A scenic landscape photograph of a hill with autumn foliage under a cloudy sky. The hill is covered in trees with vibrant autumn colors, including yellows, oranges, and reds. The foreground is a field of tall, dry grass with some white wildflowers. The sky is filled with large, white, fluffy clouds, with some blue visible between them.

2021 Sauk County, Wisconsin Adopted Budget

Sauk County Board of Supervisors November 2020

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Brandon Lohr – County Board Vice-Chair

Finance Committee:

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Terry Spencer

William Stehling

Donald Stevens

Kristin White Eagle

On the cover...

Nobody likes having their car break down. At least there is the beautiful scenery to enjoy if that happens to you in Sauk County. Parks Director Matt Stieve was able to take this picture along County Highway DL while he was waiting for assistance when the dump truck he was driving broke down. The County has been committed to maintaining equipment and infrastructure in efforts to reduce downtime and increase efficiencies. This year, the County is working on replacing the outdated Highway Shop, a facility that has far outlasted its lifespan. The investment in a new Highway Shop will allow staff to continue providing our residents the highest level of service. Our commitment to investing in staff and resources is always done with our residents in mind.

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SAUK COUNTY, WISCONSIN

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505 Broadway
Baraboo, Wisconsin 53913

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To the Citizens of Sauk County: We are pleased to present the 2021 Sauk County Adopted Budget

This budget creates an operational plan, a financial plan, and sets the property tax levy to provide funding for Sauk County's fiscal (and calendar) year 2021. The budget increases the overall tax levy from 2020 by \$529,461. This represents a 1.67 percent increase over the levy needed support the 2020 budget. The levy rate decreases by \$0.12 to \$4.33. The budget utilizes all of the levy cap available under state law.

Comparative Tax Levy and Equalized Value Information

	2020 Budget	2021 Budget	Dollar Change	Percent Change
Levy Amount	\$31,730,876	\$32,260,337	\$529,461	1.67%
Levy Rate	\$4.44	\$4.33	-\$0.12	-2.64%
Equalized Value	\$7,141,653,900	\$7,457,984,600	\$316,330,700	4.43%

Each annual budget, whether by design or circumstances, is developed around major themes. The themes that shaped the 2021 budget represent both types and are set forth below.

2021 Budget Themes

Impact of COVID-19 health pandemic

The unprecedented COVID-19 health pandemic continues to have a significant impact on County operations and finances.

Sales tax revenues

When the COVID-19 pandemic began to unfold in our County in March and "Safer at Home" orders were issued by the State, it soon became apparent that sales tax revenues would be significantly impacted. Sauk County was particularly vulnerable to this loss of sales tax revenue due to the tourism and hospitality industries playing such a significant role here. Initial projections by the Wisconsin County's Association's *Forward Analytics* division projected up to a \$2 million shortfall in 2020 sales tax revenues for Sauk County. In response to that anticipated loss of revenue, a budget amendment was prepared, with the cooperation of the County's department heads and elected officials, that reduced spending and recognized other enhanced revenues for the balance of the year by \$2 million. This exercise was actually the informal start of the 2021 budget planning process as it identified areas of the budget that were sensitive to the pandemic and underscored the need for fiscal restraint in the upcoming year.

With the lifting of COVID restrictions, the County's sales tax picture appears to be improving. Where the final figure will land in 2021, however, is a major assumption underlying this budget and is covered in more detail below.

Impacts on services

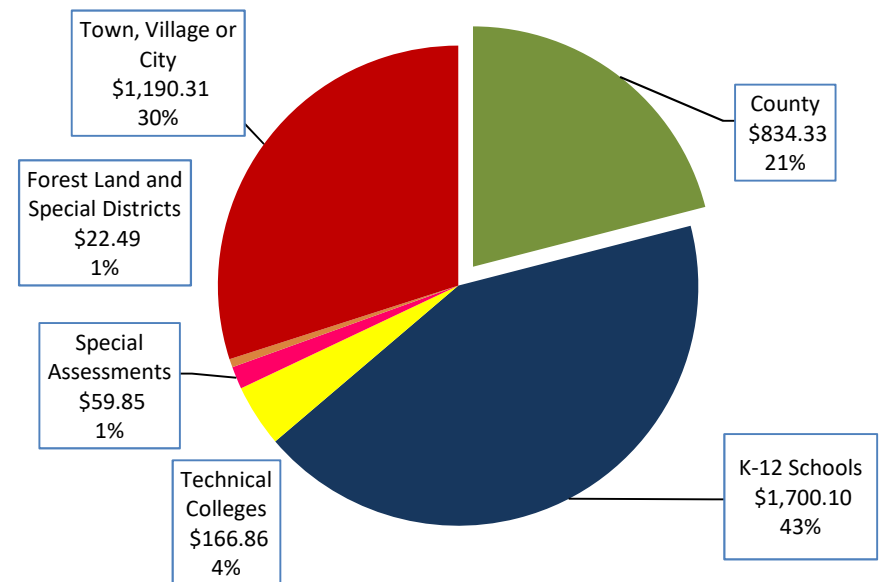
The pandemic has had short-term impacts and will have potential long-term implications on the delivery of County services. As an overall theme, the pandemic has added a significant element of unpredictability to our budget planning process. While the demands for services have increased dramatically in some areas, such as public health, activities in other operations, such as jury trials came to a halt during the pandemic. To date, a significant amount of funding has been available from the state and federal governments to offset increased costs. This budget represents our best assumptions in terms of costs that departments will incur and revenues that they will be received next year. The Board needs to be aware, however, that a reimposition of Safer at Home orders or the elimination of public health grant funding will require immediate action in terms of budget amendments next year. If needed, following the process that was established this past summer should be considered; identify costs that can be cut and purchases that can be deferred and amend the budget.

The Ability of Taxpayers to Pay

While County government has suffered the loss of sales tax revenue, too many taxpayers have suffered a far more personal loss, namely loss of their jobs. Sauk County did what it could, in light of our own budget issues, to provide relief for taxpayers. These efforts involved providing forbearance to County revolving loan recipients, providing grants to local chambers of commerce, and deferring the collection of property taxes to the maximum extent allowed by State law.

While the employment picture has improved since the height of the Safer at Home order, the County needs to be cognizant that many taxpayers are still experiencing financial distress. The requests of County departments reflected this concern. Keep in mind, as well, that County property taxes are not the only taxes that will be on the bill that taxpayers receive in December. The Sauk County Board does not control the budgets of these other units of government. Sauk County property taxes are roughly 21% of the County property tax burden compared to other local governments.

Allocation of Total Sauk County Property Tax Bill by Taxing District **Total average tax bill on a property of \$196,100: \$3,973.94** **(Using 2020 data)**



A New Budget Process

In June, the County Board created the position of County Administrator to replace the old Administrative Coordinator model of organization and began recruiting qualified candidates. There are significant statutory differences between the positions of Administrator and Administrative Coordinator. One of the responsibilities of the County Administrator is to prepare the annual budget in a manner that is compliant with State law. Realizing that the new Administrator would not be on board until after the 2021 budget was well on its way to adoption, the Finance Committee modified its process to provide for a transition between the two models. The Interim Administrative Coordinator and Finance Director were directed to present a budget that was compliant with State law. The Finance and Personnel & Insurance Committees retained their roles of approving the creation and elimination of positions, as well as position reclassification requests. The Finance

Committee retained its role of approving the requests of outside agencies for county funding. The transition will continue as the County begins development of the 2022 budget.

Impacts of the State Levy Cap:

Until State law is modified, the statutory levy cap will continue to play a significant role in the County's budget. The "cap" limits property tax growth by the percent of "net new construction" that takes place in the County or zero percent, whichever is greater. Net new construction in our County increased by only 1.334 percent in 2021. This provided \$465,987 of increased room under our levy cap. While this is a significant amount of money to an individual, in the context of a \$106.5 million expense budget, it does not cover increased operating expenses that rise annually due to inflation, such as the cost of labor, utilities, fuel and contracted services. The State's model for County government is, ultimately, not sustainable, but it is the law. Sauk County's best strategy is to be proactive and carefully consider any new programs or positions that will require the use of levy dollars in future budgets.

The 2021 Budget Process

A significant amount of work has gone into the 2021 budget. Beginning in spring, County departments reviewed their anticipated expenses and revenues for the upcoming year in planning at the staff level. These budgets were developed and, in many cases shared with oversight committees. The deadlines for departments to submit their budgets to the Finance Director was August 3. While these requests were being compiled, the Finance Committee established the transitional budget process described above. The Finance and Personnel & Insurance Committees made decisions regarding positions to be included in the budget. The Interim Administrative Coordinator and Finance Director met with all the departments, incorporated the input of the Finance and Personnel & Insurance Committees and, on September 22 released a budget that was compliant with the statutory levy limit.

The Interim Administrative Coordinator and Finance Director made a number of key assumptions which included anticipated sales tax revenues, a position vacancy factor, and cost of living increase for employees. The Interim Administrative Coordinator's budget estimated 2021 sales tax revenues of \$8.4 million. It recommended utilizing \$500,000 in fund balance and outlined spending reductions of \$723,298. The Finance Committee met with each department as well as outside agencies that were requesting County funding.

Between the time that the Interim Administrative Coordinator's budget was released and initial review by the Finance Committee, *Forward Analytics* published a new estimate of Sauk County sales tax revenues. Its "low" estimate projected 2021 revenues of \$9.1 million. The Finance Committee utilized the *Forward Analytics* estimate and, with the encouragement of the Interim Administrative Coordinator, removed the \$500,000 of fund balance use. The Committee also chose to restore approximately \$224,000 in cuts that the Administrative Coordinator had proposed. Some significant restorations included retaining outside Corporation Counsel rather than pursuing an "in-house" model (an increase of \$100,000); funding a prosecutor in the District Attorney's Office (a \$45,000 increase) and including fund balance in the budget to study the issue of providing better mental health services to our veterans.

The County Board ultimately amended the Finance Committee's recommendation by restoring \$25,000 to the Sauk County Development Corporation, and adjusting the Corporation Counsel's budget to transition from contracted to on-staff attorneys halfway through the year.

As you consider this Preliminary Budget, remember that the annual budget serves a number of important functions. It 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.

Top Strategic Issues (SI) for 2019-2021

The budget translates the County's strategic issues into funding and operations. These issues were developed by the County Board halfway through their two-year term of office in the spring of 2019, and both the 2020 and 2021 budgets respond to these issues.

Strategic Issue

General Government
1. Placemaking and economic development
2. Broadband
3. Criminal Justice Coordinating Council and stepping up initiative
4. Energy savings and lower carbon footprint
5. Cooperation
Conservation, Development, Recreation, Culture, and Education
6. Groundwater study
7. Comprehensive Plan Update
8. Great Sauk State Trail completion
9. Protect air, water, and land
10. Comprehensive Outdoor Recreation Plan
11. Solar Sauk County / more solar initiatives
Health and Human Services
12. Commitment to Health Care Center
13. Peer learning groups
14. Visiting nurses / home health care / isolated individuals

15. Medical assisted treatment program
16. Comprehensive community services
Public Works
17. Highway building
18. Tri County Airport
19. Improve highways/road maintenance
20. Wi-Fi access (broadband)
21. Great Sauk State Trail (bridge)
Justice & Public Safety
22. Coroner's office and budget
23. Emergency response and preparedness
24. Security for County buildings / employees
25. Diversion programs / alternatives to incarceration
26. Criminal justice coordinating release planning and re-entry
Outside Issues
27. Affordable/low income housing
28. Workforce development
29. Transportation
30. Communication -- into and with the community
31. Homelessness

2021 Budget Highlights

- The budget includes increased funding for County airports. The increase was caused by the withdrawal of Iowa County from ownership of the Tri-County Airport as well as funding of a study for the Baraboo-Dells Airport. Total airport funding in this budget is: \$24,000. (SI 1, 18)
- The budget includes funding, from general fund balance, of \$80,000 to study how the County can better provide for the mental health of our veterans and implement the appropriate solution. (SI 16)
- The budget includes money for the Great Sauk State Trail expansion, including the "wye" and Wisconsin River bridge planning, from general fund balance of \$655,000. (SI 8, 21)
- The Highway Department budget includes \$1.5 million for further design of a replacement shop and office building. (SI 17, 19)
- Sauk County is funding 12 outside agency requests for a total of \$186,900. (SI 5)
- The budget provides funding for a prosecutor in the District Attorney's Office in the amount of \$45,000, effective roughly July 1, 2021. Since the State of Wisconsin does not provide adequate funding to support the office, the Finance Committee deems the continued prosecution of crimes to be a public safety priority.

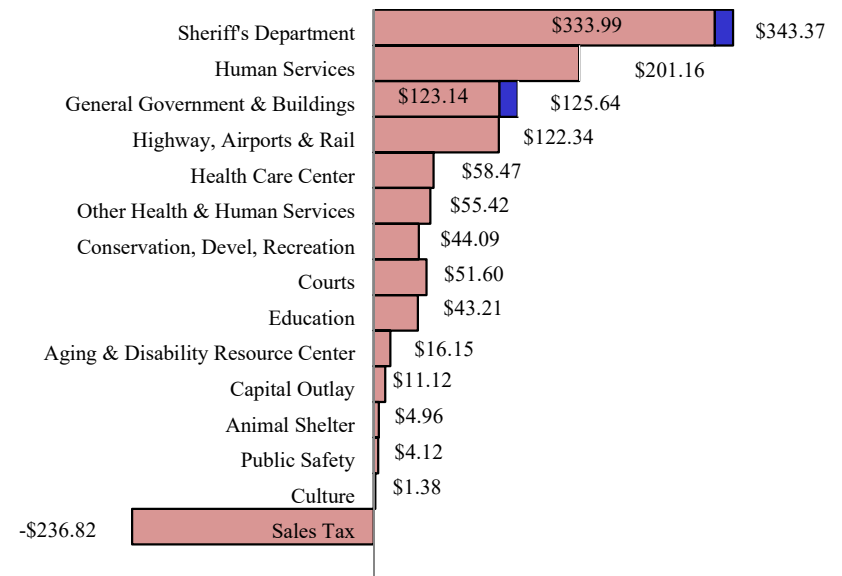
Conclusion

The mission of Sauk County government 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."

Notwithstanding the foregoing mission statement, given the state-mandated budget cap, budgeting at the county level is a zero-sum game. Adding

resources to one department requires removing resources from another. Revisiting the hypothetical tax bill shown earlier, this budget allocates levy dollars among the departments.

Allocation of Sauk County's Portion of the Property Tax



Sauk County is fortunate to be in a strong fiscal position, which has permitted it to weather the pandemic "storm" thus far. This budget represents the best efforts of staff and the Finance Committee to maintain excellent services in the face of an unpredictable future.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

January 1, 2020

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, 2020. 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.



Sauk County, Wisconsin

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Sauk County formed in 1844 making 2021 the 177th year of the County's founding. The depth and breadth of services and programs that Sauk County offers has expanded since its inception and county government touches citizens in many ways. County government has a dual role of providing state services at the local level as well as being a unit of local self-government. Counties offer programming and services in General Government Services; Justice and Public Safety; Public Works; Health and Human Services; and Conservation, Development, Recreation, Culture, and Education. Counties serve a diverse constituency, providing services that are integral to and enhance the quality of life for their constituents.

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

Sauk County Vision

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

Sauk County Mission Statement

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

The County has determined that for 2021, 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 2021 budget. In terms of the services the County provides and the specific objectives of the 2021 budget process, the Board believes:

Sauk County Budget Priorities

Budget Priority 1

Cross Sectional Analysis of County Operations

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

- ✓ Programmatic review and prioritization of existing programs includes analysis of outcomes that result from service expansions or reductions, and thorough discussions regarding what programs and services to provide. The enhancement of performance measures continues as a necessary component of this effort.
- ✓ The Administrative Functional Group continues to map processes that cross departmental lines to ensure consistency.
- ✓ The Human Services and Corporation Counsel Departments have continued to review their collaboration and sought ways to best serve the public.
- ✓ The departments of the courts system have responded to the changes required by COVID-19 by achieving remote court appearances.
- ✓ The Board continues to invest in and support evidence-based programs that meet the needs of the community, such as the Nurse Family Partnership.

Budget Priority 2

Proactive Relationships to Retain Programmatic and Financial Flexibility

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

- ✓ Great Sauk State Trail development with the Ho-Chunk Nation, Villages of Prairie du Sac and Sauk City, Town of Prairie du Sac, Sauk Prairie Conservation Alliance, and Friends of the Great Sauk State Trail.
- ✓ Joint ownership of the UW-Baraboo/Sauk County campus with the City of Baraboo.
- ✓ As traditional revenue streams continue to decline or stagnate it is imperative to identify appropriate revenue sources to ensure continuity. The County continues to research the applicability of enhanced revenue streams through the generation of appropriate user fees and use of existing resources.
 - User fee reviews ascertain appropriate levels are in place to sustain operations.
 - The County continues to be cognizant of changes in funding from both the state and federal levels.
 - The County seeks partnerships in the private and public sectors to maximize revenue.
 - The County is seeking increased economic development through placemaking activities.
- ✓ Coordinated Regional and Statewide Activities. The 2021 budget includes resources for continued participation in a variety of organizations such as the Inter-County Coordinating

Committee and the Wisconsin Counties Association, in addition to discipline-specific professional organizations. The County must enhance its relationship with its legislative delegation to ensure that its priorities are known as new legislation is considered carefully.

- ✓ The Board maintains dialogues with other governmental bodies regarding funding streams and tax policy issues related to Wisconsin county government.

- ✓ Intergovernmental agreements. The County continues to explore opportunities with overlapping taxing jurisdictions for shared services and coordination of service efforts.
 - Management Information Services provides technical support in a cooperative agreement with the City of Baraboo.
 - Sauk County's agreement with its Tri-County Airport partners is evolving. Starting in 2021, Iowa County is withdrawing, so Sauk and Richland Counties are developing new funding allocations and responsibilities.

2021 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 allocated tax levy to fund Human Services programs where State funding is inadequate to meet 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, such as Public Health's dental and Nurse Family Partnership program that targets first-time mothers.
- ✓ Creation of Criminal Justice Coordinating Council to develop evidence-based programs to reform the criminal justice system.
- ✓ Numerous agencies are working together to come up with solutions for affordable, available housing in Sauk County.

Budget Policy 2

Sauk County will protect, maintain, and enhance its financial reserves and provide the oversight necessary to assure its citizens and creditors of its financial and institutional stability.

Revenue enhancements to offset operational costs and improve financial health will be pursued.

- ✓ Maintain minimal debt load to avoid deferring and amplifying total project costs. Sauk County's debt load at December 31, 2020 is 2% of the legal amount allowable.
- ✓ Moody's Investor Service noted a Sauk County strength of "strong financial position characterized by healthy operating reserves."
- ✓ Judicious use of general fund reserves to fund:
 - Non- or rarely-recurring projects (space needs renovation and building security \$4,283,902; Great Sauk State Trail \$656,000; energy cost saving measures \$225,000; roof replacement \$360,145)
 - Start-up program costs (revolving loan fund \$163,000)
 - Contingency fund \$430,000
 - Vacancy and turnover \$900,000
- ✓ General fund reserves are never used to fund ongoing operations. 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, in which the County will not offset the cost of operations through the use of fund balance.

Budget Policy 3

Sauk County property tax dollars respond to social need. The need for County services tends to be greatest when economic growth, which provides key County funding through the property tax and sales tax, is least. This inverse relationship relative to state limitations will be recognized.

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

- ✓ The 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 countywide 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 adjusting the level of services provided when changes in departmental revenue can be directly related to changes in state or federal aid and other outside funding sources. Planning for, rather than reacting to, rising expenses in a culture of innovation is strongly encouraged as programs evolve. When making adjustments, recognize that programs substantially funded by state or federal funds, leverage local tax dollars. In other words, a program that is half funded by state and/or federal money only uses half as many local dollars per dollar of gross spending, compared to a program that is not even partially funded by state and/or federal money.

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

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

The State of Wisconsin continues to have budget 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 Board made a conscious decision in 2021 to provide levy-funding of \$45,000 for half a year of a state Assistant District Attorney position.
- ✓ The County continues to provide tax levy funding in multiple health and human services program in excess of the minimums required.

Budget Policy 5

Even if not mandated, programs and services should be encouraged if they hold down costs elsewhere. The "elsewhere" could be within a department, within the County's operations, and even with other local units of government.

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

- ✓ Sauk County provides voter registration services for many municipalities for a fee. The Management Information Systems department contracts with the City of Baraboo to provide information technology management services. The Highway department contracts with other municipalities to provide road maintenance and snowplowing. Other municipalities would have to spend more to obtain the training and equipment necessary to perform these functions themselves rather than paying the County to provide the service.

- ✓ Comprehensive Community Services provides wrap-around care for troubled families.
- ✓ Nurse Family Partnership intensively educates and supports first-time mothers through the first two years of their child's life.
- ✓ Implementation of energy efficiency projects and solar hold down long-term operating costs.

Budget Policy 6

The impact of decisions on the future should always be strongly considered - not just the impact on the next budget year or five years in the future, but generations in the future. The transition to future budgets should be smooth, honest, and within long-term plans.

This policy recognizes the responsibility to the economic and cultural health of the community. It also recognizes that there are real limits to the County's ability to meet that responsibility. The 2021 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-Platteville at Baraboo/Sauk County campus; and direct and supplemental support for the arts, history and humanities.

- ✓ Energy efficiency projects and solar usage should temper ongoing expenditures.
- ✓ Maintain minimal debt load to avoid deferring and amplifying total project costs.
- ✓ Continued 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.
- ✓ Support continues for the Community Development Coordinator position to help implement the Place Plan.
- ✓ The 2020 and 2021 budgets include funds for update of various community plans, including the Comprehensive Plan required by the state and the Sauk County Outdoor Recreation 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.
- ✓ Commitment to maintaining 6 to 10 miles of county highway each year utilizing tax levy and not debt issuance.
- ✓ Favorable additions to fund balance have been appropriated for high cost and infrequently occurring capital maintenance projects, such as renovations or roof repairs.

Budget Policy 8

Sauk County will encourage information sharing with other counties and other units of government to increase the effectiveness of the use of resources to meet the needs of citizens.

- ✓ Many Departments maintain memberships in regional organizations that share information and education regarding their areas of expertise.
- ✓ The County also maintains memberships in the National Association of Counties, the Wisconsin Counties Association, and the regional Intercounty Coordinating Committee to provide more information sharing.

Budget Policy 9

Many Sauk County services are offered annually, not because they have always been offered but because they are valuable to Sauk County citizens. Yet, even time tested valuable programs can sometimes be made more effective by changing the way they are performed.

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

- ✓ The ADRC has expanded its restaurant model for providing meals in the community. This is a departure from the previous model used to provide meals and is much more successful.

Budget Policy 10

Last year's budget should not be the only benchmark used to evaluate current requests. Multiple-year trends should be considered too.

- ✓ The outputs and outcomes by department in the budget book are being expanded to show multiple years.

Budget Policy 11

Decisions should be evidence-based as much as possible. Sauk County government uses a substantial amount of data for operational purposes that could also be better used for decision making.

- ✓ Dollars have been budgeted for the Justice, Diversion, & Support to hire a consultant to help with more meaningful data collection.
- ✓ Strategic planning and comprehensive planning processes are being used to determine direction and future programming.

Budget Policy 12

Although county government services aren't expected to make profits as measured by businesses, it is still important to measure the cost of each service to make the service as effective and cost effective as possible.

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

Environmental Analysis

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

Location

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



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

	Sauk County	Wisconsin
Land area in square miles	831	54,158
Persons per square mile, 2019	76.2	108.1

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 period. Principal activities included wheat farming and the raising of hops. The 1860's and 1870's saw another economic boom stimulated by the expansion of railroads through the County. Villages and cities were chartered, and the number of farms in the county peaked at 3,886. By the turn of the century, the county population had exceeded 33,000 and the production of dairy products and row crops became more predominant in agriculture.

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

Demography

The 2020 estimated Sauk County's population is 63,343 people. Since 2010, the population has increased by 2.2%. This rate of growth is less than that of the state as a whole, ranking Sauk County as 23rd among the 72 counties. The median age of County residents is 41.3 years (also higher than the state's median age).

The population is not diverse, and the largest minority groups are American Indian (1.3%) and Hispanic/Latino (4.8%). The 25,678 family households in the County with an average family size of 2.43 persons are comparable to that of the state as a whole.

As a premier tourist area, the transient population of Sauk County is large. The Wisconsin Dells / Lake Delton area alone accounts for an additional 50,000 visitors daily. Devil's Lake State Park in Baraboo is the most visited state park in Wisconsin with over 3 million visitors per year. This coupled with importing workers to staff the tourism related industries significantly increases overall population figures.

There are 30,591 housing units in the County. Seasonal or recreational housing units comprise 8.29% of the available housing. The owners occupy sixty-nine percent of the occupied dwellings, 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 (11.33%) fall below the federal poverty standards.



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

	<u>Sauk County</u>	<u>Wisconsin</u>
Population Profile ⁽¹⁾		
Population, percent change from 2019	0.10%	0.19%
Population, 2020 estimate	63,343	5,854,594
White persons, 2018 ⁽³⁾	90.8%	81.1%
Hispanic or Latino	5.2%	6.9%
American Indian	1.5%	1.2%
Black or African American	1.2%	6.7%
Asian	0.7%	3.0%
Other	0.6%	1.1%
Less than 18 years old, 2017 ⁽³⁾	22.8%	22.0%
18 – 64 years old	58.7%	61.0%
Persons 65 and older	18.5%	17.0%
Highest Educational Attainment - 2017 ⁽³⁾		
Bachelor's degree or higher	23.4%	29.0%
High school graduates (includes bachelors or higher)	91.0%	91.7%
Less than high school	9.1%	8.3%
Geographic Profile ⁽¹⁾		
Land area in square miles	831	54,158
Persons per square mile, 2020	76.2	108.1
Housing		
Housing units, 2020 ⁽¹⁾	31,219	2,771,488
Home ownership rate, 2017 ⁽³⁾	68.7%	67.0%
Households, 2017 ⁽³⁾	25,678	2,328,754
Projected persons per Household, 2017 ⁽³⁾	2.43	2.41
Median sales price, Dec 2020 ⁽⁴⁾	\$225,000	\$249,000
Average sales price, Dec 2020 ⁽⁴⁾	\$246,470	\$280,665
Earnings		
Median household income, 2017 ⁽³⁾	\$54,447	\$56,759
Per capita total personal income, 2019 ⁽⁸⁾	\$51,115	\$53,227
Persons below poverty level, 2017 ⁽³⁾	9.9%	12.34%
Unemployment Rate - Not seasonally adjusted ⁽⁵⁾		
December, 2020	5.6%	5.5%

	<u>Sauk County</u>	<u>Wisconsin</u>
Occupational Profile, 2020 ⁽²⁾		
Manufacturing	15.8%	16.8%
Trade, transportation, utilities	24.2%	23.4%
Professional, financial, information	18.7%	23.0%
Education, health	16.5%	22.5%
Leisure, hospitality	21.9%	10.2%
All other	2.9%	4.1%
Largest Employers ⁽⁶⁾		
Kalahari Development LLC	1,300	
Cardinal Company	1,200	
Mt Olympus	1,100	
Ho Chunk Nation	1,099	
Lands' End Inc.	600	
Wilderness Lodge	926	
Sauk County	694	
Baraboo School District	676	
American Axle & Manufacturing Inc	670	
Noah's Ark Family Park	651	
Reedsburg Area Medical Center	650	
Sauk County Equalized Land Values – 2020 ⁽⁷⁾		
	\$ Value	% of Value
Residential	5,121,929,600	63.8%
Agricultural	57,259,700	0.7%
Manufacturing / Commercial	2,150,555,000	26.7%
Forest / Undeveloped / Other	711,464,800	8.8%

(1) - Source: Wisconsin Department of Admin, https://doa.wi.gov/Pages/LocalGovtsGrants/Population_Estimates

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

(3) - Source: United States Census Bureau

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

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

(6) - Source: ReferenceUSA and Primary Research by Sauk County.

