public Health Technician 0.75 FTE	Accounting Assistant Specialist 1.00 FTE	Administrative Support / Health Screener 0.80 FTE
Program Assistant 1.00 FTE	Home Health Aide (Foot Clinic) 1.07 FTE	Dental Hygienist Project 0.24 FTE	Administrative Support / Receptionist WIC 0.34 FTE Public Health 0.33 FTE Environmental Health 0.33 FTE
Health Educator Environmental Health 0.70 FTE Public Health 0.30 FTE	Health Educator / Grants Coordinator 1.00 FTE	Financial Analyst Public Health 0.55 FTE Environmental Health 0.45 FTE	

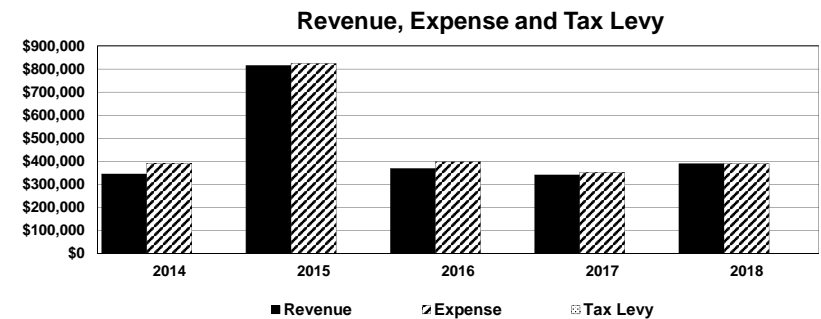
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Public Health					
FTE Change	1.53	0.70	0.83	3.77	0.59
FTE Balance	12.08	12.78	13.61	17.38	17.97
Environmental Health					
FTE Change	0.00	0.65	0.17	2.26	0.65
FTE Balance	3.75	4.40	4.57	6.83	7.48
Women, Infants & Children (WIC)					
FTE Change	0.00	2.50	-1.93	-0.21	-0.90
FTE Balance	4.66	7.16	5.23	5.02	4.12
Total					
FTE Change	1.53	3.85	-0.93	5.82	0.34
FTE Balance	20.49	24.34	23.41	29.23	29.57

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WOMEN, INFANTS & CHILDREN											
<u>Revenues</u>											
Grants & Aids	329,605	351,521	338,714	311,575	357,138	359,672	2,534	0.71%	None	0	0
User Fees	14,571	18,961	17,890	16,600	20,100	16,725	(3,375)	-16.79%			
Intergovernmental	0	444,993	11,472	12,480	12,480	12,740	260	2.08%	2018 Total	0	0
Use of Fund Balance	47,538	8,324	29,045	10,803	10,803	0	(10,803)	-100.00%			
Total Revenues	391,714	823,798	397,121	351,458	400,521	389,137	(11,384)	-2.84%	2019	0	0
									2020	0	0
									2021	0	0
									2022	0	0
<u>Expenses</u>											
Labor	244,172	309,861	246,554	178,700	227,763	239,455	11,692	5.13%			
Labor Benefits	98,052	117,384	111,879	118,284	118,284	102,409	(15,875)	-13.42%			
Supplies & Services	49,490	396,553	38,688	54,474	54,474	47,273	(7,201)	-13.22%			
Total Expenses	391,714	823,798	397,121	351,458	400,521	389,137	(11,384)	-2.84%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2018 Highlights & Issues on the Horizon

A Nutrition and Physical Activity Coalition was created to help address the issue of obesity in Sauk County.

Activities and collaboration throughout the community will be ongoing to address physical inactivity and poor diets which leads to poor health and obesity.



Fund: GENERAL FUND Department: PUBLIC HEALTH-WIC		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10044 PUBLIC HEALTH-WIC REVENUE									
424410	WOMEN, INFANTS & CHILDREN	-316,237.00	-342,100.00	-330,315.00	-76,638.00	-342,138.00	-303,575.00	-351,672.00	9,534.00
424510	MEDICAL ASSISTANCE / MEDICAID	-13,367.68	-9,420.82	-8,399.49	-2,489.78	-15,000.00	-8,000.00	-8,000.00	-7,000.00
452060	MISCELLANEOUS REVENUES	-233.15	-2,568.00	-1,308.39	-73.25	-100.00	-100.00	-225.00	125.00
455600	WIC- INSURANCE	-14,338.22	-16,392.51	-16,581.86	-5,457.37	-20,000.00	-16,500.00	-16,500.00	-3,500.00
474010	DEPARTMENTAL CHARGES	0.00	-444,993.03	-11,472.00	-3,552.00	-12,480.00	-12,480.00	-12,740.00	260.00
493200	CONTINUING APPROPRIOR YEAR	0.00	0.00	0.00	0.00	-10,803.00	0.00	0.00	-10,803.00
TOTAL PUBLIC HEALTH-WIC REVENUE		-344,176.05	-815,474.36	-368,076.74	-88,210.40	-400,521.00	-340,655.00	-389,137.00	-11,384.00
10044419 PUBLIC HEALTH WIC PROGRAM									
511100	SALARIES PERMANENT REGULAR	13,550.74	55,236.37	6,267.54	3,578.47	10,190.00	10,190.00	86,750.00	76,560.00
511900	LONGEVITY-FULL TIME	0.00	59.46	0.00	0.00	0.00	0.00	328.00	328.00
512100	WAGES-PART TIME	229,534.07	253,852.29	239,498.76	100,864.56	216,714.00	167,651.00	151,975.00	-64,739.00
512900	LONGEVITY-PART TIME	1,086.80	712.58	787.35	21.34	859.00	859.00	402.00	-457.00
514100	FICA & MEDICARE TAX	17,205.47	22,183.88	17,717.00	7,407.46	20,232.00	20,232.00	18,318.00	-1,914.00
514200	RETIREMENT-COUNTY SHARE	16,364.42	20,792.45	16,280.93	6,620.22	17,984.00	17,984.00	16,044.00	-1,940.00
514400	HEALTH INSURANCE COUNTY SHARE	61,977.42	70,708.92	75,690.68	33,217.75	77,138.00	77,138.00	65,691.00	-11,447.00
514500	LIFE INSURANCE COUNTY SHARE	107.38	75.73	70.42	16.78	82.00	82.00	42.00	-40.00
514600	WORKERS COMPENSATION	2,397.78	3,623.14	2,119.95	1,253.44	2,848.00	2,848.00	2,314.00	-534.00
520900	CONTRACTED SERVICES	17,474.27	19,484.30	8,157.86	4,606.00	16,000.00	16,000.00	10,000.00	-6,000.00
521800	PURCHASED SERVICES	30.00	233,248.40	0.00	0.00	0.00	0.00	0.00	0.00
522500	TELEPHONE & DAIN LINE	1,217.12	5,818.38	2,404.14	1,216.83	2,000.00	2,000.00	2,000.00	0.00
531100	POSTAGE AND BOX RENT	1,667.50	4,027.86	1,902.81	814.98	2,000.00	2,000.00	1,600.00	-400.00
531200	OFFICE SUPPLIES AND EXPENSE	1,838.00	3,363.51	3,455.87	468.10	2,400.00	2,400.00	1,600.00	-800.00
531800	MIS DEPARTMENT CHARGEBACKS	5,632.28	7,207.38	4,786.50	2,273.87	4,548.00	4,548.00	6,583.00	2,035.00
532200	SUBSCRIPTIONS	70.00	100.00	225.00	0.00	125.00	125.00	125.00	0.00
532800	TRAINING AND INSERVICE	1,989.35	4,173.43	1,257.00	285.00	2,250.00	2,250.00	1,600.00	-650.00
533200	MILEAGE	2,746.97	8,277.85	2,605.50	806.13	2,200.00	2,200.00	2,000.00	-200.00
533500	MEALS AND LODGING	280.74	899.65	536.07	115.50	500.00	500.00	1,000.00	500.00
533902	VOLUNTEER DRIVERS	0.00	38,367.40	0.00	0.00	0.00	0.00	0.00	0.00
534000	OPERATING/MEETING SUPPLIES	0.00	26,232.45	0.00	0.00	0.00	0.00	0.00	0.00
534200	MEDICAL SUPPLIES	814.64	3,571.59	2,757.07	1,220.01	3,913.00	3,913.00	10,900.00	6,987.00
534800	EDUCATIONAL SUPPLIES	285.08	247.00	2,106.21	639.60	763.00	1,000.00	5,000.00	4,237.00
534900	PROJECT SUPPLIES	15,444.12	23,332.33	8,494.81	1,309.34	17,775.00	17,538.00	4,865.00	-12,910.00
535100	HDM VEHICLE FUEL / OIL	0.00	46.48	0.00	0.00	0.00	0.00	0.00	0.00
535200	VEHICLE MAINTENANCE AND REPAIR	0.00	934.51	0.00	0.00	0.00	0.00	0.00	0.00
537120	RESPIRE CARE	0.00	6,304.38	0.00	0.00	0.00	0.00	0.00	0.00
539800	EQUIPMENT LEASE	0.00	3,282.56	0.00	0.00	0.00	0.00	0.00	0.00
552400	INSURANCE-VOLUNTEERS	0.00	93.75	0.00	0.00	0.00	0.00	0.00	0.00
553200	RENTS & UTILITIES	0.00	7,540.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: PUBLIC HEALTH-WIC	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
TOTAL PUBLIC HEALTH WIC PROGRAM	391,714.15	823,798.03	397,121.47	166,735.38	400,521.00	351,458.00	389,137.00	-11,384.00
TOTAL DEPARTMENT REVENUE	-344,176.05	-815,474.36	-368,076.74	-88,210.40	-400,521.00	-340,655.00	-389,137.00	-11,384.00
TOTAL DEPARTMENT EXPENSE	391,714.15	823,798.03	397,121.47	166,735.38	400,521.00	351,458.00	389,137.00	-11,384.00
ADDITION TO (-)/USE OF FUND BALANCE	47,538.10	8,323.67	29,044.73	78,524.98	0.00	10,803.00	0.00	

Conservation, Development, Recreation, Culture & Education

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

FUNCTIONAL AREA MISSION STATEMENT

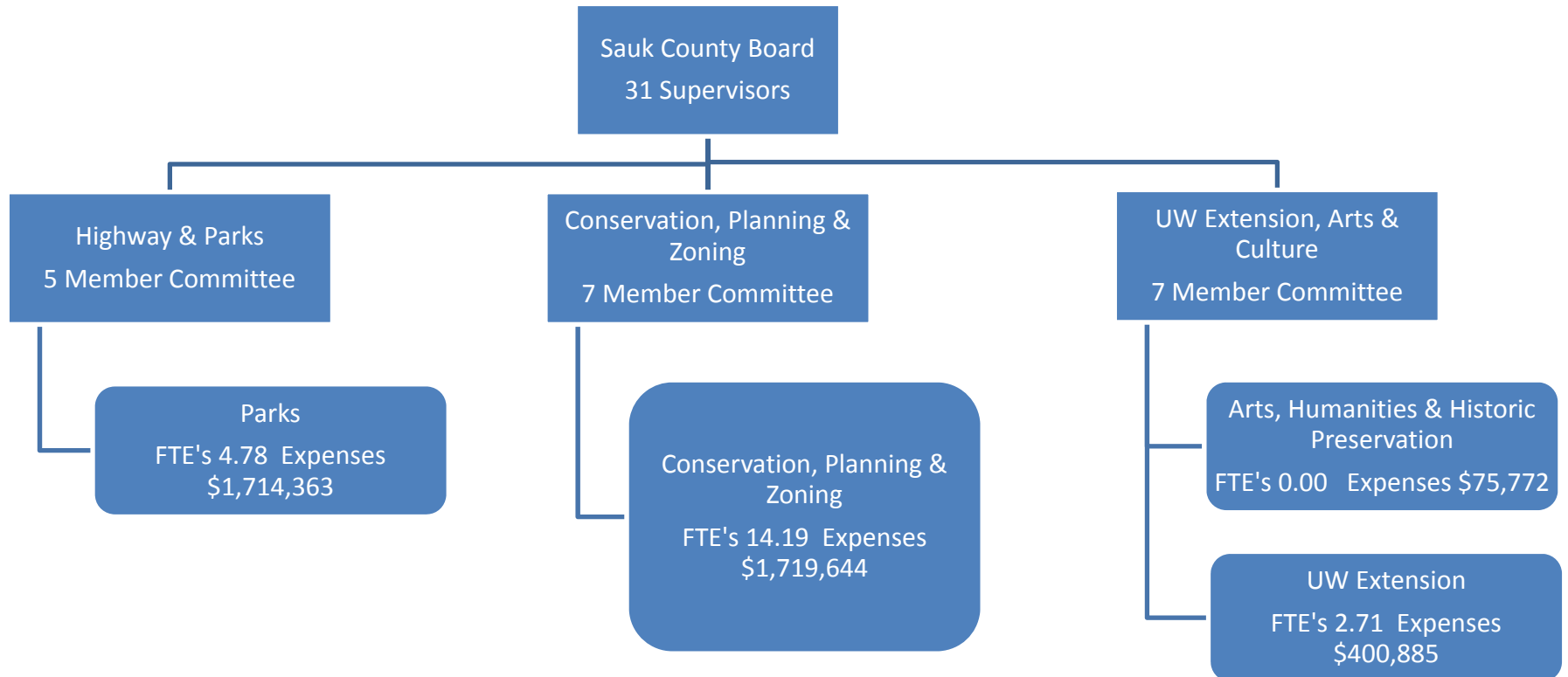
To protect and enhance the health, safety, welfare, and quality of life, of the citizens of Sauk County, through the coordination of the various land related efforts; to improve the efficiency of these functions through collaboration and the modernization of land records systems, and to educate the public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

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

Fiscally Responsible Essential Services
Safe Community
Stewardship of Natural Resources
Development of cultural, social, and community values

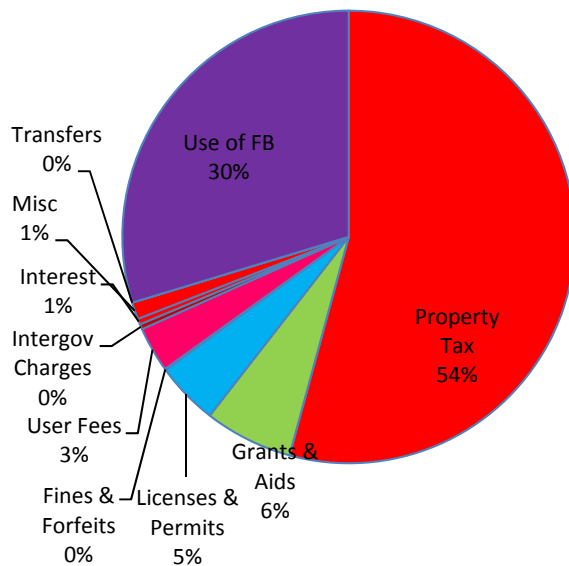


Conservation, Development, Recreation, Culture & Education

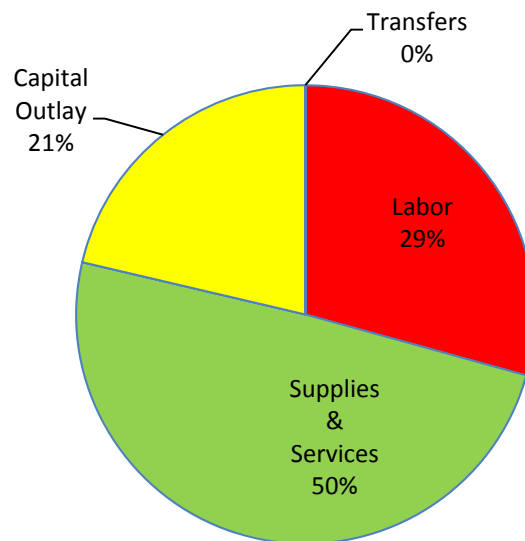
Significant Changes in the Conservation, Development, Recreation, Culture & Education Function for 2018

- The 2017 budget included \$1,000,000 for development of the Great Sauk Trail, funded half by General Fund balance and half by anticipated grants and other donations. The first segment of the trail was completed in 2017, and plans are underway for the next segment in 2018. Funding sources remain uncertain at this time.
- 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 requires 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 \$5,400 of the \$106,000 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 2018 budget accommodates two Clean Sweep events per year for \$94,000.
- The County continues to focus on extending economic development loans from its revolving loan for expansion purposes.

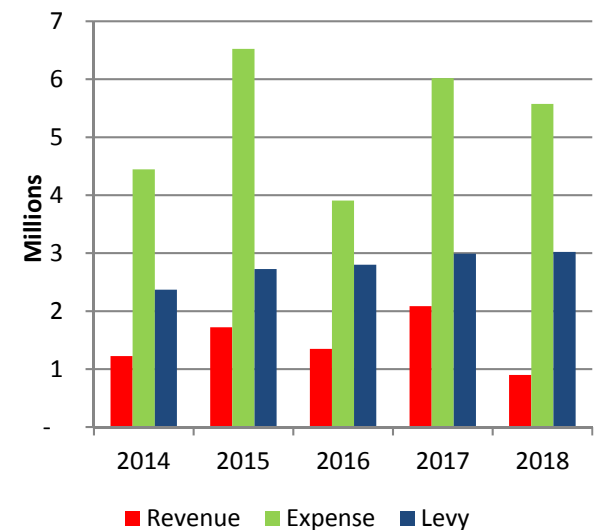
2018 Revenues by Category



2018 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

Specific Strategic Issues Addressed

Placemaking to support economic development

Creating and maintaining a sustainable livable community (environmental stewardship, good wages)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Update and improve the annual Arts, Humanities and Historic Preservation (AHHP) and monthly Good Idea grant programs.	Track feedback from former grant applicants, arts and culture professionals and Sauk County Supervisors to ensure changes are effective.	Improve the AHHP and Good Idea grant application and application process. Survey applicants with Qualtrics.	1/31/2018
Increase the number and variety of AHHP and Good Idea grant applicants by improving outreach efforts to new and diverse grant applicants.	Track the number of new grant applicants each year.	Improve the AHHP website and strengthen social media presence on the Sauk County Facebook page. Develop a network of Arts, Humanities and Historic Preservation contacts throughout the county to help promote the grant programs.	1/31/2018
The economic impact of the Sauk County Arts and Culture program is measured and shared publicly.	Track feedback from task force comprised of former grant applicants, arts and culture professionals and Sauk County Supervisors to ensure changes are effective.	Improve AHHP and Good Idea grant final report forms to ensure Sauk County is able to measure the impact of the grant programs. Create better directions for grant applicants.	3/1/2018
Ensure Sauk County is a desirable place to live and work in part due to a vibrant arts and culture scene.	Sauk County cultural assets are appreciated and recognized.	Ensure that Sauk County's cultural assets are included in the County's creative placemaking initiative.	12/31/2018

Program Evaluation

Program Title	Program Description	Mandates and References	2018 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 Sauk County's website provide information relevant to the arts and cultural activities throughout Sauk County.	Chapter 38	Grants	\$7,010	Comm. Per Diem	
			User of Fund Balance	\$0		
			TOTAL REVENUES	\$7,010		
			Wages & Benefits	\$647		
			Operating Expenses	\$75,125		
			TOTAL EXPENSES	\$75,772		
			COUNTY LEVY	\$68,762		
Totals			TOTAL REVENUES	\$7,010	-	
			TOTAL EXPENSES	\$75,772		
			COUNTY LEVY	\$68,762		

Output Measures - How much are we doing?

Description	2016 Actual	2017 Estimate	2018 Budget
Number of Arts, Culture and Historic Preservation (AHHP) grants awarded	16	18	20
Number of Good Idea grants awarded	14	8	15

2018 Sauk County, Wisconsin Adopted Budget - 351

Arts, Humanities & Historic Preservation

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Dollars awarded through Arts, Culture and Historic Preservation grant process	This is the contribution Sauk County has made to the priority arts, culture and historic preservation programs through the AHHP grant program.	\$57,361	\$59,490	\$50,000
Dollars leveraged due to Arts, Culture and Historic Preservation grants being awarded (total cost of projects)	These are the dollars leveraged by Sauk County's annual contribution to arts, culture and historic preservation programs.	\$509,461	\$500,000	\$350,000
Dollars awarded through Arts, Culture and Historic Preservation Good Idea grant process	This is the contribution Sauk County has made to the priority arts, culture and historic preservation programs through the Good Idea Grant program.	\$6,800	\$6,000	\$6,000
Percent of grantees that indicate they could not offer the program without Sauk County grant funding.	Sauk County's contribution to Arts and Culture is critical to the success of arts, humanities and historic preservation programs throughout the County.	100%	100%	100%

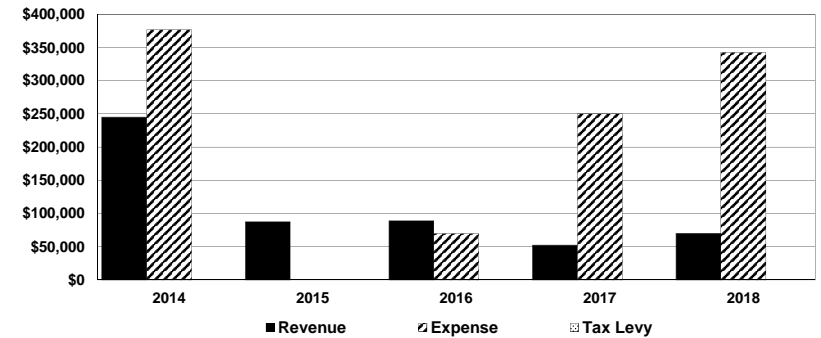
Fund: GENERAL	2014	2015	2016	2017	2017	2017		Dollar
Department: Arts, Humanities & Historic Preservation	Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2018	Change
10999 GENERAL REVENUE								
411100 GENERAL PROPERTY TAXES	-63,751.00	-64,762.00	-64,762.00	-32,381.00	-68,762.00	-68,762.00	-68,762.00	0.00
424635 ARTS & HUMANITIES GRANTS	-7,010.00	-7,010.00	-7,010.00	0.00	-7,010.00	-7,010.00	-7,010.00	0.00
493100 GENERAL FUND APPLIED	0.00	0.00	0.00	0.00	-4,239.00	0.00	0.00	-4,239.00
TOTAL GENERAL REVENUE	-70,761.00	-71,772.00	-71,772.00	-32,381.00	-80,011.00	-75,772.00	-75,772.00	-4,239.00
10999513 ARTS, HUMANITIES GRANT								
514100 FICA & MEDICARE TAX	34.45	26.79	45.93	26.79	46.00	46.00	46.00	0.00
514600 WORKERS COMPENSATION	0.43	0.28	0.33	0.26	1.00	1.00	1.00	0.00
515800 PER DIEM COMMITTEE	450.00	462.29	602.16	300.00	600.00	600.00	600.00	0.00
526100 SAUK CO HISTORICAL SOCIETY	10,000.00	11,000.00	11,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00
531100 POSTAGE	93.34	89.34	67.31	176.10	200.00	200.00	200.00	0.00
531200 OFFICE SUPPLIES AND EXPENSE	280.14	39.90	0.00	0.00	300.00	0.00	200.00	-100.00
532200 SUBSCRIPTIONS	190.00	115.00	0.00	0.00	100.00	0.00	100.00	0.00
532500 SEMINARS AND REGISTRATIONS	0.00	0.00	0.00	0.00	100.00	0.00	100.00	0.00
533200 MILEAGE	20.16	15.96	23.88	64.88	25.00	65.00	125.00	100.00
534900 PROJECT SUPPLIES	0.00	0.00	0.00	0.00	200.00	0.00	200.00	0.00
572000 MAJOR GRANTS	55,815.00	49,944.00	48,361.00	59,490.00	56,839.00	59,490.00	52,600.00	-4,239.00
572001 MINI GRANTS	4,000.00	4,880.00	6,800.00	4,376.03	6,000.00	4,376.00	6,000.00	0.00
572002 SPECIAL PROGRAMS / PROJECTS	40,225.00	617.20	576.00	0.00	600.00	0.00	600.00	0.00
TOTAL ARTS, HUMANITIES GRANT	111,108.52	67,190.76	67,476.61	79,434.06	80,011.00	79,778.00	75,772.00	-4,239.00
TOTAL DEPARTMENT REVENUE	-70,761.00	-71,772.00	-71,772.00	-32,381.00	-80,011.00	-75,772.00	-75,772.00	-4,239.00
TOTAL DEPARTMENT EXPENSE	111,108.52	67,190.76	67,476.61	79,434.06	80,011.00	79,778.00	75,772.00	-4,239.00
ADDITION TO (-)/USE OF FUND BALANCE	40,347.52	-4,581.24	-4,295.39	47,053.06	0.00	4,006.00	0.00	

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-ED REVOLVING LOANS											
<u>Revenues</u>											
Interest	8,431	18,216	18,033	14,937	14,937	22,646	7,709	51.61%	None	0	0
Miscellaneous	193,232	41,291	42,969	37,814	37,814	47,582	9,768	25.83%			
Transfer from CDBG-FRSB	43,389	28,277	28,014	0	2,400	0	(2,400)	-100.00%	2018 Total	0	0
Use of Fund Balance	131,537	0	0	197,279	527,125	272,424	(254,701)	-48.32%			
Total Revenues	376,589	87,784	89,016	250,030	582,276	342,652	(239,624)	-41.15%	2019	0	0
<u>Expenses</u>											
Supplies & Services	376,589	0	70,040	250,030	582,276	342,652	(239,624)	-41.15%	2020	0	0
Addition to Fund Balance	0	87,784	18,976	0	0	0	0	0.00%	2021	0	0
Total Expenses	376,589	87,784	89,016	250,030	582,276	342,652	(239,624)	-41.15%	2022	0	0
Beginning of Year Fund Balance	494,480	362,943	450,727	469,703		272,424					
End of Year Fund Balance	362,943	450,727	469,703	272,424		(0)					

2018 Highlights & Issues on the Horizon

Continued development of revolving loan fund program. The 2018 budget includes loans and repayments equal to estimated fund balance.

Revenue, Expense and Tax Levy



Fund: CDBG-ED REVOLVING LOANS Department: GENERAL		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
31999 CDBG-ED REVOLVING LOANS REV									
481100	INTEREST ON INVESTMENTS	-824.96	-554.68	-2,050.53	-994.26	-2,000.00	-2,000.00	-2,200.00	200.00
481420	INTEREST ON LOAN PAYMENTS	-7,606.45	-17,660.88	-15,983.01	-7,071.51	-12,937.00	-12,937.00	-20,446.00	7,509.00
481500	PRINCIPAL REPAYMENTS	-193,231.88	-41,291.16	-42,969.03	-21,392.06	-37,814.00	-37,814.00	-47,582.00	9,768.00
492200	TRANSFER FROM SPECIAL REVENUE	-43,389.47	-28,277.18	-28,014.13	0.00	-2,400.00	0.00	0.00	-2,400.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-527,125.00	0.00	-272,424.00	-254,701.00
TOTAL CDBG-ED REVOLVING LOANS REV		-245,052.76	-87,783.90	-89,016.70	-29,457.83	-582,276.00	-52,751.00	-342,652.00	-239,624.00
31999679 CDBG-ED REVOLVING LOANS									
526300	LOANS ISSUED TO PARTICIPANTS	376,000.00	0.00	70,030.00	250,000.00	582,026.00	250,000.00	342,402.00	-239,624.00
531200	OFFICE SUPPLIES AND EXPENSE	589.45	0.00	10.00	10.00	250.00	30.00	250.00	0.00
TOTAL CDBG-ED REVOLVING LOANS		376,589.45	0.00	70,040.00	250,010.00	582,276.00	250,030.00	342,652.00	-239,624.00
TOTAL DEPARTMENT REVENUE		-245,052.76	-87,783.90	-89,016.70	-29,457.83	-582,276.00	-52,751.00	-342,652.00	-239,624.00
TOTAL DEPARTMENT EXPENSE		376,589.45	0.00	70,040.00	250,010.00	582,276.00	250,030.00	342,652.00	-239,624.00
ADDITION TO (-)/USE OF FUND BALANCE		131,536.69	-87,783.90	-18,976.70	220,552.17	0.00	197,279.00	0.00	

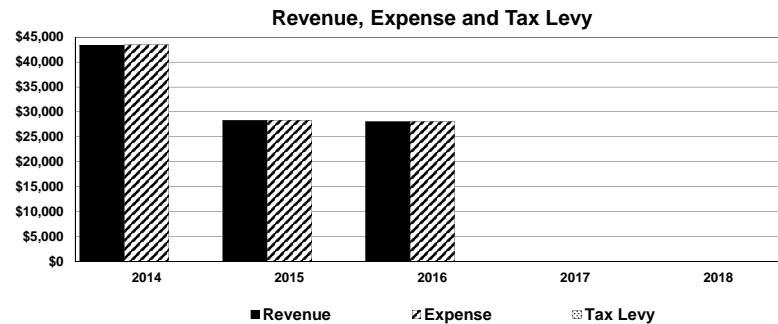
	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-FLOOD RECOVERY SMALL BUSINESS (FRSB)											
<u>Revenues</u>											
Interest	8,433	5,616	(30,348)	0	900	0	(900)	-100.00%	None	0	0
Miscellaneous	34,956	22,662	58,363	0	1,500	0	(1,500)	-100.00%			
Use of Fund Balance	57	0	0	0	0	0	0	0.00%	2018 Total	0	0
Total Revenues	43,446	28,277	28,015	0	2,400	0	(2,400)	-100.00%			
<u>Expenses</u>											
Supplies & Services	57	0	0	0	0	0	0	0.00%	2019	0	0
Transfer to Other Funds	43,389	28,277	28,015	0	2,400	0	(2,400)	-100.00%	2020	0	0
Total Expenses	43,446	28,277	28,015	0	2,400	0	(2,400)	-100.00%	2021	0	0
Beginning of Year Fund Balance	57	0	0	0		0					
End of Year Fund Balance	0	0	0	0		0					

2018 Highlights & Issues on the Horizon

The first loans were made in early 2009. Loans are noninterest bearing and were due in 2011.

All loans have been paid in full in 2016.

Repaid funds were transferred to the CDBG-ED fund to supplement additional loans.



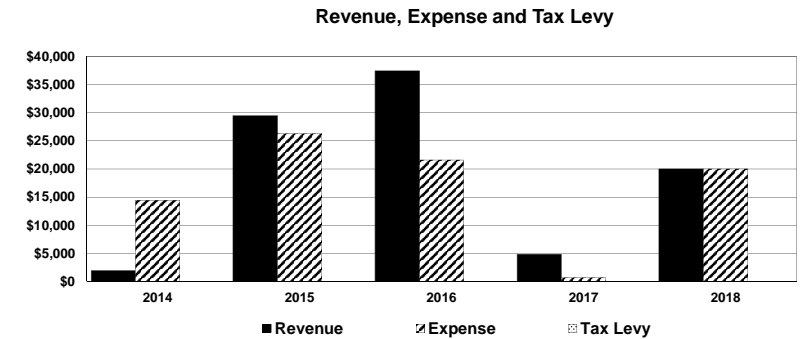
Fund: CDBG FLOOD RECOVERY SMALL BUS	2014	2015	2016	2017	2017	2017		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
33999 CDBG FLOOD RECOVERY SMALL BUS								
481420 INTEREST ON LOAN PAYMENTS	-8,433.27	-5,615.58	30,348.59	0.00	-900.00	0.00	0.00	-900.00
481500 PRINCIPAL REPAYMENTS	-34,956.20	-22,661.60	-58,362.72	0.00	-1,500.00	0.00	0.00	-1,500.00
TOTAL CDBG FLOOD RECOVERY SMALL BUS	-43,389.47	-28,277.18	-28,014.13	0.00	-2,400.00	0.00	0.00	-2,400.00
33999702 CDBG-FLOOD RECOVERY SMALL BUS								
531200 OFFICE SUPPLIES AND EXPENSE	56.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CDBG-FLOOD RECOVERY SMALL BUS	56.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33999900 TRANSFERS TO OTHER FUNDS								
592000 TRANSFER TO SPECIAL REV FUNDS	43,389.47	28,277.18	28,014.13	0.00	2,400.00	0.00	0.00	-2,400.00
TOTAL TRANSFERS TO OTHER FUNDS	43,389.47	28,277.18	28,014.13	0.00	2,400.00	0.00	0.00	-2,400.00
TOTAL DEPARTMENT REVENUE	-43,389.47	-28,277.18	-28,014.13	0.00	-2,400.00	0.00	0.00	-2,400.00
TOTAL DEPARTMENT EXPENSE	43,446.37	28,277.18	28,014.13	0.00	2,400.00	0.00	0.00	-2,400.00
ADDITION TO (-)/USE OF FUND BALANCE	56.90	0.00	0.00	0.00	0.00	0.00	0.00	

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-HOUSING REHABILITATION											
<u>Revenues</u>									None	0	0
Grants & Aids	0	0	0	0	0	0	0	0.00%			
Interest	4	2	5	7	0	0	0	0.00%	2018 Total	0	0
Miscellaneous	1,900	29,507	37,466	4,810	20,000	20,000	0	0.00%			
Use of Fund Balance	12,525	0	0	0	0	0	0	0.00%			
Total Revenues	14,429	29,508	37,471	4,817	20,000	20,000	0	0.00%	2019	0	0
									2020	0	0
									2021	0	0
									2022	0	0
<u>Expenses</u>											
Supplies & Services	14,429	26,313	21,594	665	20,000	20,000	0	0.00%			
Addition to Fund Balance	0	3,195	15,877	4,152	0	0	0	0.00%			
Total Expenses	14,429	29,508	37,471	4,817	20,000	20,000	0	0.00%			
Beginning of Year Fund Balance	12,500	(25)	3,170	19,047		23,199					
End of Year Fund Balance	(25)	3,170	19,047	23,199		23,199					

2018 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	2014	2015	2016	2017	2017	2017		Dollar
Department: GENERAL	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
35999 CDBG HOUSING REHAB								
481100 INTEREST ON INVESTMENTS	-3.78	-1.73	-5.18	-3.15	0.00	-7.00	0.00	0.00
481500 PRINCIPAL REPAYMENTS	-1,900.00	-29,506.62	-37,466.78	-4,810.00	-20,000.00	-4,810.00	-20,000.00	0.00
TOTAL CDBG HOUSING REHAB	-1,903.78	-29,508.35	-37,471.96	-4,813.15	-20,000.00	-4,817.00	-20,000.00	0.00
35999705 CDBG HOUSING REHAB								
520900 CONTRACTED SERVICES	3,146.08	1,758.47	3,894.52	341.48	0.00	600.00	600.00	600.00
526300 LOANS ISSUED TO PARTICIPANTS	11,283.00	24,555.00	17,700.00	65.00	20,000.00	65.00	19,400.00	-600.00
TOTAL CDBG HOUSING REHAB	14,429.08	26,313.47	21,594.52	406.48	20,000.00	665.00	20,000.00	0.00
TOTAL DEPARTMENT REVENUE	-1,903.78	-29,508.35	-37,471.96	-4,813.15	-20,000.00	-4,817.00	-20,000.00	0.00
TOTAL DEPARTMENT EXPENSE	14,429.08	26,313.47	21,594.52	406.48	20,000.00	665.00	20,000.00	0.00
ADDITION TO (-)/USE OF FUND BALANCE	12,525.30	-3,194.88	-15,877.44	-4,406.67	0.00	-4,152.00	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

Specific Strategic Issues Addressed
Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)
Placemaking to support economic development
Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
Maintain transportation network and services (Baraboo highway shop, other transportation networks, broadband)
Carbon neutral facilities
Changing statutory authority (state/feds) impeding local decision-making

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Implement planning and zoning practices with stakeholder input to secure a sustainable local economy and protection of natural resources.		Annual monitoring of the farmland preservation plan to ensure DATCP compliance.	Yearly.
		Complete a comprehensive revision of the County Land Division and Subdivision Regulations Ordinance (Chapter 22) .	6/1/2018
		Implementation of the Placemaking Initiative	Ongoing
		Monitor and update the Zoning Ordinance (Chapter 7) as needed	Ongoing and As Requested
		Update the Uniform Citation Ordinance as it relates to Chapter 7, Chapter 25 and Chapter 22.	12/31/2018
		Provide planning assistance to other county departments and committees.	Ongoing and As Requested
		Provide planning assistance to the Great Sauk Trail - Badger Unit, Devils Lake, and Baraboo-Reedsburg	Ongoing
		Complete process of entering/scanning planning and zoning related and BOA records into new computer tracking system.	Ongoing
		Provide planning assistance to the Baraboo River Corridor Plan / Baraboo-Reedsburg implementation.	Ongoing
		Implementation of the Land and Water Resource Management Plan	12/31/2018
		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.	06/2018 and 10/2018
		Maintain and assess the Agricultural Plastics Recycling Program.	12/31/2018
		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.	6/30/2018
		Implement the established complaint driven enforcement of the County's Manure Management Ordinance (Chapter 26)	12/31/2018
		Provide a minimum of two youth and adult environmental education activities in the county.	12/31/2018
		Promote and support initiatives to reduce and eliminate problematic populations of invasive species.	Ongoing and As Requested
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, GIS system and Granicus.	Ongoing Evaluation
		Monitor best practices and distribute information about Departmental resources and public educational activities through various media outlets, newsletters, and the internet.	Ongoing Evaluation
Implement programs focused on water quality improvement.		Assist farmers with nutrient management plans and their applications.	12/31/2018
		Install Conservation Reserve Enhancement Program (CREP) buffers along streams/wetlands/ponds/lakes.	12/31/2018
		Complete conservation evaluations for program participants in the agricultural programs.	12/31/2018
		Continue the well abandonment program.	12/31/2018
		Monitor water quality to establish background information and identify resource needs.	10/31/2018
		Assist lake associations with water quality issues and report to committee	12/31/2018
		Install water quality improvement projects through Land and Water Resource Management, Baraboo River RCPP and other grant programs.	11/20/2018

Conservation, Planning, & Zoning

Program Evaluation							
	Program Title	Program Description	Mandates and References	2018 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	\$30,100	1.53	Create and adopt ordinances that increase administrative efficiency, opportunities for economic development, and joint land uses. Consistency with current state regulations including certifications with State Statutes Ch. 91. Complete, update, and assist all planning efforts throughout the county.
				Grants	\$0		
				Use of Carryforward	\$7,745		
				TOTAL REVENUES	\$37,845		
				Wages & Benefits	\$135,019		
				Operating Expenses	\$28,882		
				TOTAL EXPENSES	\$163,901		
				COUNTY LEVY	\$126,056		
2	Badger Army Ammo Plant (BAAP)	Staff no longer provides support to the Badger Oversight Management Commission (BOMC). The E&L and CPZ Committees withdrew in 2014.		User Fees / Misc	\$0	-	N/A
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$0		
				Wages & Benefits	\$0		
				Operating Expenses	\$0		
				TOTAL EXPENSES	\$0		
				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	1.03	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		
				Use of Carryforward	\$7,746		
				TOTAL REVENUES	\$12,746		
				Wages & Benefits	\$105,431		
				Operating Expenses	\$10,959		
				TOTAL EXPENSES	\$116,390		
				COUNTY LEVY	\$103,644		
4	Permits	Review and issuance of land use and sanitary permits, as well as soils work and inspections.	59.69, 59.692, 87.30, 145, DSPS 383, NR 115, NR 116	User Fees / Misc	\$163,500	1.80	An accurate and timely review of all permits, if a complete application is received by the department.
				Grants	\$0		
				Use of Carryforward	\$7,746		
				TOTAL REVENUES	\$171,246		
				Wages & Benefits	\$166,950		
				Operating Expenses	\$12,252		
				TOTAL EXPENSES	\$179,202		
				COUNTY LEVY	\$7,956		
5	Septic Maintenance	Administration of the maintenance program / scheduled pumping and inspection of private sanitary systems. Wis. Fund private sewage system replacement grant for failing septic systems was completed in 2016 and was to end by 2017. However, the Governor's 2018 budget includes additional funding for the program. Over \$3.5 Million (through 2015) awarded to Sauk County.	145, DSPS 383	User Fees / Misc	\$14,000	0.50	Staff time dedicated to the maintenance program. Gaining compliance and protecting the waters of the county. Public internet access to pumping records to help the proactive public.
				Grants	\$20,000		
				TOTAL REVENUES	\$34,000		
				Wages & Benefits	\$40,242		
				Operating Expenses	\$28,186		
				TOTAL EXPENSES	\$68,429		
				COUNTY LEVY	\$34,429		
6	Signs	Maintain a rural identification system in all the unincorporated areas of Sauk County. Staff assigns, maps, assembles, installs and GPS fire numbers. Once this takes place staff assigns fire protection, ambulance and post office districts. Notice letters are mailed to all districts and towns of the new addresses.	59.54	User Fees / Misc	\$5,000	0.30	The ability of emergency response teams and the public being able to locate addresses in the County.
				Grants	\$0		
				TOTAL REVENUES	\$5,000		
				Wages & Benefits	\$26,543		
				Operating Expenses	\$1,705		
				TOTAL EXPENSES	\$28,248		
				COUNTY LEVY	\$23,248		

Conservation, Planning, & Zoning

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>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$31,000</td></tr><tr><td>Wages & Benefits</td><td>\$29,786</td></tr><tr><td>Operating Expenses</td><td>\$3,689</td></tr><tr><td>TOTAL EXPENSES</td><td>\$33,475</td></tr><tr><td>COUNTY LEVY</td><td>\$2,475</td></tr></table>	User Fees / Misc	\$31,000	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$31,000	Wages & Benefits	\$29,786	Operating Expenses	\$3,689	TOTAL EXPENSES	\$33,475	COUNTY LEVY	\$2,475	0.34	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																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$31,000																					
Wages & Benefits	\$29,786																					
Operating Expenses	\$3,689																					
TOTAL EXPENSES	\$33,475																					
COUNTY LEVY	\$2,475																					
8	Natural Beauty Council (NBC)	The Sauk County Board of Supervisors approved a resolution in May 2016, which dissolved the Council. NBC was found to have overlapping duties and was obsolete.		<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	-	N/A
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																					
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>\$5,759</td></tr><tr><td>TOTAL REVENUES</td><td>\$5,759</td></tr><tr><td>Wages & Benefits</td><td>\$3,384</td></tr><tr><td>Operating Expenses</td><td>\$2,375</td></tr><tr><td>TOTAL EXPENSES</td><td>\$5,759</td></tr><tr><td>COUNTY LEVY</td><td>(\$0)</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$5,759	TOTAL REVENUES	\$5,759	Wages & Benefits	\$3,384	Operating Expenses	\$2,375	TOTAL EXPENSES	\$5,759	COUNTY LEVY	(\$0)	0.03	Annual compliance with easements purchased through this program.
User Fees / Misc	\$0																					
Grants	\$0																					
Use of Carryforward	\$5,759																					
TOTAL REVENUES	\$5,759																					
Wages & Benefits	\$3,384																					
Operating Expenses	\$2,375																					
TOTAL EXPENSES	\$5,759																					
COUNTY LEVY	(\$0)																					
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>\$45,649</td></tr><tr><td>Operating Expenses</td><td>\$12,324</td></tr><tr><td>TOTAL EXPENSES</td><td>\$57,972</td></tr><tr><td>COUNTY LEVY</td><td>\$51,972</td></tr></table>	User Fees / Misc	\$6,000	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$6,000	Wages & Benefits	\$45,649	Operating Expenses	\$12,324	TOTAL EXPENSES	\$57,972	COUNTY LEVY	\$51,972	0.44	Maintain effective, fair, and efficient hearing. Conduct Quasi-Judicial hearings when processing citizen requests and appeals.
User Fees / Misc	\$6,000																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$6,000																					
Wages & Benefits	\$45,649																					
Operating Expenses	\$12,324																					
TOTAL EXPENSES	\$57,972																					
COUNTY LEVY	\$51,972																					
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>\$13,000</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$14,000</td></tr><tr><td>Wages & Benefits</td><td>\$22,547</td></tr><tr><td>Operating Expenses</td><td>\$97,364</td></tr><tr><td>TOTAL EXPENSES</td><td>\$119,911</td></tr><tr><td>COUNTY LEVY</td><td>\$105,911</td></tr></table>	User Fees / Misc	\$1,000	Grants	\$13,000	Use of Carryforward	\$0	TOTAL REVENUES	\$14,000	Wages & Benefits	\$22,547	Operating Expenses	\$97,364	TOTAL EXPENSES	\$119,911	COUNTY LEVY	\$105,911	0.28	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	\$13,000																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$14,000																					
Wages & Benefits	\$22,547																					
Operating Expenses	\$97,364																					
TOTAL EXPENSES	\$119,911																					
COUNTY LEVY	\$105,911																					
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>\$6,250</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$6,250</td></tr><tr><td>Wages & Benefits</td><td>\$17,655</td></tr><tr><td>Operating Expenses</td><td>\$330</td></tr><tr><td>TOTAL EXPENSES</td><td>\$17,985</td></tr><tr><td>COUNTY LEVY</td><td>\$11,735</td></tr></table>	User Fees / Misc	\$0	Grants	\$6,250	Use of Carryforward	\$0	TOTAL REVENUES	\$6,250	Wages & Benefits	\$17,655	Operating Expenses	\$330	TOTAL EXPENSES	\$17,985	COUNTY LEVY	\$11,735	0.18	Inspection of dams on an annual basis for minor maintenance issues.
User Fees / Misc	\$0																					
Grants	\$6,250																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$6,250																					
Wages & Benefits	\$17,655																					
Operating Expenses	\$330																					
TOTAL EXPENSES	\$17,985																					
COUNTY LEVY	\$11,735																					
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>\$21,400</td></tr><tr><td>Grants</td><td>\$6,250</td></tr><tr><td>Use of Carryforward</td><td>\$4,631</td></tr><tr><td>TOTAL REVENUES</td><td>\$32,281</td></tr><tr><td>Wages & Benefits</td><td>\$108,318</td></tr><tr><td>Operating Expenses</td><td>\$46,337</td></tr><tr><td>TOTAL EXPENSES</td><td>\$154,655</td></tr><tr><td>COUNTY LEVY</td><td>\$122,374</td></tr></table>	User Fees / Misc	\$21,400	Grants	\$6,250	Use of Carryforward	\$4,631	TOTAL REVENUES	\$32,281	Wages & Benefits	\$108,318	Operating Expenses	\$46,337	TOTAL EXPENSES	\$154,655	COUNTY LEVY	\$122,374	1.31	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	\$21,400																					
Grants	\$6,250																					
Use of Carryforward	\$4,631																					
TOTAL REVENUES	\$32,281																					
Wages & Benefits	\$108,318																					
Operating Expenses	\$46,337																					
TOTAL EXPENSES	\$154,655																					
COUNTY LEVY	\$122,374																					
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>\$62,500</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$62,500</td></tr><tr><td>Wages & Benefits</td><td>\$117,606</td></tr><tr><td>Operating Expenses</td><td>\$9,647</td></tr><tr><td>TOTAL EXPENSES</td><td>\$127,253</td></tr><tr><td>COUNTY LEVY</td><td>\$64,753</td></tr></table>	User Fees / Misc	\$0	Grants	\$62,500	Use of Carryforward	\$0	TOTAL REVENUES	\$62,500	Wages & Benefits	\$117,606	Operating Expenses	\$9,647	TOTAL EXPENSES	\$127,253	COUNTY LEVY	\$64,753	1.35	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	\$62,500																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$62,500																					
Wages & Benefits	\$117,606																					
Operating Expenses	\$9,647																					
TOTAL EXPENSES	\$127,253																					
COUNTY LEVY	\$64,753																					

Conservation, Planning, & Zoning

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 \$120,000 per year for staff and \$98,000 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. Such an update occurred in Fall 2017.	ATCP 50, NR 151	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$75,500</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$75,500</td></tr><tr><td>Wages & Benefits</td><td>\$140,297</td></tr><tr><td>Operating Expenses</td><td>\$73,154</td></tr><tr><td>TOTAL EXPENSES</td><td>\$213,451</td></tr><tr><td>COUNTY LEVY</td><td>\$137,951</td></tr></table>	User Fees / Misc	\$0	Grants	\$75,500	Use of Carryforward	\$0	TOTAL REVENUES	\$75,500	Wages & Benefits	\$140,297	Operating Expenses	\$73,154	TOTAL EXPENSES	\$213,451	COUNTY LEVY	\$137,951	1.68	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	\$75,500																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$75,500																					
Wages & Benefits	\$140,297																					
Operating Expenses	\$73,154																					
TOTAL EXPENSES	\$213,451																					
COUNTY LEVY	\$137,951																					
16	Multi-Discharge Variance	The County is delegated some responsibility for enforcement of non-point pollution requirements for agricultural operations. The Multi-Discharge Variance program enables municipalities subject to WPDES permits to provide payment of \$50 per pound of phosphorus to Counties within the same HUC 8 watershed to exceed phosphorus discharge limits for a period of time. Such payment is to be used by the County to implement conservation practices on non-point source properties to balance phosphorus discharge levels.	283.16, NR 151	<table><tr><td>User Fees / Misc</td><td>\$20,000</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>\$20,000</td></tr><tr><td>Wages & Benefits</td><td>\$0</td></tr><tr><td>Operating Expenses</td><td>\$20,000</td></tr><tr><td>TOTAL EXPENSES</td><td>\$20,000</td></tr><tr><td>COUNTY LEVY</td><td>\$0</td></tr></table>	User Fees / Misc	\$20,000	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$20,000	Wages & Benefits	\$0	Operating Expenses	\$20,000	TOTAL EXPENSES	\$20,000	COUNTY LEVY	\$0	-	Assist municipalities and property owners in meeting interim phosphorus requirements through implementation of conservation practices on on-point source locations.
User Fees / Misc	\$20,000																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$20,000																					
Wages & Benefits	\$0																					
Operating Expenses	\$20,000																					
TOTAL EXPENSES	\$20,000																					
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>\$45,000</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$46,000</td></tr><tr><td>Wages & Benefits</td><td>\$56,811</td></tr><tr><td>Operating Expenses</td><td>\$80,169</td></tr><tr><td>TOTAL EXPENSES</td><td>\$136,979</td></tr><tr><td>COUNTY LEVY</td><td>\$90,979</td></tr></table>	User Fees / Misc	\$1,000	Grants	\$45,000	Use of Carryforward	\$0	TOTAL REVENUES	\$46,000	Wages & Benefits	\$56,811	Operating Expenses	\$80,169	TOTAL EXPENSES	\$136,979	COUNTY LEVY	\$90,979	0.82	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	\$45,000																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$46,000																					
Wages & Benefits	\$56,811																					
Operating Expenses	\$80,169																					
TOTAL EXPENSES	\$136,979																					
COUNTY LEVY	\$90,979																					
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>\$20,973</td></tr><tr><td>Operating Expenses</td><td>\$11,294</td></tr><tr><td>TOTAL EXPENSES</td><td>\$32,267</td></tr><tr><td>COUNTY LEVY</td><td>\$32,267</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$20,973	Operating Expenses	\$11,294	TOTAL EXPENSES	\$32,267	COUNTY LEVY	\$32,267	0.29	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	\$20,973																					
Operating Expenses	\$11,294																					
TOTAL EXPENSES	\$32,267																					
COUNTY LEVY	\$32,267																					
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>\$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>\$7,988</td></tr><tr><td>Operating Expenses</td><td>\$2,364</td></tr><tr><td>TOTAL EXPENSES</td><td>\$10,351</td></tr><tr><td>COUNTY LEVY</td><td>\$10,351</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$7,988	Operating Expenses	\$2,364	TOTAL EXPENSES	\$10,351	COUNTY LEVY	\$10,351	0.13	Enhanced wildlife habitat, clean surface and ground water, healthy wetlands, reduced soil loss, and increase in flood protection.
User Fees / Misc	\$0																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$0																					
Wages & Benefits	\$7,988																					
Operating Expenses	\$2,364																					
TOTAL EXPENSES	\$10,351																					
COUNTY LEVY	\$10,351																					
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.		<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$10,000</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$10,000</td></tr><tr><td>Wages & Benefits</td><td>\$1,356</td></tr><tr><td>Operating Expenses</td><td>\$10,000</td></tr><tr><td>TOTAL EXPENSES</td><td>\$11,356</td></tr><tr><td>COUNTY LEVY</td><td>\$1,356</td></tr></table>	User Fees / Misc	\$0	Grants	\$10,000	Use of Carryforward	\$0	TOTAL REVENUES	\$10,000	Wages & Benefits	\$1,356	Operating Expenses	\$10,000	TOTAL EXPENSES	\$11,356	COUNTY LEVY	\$1,356	0.02	Transfer of funds for assistance with wildlife damage.
User Fees / Misc	\$0																					
Grants	\$10,000																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$10,000																					
Wages & Benefits	\$1,356																					
Operating Expenses	\$10,000																					
TOTAL EXPENSES	\$11,356																					
COUNTY LEVY	\$1,356																					