(7) - Source: Wis. Dept. of Revenue, <https://www.revenue.wi.gov/Pages/SLF/EqualizedValue.aspx>

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

Economy

Although heavily influenced by the tourism (leisure and hospitality) industry, Sauk County has maintained a robust and diversified economy. Estimates from the Wisconsin Department of Workforce Development for 2019 indicate that the leisure and hospitality sector accounts for approximately 21.9% of the total employment in the County (11.5% of local wages), closely followed by trade, transportation, and utilities at 19.1%, education and health services at 16.5%, and manufacturing at 15.8%.

When looked at in terms of percent of average wages, professional, financial and information pulls ahead of other sectors at 23.9%. 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.

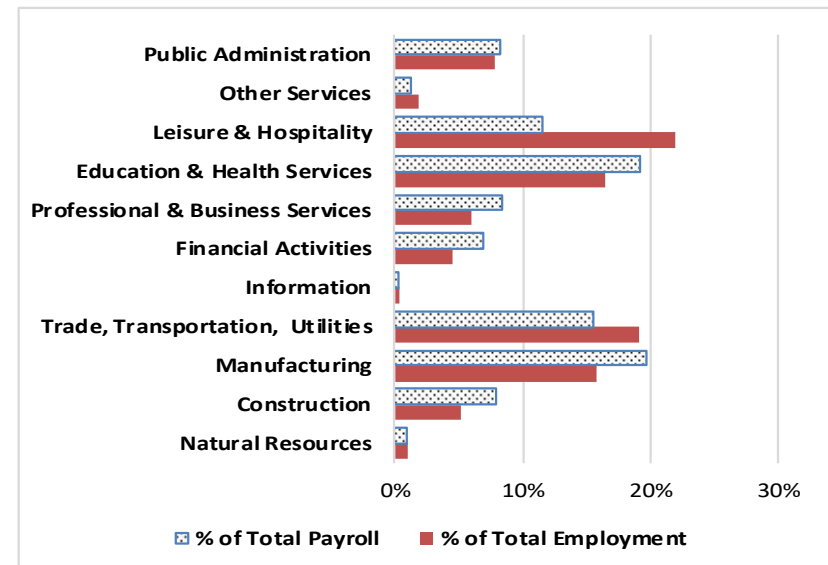
Unemployment rates for December of 2020 are at 5.6% in Sauk County, compared to 5.5% for the State of Wisconsin. Sauk County typically has lower rates of unemployment than both the state and nation, and is quicker to recover after recessions. At the end of 2020, Sauk County’s reliance on the tourism industry generates slightly higher unemployment rates than the state as a whole with COVID-19 closures and scaled back operations.

Per capita income for the County in 2018 was \$45,847. 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 \$54,447.

2019 Employment and Wage Distribution by Industry in Sauk County

	<u>Average Annual Employment</u>	<u>Total Payroll</u>
Natural Resources	397	14,755,343
Construction	1,933	119,258,696
Manufacturing	5,864	296,661,226
Trade, Transportation, Utilities	7,096	234,606,274
Information	120	4,074,283
Financial Activities	1,664	103,838,766
Professional & Business Services	2,254	126,610,624
Education & Health Services	6,111	288,490,469
Leisure & Hospitality	8,122	173,288,186
Other Services	679	19,111,628
Public Administration	2,907	124,493,992
All Industries	37,147	1,505,189,487

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



Governmental Structure

Sauk County is one of 72 units of county government in the State of Wisconsin and is a municipal corporation existing pursuant to the authority of Chapter 59 of the Wisconsin Statutes. The County is governed by a 31 member County Board whose total membership is elected every two years. There are 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 policy making through information gathering and analysis, constituent contacts, public hearings, public debate and voting on policy issues.

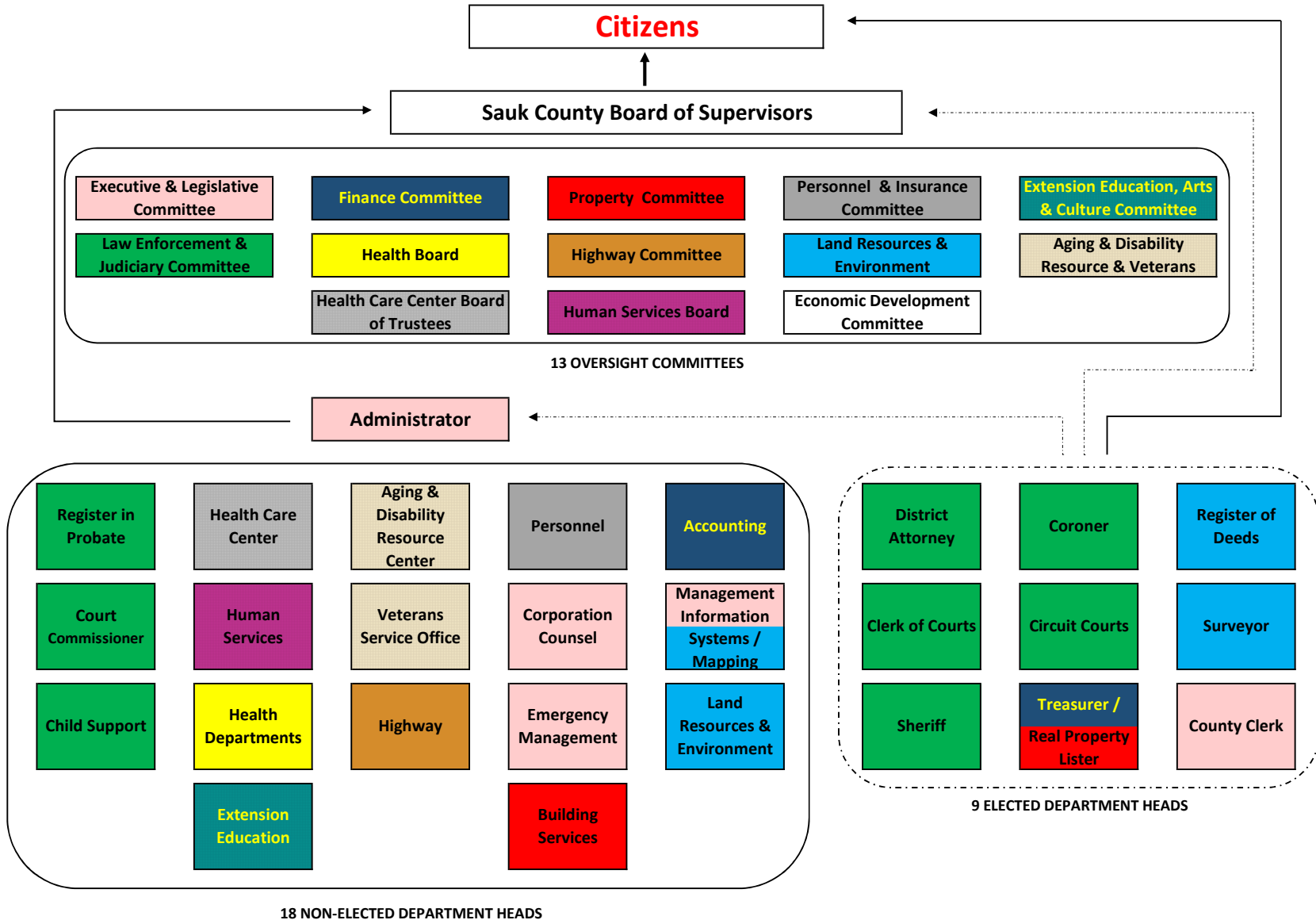
The membership of the County Board elects a Chairperson, whose duties include representing the County Board, presiding over and conducting the County Board sessions, and naming committee membership.

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

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

Sauk County Organizational Structure

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



Factors Affecting Budget Implementation

The 2021 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.

Sauk County Compliance? ✓Yes

Property Tax Dollar Levy Limit - Wisconsin counties are subject to dollar levy limits under Wis. Stats. § 66.0602. Counties may not increase their levy by a percentage equal to the greater of 1) 2020 net new construction divided by 2020 equalized value (1.334

percent for Sauk County) or 2) zero percent. This limit may be adjusted by transfers or consolidations of services between the county and other units of government, specific debt service changes, or referendum. The penalties for exceeding this limit are reductions in state shared revenues and transportation aids.

Sauk County Compliance? ✓Yes

Balanced Budget - A balanced budget shall be adopted and maintained throughout the entirety of the budget year. A balanced budget is defined as a financial plan in which operating (ongoing) expenditures or expenses do not exceed operating (ongoing) revenues over the long term. This means that fund balance may temporarily fund operating expenditures or expenses *only if* there is the *certainty* that subsequently received revenues will replenish the fund balance. It is extremely rare that fund balances will fund operations. (Financial Policy 2-96, Annual Budget Process, last updated April, 2019)

Sauk County Compliance? ✓Yes

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

Sauk County Compliance? ✓Yes

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

Sauk County Compliance? ✓Yes

Use of / Addition to Fund Balance. A fund balance policy governs the use of fund balance and protects the interests of the County. This policy prevents the arbitrary application of unassigned funds to offset the tax levies of various funds. The policy further specifies that twenty-five percent of the total expenditures budgeted in the General, special revenue, and fiduciary funds shall be considered separate from General Fund balance. A similar consideration of retained earnings shall be made in each proprietary fund. This allows for the maintenance of the highest possible bond rating while providing for sufficient cash flows for County operations under normal conditions and most unusual conditions without reliance on short-term borrowing. (Financial Policy 5-94, Fund Balance / Retained Earnings and Contingent Funds Policy, last updated June, 2020)

Sauk County Compliance? ✓Yes

All unspent appropriations shall lapse to fund balance at the end of each budget year. To avoid taxing citizens more than once for the same purpose, re-appropriation of lapsed funds may be allowed by specific County Board action if a) the funds support a project that spans more than one year, b) the funds arise from a source that designates their use to a specific purpose, and c) the funds support

a project that was not completed in the year budgeted but the original purpose still needs to be accomplished in the next year. (Financial Policy 3-96, Carryforward Funds, last updated June, 2010)

Sauk County Compliance? ✓Yes

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

Sauk County Compliance? ✓Yes

Debt and Capital Acquisitions Policies:

Debt Requirements - Sauk County shall comply with all statutory debt requirements, currently Chapter 67 of the Wisconsin Statutes. Wis. Stat. § 67.03(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 2.16 percent of this maximum. Further, the County shall issue debt only to the extent that the project funded by this debt fulfills a public purpose. Debt shall not be issued to fund ongoing, operational expenses. Debt shall only be issued to the extent that the County is able to fund principal and interest repayments within County levy limitations. The duration of debt

should not exceed the life of the asset for which the debt was issued. Bond proceeds shall be invested in County-approved designated depositories, and shall strive to earn the maximum interest possible on these invested funds. Notwithstanding, all Internal Revenue Service arbitrage rules shall be followed.

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

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

Sauk County Compliance? ✓Yes

Capital outlay - Capital outlay shall be defined as expenditure of \$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, last updated August, 2017)

Sauk County Compliance? ✓Yes

Capital improvements - A capital improvement is defined as expenditure of \$25,000 or greater for an item having a useful life of not less than seven years. A capital improvement plan (CIP) is developed and updated every year with anticipated capital improvement projects over the successive ten years. A Committee consisting of County Board members reviews all projects, as developed by department managers and their oversight committees. Projects are prioritized based on need, initial cost, future annual costs, economic impacts, social impacts and relationship to County-wide goals. This CIP is then incorporated into the County's budget. (Financial Policy 1-96, Capitalized / Fixed Asset Accounting, last updated March, 2011; Financial Policy 4-96, Capital Improvements, last updated May, 2019)

Sauk County Compliance? ✓Yes

Overall Financial Management Policies:

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

Sauk County Compliance? ✓Yes

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

Sauk County Compliance? ✓Yes

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

Sauk County Compliance? ✓Yes

Fiscal Notes - All Sauk County resolutions and ordinances will have a fiscal note attached that shall contain a) the amount of receipt or disbursement, even if County funds are not being utilized, b) from (to) whom the funds are being received (paid), c) the titles of

general ledger accounts being used, d) a description of timing of receipts or payments, and e) an indication of whether or not funds are included in the budget. (Financial Policy 14-95, Fiscal Notes, last updated September, 1995)

Sauk County Compliance? ✓Yes

Cash Handling - Sauk County departments shall use responsible cash handling procedures that keep County funds secure. Cash received by County departments shall be deposited with the Treasurer not less than weekly, preferably daily; remote offices shall be subject to the same rule with deposits going to an authorized bank instead of the Treasurer. Cash shall be kept in a secure place, pre-numbered receipts shall be used, and a journal of receipts kept. Change funds should be reconciled daily to the receipts journal. Change funds should not be commingled with petty cash funds. Petty cash funds shall be kept in a secure place and reconciled at least monthly. Each bank account's custodian shall safeguard all checks or other information containing account data, record all transactions, and perform a monthly reconciliation. Whenever possible, the duties of cash handling and reconciliation should be segregated and performed by separate staff. (Financial Policy 2-94, Petty Cash, last updated January, 1997; 5-95, Miscellaneous Bank Accounts, last updated January, 1997; and 3-97, Cash Handling, last updated December, 2009)

Sauk County Compliance? ✓Yes

Purchasing - Sauk County shall have a standard manner by which to purchase items for county use. Purchases and contracts for less than \$10,000 require at least three documented price quotes (informal, written or verbal, responses by vendors). Purchases and contracts over \$10,000 require bids/proposals (formal, written documentation from vendors in response to a County's request for specific information), and approval by the County Board.

Purchases and contracts over \$25,000 have the same requirements as those over \$10,000, and additionally must be included in the capital improvement plan. Full life cycle cost comparisons, including maintenance, insurance and present value calculations

are required. (Financial Policy 4-94, Purchasing Policy, last updated May, 2010)

Sauk County Compliance? ✓Yes

Additional Non-Fiscal Policies, Plans and Ordinances

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

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2021 and Beyond
County Strategic Plan	Develops biennial strategic goals. This is updated in generally April of each odd-numbered year, midway through the two-year term of office for County Board members.	Operationalized through goals and objectives in the existing budget. The review of strategic issues that are incorporated into the current 2021 budget are detailed in the Transmittal message, <i>2021 Budget Highlights</i> section. April of 2019 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 2021 budget responds to these issues through funding for energy efficiency projects, the Great Sauk State Trail, planning processing, placemaking, building security, criminal justice coordination, veterans' mental health, and airports.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2021 and Beyond
Personnel Ordinance (Chapter 13, Sauk County Code of Ordinances)	Sauk County has codified its personnel policies into ordinance form with an accompanying Employee Policies & Procedures handbook. These establish the policies and procedures used in the administration of the human resources functions for non-represented employees and for represented employees when collective bargaining agreements are silent.	The budget wage and benefit projections are based on the requirements and guidance in the Personnel Ordinance and Policies & Procedures handbook.
Capital Improvement Plan	Forecast major expenditures in excess of \$25,000. This is updated annually.	The Capital Improvement Projects Plan anticipates various ongoing activities required to maintain a healthy infrastructure. Road and building maintenance being the priorities.
Succession Planning / Continuity Planning	Forecasting future need in skill sets and capabilities for essential county operations. Development of strategy to address increased competition for workforce talent.	Creates an operational plan for continuity of operations as transition and change occur. Succession planning offers opportunities for talent development. Includes details on areas where restructuring can occur as warranted, by keying on essential tasks within programmatic areas. This is tied to five-year plans that anticipate revenues and expenditures 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.	Ongoing projects include remonumentation of section corners for which approved GPS Coordinates have not been collected, further improvements to the online Geographical Information System (GIS), and the addition of web-based applications to automate various land information and management functions.
Land and Water Conservation Plan	The functions of this plan are to identify the County's priorities in the preservation of its soil and water resources, to identify appropriate remedial measures, and to allocate necessary resources.	Cross-plan coordination will ensure that the conservation plan is consistent with the Comprehensive Outdoor Recreation Plan and the Comprehensive County plan. It is anticipated this will allow for maximization of resources.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2021 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 Community Health Assessment	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.	2021 projections include (County Trunk Highway CTH): 2021 CTH A - CTH T to USH 12 (6 miles) 2022 CTH G - STH 58 to Juneau County Line (13 miles) 2023 CTH DL - CTH G (8 miles) 2024 CTH O - CTH DD – CTH PF (12 miles) 2025 CTH JJ - CTH Z - CTH H (7 miles)
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 plan was created for 2019-2021. Objectives of the plan include supporting those with dementia, food insecurity, improving health aging, advocate, and support caregivers.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2021 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. It is updated every five years.	The adopted plan makes many recommendations that need to be implemented over time, including purchasing land. The current plan is for the period 2020-2024.
Comprehensive Plan	Informs goals and objectives regarding stakeholder views on and about county government and partnership opportunities. By Wisconsin Statute, it should be updated every 10 years.	The comprehensive plan 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. The 2021 budget includes \$105,000 for update of the plan.
Great Sauk State Trail Cooperative Plan	This plan establishes and articulates a consistent vision for how the Great Sauk State Trail will be used and what message the trail conveys relative to the area's history, geology, and ecology.	2019 was the first full year that Tier 1 and 2 of the trail is open to the public. Planning and building of the trail will continue for 2021.
Baraboo River Corridor Plan	This plan is a partnership between the Village of North Freedom, Village of West Baraboo, City of Baraboo, and Sauk County. This plan will lay the groundwork for future planning efforts and improvements to the Baraboo River Corridor.	Some improvements to the Baraboo River have been made and exploration of funding implementation continues.

BUDGET SUMMARY

2021 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

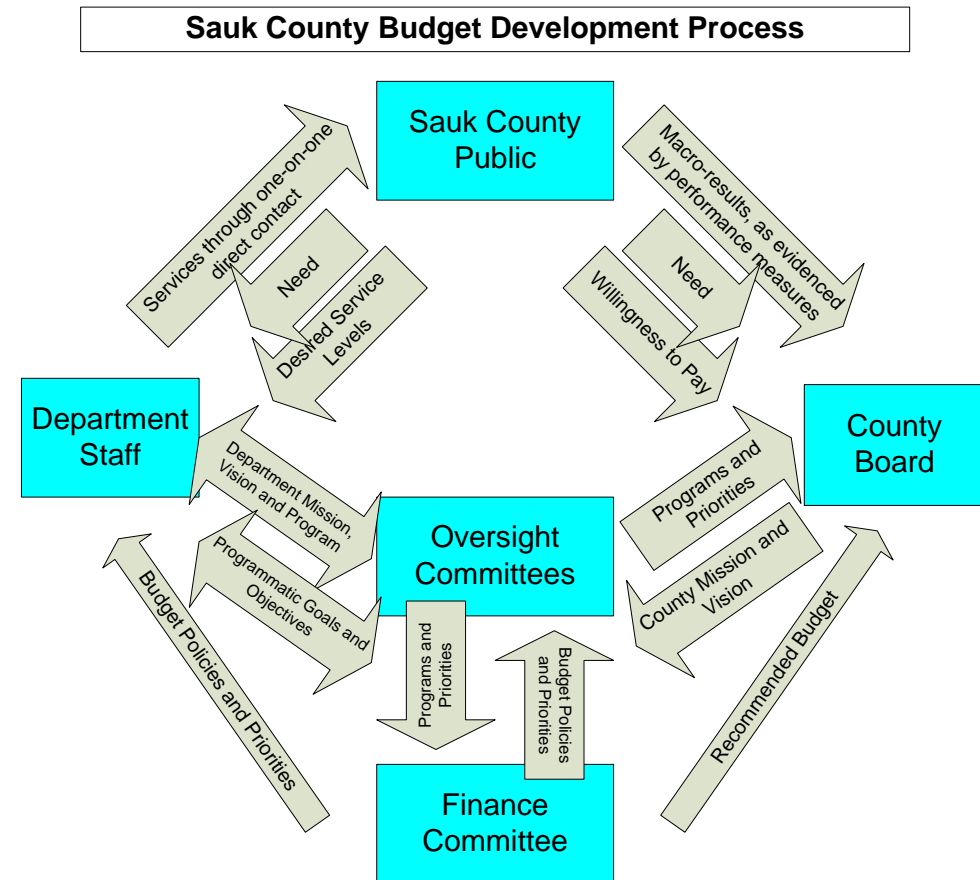
Public (P): The electorate in need of services.

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 yearlong endeavor. Although the budget is in effect for only one year, it is built on prior history and sets the stage for multiple upcoming years. The process starts with a review of previous year

outcomes and performance measures through the annual report. Then, current knowledge is applied to develop the budget year's plans and amounts. Whenever uncertainties are encountered, the guidance is to forecast using the most logical and likely outcome while remaining conservative. No decisions are made without consideration of sustainability into the future.

Summary Budget Development Calendar	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Annual report of prior year results compiled		DH										
Finance Committee review of budget policies & priorities, timeline			Fin									
County Board Mid-Term Assessment to develop and prioritize strategic issues for upcoming two years (held in odd-numbered years)				CB								
Oversight committee and departmental program review; development of mission, vision, goals, objectives, performance measures, projections				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 interweaves decisions and discussions 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 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.

Budgetary Level of Control

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

2021 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.

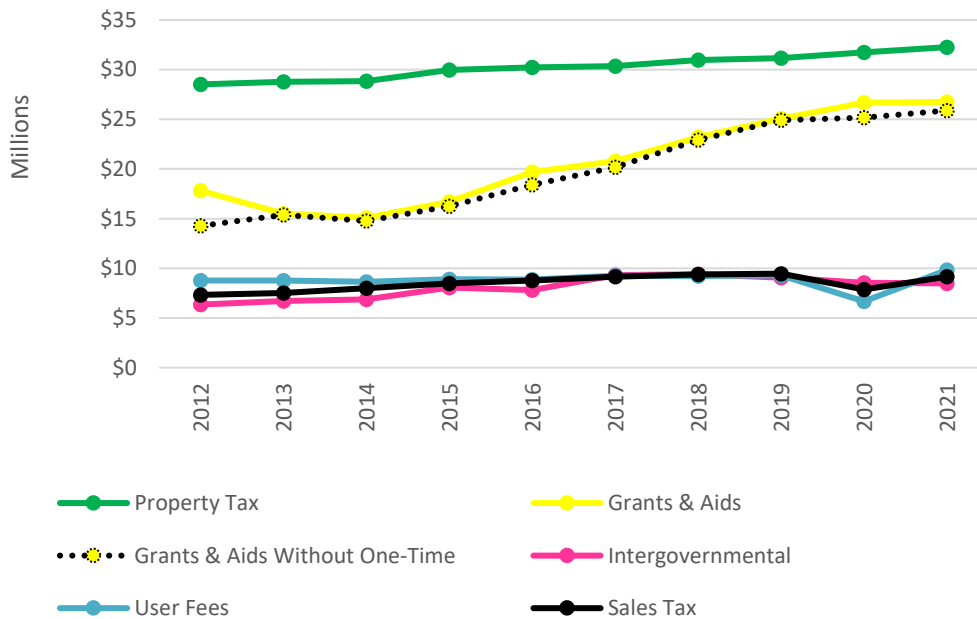
2021 Adopted Budget by Fund Type

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals</u>
Revenues						
Property Taxes	\$ 17,744,934	\$ 8,666,037		\$ 5,849,366	\$ -	\$ 32,260,337
Other Taxes	668,195	-		-	-	668,195
Sales Tax	9,157,074	-		-	-	9,157,074
Grants & Aids	5,130,477	18,550,984		3,075,943	-	26,757,404
Licenses & Permits	874,120	24,000		-	-	898,120
Fines, Forfeitures & Penalties	315,100	175,000		-	-	490,100
User Fees	1,663,617	792,196		7,364,238	-	9,820,051
Intergovernmental Charges	3,468,811	-		4,458,670	539,997	8,467,478
Donations	2,000	96,700		2,500	-	101,200
Interest	288,761	115,080	8,000	265,000	5,500	682,341
Rent	619,500	-		-	-	619,500
Miscellaneous	259,054	23,100		1,150	-	283,304
Transfers from Other Funds	355,000	-	1,467,399	1,062,548	-	2,884,947
Use of Fund Balance	8,635,844	232,526	386,601	4,175,200	-	13,430,171
Total Revenues	49,182,487	28,675,623	1,862,000	26,254,615	545,497	106,520,222
Expenses / Expenditures						
Wages & Salaries	19,523,873	9,060,135		9,546,465	-	38,130,473
Labor Benefits	7,634,241	3,355,271		3,918,983	-	14,908,495
Supplies & Services	12,504,801	15,262,023		8,392,019	488,427	36,647,270
Debt Service - Principal	-	-	1,825,000	890,000	-	2,715,000
Debt Service - Interest & Charges	-	-	37,000	172,548	-	209,548
Capital Outlay	7,089,625	806,000		3,069,600	-	10,965,225
Transfers to Other Funds	2,429,947	190,000		265,000	-	2,884,947
Addition to Fund Balance	-	2,194	-	-	57,070	59,264
Total Expenditures	49,182,487	28,675,623	1,862,000	26,254,615	545,497	106,520,222
Net Change in Fund Balances	(8,635,844)	(230,332)	(386,601)	(4,175,200)	57,070	(13,370,907)
Estimated January 1 Fund Balances	41,222,239	8,704,129	386,601	19,986,494	931,463	71,230,926
Estimated December 31 Fund Balances	\$ 32,586,395	\$ 8,473,797	\$ -	\$ 15,811,294	\$ 988,533	\$ 57,860,019

Revenues

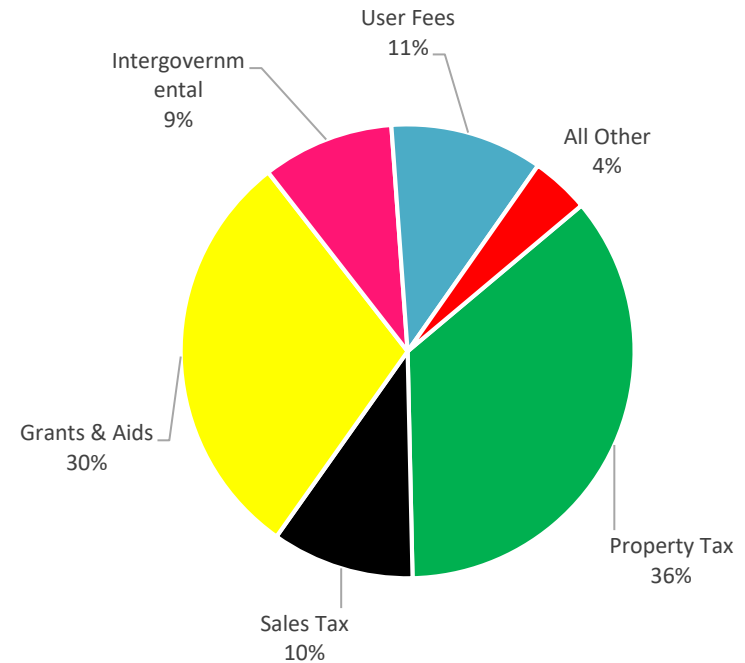
Revenue streams outside the property tax levy and fund balances are pursued to the greatest extent possible. The acceptance of outside funding that obligates the County to additional expense, either cash or efforts, is scrutinized. The County seeks to diversify its revenues so as not to limit the dependence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

**Revenue Trends by Category
2012- 2021**



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 relationship between grants and aids, particularly when excluding one-time grants and aids, and property tax levels. 2020 is marked by depressed collections related to COVID-19 slowdowns.

**Relative Size of Major Revenues
2021 Budget**

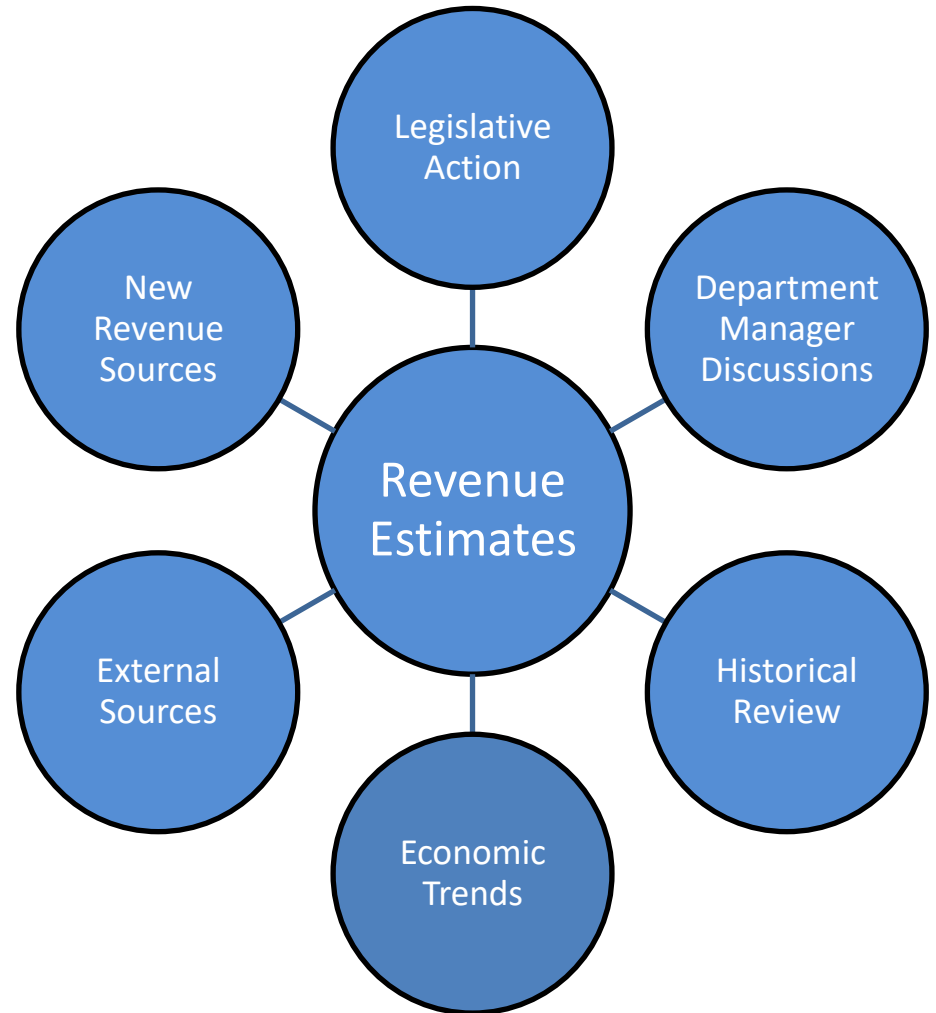


All Other includes: Miscellaneous Revenues, Licenses and Permits, Fines and Forfeitures, Interest, Rent, Other Taxes and Donations. Categories not included are: Transfers, Bond Note Proceeds, Proceeds from Capital Leases, and Use of Fund Balance. These revenues are not included because they are erratic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

Estimated Revenue Assumptions

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

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

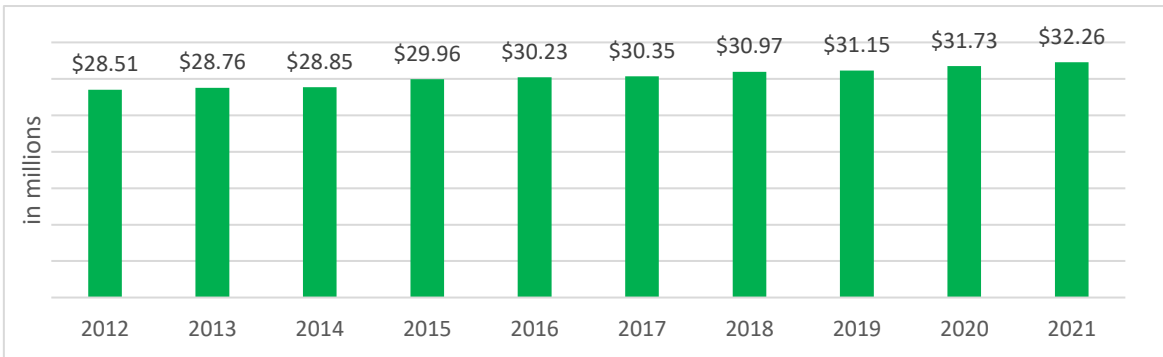
Although Sauk County is very stable, macroeconomic trends such as inflation, unemployment, and the real estate market do affect the County’s financial condition. Other independent variables such as weather and the business community’s workforce also affect collections. Special attention is focused on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

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

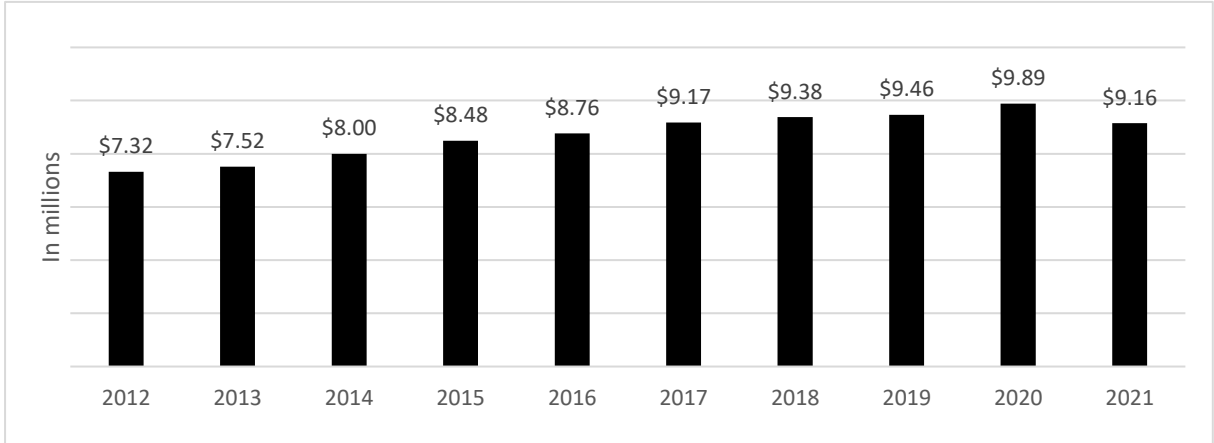
Magnitude of Revenues by Fund (in millions)

\$	\$0 to \$2.5
\$\$	\$2.5 to \$5.0
\$\$\$	\$5.0 to \$7.5
\$\$\$\$	\$7.5 to \$10.0
\$\$\$\$\$	\$10.0 to \$12.5
\$\$\$\$\$\$	\$12.5 to \$15.0
\$\$\$\$\$\$\$	\$15.0 to \$17.5
\$\$\$\$\$\$\$\$	\$17.5 to \$20.0

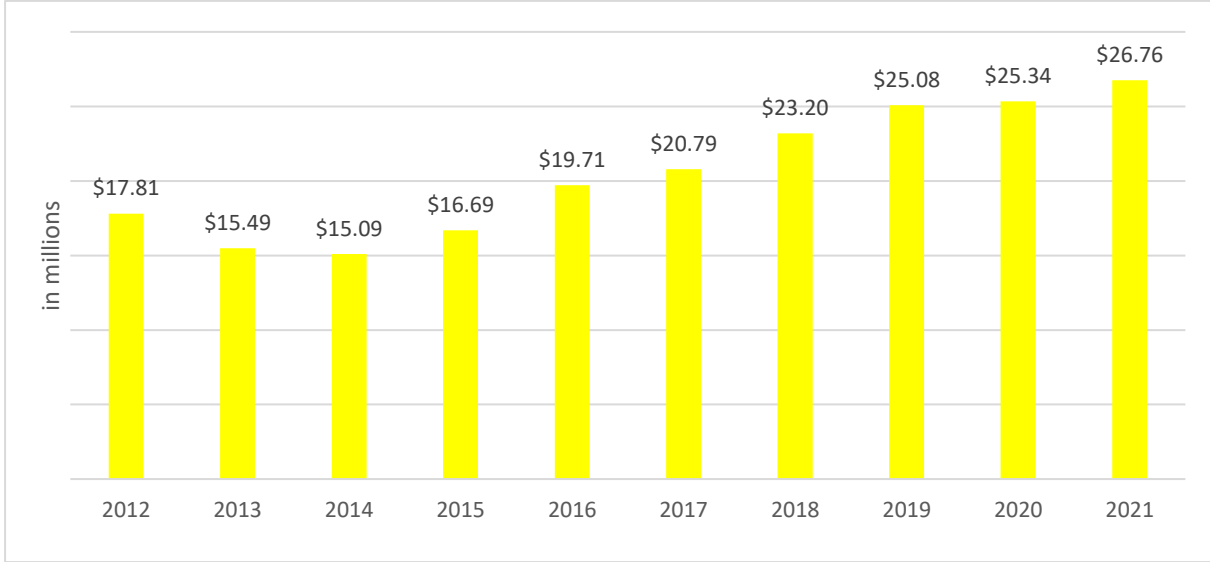
Property Tax Levy

Description	A levy on real and certain personal property owners within Sauk County based on equalized valuation. The property tax dollars include general purpose levy dollars, as well as special purpose levies such as bridge and library aids that may not be levied equally over all municipalities. Exemptions from the levy may apply to eligible governmental and not-for-profit entities. The property tax levy is the revenue source most under the control of the Board of Supervisors. In its simplest form, the amount of the levy is determined by estimating the amount of anticipated cost of providing services and subtracting the anticipated revenues from other sources.																																																						
Authorizations	Wis. Stats. §65.90 – Municipal budgets. Wis. Stats. §66.0602 – Local levy limits. Wis. Stats. §74.47(1) – Interest on delinquent taxes of 1.0 percent per month. Sauk County Code of Ordinances §30.05 – Penalty on delinquent taxes of 0.5 percent per month.																																																						
Source	Real and certain personal property owners in Sauk County.																																																						
Use	Generally expendable at the County’s discretion. Special purpose levies for bridge aid, libraries, and veterans’ service may only be used for those specific purposes.																																																						
Payment	Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the County, taxes are collected for and remitted to the State and municipal governments, as well as the local school districts and technical colleges. The first half installment is due by January 31 and is paid to the municipal (town, village or city) treasurers. These treasurers retain their municipalities’ share and remit the remainder to the county for further distribution. All property taxes after January 31 are paid to the County, with the second and final installment due July 31. Tax collections become the responsibility of the County, and all other taxing jurisdictions receive the full amount of their taxation. The County may charge interest and penalty totaling 1.5% per month. After three years delinquency, the County may acquire ownership of properties.																																																						
Expiration	None. Wis. Stats. §59.605, the tax levy rate limit, was eliminated with 2013 Act 20, the 2013-2015 State budget.																																																						
History	<table><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td></td><td></td><td></td><td><u>Over/(Under)</u></td></tr><tr><td>(2020 and 2021 are budgeted numbers)</td><td><u>Year</u></td><td><u>Amount</u></td><td><u>Levy Limit</u></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>30,350,425</td><td>(43,526)</td></tr><tr><td></td><td>2018</td><td>30,969,018</td><td>(0)</td></tr><tr><td></td><td>2019</td><td>31,147,693</td><td>(0)</td></tr><tr><td></td><td>2020</td><td>31,730,876</td><td>(9,278)</td></tr><tr><td></td><td>2021</td><td>32,260,337</td><td>(0)</td></tr></table> 				<u>Amount</u>	<u>Amount</u>	<u>Amount</u>				<u>Over/(Under)</u>	(2020 and 2021 are budgeted numbers)	<u>Year</u>	<u>Amount</u>	<u>Levy Limit</u>		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	30,350,425	(43,526)		2018	30,969,018	(0)		2019	31,147,693	(0)		2020	31,730,876	(9,278)		2021	32,260,337	(0)
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Assumptions & Future Expectations	2005 was the first year that property taxes exceeded grants and aids as a revenue source, a trend that has continued each year since then. Levy limits imposed at the State level are expected to continue indefinitely.																																																						

Sales Tax

Description	County option sales tax of 0.5% “piggy-backed” on the Wisconsin sales tax of 5.0%. Enacted by Sauk County April 1, 1992.																						
Authorizations	Wis. Stats. Chapter 77, Subchapter V. Sauk County Code of Ordinances §43.04.																						
Source	Purchases (as defined by the State of Wisconsin) within Sauk County. Exemptions from the tax may apply to eligible governmental and not-for-profit entities.																						
Use	For the purpose of reducing the property tax levy by 1) paying the debt service on any bond or note issuance, 2) paying for designated capital projects, and 3) any remainder revenues to further offset the levy.																						
Payment	The State of Wisconsin collects and administers the sales tax on the County’s behalf. After retaining an administration fee of 1.75%, the State forwards the County’s portion of sales tax collections monthly.																						
Expiration	None.																						
History (2020 and 2021 are budgeted numbers)	<table> <thead> <tr> <th><u>Year</u></th><th><u>Amount</u></th></tr> </thead> <tbody> <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>9,172,923</td></tr> <tr><td>2018</td><td>9,383,467</td></tr> <tr><td>2019</td><td>9,460,672</td></tr> <tr><td>2020</td><td>9,889,000</td></tr> <tr><td>2021</td><td>9,157,074</td></tr> </tbody> </table> 	<u>Year</u>	<u>Amount</u>	2012	7,323,695	2013	7,519,870	2014	8,000,256	2015	8,483,880	2016	8,764,687	2017	9,172,923	2018	9,383,467	2019	9,460,672	2020	9,889,000	2021	9,157,074
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Assumptions & Future Expectations	With its strong tourism base in the Wisconsin Dells and Lake Delton vacation area, Sauk County maintains large sales tax collections considering it is primarily rural. 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 based the 2021 estimate on the work of Forward Analytics, the research arm of the Wisconsin Counties Association. The 2021 estimate is decreased significantly from 2020 in response to suppressed tourism and spending due to the COVID-19 pandemic.																						

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 \$771,223 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.																						
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Assumptions & Future Expectations	<p>Each grant is examined based on its particular set of facts and assumptions in light of pending changes from the Federal and State levels. Emphasis is placed on reviewing the degree to 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. 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><u>Year</u></th><th><u>Amount</u></th></tr></thead><tbody><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>9,328,065</td></tr><tr><td>2018</td><td>9,399,637</td></tr><tr><td>2019</td><td>9,076,657</td></tr><tr><td>2020</td><td>8,716,372</td></tr><tr><td>2021</td><td>8,467,478</td></tr></tbody></table> <div><table><thead><tr><th>Year</th><th>Amount (in millions)</th></tr></thead><tbody><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>\$9.33</td></tr><tr><td>2018</td><td>\$9.40</td></tr><tr><td>2019</td><td>\$9.08</td></tr><tr><td>2020</td><td>\$8.72</td></tr><tr><td>2021</td><td>\$8.47</td></tr></tbody></table></div>			<u>Year</u>	<u>Amount</u>	2012	6,349,543	2013	6,720,854	2014	6,856,581	2015	8,050,983	2016	7,799,672	2017	9,328,065	2018	9,399,637	2019	9,076,657	2020	8,716,372	2021	8,467,478	Year	Amount (in millions)	2012	\$6.35	2013	\$6.72	2014	\$6.86	2015	\$8.05	2016	\$7.80	2017	\$9.33	2018	\$9.40	2019	\$9.08	2020	\$8.72	2021	\$8.47
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Assumptions & Future Expectations	Highway charges are based on scheduled highway projects and projected costs for materials. MIS charges are based on review of specific equipment or programming projects detailed by department, a decrease of \$418,500. 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. County jail rental revenues of \$942,348 are budgeted for 2021. 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>(2020 and 2021 are budgeted numbers)</div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><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>9,258,827</td></tr><tr><td>2018</td><td>9,232,464</td></tr><tr><td>2019</td><td>9,272,215</td></tr><tr><td>2020</td><td>9,831,548</td></tr><tr><td>2021</td><td>9,820,051</td></tr></tbody></table></div><div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><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>\$9.26</td></tr><tr><td>2018</td><td>\$9.23</td></tr><tr><td>2019</td><td>\$9.27</td></tr><tr><td>2020</td><td>\$9.83</td></tr><tr><td>2021</td><td>\$9.82</td></tr></tbody></table></div></div>			Year	Amount	2012	8,766,447	2013	8,767,573	2014	8,640,799	2015	8,903,793	2016	8,878,578	2017	9,258,827	2018	9,232,464	2019	9,272,215	2020	9,831,548	2021	9,820,051	Year	Amount	2012	\$8.77	2013	\$8.77	2014	\$8.64	2015	\$8.90	2016	\$8.88	2017	\$9.26	2018	\$9.23	2019	\$9.27	2020	\$9.83	2021	\$9.82
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Assumptions & Future Expectations	<p>Projections are based on expectations of patients served at the nursing home, as well as the type of services they receive and their payer source. Clerk of Courts fee projections are based on past trends, taking into account increased use of municipal courts, which decrease the County's fee collections. Register of Deeds filing fees are based on past trends as well, while considering economic conditions. Finally, Sheriff's Department fees for civil process are based on historical service use, while fees projected from charges for electronic monitoring remain relatively static given that the program has reached maximum capacity without adding more staff for monitoring</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: Land Resources & Environment land use and sanitary permits; and Environmental Health retail food inspections. Fines & Forfeitures: Clerk of Courts fines for traffic and other violations. Donations: ADRC home delivered and congregate meal programs and health department services. Interest: Interest earned on around \$55 million of invested funds. Also, interest repayment on revolving loan fund loans. Rent: Revenues from communication tower and fiber optic contracts. Miscellaneous: Principal repayment on 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.																																																																																																																
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Assumptions & Future Expectations	The economy plays a major role in many of the revenues of this category. Interest on steady amounts of invested cash was low for many years, but rebounded in 2017-2019. However, 2020 and 2021 are likely to experience drastic drops in earnings as interest rates are low. This has led to increased efforts to seek higher return on investments, while retaining tolerable risk levels. Conversely, other taxes are declining as collections of delinquent property taxes have remained strong. Although a minor part of the budget, donations have languished in response to COVID-19 economic struggles. Licenses and permits increased dramatically in 2017 when Sauk County became a full inspection agent of the State issuing retail food and other business-related licenses. Rent has increased through use of the County’s fiber optic network and communications towers to \$619,500.																																																																																																																

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

Donor Fund	Recipient Fund	Purpose	Amount
Health Care Center	General Fund	Recognition of interfund interest	\$65,000
Highway	General Fund	Recognition of interfund interest	\$200,000
Human Services	General Fund	Recognition of interfund interest	\$90,000
Jail Assessment	Debt Service	Transfer of assessments to be used for jail debt reduction	\$100,000
General Fund	Health Care Center	Transfer of sales tax for payment of existing debt service	\$1,062,548
General Fund	Debt Service	Transfer of sales tax for payment of existing debt service	\$1,367,399
Total			\$2,884,947

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

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

2021 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	7,172,200	0	0	430,000	900,000	133,644	8,635,844
Highway	2,791,600						2,791,600
Health Care Center	983,600				400,000		1,383,600
Debt Service						386,601	386,601
Aging & Disability Resource Center	61,000					34,000	95,000
Landfill Remediation						81,955	81,955
Land Records Modernization						51,051	51,051
Drug Seizures						4,520	4,520
Total	11,008,400	0	0	430,000	1,300,000	691,771	13,430,171

Revenues by Fund

Fund	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020	2021	2021 Change from 2020	
					Amended Budget	Budget	Amended Budget \$	%
<u>General Fund</u>								
General (Major Fund)	\$ 39,208,042	\$ 39,275,509	\$ 43,074,102	\$ 42,340,924	\$ 41,575,769	\$ 40,546,643	\$ (1,029,126)	-2.48%
<u>Special Revenue Funds</u>								
Aging & Disability Resource Center	\$ 1,864,541	\$ 2,102,567	\$ 2,352,737	\$ 2,643,793	\$ 2,478,455	\$ 2,547,202	\$ 68,747	2.77%
CDBG-Emergency Assistance Program	-	-	-	-	-	-	-	--
CDBG-Flood Relief Small Business	28,014	-	-	-	-	-	-	--
CDBG-Housing Rehabilitation	37,472	4,818	21,517	20,972	20,000	20,000	-	0.00%
CDBG-Economic Devel Revolving Loans	89,017	74,786	73,943	936,404	578,793	695,000	116,207	20.08%
Dog License	25,898	25,811	22,578	26,111	20,500	24,000	3,500	17.07%
Drug Seizures	7,336	21,562	1,279	9,905	100	6,580	6,480	6480.00%
Human Services (Major Fund)	18,768,832	20,510,696	22,667,945	24,156,382	23,539,810	24,566,810	1,027,000	4.36%
Jail Assessment	93,094	102,790	110,771	118,575	100,000	100,000	-	0.00%
Land Records Modernization	398,962	384,896	381,508	400,010	446,126	458,505	12,379	2.77%
Landfill Remediation	36,329	48,181	94,112	116,108	88,000	25,000	(63,000)	-71.59%
Subtotal Special Revenue Funds	\$ 21,349,495	\$ 23,276,107	\$ 25,726,390	\$ 28,428,260	\$ 27,271,784	\$ 28,443,097	\$ 1,171,313	4.29%
<u>Debt Service Fund</u>								
Debt Service (Major Fund)	\$ 9,066,070	\$ 1,533,538	\$ 1,552,273	\$ 1,586,930	\$ 1,486,089	\$ 1,475,399	\$ (10,690)	-0.72%
<u>Proprietary Funds</u>								
Health Care Center	\$ 10,718,949	\$ 11,076,547	\$ 11,218,960	\$ 11,108,572	\$ 10,711,909	\$ 10,638,621	\$ (73,288)	-0.68%
Highway	10,282,974	11,153,410	11,237,948	10,831,760	10,805,895	11,440,794	634,899	5.88%
Subtotal Enterprise Funds	\$ 21,001,923	\$ 22,229,957	\$ 22,456,908	\$ 21,940,332	\$ 21,517,804	\$ 22,079,415	\$ 561,611	2.61%
<u>Internal Service Funds</u>								
Insurance	\$ 42,486	\$ 49,087	\$ 34,589	\$ 75,639	\$ 57,711	\$ 123,070	\$ 65,359	113.25%
Workers Compensation	197,873	220,234	260,584	311,286	383,539	422,427	38,888	10.14%
Subtotal Internal Service Funds	\$ 240,359	\$ 269,321	\$ 295,173	\$ 386,925	\$ 441,250	\$ 545,497	\$ 104,247	23.63%
GRAND TOTAL	\$ 90,865,889	\$ 86,584,432	\$ 93,104,846	\$ 94,683,371	\$ 92,292,696	\$ 93,090,051	\$ 797,355	0.86%

Excludes budgeted use of fund balances and retained earnings.