Conservation, Planning, & Zoning

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 \$30,000 per year. It is a showcase of land and farm practices for Sauk County.		User Fees / Misc Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$50,000 \$3,125 \$0 \$53,125 \$10,924 \$17,264 \$28,188 (\$24,937)	0.13	Maintain the County Farm as a productive and sustainable farm.
22	USDA Assistance	Staff assist with federal program implementation to further the conservation benefits provided to the county and the cost share assistance provided to landowners. The practices installed help achieve resource protection goals. Federal Environmental Quality Incentives Program (EQIP) provides about \$150,000 in cost sharing each year. Maintaining eligibility for federal farm programs provides additional payments directly to farmers.	ATCP 50, NR 151	User Fees / Misc Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$3,125 \$0 \$3,125 \$16,618 \$2,264 \$18,882 \$15,757	0.17	Department assists FSA and NRCS to install water quality practices ranging from barnyard runoff control, stream bank erosion, grazing plans, etc.
23	SCDC Support	A support office is no longer housed in CPZ.		User Fees / Misc Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$0 \$0 \$0 \$0 \$0	-	N/A
24	Targeted Runoff Management Grant	Focused 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 (2007-2017). The program brought cost share and design assistance to people that install conservation practices. The project has been completed and no additional funding is available at this time.		User Fees / Misc Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$0 \$0 \$0 \$0 \$0	-	N/A
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.		User Fees / Misc Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$21,250 \$0 \$21,250 \$118,311 \$31,680 \$149,991 \$128,741	1.85	Complete work for the 5 year program on time and within budget \$975,000 of installed practices in the Baraboo River watershed.
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. Implementation of the "making Sauk: A Place Plan" will be initiated through the hiring of a Community Liaison to be housed within the Administrative Coordinator's Office. As a result, the remaining carryforward funds will be transferred to support the position.		User Fees / Misc Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$0 \$0 \$0 \$0 \$0	-	N/A
	Outlay	Vehicle	\$25,000	User Fees / Misc Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$0 \$0 \$0 \$25,000 \$25,000 \$25,000	-	Replacement of the 2005 Chevrolet Colorado
	Totals			TOTAL REVENUES TOTAL EXPENSES COUNTY LEVY	\$647,627 \$1,719,644 \$1,072,017	14.19	

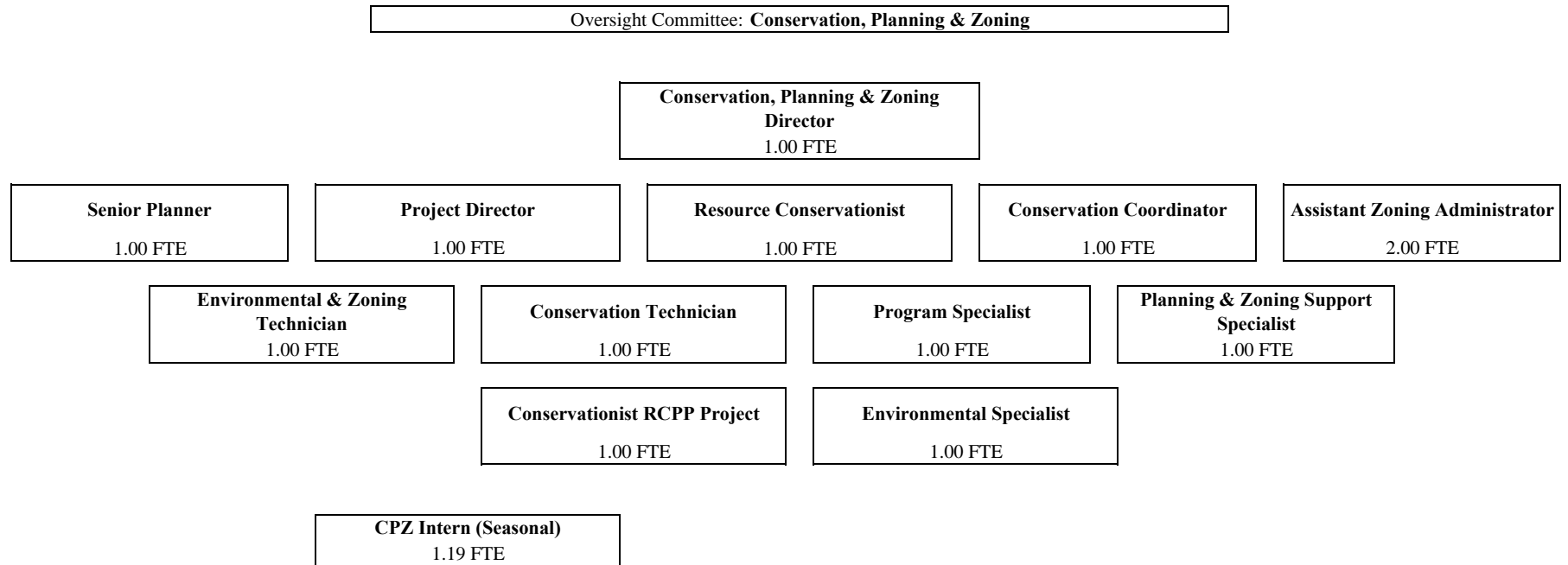
Conservation, Planning, & Zoning

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimate	2018 Budget
Subdivision Plats and Certified Survey Maps (CSMs) approved	0 plats, 81 CSM's	2 plats, 60 CSM's	2 plats, 60 CSM's
Planned Rural Development (PRD) (Lots, agricultural acres converted, and acres protected)	16 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)	14 Lots on less than 40 acres with 400 acres protected by easement (< 5% conversion)
Conditional Use Permit (CUP) (Land Use)	21 CUPs	20 CUPs	20 CUPs
Conditional Use Permit (Exclusive Agricultural (EA) Zoning Dwelling)	5 CUPs	16 CUPs	16 CUPs
Land Use / Sanitary Permits Issued	416 / 175	300 / 150	300 / 150
Code Enforcement Citations	61	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.	113	125	125
Wisconsin Fund Grant Awards / Grant Amount	12 / \$26,264.74	0/\$0	6 / \$20,000
Septic System Maintenance Verifications	5,369	5,000	5,000
Soil Test / Septic Closing On-site Inspections	158 / 157	120 / 100	120 / 100
Board of Adjustment (BOA) Inspections	38	40	40
Shoreland Zoning Inspections	109	100	100
Quarry / Blast Inspections	47	25	25
Code Enforcement Complaint/Follow up Inspections	225	150	150
Non Metallic Mining Reclamation Program - Total Sites/Total Acres	36 / 2333 acres	32 / 2400 acres	32 / 2400 acres
Survey, design and installation of cost-shared water pollution control practices through various funding programs (Ex. Manure storage, barnyard runoff, waterway systems, contour and buffer strips)	108 practices / 4065 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	10 / 65.96 acres	10 / 50 acres	10 / 50 acres
Assist land owners and operators with nutrient management and conservation plans.	39 plans	20 plans	20 plans
Creation and implementation of grazing plans. Plans/year	5 plans	4 plans	4 plans
Agricultural Plastics Programs and participants	6 / 125 participants	5 programs / 135 participants	5 programs / 135 participants
Programs and Participants at Clean Sweep Events	2 programs / 874 participants	2 programs / 950 participants	2 programs / 950 Participants
Participation, attendance, and organization of other educational events and programs	38 programs with 4021 educational contacts	40 programs with 3500 educational contacts	40 programs with 3,500 educational contacts

Conservation, Planning, & Zoning

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
CSM - Review and Approval	CSM review and approval assures compliance with Sauk County Chapter 22 and Wis Stat. 236.	81 / \$7,120	70 / \$7,000	70 / \$7,000
Subdivision Plat/Development Plan - Review and Approval	Plat/Development Plan review and approval results in road connectivity, protection of water resources through erosion control and stormwater management planning.	0 / \$0	1 / \$1,000	0 / \$0
Land Use / Sanitary Permits	Permits issued by the department to ensure compliance with county and state codes.	416 / 175	375 / 150 \$90,000 / \$62,000	375 / 150
Septic System Maintenance Program:	The department's ability to notify and record compliance with Chapter 25 and Wis Admin Code NR 113 and Comm 83 for the maintenance and servicing of all POWTS in Sauk County that are due each year.	5,369 reporting / \$100	4,400 reporting / \$100	4,400 reporting / \$100
Compliance success rate / Citations Issued	The department's ability achieve compliance on zoning violations and ensure that the provisions of the County ordinances are upheld.	61 citations / \$1,154.02	30 citations / \$2,500.00	30 citations / \$2,500
Wisconsin Fund Grant Program: Success rate of applicants versus grants awarded	Grant program aids low income property owners with the installation of septic systems for the replacement of failing septic systems. Grant aids in the public health and safety of the surrounding human habitation and groundwater. Since 1979, Sauk County land owners have gained over \$3,600,000 in state assistance for replacing failing septic systems	12 / \$26,264.74	Wisconsin Fund Program was cut by the state.	6 / \$20,000
Ordinance Rewrites and Revisions	Maintains continued compliance with changing state regulations and responds to specific needs in Sauk County to ensure the continued protection of human health, safety and welfare in Sauk County, and promotion of Economic Development opportunities.	1 Rewrite and 1 Revision	1 Rewrite and 1 Revisions	1 Rewrite and 1 Revision
Nonmetallic mining and reclamation administration, permitting and reporting	Ensures the effective reclamation of nonmetallic mining sites on which mining takes place in Sauk County. Staff time includes permitting, reclamation plan review and inspection, financial assurance review, reporting requirements, public hearings, enforcement and fees associated with this program also include DNR reporting and fee submittal to the State.	36 sites / \$31,750	38 sites / \$31,000	36 sites / \$31,000
Regional Conservation Partnership Program - Baraboo River Watershed: Practices installed in project area	Active participation within the project area will result reduced soil erosion.	45 projects	30 Projects	30 Projects
Collection of stream water quality monitoring data by department staff	Trends in water quality can be quantified and areas of concern identified.	10 Sites	10 Sites	10 Sites
Outreach and education: Presentations and programs offered by staff	The public will better understand the department's mission and topics of interest.	48 programs	50 Programs	50 programs
Creation and Implementation of Grazing Plans	Conversion of cropland or enhancement of degraded pasture will result in reduced soil erosion.	5 plans	10 plans	10 plans
Producers assisted with developing and implementing nutrient management plans	Applying nutrients at the right rate, place, and time will result in reduced soil erosion and agricultural runoff.	39 plans	20 Plans	20 plans
On-site farm visits completed by staff to determine compliance with state soil and water conservation standards	Active participation will result reduced soil erosion and agricultural runoff.	113 on-site farm visits	100 on-site farm visits	100 on-site farm visits

Conservation, Planning & Zoning



	2014	2015	2016	2017	2018
FTE Change	0.41	0.63	0.00	0.00	0.00
FTE Balance	13.56	14.19	14.19	14.19	14.19

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CONSERVATION, PLANNING & ZONING											
<u>Revenues</u>											
Tax Levy	760,916	950,714	1,044,324	1,067,834	1,067,834	1,072,017	4,183	0.39%	Truck 4 Wheel Drive	25,000	25,000
Grants & Aids	435,190	597,854	562,539	302,637	295,887	286,000	(9,887)	-3.34%			
Licenses & Permits	215,404	288,657	295,274	253,480	236,600	249,500	12,900	5.45%	2018 Total	25,000	25,000
Fees, Fines & Forfeitures	2,625	4,758	2,720	4,000	5,000	5,000	0	0.00%			
User Fees	61,642	65,385	62,928	63,285	61,710	52,500	(9,210)	-14.92%			
Intergovernmental	16,830	16,068	9,760	1,000	1,000	21,000	20,000	2000.00%	2019	25,000	25,000
Donations	2,550	3,000	800	500	0	0	0	0.00%	2020	0	0
Miscellaneous	2,685	376	10,943	28,126	0	0	0	0.00%	2021	0	0
Use of Fund Balance	145,656	0	0	21,436	322,195	33,627	(288,568)	-89.56%	2022	25,000	25,000
Total Revenues	1,643,498	1,926,812	1,989,288	1,742,298	1,990,226	1,719,644	(270,582)	-13.60%			
<u>Expenses</u>											
Labor	688,351	769,183	788,223	849,665	851,968	887,149	35,181	4.13%			
Labor Benefits	264,802	264,657	265,516	301,256	301,256	305,258	4,002	1.33%			
Supplies & Services	542,902	647,632	644,935	569,092	812,002	502,237	(309,765)	-38.15%			
Capital Outlay	147,443	211,980	22,028	22,285	25,000	25,000	0	0.00%			
Addition to Fund Balance	0	33,360	268,586	0	0	0	0	0.00%			
Total Expenses	1,643,498	1,926,812	1,989,288	1,742,298	1,990,226	1,719,644	(270,582)	-13.60%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Includes Budgeted Outside Agency Requests:
Conservation Congress \$1,400

2018 Highlights & Issues on the Horizon

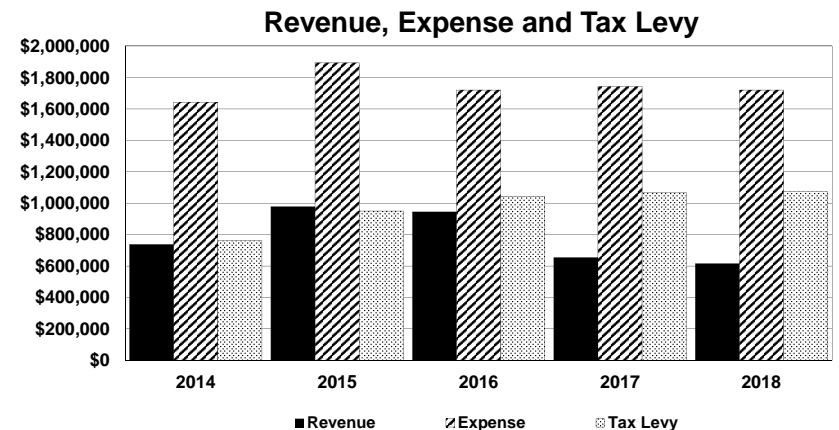
2018 Begins the fourth year of the participation in the Regional Conservation Preservation Program, a 5-year federal program to enhance the Baraboo River watershed.

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

The department will begin implementation of the 2017-2027 Land and Water Resource Management Plan of the county in order to stay eligible for DATCP staffing and cost sharing grants.

Continue work on outdated county ordinances with approximate completion in 2018-2019.

Includes Budgeted Outside Agency Requests:
Conservation Congress \$1,400



Fund: GENERAL FUND Department: CONSERVATION, PLANNING, ZONING		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10064 CONSERV, PLANNING & ZONING REV									
411100	GENERAL PROPERTY TAXES	-760,916.00	-950,714.00	-1,044,324.00	-533,916.98	-1,067,834.00	-1,067,834.00	-1,072,017.00	4,183.00
422160	HO-CHUNK GAMING GRANT	-10,000.00	-20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
424720	WI FUND SEPTIC SYSTEM	-49,544.00	-49,834.97	-26,264.74	0.00	0.00	-20,000.00	-20,000.00	20,000.00
424750	LAND/WATER RESOURCE MANAGEMENT	-131,042.13	-135,199.87	-106,856.73	-5,392.31	-109,500.00	-109,500.00	-98,000.00	-11,500.00
424770	LAND CONSERVATION AID	-129,381.00	-125,793.00	-126,135.00	0.00	-126,135.00	-126,135.00	-125,000.00	-1,135.00
424790	WILDLIFE DAMAGE PROGRAM	-6,457.20	-8,576.55	-8,373.94	-7,440.10	-15,000.00	-10,000.00	-10,000.00	-5,000.00
424843	GRAZING GRANT	-682.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424844	RIVER PLANNING	0.00	-7,500.00	0.00	0.00	0.00	0.00	0.00	0.00
424847	NUTRIENT MGNT FAM ED / MALWEG	-11,376.96	-9,000.00	0.00	0.00	-9,800.00	-9,800.00	0.00	-9,800.00
424848	OTTER CR COST SHARE TRM GRANT	0.00	-94,815.82	-247,134.18	0.00	0.00	0.00	0.00	0.00
424853	BEAR CREEK HABITAT IMPROVEMENT	0.00	0.00	-10,000.00	0.00	0.00	0.00	0.00	0.00
424860	PLANNING GRANTS	0.00	0.00	0.00	-3,750.00	0.00	-3,750.00	0.00	0.00
424880	CLEAN SWEEP	-15,461.31	-16,765.00	-23,140.83	0.00	-15,452.00	-15,452.00	-13,000.00	-2,452.00
425950	TRANSPORTATION GRANT	-68,918.43	-104,560.69	0.00	0.00	0.00	0.00	0.00	0.00
441010	CONS COURT ORDERED FINES/FEES	-1,252.64	-2,458.31	-1,520.52	-471.55	-2,500.00	-2,500.00	-2,500.00	0.00
441110	NON-PERMIT CONSTRUCT FINE	-1,372.50	-2,300.00	-1,200.00	-200.00	-2,500.00	-1,500.00	-2,500.00	0.00
444100	LAND USE PERMITS	-68,669.16	-103,667.31	-114,273.75	-36,586.00	-78,000.00	-85,000.00	-90,000.00	12,000.00
444130	SOIL TEST CERT FEES	-9,500.00	-13,100.00	-16,200.00	-3,800.00	-11,500.00	-10,000.00	-11,500.00	0.00
444140	SANITARY PERMITS	-58,550.00	-71,450.00	-66,350.00	-20,500.00	-62,000.00	-62,000.00	-62,000.00	0.00
444141	SANITARY SYSTEM REVIEW FEE	-8,375.00	-11,200.00	-10,195.00	-4,090.00	-8,000.00	-8,500.00	-8,000.00	0.00
444150	SUBDIVISION PLAT REVIEW FEE	-1,480.00	-1,360.00	0.00	-1,280.00	-1,000.00	-1,280.00	-1,000.00	0.00
444160	GROUNDWATER PERMITS	-5,350.00	-6,650.00	-7,725.00	-2,100.00	-5,000.00	-5,000.00	-5,000.00	0.00
444170	MANURE STORAGE PERMIT	-800.00	-900.00	-300.00	-500.00	-1,000.00	-1,000.00	-1,000.00	0.00
444180	NONMETALIC MINING PERMITS	-32,830.00	-32,930.00	-31,750.00	0.00	-31,000.00	-31,000.00	-31,000.00	0.00
444185	CONDITIONAL USE PERMIT BUSINES	-3,250.00	-9,750.00	-10,750.00	-6,250.00	-10,000.00	-10,000.00	-10,000.00	0.00
444186	CONDITIONAL USE EXCLUSIVE AG	-600.00	-500.00	-500.00	0.00	-600.00	-300.00	-600.00	0.00
444200	FIRE SIGN FEES	-5,640.00	-8,520.00	-9,530.00	-4,020.00	-5,000.00	-10,000.00	-5,000.00	0.00
444210	MAINTENANCE TRACKING FEE	-70.00	-70.00	-110.00	-40.00	-100.00	-100.00	-100.00	0.00
444220	CERTIFIED SURVEY FEES	-6,360.00	-7,880.00	-8,800.00	-3,860.00	-7,000.00	-7,000.00	-7,000.00	0.00
444240	REZONING HEARING PETITION	-1,250.00	-1,500.00	-1,250.00	-1,250.00	-2,500.00	-2,000.00	-2,500.00	0.00
444241	PUD DEVELOPMENT PLAN REVIEWS	-2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444242	PRD DEVELOP PLAN REVIEWS	-3,000.00	-8,950.00	-8,000.00	-2,000.00	-8,000.00	-8,000.00	-8,000.00	0.00
444260	BOARD OF ADJUSTMENT FILING	-6,000.00	-8,500.00	-8,000.00	-8,500.00	-6,000.00	-11,500.00	-6,000.00	0.00
445100	APPLICATION FEES	-1,650.00	-1,800.00	-1,650.00	0.00	0.00	-900.00	-900.00	900.00
464350	CLEAN SWEEP FEES	-1,119.00	-1,297.75	-1,690.00	-1,525.00	-1,000.00	-1,525.00	-1,000.00	0.00
468200	SALE CONSERVATION MATERIAL	-12,326.51	-25,807.94	-14,634.12	-11,470.95	-20,000.00	-8,000.00	-20,000.00	0.00
468210	RENT OF TREE PLANTER	-497.63	-319.91	-663.51	-189.57	-400.00	-400.00	-400.00	0.00
472490	LOCAL GOVT/AGENCY PAYMENTS	-14,936.00	-14,936.00	-8,712.67	0.00	0.00	0.00	0.00	0.00
472495	MULTI-DISCHARGE VARIANCE PROG	0.00	0.00	0.00	0.00	0.00	0.00	-20,000.00	20,000.00

Fund: GENERAL FUND		2014	2015	2016	2017	2017	2017		Dollar
Department: CONSERVATION, PLANNING, ZONING		Actual	Actual	Actual	6 Months Actual	Modified Budget	Estimated	2018	Change
10064 CONSERV, PLANNING & ZONING REV									
474010	DEPARTMENTAL CHARGES	-1,894.40	-1,132.05	-1,047.40	0.00	-1,000.00	-1,000.00	-1,000.00	0.00
483400	BARABOO RANGE PDR REIMBURSEMENT	0.00	0.00	-9,013.00	0.00	0.00	0.00	0.00	0.00
484110	MISC PUBLIC CHARGES	-607.36	-837.58	-1,254.90	-924.87	-1,000.00	-2,050.00	-1,000.00	0.00
484160	MISCELLANEOUS REVENUES	-2,684.95	-375.52	-1,930.11	-359.85	0.00	-831.00	0.00	0.00
484250	COUNTY FARM REVENUES	-59,348.36	-62,860.00	-59,210.00	-31,710.00	-59,210.00	-59,210.00	-50,000.00	-9,210.00
485010	DONATIONS & CONTRIBUTIONS	-2,550.00	-3,000.00	-800.00	-500.00	0.00	-500.00	0.00	0.00
486300	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00	-27,295.00	0.00	0.00
493200	CONTINUING APPROPRIATION PRIOR YEAR	0.00	0.00	0.00	0.00	-322,195.00	0.00	-33,627.00	-288,568.00
TOTAL CONSERV, PLANNING & ZONING REV		-1,497,843.04	-1,926,812.27	-1,989,289.40	-692,627.18	-1,990,226.00	-1,720,862.00	-1,719,644.00	-270,582.00
10064110 CPZ ADMINISTRATION									
511100	SALARIES PERMANENT REGULAR	627,728.00	722,462.66	741,889.53	350,998.80	814,631.00	814,631.00	849,384.00	34,753.00
511200	SALARIES-PERMANENT-OVERTIME	7,044.85	3,854.68	205.50	0.00	1,303.00	0.00	1,330.00	27.00
511900	LONGEVITY-FULL TIME	2,646.80	2,571.30	2,509.58	0.00	3,378.00	3,378.00	3,580.00	202.00
512100	WAGES-PART TIME	20,349.28	12,362.47	18,683.50	9,341.75	26,400.00	26,400.00	26,334.00	-66.00
512200	WAGES-PART TIME-OVERTIME	291.41	0.00	0.00	57.75	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	48,448.54	54,720.86	56,736.12	26,865.84	65,003.00	65,003.00	67,674.00	2,671.00
514200	RETIREMENT-COUNTY SHARE	44,578.15	48,186.62	48,517.84	23,702.38	55,713.00	55,713.00	57,238.00	1,525.00
514400	HEALTH INSURANCE COUNTY SHARE	153,653.24	144,958.26	146,007.89	71,409.44	170,722.00	170,722.00	170,835.00	113.00
514500	LIFE INSURANCE COUNTY SHARE	206.81	193.89	216.85	92.26	243.00	243.00	229.00	-14.00
514600	WORKERS COMPENSATION	6,279.85	7,178.52	5,943.98	3,845.11	8,770.00	8,770.00	8,419.00	-351.00
515800	PER DIEM COMMITTEE	2,100.00	1,900.00	1,700.00	850.00	4,000.00	3,000.00	4,000.00	0.00
519300	VEHICLE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	7,054.40	4,604.53	23,560.25	1,885.78	25,000.00	5,000.00	25,000.00	0.00
521400	COURT REPORTER AND TRANSCRIBER	0.00	2,690.75	0.00	590.75	0.00	1,000.00	500.00	500.00
521900	OTHER PRO SRVCS-WISC FUND	50,376.00	49,835.00	26,264.74	0.00	0.00	20,000.00	20,000.00	20,000.00
522500	TELEPHONE & DRAIN LINE	4,605.92	6,156.12	6,315.85	3,330.75	5,800.00	5,800.00	6,000.00	200.00
524600	FILING FEES	90.00	1,405.00	30.00	30.00	500.00	250.00	250.00	-250.00
525000	FARM BLDG/PROPERTY REPAIRS	11,988.70	7,861.22	14,602.59	1,167.47	19,000.00	19,000.00	15,000.00	-4,000.00
526100	CONSERVATION CONGRESS	1,205.54	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,400.00	100.00
531100	POSTAGE AND BOX RENT	8,770.72	11,086.84	9,524.47	4,969.55	10,000.00	10,000.00	10,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	10,899.73	5,642.63	4,777.38	2,021.63	12,000.00	10,000.00	10,000.00	-2,000.00
531400	SMALL EQUIPMENT	159.99	0.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	13,908.01	47,910.41	68,292.67	15,120.86	53,640.00	53,640.00	31,272.00	-22,368.00
532100	PUBLICATION OF LEGAL NOTICES	1,325.69	1,839.76	1,807.00	1,420.00	3,000.00	3,000.00	2,800.00	-200.00
532200	SUBSCRIPTIONS	712.15	1,019.75	656.47	555.92	1,000.00	1,000.00	1,000.00	0.00
532400	MEMBERSHIP DUES	4,604.42	4,221.41	5,800.00	6,613.00	7,000.00	7,000.00	7,500.00	500.00
532500	SEMINARS AND REGISTRATIONS	4,896.00	4,780.60	6,693.07	3,165.00	7,000.00	7,000.00	7,000.00	0.00
532800	TRAINING AND INSERVICE	149.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund: GENERAL FUND Department: CONSERVATION, PLANNING, ZONING		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10064110 CPZ ADMINISTRATION									
533000	PESTICIDE/CLEAN SWEEP EXPENSES	81,052.24	89,330.71	82,899.97	1,910.84	94,000.00	114,000.00	94,000.00	0.00
533200	MILEAGE	1,915.21	2,498.44	1,187.46	441.54	2,000.00	2,000.00	2,000.00	0.00
533500	MEALS AND LODGING	1,965.33	1,934.13	1,690.65	743.75	3,000.00	3,000.00	3,000.00	0.00
534700	FIELD SUPPLIES	8,758.13	17,698.40	8,890.58	7,065.88	10,000.00	10,000.00	10,000.00	0.00
534800	EDUCATIONAL SUPPLIES	10,428.42	8,663.92	19,646.49	5,851.44	16,556.00	12,000.00	12,000.00	-4,556.00
534900	PROJECT SUPPLIES	0.00	11,769.60	3,209.00	0.00	0.00	0.00	0.00	0.00
535100	VEHICLE FUEL / OIL	9,009.05	6,906.84	7,265.54	3,375.65	9,000.00	9,000.00	8,000.00	-1,000.00
535200	VEHICLE MAINTENANCE AND REPAIR	6,713.17	4,709.74	2,632.09	538.05	5,500.00	5,500.00	4,500.00	-1,000.00
551000	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551100	INSURANCE-BLDGS/CONTENTS/EXTEN	54.88	51.86	70.11	6.66	40.00	40.00	40.00	0.00
551200	INSURANCE-VEHICLE LIABILITY	3,587.28	2,980.67	3,389.72	0.00	4,000.00	4,000.00	4,000.00	0.00
573300	PRIZES AND AWARDS	220.00	460.00	30.00	0.00	1,000.00	500.00	500.00	-500.00
579100	COST SHARING CONSERVATION	70,955.65	66,763.76	59,971.16	14,687.10	80,000.00	80,000.00	80,000.00	0.00
579110	TARGETED RUNOFF MANAGEMENT	94,521.82	123,553.81	136,827.40	0.00	0.00	0.00	0.00	0.00
579150	MULTI DISCHARGE VARIANCE PROGR	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00
579600	LAND/WATER RESOURCE MGMNT	96,423.98	123,340.19	112,249.04	4,368.00	109,500.00	109,500.00	98,000.00	-11,500.00
579800	NUTRIENT MANAGEMENT	8,177.30	15,240.18	1,803.70	63.99	9,800.00	9,800.00	0.00	-9,800.00
581900	CAPITAL OUTLAY	18,839.00	25,631.50	22,028.50	22,284.50	25,000.00	22,285.00	25,000.00	0.00
TOTAL CPZ ADMINISTRATION		1,446,694.66	1,650,277.03	1,655,826.69	590,671.44	1,665,899.00	1,673,475.00	1,688,885.00	22,986.00
10064673 BEAUTIFICATION									
531100	POSTAGE AND BOX RENT	22.95	-22.26	11.88	0.00	0.00	0.00	0.00	0.00
534900	PROJECT SUPPLIES	200.00	844.00	0.00	0.00	0.00	0.00	0.00	0.00
572000	GRANTS AND DONATIONS	100.00	150.00	2,760.00	0.00	0.00	0.00	0.00	0.00
TOTAL BEAUTIFICATION		322.95	971.74	2,771.88	0.00	0.00	0.00	0.00	0.00
10064674 BADGER ARMY AMMUNITION PLANT									
511100	SALARIES PERMANENT REGULAR	4,225.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	308.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514200	RETIREMENT-COUNTY SHARE	295.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	1,332.30	6.40	0.00	0.00	0.00	0.00	0.00	0.00
514500	LIFE INSURANCE COUNTY SHARE	0.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	49.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	8,234.61	316.25	0.00	0.00	26,334.00	0.00	0.00	-26,334.00
531200	OFFICE SUPPLIES AND EXPENSE	143.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BADGER ARMY AMMUNITION PLANT		14,590.34	322.65	0.00	0.00	26,334.00	0.00	0.00	-26,334.00