Expenses by Fund

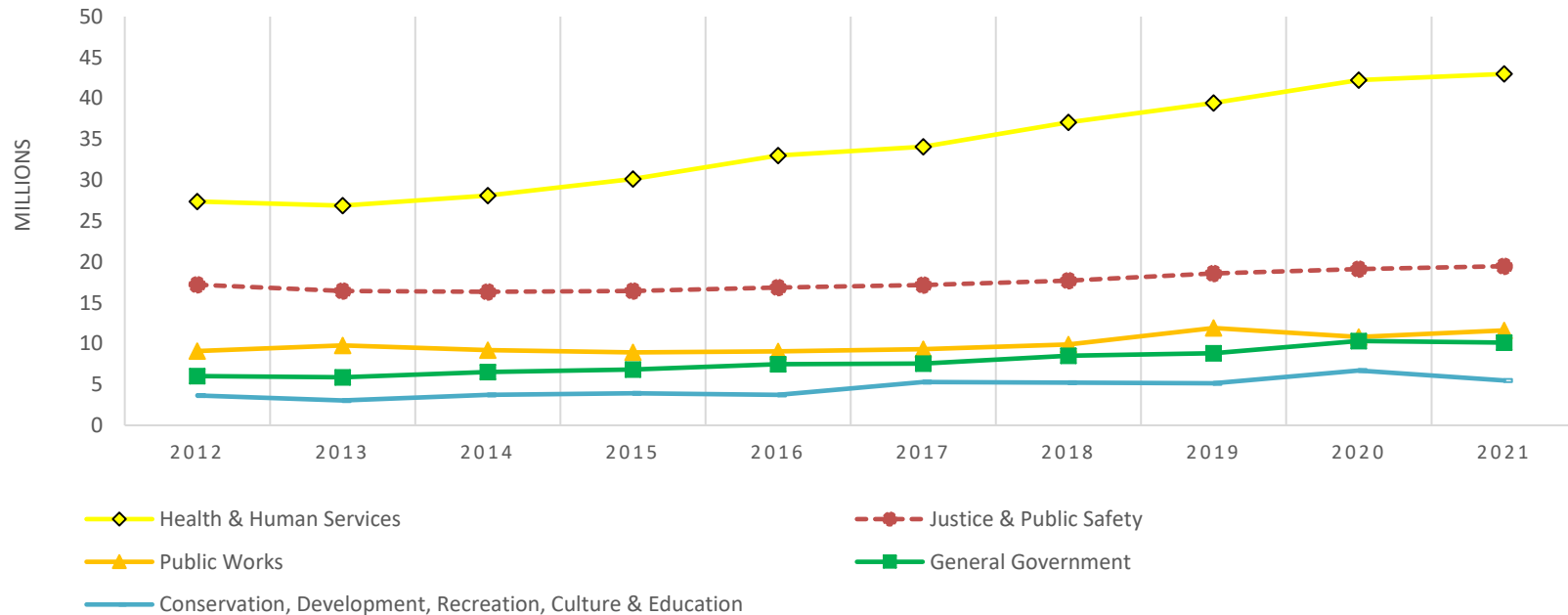
Fund							2021 Change from 2020	
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	Budget \$	%
<u>General Fund</u>								
General (Major Fund)	\$ 35,039,581	\$ 37,578,998	\$ 40,648,875	\$ 41,288,883	\$ 52,677,101	\$ 49,182,487	\$ (3,494,614)	-6.63%
<u>Special Revenue Funds</u>								
Aging & Disability Resource Center	\$ 1,790,290	\$ 1,999,337	\$ 2,186,472	\$ 2,391,201	\$ 2,506,455	\$ 2,642,202	\$ 135,747	5.42%
CDBG-Emergency Assistance Program	86,544	0	0	0	0	0	0	--
CDBG-Flood Relief Small Business	28,014	0	0	0	0	0	0	--
CDBG-Housing Rehabilitation	21,595	3,306	39,190	1,783	20,000	20,000	0	0.00%
CDBG-Revolving Loans	70,040	280,010	295,956	978,870	578,793	695,000	116,207	20.08%
Dog License	27,126	26,075	25,642	23,232	16,694	21,806	5,112	30.62%
Drug Seizures	7,411	12,146	28,142	4,698	11,100	11,100	0	0.00%
Human Services (Major Fund)	19,533,584	19,012,915	23,524,064	24,142,378	23,850,064	24,566,810	716,746	3.01%
Jail Assessment	93,094	97,000	100,000	135,136	100,000	100,000	0	0.00%
Land Records Modernization	400,820	380,373	464,514	456,518	720,471	509,556	(210,915)	-29.27%
Landfill Remediation	79,331	72,762	74,598	93,866	106,654	106,955	301	0.28%
Subtotal Special Revenue Funds	\$ 22,137,849	\$ 21,883,924	\$ 26,738,578	\$ 28,227,682	\$ 27,910,231	\$ 28,673,429	\$ 763,198	2.73%
<u>Debt Service Fund</u>								
Debt Service (Major Fund)	\$ 8,612,707	\$ 1,078,248	\$ 1,862,275	\$ 1,862,875	\$ 1,862,775	\$ 1,862,000	\$ (775)	-0.04%
<u>Proprietary Funds</u>								
Health Care Center	\$ 10,695,928	\$ 10,699,565	\$ 10,610,408	\$ 9,889,987	\$ 12,633,447	\$ 12,022,221	\$ (611,226)	-4.84%
Highway	\$ 8,937,542	\$ 9,259,368	\$ 9,922,654	\$ 11,946,423	\$ 13,310,895	\$ 14,232,394	921,499	6.92%
Subtotal Proprietary Funds	\$ 19,633,470	\$ 19,958,933	\$ 20,533,062	\$ 21,836,410	\$ 25,944,342	\$ 26,254,615	\$ 310,273	1.20%
<u>Internal Service Funds</u>								
Insurance	\$ 52,182	\$ 52,921	\$ 56,216	\$ 81,147	\$ 50,000	\$ 66,000	\$ 16,000	32.00%
Workers Compensation	\$ 218,819	\$ 312,330	\$ 398,572	\$ 345,224	\$ 415,500	\$ 422,427	6,927	1.67%
Subtotal Internal Service Funds	\$ 271,001	\$ 365,251	\$ 454,788	\$ 426,371	\$ 465,500	\$ 488,427	\$ 22,927	4.93%
GRAND TOTAL	\$ 85,694,608	\$ 80,865,354	\$ 90,237,578	\$ 93,642,221	\$ 108,859,949	\$ 106,460,958	\$ (2,398,991)	-2.20%

Excludes budgeted addition to fund balances and retained earnings.

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 2012 to 2019 represent actual expenditures, and 2020 and 2021 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.

Expenditure Trends By Major Functional Category



Gross Expenditures by Functional Area

Health and human services continue to lead the expenditures made by the County. Increased programs such as Comprehensive Community Services, Nurse Family Partnership and substance abuse and mental health services grants have resulted in increased costs (and related revenues) in this area significantly. The work of the Continuum of Care Committee is hoped to generate recommendations that will mitigate costs and improve the menu of services to better serve residents including the aging baby-boomers.

Justice and public safety expenditures have moderate increases over the last ten years, averaging an increase of less than 1% per year over the last five years.

Public works expenditures had shown a decrease in recent years due to decreases in state and federal funding. However, 2012 and 2013 show increases due to additional funding for the State Highway maintenance program. A flood event in Sauk County also generated large expenditures in 2018 and 2019. The County remains committed to not deferring maintenance on its roads.

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 \$1,207,000 (2017), \$1,025,500 (2018), \$182,000 (2019), \$14,000 (2020), and \$656,000 (2021).

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, building security or carpet replacement. Emphasis is placed on analysis of future operating costs related to capital acquisitions.

Expenditures of Property Tax Levy by Functional Area

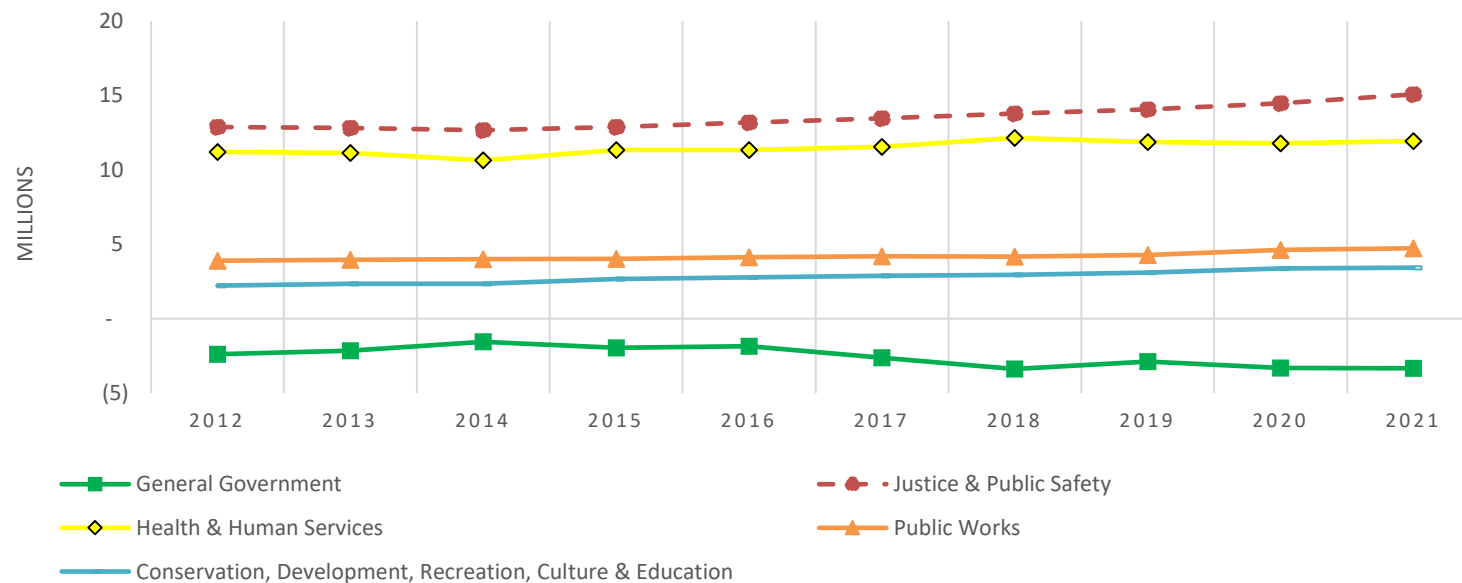
Expenditures by function should be considered concurrently with property tax levy by function. Although considerably more is spent on health and human services, increasingly more property tax levy is allocated to justice and public safety. Also note that the general government function contains significant revenues that are not directly related to other functions, such as the approximately \$9.16 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	2012	2021
Health & Human Services	40.91%	27.77%
Justice & Public Safety	74.74%	77.41%
Public Works	42.93%	40.68%
General Government	-39.75%	-32.94%
Conservation, Development, Recreation, Culture & Education	60.77%	62.46%

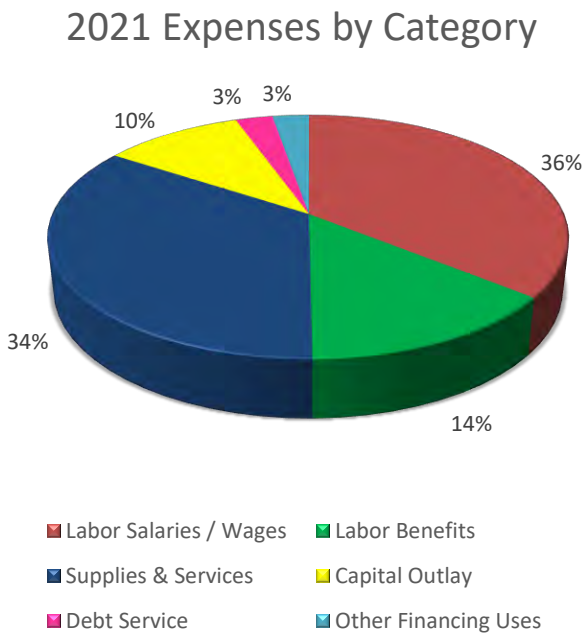
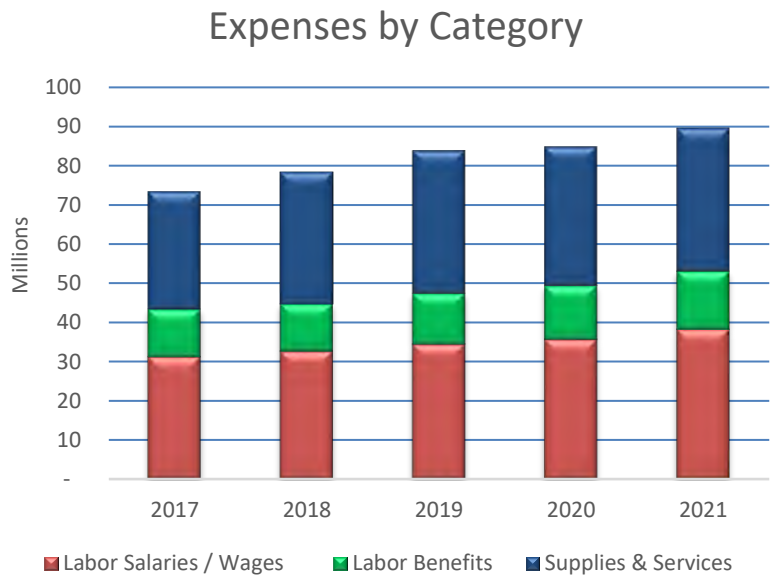
Property Tax Levy Trends By Function



Expenditures by Category

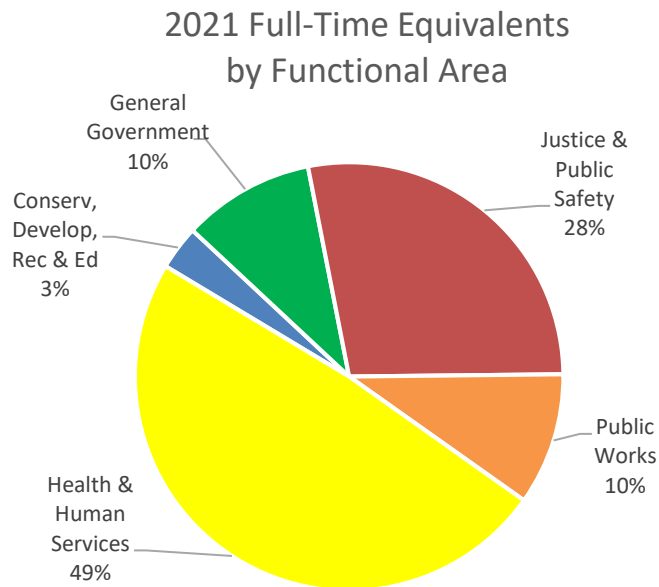
It is also prudent to review expenditures by categorical uses. The following bar graph on the left shows the change over time for costs associated with labor salaries / wages, labor benefits, and supplies and services. The corresponding pie chart highlights for 2021 how expenses are allocated.

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

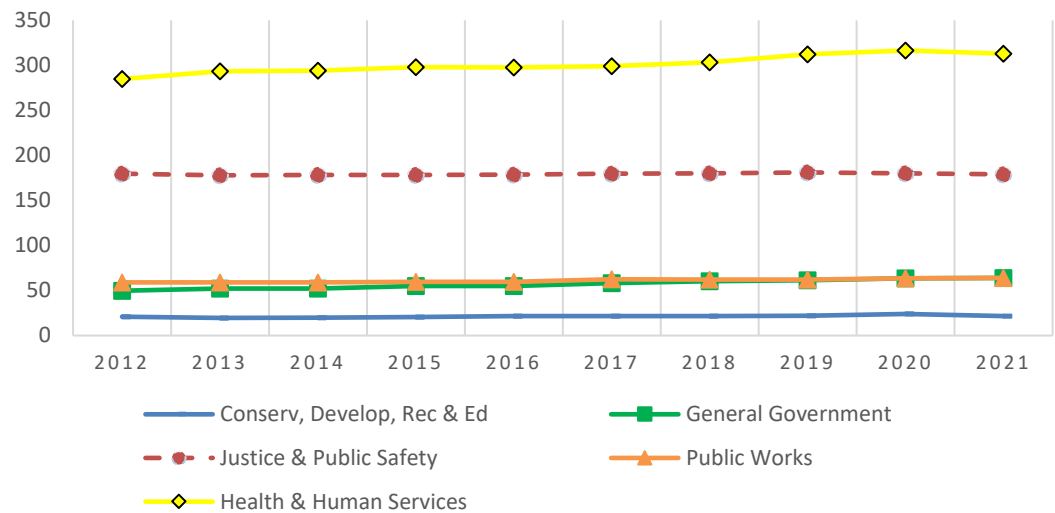


Labor and Personnel

As with most governments, Sauk County's biggest investment is in its staff. The labor and benefits portion of the expense pie comprises 50 percent of the total expenses for 641.48 full-time equivalents (FTE's) in 2021. 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.



**Full-Time Equivalents By Functional Area
2012 - 2021**



Departments continue to react to outside funding changes and explore implementation of technological and workflow efficiencies. 2021 sees a decrease in staff of 5.96 FTE's.

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

	2012 Balance	2013 Change	2014 Change	2015 Change	2016 Change	2017 Change	2018 Change	2019 Change	2020 Change	2021 Change	2021 Balance	FTE Change from 2012 to 2021
<u>General Government</u>												
Accounting	4.00				0.50		0.50				5.00	1.00
Administrator (eff 2021; FKA Administrative Coordinator)	1.50			1.00	-1.00		1.30	0.20			3.00	1.50
Building Services	9.77			1.00	-0.44	-0.83		0.50	-0.50	3.00	12.50	2.73
Corporation Counsel	6.00	0.29					0.21		0.50	-1.50	5.50	-0.50
County Clerk / Elections	3.08					0.92					4.00	0.92
Justice, Diversion, & Support (eff 2021; FKA Criminal Justice C	0.00				1.00	2.25	0.45	1.30	1.75	-1.00	5.75	5.75
Land Records Modernization (from Cons, Dev, Rec, Cul, Ed)	0.00	1.20		0.29	3.00	-0.49	-0.01		-0.50		3.49	3.49
Management Information Systems (MIS)	10.50	0.80		1.00	-1.67	-0.26		-1.00			9.37	-1.13
Personnel	3.80	0.29		0.21	0.01	0.85	-0.16		0.30		5.30	1.50
Register of Deeds	3.00										3.00	0.00
Surveyor	1.00										1.00	0.00
Treasurer	7.07			-0.75	-1.32	0.50			0.50		6.00	-1.07
Total General Government	49.72	2.58	0.00	2.75	0.08	2.94	2.29	1.00	2.05	0.50	63.91	14.19
<u>Justice & Public Safety</u>												
Circuit Courts	3.40								-0.01	0.01	3.40	0.00
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	2.00										2.00	0.00
District Attorney / Victim Witness	7.23	0.37	0.20								7.80	0.57
Emergency Management	2.00				-0.66	0.41		0.50	-0.50		1.75	-0.25
Register in Probate	2.00										2.00	0.00
Sheriff's Department	148.25	-2.37	1.29	-0.05	2.00	0.52	0.48	0.50	-0.51	-1.00	149.11	0.86
Total Justice & Public Safety	179.88	-2.00	0.49	-0.05	0.34	0.93	0.48	1.00	-1.02	-0.99	179.06	-0.82
<u>Public Works</u>												
Highway	59.00			0.50		3.00	-0.50		1.50	0.50	64.00	5.00
Total Public Works	59.00	0.00	0.00	0.50	0.00	3.00	-0.50	0.00	1.50	0.50	64.00	5.00
<u>Health & Human Services</u>												
Aging & Disability Resource Center	16.87	4.77		-5.85	3.12	2.36	-0.21	2.49	-0.08	0.34	23.81	6.94
Child Support	11.00										11.00	0.00
Environmental Health	3.60	0.15		0.65	0.17	2.26	0.65	-0.35	0.50	-0.15	7.48	3.88
Health Care Center	134.53	0.04	-0.47	8.89	-1.62	-8.16	-0.24	-2.63	-0.70	-4.67	124.97	-9.56
Home Care (to Health Care Center)	7.60	-0.15	-1.55	-5.90							0.00	-7.60
Human Services	94.49	2.18	1.30	1.98	-0.96	1.30	4.00	6.00	4.00		114.29	19.80
Public Health	9.80	0.75	1.53	0.70	0.83	3.77	0.59	3.06	0.77	0.89	22.69	12.89
Veterans' Services	3.00			1.06	-0.06		0.50	0.19	0.31		5.00	2.00
Women, Infants and Children	3.98	0.68		2.50	-1.93	-0.21	-0.90		-0.42	0.12	3.82	-0.16
Total Health & Human Services	284.87	8.42	0.81	4.03	-0.45	1.32	4.39	8.76	4.38	-3.47	313.06	28.19
<u>Conservation, Development, Recreation, Culture & Education</u>												
Extension Education	2.64			0.07						-0.41	2.30	-0.34
Land Resources & Environment (LRE)	13.15		0.41	0.63					7.05	-2.09	19.15	6.00
Land Records Modernization (to Gen Govt)	1.24	-1.24									0.00	-1.24
Parks (to LRE)	3.78				1.00			0.29	-5.07		0.00	-3.78
Total Cons, Devel, Rec, Culture & Ed	20.81	-1.24	0.41	0.70	1.00	0.00	0.00	0.29	1.98	-2.50	21.45	0.64
TOTAL COUNTY FTE's - CHANGE		7.76	1.71	7.93	0.97	8.19	6.66	11.05	8.89	-5.96		
TOTAL COUNTY FTE's	594.28	602.04	603.75	611.68	612.65	620.84	627.50	638.55	647.44	641.48	641.48	47.20
TOTAL PERSONS EMPLOYED - CHANGE		10	-3	5	-1	7	9	14	9	-2		
TOTAL PERSONS EMPLOYED	667	677	674	679	678	685	694	708	717	715	715	48

Note: This summary excludes any funding source information.

2021 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
General Government	Administrator	Administrator Administrative Coordinator Community Development Coordinator Community Liaison / Placemaking	1.00 -1.00 1.00 -1.00	Following the vacancy of the County's Administrative Coordinator, the County Board decided to change the form of administration from an Administrative Coordinator to an Administrator. The community relations position has also been refined to respond better to current economic conditions, particularly with COVID-19 affecting our tourism economy.
General Government	Building Services	Custodian	3.00	Particularly with the ongoing expanded cleaning responsibilities related to COVID-19, moving from a contracted cleaning service to staff custodians will provide better control over work quality and cost. More flexibility in hours worked also allows the discontinuance of contracted evening security.
General Government	Corporation Counsel	Corporation Counsel Principal Assistant Corporation Counsel Assistant Corporation Counsel Office Manager Legal Assistant Legal Secretary	-0.50 -1.00 1.00 1.00 -1.00 -1.00	Significant staff turnover in 2020 led to contracted attorney assistance. During 2021, it is budgeted for the contractual arrangements to return to staff attorneys. Support staff roles were also reorganized with a net reduction of one position.
General Government	County Clerk	Lead Elections/Deputy County Clerk Deputy County Clerk/Program Assistant	1.00 -1.00	Recognize increased knowledge required to administer elections.
General Government	Justice, Diversion, & Support	Re-Entry Coordinator	-1.00	Through the first part of 2020, the Justice, Diversion, & Support (JDS) programs were overseen by the Health Department. Focus on COVID-19 delayed the Re-Entry program creation. Since then, oversight has transferred to the Administrator and all JDS functions are being reevaluated.
General Government	Treasurer	Real Property Specialist Real Property Lister	-1.00 1.00	Adjust duties to better meet department needs.
Justice & Public Safety	Circuit Courts	Law Clerks	0.01	
Justice & Public Safety	Court Commissioner / Family Court Counseling	Judicial Assistant Court Reporter	1.00 -1.00	Adjust position to better match duties.

2021 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
Justice & Public Safety	Sheriff's Department	Clerk	-1.00	A major update to the records management system of the Sheriff's Department allows for elimination of a clerk position through attrition.
Public Works	Highway	Highway Operator I Highway Operator II Highway Operator III Skilled Laborer (Highway/Parks) Accounting Assistant Sign Maker Assistant Sign Maker	3.00 -5.00 5.00 0.50 -1.00 -1.00 -1.00	Standardization of positions to allow for better cross training and remain competitive in the labor market. (Total increase 0.50)
Health & Human Services	Aging & Disability Resource Center (ADRC)	Accounting Assistant Program Specialist Van Driver Dining Center Coordinator Meals Coordinator	1.00 -1.00 -0.21 0.41 0.14	Reclassification of accounting position. Adjustment to hours in the transportation and meals programs. (Total increase 0.34)
Health & Human Services	Environmental Health	Financial Analyst	-0.15	Shift of Financial Analyst efforts to Public Health.
Health & Human Services	Health Care Center	Certified Nursing Assistant Casual CNA Registered Nurse Casual Medical Records Clerk Cook Maintenance Environmental Services	-4.70 1.42 -0.20 -0.20 -0.19 -0.40 -0.40	Recognition of severe staff shortage in certified nursing assistants, forcing increased reliance on casual employees. Trimming hours and implementing efficiencies with other support staff. (Total decrease 4.67)
Health & Human Services	Human Services	Community Support Psychotherapist Community Support Social Worker Children & Families Program Specialist Children & Families Admin Support	2.00 -2.00 1.00 -1.00	Realign staff to better meet the needs of the department.
Health & Human Services	Public Health	Epidemiologist Public Health Nurse Part-Time Financial Analyst Administrative Specialist Home Health Aide Part-Time and Limited Term Overdose Response Coordinator	1.00 -0.73 0.15 1.00 -1.28 0.75	Increased attention on data management through creation of an Epidemiologist and Administrative Specialist. Also, focus shift to core functions of the department with closure of the foot clinics. (Total increase 0.89)
Health & Human Services	Women, Infants and Children	Admin Support/ Health Screener	0.12	

2021 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
Conservation, Development, Recreation, Culture & Education	Land Resources & Environment (LRE)	Planning & Zoning Technician	-1.00	Adjust staff size to match workload. Highway and Parks shared position moved to be completely a Highway worker charged back partially to LRE.
		Skilled Laborer (Highway / Parks)	-0.50	
		LRE Intern	-0.59	
Conservation, Development, Recreation, Culture & Education	Extension Education	Horticulture Intern	-0.41	Horticulture position to be assumed by the University system and charged to the County under a contract.
Total Change in Full-Time Equivalents			-5.96	

Employee Representation: County employees are represented by two bargaining units in addition to the non-represented employees and elected officials. The Service Employees International Union (SEIU) unit has 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 governs all other terms of employment. The Wisconsin Professional Police Association (WPPA) retains full bargaining rights.

Union / Employee Group	Group Represented	2021 Number of Full-Time Equivalents	Contract Expiration	Known Wage Adjustments			
				2021	2022	2023	2024
SEIU Healthcare District 1199 Wisconsin United Professionals for Quality Healthcare	Health Professionals within the Public Health, ADRC and Human Services Departments	78.48	December 31, 2020 (mirrors non-represented increase)	1.25%			
Wisconsin Professional Police Association (WPPA) Local #241	Sauk County Sheriff's Department Sworn Employees: Jailors, Patrol, Electronic Monitoring, Court Security, Detectives	93.00	June 30, 2021	1.25%			
Non-Represented – Exempt	Exempt from Overtime	106.48	Not Applicable	1.25%			
Non-Represented – Hourly	Not Exempt from Overtime	356.53	Not Applicable	1.25%			
Elected – Law Enforcement & Judiciary focus	Clerk of Courts, Coroner, Sheriff	3.00	Term of office 2019 through 2022	0.00% for all	0.00% for all		
Elected – General Administration focus	County Clerk Register of Deeds Surveyor Treasurer	4.00	Term of office 2021 through 2024	13.55% 21.51% 5.00% 5.27%	1.50%	1.50%	1.50%
The County Clerk, Register of Deeds and Treasurer were all placed at an annual salary for 2021 of \$80,000.							

Employee Benefits: Further, employee benefits continue to be a large portion of staff costs. The County seeks ways to minimize this cost by actively negotiating rates and coverage with health insurance companies. The 2016 budget included the first year of full contribution by sworn law enforcement employees to the retirement system. In addition, beginning in 2008, workers compensation became self-insured (with the inclusion of stop-loss policies) resulting in significant cost savings. The 2021 budget continues use of this money-saving program.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Wages & Salaries	\$29,521,669	\$30,912,422	\$31,189,947	\$32,587,168	\$34,335,359	\$36,966,392	\$38,130,473
Benefits	<u>\$10,982,993</u>	<u>\$11,713,154</u>	<u>\$12,223,996</u>	<u>\$12,184,237</u>	<u>\$13,110,922</u>	<u>\$14,360,014</u>	<u>\$14,908,495</u>
Total Personnel Costs	\$40,504,662	\$42,167,941	\$43,413,943	\$44,771,405	\$47,446,281	\$51,326,406	\$53,038,968
Benefits as a % of Total Personnel Costs	27.12%	27.78%	28.16%	27.21%	27.63%	27.98%	28.11%

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

	2015	2016	2017	2018	2019	2020	2021
Sauk County Health Insurance Premium Rate Changes	-8.00%	3.00%	2.00%	5.77%	5.00%	7.00%	3.90%

Vacancy Factor: Sauk County budgets in every department as if every position is filled for the entirety of the year. This allows departments adequate expenditure authority for the best-case scenario of no vacancy or turnover. This, of course, is not the case. There is always some level of vacancy and turnover. The percentage of unspent wages and benefits over the last few years has been calculated (generally around 2.5%-4.0%). This percentage is applied to the upcoming year's wage and benefit budget, and that dollar amount of expenditure is funded by fund balance, not tax levy.

	2015	2016	2017	2018	2019	2020	2021
Vacancy Factor Tax Levy Reduction	\$950,000	\$950,000	\$917,532	\$950,000	\$950,000	\$825,000	\$1,300,000

Changes in Fund Balance and Retained Earnings

Some funds' balances are anticipated to undergo significant changes during 2021. 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.

2021 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	1,096,527	1,001,527	-95,000	-8.66%	
CDBG-ED Revolving Loans	0	0	0	0.00%	
CDBG-Housing Revolving Loans	49,232	49,232	0	0.00%	
Debt Service	386,601	0	-386,601	-100.00%	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	-2,242	-48	2,194	97.86%	Decrease in dog license expenditures to replenish balance.
Drug Seizures	62,496	57,976	-4,520	-7.23%	
General (Major fund)	41,222,239	32,586,395	-8,635,844	-20.95%	Uses of fund balance appropriated to fund non-recurring capital projects: \$7,172,200. Offsets the tax levy in an amount approximating the wages/benefits unspent due to vacancy and turnover of \$900,000, and contingency fund of \$430,000.
Health Care Center	4,758,232	3,374,632	-1,383,600	-29.08%	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, \$475,000. Offsets the tax levy in an amount for vacancy and turnover of \$400,000. Expenditure of previously received Medicaid funds for capital updates \$478,600.
Highway	15,228,262	12,436,662	-2,791,600	-18.33%	Use of fund balance for design and possible property acquisition for a new Highway shop \$1,500,000.
Human Services (Major fund)	2,468,026	2,468,026	0	0.00%	
Insurance	442,930	500,000	57,070	12.88%	Additional charges to departments to bring reserves back to the minimum \$500,000 as required by policy.
Jail Assessment	0	0	0	0.00%	
Land Records Modernization	199,952	148,901	-51,051	-25.53%	Use of accumulated program funds for remonumentation project.
Landfill Remediation	4,830,138	4,748,183	-81,955	-1.70%	
Workers Compensation	488,533	488,533	0	0.00%	
Totals	\$71,230,926	\$57,860,019	\$13,370,907	-18.77%	

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 2021 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 2021 and beyond are met. It is anticipated that county services will continue to provide for the health, safety, and wellbeing of constituents who expect and demand a responsive and responsible government. As the County continues to grow and develop, the County is well poised to meet future demand. The 2021 budget through its prudent use of resources, **allows for program sustainability** for years to come.

A \$106.5 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 2021 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 10 years. Items included in this plan are capital acquisitions with a cost expected to be \$25,000 or greater and a useful life exceeding six years. This plan is described in more detail on the following pages.

Highlights for 2021 and the future...	Strategic Issue (SI) Addressed / Link to Planning Processes	Funding Source	2021	2022	2023	2024	2025
Energy cost saving measures	SI #4 Energy savings/lower carbon footprint. SI #11 Solar.	General fund balance	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000
Building security		General fund balance	\$650,000	\$50,000			
Space needs study/Remodel facilities		General fund balance	\$3,633,902	\$1,000,000	\$2,400,000		
Communications infrastructure upgrades and fiber optics network expansion		General fund balance & Tax levy	\$608,637	\$930,000	\$380,000	\$380,000	\$80,000
Parks Improvements: Great Sauk State Trail parking area White Mound bridge replacement Lake weed harvester	SI #10 Comprehensive Outdoor Recreation Plan	General fund balance	\$25,000 \$28,000		\$60,000		
UW-Platteville Baraboo/Sauk County – Theater Renovation		To be determined		\$400,000			
Tri-County Airport runway rehabilitation	SI #18 Tri-County Airport	Federal/State & partner counties			\$2,200,000		
County Highway roads – 5 to 10 miles per year	SI #19 Improve highways/road maintenance	Highway retained earnings & Tax levy	\$3,150,000	\$3,132,000	\$2,576,000	\$2,561,000	\$2,700,000
Highway shop replacement	SI #17 Highway building	Debt & Highway retained earnings				\$27,000,000	

CAPITAL OUTLAY PLAN - FIVE-YEAR	2020	2021	2022	2023	2024	2025	2020-2025 TOTALS
Accounting	0	0	0	0	0	0	0
Administrator	0	0	0	0	0	0	0
Aging and Disability Resource Center	28,000	61,000	30,000	70,000	30,000	35,000	254,000
Building Projects Fund	0	0	0	0	0	0	0
Building Services	6,678,105	6,083,963	3,165,000	3,395,000	825,000	335,000	20,482,068
CDBG-Close Grant	578,793	695,000	0	0	0	0	1,273,793
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
Coroner	0	0	35,000	0	0	0	35,000
Corporation Counsel	0	0	0	0	0	0	0
County Board	0	0	0	0	0	0	0
County Clerk / Elections	0	0	0	0	0	0	0
Court Commissioner	0	0	0	0	0	0	0
District Attorney/Victim Witness	0	0	0	0	0	0	0
Emergency Management	0	0	0	30,000	0	0	30,000
Environmental Health	0	0	0	0	0	0	0
Extension Education	0	0	0	0	0	0	0
General Accounts	0	0	400,000	0	0	0	400,000
Health Care Center	1,229,138	478,600	399,300	77,500	72,000	35,000	2,291,538
Highway	2,500,000	2,591,000	880,000	27,897,000	870,000	875,000	35,613,000
Human Services	0	0	22,000	22,000	0	0	44,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	313,437	50,000	125,000	80,000	70,000	295,000	933,437
Land Resources & Environment	470,053	158,000	103,000	85,000	25,000	25,000	866,053
Landfill Remediation	0	0	0	0	0	0	0
MIS	1,806,439	527,662	498,000	541,000	516,000	606,000	4,495,101
Personnel	0	0	0	0	0	0	0
Public Health	25,000	0	25,000	0	0	0	50,000
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	352,000	320,000	425,000	391,000	379,000	379,000	2,246,000
Surveyor	0	0	0	0	0	0	0
Treasurer	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	13,980,965	10,965,225	6,107,300	32,588,500	2,787,000	2,585,000	69,013,990

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 2021 can be found with the departmental budgets.

CAPITAL OUTLAY PLAN - LEVY-FUNDED	2020	2021	2022	2023	2024	2025	2020-2025 TOTALS
Accounting	0	0	0	0	0	0	0
Administrator	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	300,070	80,000	860,000	770,000	600,000	110,000	2,720,070
CDBG-Close Grant	0	0	0	0	0	0	0
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
Coroner	0	0	35,000	0	0	0	35,000
Corporation Counsel	0	0	0	0	0	0	0
County Board	0	0	0	0	0	0	0
County Clerk / Elections	0	0	0	0	0	0	0
Court Commissioner	0	0	0	0	0	0	0
District Attorney/Victim Witness	0	0	0	0	0	0	0
Emergency Management	0	0	0	30,000	0	0	30,000
Environmental Health	0	0	0	0	0	0	0
Extension Education	0	0	0	0	0	0	0
General Accounts	0	0	400,000	0	0	0	400,000
Health Care Center	101,100	0	105,800	35,000	41,000	35,000	317,900
Highway	0	0	0	0	0	0	0
Human Services	0	0	22,000	22,000	0	0	44,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	0	0	0	0	0	0	0
Land Resources & Environment	38,500	30,000	103,000	25,000	25,000	25,000	246,500
Landfill Remediation	0	0	0	0	0	0	0
MIS	986,315	527,662	498,000	541,000	516,000	606,000	3,674,977
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	352,000	320,000	379,000	346,000	379,000	379,000	2,155,000
Surveyor	0	0	0	0	0	0	0
Treasurer	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	<u>1,777,985</u>	<u>957,662</u>	<u>2,402,800</u>	<u>1,769,000</u>	<u>1,561,000</u>	<u>1,155,000</u>	<u>9,623,447</u>

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.

Ten-Year Capital Improvement Plan (CIP)

A Capital Improvement Plan (CIP) is a working blueprint for building and sustaining physical infrastructure. The purpose is to identify capital improvement projects, identify and forecast funding sources, and prioritize improvements based on funding available. The CIP links capital expenditures to other long-range plans, such as the comprehensive plan or hazard mitigation plan, and connects community goals to priorities for public spending. These projects include such things as major improvements or repairs to existing structures, construction of new facilities, and purchases of large equipment.

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

The Capital Improvement Plan Review Process

Requests are 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 Committee consisting of County Board Supervisors from the Finance (2), Property (2), and Executive & Legislative (1) Committees reviews the projects.

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

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

The following pages summarize the projects included in the 2021 Capital Improvement Plan.

Adopted Sauk County 2021 to 2030 Capital Improvement Plan

Department - Item	Funding Source	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021 to 2030
Health Care Center												
HCC - Property Improvements (building repainting, flooring, roof, LED lighting, hand rails, washer & dryers, RTU's)	HCC Fund Balance		31,000	55,000	55,000	60,000	65,000	55,000	55,000			
(Use Certified Public Expenditure (CPE) Medicaid funding until exhausted, then fund balance)	Certified public Expenditure (CPE) carryforward funds	304,000	34,500									714,500
Infection Control Robotic Devices (share with Sheriff's Department)	General Fund Balance	100,000										100,000
Highway												
Equipment Replacement	Hwy Fund Balance	891,000	880,000	897,000	870,000	875,000	875,000	900,000	900,000	900,000	900,000	8,888,000
New Highway Shop	Hwy Fund Balance/Bonding	1,500,000			27,000,000							28,500,000
County Highway A - CTH T to US Highway 12 (6 miles) / County Highway W - STH 113 to CTH X (5 miles)/Bridge Replacement	Tax Levy/Hwy Fund Balance	3,150,000										3,150,000
County Highway G - STH 58 to Juneau County Line (13 miles)	Tax Levy/Hwy Fund Balance		3,132,000									3,132,000
County Highway DL to CTH G (8 miles)	Tax Levy/Hwy Fund Balance			2,576,000								2,576,000
County Highway O - CTH DD - CTH PF(12 miles)	Tax Levy/Hwy Fund Balance				2,561,000							2,561,000
County Highway JJ to CTH Z to CTH H (7 miles)	Tax Levy/Hwy Fund Balance					2,700,000						2,700,000
Road Construction	Tax Levy/Hwy Fund Balance						3,000,000	3,000,000				6,000,000
Roof Repairs	Hwy Fund Balance	TBD		20,000								20,000
Shop Yard Paving	Hwy Fund Balance		25,000			40,000						65,000
Tri-County Airport												
	General Fund Balance	20,740		80,579								101,319
	Federal Funds	746,617		2,900,844								3,647,461
Runway 09-27 Rehabilitation	State Funds	41,479		161,158								202,637
	Richland County	20,739		80,579								101,318
Circuit Courts												
Fourth Jury Courtroom	Undetermined										2,000,000	2,000,000
UW-Platteville Baraboo Sauk County												
Master Plan Development & Campus Renovations	Undetermined		400,000									400,000
2021: Phase 3, Theater and Arts Renovation (\$800,000)	City of Baraboo		400,000									400,000
Building Services												
Communications System Upgrades (every year)	Tax Levy	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
Tactical Channels Upgrade to new IP Based System (2020)	Carryover from 2020	155,070										
	Tax Levy	100,000										
Replacement of Tower Road Tower site (2021)	General Fund Balance		750,000									3,414,444
Radio Upgrade for departments over a three year period	Tax Levy		325,750	325,750	325,750							
Upgrade Radio Equipment due to Manufacture end of life	Tax Levy					332,124						
Additional (new) site development at Bug Tussel Tower Sites (2026 and 2028)	Undetermined						300,000		300,000			
Tuckpointing / Caulking of Facilities	Tax Levy	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Communications Center - Radio Console replacement (replacement about every 10 years, next in 2025)	Tax Levy	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Courtroom Video Arraignment Upgrade	Carryover from 2020	50,000										50,000
Energy Measures - Courthouse, West Square, Law Enforcement	General Fund Balance	225,000	1,100,000	225,000								1,550,000
	Focus on Energy/Alliant Energy											
Law Enforcement Center (LEC) Video Upgrade	General Fund Balance	205,000										205,000
Replace Roofs: West Square 2020, LEC/Huber 2023	General Fund Balance			360,000								360,000
Elevators - Courthouse Annex and Court Holding	Carryover from 2020	110,000										110,000
LEC Sally Port Concrete Replacement	General Fund Balance		55,000									55,000
Carpet Replacement - Law Enforcement Center (Administrative & Jail)	Tax Levy	50,000										50,000
Re-Gasket, Check Bearings on Chillers					190,000							
West Square/Courthouse 2024. Law Enforcement Center 2026.							100,000		105,000			395,000
Remodel and Building Security-West Entrance Redesign Construction (excluding space modification for scanners and including ADA compliance)	General Fund Balance	3,000,000	1,000,000	2,400,000								6,400,000
Building Security-2021/2022 Continued Recommended Implementations												
Spring Green Area Fiber Expansion	General Fund Balance	250,000	100,000									350,000
Management Information Systems (MIS)												
Phone System Upgrades	Tax Levy	25,000	25,000	25,000	25,000	25,000	25,000	150,000	25,000	25,000	25,000	375,000
9-1-1 Phone System Replacement (replacement about every 7 years, next in 2021)	Tax Levy							250,000				250,000
Network Infrastructure - Switches, routers, Uninterruptible power supplies, etc.	Tax Levy	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
Firewall Upgrades for HCH, LEC and LE outside agency connections	Tax Levy		7,000		7,000	7,000		7,000		7,000	7,000	502,000
Network Infrastructure - Core Switch Replacement at LEC & HCH Data Center	Tax Levy					105,000		105,000				
Virtual Infrastructure	Tax Levy	50,000	25,000	55,000	50,000	25,000	50,000	25,000	55,000	50,000	25,000	410,000
Land Resources & Environment												
Parking area for Great Sauk State Trail	General Fund Balance	25,000										25,000
Tractor with Mower	General Fund Balance	75,000										75,000
White Mound Bridge Replacement	General Fund Balance	28,000										28,000
Total Expenditure												
		11,257,645	8,425,250	10,296,910	31,218,750	4,304,124	4,550,000	4,627,000	1,575,000	1,117,000	3,092,000	80,463,679
Portion Funded by Grant Revenues or Fund Balances												
		7,747,645	4,375,500	7,180,160	27,925,000	975,000	1,340,000	955,000	1,360,000	900,000	900,000	53,658,305
Portion Funded in Part by Tax Levy or Undetermined Funding Source												
		3,509,999	4,049,750	3,116,750	3,293,750	3,329,124	3,210,000	3,672,000	215,000	217,000	2,192,000	26,805,374

Sauk County Capital Improvement Project													
PROJECT:		Health Care Center Property Improvements			DEPARTMENT:		Health Care Center		MANAGER:		Jennifer Vosen		
PROJECT DESCRIPTION:		Replacements to aging equipment and building components at the HCC											
ANALYSIS OF NEED:		The Health Care Center was constructed in 2009 and many components are showing wear and in need of repairs and/or replacement. Replacement of equipment will result in savings versus continual costly repairs and/or damage to building structure.											
LOCATION:		Health Care Center											
		URGENCY						OTHER INFO					
		Mandatory in year proposed			x			Optional - Saves money		x		Maintenance	
		Mandatory within 5 years						Optional - Improves service level				New Facility or Service	
								Optional - Reduces overall risk		x		Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
	Placemaking / Economic Development		Groundwater study	x	Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		Not replacing but increasing HCC budget for anticipated costly repairs to equipment that is vital to operations at the facility.											
IMPACT TO OTHER COUNTY DEPTS:		none											
ONGOING REVENUES & EXPENSES:		Once replaced only routine maintenance costs would be needed and would be incorporated into HCC operational budget.											
PREVIOUS ACTIONS:		none											
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE				AMOUNT		
Building repainting					\$27,000		General Fund Balance				\$0		
Flooring					\$314,000		Certified Public Expenditure (CPE) carryforward funds				\$338,500		
Roofs					\$140,000		HCC Fund Balance				\$376,000		
Roof top unit (RTU) replacements					\$105,000		Tax Levy				\$0		
Washer/Dryers					\$110,000								
LED lighting project					\$8,500								
Hand rails					\$10,000								
TOTAL COST					\$714,500		TOTAL REVENUE				\$714,500		
CAPITAL BUDGET SUMMARY													
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL		
EXPENDITURE BUDGET	\$304,000	\$65,500	\$55,000	\$55,000	\$60,000	\$65,000	\$55,000	\$55,000			\$714,500		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$304,000	\$65,500	\$55,000	\$55,000	\$60,000	\$65,000	\$55,000	\$55,000	\$0	\$0	\$714,500		

Sauk County Capital Improvement Project												
PROJECT:		Infection Control Robotic Devices			DEPARTMENT:		Health Care Center and Sheriff's Department		MANAGER:		Sheriff Chip Meister and Jennifer Vosen	
PROJECT DESCRIPTION:		Purchase of two infection control robotic devices to handle disinfection of cells, rooms, common areas of the jail and health care center using ultraviolet light to mitigate the risk of exposure to infectious material by county staff. These devices would allow for faster turnover of rooms at the Health Care Center (HCC). The devices would eliminate many extra hours needed in staff time and other costly supplies to deal with various infectious/contagious materials that are dealt with regularly at both the jail and the HCC.										
ANALYSIS OF NEED:		With the recent events with the COVID-19 pandemic the need to look at innovative and alternative options to reduce the spread of infectious materials in communal living centers such as the jail and health care center is imperative. Research has shown that living in close quarters has a high likelihood of transmission of infectious diseases and the outcomes can be devastating. Devices like the ones proposed would reduce the level of exposure to not only the inmates or residents of the HCC but the staff of the jail and health care center. These devices can be used as a cost effective measure to prevent further devastating spreader infectious disease among these populations.										
LOCATION:												
		URGENCY						OTHER INFO				
		Mandatory in year proposed						Optional - Saves money		Maintenance		
		Mandatory within 5 years			x			Optional - Improves service level		New Facility or Service		
					x			Optional - Reduces overall risk		Replacement		
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	Placemaking / Economic Development		Groundwater study	x	Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport	x	Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation	
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community	
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED:		Additional staff could be added to support increased cleaning requirements for the HCC and jail. Had emergency management reach out to see if FEMA would fund and that request was denied. Continue to pursue other grant funding opportunities.										
IMPACT TO OTHER COUNTY DEPTS:		Less exposure to hazardous materials there would be less time spent by county safety coordinator (Personnel employee) and public health department staff on follow-ups to the staff that were exposed.										
ONGOING REVENUES & EXPENSES:		Routine maintenance of devices will be budgeted under departments operational maintenance budgets. Service contracts can be obtained to allow for outside company to maintain and service the devices to ensure proper functioning. This would be incorporated into operational budgets in future years.										
PREVIOUS ACTIONS:												
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE				AMOUNT	
Ultraviolet Cleaning Disinfection Robot x 2 (1 for HCC and 1 for Jail)					\$100,000		Possible grant funding through the CARES act (could potentially cover entire cost) General Fund Balance				?? \$100,000	
TOTAL COST					\$100,000		TOTAL REVENUE				\$100,000	
CAPITAL BUDGET SUMMARY												
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL	
EXPENDITURE BUDGET	\$100,000										\$100,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	

Sauk County Capital Improvement Project													
PROJECT:		Equipment Replacement			DEPARTMENT:		Highway		MANAGER:		Pat Gavinski		
PROJECT DESCRIPTION:		Annual replacement of highway equipment, including patrol trucks, plows and wings, salt spreaders, tandem trucks, pickup trucks, dump trucks, loaders, tractors and mower.											
ANALYSIS OF NEED:		Annual replacement of highway equipment. Replacement is accomplished on a rotational basis. The actual replacement decisions are based on the condition of each piece of equipment at the end of their projected useful lives. By replacing equipment, operating costs are reduced and department efficiency is increased.											
LOCATION:		Various locations throughout Sauk County											
		URGENCY						OTHER INFO					
					Mandatory in year proposed					Optional - Saves money		Maintenance	
		X			Mandatory within 5 years					Optional - Improves service level		New Facility or Service	
								Optional - Reduces overall risk		X		Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing			
Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development			
Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		x Improve highways / road maintenance		Security in buildings and for employees		x Transportation			
Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community			
Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness			
		Solar initiatives											
ALTERNATIVES CONSIDERED:													
IMPACT TO OTHER COUNTY DEPTS:													
ONGOING REVENUES & EXPENSES:													
PREVIOUS ACTIONS:													
DESCRIPTION OF EXPENSE				AMOUNT	REVENUE - LIST EACH FUNDING SOURCE						AMOUNT		
2021 - Equipment Replacement				\$891,000	Highway Fund Balance						\$8,888,000		
2022 - Equipment Replacement				\$880,000									
2023 - Equipment Replacement				\$897,000									
2024 - Equipment Replacement				\$870,000									
2025 - Equipment Replacement				\$875,000									
2026 - Equipment Replacement				\$875,000									
2027 - Equipment Replacement				\$900,000									
2028 - Equipment Replacement				\$900,000									
2029 - Equipment Replacement				\$900,000									
2030 - Equipment Replacement				\$900,000									
TOTAL COST				\$8,888,000	TOTAL REVENUE						\$8,888,000		
CAPITAL BUDGET SUMMARY													
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL		
EXPENDITURE BUDGET	\$891,000	\$880,000	\$897,000	\$870,000	\$875,000	\$875,000	\$900,000	\$900,000	\$900,000	\$900,000	\$8,888,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$891,000	\$880,000	\$897,000	\$870,000	\$875,000	\$875,000	\$900,000	\$900,000	\$900,000	\$900,000	\$8,888,000		

Sauk County Capital Improvement Project												
PROJECT:		New Highway Shop			DEPARTMENT:		Highway		MANAGER:		Pat Gavinski	
PROJECT DESCRIPTION:		Replacement of Highway Shop that has reached the end of its useful life.										
ANALYSIS OF NEED:		The current Highway shop in Baraboo is at the end of it's useful life. The existing building was built in 1950 and is not designed to handle the number of employees or size of equipment today.										
LOCATION:		Various locations throughout Sauk County										
		URGENCY						OTHER INFO				
					Mandatory in year proposed					Maintenance		
		X			Mandatory within 5 years					X New Facility or Service		
										Replacement		
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center	X	Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation	
X	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community	
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED:		Stay in existing facilities. A facility condition assessment was completed and showed that over \$2.5 million in repair/maintenance costs would be needed with in the next 10 years with over \$2 million needed within 5 years. This would still not provide the needed room for employees and equipment.										
IMPACT TO OTHER COUNTY DEPTS:		None.										
ONGOING REVENUES & EXPENSES:		Older equipment and facilities are less efficient than operate and maintain. Far more detailed operational reviews will take place once a site and project scope are defined.										
PREVIOUS ACTIONS:		January 2019 Resolution 187-19 approved a contract with Barrientos Design and Consulting for \$15,288 to perform a space needs study of the Highway facilities.										
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
2021 New Highway Facility Design				\$1,500,000		Highway Retained Earnings					\$1,500,000	
2024 New Highway Facility				\$27,000,000		Bond Proceeds and/or Highway Retained Earnings Allocation between funding sources to be determined					\$27,000,000	
TOTAL COST				\$28,500,000		TOTAL REVENUE					\$28,500,000	
CAPITAL BUDGET SUMMARY												
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL	
EXPENDITURE BUDGET	\$1,500,000			\$27,000,000							\$28,500,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$1,500,000	\$0	\$0	\$27,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$28,500,000	

Sauk County Capital Improvement Project													
PROJECT:		Road Projects			DEPARTMENT:		Highway		MANAGER:		Pat Gavinski		
PROJECT DESCRIPTION:		Cold in Place Recycling and Pave 3.5" mat on County Highways.											
ANALYSIS OF NEED:		Ongoing repair and maintenance of existing roadways to extend useful life.											
LOCATION:		Various locations throughout Sauk County											
		URGENCY						OTHER INFO					
				Mandatory in year proposed				Optional - Saves money				Maintenance	
		X		Mandatory within 5 years				Optional - Improves service level				New Facility or Service	
								Optional - Reduces overall risk		X		Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing			
Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development			
Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		X Improve highways / road maintenance		Security in buildings and for employees		X Transportation			
Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community			
Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness			
		Solar initiatives											
ALTERNATIVES CONSIDERED:													
IMPACT TO OTHER COUNTY DEPTS:													
ONGOING REVENUES & EXPENSES:		Because project costs reflect ongoing necessary maintenance, delaying these projects to subsequent years will increase maintenance costs above the increases already realized for fuel and asphalt products.											
PREVIOUS ACTIONS:		Significant increases in the cost of fuel, asphalt, and salt have reduced the funding available for equipment outlay and highway maintenance projects. Continued reductions will result in problems with obsolete equipment and deteriorating road conditions.											
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE				AMOUNT			
2021 - County Highway W from STH 113 to CTH X (5 miles)				\$2,800,000		Tax levy dollars				\$20,119,000			
County Highway A from CTH T to US Highway 12 (6 Miles)						County Highway Improvement Project reimbursements - State of Wisconsin							
Bridge Replacement - CTH W Bridge P56-788 and CTH B Bridge P56-907				\$350,000		-Amount of funding undetermined until the time of the project.							
2022 - County Highway G from State Highway 58 to Juneau County Line (13 miles)				\$3,000,000									
High Risk Rural Roads				\$132,000									
2023 - County Highway DL/CTH G (8 miles)				\$2,500,000									
High Risk Rural Roads				\$76,000									
2024 - County Highway O/CTH DD/CTH PF (12 miles)				\$2,500,000									
High Risk Rural Roads				\$61,000									
2025 - County Highway JJ/CTH Z/CTH H (7 miles)				\$2,700,000									
2026 Road Construction				\$3,000,000									
2027 Road Construction				\$3,000,000									
TOTAL COST				\$20,119,000		TOTAL REVENUE				\$20,119,000			
CAPITAL BUDGET SUMMARY													
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL		
EXPENDITURE BUDGET	\$3,150,000	\$3,132,000	\$2,576,000	\$2,561,000	\$2,700,000	\$3,000,000	\$3,000,000				\$20,119,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$3,150,000	\$3,132,000	\$2,576,000	\$2,561,000	\$2,700,000	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$20,119,000		

Sauk County Capital Improvement Project												
PROJECT:		Shop Yard Paving			DEPARTMENT:		Highway		MANAGER:		Pat Gavinski	
PROJECT DESCRIPTION:		Various shop yard paving at the Highway Department. (various locations)										
ANALYSIS OF NEED:		Annual maintenance on buildings and parking lots at the various Highway Department locations.										
LOCATION:		Various locations throughout Sauk County										
		URGENCY						OTHER INFO				
			Mandatory in year proposed			Optional - Saves money			Maintenance			
		X	Mandatory within 5 years			Optional - Improves service level			New Facility or Service			
					Optional - Reduces overall risk		X	Replacement				
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals	x	Improve highways / road maintenance		Security in buildings and for employees		Transportation	
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community	
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED:		None										
IMPACT TO OTHER COUNTY DEPTS:		None										
ONGOING REVENUES & EXPENSES:		None										
PREVIOUS ACTIONS:		None										
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
2022 - Shop Yard Paving				\$25,000		Highway Fund Balance					\$65,000	
2025 - Shop Yard Paving				\$40,000								
TOTAL COST				\$65,000		TOTAL REVENUE					\$65,000	
CAPITAL BUDGET SUMMARY												
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL	
EXPENDITURE BUDGET		\$25,000			\$40,000						\$65,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$0	\$25,000	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$65,000	