Fund: GENERAL FUND Department: CONSERVATION, PLANNING, ZONING		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10064675 PLANNING PROJECT									
511100	SALARIES PERMANENT REGULAR	18,828.03	21,184.64	21,907.34	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	1,440.35	1,620.76	1,675.85	0.00	0.00	0.00	0.00	0.00
514200	RETIREMENT-COUNTY SHARE	1,316.71	1,439.09	1,445.86	0.00	0.00	0.00	0.00	0.00
514400	HEALTH INSURANCE COUNTY SHARE	4,711.63	4,374.69	4,502.19	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	220.29	248.09	192.60	0.00	0.00	0.00	0.00	0.00
TOTAL PLANNING PROJECT		26,517.01	28,867.27	29,723.84	0.00	0.00	0.00	0.00	0.00
10064682 PLACEMAKING									
511100	SALARIES PERMANENT REGULAR	0.00	0.00	435.46	0.00	0.00	0.00	0.00	0.00
512100	WAGES-PART TIME	0.00	0.00	546.64	0.00	0.00	0.00	0.00	0.00
514100	FICA & MEDICARE TAX	0.00	0.00	75.13	0.00	0.00	0.00	0.00	0.00
514200	RETIREMENT-COUNTY SHARE	0.00	0.00	64.83	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	0.00	0.00	11.79	0.00	0.00	0.00	0.00	0.00
520900	CONTRACTED SERVICES	0.00	0.00	15,185.94	22,041.44	60,000.00	41,100.00	0.00	-60,000.00
522500	TELEPHONE & DAIN LINE	0.00	0.00	53.77	0.00	0.00	0.00	0.00	0.00
526100	APPROPRIATION	0.00	0.00	0.00	2,500.00	86,431.00	2,500.00	0.00	-86,431.00
TOTAL PLACEMAKING		0.00	0.00	16,373.56	24,541.44	146,431.00	43,600.00	0.00	-146,431.00
10064691 LAND/EASEMENT ACQUISITION									
511100	SALARIES PERMANENT REGULAR	5,137.10	4,847.03	346.14	0.00	2,247.00	2,247.00	2,448.00	201.00
511900	LONGEVITY-FULL TIME	0.00	0.00	0.00	0.00	9.00	9.00	7.00	-2.00
512100	WAGES-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	66.00	66.00
514100	FICA & MEDICARE TAX	381.01	360.86	26.30	0.00	173.00	173.00	193.00	20.00
514200	RETIREMENT-COUNTY SHARE	359.27	329.30	22.85	0.00	153.00	153.00	164.00	11.00
514400	HEALTH INSURANCE COUNTY SHARE	1,158.60	982.72	72.98	0.00	451.00	451.00	477.00	26.00
514500	LIFE INSURANCE COUNTY SHARE	0.45	0.33	0.00	0.00	0.00	0.00	0.00	0.00
514600	WORKERS COMPENSATION	60.12	56.77	3.04	0.00	28.00	28.00	29.00	1.00
526100	APPROPRIATION	0.00	0.00	0.00	0.00	106,126.00	0.00	0.00	-106,126.00
535900	MAINTENANCE/MONITORING	0.00	1,150.00	0.00	0.00	2,375.00	2,398.00	2,375.00	0.00
582700	ACQUISITION/RELOCATION	128,604.00	186,348.80	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LAND/EASEMENT ACQUISITION		135,700.55	194,075.81	471.31	0.00	111,562.00	5,459.00	5,759.00	-105,803.00
10064692 COUNTY TREE PROGRAM									
534100	AG SUPPLIES	11,095.23	10,303.62	8,096.42	8,903.95	25,000.00	9,764.00	15,000.00	-10,000.00
TOTAL COUNTY TREE PROGRAM		11,095.23	10,303.62	8,096.42	8,903.95	25,000.00	9,764.00	15,000.00	-10,000.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: CONSERVATION, PLANNING, ZONING	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
10064696 WILDLIFE DAMAGE PROGRAM								
520900 CONTRACTED SERVICES	8,576.55	8,633.84	7,440.10	856.25	15,000.00	10,000.00	10,000.00	-5,000.00
TOTAL WILDLIFE DAMAGE PROGRAM	8,576.55	8,633.84	7,440.10	856.25	15,000.00	10,000.00	10,000.00	-5,000.00
TOTAL DEPARTMENT REVENUE	-1,497,843.04	-1,926,812.27	-1,989,289.40	-692,627.18	-1,990,226.00	-1,720,862.00	-1,719,644.00	-270,582.00
TOTAL DEPARTMENT EXPENSE	1,643,497.29	1,893,451.96	1,720,703.80	624,973.08	1,990,226.00	1,742,298.00	1,719,644.00	-270,582.00
ADDITION TO (-)/USE OF FUND BALANCE	145,654.25	-33,360.31	-268,585.60	-67,654.10	0.00	21,436.00	0.00	

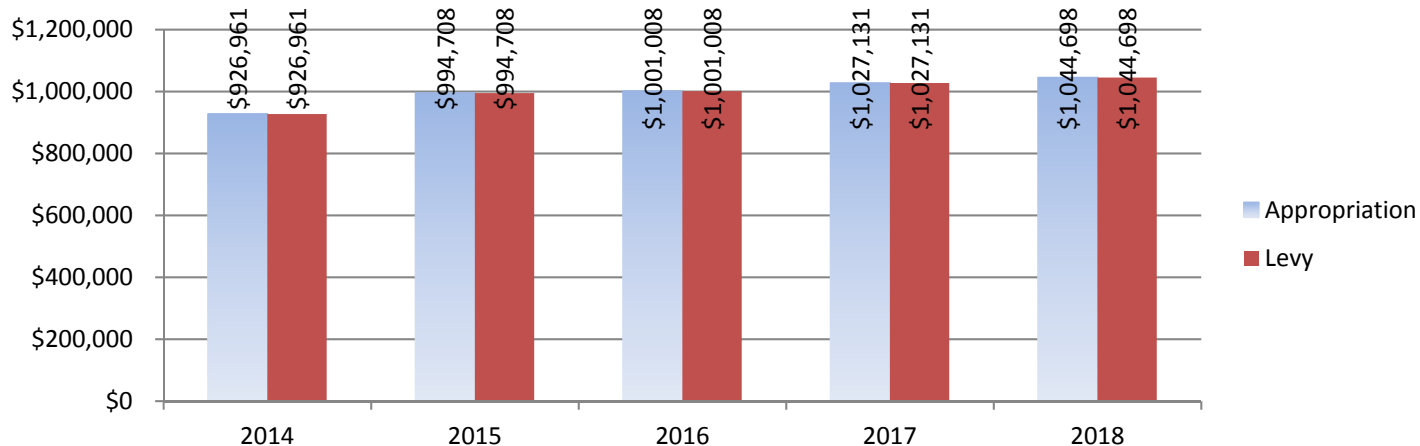
Library Board

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, compact discs, computer software, DVD's, downloadable eBooks and audio books, and portable mp3 audio and video books. Local history and genealogy collections. Education, recreational, and cultural programs year-round for babies through adults. Adult literacy program and language translation services. Job search and tax assistance programs, photocopying and fax services, audio visual equipment for loan. Internet access on computer workstations and free WiFi wireless access. Outreach programs to day care centers, nursing homes, community based resident facilities and schools. Meeting room spaces. Workstations with adaptive technologies for individuals with physical disabilities. Interlibrary loan service for borrowing materials not owned within South Central Library System member libraries.

Major Goals for Organization for 2018 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. 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	2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018
10999510-514100	FICA and Medicare Tax	\$165	\$142	\$130	\$57	\$82	\$115	\$82
10999510-514600	Workers Compensation	2	1	1	1	2	1	2
10999510-515800	Per Diem Committee	2,150	1,850	1,700	750	1,384	1,500	1,384
10999510-533200	Mileage	1,350	1,442	1,178	506	500	1,010	500
10999510-571700	Direct Payments	924,993	992,740	999,040	1,025,163	1,025,163	1,025,163	1,042,730
	Total Appropriation	\$928,659	\$996,175	\$1,002,049	\$1,026,477	\$1,027,131	\$1,027,789	\$1,044,698



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

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

Specific Strategic Issues Addressed

Placemaking to support economic development
Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Assure safety of county-owned dams by completing proper inspections, maintenance and improvements. As well as keeping the EAP and IOM updated and active with the personnel named within them.	By providing safe dams determined by the Wisconsin DNR	Inspection of all dams Continue to monitor Hemlock Dam's drawdown tube Test the sluice gate at the Lake Redstone Dam annually Mowing/spraying the dams to remove woody vegetation Continue geophysical investigation and make improvements at Lake Redstone Dam	12/31/2018
Create White Mound Park master plan with consideration of the entire Sauk County Park system	Plan created	Create a plan for park improvements	12/31/2018
To promote Sauk County and increase park usage	Revenue increase	Build a new office building with community room Develop outdoor recreational infrastructure at White Mound. This infrastructure may include disc golf, fat tire bike trails and events such as triathlons.	12/31/2018
Create a capital improvement maintenance schedule	Plan created	Plan for scheduled replacement and improvements of infrastructure	12/31/2018

Program Evaluation

Program Title	Program Description	Mandates and References	2018 Budget		FTE's	Key Outcome Indicator(s)
Snowmobile	Administration of the State of Wisconsin Trail Program (100% funded)		Grants	\$52,975	0.06	
			TOTAL REVENUES	\$52,975		
			Wages & Benefits	\$5,339		
			Operating Expenses	\$47,678		
			TOTAL EXPENSES	\$53,017		
			COUNTY LEVY	\$42		
Camping	Managing the 66 unit campground at White Mound Park		User Fees / Misc	\$45,000	1.25	Camping revenue
			Use of Fund Balance	\$0		Percentage of campsites occupied
			TOTAL REVENUES	\$45,000		
			Wages & Benefits	\$75,928		
			Operating Expenses	\$24,533		
			TOTAL EXPENSES	\$100,461		
			COUNTY LEVY	\$55,461		

Parks

Park/Forestry Operations	Upkeep of all park property		User Fees / Misc	\$70,000	3.20	
	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 not maintained)		Use of Fund Balance	\$34,898		
			TOTAL REVENUES	\$104,898		
			Wages & Benefits	\$192,543		
			Operating Expenses	\$73,598		
			TOTAL EXPENSES	\$266,141		
	COUNTY LEVY	\$161,243				
Lake Management	Managing water resources		User Fees / Misc	\$0	0.12	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$5,108		
			Operating Expenses	\$250		
			TOTAL EXPENSES	\$5,358		
			COUNTY LEVY	\$5,358		
Fish and Game	Administration of the State of Wisconsin program (50% funded)		Grants	\$2,245	-	
			TOTAL REVENUES	\$2,245		
			Wages & Benefits	\$0		
			Operating Expenses	\$4,490		
			TOTAL EXPENSES	\$4,490		
			COUNTY LEVY	\$2,245		
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	Mandated by the Wisconsin DNR to maintain and inspect all County owned Dams	Grants	\$0	0.06	
			Use of Fund Balance	\$96,484		
			TOTAL REVENUES	\$96,484		
			Wages & Benefits	\$5,658		
			Operating Expenses	\$108,584		
			TOTAL EXPENSES	\$114,242		
	COUNTY LEVY	\$17,758				
Trails	Development and maintenance of multi-use recreational trails		Grants	\$0	0.10	
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$6,754		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$6,754		
	COUNTY LEVY	\$6,754				
Outlay	Community & Office Building ADA Access to Beach Campground Improvements Dump Truck with Plow ATV Dam Major Repairs	\$954,900 \$75,000 \$55,000 \$50,000 \$9,000 \$20,000	Use of Fund Balance	\$1,114,900		
			TOTAL REVENUES	\$1,114,900		
			Operating Expenses	\$1,163,900		
			TOTAL EXPENSES	\$1,163,900		
			COUNTY LEVY	\$49,000		
			TOTAL REVENUES	\$1,416,502		
Totals			TOTAL EXPENSES	\$1,714,363	4.78	
			COUNTY LEVY	\$297,861		

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimate	2018 Budget
Entrance Fee Revenue	\$86,040	\$70,000	\$70,000
Number of miles of snowmobile trail maintained	211.9	211.9	211.9
Number of days snowmobile trails open	2015/2016 season 25 days	2016/2017 season 25 days	2017/2018 season 25 days
Number of volunteers serving the parks	20	20	20
Number of times shelters rented	20	15	15

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Camping Revenue	Indicates economic growth of the department	\$52,313	\$45,000	\$45,000

Parks

Oversight Committee: **Highway & Parks**

Parks Director

1.00 FTE

Parks Programs Coordinator

2.00 FTE

Parks Seasonal

1.78 FTE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.00	1.00	0.00	0.00
FTE Balance	3.78	3.78	4.78	4.78	4.78

PARKS

Revenues

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget
Tax Levy	158,240	165,582	228,787	288,029	288,029	297,861
Grants & Aids	60,591	304,936	76,116	460,320	580,320	55,220
User Fees	102,200	109,486	138,353	268,460	106,000	115,000
Intergovernmental	0	0	0	425,000	0	0
Donations	0	0	0	197,500	0	0
Miscellaneous	0	150,039	0	0	0	0
Use of Fund Balance	2,398	0	93,841	14,570	1,649,510	1,246,282
Total Revenues	323,429	730,043	537,097	1,653,879	2,623,859	1,714,363

Expenses

Labor	153,860	196,305	207,027	215,251	218,976	235,520
Labor Benefits	37,632	39,445	48,562	51,842	52,438	55,810
Supplies & Services	131,937	372,944	179,837	1,298,958	1,276,226	259,133
Capital Outlay	0	15,003	101,671	87,828	1,076,219	1,163,900
Addition to Fund Balance	0	106,345	0	0	0	0
Total Expenses	323,429	730,043	537,097	1,653,879	2,623,859	1,714,363

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
9,832	3.41%	Community & Office Building	954,900	0
(525,100)	-90.48%	ADA Access to Beach	75,000	0
9,000	8.49%	Campground Improvements	55,000	0
0	0.00%	Dump Truck with Plow	50,000	20,000
0	0.00%	All Terrain Vehicle	9,000	9,000
0	0.00%	Dam Major Repairs	20,000	20,000
(403,228)	-24.45%			
(909,496)	-34.66%	2018 Total	1,163,900	49,000
		2019	140,000	140,000
16,544	7.56%	2020	65,500	65,500
3,372	6.43%	2021	44,000	44,000
(1,017,093)	-79.70%	2022	55,000	55,000
87,681	8.15%			
0	0.00%			
(909,496)	-34.66%			

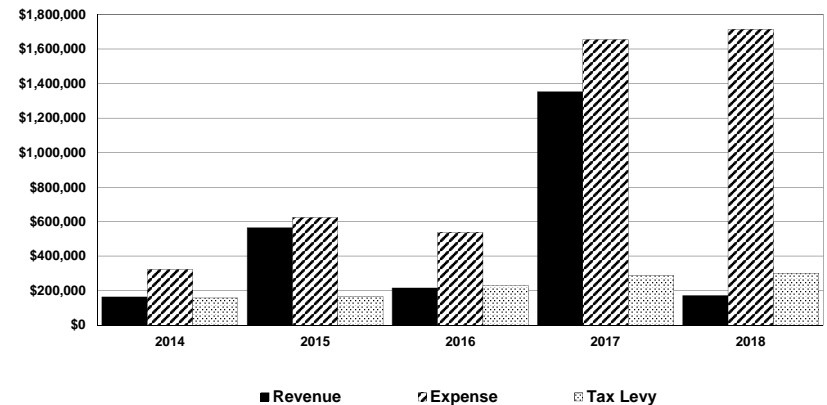
2018 Highlights & Issues on the Horizon

Capital outlay includes \$875,395 for planning, design and construction of a replacement office building (potentially also a community building) at White Mound Park. This is funded by general fund balance and an allocation of American Transmission Company environmental impact fees.

Park maintenance includes \$7,500 for White Mound and Lake Redstone beach improvements

The Great Sauk State Trail (GSST) Tier 1 construction from the Sauk City rail bridge to the southern boundary of Badger Army Ammunition Plant is complete was 2017. The GSST will have an impact on future Parks budgets as other phases are planned.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: PARKS		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10062 PARKS REVENUE									
411100	GENERAL PROPERTY TAXES	-158,240.00	-165,582.00	-228,787.00	-144,014.48	-288,029.00	-288,029.00	-297,861.00	9,832.00
422160	HO-CHUNK GAMING GRANT	0.00	0.00	-5,000.00	-5,100.00	-5,100.00	-5,100.00	0.00	-5,100.00
424630	SNOWMOBILE TRAILS	-60,591.05	-304,935.92	-71,116.26	-26,963.70	-52,975.00	-52,975.00	-52,975.00	0.00
424730	CO CONSERVATION AID	0.00	0.00	0.00	0.00	-2,245.00	-2,245.00	-2,245.00	0.00
424862	STEWARDSHIP FUNDS	0.00	0.00	0.00	0.00	-520,000.00	-400,000.00	0.00	-520,000.00
467200	COUNTY PARK REVENUE	-39,864.53	-44,516.61	-52,312.96	-27,937.43	-40,000.00	-45,000.00	-45,000.00	5,000.00
467250	PARKS ENTRANCE FEES	-61,335.01	-64,969.51	-86,039.63	-58,548.68	-66,000.00	-70,000.00	-70,000.00	4,000.00
472490	LOCAL GOVT/AGENCY PAYMENTS	0.00	0.00	0.00	-425,000.00	0.00	-425,000.00	0.00	0.00
483300	SALE OF MATERIAL AND SUPPLIES	0.00	0.00	0.00	0.00	0.00	-153,460.00	0.00	0.00
483610	SALE OF COUNTY TIMBER	0.00	-150,038.54	0.00	0.00	0.00	0.00	0.00	0.00
484110	MISCELLANEOUS PUBLIC CHARGES	-1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
485010	DONATIONS & CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	-197,500.00	0.00	0.00
493010	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	-650,000.00	0.00	-130,000.00	-520,000.00
493200	CONTINUING APPROP PRIOR YEAR	0.00	0.00	0.00	0.00	-996,574.00	0.00	-1,116,282.00	119,708.00
493350	CONTINUING APPROP HOUSE MNTCE	0.00	0.00	0.00	0.00	-2,936.00	0.00	0.00	-2,936.00
TOTAL PARKS REVENUE		-321,030.59	-730,042.58	-443,255.85	-687,564.29	-2,623,859.00	-1,639,309.00	-1,714,363.00	-909,496.00
10062164 WHITE MOUND HOUSE MAINTENANCE									
524300	WHITE MOUND HOUSE MAINTENANCE	1,074.69	5,061.40	0.00	0.00	2,936.00	0.00	0.00	-2,936.00
TOTAL WHITE MOUND HOUSE MAINTENANCE		1,074.69	5,061.40	0.00	0.00	2,936.00	0.00	0.00	-2,936.00
10062520 COUNTY PARKS									
511100	SALARIES PERMANENT REGULAR	123,091.62	160,354.58	170,651.16	79,370.01	177,225.00	173,500.00	193,689.00	16,464.00
511200	SALARIES-PERMANENT-OVERTIME	0.00	0.00	9.23	0.00	0.00	0.00	0.00	0.00
511900	LONGEVITY-FULL TIME	905.80	615.75	400.00	0.00	420.00	420.00	500.00	80.00
512100	WAGES-PART TIME	29,862.20	35,335.00	35,966.45	11,611.88	41,331.00	41,331.00	41,331.00	0.00
514100	FICA & MEDICARE TAX	11,650.52	14,955.61	15,638.09	6,865.83	16,752.00	16,500.00	18,017.00	1,265.00
514200	RETIREMENT-COUNTY SHARE	8,715.46	9,011.58	11,343.56	5,419.63	12,080.00	11,750.00	13,011.00	931.00
514400	HEALTH INSURANCE COUNTY SHARE	15,447.96	13,150.96	20,006.69	10,428.78	20,858.00	20,858.00	22,061.00	1,203.00
514500	LIFE INSURANCE COUNTY SHARE	10.32	21.30	32.40	14.27	34.00	34.00	36.00	2.00
514600	WORKERS COMPENSATION	1,807.59	2,305.95	1,541.40	929.57	2,714.00	2,700.00	2,685.00	-29.00
520900	CONTRACTED SERVICES	2,000.00	2,000.00	2,500.00	9,642.69	2,500.00	14,342.00	2,500.00	0.00
522500	TELEPHONE & DAIN LINE	342.21	780.97	940.49	315.41	800.00	850.00	850.00	50.00
522800	TRASH/SNOW REMOVAL	1,583.00	2,494.00	1,421.00	236.50	2,600.00	2,600.00	2,600.00	0.00
522900	UTILITIES	5,203.98	5,686.97	6,147.92	3,159.71	6,500.00	6,500.00	6,500.00	0.00
524400	PARK MAINTENANCE/IMPROVEMENTS	11,472.70	9,576.87	26,242.43	7,835.07	31,874.00	33,372.00	26,500.00	-5,374.00
525200	EQUIPMENT REPAIR	2,866.39	1,279.05	872.98	200.08	2,000.00	2,000.00	2,000.00	0.00
530500	LICENSES AND PERMITS	305.00	305.00	305.00	520.00	310.00	520.00	520.00	210.00

Fund: GENERAL FUND Department: PARKS		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10062520 COUNTY PARKS									
531100	POSTAGE AND BOX RENT	649.40	649.39	587.00	249.55	675.00	675.00	675.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	794.50	386.82	398.27	226.95	500.00	500.00	500.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	7,831.30	1,877.83	2,045.13	139.63	33,827.00	1,929.00	32,893.00	-934.00
532200	SUBSCRIPTIONS	0.00	0.00	0.00	43.00	43.00	43.00	43.00	0.00
532400	MEMBERSHIP DUES	150.00	0.00	150.00	150.00	150.00	150.00	150.00	0.00
532500	SEMINARS AND REGISTRATIONS	300.00	0.00	300.00	0.00	500.00	500.00	500.00	0.00
533200	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533500	MEALS AND LODGING	49.95	0.00	0.00	0.00	500.00	500.00	500.00	0.00
535100	VEHICLE FUEL / OIL	11,263.00	10,487.71	9,199.72	2,579.60	14,500.00	14,500.00	14,500.00	0.00
535200	VEHICLE MAINTENANCE AND REPAIR	3,400.71	3,146.66	2,464.20	554.68	2,500.00	2,500.00	2,500.00	0.00
539900	OTHER	7,601.30	29,415.00	0.00	0.00	0.00	0.00	0.00	0.00
551000	INSURANCE	4,278.17	3,534.25	3,408.92	496.06	4,400.00	4,400.00	4,400.00	0.00
581900	CAPITAL OUTLAY	0.00	4,400.00	26,723.57	57,715.55	1,056,219.00	67,828.00	1,143,900.00	87,681.00
TOTAL COUNTY PARKS		251,583.08	311,771.25	339,295.61	198,704.45	1,431,812.00	420,802.00	1,533,361.00	101,549.00
10062523 CO CONSERVATION AID									
539100	OTHER SUPPLIES & EXPENSES	0.00	0.00	0.00	0.00	0.00	4,490.00	4,490.00	4,490.00
TOTAL CO CONSERVATION AID		0.00	0.00	0.00	0.00	0.00	4,490.00	4,490.00	4,490.00
10062526 WEED HARVESTER									
523800	WEED HARVESTER EXPENSE	51.48	228.20	0.00	0.00	250.00	250.00	250.00	0.00
TOTAL WEED HARVESTER		51.48	228.20	0.00	0.00	250.00	250.00	250.00	0.00
10062529 TRAILS									
539100	TRAILS OTHER SUPPLIES & EXPS	0.00	347.80	39,953.22	179,675.30	999,699.00	1,135,659.00	0.00	-999,699.00
TOTAL TRAILS		0.00	347.80	39,953.22	179,675.30	999,699.00	1,135,659.00	0.00	-999,699.00
10062540 SNOWMOBILE TRAILS									
523700	SNOWMOBILE TRAIL MAINTENANCE	68,719.67	295,685.64	75,087.46	19,759.75	47,678.00	47,678.00	47,678.00	0.00
TOTAL SNOWMOBILE TRAILS		68,719.67	295,685.64	75,087.46	19,759.75	47,678.00	47,678.00	47,678.00	0.00
10062694 COUNTY DAM MAINTENANCE									
520100	CONSULTANT AND CONTRACTUAL	2,000.00	0.00	0.00	0.00	0.00	0.00	2,100.00	2,100.00
535000	REPAIRS AND MAINTENANCE	0.00	0.00	7,813.49	8,708.75	121,484.00	25,000.00	106,484.00	-15,000.00
581900	CAPITAL OUTLAY	0.00	10,603.00	74,947.72	0.00	20,000.00	20,000.00	20,000.00	0.00
TOTAL COUNTY DAM MAINTENANCE		2,000.00	10,603.00	82,761.21	8,708.75	141,484.00	45,000.00	128,584.00	-12,900.00