Sauk County Capital Improvement Project												
PROJECT:		Runway 09-27 Rehabilitation			DEPARTMENT:		Tri-County Airport		MANAGER:		Marc Higgs	
PROJECT DESCRIPTION:		Runway 09-27 R including runway lighting and reconstruction of taxiway from runway to ramp.										
ANALYSIS OF NEED:		Runway 09-27, the 5,000 ft. primary runway, after 35 years is due rehabilitation. The 2017 pavement inspection report rated it at a Pavement Condition Index (PCI) of 58 making it eligible for rehabilitation with State and Federal Funding. Federal Aviation Association considers a PCI index of 70 or higher a desired score. The taxiway needs to be raised 6 inches due to flood issues. Replacement of the lighting is desired at this time to upgrade to modern LED lighting.										
LOCATION:												
		URGENCY						OTHER INFO				
		Mandatory in year proposed						Optional - Saves money				
		x Mandatory within 5 years						Optional - Improves service level				
								Optional - Reduces overall risk		x Replacement		
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
x	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups	x	Tri-County Airport	x	Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees	x	Transportation	
x	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community	
x	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED:		none										
IMPACT TO OTHER COUNTY DEPTS:		none										
ONGOING REVENUES & EXPENSES:		New LED lighting should lower cost of electricity and routine bulb replacement. Replacement of underground cable with Federal assistance will avoid replacement / repair with county money later.										
PREVIOUS ACTIONS:		Petition to request Federal funding for this project passed the Sauk County Board on 02/15/2016.										
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE				AMOUNT	
Reconstruction of taxiway in 2021					\$829,575		F.A.A. Entitlement State Counties of Richland and Sauk				\$746,617 \$41,479 \$41,479	
Reconstruction of runway in 2023					\$3,223,160		Federal GA Apportionment and Discretionary Funding(90%) State(5%) Counties of Richland and Sauk(5%)				\$2,900,844 \$161,158 \$161,158	
TOTAL COST					\$4,052,735		TOTAL REVENUE				\$4,052,735	
CAPITAL BUDGET SUMMARY												
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL	
EXPENDITURE BUDGET	\$829,575		\$3,223,160								\$4,052,735	
REVENUE BUDGET	\$788,096		\$3,062,002								\$3,850,098	
NET COUNTY COST / YEAR	\$41,479	\$0	\$161,158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202,637	

Sauk County Capital Improvement Project													
PROJECT:		Fourth Jury Courtroom			DEPARTMENT:		Circuit Courts		MANAGER:		Judge Michael Screnock		
PROJECT DESCRIPTION:		Fourth courtroom with chambers, conference room, jury room and support staff area.											
ANALYSIS OF NEED:		In the event the state legislature created a fourth circuit court branch, a fully functional courtroom will be needed. We do not anticipate this would occur within the next five years.											
LOCATION:		Old jail area.											
		URGENCY						OTHER INFO					
		Mandatory in year proposed						Optional - Saves money				Maintenance	
		Mandatory within 5 years			X			Optional - Improves service level		X		New Facility or Service	
								Optional - Reduces overall risk				Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety			Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget			Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness			Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees			Transportation	
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration			Communication into/with community	
x	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry			Homelessness	
			Solar initiatives										
ALTERNATIVES CONSIDERED:		Construction of the fourth courtroom at the Law Enforcement Center is an alternative to consider.											
IMPACT TO OTHER COUNTY DEPTS:		There would be increased staffing in other departments such as the Clerk of Court, Court Security and DA's Office.											
ONGOING REVENUES & EXPENSES:		A slight revenue increase in court support grant may occur. Potential expenses could be \$250,000. This would include an increase in postage, telephone, office supplies and jury costs for an additional branch. It also includes costs for an additional Judicial Assistant, court security officer as well as bailiffs.											
PREVIOUS ACTIONS:		None.											
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
Design and construction in accordance with Supreme Court guidelines					\$2,000,000		Unknown					\$2,000,000	
TOTAL COST					\$2,000,000		TOTAL REVENUE					\$2,000,000	
CAPITAL BUDGET SUMMARY													
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL		
EXPENDITURE BUDGET										\$2,000,000	\$2,000,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000		

Sauk County Capital Improvement Project

PROJECT:	Campus Master Plan Implementation (<i>from 2020</i>)	DEPARTMENT:	UW-Platteville Baraboo Sauk County	MANAGER:	Campus Commission
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PROJECT DESCRIPTION:

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. Note: The campus master plan will be revised in 2018 and phases 3, 4 and 5 below will be verified. This year's submission regarding Phase 3 is based on current analysis (attached).

- Phase 1 – Prepares the site for future building improvements, potential residence hall and conference center, and increasing campus enrollments (Parking expansion and tennis court relocation - completed Summer 2011.
- Phase 2 – 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 - completed Fall 2015.
- Phase 3 – Extensive renovation of the Art and Theater portions of the upper level of the current Fine Arts building. Due to review of current growth and usage projections, a major expansion of current footprint is no longer anticipated. Instead, a project budget worksheet was developed for the requested scope of this renovation project (attached). Project scope and cost estimates will be verified during the upcoming campus master plan revision.
- Phase 4 (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.
- Phase 5 (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.

ANALYSIS OF NEED:

The campus was originally designed for 300 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.

LOCATION: UW-Platteville Baraboo Sauk County, 1006 Connie Rd, Baraboo

URGENCY

OTHER INFO

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

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

General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues	
X	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness	X	Workforce development
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration	X	Communication into/with community
X	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness
			Solar initiatives								

Sauk County Capital Improvement Project

PROJECT:	Campus Master Plan Implementation (from 2020)			DEPARTMENT:	UW-Platteville Baraboo Sauk County	MANAGER:	Campus Commission				
ALTERNATIVES CONSIDERED:	None practical										
IMPACT TO OTHER COUNTY DEPTS:	Legal support for the Campus Commission and its endeavors is provided by the Sauk County Corporation Counsel's office. Future projects may affect their workload										
ONGOING REVENUES & EXPENSES:	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. The 2019 operating budget is \$205,000, which equates to slightly more than \$1.10 per square foot per year for building maintenance alone, not including the grounds, which are also maintained by UW personnel. 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.										
PREVIOUS ACTIONS:	A master plan was prepared by Strang, Inc. in 2007 with updates in 2010 and 2012. 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 completed in Fall 2015.										
DESCRIPTION OF EXPENSE				AMOUNT	REVENUE - LIST EACH FUNDING SOURCE						AMOUNT
Master Plan/LLC Prelim Design and Siting (complete)				\$100,000							
Phase 1 – Campus Infrastructure and Site Improvements (complete)				\$558,000	City of Baraboo						\$279,000
Phase 2 – Science Labs & Classroom Remodeling/Expansion (complete)				\$5,912,000	City of Baraboo						\$2,956,000
Phase 3 – Theater and Arts Renovation (tentative estimate)				\$800,000	City of Baraboo						\$400,000
Phase 4 – Front Entrance and Administration Relocation (on hold)					City of Baraboo						\$0
Phase 5 – Library and Classroom Expansions (on hold)					City of Baraboo						\$0
TOTAL COST				\$7,370,000	TOTAL REVENUE						\$3,635,000
CAPITAL BUDGET SUMMARY											
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE BUDGET		\$800,000									\$800,000
REVENUE BUDGET		\$400,000									\$400,000
NET COUNTY COST / YEAR	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000

Phase 3 - Fine Arts Building Work, UW-Platteville Baraboo Sauk County

<u>Item</u>	<u>Estimated Cost</u>
Fine Arts Building - Remodel the Foyer	\$ 20,000
Fine Arts Building - ADA Restrooms	\$ 50,000
Fine Arts Building - Art Classroom Remodel	\$ 125,000
Fine Arts Building - Air Handler Replacement	\$ 125,000
Fine Arts Building - Concrete Flooring	\$ 70,000
Fine Arts Building - Lighting and Electrical Upgrade	\$ 200,000
Fine Arts Building - Theatre Seating	\$ 50,000
Fine Arts Building - Acoustical Work	\$ 10,000
Lange Building - Roof Replacement	\$ 100,000
Umhoefer Building - Classroom A-241 HVAC	\$ 50,000
Total	\$ 800,000

Sauk County Capital Improvement Project													
PROJECT:		Communication Systems Upgrades / Replacement			DEPARTMENT:		Building Services		MANAGER:			Ian Crammond	
PROJECT DESCRIPTION:		<p>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 "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.</p> <p>2019: In 2019 transition to new IP based radio at each of the tower sites (9) for the Data and Highway Channels. This transition will use some antenna and filtering changes that were completed as a part of the 2018 Capital Improvement project.</p> <p>2020-2022: In 2020 transition to new IP based radio at each of the tower sites (9) for the Tactical channels. 2021: Replacement of the Tower on Tower Road cost of the replacement tower is to be determined. 2022 adding new County sites will need to be considered utilizing towers built by Bug Tusel. These sites will provide wider area coverage and allow decommissioning small temporary backfill coverage sites that were implemented with the narrow banding changes. Some of the equipment from these smaller sites will be utilized.</p>											
ANALYSIS OF NEED:		From 2003 through 2007 the entire County wide Communications Infrastructure was upgraded. Upgrades included the addition of 148 miles of fiber optic cable and 5 new towers, 4 of which were new sites. Since 2007 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.											
LOCATION:		County wide											
		URGENCY						OTHER INFO					
			Mandatory in year proposed				Optional - Saves money			Maintenance			
		X	Mandatory within 5 years				Optional - Improves service level		X	New Facility or Service			
						X	Optional - Reduces overall risk		X	Replacement			
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport	x	Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance	x	Security in buildings and for employees		Transportation		
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
x	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		None											
IMPACT TO OTHER COUNTY DEPTS:		This is an infrastructure system improvement that will benefit all users (Fire, EMS, Law Enforcement) but should not have an adverse affect on those users.											
ONGOING REVENUES & EXPENSES:		All systems are maintained by Building Services staff. Maintain a technical support agreement on fiber node equipment.											
PREVIOUS ACTIONS:		See analysis of need.											
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE					AMOUNT		
Communications System replacements/upgrades - \$50,000 annually					\$500,000	Tax Levy					\$500,000		
Tactical Channels Upgrade to new IP Based System (2021) 155,070 will be carried forward to 2021 towards Tactical channel replacement					\$255,070	Tax Levy (\$100,000) Carryforward (\$155,070)					\$255,070		
Replacement of Tower Road Tower site (2022)					\$750,000	Fund Balance					\$750,000		
Radio Upgrade for departments over a 3 year period (2022-2024) Depts. include: Sheriff, Emergency Management, Coroner, & Building Services 325,750/ year					\$977,250	Tax Levy/possible grants					\$977,250		
Upgrade of Radio Equipment due to Manufacture end of Life (Marc 1 repeater, HI Fire Base station, IFRN Base Station, Court Security Repeater, LEC Jail Repeater, EMBS Repeater) (2025)					\$332,124	Tax Levy					\$332,124		
Additional (new) site development at Bug Tusel Tower site (2026)					\$300,000	Undetermined					\$300,000		
Additional (new) site development at Bug Tusel Tower site (2028)					\$300,000	Undetermined					\$300,000		
TOTAL COST					\$3,414,444	TOTAL REVENUE					\$3,414,444		
CAPITAL BUDGET SUMMARY													
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL		
EXPENDITURE BUDGET	\$305,070	\$1,125,750	\$375,750	\$375,750	\$382,124	\$350,000	\$50,000	\$350,000	\$50,000	\$50,000	\$3,414,444		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$305,070	\$1,125,750	\$375,750	\$375,750	\$382,124	\$350,000	\$50,000	\$350,000	\$50,000	\$50,000	\$3,414,444		

Sauk County Capital Improvement Project													
PROJECT:		Tuck-point/Caulking of Facilities			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond		
PROJECT DESCRIPTION:		Ongoing inspections, maintenance/repairs of caulk and tuck-point joints on facility concrete panels and stones.											
ANALYSIS OF NEED:		To assure we maintain the exterior appearance of all of the facilities while also catching any potential issues/bad joints that could cause significant damage.											
LOCATION:		Historic Courthouse, West Square Building, Reedsburg Human Services & Law Enforcement Center											
		URGENCY						OTHER INFO					
		Mandatory in year proposed						Optional - Saves money		X		Maintenance	
		Mandatory within 5 years						Optional - Improves service level				New Facility or Service	
					X			Optional - Reduces overall risk				Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
X	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		None											
IMPACT TO OTHER COUNTY DEPTS:		None											
ONGOING REVENUES & EXPENSES:		Nothing out of the ordinary											
PREVIOUS ACTIONS:		None											
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE				AMOUNT		
Tuck-pointing & Caulking - \$30,000 annually (2020 work will be pushed back and possibly carried forward to 2021 due to COVID)					\$300,000		Tax Levy				\$300,000		
TOTAL COST					\$300,000		TOTAL REVENUE				\$300,000		
CAPITAL BUDGET SUMMARY													
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL		
EXPENDITURE BUDGET	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$300,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$300,000		

[illegible]

Sauk County Capital Improvement Project												
PROJECT:		Courtroom Video Arraignment Upgrade			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond	
PROJECT DESCRIPTION:		Upgrade the video arraignment systems in Circuit Court Branches I, II, III, and Family Court Commissioner.										
ANALYSIS OF NEED:		The video arraignment systems was last upgraded/updated in the 2012. The video arraignment system has had issues lately. The system is still useful, but a replacement plan is being developed to upgrade the system 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.										
LOCATION:		County wide										
		URGENCY						OTHER INFO				
		X	Mandatory in year proposed				Optional - Saves money				Maintenance	
			Mandatory within 5 years			X	Optional - Improves service level				New Facility or Service	
						X	Optional - Reduces overall risk			X	Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance	X	Security in buildings and for employees		Transportation	
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration	X	Communication into/with community	
X	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED: None												
IMPACT TO OTHER COUNTY DEPTS:		Help to reduce inmate transport costs for Sheriff's Dept as well as reduce chance of safety breaches, Human Services staff for guardianships and children's matters, MIS to help with troubleshooting tech issues.										
ONGOING REVENUES & EXPENSES:		\$5,000 planned annually for future software and hardware upgrades in the Building Services annual MIS budget										
PREVIOUS ACTIONS:		None										
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE				AMOUNT	
Video Arraignment System replacement					\$50,000		Carryforward from 2020				\$50,000	
TOTAL COST					\$50,000		TOTAL REVENUE				\$50,000	
CAPITAL BUDGET SUMMARY												
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL	
EXPENDITURE BUDGET	\$50,000										\$50,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	

Sauk County Capital Improvement Project													
PROJECT:		Energy Cost Saving Measures			DEPARTMENT:		Building Services		MANAGER: Ian Crammond				
PROJECT DESCRIPTION:		Implement cost saving measures identified within the Courthouse (CH) & West Square (WS) feasibility study and Law Enforcement retro commissioning reports. Also, an energy assessment by Hoffman Architect identified recommended cost savings measures mostly related to lighting. With technology ever changing this does become an ongoing effort.											
ANALYSIS OF NEED:		There are a number of energy cost saving items that have been identified within the studies that have been completed and are in progress. A large portion of the funds will be utilized for the replacement of the existing building controls in the CH and WS from pneumatic to digital. Some of this replacement has started with the recently completed WS remodel (2013) and the 2017 WS Controls upgrade. The Courthouse pneumatic to digital controls is expected to be around \$1,000,000. We will continue to research what costs may be eligible for grants, such as Focus on Energy.											
LOCATION:		Courthouse, West Square, Reedsburg Human Services, & Law Enforcement Center											
		URGENCY						OTHER INFO					
		Mandatory in year proposed			X			Optional - Saves money		X		Maintenance	
		Mandatory within 5 years						Optional - Improves service level				New Facility or Service	
								Optional - Reduces overall risk				Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
x	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		Make no changes											
IMPACT TO OTHER COUNTY DEPTS:		All Courthouse Departments											
ONGOING REVENUES & EXPENSES:		The work should provide energy usage savings in the future and help to achieve our goal of becoming carbon neutral.											
PREVIOUS ACTIONS:		Replacement of pneumatic to digital controls in the West Square building and currently upgrading lighting throughout the buildings.											
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT		
Upgrade of building controls from pneumatic to digital and improving equipment efficiency (2020,2021, 2023)				\$450,000		Fund Balance					\$450,000		
Upgrade of building controls at the Historic Courthouse (2022)				\$1,100,000		Fund Balance					\$1,100,000		
TOTAL COST				\$1,550,000		TOTAL REVENUE					\$1,550,000		
CAPITAL BUDGET SUMMARY													
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL		
EXPENDITURE BUDGET	\$225,000	\$1,100,000	\$225,000								\$1,550,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$225,000	\$1,100,000	\$225,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,550,000		

Sauk County Capital Improvement Project													
PROJECT:		LEC Video Upgrade			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond		
PROJECT DESCRIPTION:		Upgrade the video cameras and software licensing at the LEC.											
ANALYSIS OF NEED:		The current cameras at the LEC are original to the building from 2003. Many of the cameras have been replaced, and are becoming more difficult to find. The current cameras run on coax cable instead of CAT 6, very few cameras run on this technology today. Technology has greatly improved to the cameras over the years. The upgrade to the cameras will also greatly improve the video quality and recording rate.											
LOCATION:		Law Enforcement Center											
		URGENCY						OTHER INFO					
		Mandatory in year proposed						Optional - Saves money				Maintenance	
		Mandatory within 5 years			X			Optional - Improves service level				New Facility or Service	
								Optional - Reduces overall risk		X		Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance	X	Security in buildings and for employees		Transportation		
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		None											
IMPACT TO OTHER COUNTY DEPTS:		Sheriff's Department											
ONGOING REVENUES & EXPENSES:		General maintenance											
PREVIOUS ACTIONS:		None											
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
Upgrade all video cameras and licensing at the LEC					\$205,000		Fund Balance					\$205,000	
TOTAL COST					\$205,000		TOTAL REVENUE					\$205,000	
CAPITAL BUDGET SUMMARY													
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL		
EXPENDITURE BUDGET	\$205,000										\$205,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$205,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$205,000		

Sauk County Capital Improvement Project													
PROJECT:		Replace Roofs			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond		
PROJECT DESCRIPTION:		Replace rubber roofs on facilities.											
ANALYSIS OF NEED:		Life expectancy of the rubber roofs is estimated at 20 years +/- . In 2016 roofs on the West Square, Courthouse Annex and Human Services reached this age of 20 years old or more. The Reedsburg Human Services (2017), a large portion of the Law Enforcement Center roof (2018), and the Courthouse Annex roof(2019) have been completed. A full inspection of the West Square roof was conducted prior to the 2019 budget year to determine a more accurate replacement schedule and cost.											
LOCATION:		West Square, Courthouse Annex, Courthouse Connector Addition, Reedsburg Human Services, Law Enforcement Center.											
		URGENCY						OTHER INFO					
					Mandatory in year proposed					Optional - Saves money		Maintenance	
		X			Mandatory within 5 years					Optional - Improves service level		New Facility or Service	
								X		Optional - Reduces overall risk		X Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
X	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		None											
IMPACT TO OTHER COUNTY DEPTS:		Sheriff's Department, Courthouse and West Square Administrative Departments											
ONGOING REVENUES & EXPENSES:		Once replaced the roofs are for the most part maintenance free.											
PREVIOUS ACTIONS:		Working with contractors for inspecting the roofs help with budgeting costs.											
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT		
Replacement of roofs: West Square 2020 (to be carried forward from 2020 to 2021 due to COVID)				\$300,000		Fund Balance					\$300,000		
Replacement of roofs: Remaining Law Enforcement Center & Huber 2023				\$360,000		Fund Balance					\$360,000		
TOTAL COST				\$660,000		TOTAL REVENUE					\$660,000		
CAPITAL BUDGET SUMMARY													
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL		
EXPENDITURE BUDGET	\$300,000		\$360,000								\$660,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$300,000	\$0	\$360,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$660,000		

Sauk County Capital Improvement Project												
PROJECT:		Elevators - Annex & Court Holding			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond	
PROJECT DESCRIPTION:		Replacement of the single-bottom underground hydraulic cylinder assembly on the Annex Elevator and Court Holding Elevator.										
ANALYSIS OF NEED:		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 floor in the courthouse annex and Court Holding by elevator.										
LOCATION:		Courthouse										
		URGENCY						OTHER INFO				
		Mandatory in year proposed			Optional - Saves money			Maintenance				
		Mandatory within 5 years			Optional - Improves service level			New Facility or Service				
					X Optional - Reduces overall risk			X Replacement				
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		X Security in buildings and for employees		Transportation		
Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
		Solar initiatives										
ALTERNATIVES CONSIDERED:		None										
IMPACT TO OTHER COUNTY DEPTS:		None										
ONGOING REVENUES & EXPENSES:		All elevators are covered under our elevator maintenance contract.										
PREVIOUS ACTIONS:		None										
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
Replacement of the single-bottom underground hydraulic cylinder assembly on the Annex Elevator.				\$55,000		Carry forward from 2020					\$55,000	
Replacement of the single-bottom underground hydraulic cylinder assembly on the Court Holding Elevator.				\$55,000		Carry forward from 2020					\$55,000	
TOTAL COST				\$110,000		TOTAL REVENUE					\$110,000	
CAPITAL BUDGET SUMMARY												
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL	
EXPENDITURE BUDGET	\$110,000										\$110,000	
REVENUE BUDGET	\$0										\$0	
NET COUNTY COST / YEAR	\$110,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,000	

Sauk County Capital Improvement Project													
PROJECT:		Sally Port Concrete Replacement			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond		
PROJECT DESCRIPTION:		Replacement of the concrete and trench drain at the Law Enforcement Center Sally Port											
ANALYSIS OF NEED:		The Law Enforcement Center Sally Port's concrete and trench drain are original to the building from 2002. Over the years the concrete has been worn down due to the number of vehicles entering and leaving the Sally Port on a daily basis. The trench drain has been rusting and plugging up more often due to the snow, salt, and water brought in by the vehicles.											
LOCATION:		Law Enforcement Center											
		URGENCY						OTHER INFO					
					Mandatory in year proposed					Optional - Saves money			
		X			Mandatory within 5 years					Optional - Improves service level		Maintenance	
								X		Optional - Reduces overall risk		New Facility or Service	
								X		Replacement			
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance	X	Security in buildings and for employees		Transportation		
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		None											
IMPACT TO OTHER COUNTY DEPTS:		None											
ONGOING REVENUES & EXPENSES:		Normal maintenance											
PREVIOUS ACTIONS:		None											
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
Remove and replace current 6" concrete slab in the Law Enforcement Center Sally Port. The trench drain will be removed a wider trench drain will be installed, and the entire Sally Port will have an industrial epoxy coating to help preserve the concrete with all the salt, sand and other fluids that are brought in by vehicles.					\$55,000		Fund Balance					\$55,000	
TOTAL COST					\$55,000		TOTAL REVENUE					\$55,000	
CAPITAL BUDGET SUMMARY													
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL		
EXPENDITURE BUDGET		\$55,000									\$55,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,000		

[illegible]

Sauk County Capital Improvement Project													
PROJECT:		Re-gasket, check bearings on Chiller units			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond		
PROJECT DESCRIPTION:		Complete tear down on chillers at the West Square & Law Enforcement Center. Replacement of gaskets and check bearings.											
ANALYSIS OF NEED:		Regular maintenance that is recommended every 7 - 10 years of operation, presently scheduled for 8 years. Failure to complete regular maintenance could result in catastrophic failure of the chillers which would require a full replacement of the chiller which would be a significantly higher cost. Based on 2017 prices, to completely replace both chillers at either facility would cost between \$450,000 to \$500,000.											
LOCATION:		Courthouse, West Square, Law Enforcement Center (LEC)											
		URGENCY						OTHER INFO					
				Mandatory in year proposed				Optional - Saves money		X		Maintenance	
				Mandatory within 5 years				Optional - Improves service level				New Facility or Service	
						X		Optional - Reduces overall risk				Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety			Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget			Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness			Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees			Transportation	
X	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration			Communication into/with community	
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry			Homelessness	
			Solar initiatives										
ALTERNATIVES CONSIDERED: None													
IMPACT TO OTHER COUNTY DEPTS:		Sheriff's Dept Staff and Courthouse & West Square staff											
ONGOING REVENUES & EXPENSES:		Day to day maintenance completed by Building Services Staff, maintain annual maintenance agreements for annual service with qualified vendor.											
PREVIOUS ACTIONS:		West Square Chillers completed in 2008 & 2016 Chiller #1 in 2019, LEC done in 2011 & Chiller 1 in 2016, Chiller #2 in 2018											
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE					AMOUNT		
Re-gasket & Check Bearings on Chiller (West Square/Courthouse)					\$190,000	Tax Levy					\$190,000		
Re-gasket & Check Bearings on Chiller (Law Enforcement Center)					\$205,000	Tax Levy					\$205,000		
TOTAL COST					\$395,000	TOTAL REVENUE					\$395,000		
CAPITAL BUDGET SUMMARY													
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL		
EXPENDITURE BUDGET				\$190,000		\$100,000		\$105,000			\$395,000		
REVENUE BUDGET				\$0		\$0		\$0			\$0		
NET COUNTY COST / YEAR	\$0	\$0	\$0	\$190,000	\$0	\$100,000	\$0	\$105,000	\$0	\$0	\$395,000		

Sauk County Capital Improvement Project											
PROJECT:		Remodel and Security improvements of Facilities			DEPARTMENT:		Building Services		MANAGER: Ian Crammond		
PROJECT DESCRIPTION:		Design and Re-model areas identified in the Space Needs Assessment completed by Strang Inc. from July of 2019									
ANALYSIS OF NEED:		Many Sauk County Departments have grown or programs have been added or changed over the last few years. Numerous departments have two or more employees in an office at this time. In some cases storage space has been converted into offices to accommodate expansion. The space analysis identified a need for a redesign which was completed in 2020.									
LOCATION:		Courthouse, West Square, & Reedsburg Human Services									
		URGENCY						OTHER INFO			
		Mandatory in year proposed						Optional - Saves money		X Maintenance	
		X Mandatory within 5 years						Optional - Improves service level		New Facility or Service	
					X			Optional - Reduces overall risk		X Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):											
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues	
	Placemaking / Economic Development	Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband	Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		X Security in buildings and for employees		Transportation	
X	Energy savings / lower carbon footprint	Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversions/alternatives to incarceration		Communication into/with community	
X	Cooperation	Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
		Solar initiatives									
ALTERNATIVES CONSIDERED:		Make no changes									
IMPACT TO OTHER COUNTY DEPTS:		All Courthouse & West Square Depts., Human Services Reedsburg									
ONGOING REVENUES & EXPENSES:		Remodeling of other areas not covered with current budget dollars.									
PREVIOUS ACTIONS:		2019 Strang Inc. Space Needs Assessment									
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT
Upgrade to a secure and ADA compliant Courthouse main entrance (\$500,000), upgrade of Reedsburg Human Services main entrance, and upgrade building for suites, offices, and furniture from design stages to completed remodel of current areas (2,500,000) (Construction \$ planned for 2020 budget will be carried forward into 2021 due to COVID)				\$3,000,000		Fund Balance					\$3,000,000
Upgrade of building suites, offices, and furniture from design stages to completed remodel of current areas (2022)				\$1,000,000		Fund Balance					\$1,000,000
Upgrade of building suites, offices, and furniture from design stages to completed remodel of current areas (2023)				\$2,400,000		Fund Balance					\$2,400,000
TOTAL COST				\$6,400,000		TOTAL REVENUE					\$6,400,000
CAPITAL BUDGET SUMMARY											
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE BUDGET	\$3,000,000	\$1,000,000	\$2,400,000								\$6,400,000
REVENUE BUDGET											\$0
NET COUNTY COST / YEAR	\$3,000,000	\$1,000,000	\$2,400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,400,000