Fund: GENERAL FUND	2014	2015	2016	2017	2017	2017		Dollar
Department: PARKS	Actual	Actual	Actual	6 Months	Modified	Estimated	2018	Change
				Actual	Budget			
TOTAL DEPARTMENT REVENUE	-321,030.59	-730,042.58	-443,255.85	-687,564.29	-2,623,859.00	-1,639,309.00	-1,714,363.00	-909,496.00
TOTAL DEPARTMENT EXPENSE	323,428.92	623,697.29	537,097.50	406,848.25	2,623,859.00	1,653,879.00	1,714,363.00	-909,496.00
ADDITION TO (-)/USE OF FUND BALANCE	2,398.33	-106,345.29	93,841.65	-280,716.04	0.00	14,570.00	0.00	

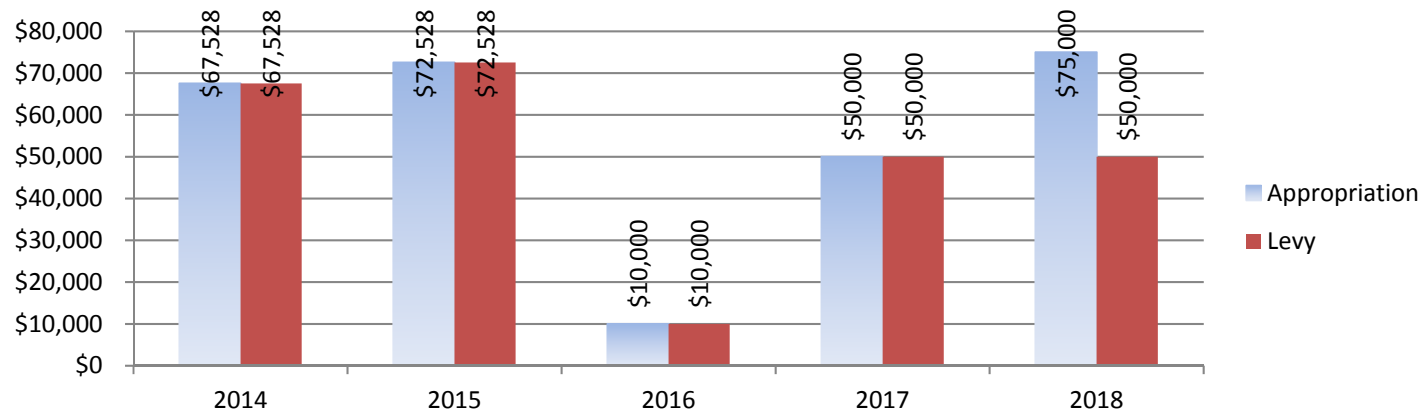
Sauk County Development Corporation

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: The SCDC is a private/public partnership. Funding is being sought from both the private and public sectors. Three program areas directly relate to the residents of Sauk County; Business Retention and Expansion, Workforce, and Housing.

Major Goals for Organization for 2018 and Beyond: *Business Retention and Expansion* Increase local business' competitive edge by evaluating and addressing some of their key concerns and needs. *Workforce Recruitment and Development:* Increase the base of workers to appropriately and adequately staff Sauk County businesses. *Housing:* Increase affordable, available housing for permanent and temporary (seasonal) Sauk County workers. *Business Attraction, Financing and Loans:* Increase Sauk County businesses' access to federal, state, county and local funding mechanisms.

Fund Department	General Fund 10 General Non-Departmental 999 Appropriation	2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018
10999677-526100		\$67,528	\$70,028	\$10,000	\$50,000	\$50,000	\$50,000	\$75,000



University of Wisconsin – Baraboo/Sauk County

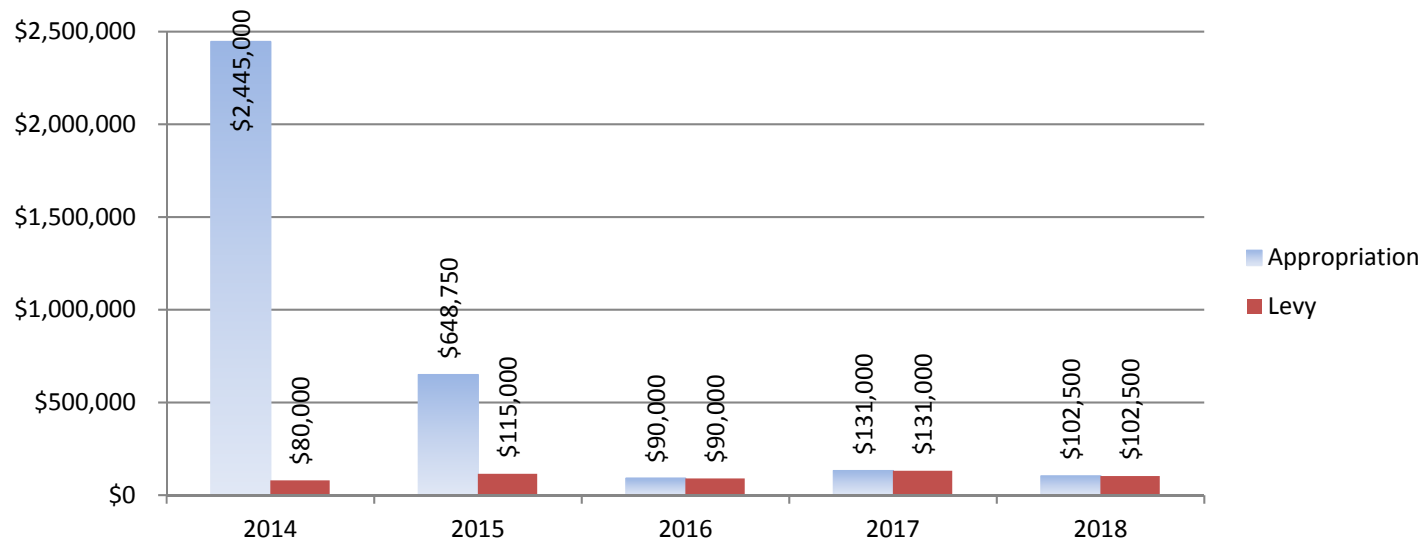
Organization Purpose: To provide University of Wisconsin education and resources to the citizens of Sauk County. The land and buildings at the Campus are owned equally by Sauk County and the City of Baraboo. The County and City are responsible for the maintenance of these 63 acres and five buildings with approximately 185,000 gross square feet, while the University System is responsible for other expenses.

Programs Provided to Sauk County Residents: UW Baraboo / Sauk County provides higher education services to approximately 450 FTE (full-time enrollment) and more than 600 head count. A continued expansion of enrollment, faculty and degree offerings in support of residents of Sauk County and surrounding communities necessitates ongoing maintenance, renovation and expansion of facilities.

Major Goals for Organization for 2018 and Beyond: Currently, Sauk County splits most annual facilities maintenance costs with the City of Baraboo for a 63-acre campus with approximately 185,000 GSF in 5 buildings. 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 grounds keeping, 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.

In addition to funding for ongoing operations, 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	2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018
10999562-526100	Appropriation	\$80,000	\$90,000	\$90,000	\$131,000	\$131,000	\$131,000	\$102,500
10999562-581900	Capital Outlay	514,682	2,339,946	10,585	0	0	0	0
	Totals	\$594,682	\$2,429,946	\$100,585	\$131,000	\$131,000	\$131,000	\$102,500



UW Extension

Department Vision - Where the department would ideally like to be
A thriving, well-known and sought-out educational resource that reflects the rich diversity of the state.

Department Mission - Major reasons for the department's existence and purpose in County government
We teach, learn, lead and serve, connecting people with the University of Wisconsin, and engaging with them in transforming lives and communities.

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

Specific Strategic Issues Addressed
Placemaking to support economic development
Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
Declining/unpredictable financial support (highways, Medicaid, other)
Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
Maintain transportation network and services (Baraboo highway shop, other transportation networks, broadband)
Carbon neutral facilities
Changing statutory authority (state/federal) impeding local decision-making
Mental health, family health, and aging and disability awareness and education

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Ensure Wisconsin's agriculture sector remains strong and competitive while conserving and protecting natural resources.	Results are contingent on hiring an agriculture educator.	At least 15 farmers will be visited on-farm by UW-Extension agricultural engineers and receive technical assistance with construction projects. This could include resources on dairy modernization practices.	12/31/2018
	Results are contingent on hiring an agriculture educator.	Improve farm business profitability and lifestyles through informed decision-making including strategic planning; financial management; business agreements; beginning farmer programs; dairy and grain price risk management; human resource management; farm succession; and retirement planning.	12/31/2018
	Results are contingent on hiring an agriculture educator.	Work with communities, residents and farmers to assess opportunities for developing a sustainable bio-economy (i.e. wood energy, on-farm energy conservation, anaerobic digestion)	12/31/2018
	Results are contingent on hiring an agriculture educator.	Respond to emerging issues affecting agriculture including droughts, floods, animal/plant diseases.	12/31/2018
	Results are contingent on hiring an agriculture educator.	At least 50 farmers will attend a pesticide applicator certification training that will permit them to use and handle pesticides.	4/1/2018

UW Extension

Support and enhance the art and science of ornamental plant, turf, vegetable, fruit and nut production for both utility and beauty.	Master Gardener volunteer hours are tracked and recorded.	At least 20 new Master Gardeners will become certified through an extensive training program. Master Gardeners are volunteers that educate the public about gardening and natural resources. Annually the Sauk County Master Gardener donate over 900 hours of community service to Sauk County.	11/30/2018
	Evaluations are conducted to measure progress toward the learning objectives.	Develop and implement educational programs/resources related to horticulture including plant selection/cultivation, plant/insect identification and disease diagnostics. This includes developing a "Million Pollinator Garden" designed to demonstrate the importance of pollinators.	12/31/2018
	Measure how many residents have space to grown their own food	Continue to develop and coordinate community gardens in Prairie du Sac and Reedsburg.	12/31/2018
Strengthen organizations, collaborations and teams by building their capacity to address priority issues and effectively create change.	Evaluations are conducted to measure progress toward the organizations' goals	Develop and facilitate organizational development processes (i.e. strategic planning) for organizations and local units of government as requested.	12/31/2018
Build strong communities through economic development, land use planning, and local government education.	Progress of Sauk County's placemaking effort will be evaluated by the Economic Development Committee.	Partner with Sauk County leadership to implement a placemaking initiative in Sauk County. This includes continued support for Design Reedsburg's revitalization efforts.	12/31/2018
	Increase workforce diversity in the Madison region.	Partner with MadREP and the Urban League to develop and strengthen diversity and inclusivity initiatives to bolster economic development throughout the region. This includes conducting an annual workforce diversity survey and developing best practices/tools to increase workforce diversity.	5/1/2018
	A world-class recreational trail is developed and utilized.	Support the Great Sauk State Trail development and expansion efforts. This could include outlining planning processes, developing processes to incorporate public input on trail decisions, and support for the Friend's group.	12/31/2018
	Evaluations conducted to ensure goals were met.	Partner with local governments and economic development entities as needed to address community issues. Past initiatives have included retail market analyses, downtown revitalization, community marketing efforts, etc.	12/31/2018
	Sauk County's natural and cultural assets are valued and protected.	Promote Sauk County's natural and culture resources. Distribute 5,000 Sauk County maps featuring natural and heritage tourism resources and 500 Baraboo River recreational water trail maps.	12/31/2018
	Evaluations are conducted to ensure goals were met.	Conduct economic impact assessments of key sectors (i.e. Sauk County rail line, natural resource nonprofits) as needed. The purpose of the analyses is to provide objective information for decision makers.	12/31/2018
	The number of women on local government boards and commissions increase.	Develop a curriculum for recruiters to encourage more women to run for local elected office.	2/1/2018
	Evaluations following the program indicate that local government officials have the research and resources they need to make informed decisions.	Develop and implement a statewide webinar series for local government officials on current issues, priorities, and strategies.	5/1/2018

UW Extension

Protect and preserve Sauk County's natural resources.	Well owners test their water more frequently and have knowledge of the options to address water quality issues.	Partner to conduct an annual well water testing program. Participants will test their well water and attend an educational program designed to help them interpret their results and options to address potential issues.	5/30/2018
	Residents can make informed decisions regarding issues impacting their soil and well water.	Provide kits for Sauk County residents to have their well water and soil (garden and lawn) tested.	12/31/2018
Build human capital through the education, development and support of leaders to serve their communities and the workforce of Sauk County.	4-H Volunteers have the knowledge, skills, and abilities to create environments for positive youth development. Demonstrated through growth of 4-H clubs, project meetings, etc.	Advise the Sauk County 4-H Sr. Leader Association, advise countywide 4-H committees, conduct new adult volunteer orientations at least four times per year, conduct 4-H club leadership trainings, conduct project leader trainings, facilitate 4-H club leader and countywide project leader meetings, and provide ongoing support, guidance, development as needed for all 4-H volunteer leaders.	12/31/2018
	Older youth will have the knowledge, skills and abilities to have equal voice in the leadership of the Sauk County 4-H Youth Development Program. Demonstrated through the growth of youth serving in leadership roles.	At least 50 older youth will participate in a variety of leadership development programs including Jr. Leader Council, camp counselor training, club officer training, committee work, and community-wide youth leadership conferences.	12/31/2018
	Results are contingent on hiring an family and youth development educator.	At least 90 Sauk County Home and Community Educational (HCE) members will strengthen their community leadership skills. HCE benefits Sauk County residents through Wisconsin Bookworms, Lynn's Legacy, scholarships, financial donations, and educational offerings.	12/31/2018
	Short and long term evaluations of the SCIL program are conducted.	At least 20 emerging leaders will participate in the Sauk County Institute of Leadership (SCIL). The purpose of the program is to develop civic minded community leaders that are dedicated to a vibrant Sauk County. UWEX will partner with the SCIL Board of Directors to continue to improve programming content and delivery as well as measure impacts.	6/1/2018
	Results are contingent on hiring a family and youth development educator.	Develop and implement court ordered parenting classes and certification programs for childcare providers to keep their state licenses.	12/31/2018
Create an environment where families and youth have the information, skills and assets they need to improve their quality of life and contribute to their communities.	Results are contingent on hiring a family and youth development educator.	Partner with communities to explore effective responses to issues affecting families such as poverty, childhood obesity, child abuse prevention, financial security, and aging.	12/31/2018
	Results are contingent on hiring a family and youth development educator.	Serve as a catalyst for positive change by providing leadership to ensure that community systems, services, and facilities support the healthy functioning of families.	12/31/2018
	Clubs and county-wide project groups complete annual Charter documentation.	At least 500 youth will participate in 4-H clubs and associated activities throughout Sauk County.	12/31/2018
	Evaluations of educational events will be conducted.	At least 1,200 Sauk County residents will receive nutrition education at various locations such as elementary schools, food pantries, Head Start, and summer youth programs through the FoodWise program.	10/1/2018

UW Extension

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 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 farmers and farmer networks, home and community gardeners, commercial horticulture and nursery businesses, and consumers of agricultural products in urban as well as rural areas.	ATCP 29 (Pesticide Applicator Training)	User Fees / Misc.	\$2,504	0.15	Dollar value of planning services
			Grants	\$0		
			TOTAL REVENUES	\$2,504		
			Wages & Benefits	\$9,725		
			Operating Expenses	\$65,731		
			TOTAL EXPENSES	\$75,456		
			COUNTY LEVY	\$72,952		
4-H Program	Give young people opportunities to learn life skills such as decision making, responsibility, leadership, public speaking while contributing to their communities. Backed by the knowledge and research of the University, 4-H and Youth Development Educators design educational, leadership, and citizenship experiences for youth; as well as develop training and leadership development opportunities for youth and adults. Most 4-H Youth Development programs are delivered directly through local adult volunteers in 4-H clubs and by collaborating with other local organizations.		User Fees / Misc.	\$1,603	1.10	Dollar value of 4-H volunteers
			Grants	\$0		
			TOTAL REVENUES	\$1,603		
			Wages & Benefits	\$63,112		
			Operating Expenses	\$44,350		
			TOTAL EXPENSES	\$107,462		
			COUNTY LEVY	\$105,859		
Family and Youth Development	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. FoodWise, previously known as the Wisconsin Nutrition Education Program (WNEP), provides nutritional education encompassing the topics of stretching food dollars, making healthy choices, and practicing proper food safety to FoodShare eligible audiences.		User Fees / Misc.	\$1,603	0.30	Dollar value of education programs offered
			Grants	\$0		
			TOTAL REVENUES	\$1,603		
			Wages & Benefits	\$15,789		
			Operating Expenses	\$54,936		
			TOTAL EXPENSES	\$70,725		
			COUNTY LEVY	\$69,122		

UW Extension

Community Development	<p>Help Wisconsin communities deal with challenges including resource constraints, downtown revitalization, community growth and planning issues, environmental protection, and quality of life issues. Community Development Educators also provide strategic planning, community leadership and nonprofit development programs. Priorities include:</p> <p>* Helping local governments meet the changing needs of their constituents.</p> <p>* Creating awareness about local government issues and opportunities throughout Sauk County by involving residents in decision-making processes.</p> <p>* Building stronger community leaders through the Sauk County Institute of Leadership (SCIL) program.</p> <p>* Helping communities effectively meet the challenges associated with growth management and land use planning.</p> <p>* Strengthening local nonprofit organizations.</p> <p>* Collaborate department-wide and through our UW Extension, Arts & Culture Committee to strengthen the offerings and economic impact of arts and culture in Sauk County.</p>		User Fees / Misc.	\$9,603	0.30	Dollar value of strategic planning services
			Grants	\$0		Percent of Leadership graduates with substantial roles in community.
			TOTAL REVENUES	\$9,603		
			Wages & Benefits	\$15,789		
			Operating Expenses	\$63,728		
			TOTAL EXPENSES	\$79,517		
			COUNTY LEVY	\$69,914		
Tourism and Promotions	Responsible for the regular update, printing and distribution of the Sauk County promotional map, Paddle the Baraboo map, and Sauk County Farm Connect Guide that features local producers throughout Sauk County.		User Fees / Misc.	\$0	0.05	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$2,428		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$2,428		
			COUNTY LEVY	\$2,428		
Horticulture	Consumer oriented services that are logically connected to the core mission of Extension education in the four key program areas. Examples of this work include: teaching through classes and seminars; soil samples for lawns and gardens; consultation on home, lawn, and garden pests; Integrated Pest Management (IPM); community involvement; hands-on workshops; administering the Master Gardener Training program biannually. Much time is spent identifying needs and problem solving with the general public. Specialists are frequently consulted to address citizen concerns.		User Fees / Misc.	\$500	0.56	
			Grants	\$0		
			TOTAL REVENUES	\$500		
			Wages & Benefits	\$25,711		
			Operating Expenses	\$1,225		
			TOTAL EXPENSES	\$26,936		
			COUNTY LEVY	\$26,436		
Arts and Culture	Arts, Humanities, and Historic Preservation (AHHP) and Good Idea Grant Programs: administer annual and monthly grant programs; file Wisconsin Arts Board Final Report/Regranting Grant application annually; generate contracts for AHHP grants and process payments for all grant recipients; collect final reports on all projects and reconcile financial reports on same. SEE ARTS & CULTURE BUDGET FOR BUDGET FIGURES.		User Fees / Misc.	\$0	0.25	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$13,361		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$13,361		
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		
Totals			TOTAL REVENUES	\$15,813	2.71	
			TOTAL EXPENSES	\$400,884		
			COUNTY LEVY	\$385,071		

UW Extension

Output Measures - How much are we doing?			
Description	2016 Actual	2017 Estimate	2018 Budget
Number of phone calls/emails handled by Sauk County UW-Extension (best estimate).	20,000	20,000	20,000
Number of counter visitors served by Sauk County UW-Extension staff including program clientele, lawn and garden questions, water and soil sampling services, publication sales, etc. (best estimate).	2,500	2,500	2,500
Number of visitor "sessions" on the Sauk County UW-Extension website. (A session is a series of hits to the website over a specific period of time by one visitor.)	25,000	25,000	25,000
Number of client contacts made by the Sauk County UWEX Agriculture/Natural Resources Program (best estimate).	600	600	600
Number of Sauk County farm families who received financial analysis and planning services from Sauk County UW-Extension. Number is dependent on hiring an agriculture educator.	0	0	7
Number of farmers who received advice and technical assistance with construction projects from UW-Extension agricultural engineers. Number is dependent on hiring an agriculture educator.	0	0	8
Number of people who attended pasture walks coordinated by Sauk Co. UW-Extension. Number is dependent on hiring an agriculture educator.	0	0	50
Number of community gardeners at the Prairie du Sac & Reedsburg community gardens.	60	60	30
Number of client contacts made by the Sauk County UWEX Horticulture Program (best estimate).	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 including board members, speakers, and participants.	160	160	160
Number of nonprofit organizations and local government participants involved in planning programs with the CNRED Agent (best estimate).	400	400	400
Number of Intercounty Coordinating Committee (ICC) members that participate in the Sauk County sessions.	60	50	50
Number of households that participated in the Sauk County well water testing program.	95	78	100
Number of client contacts made by the Sauk County UWEX Family Living program (best estimate). Number is dependent on hiring a family and youth development educator.	3,500	3,500	3,500
Number of direct client contacts made by the Sauk County FoodWise program.	3,000	3,000	3,000
Number of indirect client contacts made by the Sauk County FoodWise Program (reached indirectly via newsletter).	3,000	3,000	3,000
Number of Head Start children who benefited from early literacy education through the Wisconsin Bookworms™ program. The maximum enrollment in Sauk County Head Start is 200 students. Number is dependent on hiring a family and youth development educator.	200	200	200
Number of children affected by childcare programming developed by the Sauk County UW Extension Family Living Educator (best estimate). Number is dependent on hiring a family and youth development educator.	800	800	800
Number of adults and youth reached by environmental activities through the 4-H program.	600	600	600
Number of adults who served as certified Sauk County 4-H volunteers.	130	135	137
Number of youth enrolled as members of Sauk County 4-H Clubs.	475	500	516
Number of youth who participated in youth leadership programs.	125	125	125
Number of client contacts made by the Sauk County UWEX 4-H program (best estimate).	5,200	5,200	5,200

UW Extension

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2016 Actual	2017 Estimate	2018 Budget
Estimated dollar value of the farm financial planning services provided to Sauk County farmers by the Sauk County agriculture educator.	Results are contingent on hiring an agriculture educator.	\$0	\$0	\$50,000
Approximate dollar value of new construction completed by farmers assisted with their financial plans by Sauk County UW-Extension.	Results are contingent on hiring an agriculture educator.	\$0	\$0	\$500,000
Dollar value of construction projects that resulted from visits by UW-Extension agricultural engineers.	Results are contingent on hiring an agriculture educator.	\$0	\$0	\$100,000
Number of pounds of food donated to the Sauk Prairie Area Food Pantry that was produced in the Prairie du Sac Community Garden.	Sauk Prairie Area Food Pantry clients have access to fresh fruits and vegetables.	700	700	700
Total dollar value of the strategic planning services provided through the Community Development Educator (estimate based on cost of a planning consultant).	Consultants hired to do organizational development/strategic planning for non-profits and local units of government may be cost prohibitive, but UWEX can offer educational services that help these organizations be more effective.	\$20,000	\$40,000	\$40,000
Percent of Sauk County Institute of Leadership (SCIL) graduates that will take on substantial new leadership roles in their communities or places of work (based on evaluations).	Community members are taking on new leadership roles in Sauk County, in part, as a result of the SCIL program.	95%	95%	95%
Percent of nonprofit organizations and local government entities that claim to make more decisions that are informed and take more effective actions based on UW-Extension educational programming (based on evaluations).	Evaluations have indicated that the organizations that have worked with the Community Development educator have been more strategic in their decision-making and have greater impacts as a result of working with UWEX.	95%	90%	90%
Percent Sauk County well water testing program participants that are making more informed decisions and taking action where appropriate to improve their drinking water as a result of UW-Extension educational programming.	According to program evaluations the vast majority of Sauk County well water testing program participants have learned more about their well systems and have taken steps to improve their water quality as a result of the educational program.	95%	95%	95%
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, Wis. School Superintendent, December 4, 2004).	Results are contingent on hiring a family and youth development educator.	\$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).	Results are contingent on hiring a family and youth development educator.	\$54,000	\$54,000	\$54,000
Total dollar value brought in to the Wisconsin Dells School District through the Dells Area Alliance for Young Children.	Results are contingent on hiring a family and youth development educator.	\$4,500	\$4,500	\$4,500
Total dollar value of free, confidential financial counseling for Sauk County families (1 hour at \$40 per hour).	Results are contingent on hiring a family and youth development educator.	\$750	\$750	\$750
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

University of Wisconsin - Extension

Oversight Committee: UW-Extension, Arts & Culture

Area Extension Director*

**Youth Development
Educator**

Agriculture Educator

Family Development Educator

**Community Development
Educator**

Summer Intern
0.30 FTE

Horticulture Educator
0.41 FTE

Food Wise Coordinator*

Natural Resources Educator*

Food Wise Educator*

Administrative Specialist
1.00 FTE

Program Specialist
1.00 FTE

The UW-Extension educators are employees of the State of Wisconsin. Sauk County is a partner funding a portion of the educator positions.

*The County provides no funding for these three positions.

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FTE Change	0.00	0.07	0.00	0.00	0.00
FTE Balance	2.64	2.71	2.71	2.71	2.71

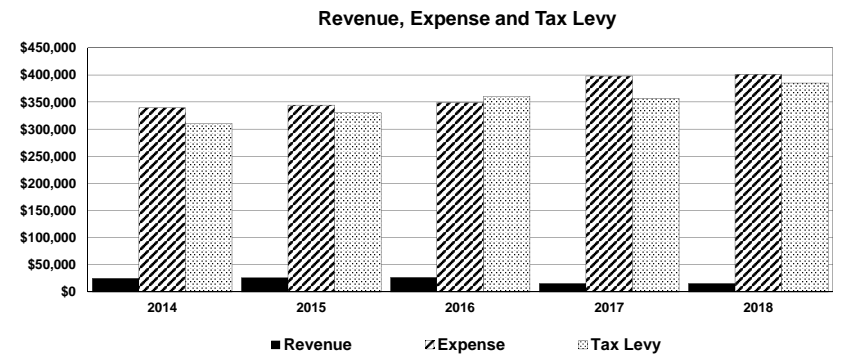
	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2017 Amended Budget	2018 Budget	\$ Change from 2017 Amended to 2018 Budget	% Change from 2017 Amended to 2018 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
UW-EXTENSION											
<u>Revenues</u>											
Tax Levy	310,954	330,471	361,123	357,005	357,005	385,072	28,067	7.86%	None	0	0
Grants & Aids	9,441	7,030	5,012	3,413	3,413	3,413	0	0.00%			
User Fees	15,815	19,153	21,646	12,400	12,400	12,400	0	0.00%	2018 Total	0	0
Interest	3	0	0	0	0	0	0	0.00%			
Miscellaneous	(10)	0	0	0	0	0	0	0.00%			
Use of Fund Balance	3,461	0	0	25,374	10,022	0	(10,022)	-100.00%	2019	0	0
									2020	0	0
Total Revenues	339,664	356,654	387,781	398,192	382,840	400,885	18,045	4.71%	2021	0	0
									2022	0	0
<u>Expenses</u>											
Labor	101,364	97,869	104,701	105,484	105,484	109,487	4,003	3.79%			
Labor Benefits	28,095	23,731	16,728	36,451	19,730	36,426	16,696	84.62%			
Supplies & Services	210,205	222,959	227,786	256,257	257,626	254,972	(2,654)	-1.03%			
Addition to Fund Balance	0	12,095	38,566	0	0	0	0	0.00%			
Total Expenses	339,664	356,654	387,781	398,192	382,840	400,885	18,045	4.71%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

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

2018 Highlights & Issues on the Horizon

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

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



Fund: GENERAL FUND Department: U W EXTENSION		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10070 U W EXTENSION REVENUE									
411100	GENERAL PROPERTY TAXES	-310,954.00	-330,471.00	-361,123.00	-178,502.48	-357,005.00	-357,005.00	-385,072.00	28,067.00
422160	HO-CHUNK GAMING GRANT	0.00	-1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
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	-6,028.11	-2,117.00	-1,599.00	0.00	0.00	0.00	0.00	0.00
467000	UWX OFFICE SERVICES	-1,899.36	-2,986.90	-5,511.50	-1,843.81	-2,000.00	-2,000.00	-3,000.00	1,000.00
467150	PESTICIDE TRAINING REVENUE	-1,470.00	-1,350.00	-2,340.00	-1,020.00	-1,400.00	-1,400.00	-1,400.00	0.00
467170	DRINKING WATER TEST ADMIN FEES	-10,968.00	-12,826.00	-13,263.85	-8,450.00	-8,000.00	-8,000.00	-8,000.00	0.00
481100	INTEREST ON INVESTMENTS	-3.15	-0.30	0.00	0.00	0.00	0.00	0.00	0.00
483300	SALE OF MATERIAL AND SUPPLIES	-1,478.13	-1,989.65	-531.10	-67.16	-1,000.00	-1,000.00	0.00	-1,000.00
484160	MISCELLANEOUS REVENUES	10.00	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	-10,022.00	0.00	0.00	-10,022.00
TOTAL U W EXTENSION REVENUE		-336,203.75	-356,653.85	-387,781.45	-191,589.95	-382,840.00	-372,818.00	-400,885.00	18,045.00
10070541 SAUK COUNTY FAIR BOARD									
526100	AGRICULTURAL SOCIETY (FAIR)	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00
TOTAL SAUK COUNTY FAIR BOARD		25,000.00	25,000.00	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	73,538.36	65,870.07	71,703.25	38,245.12	83,168.00	83,168.00	86,693.00	3,525.00
511900	LONGEVITY-FULL TIME	556.60	591.25	180.00	0.00	200.00	200.00	220.00	20.00
512100	WAGES-PART TIME	10,516.80	846.30	10,635.52	1,612.17	0.00	0.00	0.00	0.00
512700	WAGES-PARTTIME-NO BENEFITS	16,752.58	30,561.53	22,181.85	7,299.84	22,116.00	22,116.00	22,574.00	458.00
514100	FICA & MEDICARE TAX	7,310.72	7,182.04	7,959.87	3,490.25	8,070.00	8,070.00	8,376.00	306.00
514200	RETIREMENT-COUNTY SHARE	5,181.64	4,343.87	5,090.77	2,600.67	5,669.00	5,669.00	5,823.00	154.00
514400	HEALTH INSURANCE COUNTY SHARE	15,447.96	12,053.06	3,556.00	10,428.78	5,826.00	22,547.00	22,061.00	16,235.00
514500	LIFE INSURANCE COUNTY SHARE	10.24	10.72	15.59	8.24	17.00	17.00	29.00	12.00
514600	WORKERS COMPENSATION	144.70	141.25	106.30	48.34	148.00	148.00	137.00	-11.00
520600	CONTRACTS	115,613.00	126,754.00	125,836.00	11,578.00	147,797.00	147,797.00	153,965.00	6,168.00
522100	WATER TESTING	10,997.81	12,406.00	12,703.00	7,881.00	8,000.00	8,000.00	8,000.00	0.00
522500	TELEPHONE & DAIN LINE	1,036.49	2,674.63	2,257.89	750.30	3,000.00	3,000.00	3,000.00	0.00
531100	POSTAGE AND BOX RENT	5,950.25	5,156.87	3,497.05	1,434.12	6,000.00	6,000.00	6,000.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	11,139.15	10,411.58	11,328.78	2,853.69	10,500.00	10,500.00	10,500.00	0.00
531400	SMALL EQUIPMENT	1,099.69	2,581.16	2,247.71	0.00	1,200.00	1,200.00	1,200.00	0.00
531500	FORMS AND PRINTING	559.75	671.09	5,711.99	902.35	2,000.00	2,000.00	2,000.00	0.00
531800	MIS DEPARTMENT CHARGEBACKS	11,069.48	10,106.02	9,615.27	5,666.11	10,982.00	10,982.00	12,088.00	1,106.00
532200	SUBSCRIPTIONS	490.29	342.05	522.45	327.92	600.00	600.00	500.00	-100.00
532400	MEMBERSHIP DUES	570.00	1,018.00	503.00	45.00	1,000.00	1,000.00	1,000.00	0.00
532500	SEMINARS AND REGISTRATIONS	22.76	232.26	0.00	0.00	200.00	0.00	0.00	-200.00

Fund: GENERAL FUND Department: U W EXTENSION		2014 Actual	2015 Actual	2016 Actual	2017 6 Months Actual	2017 Modified Budget	2017 Estimated	2018	Dollar Change
10070560 UW EXT OFFICE									
532800	TRAINING AND INSERVICE	1,057.00	3,004.00	3,485.00	1,322.00	5,825.00	5,825.00	3,000.00	-2,825.00
533000	PESTICIDE EXPENSES	1,470.82	1,529.54	4,002.74	1,588.99	7,997.00	7,997.00	800.00	-7,197.00
533200	MILEAGE	10,908.42	10,947.35	9,489.56	4,039.37	15,000.00	15,000.00	15,000.00	0.00
533500	MEALS AND LODGING	206.71	482.10	527.99	283.74	400.00	400.00	600.00	200.00
534800	EDUCATIONAL SUPPLIES	7,167.79	8,317.39	8,372.44	6,434.56	9,500.00	8,137.00	9,500.00	0.00
534900	PROJECT SUPPLIES	1,970.60	1,200.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00
551000	INSURANCE	125.00	125.00	185.00	318.81	125.00	319.00	319.00	194.00
573300	SCHOLARSHIPS/PRIZES/AWARDS	3,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL UW EXT OFFICE		314,664.61	319,559.13	324,215.02	111,659.37	357,840.00	373,192.00	375,885.00	18,045.00
TOTAL DEPARTMENT REVENUE		-336,203.75	-356,653.85	-387,781.45	-191,589.95	-382,840.00	-372,818.00	-400,885.00	18,045.00
TOTAL DEPARTMENT EXPENSE		339,664.61	344,559.13	349,215.02	136,659.37	382,840.00	398,192.00	400,885.00	18,045.00
ADDITION TO (-)/USE OF FUND BALANCE		3,460.86	-12,094.72	-38,566.43	-54,930.58	0.00	25,374.00	0.00	

This page intentionally left blank

TABLES & CHARTS

398	Financial Structure	406	Sauk County 2018 Adopted Budget (Alphabetical Order)
400	Fund Cross Reference Schedule	408	Sauk County 2018 Adopted Budget (Department # Order)
401	Fund Balance Anticipated at Year End	410	Sauk County 2018 Adopted Budget (Expense Order)
402	Fund Balance Budgeted Usage	412	Sauk County 2018 Adopted Budget (Levy Use Order)
403	Property Tax Levy by Function	414	Acronyms
404	Revenue Summary	416	Glossary
405	Expense Summary	424	Index

FINANCIAL STRUCTURE

Fund Accounting

Sauk County organizes its finances on the basis of funds. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, equity, revenue, and expenditure or expense, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent and by which spending activities are controlled. All funds included in this document are appropriated. The basis of budgeting is the same as the basis of accounting used in Sauk County's audited financial statements.

Measurement focus - Time frame of measurement of financial success:

- Current financial resources - This measurement focus is short-term in nature, and generally 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.

Governmental			Proprietary	
General	Special Revenue	Debt Service	Enterprise	Internal Service
General	Aging & Disability Resource Center	Debt Service	Health Care Center	Insurance
	CDBG-ED		Highway	Workers Compensation
	CDBG-Housing Rehab			
	Dog License			
	Drug Seizures			
	Human Services			
	Jail Assessment			
	Land Records Modernization			
	Landfill Remediation			

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-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 (This fund is considered a major fund for GASB 34 purposes).

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

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>Debt Service</u>					<u>Public Works</u>				
Debt Service	Debt Service *	Modified Accrual	Spending	Bond Indentures	Highway	Enterprise	Accrual	Economic Resources	Annual Operating Budget
					Landfill Remediation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
<u>General Government</u>					<u>Health & Human Services</u>				
Accounting	General	Modified Accrual	Spending	Annual Operating Budget	Aging & Disability Resource Center	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Administrative Coordinator	General	Modified Accrual	Spending	Annual Operating Budget	Child Support	General	Modified Accrual	Spending	Annual Operating Budget
Building Services	General	Modified Accrual	Spending	Annual Operating Budget	Dog License Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Corporation Counsel	General	Modified Accrual	Spending	Annual Operating Budget	Environmental Health	General	Modified Accrual	Spending	Annual Operating Budget
County Board	General	Modified Accrual	Spending	Annual Operating Budget	Health Care Center	Enterprise	Accrual	Economic Resources	Annual Operating Budget
County Clerk / Elections	General	Modified Accrual	Spending	Annual Operating Budget	Human Services	Special Revenue *	Modified Accrual	Spending	Annual Operating Budget
Criminal Justice Coordinating	General	Modified Accrual	Spending	Annual Operating Budget	Public Health	General	Modified Accrual	Spending	Annual Operating Budget
Insurance Fund	Internal Service	Accrual	Economic Resources	Annual Operating Budget	Veteran's Service	General	Modified Accrual	Spending	Annual Operating Budget
Land Records Modernization	Special Revenue	Modified Accrual	Spending	Annual Operating Budget	Women, Infants, and Children	General	Modified Accrual	Spending	Annual Operating Budget
Management Information Systems	General	Modified Accrual	Spending	Annual Operating Budget					
Personnel	General	Modified Accrual	Spending	Annual Operating Budget	<u>Conservation, Development, Recreation & Education</u>				
Register of Deeds	General	Modified Accrual	Spending	Annual Operating Budget	Arts, Humanities, Historic Preserv	General	Modified Accrual	Spending	Annual Operating Budget
Surveyor	General	Modified Accrual	Spending	Annual Operating Budget	Baraboo Range Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Treasurer	General	Modified Accrual	Spending	Annual Operating Budget	CDBG-ED Revolving Loans	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Workers Compensation	Internal Service	Accrual	Economic Resources	Annual Operating Budget	CDBG-Housing Rehabilitation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
					Conservation, Planning & Zoning	General	Modified Accrual	Spending	Annual Operating Budget
<u>Justice & Public Safety</u>					Parks	General	Modified Accrual	Spending	Annual Operating Budget
Circuit Courts	General	Modified Accrual	Spending	Annual Operating Budget	UW Extension	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, Human Services and Debt Service 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 2014	Actual Year-End 2015	Actual Year-End 2016	Estimated Fund Balance 1/1/2018	2018 Budgeted Revenues	2018 Property Tax Levy	2018 Budgeted Expenditures	Addition to (Use of) Fund Balance	Estimated Fund Balance 12/31/2018
Nonspendable for Prepaid Items	170,853	98,684	79,079	79,079					79,079
Nonspendable for Long-Term Delinquent Taxes Receivable	1,550,764	1,312,995	1,237,091	1,237,091					1,237,091
Nonspendable for Long-Term Loan to Tri-County Airport Receivable	5,396	4,047	2,698	1,349				-1,349	0
Nonspendable for Inventories	14,972	18,516	24,380	24,380					24,380
Nonspendable for Interfund Receivable	0	82,769	94,993	94,993					94,993
Assigned for Alice in Dairyland Trust	3,481	0	0	0					0
Assigned for Carryforward Funds	3,583,307	1,837,819	2,245,989	1,000,000					1,000,000
Assigned for Budgeted Use of Fund Balance	3,364,272	2,178,623	4,133,811	4,873,514				-3,823,514	1,050,000
Unassigned (Working Capital)	14,560,789	14,452,129	14,255,594	15,410,375				1,377,417	16,787,792
Unassigned	10,318,894	14,672,385	17,093,995	15,131,609	21,239,579	16,088,071	42,201,164	-2,426,068	12,705,541
Total General Fund	33,572,728	34,999,172	39,167,630	37,852,390	21,239,579	16,088,071	42,201,164	-4,873,514	32,978,876
Aging & Disability Resource Center	259,311	343,041	417,292	427,844	2,088,931	338,749	2,477,792	-50,112	377,732
Human Services	3,513,696	3,025,542	2,260,790	2,620,509	11,439,901	7,997,360	19,437,261	0	2,620,509
Jail Assessment	0	0	0	0	100,000	0	100,000	0	0
Land Records Modernization	709,135	588,692	586,835	562,924	194,000	206,242	560,752	-160,510	402,414
Landfill Remediation	5,010,678	4,920,817	4,877,815	4,778,417	14,800	0	114,281	-99,481	4,678,936
Drug Seizures	103,418	79,334	79,258	68,258	100	0	11,100	-11,000	57,258
CDBG-ED Revolving Loans	362,943	450,727	469,704	272,425	70,228	0	342,652	-272,424	1
CDBG-Emergency Assistance Program	291,436	86,544	0	0	0	0	0	0	0
CDBG-Revolving Loan Fund Housing Rehabilitation	-25	3,170	19,047	23,199	20,000	0	20,000	0	23,199
Dog License	1,101	1,228	0	465	24,000	0	24,000	0	465
Total Special Revenue Funds	10,251,693	9,499,095	8,710,741	8,754,041	13,951,960	8,542,351	23,087,838	-593,527	8,160,514
Debt Service	0	444,582	897,945	1,356,528	1,523,297	0	1,862,163	-338,866	1,017,662
Health Care Center	2,400,202	4,528,241	4,601,263	4,637,046	9,523,680	2,221,642	12,475,322	-730,000	3,907,046
Highway	9,878,683	11,991,281	13,336,713	13,597,569	5,326,059	4,116,954	10,168,013	-725,000	12,872,569
Total Enterprise Funds	12,278,885	16,519,522	17,937,976	18,234,615	14,849,739	6,338,596	22,643,335	-1,455,000	16,779,615
Insurance	489,616	485,931	476,235	421,879	138,621	0	60,500	78,121	500,000
Workers Compensation	702,544	822,571	801,625	781,773	235,333	0	235,333	0	781,773
Total Internal Service Funds	1,192,160	1,308,502	1,277,860	1,203,652	373,954	0	295,833	78,121	1,281,773
GRAND TOTAL - ALL FUNDS	57,295,466	62,770,873	67,992,152	67,401,226	51,938,529	30,969,018	90,090,333	-7,182,786	60,218,440

*As restated, when applicable.

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			
Building Services			
Use of fund balance for building security	Non-Recurring/Capital	250,000	
Use of fund balance for law enforcement center (LEC) chiller	Non-Recurring/Capital	122,000	
Use of fund balance for elevator upgrades	Non-Recurring/Capital	110,000	
Use of fund balance for courtroom sound / video arraignment	Non-Recurring/Capital	60,000	
Use of fund balance for courthouse west entrance stone repair	Non-Recurring/Capital	45,000	
Use of fund balance for LEC dolling tower valve and controls	Non-Recurring/Capital	35,000	
Use of fund balance for tuckpointing / caulking of facilities	Non-Recurring/Capital	30,000	
Use of carryforward security funds	Continuing Programs	25,200	
		677,200	
Sheriff			
Use of fund balance for computer system replacement	Non-Recurring/Capital	344,000	
Use of fund balance for total station purchase	Non-Recurring/Capital	35,000	
		379,000	
Administrative Coordinator			
Use of carryforward placemaking funds for community liaison	Start up of Programs	69,264	
Use of carryforward economic development funds	Continuing Programs	20,000	
		89,264	
Management Information Systems			
Use of fund balance for position elimination subsequent to cloud based	Termination of Programs	93,211	
		93,211	
County Board			
Use of fund balance for county board room voting system, camera, mic	Non-Recurring/Capital	80,000	
		80,000	
Conservation, Planning & Zoning			
Use of carryforward software implementation	Continuing Programs	23,237	
Use of carryforward Baraboo Range monitoring funds	Continuing Programs	5,759	
Use of carryforward Youth Day donations	Continuing Programs	4,631	
		33,627	
Parks			
Use of carryforward for White Mound community building	Non-Recurring/Capital	989,798	
Use of carryforward dam maintenance / repair funds	Continuing Programs	96,484	
Use of fund balance for ADA access to White Mound beach	Non-Recurring/Capital	75,000	
Use of fund balance for campground improvements	Non-Recurring/Capital	55,000	
Use of carryforward for dump truck with plow	Non-Recurring/Capital	30,000	
		1,246,282	
Circuit Courts			
Use of carryforward program funds	Continuing Programs	15,000	
		15,000	
Court Commissioner / Family Court Counseling			
Use of carryforward program funds	Continuing Programs	4,615	
		4,615	
Accounting			
Use of carryforward for cloud based services implementation	Non-Recurring/Capital	16,000	
		16,000	
Treasurer			
Use of fund balance for chargeback	Non-Recurring/Capital	396,100	
		396,100	
District Attorney			
Use of fund balance for one-time Asst DA funding	Non-Recurring/Capital	20,000	
		20,000	
General			
Fund vacancy factor with fund balance	Vacancy & Turnover	700,000	
Fund contingency fund with fund balance	Contingency Fund	350,000	
Use of fund balance for nonrecurring Mid-Continent Railway Museum	Non-Recurring/Capital	77,000	
Use of fund balance for nonrecurring SCDC housing study	Non-Recurring/Capital	25,000	
Use of fund balance for nonrecurring ADRC remodel	Non-Recurring/Capital	186,215	
Use of fund balance for nonrecurring HCC assisted living study	Non-Recurring/Capital	485,000	
		1,823,215	
	General Fund Total	4,873,514	

Other Funds			
Aging & Disability Resource Center			
Use of accumulated program funds for remodeling	Non-Recurring/Capital	50,112	
		50,112	
Land Records Modernization			
Use of accumulated program funds for monumentation and capital	Continuing Programs	160,510	
		160,510	
Landfill Remediation			
Use of program funds for long term care	Continuing Programs	99,481	
		99,481	
Drug Seizures			
Use of program funds for drug enforcement equipment	Continuing Programs	11,000	
		11,000	
CDBG-ED Revolving Loans			
Use of carryforward program funds to issue development loans	Continuing Programs	272,424	
		272,424	
Debt Service			
Use of accumulated funds for debt service	Continuing Programs	338,866	
		338,866	
Health Care Center			
Fund depreciation with fund balance	Non-Recurring/Capital	480,000	
Fund vacancy factor with fund balance	Vacancy & Turnover	250,000	
		730,000	
Highway			
Use of fund balance for outlay	Non-Recurring/Capital	725,000	
		725,000	
	Other Funds Total	2,387,393	
	Grand Total Use of Fund Balances	7,260,907	

	General Fund	Other Funds	Grand Total
Non-Recurring/Capital	3,466,113	1,255,112	4,721,225
Start up of Programs	69,264	0	69,264
Termination of Programs	93,211	0	93,211
Contingency Fund	350,000	0	350,000
Vacancy & Turnover	700,000	250,000	950,000
Continuing Programs	194,926	882,281	1,077,207
	<u>4,873,514</u>	<u>2,387,393</u>	<u>7,260,907</u>

Sauk County maintains balances in many of its funds. Financial policy 5-94, Fund Balance / Retained Earnings and Contingent Funds Policy, defines appropriate uses of fund balances and retained earnings.

Nonrecurring or rarely recurring capital outlays to reduce reliance on borrowed funds and future debt service costs.

Nonrecurring **startup** costs of projects or programs that are expected to provide savings or increase efficiencies in the future.

Prepayment of outstanding debt to generate greater rates of return than refinancing.

Termination costs of ineffective or inefficient programs

All or part of the **contingency fund** since its expenditure is unlikely to occur

Vacancy and turnover factor. Departmental budgets are developed as if all staff positions will be filled for the entirety of the year. Recognizing that there is always vacancy and turnover, the County analyzes previous years' turnover to reduce the property tax levy.

Continuing programs. Allows funds levied or grants received in one year to be expended in the next year to assure completion of the purpose for which the funds were received.

Property Tax Levy By Function

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2018 Change from 2017 Budget	
											\$	%
General Government	(2,859,559)	(2,222,294)	(2,023,057)	(2,393,441)	(2,153,183)	(1,552,455)	(1,946,585)	(1,850,825)	(2,608,569)	(3,358,282)	(749,713)	-28.74%
Justice & Public Safety	11,855,971	12,130,334	12,121,165	12,867,604	12,814,500	12,660,218	12,870,027	13,169,471	13,452,254	13,775,863	323,609	2.41%
Public Works	3,674,868	3,729,327	3,774,250	3,894,712	3,959,494	3,995,100	4,014,583	4,122,355	4,184,727	4,174,876	(9,851)	-0.24%
Health & Human Services	11,745,273	11,901,374	11,562,676	11,198,771	11,132,627	10,640,054	11,331,521	11,323,136	11,542,491	12,144,651	602,160	5.22%
Culture	62,750	63,750	63,751	63,751	63,762	63,762	64,762	64,762	68,762	68,762	0	0.00%
Recreation	156,837	158,142	175,290	151,918	159,323	158,240	165,582	228,787	229,529	248,861	19,332	8.42%
Education	1,179,681	1,255,073	1,295,361	1,334,179	1,319,878	1,317,915	1,440,179	1,452,131	1,515,136	1,532,270	17,134	1.13%
Development	124,846	123,996	131,019	67,528	67,528	67,528	72,528	10,000	30,000	50,000	20,000	66.67%
Conservation	794,967	739,657	727,129	611,756	739,201	738,916	925,714	1,019,324	1,042,834	1,047,017	4,183	0.40%
Capital Outlay	608,945	463,612	460,500	467,000	405,500	509,600	1,024,000	688,500	894,500	1,285,000	390,500	43.66%
Debt Service	250,000	250,000	250,000	250,000	250,000	250,000	0	0	0	0	0	--
All Funds Total	27,594,579	28,592,971	28,538,084	28,513,778	28,758,630	28,848,878	29,962,311	30,227,641	30,351,664	30,969,018	617,354	2.03%

The general government function contains significant revenues that are not directly related to other functions, such as approximately \$8.8 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	27,714,671	28,659,120	28,531,297	28,531,297	28,531,297	28,854,774	29,878,110	30,183,042	30,351,664	30,969,018
Adjustment for delinquent taxes	(120,092)	(66,149)	6,787	(17,519)	227,333	(5,896)	84,201	44,599	TBD	TBD
Property tax recognized	27,594,579	28,592,971	28,538,084	28,513,778	28,758,630	28,848,878	29,962,311	30,227,641	30,351,664	30,969,018

TBD - To be determined

REVENUE SUMMARY

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017	2018	2018 Change from 2017 Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Budget	Budget	\$	%
Property Tax	27,594,579	28,592,971	28,538,084	28,513,778	28,758,630	28,848,878	29,962,311	30,227,641	30,351,664	30,351,664	30,969,018	617,354	2.03%
Sales Tax	6,656,427	7,142,957	7,140,919	7,323,695	7,519,870	8,000,256	8,483,880	8,764,687	8,900,000	8,020,000	8,775,658	755,658	9.42%
Other Taxes	1,102,897	1,471,784	1,471,826	1,216,591	1,499,732	1,081,741	1,038,274	864,559	673,190	645,150	635,135	(10,015)	-1.55%
Grants and Aids	21,965,828	20,322,130	15,454,695	17,812,002	15,493,175	15,092,600	16,686,932	19,706,116	18,998,303	17,715,459	18,850,391	1,134,932	6.41%
Intergovernmental	8,696,291	8,101,536	6,409,031	6,349,543	6,720,854	6,856,581	8,050,984	7,799,672	8,673,214	7,138,342	7,685,944	547,602	7.67%
Licenses & Permits	362,153	308,684	284,166	307,027	357,252	362,804	436,630	448,179	847,535	779,120	839,675	60,555	7.77%
User Fees	7,939,683	8,398,720	8,641,950	8,766,447	8,767,573	8,640,799	8,903,794	8,878,578	8,394,323	9,055,279	9,514,680	459,401	5.07%
Fines & Forfeitures	685,337	672,640	632,535	630,711	653,695	509,814	488,298	444,222	469,175	469,800	473,600	3,800	0.81%
Donations	155,229	149,481	133,789	108,368	94,224	105,471	117,837	103,676	287,022	91,500	97,897	6,397	6.99%
Interest	619,239	300,757	235,694	159,865	154,963	152,037	200,646	301,354	312,105	201,834	396,774	194,940	96.58%
Rent	145,920	156,464	239,451	258,997	304,984	343,047	398,678	427,163	395,091	400,791	413,577	12,786	3.19%
Bond / Note Proceeds	0	0	0	0	0	2,683,009	0	7,392,309	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	8,864,476	7,260,907	(1,603,569)	-18.09%
Transfers from Other Funds	3,049,160	3,197,442	4,291,211	4,427,389	4,469,580	8,272,329	5,569,275	5,062,704	3,750,975	3,595,822	4,070,556	474,734	13.20%
Other	(418,241)	372,031	503,828	268,027	270,659	436,232	482,810	445,029	183,913	149,334	184,642	35,308	23.64%
Total Revenues	78,554,502	79,187,597	73,977,179	76,142,440	75,065,191	81,385,598	80,820,349	90,865,889	82,236,510	87,478,571	90,168,454	2,689,883	3.07%

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>	27,714,671	28,659,120	28,531,297	28,531,297	28,531,297	28,854,774	29,878,110	30,183,042	30,351,664	30,351,664	30,969,018		
<i>Adjustment for delinquent taxes</i>	(120,092)	(66,149)	6,787	(17,519)	227,333	(5,896)	84,201	44,599	TBD	TBD	TBD		

<i>Property tax recognized</i>	<u>27,594,579</u>	<u>28,592,971</u>	<u>28,538,084</u>	<u>28,513,778</u>	<u>28,758,630</u>	<u>28,848,878</u>	<u>29,962,311</u>	<u>30,227,641</u>	<u>30,351,664</u>	<u>30,351,664</u>	<u>30,969,018</u>		
--------------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	--	--

Diff should be zero	0	0	0	0	0	0	0	0	0	0	0		
---------------------	---	---	---	---	---	---	---	---	---	---	---	--	--

TBD - To be determined

The 2017 Budget figures represent the 2017 budget as modified by County Board action through August 2017.