Sauk County Capital Improvement Project												
PROJECT:		Spring Green Area Fiber Expansion			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond	
PROJECT DESCRIPTION:		Expansion of Sauk County's fiber network to key county infrastructure such as a Highway Department satellite shop in Spring Green, the Tri-county Airport, and tie back into the County main fiber network at Cty Rd JJ and G.										
ANALYSIS OF NEED:		Sauk County currently owns and maintains a fiber network throughout the county. Sauk County currently ends a portion of the fiber network at the Spring Green Fire station. The partnership between the Town of Spring Green, Village of Spring Green, Reedsburg Utility, and Sauk County will expand the network through the Village and Town of Spring Green. Sauk County has agreed to partner with Reedsburg Utility and the Town of Spring Green to improve the broadband in the rural areas of the southwestern part of the county. Sauk County is looking to assist with expanding the fiber in rural areas and providing county network services to facilities currently not served with the county network.										
LOCATION:		Spring Green Highway Shop, Tri-County Airport										
		URGENCY						OTHER INFO				
		Mandatory in year proposed		X		Optional - Saves money				Maintenance		
		Mandatory within 5 years		X		Optional - Improves service level		X		New Facility or Service		
						Optional - Reduces overall risk				Replacement		
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center	X	Highway building		Coroner's office and budget		Affordable/low income housing	
X	Broadband		Comprehensive Plan update		Peer learning groups	X	Tri-County Airport		Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance	X	Security in buildings and for employees		Transportation	
X	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment	X	Wifi access/broadband		Diversion/alternatives to incarceration	X	Communication into/with community	
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED:		None										
IMPACT TO OTHER COUNTY DEPTS:		Highway Department, Tri-County Airport										
ONGOING REVENUES & EXPENSES:		Fiber maintenance is completed by Building Services Staff, maintain maintenance agreements for service by qualified vendor.										
PREVIOUS ACTIONS:												
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE				AMOUNT		
Fiber leg to get from Spring Green Highway Shop to Tri-County Airport (2021)				\$250,000		Fund balance				\$250,000		
Fiber leg to get from the Tri-County Airport back to the main fiber at the Cty Rd. JJ vault (2022)				\$100,000		Fund balance				\$100,000		
TOTAL COST				\$350,000		TOTAL REVENUE				\$350,000		
CAPITAL BUDGET SUMMARY												
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL	
EXPENDITURE BUDGET	\$250,000	\$100,000									\$350,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$250,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000	

Sauk County Capital Improvement Project												
PROJECT:		Phone System Maintenance			DEPARTMENT:		MIS		MANAGER:		Pate	
PROJECT DESCRIPTION:		Ongoing improvement / enhancement / maintenance of Sauk County's enterprise phone system										
ANALYSIS OF NEED:		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. System integrates into the computer network and must be maintained to a level that ensures compatibility.										
LOCATION:		Multiple locations										
		URGENCY						OTHER INFO				
		x	Mandatory in year proposed				Optional - Saves money			x	Maintenance	
			Mandatory within 5 years				Optional - Improves service level				New Facility or Service	
							Optional - Reduces overall risk			x	Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply): Operational Expense												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation	
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community	
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED:												
IMPACT TO OTHER COUNTY DEPTS:		Provides phone service to the entire enterprise										
ONGOING REVENUES & EXPENSES:		Annual licensing and support agreements - currently \$50,000										
PREVIOUS ACTIONS:		Hardware and software upgrade in 2020										
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
Annual hardware replacement costs					\$250,000	Tax levy					\$375,000	
System Hardware Upgrade in 2027					\$125,000							
TOTAL COST					\$375,000	TOTAL REVENUE					\$375,000	
CAPITAL BUDGET SUMMARY												
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL	
EXPENDITURE BUDGET	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$150,000	\$25,000	\$25,000	\$25,000	\$375,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$150,000	\$25,000	\$25,000	\$25,000	\$375,000	

Sauk County Capital Improvement Project												
PROJECT:		911 System Maintenance			DEPARTMENT:		MIS		MANAGER:		Pate	
PROJECT DESCRIPTION:		The 911 system provides for incoming emergency communications in the Sheriff's Dispatch Center										
ANALYSIS OF NEED:		This system is critical to 911 emergency communications in Sauk County										
LOCATION:		Sauk County Dispatch Center located in the Law Enforcement Center and the backup dispatch center, currently located in the Courthouse										
		URGENCY						OTHER INFO				
		x	Mandatory in year proposed				Optional - Saves money		x	Maintenance		
			Mandatory within 5 years				Optional - Improves service level			New Facility or Service		
							Optional - Reduces overall risk		x	Replacement		
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport	x	Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation	
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community	
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED:		NA										
IMPACT TO OTHER COUNTY DEPTS:		Impact is to Public Safety - system is central to 911 communications throughout Sauk County										
ONGOING REVENUES & EXPENSES:		This system is under a 24x7 maintenance agreement with the vendor. Current annual support cost = \$34,000										
PREVIOUS ACTIONS:		System upgrade in 2020										
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
System Upgrade in 2027					\$250,000	Tax Levy					\$250,000	
TOTAL COST					\$250,000	TOTAL REVENUE					\$250,000	
CAPITAL BUDGET SUMMARY												
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL	
EXPENDITURE BUDGET	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$250,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$250,000	

Sauk County Capital Improvement Project												
PROJECT:		Network Infrastructure Maintenance			DEPARTMENT:		MIS		MANAGER:		Pate	
PROJECT DESCRIPTION:		This schedule provides for the planned replacement of information system network components.										
ANALYSIS OF NEED:		Network switching and routing hardware exists throughout Sauk County facilities and constitute the backbone of the computer network communications. These devices have a finite lifespan and must be periodically replaced.										
LOCATION:												
		URGENCY						OTHER INFO				
		x	Mandatory in year proposed				Optional - Saves money		X	Maintenance		
			Mandatory within 5 years				Optional - Improves service level			New Facility or Service		
							Optional - Reduces overall risk		X	Replacement		
STRATEGIC ISSUE(S) ADDRESSED (check all that apply): This is an operational expense												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation	
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community	
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED: MIS is continuously researching alternative equipment and architecture to reduce the ongoing costs of this infrastructure												
IMPACT TO OTHER COUNTY DEPTS: All agencies / depts. rely upon Sauk County network resources												
ONGOING REVENUES & EXPENSES: Annual support / license agreements												
PREVIOUS ACTIONS: This plan is part of the MIS Department's ongoing planned replacement schedule												
DESCRIPTION OF EXPENSE						AMOUNT	REVENUE - LIST EACH FUNDING SOURCE				AMOUNT	
Core switch replacements at HCH and LEC in 2025 and 2027 respectively - 7 yr. life @ 105000 ea.						\$210,000	Tax levy				\$502,000	
Firewall upgrades for HCH, LEC and LE outside agency connections in 2022, 2024, 2025 and again in 2027, 2029 and 2030 - based on a 5 yr. planned life@ 7k per unit						\$42,000						
Annual network switch upgrades throughout all facilities - 25k / yr.						\$250,000						
TOTAL COST						\$502,000	TOTAL REVENUE				\$502,000	
CAPITAL BUDGET SUMMARY												
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL	
EXPENDITURE BUDGET	\$25,000	\$32,000	\$25,000	\$32,000	\$137,000	\$25,000	\$137,000	\$25,000	\$32,000	\$32,000	\$502,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$25,000	\$32,000	\$25,000	\$32,000	\$137,000	\$25,000	\$137,000	\$25,000	\$32,000	\$32,000	\$502,000	

Sauk County Capital Improvement Project													
PROJECT:		Virtual Infrastructure Replacement Schedule			DEPARTMENT:		MIS		MANAGER:		Pate		
PROJECT DESCRIPTION:		This schedule provides for the planned replacment of key components of the primary infrastructure that supports all on premise, county owned, information systems. Future costs based on current pricing.											
ANALYSIS OF NEED:		This is an equipment replacement schedule for the computing infrastructure supporting operations in both Data Centers. 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.											
LOCATION:		HCH and LEC MIS Data Centers											
		URGENCY						OTHER INFO					
		Mandatory in year proposed						Optional - Saves money		x		Maintenance	
		Mandatory within 5 years						Optional - Improves service level				New Facility or Service	
								Optional - Reduces overall risk		x		Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety			Outside Issues		
Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget			Affordable/low income housing		
Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness			Workforce development		
Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees			Transportation		
Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration			Communication into/with community		
Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry			Homelessness		
		Solar initiatives											
ALTERNATIVES CONSIDERED:		N/A											
IMPACT TO OTHER COUNTY DEPTS:		This hardware supports all locally hosted systems utilized by Sauk County											
ONGOING REVENUES & EXPENSES:		Annual maintenance and support agreements with the equipment vendors											
PREVIOUS ACTIONS:		This is an ongoing maintenance program											
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT		
Host server replacements on a 5 year basis - HCH in 2025 and 2030 - LEC in 2022 and 2027 @ 25,000/ replacement				\$100,000		Property tax levy					\$410,000		
Backup appliance replacement on a 5 year basis in 2023 and 2028				\$110,000									
Storage array replacement on a 5 year basis - HCH in 2021 and 2026 - LEC in 2024 and 2029 @ 50k / replacement				\$200,000									
TOTAL COST				\$410,000		TOTAL REVENUE					\$410,000		
CAPITAL BUDGET SUMMARY													
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL		
EXPENDITURE BUDGET	\$50,000	\$25,000	\$55,000	\$50,000	\$25,000	\$50,000	\$25,000	\$55,000	\$50,000	\$25,000	\$410,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$50,000	\$25,000	\$55,000	\$50,000	\$25,000	\$50,000	\$25,000	\$55,000	\$50,000	\$25,000	\$410,000		

Sauk County Capital Improvement Project													
PROJECT:		Parking area for GSST - United Coop Property			DEPARTMENT:		LRE		MANAGER:		Lisa Wilson		
PROJECT DESCRIPTION:		Construction of a 120' x 40' parking lot as well as a short trail from this parking area to the bike trail on soon to be acquired property near the United Coop in Prairie du Sac.											
ANALYSIS OF NEED:		On May 19, 2020, a resolution was adopted by the Sauk County Board authorizing the acquisition of land from WisDOT for the construction of a parking area and point of access to the Great Sauk State Trail. The acquisition and development of this property into a parking area and trail access to relieve the use of local roads and private land as such facilities. This will provide a safe, visible, reliable and ADA compliant point of access for those looking to gain access to the trail.											
LOCATION:		NW Quadrant CTH Z and STH 78 (United Coop) in Prairie du Sac											
		URGENCY						OTHER INFO					
		Mandatory in year proposed						Optional - Saves money				Maintenance	
		Mandatory within 5 years			X			Optional - Improves service level		X		New Facility or Service	
					X			Optional - Reduces overall risk				Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
X	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative	X	Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees	X	Transportation		
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation	X	Comprehensive Outdoor Recreation Plan		Comprehensive community services	X	Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		Maintain existing level of service.											
IMPACT TO OTHER COUNTY DEPTS:		Potential impact to Highway Department, as they are being asked to assist in site work.											
ONGOING REVENUES & EXPENSES:		The facility will need to be maintained. The parking area and pathway will need maintenance. Mowing of the grass surrounding these facilities will also be necessary.											
PREVIOUS ACTIONS:		None											
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
Grading/Base for parking area and pathway					\$15,000		General Fund Balance					\$25,000	
Bituminous surface					\$8,000								
Striping, signage					\$2,000								
TOTAL COST					\$25,000		TOTAL REVENUE					\$25,000	
CAPITAL BUDGET SUMMARY													
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL		
EXPENDITURE BUDGET	\$25,000										\$25,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000		

Sauk County Capital Improvement Project												
PROJECT:		Replacement of Tractor/Purchase Mower			DEPARTMENT:		LRE		MANAGER:		Lisa Wilson	
PROJECT DESCRIPTION:		Replace the existing tractor used by Parks for mowing/maintenance and purchase a side mounted mower.										
ANALYSIS OF NEED:		The current tractor has been experiencing a lot of maintenance issues and the warranty period is expiring. Parks has tried to coordinate use of Highway's tractor; however this is difficult as both departments need the equipment at the same time. In order to maintain large spaces and the Great Sauk State Trail, a tractor with side mounted mower is needed.										
LOCATION:		Sauk County Park System										
		URGENCY						OTHER INFO				
		Mandatory in year proposed			X			Optional - Saves money				
		Mandatory within 5 years			X			Optional - Improves service level			Maintenance	
								Optional - Reduces overall risk			X Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
Cooperation		X	Comprehensive Outdoor Recreation Plan	Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives									
ALTERNATIVES CONSIDERED:		Keeping the current tractor or utilizing the highway department equipment.										
IMPACT TO OTHER COUNTY DEPTS:		None.										
ONGOING REVENUES & EXPENSES:		Maintenance as needed.										
PREVIOUS ACTIONS:		None.										
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
Tractor				\$80,000		General Fund Balance					\$75,000	
Side mounted mower				\$10,000		Trade-in value of existing tractor					\$15,000	
TOTAL COST				\$90,000		TOTAL REVENUE					\$90,000	
CAPITAL BUDGET SUMMARY												
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL	
EXPENDITURE BUDGET	\$90,000										\$90,000	
REVENUE BUDGET	\$15,000										\$15,000	
NET COUNTY COST / YEAR	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000	

Sauk County Capital Improvement Project													
PROJECT:		White Mound - Bridge Replacement			DEPARTMENT:		LRE		MANAGER:		Lisa Wilson		
PROJECT DESCRIPTION:		Replacement of wooden bridge in White Mound Park.											
ANALYSIS OF NEED:		Two foot bridges are located in White Mound Park. Both bridges provide access to areas of the park that are located on the other side of a small stream. One of those bridges is fairly old and constructed of wood. Over the years, the bridge has deteriorated. To ensure that access is provided for both those visiting the park and park staff for maintenance purposes, the bridge needs to be replaced.											
LOCATION:		White Mound Park											
		URGENCY						OTHER INFO					
		Mandatory in year proposed						Optional - Saves money				Maintenance	
		Mandatory within 5 years			X			Optional - Improves service level				New Facility or Service	
					X			Optional - Reduces overall risk		X		Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
X	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees	X	Transportation		
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation	X	Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		Maintain existing level of service.											
IMPACT TO OTHER COUNTY DEPTS:		Not applicable.											
ONGOING REVENUES & EXPENSES:		Bridges need to be maintained, particularly those that are accessible to the public.											
PREVIOUS ACTIONS:		None											
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
Wood bridge replacement					\$28,000		General Fund Balance					\$28,000	
TOTAL COST					\$28,000		TOTAL REVENUE					\$28,000	
CAPITAL BUDGET SUMMARY													
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL		
EXPENDITURE BUDGET	\$28,000										\$28,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$28,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,000		

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.

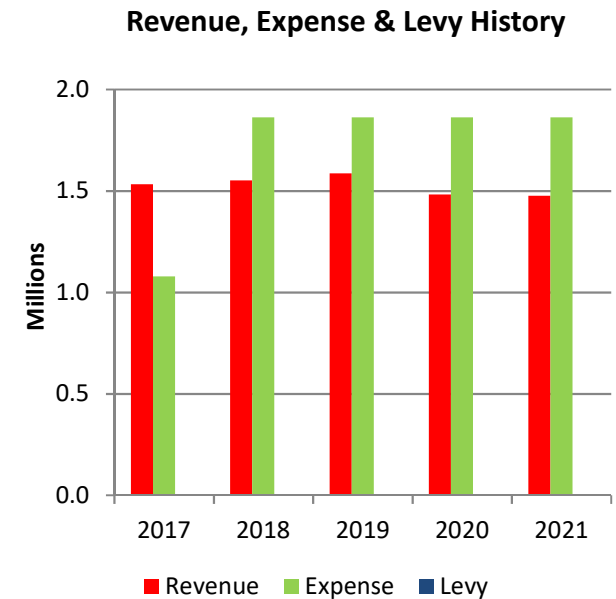
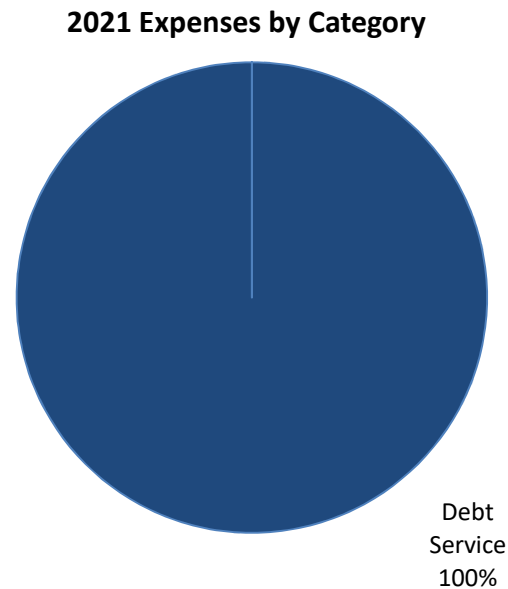
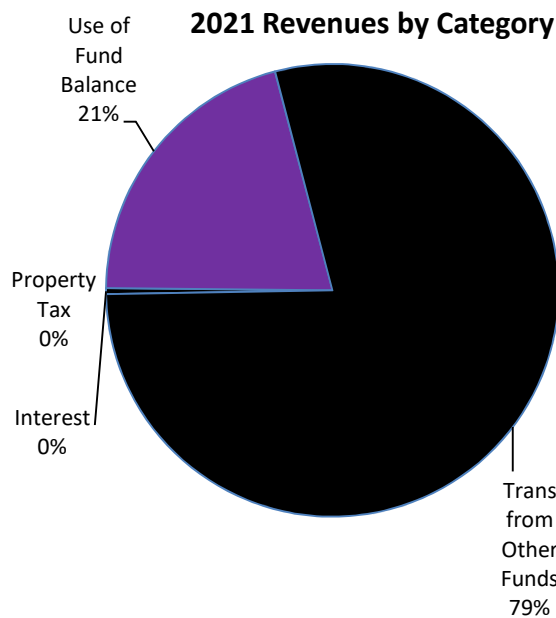
Investor services, such as Moody's and Standard & Poor's, do detailed in-depth analysis of an issuer's ability to remain a going concern and make bond payments. Based on this analysis, the service provides a rating for each issue. A rating can be enhanced with bond insurance; however, no outstanding 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, 2017 and 2019.

Debt Service

Significant Changes in the Debt Service Function for 2021

- 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.
- In April of 2017, the County refunded July 2010 Health Care Center debt to take advantage of lower interest rates.
- In July of 2019, the County refunded October 2009 Health Care Center debt to take advantage of lower interest rates.



	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DEBT SERVICE											
<u>Revenues</u>											
Tax Levy	0	0	0	0	0	0	0	0.00%	None	0	0
Interest	11,204	33,976	55,338	25,000	11,000	8,000	(17,000)	-68.00%			
Transfer from other Funds	1,522,334	1,518,297	1,531,592	1,461,089	1,471,089	1,467,399	6,310	0.43%	2021 Total	0	0
Bond Proceeds	0	0	0	0	0	0	0	0.00%			
Premium on Bonds Issuance	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	310,002	275,945	376,686	380,686	386,601	9,915	2.63%	2022	0	0
									2023	0	0
									2024	0	0
									2025	0	0
Total Revenues	1,533,538	1,862,275	1,862,875	1,862,775	1,862,775	1,862,000	(775)	-0.04%			
<u>Expenses</u>											
Principal Redemption	908,792	1,720,000	1,755,000	1,790,000	1,790,000	1,825,000	35,000	1.96%			
Interest Payments	169,457	142,275	107,875	72,775	72,775	37,000	(35,775)	-49.16%			
Addition to Fund Balance	455,289	0	0	0	0	0	0	0.00%			
Total Expenses	1,533,538	1,862,275	1,862,875	1,862,775	1,862,775	1,862,000	(775)	-0.04%			
Beginning of Year Fund Balance	897,945	1,353,234	1,043,232		767,287	386,601					
End of Year Fund Balance	1,353,234	1,043,232	767,287		386,601	0					

2021 Highlights & Issues on the Horizon

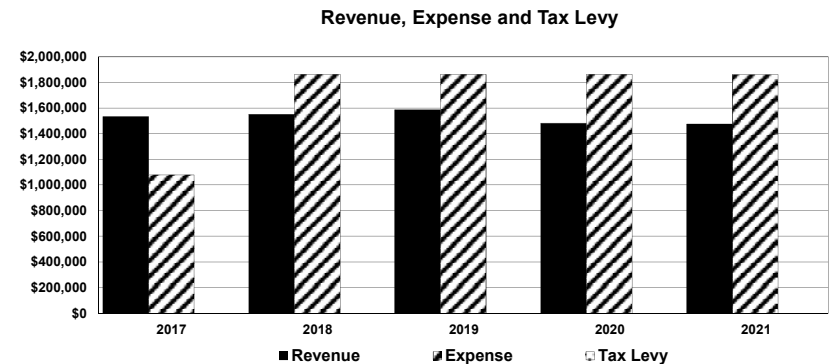
Debt for the replacement Health Care Center is accounted for in the Health Care Center fund.

The Debt Service related to the Law enforcement Center (LEC) is included in this fund. The last payment of LEC debt will be in 2021.

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

Health Care Center debt was refunded in 2017 saving about \$25,000 annually, and again in 2019 saving \$15,000 annually.

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 refunding.



Fund: DEBT SERVICE	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: GENERAL	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2021	2020
				Actual	Adopted	Budget		Amended To	2021
50999 DEBT SERVICE REVENUE									
481180 INTEREST DEBT SERVICE INVESTME	-11,204	-33,976	-55,338	-10,119	-25,000	-25,000	-11,000	-8,000	-17,000
492100 TRANSFER FROM GENERAL FUND	-1,425,334	-1,418,297	-1,396,456	-680,545	-1,361,089	-1,361,089	-1,361,089	-1,367,399	6,310
492200 TRANSFER FROM SPECIAL REVENUE	-97,000	-100,000	-135,136	-50,000	-100,000	-100,000	-110,000	-100,000	0
493010 FUND BALANCE APPLIED	0	0	0	0	-376,686	-376,686	0	-386,601	9,915
TOTAL DEBT SERVICE REVENUE	-1,533,538	-1,552,273	-1,586,930	-740,664	-1,862,775	-1,862,775	-1,482,089	-1,862,000	-775
50999800 DEBT SERVICE FUND									
561000 PRINCIPAL REDEMPTION	908,792	1,720,000	1,755,000	0	1,790,000	1,790,000	1,790,000	1,825,000	35,000
562000 INTEREST EXPENSE	169,457	142,275	107,875	36,150	72,775	72,775	72,775	37,000	-35,775
TOTAL DEBT SERVICE FUND	1,078,249	1,862,275	1,862,875	36,150	1,862,775	1,862,775	1,862,775	1,862,000	-775
TOTAL DEPARTMENT REVENUE	-1,533,538	-1,552,273	-1,586,930	-740,664	-1,862,775	-1,862,775	-1,482,089	-1,862,000	-775
TOTAL DEPARTMENT EXPENSE	1,078,249	1,862,275	1,862,875	36,150	1,862,775	1,862,775	1,862,775	1,862,000	-775
-ADDITION TO / USE OF FUND BALANCE	-455,289	310,002	275,945	-704,514	0	0	380,686	0	

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				
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				
2021	890,000	241,850	1,131,850	5,985,000
2022	900,000	198,100	1,098,100	5,085,000
2023	935,000	153,850	1,088,850	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				
2021	2,715,000	278,350	2,993,350	5,985,000
2022	900,000	198,100	1,098,100	5,085,000
2023	935,000	153,850	1,088,850	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 \$5,080,000 of general obligation refunding bonds issued April, 2017 and \$2,665,000 of general obligation refunding bonds issued July, 2019 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 and ending in 2027.

Future Debt Plans

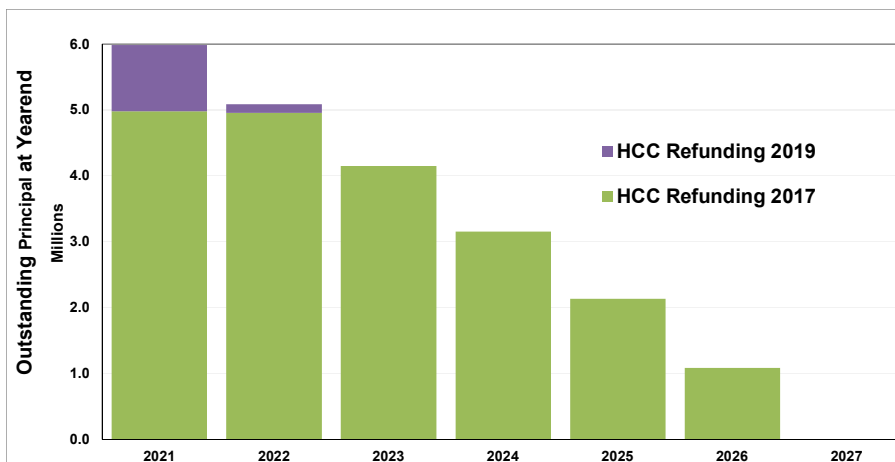
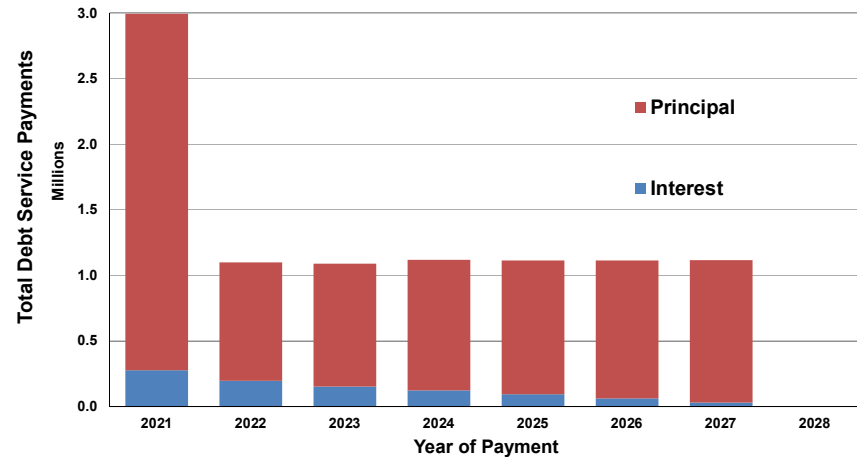
Sauk County is considering replacement of its main Highway building, which may require issuance of debt. Consult the Capital Improvement Plan for possible future projects needing funding.