EXPENSE SUMMARY

Functional Area	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017	2018	2018 Change from 2017 Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Budget *	Budget	\$	%
General Government	6,068,330	6,160,637	6,302,382	6,021,743	5,880,544	6,509,131	6,820,291	7,475,013	7,838,981	8,300,991	9,387,619	1,086,628	13.09%
Public Works/Transportation	9,920,059	9,207,140	8,553,452	9,072,072	9,761,387	9,217,817	8,922,779	9,051,009	10,482,132	9,774,691	9,607,216	(167,475)	-1.71%
Culture	72,861	63,402	79,593	75,395	70,447	111,109	67,191	67,477	79,778	80,011	152,772	72,761	90.94%
Recreation	351,188	528,524	451,266	324,642	332,244	348,429	633,694	460,427	1,591,051	1,572,640	575,463	(997,177)	-63.41%
Education	1,189,517	1,248,392	1,278,844	1,300,442	1,297,236	1,323,324	1,405,734	1,416,264	1,531,981	1,515,971	1,523,083	7,112	0.47%
Justice & Public Safety	20,180,830	20,057,347	16,179,689	17,216,621	16,434,762	16,338,309	16,437,077	16,859,883	16,969,688	17,229,835	18,051,999	822,164	4.77%
Health & Human Services	29,219,706	30,778,337	27,789,027	27,375,464	26,874,023	28,115,218	30,120,369	33,004,148	33,299,149	33,564,594	35,860,695	2,296,101	6.84%
Conservation	1,839,254	1,516,641	1,322,156	1,257,720	1,274,336	1,496,054	1,681,472	1,682,301	2,359,663	2,502,045	1,694,644	(807,401)	-32.27%
Economic Development	555,677	141,843	450,602	709,951	68,340	458,603	138,281	118,008	344,295	798,707	437,652	(361,055)	-45.20%
Debt Service	2,577,080	3,073,646	2,987,693	2,958,762	3,038,919	7,130,108	1,603,055	8,879,729	1,470,499	2,284,108	2,994,330	710,222	31.09%
Capital Outlay	1,454,301	1,585,297	1,519,511	2,666,859	2,041,883	1,758,744	4,526,639	1,524,784	3,109,244	5,767,008	5,734,304	(32,704)	-0.57%
Transfer to Other Funds	3,049,159	3,197,442	4,291,211	4,427,389	4,469,580	8,305,333	5,569,275	5,155,565	3,750,975	3,595,822	4,070,556	474,734	13.20%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	492,148	78,121	(414,027)	-84.13%
Total Gross Expenditures	76,477,962	77,558,648	71,205,426	73,407,061	71,543,701	81,112,179	77,925,857	85,694,608	82,827,436	87,478,571	90,168,454	2,689,883	3.07%

Expenditure Category	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017	2018	2018 Change from 2017 Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Budget *	Budget	\$	%
Wages & Salaries	27,789,056	28,560,250	26,697,176	26,476,342	26,969,999	27,647,942	29,521,669	30,454,787	30,912,422	31,791,256	33,216,143	1,424,887	4.48%
Labor Benefits	12,856,499	12,544,958	11,330,879	10,792,482	11,189,831	11,393,077	10,982,993	11,713,154	12,112,685	12,350,000	12,931,254	581,254	4.71%
Supplies & Services	28,751,867	28,597,054	24,378,956	26,085,227	23,833,489	24,876,975	25,722,226	27,966,589	31,471,611	31,198,229	31,143,746	(54,483)	-0.17%
Debt Service	2,577,080	3,073,646	2,987,693	2,958,762	3,038,920	7,130,109	1,603,055	8,879,729	1,470,499	2,284,108	2,994,330	710,222	31.09%
Capital Outlay	1,454,301	1,585,296	1,519,511	2,666,859	2,041,883	1,758,744	4,526,639	1,524,784	3,109,244	5,767,008	5,734,304	(32,704)	-0.57%
Transfer to Other Funds	3,049,159	3,197,442	4,291,211	4,427,389	4,469,579	8,305,333	5,569,275	5,155,565	3,750,975	3,595,822	4,070,556	474,734	13.20%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	492,148	78,121	(414,027)	-84.13%
Total Gross Expenditures	76,477,962	77,558,646	71,205,426	73,407,061	71,543,701	81,112,180	77,925,857	85,694,608	82,827,436	87,478,571	90,168,454	2,689,883	3.07%

* The 2017 Budget figures represent the 2017 budget as modified by County Board action through August 2017.

Sauk County 2018 Adopted Budget (Alphabetical Order)

Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
	Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2017 Tax Levy (as amended)	2016 Tax Levy (as amended)	\$ Change 2017 Amended to 2018 Adopted	% Change 2017 Amended to 2018 Adopted	Fund Balance Beginning 2018	Fund Balance End 2018
Accounting	700,404	3,921	16,000	720,325	720,325	0	0	720,325	584,562	542,884	115,842	19.82%	In General Fund Total	
Administrative Coordinator	230,373	0	89,264	319,637	319,637	0	0	319,637	242,588	195,864	(12,215)	-5.04%	In General Fund Total	
Aging & Disability Resource Center	338,749	2,088,931	50,112	2,477,792	2,027,792	450,000	0	2,477,792	272,581	242,704	66,168	24.27%	427,844	377,732
Arts, Humanities, Historic Preservation	68,762	7,010	0	75,772	75,772	0	0	75,772	68,762	64,762	0	0.00%	In General Fund Total	
Baraboo Dells Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Building Services	2,626,213	331,900	677,200	3,635,313	2,172,313	1,463,000	0	3,635,313	2,256,404	2,500,508	369,809	16.39%	In General Fund Total	
CDBG-ED Revolving Loans	0	70,228	272,424	342,652	342,652	0	0	342,652	0	0	0	--	272,425	1
CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	23,199	23,199
Charitable / Penal Fines	212	0	0	212	212	0	0	212	242	2,020	(30)	-12.40%	In General Fund Total	
Child Support	163,090	766,763	0	929,853	929,853	0	0	929,853	173,918	169,337	(10,828)	-6.23%	In General Fund Total	
Circuit Courts	460,753	219,938	15,000	695,691	695,691	0	0	695,691	444,315	429,784	16,438	3.70%	In General Fund Total	
Clerk of Courts	317,707	799,045	0	1,116,752	1,116,752	0	0	1,116,752	311,757	260,855	5,950	1.91%	In General Fund Total	
Conservation, Planning & Zoning	1,072,017	614,000	33,627	1,719,644	1,694,644	25,000	0	1,719,644	1,067,834	1,044,324	4,183	0.39%	In General Fund Total	
Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
Coroner	127,012	35,000	0	162,012	162,012	0	0	162,012	134,155	129,287	(7,143)	-5.32%	In General Fund Total	
Corporation Counsel	433,529	222,260	0	655,789	655,789	0	0	655,789	404,947	402,578	28,582	7.06%	In General Fund Total	
County Board	156,853	0	80,000	236,853	236,853	0	0	236,853	152,026	142,044	4,827	3.18%	In General Fund Total	
County Clerk / Elections	263,495	154,494	0	417,989	417,989	0	0	417,989	250,887	221,431	12,608	5.03%	In General Fund Total	
Court Appointed Special Advocate CASA	0	0	0	0	0	0	To Probate	0	0	50,000	0	--	In General Fund Total	
Court Commissioner	185,448	52,001	4,615	242,064	242,064	0	0	242,064	186,193	183,411	(745)	-0.40%	In General Fund Total	
Criminal Justice Coordinating	363,042	123,733	0	486,775	486,775	0	0	486,775	276,079	240,000	86,963	31.50%	In General Fund Total	
Debt Service	0	1,523,297	338,866	1,862,163	1,862,163	0	0	1,862,163	0	0	0	--	1,356,528	1,017,662
District Attorney / Victim Witness	474,970	251,090	20,000	746,060	746,060	0	0	746,060	461,118	434,544	13,852	3.00%	In General Fund Total	
Dog License Fund	0	24,000	0	24,000	24,000	0	0	24,000	0	0	0	--	465	465
Drug Seizures Fund	0	100	11,000	11,100	11,100	0	0	11,100	0	0	0	--	68,258	57,258
Emergency Management	158,755	67,500	0	226,255	202,255	24,000	0	226,255	123,902	93,698	34,853	28.13%	In General Fund Total	
Environmental Health	45,949	559,305	0	605,254	605,254	0	0	605,254	32,955	33,373	12,994	39.43%	In General Fund Total	
General Non-Departmental	(11,271,788)	10,571,888	700,000	100	100	0	0	100	(10,445,591)	(9,848,239)	(826,197)	-7.91%	37,852,390	32,978,876
Health Care Center	2,221,642	9,523,680	730,000	12,475,322	11,909,322	566,000	0	12,475,322	2,313,610	2,114,685	(91,968)	-3.98%	4,637,046	3,907,046
Highway	4,116,954	5,326,059	725,000	10,168,013	9,443,013	725,000	0	10,168,013	4,127,562	4,065,490	(10,608)	-0.26%	13,597,569	12,872,569
Human Services	7,997,360	11,439,901	0	19,437,261	19,437,261	0	0	19,437,261	7,531,534	7,601,198	465,826	6.19%	2,620,509	2,620,509
Insurance	0	138,621	0	138,621	60,500	0	78,121	138,621	0	0	0	--	421,879	500,000
Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	0	0
Land Records Modernization	206,242	194,000	160,510	560,752	460,752	100,000	0	560,752	198,128	199,870	8,114	4.10%	562,924	402,414
Landfill Remediation	0	14,800	99,481	114,281	114,281	0	0	114,281	0	0	0	--	4,778,417	4,678,936
Library Board	1,044,698	0	0	1,044,698	1,044,698	0	0	1,044,698	1,027,131	1,001,008	17,567	1.71%	In General Fund Total	
Management Information Systems	1,307,955	1,675,846	93,211	3,077,012	2,189,608	887,404	0	3,077,012	1,261,848	1,035,103	46,107	3.65%	In General Fund Total	
Mid-Continent Railway Museum	0	0	77,000	77,000	77,000	0	0	77,000	0	0	0	--	In General Fund Total	

Sauk County 2018 Adopted Budget (Alphabetical Order)

Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
	Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2017 Tax Levy (as amended)	2016 Tax Levy (as amended)	\$ Change 2017 Amended to 2018 Adopted	% Change 2017 Amended to 2018 Adopted	Fund Balance Beginning 2018	Fund Balance End 2018
Parks	297,861	170,220	1,246,282	1,714,363	550,463	1,163,900	0	1,714,363	288,029	228,787	9,832	3.41%	In General Fund Total	
Personnel	557,405	2,925	0	560,330	560,330	0	0	560,330	543,783	482,547	13,622	2.51%	In General Fund Total	
Pink Lady Rail Transit Commission	1,200	0	0	1,200	1,200	0	0	1,200	1,200	900	0	0.00%	In General Fund Total	
Public Health	973,004	940,759	0	1,913,763	1,913,763	0	0	1,913,763	819,624	816,070	153,380	18.71%	In General Fund Total	
Reedsburg Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Register in Probate	199,053	25,300	0	224,353	224,353	0	0	224,353	202,094	146,524	(3,041)	-1.50%	In General Fund Total	
Register of Deeds	(320,434)	545,000	0	224,566	224,566	0	0	224,566	(321,800)	(327,204)	1,366	0.42%	In General Fund Total	
Sauk County Development Corporation	50,000	0	25,000	75,000	75,000	0	0	75,000	50,000	10,000	0	0.00%	In General Fund Total	
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	
Sheriff	12,318,165	1,729,586	379,000	14,426,751	14,096,751	330,000	0	14,426,751	12,003,720	11,908,868	314,445	2.62%	In General Fund Total	
Surveyor	81,346	0	0	81,346	81,346	0	0	81,346	81,346	81,619	0	0.00%	In General Fund Total	
Transfer Sales Tax to Debt Service	1,418,297	0	0	1,418,297	1,418,297	0	0	1,418,297	1,425,334	1,573,599	(7,037)	-0.49%	In General Fund Total	
Transfer to HCC	1,132,167	0	485,000	1,617,167	1,617,167	0	0	1,617,167	1,206,048	1,199,401	(73,881)	-6.13%	In General Fund Total	
Transfer to ADRC for Remodel	0	0	186,215	186,215	186,215	0	0	186,215	0	0	0	--	In General Fund Total	
Treasurer	(432,593)	953,645	396,100	917,152	917,152	0	0	917,152	(255,400)	(295,449)	(177,193)	-69.38%	In General Fund Total	
Tri-County Airport	16,422	0	0	16,422	16,422	0	0	16,422	15,665	15,665	757	4.83%	In General Fund Total	
UW-Baraboo / Sauk County	102,500	0	0	102,500	102,500	0	0	102,500	131,000	90,000	(28,500)	-21.76%	In General Fund Total	
UW Extension	385,072	15,813	0	400,885	400,885	0	0	400,885	357,005	361,123	28,067	7.86%	In General Fund Total	
Veterans Service	338,857	11,500	0	350,357	350,357	0	0	350,357	304,269	297,769	34,588	11.37%	In General Fund Total	
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	
Women, Infants & Children	0	389,137	0	389,137	389,137	0	0	389,137	0	0	0	--	In General Fund Total	
Workers Compensation	0	235,333	0	235,333	235,333	0	0	235,333	0	0	0	--	781,773	781,773
ALL FUNDS TOTAL	30,969,018	51,938,529	7,260,907	90,168,454	84,356,029	5,734,304	78,121	90,168,454	30,351,664	30,183,042	617,354	2.03%	67,401,226	60,218,440

	2017 Amended	2018 Adopted	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,428,803,300	6,620,495,500	191,692,200	2.98%
Total Levy Rate	\$4.72	\$4.68	-\$0.04	-0.92%
Total Levy Amount	30,351,664	30,969,018	617,354	2.03%
Impact of a one penny increase to the mil rate	\$64,288	\$66,205	\$1,917	2.98%
Impact of a one penny increase to the mil rate on an average residential property	\$1.74	\$1.77		
Average residential property value	\$174,300	\$176,900	\$2,600	1.49%
Average County tax on an average residential property	\$822.91	\$827.49	\$4.59	0.56%

Sauk County 2018 Adopted Budget (Department # Order)

Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
	Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2017 Tax Levy (as amended)	2016 Tax Levy (as amended)	\$ Change 2017 Amended to 2018 Adopted	% Change 2017 Amended to 2018 Adopted	Fund Balance Beginning 2018	Fund Balance End 2018
County Board	156,853	0	80,000	236,853	236,853			236,853	152,026	142,044	4,827	3.18%	In General Fund Total	
Clerk of Courts	317,707	799,045		1,116,752	1,116,752			1,116,752	311,757	260,855	5,950	1.91%	In General Fund Total	
Circuit Courts	460,753	219,938	15,000	695,691	695,691			695,691	444,315	429,784	16,438	3.70%	In General Fund Total	
Court Commissioner	185,448	52,001	4,615	242,064	242,064			242,064	186,193	183,411	(745)	-0.40%	In General Fund Total	
Register in Probate	199,053	25,300		224,353	224,353			224,353	202,094	146,524	(3,041)	-1.50%	In General Fund Total	
Accounting	700,404	3,921	16,000	720,325	720,325			720,325	584,562	542,884	115,842	19.82%	In General Fund Total	
County Clerk / Elections	263,495	154,494		417,989	417,989			417,989	250,887	221,431	12,608	5.03%	In General Fund Total	
Personnel	557,405	2,925		560,330	560,330			560,330	543,783	482,547	13,622	2.51%	In General Fund Total	
Treasurer	(432,593)	953,645	396,100	917,152	917,152			917,152	(255,400)	(295,449)	(177,193)	-69.38%	In General Fund Total	
Register of Deeds	(320,434)	545,000		224,566	224,566			224,566	(321,800)	(327,204)	1,366	0.42%	In General Fund Total	
District Attorney / Victim Witness	474,970	251,090	20,000	746,060	746,060			746,060	461,118	434,544	13,852	3.00%	In General Fund Total	
Corporation Counsel	433,529	222,260		655,789	655,789			655,789	404,947	402,578	28,582	7.06%	In General Fund Total	
Surveyor	81,346	0		81,346	81,346			81,346	81,346	81,619	0	0.00%	In General Fund Total	
Building Services	2,626,213	331,900	677,200	3,635,313	2,172,313	1,463,000		3,635,313	2,256,404	2,500,508	369,809	16.39%	In General Fund Total	
Sheriff	12,318,165	1,729,586	379,000	14,426,751	14,096,751	330,000		14,426,751	12,003,720	11,908,868	314,445	2.62%	In General Fund Total	
Coroner	127,012	35,000		162,012	162,012			162,012	134,155	129,287	(7,143)	-5.32%	In General Fund Total	
Emergency Management	158,755	67,500		226,255	202,255	24,000		226,255	123,902	93,698	34,853	28.13%	In General Fund Total	
Administrative Coordinator	230,373	0	89,264	319,637	319,637			319,637	242,588	195,864	(12,215)	-5.04%	In General Fund Total	
Management Information Systems	1,307,955	1,675,846	93,211	3,077,012	2,189,608	887,404		3,077,012	1,261,848	1,035,103	46,107	3.65%	In General Fund Total	
Criminal Justice Coordinating	363,042	123,733		486,775	486,775			486,775	276,079	240,000	86,963	31.50%	In General Fund Total	
Public Health	973,004	940,759		1,913,763	1,913,763			1,913,763	819,624	816,070	153,380	18.71%	In General Fund Total	
Women, Infants & Children	0	389,137		389,137	389,137			389,137	0	0	0	--	In General Fund Total	
Environmental Health	45,949	559,305		605,254	605,254			605,254	32,955	33,373	12,994	39.43%	In General Fund Total	
Child Support	163,090	766,763		929,853	929,853			929,853	173,918	169,337	(10,828)	-6.23%	In General Fund Total	
Veterans Service	338,857	11,500		350,357	350,357			350,357	304,269	297,769	34,588	11.37%	In General Fund Total	
Parks	297,861	170,220	1,246,282	1,714,363	550,463	1,163,900		1,714,363	288,029	228,787	9,832	3.41%	In General Fund Total	
Conservation, Planning & Zoning	1,072,017	614,000	33,627	1,719,644	1,694,644	25,000		1,719,644	1,067,834	1,044,324	4,183	0.39%	In General Fund Total	
UW Extension	385,072	15,813		400,885	400,885			400,885	357,005	361,123	28,067	7.86%	In General Fund Total	
General Non-Departmental	(11,271,788)	10,571,888	700,000	100	100			100	(10,445,591)	(9,848,239)	(826,197)	-7.91%	In General Fund Total	
Charitable / Penal Fines	212	0		212	212			212	242	2,020	(30)	-12.40%	In General Fund Total	
Contingency	0	0	350,000	350,000	350,000			350,000	0	0	0	--	In General Fund Total	
ATC Environmental Impact Fees	0	0		0	0			0	0	0	0	--	In General Fund Total	
Baraboo Dells Airport	4,100	0		4,100	4,100			4,100	4,100	4,100	0	0.00%	In General Fund Total	
Reedsburg Airport	4,100	0		4,100	4,100			4,100	4,100	4,100	0	0.00%	In General Fund Total	
Tri-County Airport	16,422	0		16,422	16,422			16,422	15,665	15,665	757	4.83%	In General Fund Total	
Sauk Prairie Airport, Inc.	4,100	0		4,100	4,100			4,100	4,100	4,100	0	0.00%	In General Fund Total	
Wisconsin River Rail Transit	28,000	0		28,000	28,000			28,000	28,000	28,000	0	0.00%	In General Fund Total	
Pink Lady Rail Transit Commission	1,200	0		1,200	1,200			1,200	1,200	900	0	0.00%	In General Fund Total	
Mid-Continent Railway Museum	0	0	77,000	77,000	77,000			77,000	0	0	0	--	In General Fund Total	
Court Appointed Special Advocate CASA	0	0		0	0		To Probate	0	0	50,000	0	--	In General Fund Total	
Library Board	1,044,698	0		1,044,698	1,044,698			1,044,698	1,027,131	1,001,008	17,567	1.71%	In General Fund Total	

Sauk County 2018 Adopted Budget (Department # Order)

Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
	Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2017 Tax Levy (as amended)	2016 Tax Levy (as amended)	\$ Change 2017 Amended to 2018 Adopted	% Change 2017 Amended to 2018 Adopted	Fund Balance Beginning 2018	Fund Balance End 2018
Arts, Humanities, Historic Preservation	68,762	7,010		75,772	75,772			75,772	68,762	64,762	0	0.00%	In General Fund Total	
UW-Baraboo / Sauk County	102,500	0		102,500	102,500			102,500	131,000	90,000	(28,500)	-21.76%	In General Fund Total	
Sauk County Development Corporation	50,000	0	25,000	75,000	75,000			75,000	50,000	10,000	0	0.00%	In General Fund Total	
Transfer to ADRC for Remodel	0	0	186,215	186,215	186,215			186,215	0	0	0	--	In General Fund Total	
Transfer to HCC	1,132,167	0	485,000	1,617,167	1,617,167			1,617,167	1,206,048	1,199,401	(73,881)	-6.13%	In General Fund Total	
Transfer Sales Tax to Debt Service	1,418,297	0		1,418,297	1,418,297			1,418,297	1,425,334	1,573,599	(7,037)	-0.49%	In General Fund Total	
GENERAL FUND TOTAL	16,088,071	21,239,579	4,873,514	42,201,164	38,307,860	3,893,304	0	42,201,164	15,908,249	15,959,095	179,822	1.13%	37,852,390	32,978,876
Aging & Disability Resource Center	338,749	2,088,931	50,112	2,477,792	2,027,792	450,000		2,477,792	272,581	242,704	66,168	24.27%	427,844	377,732
Human Services	7,997,360	11,439,901		19,437,261	19,437,261			19,437,261	7,531,534	7,601,198	465,826	6.19%	2,620,509	2,620,509
Jail Assessment	0	100,000		100,000	100,000			100,000	0	0	0	--	0	0
Land Records Modernization	206,242	194,000	160,510	560,752	460,752	100,000		560,752	198,128	199,870	8,114	4.10%	562,924	402,414
Landfill Remediation	0	14,800	99,481	114,281	114,281			114,281	0	0	0	--	4,778,417	4,678,936
Drug Seizures Fund	0	100	11,000	11,100	11,100			11,100	0	0	0	--	68,258	57,258
CDBG-ED Revolving Loans	0	70,228	272,424	342,652	342,652			342,652	0	0	0	--	272,425	1
CDBG-FRSB Flood Recov Sm Bus	0	0		0	0			0	0	0	0	--	0	0
CDBG-EAP Emerg Assist Prog	0	0		0	0			0	0	0	0	--	0	0
CDBG-RLF Housing Rehab	0	20,000		20,000	20,000			20,000	0	0	0	--	23,199	23,199
Debt Service	0	1,523,297	338,866	1,862,163	1,862,163			1,862,163	0	0	0	--	1,356,528	1,017,662
Health Care Center	2,221,642	9,523,680	730,000	12,475,322	11,909,322	566,000		12,475,322	2,313,610	2,114,685	(91,968)	-3.98%	4,637,046	3,907,046
Highway	4,116,954	5,326,059	725,000	10,168,013	9,443,013	725,000		10,168,013	4,127,562	4,065,490	(10,608)	-0.26%	13,597,569	12,872,569
Insurance	0	138,621		138,621	60,500		78,121	138,621	0	0	0	--	421,879	500,000
Workers Compensation	0	235,333		235,333	235,333			235,333	0	0	0	--	781,773	781,773
Dog License Fund	0	24,000		24,000	24,000			24,000	0	0	0	--	465	465
ALL FUNDS TOTAL	30,969,018	51,938,529	7,260,907	90,168,454	84,356,029	5,734,304	78,121	90,168,454	30,351,664	30,183,042	617,354	2.03%	67,401,226	60,218,440

	2017 Amended	2018 Adopted	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,428,803,300	6,620,495,500	191,692,200	2.98%
Total Levy Rate	\$4.72	\$4.68	-\$0.04	-0.92%
Total Levy Amount	30,351,664	30,969,018	617,354	2.03%
Impact of a one penny increase to the mil rate	\$64,288	\$66,205	\$1,917	2.98%
Impact of a one penny increase to the mil rate on an average residential property	\$1.74	\$1.77		
Average residential property value	\$174,300	\$176,900	\$2,600	1.49%
Average County tax on an average residential property	\$822.91	\$827.49	\$4.59	0.56%

Sauk County 2018 Adopted Budget (Expense Order)

Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
	Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2017 Tax Levy (as amended)	2016 Tax Levy (as amended)	\$ Change 2017 Amended to 2018 Adopted	% Change 2017 Amended to 2018 Adopted	Fund Balance Beginning 2018	Fund Balance End 2018
Court Appointed Special Advocate CASA	0	0	0	0	0	0	To Probate	0	0	50,000	0	--	In General Fund Total	
General Non-Departmental	(11,271,788)	10,571,888	700,000	100	100	0	0	100	(10,445,591)	(9,848,239)	(826,197)	-7.91%	37,852,390	32,978,876
Charitable / Penal Fines	212	0	0	212	212	0	0	212	242	2,020	(30)	-12.40%	In General Fund Total	
Pink Lady Rail Transit Commission	1,200	0	0	1,200	1,200	0	0	1,200	1,200	900	0	0.00%	In General Fund Total	
Baraboo Dells Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Reedsburg Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Sauk Prairie Airport, Inc.	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Drug Seizures Fund	0	100	11,000	11,100	11,100	0	0	11,100	0	0	0	--	68,258	57,258
Tri-County Airport	16,422	0	0	16,422	16,422	0	0	16,422	15,665	15,665	757	4.83%	In General Fund Total	
CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	0.00%	23,199	23,199
Dog License Fund	0	24,000	0	24,000	24,000	0	0	24,000	0	0	0	--	465	465
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	
Insurance	0	138,621	0	138,621	60,500	0	78,121	138,621	0	0	0	--	421,879	500,000
Sauk County Development Corporation	50,000	0	25,000	75,000	75,000	0	0	75,000	50,000	10,000	0	0.00%	In General Fund Total	
Arts, Humanities, Historic Preservation	68,762	7,010	0	75,772	75,772	0	0	75,772	68,762	64,762	0	0.00%	In General Fund Total	
Mid-Continent Railway Museum	0	0	77,000	77,000	77,000	0	0	77,000	0	0	0	--	In General Fund Total	
Surveyor	81,346	0	0	81,346	81,346	0	0	81,346	81,346	81,619	0	0.00%	In General Fund Total	
Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	0	0
UW-Baraboo / Sauk County	102,500	0	0	102,500	102,500	0	0	102,500	131,000	90,000	(28,500)	-21.76%	In General Fund Total	
Landfill Remediation	0	14,800	99,481	114,281	114,281	0	0	114,281	0	0	0	--	4,778,417	4,678,936
Coroner	127,012	35,000	0	162,012	162,012	0	0	162,012	134,155	129,287	(7,143)	-5.32%	In General Fund Total	
Transfer to ADRC for Remodel	0	0	186,215	186,215	186,215	0	0	186,215	0	0	0	--	In General Fund Total	
Register in Probate	199,053	25,300	0	224,353	224,353	0	0	224,353	202,094	146,524	(3,041)	-1.50%	In General Fund Total	
Register of Deeds	(320,434)	545,000	0	224,566	224,566	0	0	224,566	(321,800)	(327,204)	1,366	0.42%	In General Fund Total	
Emergency Management	158,755	67,500	0	226,255	202,255	24,000	0	226,255	123,902	93,698	34,853	28.13%	In General Fund Total	
Workers Compensation	0	235,333	0	235,333	235,333	0	0	235,333	0	0	0	--	781,773	781,773
County Board	156,853	0	80,000	236,853	236,853	0	0	236,853	152,026	142,044	4,827	3.18%	In General Fund Total	
Court Commissioner	185,448	52,001	4,615	242,064	242,064	0	0	242,064	186,193	183,411	(745)	-0.40%	In General Fund Total	
Administrative Coordinator	230,373	0	89,264	319,637	319,637	0	0	319,637	242,588	195,864	(12,215)	-5.04%	In General Fund Total	
CDBG-ED Revolving Loans	0	70,228	272,424	342,652	342,652	0	0	342,652	0	0	0	--	272,425	1

Sauk County 2018 Adopted Budget (Expense Order)

Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
	Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2017 Tax Levy (as amended)	2016 Tax Levy (as amended)	2017 Amended to 2018 Adopted	% Change 2017 Amended to 2018 Adopted	Fund Balance Beginning 2018	Fund Balance End 2018
Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
Veterans Service	338,857	11,500	0	350,357	350,357	0	0	350,357	304,269	297,769	34,588	11.37%	In General Fund Total	
Women, Infants & Children	0	389,137	0	389,137	389,137	0	0	389,137	0	0	0	--	In General Fund Total	
UW Extension	385,072	15,813	0	400,885	400,885	0	0	400,885	357,005	361,123	28,067	7.86%	In General Fund Total	
County Clerk / Elections	263,495	154,494	0	417,989	417,989	0	0	417,989	250,887	221,431	12,608	5.03%	In General Fund Total	
Criminal Justice Coordinating	363,042	123,733	0	486,775	486,775	0	0	486,775	276,079	240,000	86,963	31.50%	In General Fund Total	
Personnel	557,405	2,925	0	560,330	560,330	0	0	560,330	543,783	482,547	13,622	2.51%	In General Fund Total	
Land Records Modernization	206,242	194,000	160,510	560,752	460,752	100,000	0	560,752	198,128	199,870	8,114	4.10%	562,924	402,414
Environmental Health	45,949	559,305	0	605,254	605,254	0	0	605,254	32,955	33,373	12,994	39.43%	In General Fund Total	
Corporation Counsel	433,529	222,260	0	655,789	655,789	0	0	655,789	404,947	402,578	28,582	7.06%	In General Fund Total	
Circuit Courts	460,753	219,938	15,000	695,691	695,691	0	0	695,691	444,315	429,784	16,438	3.70%	In General Fund Total	
Accounting	700,404	3,921	16,000	720,325	720,325	0	0	720,325	584,562	542,884	115,842	19.82%	In General Fund Total	
District Attorney / Victim Witness	474,970	251,090	20,000	746,060	746,060	0	0	746,060	461,118	434,544	13,852	3.00%	In General Fund Total	
Treasurer	(432,593)	953,645	396,100	917,152	917,152	0	0	917,152	(255,400)	(295,449)	(177,193)	-69.38%	In General Fund Total	
Child Support	163,090	766,763	0	929,853	929,853	0	0	929,853	173,918	169,337	(10,828)	-6.23%	In General Fund Total	
Library Board	1,044,698	0	0	1,044,698	1,044,698	0	0	1,044,698	1,027,131	1,001,008	17,567	1.71%	In General Fund Total	
Clerk of Courts	317,707	799,045	0	1,116,752	1,116,752	0	0	1,116,752	311,757	260,855	5,950	1.91%	In General Fund Total	
Transfer Sales Tax to Debt Service	1,418,297	0	0	1,418,297	1,418,297	0	0	1,418,297	1,425,334	1,573,599	(7,037)	-0.49%	In General Fund Total	
Transfer to HCC	1,132,167	0	485,000	1,617,167	1,617,167	0	0	1,617,167	1,206,048	1,199,401	(73,881)	-6.13%	In General Fund Total	
Parks	297,861	170,220	1,246,282	1,714,363	550,463	1,163,900	0	1,714,363	288,029	228,787	9,832	3.41%	In General Fund Total	
Conservation, Planning & Zoning	1,072,017	614,000	33,627	1,719,644	1,694,644	25,000	0	1,719,644	1,067,834	1,044,324	4,183	0.39%	In General Fund Total	
Debt Service	0	1,523,297	338,866	1,862,163	1,862,163	0	0	1,862,163	0	0	0	--	1,356,528	1,017,662
Public Health	973,004	940,759	0	1,913,763	1,913,763	0	0	1,913,763	819,624	816,070	153,380	18.71%	In General Fund Total	
Aging & Disability Resource Center	338,749	2,088,931	50,112	2,477,792	2,027,792	450,000	0	2,477,792	272,581	242,704	66,168	24.27%	427,844	377,732
Management Information Systems	1,307,955	1,675,846	93,211	3,077,012	2,189,608	887,404	0	3,077,012	1,261,848	1,035,103	46,107	3.65%	In General Fund Total	
Building Services	2,626,213	331,900	677,200	3,635,313	2,172,313	1,463,000	0	3,635,313	2,256,404	2,500,508	369,809	16.39%	In General Fund Total	
Highway	4,116,954	5,326,059	725,000	10,168,013	9,443,013	725,000	0	10,168,013	4,127,562	4,065,490	(10,608)	-0.26%	13,597,569	12,872,569
Health Care Center	2,221,642	9,523,680	730,000	12,475,322	11,909,322	566,000	0	12,475,322	2,313,610	2,114,685	(91,968)	-3.98%	4,637,046	3,907,046
Sheriff	12,318,165	1,729,586	379,000	14,426,751	14,096,751	330,000	0	14,426,751	12,003,720	11,908,868	314,445	2.62%	In General Fund Total	
Human Services	7,997,360	11,439,901	0	19,437,261	19,437,261	0	0	19,437,261	7,531,534	7,601,198	465,826	6.19%	2,620,509	2,620,509
ALL FUNDS TOTAL	30,969,018	51,938,529	7,260,907	90,168,454	84,356,029	5,734,304	78,121	90,168,454	30,351,664	30,183,042	617,354	2.03%	67,401,226	60,218,440

	2017 Amended	2018 Adopted	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,428,803,300	6,620,495,500	191,692,200	2.98%
Total Levy Rate	\$4.72	\$4.68	-\$0.04	-0.92%
Total Levy Amount	30,351,664	30,969,018	617,354	2.03%
Impact of a one penny increase to the mil rate	\$64,288	\$66,205	\$1,917	2.98%
Impact of a one penny increase to the mil rate on an average residential property	\$1.74	\$1.77		
Average residential property value	\$174,300	\$176,900	\$2,600	1.49%
Average County tax on an average residential property	\$822.91	\$827.49	\$4.59	0.56%

Sauk County 2018 Adopted Budget (Levy Use Order)

Department Name	Sources of Funds				Uses of Funds				2017	2016	\$ 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)	2017 Amended to 2018 Adopted	2017 Amended to 2018 Adopted	Fund Balance Beginning 2018	Fund Balance End 2018
General Non-Departmental	(11,271,788)	10,571,888	700,000	100	100	0	0	100	(10,445,591)	(9,848,239)	(826,197)	-7.91%	37,852,390	32,978,876
Treasurer	(432,593)	953,645	396,100	917,152	917,152	0	0	917,152	(255,400)	(295,449)	(177,193)	-69.38%	In General Fund Total	
Register of Deeds	(320,434)	545,000	0	224,566	224,566	0	0	224,566	(321,800)	(327,204)	1,366	0.42%	In General Fund Total	
ATC Environmental Impact Fees	0	0	0	0	0	0	0	0	0	0	0	0.00%	In General Fund Total	
CDBG-EAP Emerg Assist Prog	0	0	0	0	0	0	0	0	0	0	0	--	0	0
Court Appointed Special Advocate CASA	0	0	0	0	0	0	To Probate	0	0	50,000	0	--	In General Fund Total	
Mid-Continent Railway Museum	0	0	77,000	77,000	77,000	0	0	77,000	0	0	0	--	In General Fund Total	
Drug Seizures Fund	0	100	11,000	11,100	11,100	0	0	11,100	0	0	0	--	68,258	57,258
Transfer to ADRC for Remodel	0	0	186,215	186,215	186,215	0	0	186,215	0	0	0	--	In General Fund Total	
CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	23,199	23,199
Dog License Fund	0	24,000	0	24,000	24,000	0	0	24,000	0	0	0	--	465	465
CDBG-FRSB Flood Recov Sm Bus	0	0	0	0	0	0	0	0	0	0	0	--	0	0
Insurance	0	138,621	0	138,621	60,500	0	78,121	138,621	0	0	0	--	421,879	500,000
Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	0	0
Landfill Remediation	0	14,800	99,481	114,281	114,281	0	0	114,281	0	0	0	--	4,778,417	4,678,936
Workers Compensation	0	235,333	0	235,333	235,333	0	0	235,333	0	0	0	--	781,773	781,773
Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
CDBG-ED Revolving Loans	0	70,228	272,424	342,652	342,652	0	0	342,652	0	0	0	--	272,425	1
Women, Infants & Children	0	389,137	0	389,137	389,137	0	0	389,137	0	0	0	--	In General Fund Total	
Debt Service	0	1,523,297	338,866	1,862,163	1,862,163	0	0	1,862,163	0	0	0	--	1,356,528	1,017,662
Charitable / Penal Fines	212	0	0	212	212	0	0	212	242	2,020	(30)	-12.40%	In General Fund Total	
Pink Lady Rail Transit Commission	1,200	0	0	1,200	1,200	0	0	1,200	1,200	900	0	0.00%	In General Fund Total	
Baraboo Dells Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Reedsburg Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Sauk Prairie Airport, Inc.	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
Tri-County Airport	16,422	0	0	16,422	16,422	0	0	16,422	15,665	15,665	757	4.83%	In General Fund Total	
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	
Environmental Health	45,949	559,305	0	605,254	605,254	0	0	605,254	32,955	33,373	12,994	39.43%	In General Fund Total	
Sauk County Development Corporation	50,000	0	25,000	75,000	75,000	0	0	75,000	50,000	10,000	0	0.00%	In General Fund Total	
Arts, Humanities, Historic Preservation	68,762	7,010	0	75,772	75,772	0	0	75,772	68,762	64,762	0	0.00%	In General Fund Total	
Surveyor	81,346	0	0	81,346	81,346	0	0	81,346	81,346	81,619	0	0.00%	In General Fund Total	
UW-Baraboo / Sauk County	102,500	0	0	102,500	102,500	0	0	102,500	131,000	90,000	(28,500)	-21.76%	In General Fund Total	
Coroner	127,012	35,000	0	162,012	162,012	0	0	162,012	134,155	129,287	(7,143)	-5.32%	In General Fund Total	
County Board	156,853	0	80,000	236,853	236,853	0	0	236,853	152,026	142,044	4,827	3.18%	In General Fund Total	
Emergency Management	158,755	67,500	0	226,255	202,255	24,000	0	226,255	123,902	93,698	34,853	28.13%	In General Fund Total	
Child Support	163,090	766,763	0	929,853	929,853	0	0	929,853	173,918	169,337	(10,828)	-6.23%	In General Fund Total	
Court Commissioner	185,448	52,001	4,615	242,064	242,064	0	0	242,064	186,193	183,411	(745)	-0.40%	In General Fund Total	
Register in Probate	199,053	25,300	0	224,353	224,353	0	0	224,353	202,094	146,524	(3,041)	-1.50%	In General Fund Total	
Land Records Modernization	206,242	194,000	160,510	560,752	460,752	100,000	0	560,752	198,128	199,870	8,114	4.10%	562,924	402,414
Administrative Coordinator	230,373	0	89,264	319,637	319,637	0	0	319,637	242,588	195,864	(12,215)	-5.04%	In General Fund Total	
County Clerk / Elections	263,495	154,494	0	417,989	417,989	0	0	417,989	250,887	221,431	12,608	5.03%	In General Fund Total	
Parks	297,861	170,220	1,246,282	1,714,363	550,463	1,163,900	0	1,714,363	288,029	228,787	9,832	3.41%	In General Fund Total	

Sauk County 2018 Adopted Budget (Levy Use Order)

Department Name	Sources of Funds				Uses of Funds				2017	2016	\$ 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)	2017 Amended to 2018 Adopted	2017 Amended to 2018 Adopted	Fund Balance Beginning 2018	Fund Balance End 2018
Clerk of Courts	317,707	799,045	0	1,116,752	1,116,752	0	0	1,116,752	311,757	260,855	5,950	1.91%	In General Fund Total	
Aging & Disability Resource Center	338,749	2,088,931	50,112	2,477,792	2,027,792	450,000	0	2,477,792	272,581	242,704	66,168	24.27%	427,844	377,732
Veterans Service	338,857	11,500	0	350,357	350,357	0	0	350,357	304,269	297,769	34,588	11.37%	In General Fund Total	
Criminal Justice Coordinating	363,042	123,733	0	486,775	486,775	0	0	486,775	276,079	240,000	86,963	31.50%	In General Fund Total	
UW Extension	385,072	15,813	0	400,885	400,885	0	0	400,885	357,005	361,123	28,067	7.86%	In General Fund Total	
Corporation Counsel	433,529	222,260	0	655,789	655,789	0	0	655,789	404,947	402,578	28,582	7.06%	In General Fund Total	
Circuit Courts	460,753	219,938	15,000	695,691	695,691	0	0	695,691	444,315	429,784	16,438	3.70%	In General Fund Total	
District Attorney / Victim Witness	474,970	251,090	20,000	746,060	746,060	0	0	746,060	461,118	434,544	13,852	3.00%	In General Fund Total	
Personnel	557,405	2,925	0	560,330	560,330	0	0	560,330	543,783	482,547	13,622	2.51%	In General Fund Total	
Accounting	700,404	3,921	16,000	720,325	720,325	0	0	720,325	584,562	542,884	115,842	19.82%	In General Fund Total	
Public Health	973,004	940,759	0	1,913,763	1,913,763	0	0	1,913,763	819,624	816,070	153,380	18.71%	In General Fund Total	
Library Board	1,044,698	0	0	1,044,698	1,044,698	0	0	1,044,698	1,027,131	1,001,008	17,567	1.71%	In General Fund Total	
Conservation, Planning & Zoning	1,072,017	614,000	33,627	1,719,644	1,694,644	25,000	0	1,719,644	1,067,834	1,044,324	4,183	0.39%	In General Fund Total	
Transfer to HCC	1,132,167	0	485,000	1,617,167	1,617,167	0	0	1,617,167	1,206,048	1,199,401	(73,881)	-6.13%	In General Fund Total	
Management Information Systems	1,307,955	1,675,846	93,211	3,077,012	2,189,608	887,404	0	3,077,012	1,261,848	1,035,103	46,107	3.65%	In General Fund Total	
Transfer Sales Tax to Debt Service	1,418,297	0	0	1,418,297	1,418,297	0	0	1,418,297	1,425,334	1,573,599	(7,037)	-0.49%	In General Fund Total	
Health Care Center	2,221,642	9,523,680	730,000	12,475,322	11,909,322	566,000	0	12,475,322	2,313,610	2,114,685	(91,968)	-3.98%	4,637,046	3,907,046
Building Services	2,626,213	331,900	677,200	3,635,313	2,172,313	1,463,000	0	3,635,313	2,256,404	2,500,508	369,809	16.39%	In General Fund Total	
Highway	4,116,954	5,326,059	725,000	10,168,013	9,443,013	725,000	0	10,168,013	4,127,562	4,065,490	(10,608)	-0.26%	13,597,569	12,872,569
Human Services	7,997,360	11,439,901	0	19,437,261	19,437,261	0	0	19,437,261	7,531,534	7,601,198	465,826	6.19%	2,620,509	2,620,509
Sheriff	12,318,165	1,729,586	379,000	14,426,751	14,096,751	330,000	0	14,426,751	12,003,720	11,908,868	314,445	2.62%	In General Fund Total	
ALL FUNDS TOTAL	30,969,018	51,938,529	7,260,907	90,168,454	84,356,029	5,734,304	78,121	90,168,454	30,351,664	30,183,042	617,354	2.03%	67,401,226	60,218,440

	2017 Amended	2018 Adopted	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,428,803,300	6,620,495,500	191,692,200	2.98%
Total Levy Rate	\$4.72	\$4.68	-\$0.04	-0.92%
Total Levy Amount	30,351,664	30,969,018	617,354	2.03%
Impact of a one penny increase to the mil rate	\$64,288	\$66,205	\$1,917	2.98%
Impact of a one penny increase to the mil rate on an average residential property	\$1.74	\$1.77		
Average residential property value	\$174,300	\$176,900	\$2,600	1.49%
Average County tax on an average residential property	\$822.91	\$827.49	\$4.59	0.56%

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
CJCC	Criminal Justice Coordinating Council
COG	Continuity of Government
COOP	Continuity of Operations
COP	Community Options Program
CMO	Care Management Organization
CMS	Centers for Medicare & Medicaid Services
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
GFOA	Government Finance Officers Association
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
------	---------------------------------------

- 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.

AMENDED BUDGET

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

APPROPRIATION

An authorization by the County Board which permits public officials to incur obligations against and make expenditures of resources for specific purposes. Appropriations are generally made for a fixed amount and are usually granted for a one-year period.

ADOPTED BUDGET

The budget approved by the County Board in November for the fiscal year beginning January 1.

ASSESSED VALUATION

A valuation set upon real estate and certain personal property. By the municipal assessor, as a basis for levying property taxes. (See equalized property valuation). This amount may be above or below the current market value of the property. Taxes are not levied on assessed value.

ASSETS

Property and resources owned or held which have monetary value.

AUTHORIZED POSITIONS

Regular, full-time or regular part-time positions as authorized by County Board approval.

BALANCE SHEET

A statement which discloses the financial condition of an entity by assets, liabilities, reserves, and equities of a fund or account group at a specific date to exhibit financial position.

BALANCED BUDGET

A financial plan in which operating (ongoing) expenditures or expenses do not exceed operating (ongoing) revenues over the long term.

BOND ANTICIPATION NOTES (BANS)

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

GLOSSARY

(As these terms apply to Sauk County)

BONDS

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

BUDGET

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

BUDGET, ADOPTED

See Adopted Budget

BUDGET, AMENDED

BUDGET, MODIFIED

BUDGET, REVISED

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

BUDGET MESSAGE

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

BUDGETARY CONTROL

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

BUDGETED POSITIONS

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

CAFR

Comprehensive Annual Financial Report.

CAPITAL IMPROVEMENT PLAN (CIP)

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

CAPITAL OUTLAY

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

CAPITAL IMPROVEMENT

An active or proposed non recurrent expenditure in one or more specified plan years of an amount usually in excess of 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.

GLOSSARY

(As these terms apply to Sauk County)

CASH ACCOUNTING

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

CDBG

Community Development Block Grant.

CHIPS

Child in Need of Protective Services

COMMITTEES AND BOARDS

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

COMMUNITY INTEGRATION PROGRAM IA (CIP I A)

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

COMMUNITY INTEGRATION PROGRAM IB (CIP I B)

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

COMMUNITY INTEGRATION PROGRAM II (CIP II)

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

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

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

COMMUNITY SUPPORTED LIVING ARRANGEMENTS (CSLA-

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

CONTINGENCY FUNDS

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

CUSIP

A universally accepted industry standard for securities identification and descriptions.

DEBT 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.

GLOSSARY

(As these terms apply to Sauk County)

EFFECTIVENESS MEASURE

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

EFFICIENCY MEASURE

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

ENCUMBRANCE

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

ENTERPRISE FUNDS

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

EQUALIZED PROPERTY VALUATION

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

EQUITY

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

EXPENDITURE

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

FIDUCIARY FUNDS

See Trust and Agency Funds.

FINANCIAL STATEMENTS

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

FISCAL YEAR

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

FRINGE BENEFITS

Compensation in addition to regular salary provided to an employee.

FULL TIME EQUIVALENT (FTE)

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

FUND

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

GLOSSARY

(As these terms apply to Sauk County)

FUND BALANCE

The difference between fund assets and fund liabilities.

- Nonspendable-Amounts that cannot be spent because they are 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.

GAAP

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

GASB

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

GENERAL FUND

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

GENERAL FUND BALANCE APPLIED

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

GOALS

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

GOVERNMENTAL FUNDS

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

GRANTS AND AIDS

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

INDIRECT COST ALLOCATION PLAN

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

INFORMATION SERVICES CHARGEBACKS

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

INPUT INDICATOR

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

GLOSSARY

(As these terms apply to Sauk County)

INTERGOVERNMENTAL REVENUES

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

INTERNAL SERVICE FUND

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

MA

Medical Assistance. A state health care financing program.

MILL RATE

(See TAX LEVY RATE)

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 budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

MOU

Memorandum of Understanding.

NON-DEPARTMENTAL

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

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.

GLOSSARY

(As these terms apply to Sauk County)

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.

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.

REVISED BUDGET

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

SINGLE AUDIT

A comprehensive financial and compliance audit pursuant to Federal and State Uniform Grant Guidance (formerly OMB Circular A-133) of an entity receiving federal funds.

SHARED REVENUE

Distribution of state funds to municipalities 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).

GLOSSARY

(As these terms apply to Sauk County)

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.

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. Set by Financial Policy 5-94, Fund Balance/Retained Earning and Contingent Funds Policy, at 25% of total annual expenditures (including operating, capital and debt service) for most of the County’s accounting funds.

WRS

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

INDEX

- A -

87 Accounting
424 Acronyms
92 Administrative Coordinator
255 Aging & Disability Resource Center
351 Arts, Humanities & Historic Preservation

- B -

233 Baraboo Dells Airport
98 Building Services

- C -

58 Capital Outlay Plan-Five Year/Levy Funded
60 Capital Improvement Plan
173 CDBG-EAP (Emergency Assistance Program)
354 CDBG-ED (Economic Devel Revolving Loans)
356 CDBG-FRSB (Flood Recovery Small Business)
358 CDBG-Housing Rehabilitation
131 Charitable / Penal Fines
270 Child Support
175 Circuit Courts
180 Clerk of Courts
360 Conservation, Planning & Zoning
131 Contingency Fund
186 Coroner
107 Corporation Counsel
113 County Board
116 County Clerk / Elections
131 Court Appointed Special Advocate (CASA)
190 Court Commissioner / Family Court Counseling
123 Criminal Justice Coordinating

- D -

77 Debt Service
196 District Attorney / Victim Witness
274 Dog License Fund
202 Drug Seizures Fund

- E -

204 Emergency Management
276 Environmental Health
405 Expense Summary

- F -

398 Financial Structure
401 Fund Balance Anticipated at Year End
402 Fund Balance Budgeted Usage
400 Fund Cross Reference

- G -

79 General Obligation Debt Schedule
129 General Non-Departmental
416 Glossary

- H -

282 Health Care Center
234 Highway
308 Human Services

- I -

424 Index
133 Insurance

- J -

210 Jail Assessment

- L -

135 Land Records Modernization
244 Landfill Remediation
375 Library Board

- M -

140 Management Information Systems
247 Mid-Continent Railway Museum

- P -

376 Parks
147 Personnel
248 Pink Lady Rail Transit Commission
403 Property Tax Levy by Function
325 Public Health

- R -

249 Reedsburg Airport
212 Register in Probate
154 Register of Deeds
404 Revenue Summary

- S -

383 Sauk County Development Corporation
250 Sauk Prairie Airport, Inc.
219 Sheriff
158 Surveyor

- T -

162 Treasurer
251 Tri-County Airport

- U -

385 UW Extension
384 UW-Baraboo / Sauk County

- V -

337 Veterans Service

- W -

252 Wisconsin River Rail Transit
343 Women, Infants & Children
168 Workers Compensation