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

Legal Debt Limits

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

2020 County Equalization Report as issued by the Wisconsin Department of Revenue		<u>\$8,041,209,100</u>
5% Debt Limitation	100.00%	\$402,060,455
Outstanding General Obligation Debt at 1/1/2021	2.16%	<u>\$8,700,000</u>
Remaining Debt Margin	97.84%	<u>\$393,360,455</u>



GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE

Issue Type:	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 December 29, 2005 Law Enforcement \$10,000,000			
Dated:	December 29, 2005				July 18, 2016			
Original Issue \$:	\$10,000,000				\$7,125,000			
Moody's Rating:	Aa3. Rating enhanced with bond insurance to Aaa				Aa1			
Principal Due:	October 1				October 1			
Interest Due:	April 1 and October 1				April 1 and October 1			
Callable:	October 1, 2015 at par				None			
CUSIP:	804328				804328			
Paying Agent:	Associated Bank				Associated Bank			
Budgeted Fund:	Debt Service				Debt Service			
Year of Payment	Principal	Interest		Total	Principal	Interest		Total
2006	135,000	298,108	3.750%	433,108				0
2007	20,000	389,493	3.500% *	409,493				0
2008	20,000	388,793	3.500% *	408,793				0
2009	25,000	388,093	3.500% *	413,093				0
2010	25,000	387,218	3.500% *	412,218				0
2011	25,000	386,343	3.500% *	411,343				0
2012	1,015,000	385,468	4.000% **	1,400,468				0
2013	1,340,000	344,868	4.000% **	1,684,868				0
2014	25,000	291,268	4.000% **	316,268				0
2015	25,000	290,268	4.000% **	315,268				0
2016	Refunded 7-16	241,056	4.000% **	241,056		28,896	2.000%	28,896
2017	Refunded 7-16	0	4.000% **	0	35,000	142,500	2.000%	177,500
2018	Refunded 7-16	0	4.000% **	0	1,720,000	141,800	2.000%	1,861,800
2019	Refunded 7-16	0	3.850%	0	1,755,000	107,400	2.000%	1,862,400
2020	Refunded 7-16	0	3.900%	0	1,790,000	72,300	2.000%	1,862,300
2021	Refunded 7-16	0	4.000% **	0	1,825,000	36,500	2.000%	1,861,500
2022				0				0
2023				0				0
2024				0				0
2025				0				0
2026				0				0
2027				0				0
Totals	2,655,000	3,790,972	Average 3.950%	6,445,972	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

* 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 Constructed 2008/2009				Skilled Nursing Facility Constructed 2008/2009			Refunding of July 6, 2007 Skilled Nursing Facility \$4,925,000				Refunding of October 13, 2009 Skilled Nursing Facility \$4,965,000				
Dated:	October 13, 2009				July 6, 2010			April 20, 2017				July 30, 2019				
Original Issue \$:	\$4,965,000				\$4,925,000			\$5,080,000				\$2,665,000				
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			October 1, 2025 at par				None				
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									
2007				0			0									
2008				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				0				0	
2016	60,000	182,025	3.250%	242,025		199,194	199,194				0				0	
2017	65,000	180,075	3.500%	245,075		99,597	99,597			67,598	67,598				0	
2018	795,000	177,800	4.000% **	972,800		0	0	25,000	151,150	2.000% *	176,150				0	
2019	830,000	146,000	4.000% **	976,000		0	0	25,000	150,650	2.000% *	175,650				0	
2020	Refunded 7-19	0	4.000% **	0		0	0	25,000	150,150	2.000% *	175,150	795,000	154,308	5.000% **	949,308	
2021	Refunded 7-19	0	4.000% **	0		0	0	25,000	149,650	2.000% *	174,650	865,000	92,200	5.000% **	957,200	
2022	Refunded 7-19	0	4.000% **	0		0	0	25,000	149,150	2.000% *	174,150	875,000	48,950	5.000% **	923,950	
2023	Refunded 7-19	0	4.000% **	0	Refunded 4-17	0	4.125% **	0	805,000	148,650	3.000% **	953,650	130,000	5,200	4.000% *	135,200
2024				0	Refunded 4-17	0	4.125% **	0	995,000	124,500	3.000% **	1,119,500				0
2025				0	Refunded 4-17	0	4.000% *	0	1,020,000	94,650	3.000% **	1,114,650				0
2026				0	Refunded 4-17	0	4.000% *	0	1,050,000	64,050	3.000% **	1,114,050				0
2027				0	Refunded 4-17	0	4.000% *	0	1,085,000	32,550	3.000% **	1,117,550				0
Totals	2,145,000	1,806,728	Average 3.958%	3,951,728	0	1,341,791	Average 4.010%	1,341,791	5,080,000	1,282,748	Average 2.990%	6,362,748	2,665,000	300,658	Average 4.911%	2,965,658

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

* Indicates the lowest interest rate for each issue.

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

Callable maturities

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General Government

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

FUNCTIONAL AREA MISSION STATEMENT

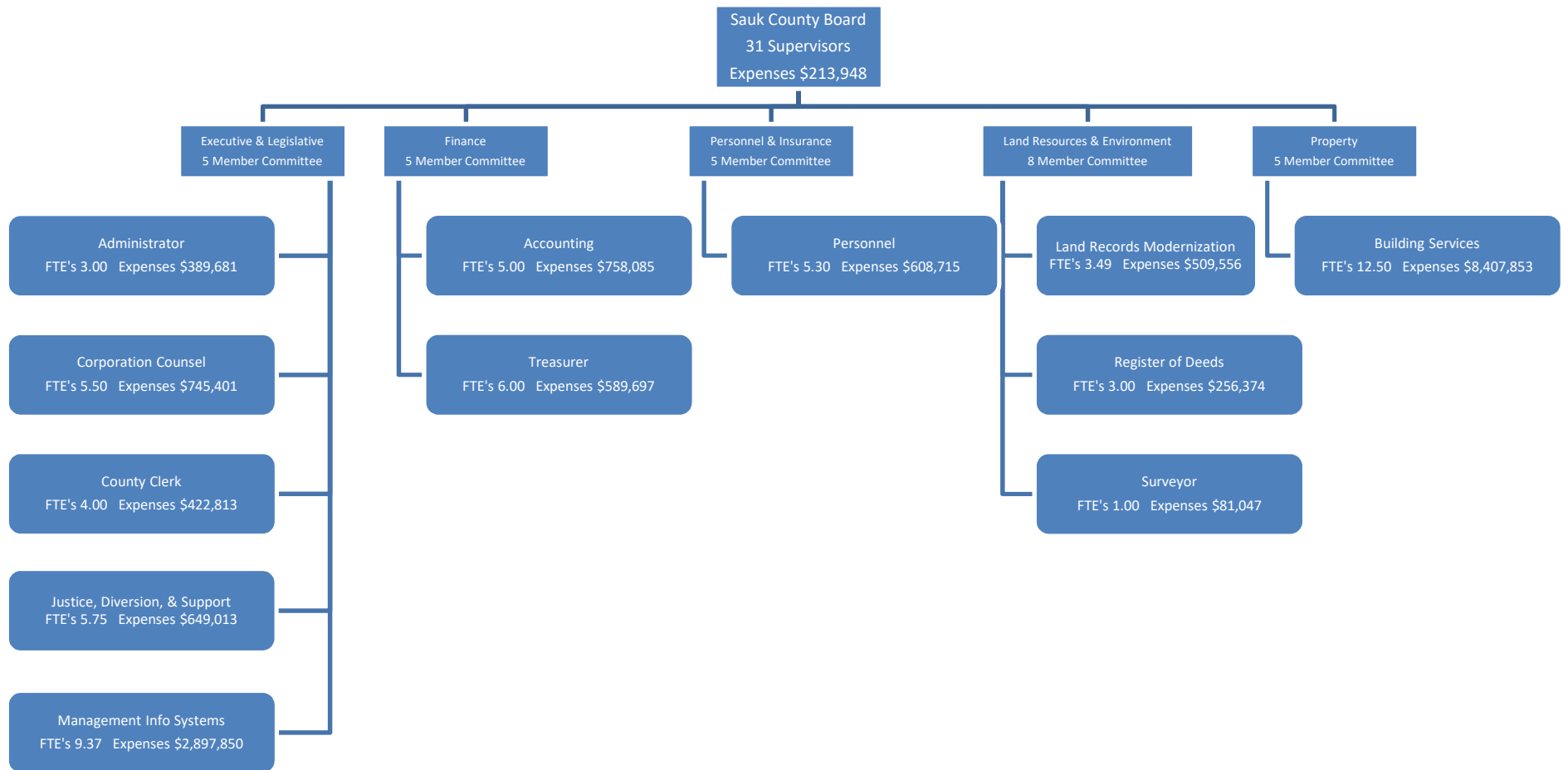
To support the mission of the departments comprising county government through the facilitation of a collaborative environment.

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

Fiscally Responsible / Essential Services

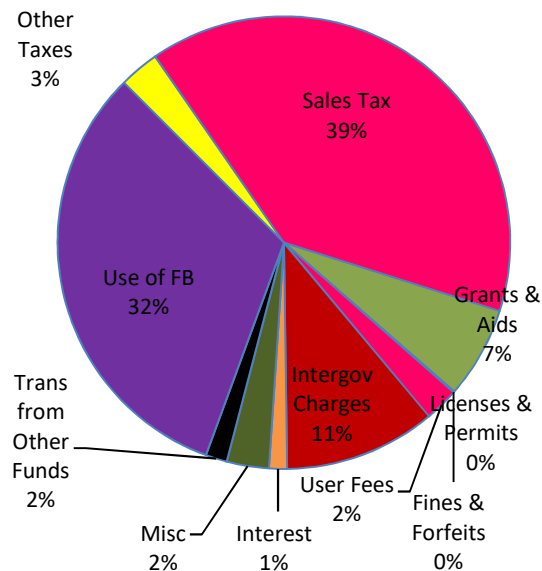


General Government

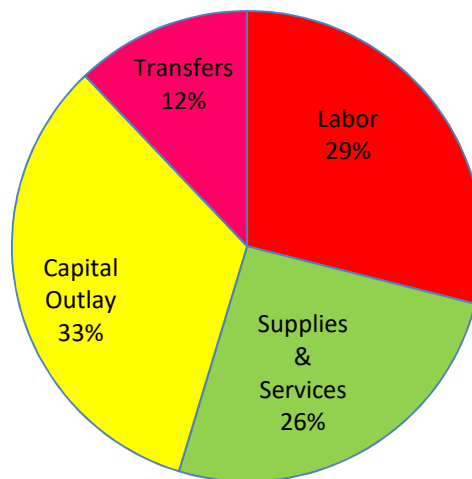
Significant Changes in the General Government Function for 2021

- 2021 sales tax revenue projections decreased significantly by \$731,926 to \$9,152,000. This is in response to decreased sales related to COVID-19.
- Health insurance rates were held to a 3.90% increase. Excluding new positions the increased cost is \$195,000 (\$179,000 of tax levy).
- Fiscal austerity is a response to the budget challenges created by the County's sales tax loss due to COVID-19. Further, the transition from Administrative Coordinator to Administrator will require the new incumbent to focus their time on becoming acclimated to Sauk County throughout 2021. With that, the following tax levy-funded items are put on hold: community development grants \$40,000, organization-wide staff development \$10,000, community events \$10,000. Further, carried forward from 2019 funds were also put on hold: placemaking \$20,000. However, \$24,000 was added to support general economic development opportunities.
- Reduction of one Legal Secretary in the Corporation Counsel's office, \$75,000.
- The Justice, Diversion, & Support 2020 budget anticipated development of a program to assist with re-entry into the community with a \$200,000 grant utilizing CDBG funds to fund a Re-Entry Coordinator position at \$81,000 and other services of \$119,000. The Re-Entry program did not come to fruition and is removed for 2021. Also, a pre-trial diversion/monitoring program for \$50,000 is removed from 2021.
- Interest on invested funds is expected to decrease by \$240,000 to \$250,000 in the Treasurer's budget due to lower interest rates. Also, interest and penalty collected on delinquent taxes is expected to decrease by \$75,000 to \$350,000, recognizing the financial difficulties of taxpayers related to COVID-19.
- Two elections are anticipated in 2021, decreasing County Clerk expenditures by \$28,000.
- Loss of passport processing revenues due to a disruption of travel related to COVID-19, \$12,400.
- General Fund balance has been allocated for non- or rarely-recurring capital projects including: Remodeling to accommodate space needs and building security \$4,283,902; energy efficiency improvements \$225,000; roof replacement \$360,145; and communication and fiber optics upgrades \$558,637.

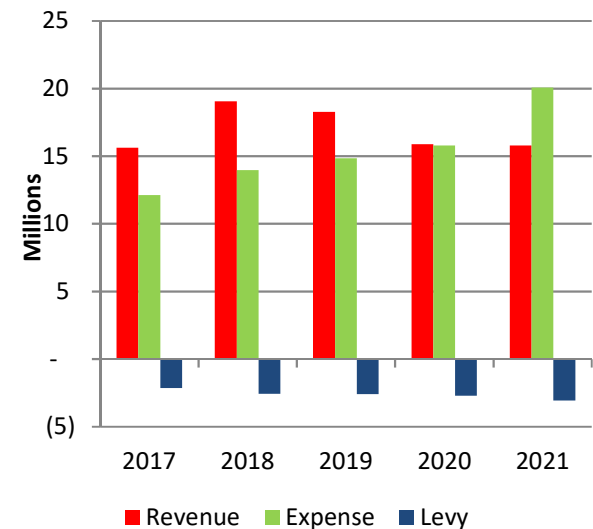
2021 Revenues by Category



2021 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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development

General Government - Cooperation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
The County is in compliance with financial reporting requirements	Number of audit findings issued	Number of new and recurring audit findings is less than three	7/31/2021
More efficient and transparent recording and processing of timekeeping for employees	Timekeeping system implemented	Implementation of a timekeeping system for employee time that is accessible by all employees, easily exported to the payroll system, and provides accurate centralized reporting of time worked.	12/31/2021
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	12/31/2021
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	12/31/2021
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	12/31/2021
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	12/31/2022
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	12/31/2023

Program Evaluation

Program Title	Program Description	Mandates and References	2021 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	0.30
			Use of Fund Balance		
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$40,198	
			Operating Expenses	\$9,374	
			TOTAL EXPENSES	\$49,572	
			COUNTY LEVY	\$49,572	

Accounting Department

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	<table><tr><td>User Fees</td><td>\$750</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$750</td></tr><tr><td>Wages & Benefits</td><td>\$200,728</td></tr><tr><td>Operating Expenses</td><td>\$124,127</td></tr><tr><td>TOTAL EXPENSES</td><td>\$324,856</td></tr><tr><td>COUNTY LEVY</td><td>\$324,106</td></tr></table>	User Fees	\$750	Use of Carryforward	\$0	TOTAL REVENUES	\$750	Wages & Benefits	\$200,728	Operating Expenses	\$124,127	TOTAL EXPENSES	\$324,856	COUNTY LEVY	\$324,106	2.25	Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)
User Fees	\$750																		
Use of Carryforward	\$0																		
TOTAL REVENUES	\$750																		
Wages & Benefits	\$200,728																		
Operating Expenses	\$124,127																		
TOTAL EXPENSES	\$324,856																		
COUNTY LEVY	\$324,106																		
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	<table><tr><td>User Fees</td><td>\$3,248</td></tr><tr><td>TOTAL REVENUES</td><td>\$3,248</td></tr><tr><td>Wages & Benefits</td><td>\$89,484</td></tr><tr><td>Operating Expenses</td><td>\$17,836</td></tr><tr><td>TOTAL EXPENSES</td><td>\$107,320</td></tr><tr><td>COUNTY LEVY</td><td>\$104,072</td></tr></table>	User Fees	\$3,248	TOTAL REVENUES	\$3,248	Wages & Benefits	\$89,484	Operating Expenses	\$17,836	TOTAL EXPENSES	\$107,320	COUNTY LEVY	\$104,072	0.80			
User Fees	\$3,248																		
TOTAL REVENUES	\$3,248																		
Wages & Benefits	\$89,484																		
Operating Expenses	\$17,836																		
TOTAL EXPENSES	\$107,320																		
COUNTY LEVY	\$104,072																		
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	<table><tr><td>User Fees</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$0</td></tr><tr><td>Wages & Benefits</td><td>\$87,751</td></tr><tr><td>Operating Expenses</td><td>\$8,211</td></tr><tr><td>TOTAL EXPENSES</td><td>\$95,963</td></tr><tr><td>COUNTY LEVY</td><td>\$95,963</td></tr></table>	User Fees	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$87,751	Operating Expenses	\$8,211	TOTAL EXPENSES	\$95,963	COUNTY LEVY	\$95,963	0.70	Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings		
User Fees	\$0																		
TOTAL REVENUES	\$0																		
Wages & Benefits	\$87,751																		
Operating Expenses	\$8,211																		
TOTAL EXPENSES	\$95,963																		
COUNTY LEVY	\$95,963																		
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	<table><tr><td>User Fees</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>\$112,326</td></tr><tr><td>Operating Expenses</td><td>\$68,049</td></tr><tr><td>TOTAL EXPENSES</td><td>\$180,375</td></tr><tr><td>COUNTY LEVY</td><td>\$180,375</td></tr></table>	User Fees	\$0	Grants	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$112,326	Operating Expenses	\$68,049	TOTAL EXPENSES	\$180,375	COUNTY LEVY	\$180,375	0.95	New audit findings reported in the management letter prepared by the County's external auditors Quantity of auditor-generated adjustments to financial statements
User Fees	\$0																		
Grants	\$0																		
TOTAL REVENUES	\$0																		
Wages & Benefits	\$112,326																		
Operating Expenses	\$68,049																		
TOTAL EXPENSES	\$180,375																		
COUNTY LEVY	\$180,375																		
Totals			<table><tr><td>TOTAL REVENUES</td><td>\$3,998</td></tr><tr><td>TOTAL EXPENSES</td><td>\$758,085</td></tr><tr><td>COUNTY LEVY</td><td>\$754,087</td></tr></table>	TOTAL REVENUES	\$3,998	TOTAL EXPENSES	\$758,085	COUNTY LEVY	\$754,087	5.00									
TOTAL REVENUES	\$3,998																		
TOTAL EXPENSES	\$758,085																		
COUNTY LEVY	\$754,087																		

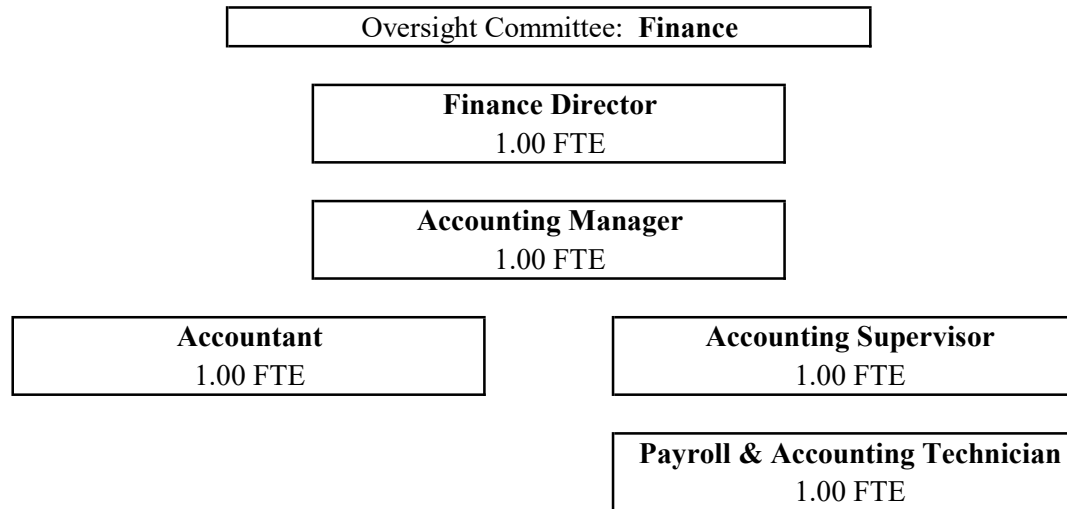
Output Measures - How much are we doing?

Description	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Accounts payable checks – Number issued, and checks as a percent of checks and direct deposits issued	8,976 100%	8,956 100%	9,500 100%	9,500 94%
Accounts payable direct deposits – Number issued, and direct deposits as a percent of checks and direct deposits issued	0 0%	0 0%	0 0%	660 6%
Payroll checks - Number issued, and checks as a percent of checks and direct deposits issued	355 2%	260 1%	250 1%	250 1%
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	17,377 98%	17,806 99%	19,000 99%	19,000 99%
W2's issued to employees	896	873	900	900

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

Description	What do the results mean?	2018 Actual	2019 Actual	2020 Estimate	2021 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 2018 budget 79 of 81, or 98%	Yes, for 2019 budget 79 of 81, or 98%	Yes, for 2020 budget 80 of 81, or 99%	Yes, for 2021 budget 80 of 81, or 99%
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 for 2017 audit	0 Findings for 2018 audit	0 Findings for 2019 audit	0 Findings for 2020 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 2018 CAFR	Yes, for 2019 CAFR	Yes, for 2020 CAFR	Yes, for 2021 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.	No debt issued or refunded in 2018. Maintain Aa1 rating.	Rating affirmed July, 2019 at Aa1	No debt issued or refunded in 2020. Maintain Aa1 rating.	No debt issued or refunded in 2021. Maintain Aa1 rating.
Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)	Department is meeting deadlines	0, and \$0	0, and \$0	0, and \$0	0, and \$0
Quantity of auditor-generated material adjustments to financial statements	Few auditor adjustments indicates management is trained in accounting practices.	0 for 2017 audit	0 for 2018 audit	0 for 2019 audit	0 for 2020 audit

Accounting



	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	0.00	0.50	0.00	0.00	0.00
FTE Balance	4.50	5.00	5.00	5.00	5.00

ACCOUNTING

Revenues

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	584,562	700,404	708,695	723,103	723,103	754,087	30,984	4.28%	None	0	0
Intergovernmental	3,684	2,341	3,784	3,623	4,323	3,998	375	10.35%			
Use of Fund Balance	0	0	0	0	0	0	0	0.00%	2021 Total	0	0

Total Revenues

	588,246	702,745	712,479	726,726	727,426	758,085	31,359	4.32%			
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Expenses

Labor	282,780	340,794	365,239	385,019	328,405	382,271	(2,748)	-0.71%	2022	0	0
Labor Benefits	96,057	127,353	132,291	145,097	117,465	148,216	3,119	2.15%	2023	0	0
Supplies & Services	165,681	182,244	213,161	196,610	213,120	227,598	30,988	15.76%	2024	0	0
Addition to Fund Balance	43,729	52,354	1,788	0	68,436	0	0	0.00%	2025	0	0

Total Expenses

	588,246	702,745	712,479	726,726	727,426	758,085	31,359	4.32%			
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Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

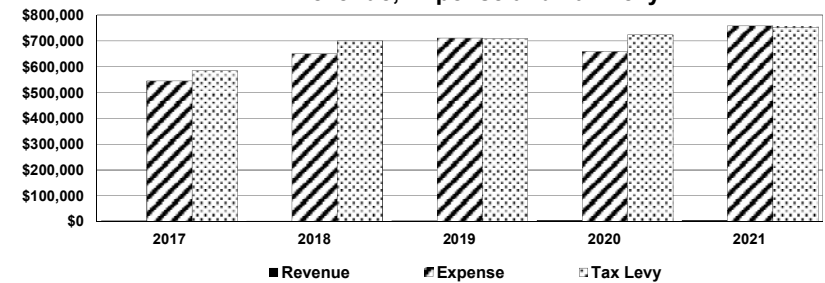
2021 Highlights & Issues on the Horizon

Centralized timekeeping and human resources systems have been budgeted and researched to varying degrees since 2015. Expansion of the timekeeping system will allow the County to track time more accurately and completely with standardized application of policies. A plan is in place for implementation starting in late 2020 or early 2021. 2021 will be the first year of ongoing costs.

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								\$ Change	
Department: ACCOUNTING	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2021
				Actual	Adopted	Budget			2021
					Budget				
10007 ACCOUNTING REVENUE									
411100 GENERAL PROPERTY TAXES	-584,562	-700,404	-708,695	-361,552	-723,103	-723,103	-723,103	-754,087	30,984
451100 ADMINISTRATIVE FEES	-960	-923	-1,448	-828	-500	-500	-1,200	-750	250
474610 CSA CONTRACT	-2,724	-1,418	-2,336	-904	-3,123	-3,123	-3,123	-3,248	125
TOTAL ACCOUNTING REVENUE	-588,246	-702,745	-712,479	-363,284	-726,726	-726,726	-727,426	-758,085	31,359
10007150 ACCOUNTING									
511100 SALARIES PERMANENT REGULAR	281,420	339,374	363,515	156,718	383,218	383,218	327,144	380,862	-2,356
511200 SALARIES-PERMANENT-OVERTIME	0	0	184	0	181	181	181	209	28
511900 LONGEVITY-FULL TIME	1,360	1,420	1,540	0	1,620	1,620	1,080	1,200	-420
514100 FICA & MEDICARE TAX	20,329	24,498	26,138	11,279	29,454	29,454	25,097	29,244	-210
514200 RETIREMENT-COUNTY SHARE	19,161	22,811	23,958	10,578	25,989	25,989	21,962	25,803	-186
514400 HEALTH INSURANCE COUNTY SHARE	56,317	75,849	81,881	35,009	89,310	89,310	70,110	92,793	3,483
514500 LIFE INSURANCE COUNTY SHARE	91	107	112	50	113	113	99	108	-5
514600 WORKERS COMPENSATION	159	203	203	94	231	231	197	268	37
514800 UNEMPLOYMENT	0	3,885	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	3,459	0	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	77,415	65,445	66,785	29,849	68,185	68,185	71,874	69,265	1,080
522500 TELEPHONE	122	128	127	71	150	150	150	150	0
531100 POSTAGE AND BOX RENT	575	624	521	527	1,000	1,000	1,000	750	-250
531200 OFFICE SUPPLIES AND EXPENSE	3,984	4,310	2,252	1,805	4,600	4,600	4,300	4,300	-300
531300 PHOTO COPIES	200	307	333	107	400	400	400	400	0
531500 FORMS AND PRINTING	406	484	608	0	500	500	800	800	300
531800 MIS DEPARTMENT CHARGEBACKS	78,462	108,821	140,952	115,949	119,850	119,850	133,039	149,778	29,928
532200 SUBSCRIPTIONS	237	237	260	260	250	250	260	280	30
532400 MEMBERSHIP DUES	447	447	447	472	475	475	472	475	0
532500 SEMINARS AND REGISTRATIONS	0	690	280	0	500	500	500	750	250
532600 ADVERTISING	144	95	160	0	200	200	175	200	0
533200 MILEAGE	216	391	422	107	450	450	150	400	-50
533500 MEALS AND LODGING	15	266	16	0	50	50	0	50	0
TOTAL ACCOUNTING	544,517	650,392	710,691	362,874	726,726	726,726	658,990	758,085	31,359
TOTAL DEPARTMENT REVENUE	-588,246	-702,745	-712,479	-363,284	-726,726	-726,726	-727,426	-758,085	31,359
TOTAL DEPARTMENT EXPENSE	544,517	650,392	710,691	362,874	726,726	726,726	658,990	758,085	31,359
-ADDITION TO / USE OF FUND BALANCE	-43,729	-52,354	-1,788	-410	0	0	-68,436	0	

Administrator

Department Vision - Where the department would ideally like to be

Administrative Offices, Departments, Oversight Committees, and County Board will function as a cohesive team to develop and implement planned strategies for improving the delivery of services. To protect, preserve, and improve the financial position, real property, and human resources that Sauk County has available in order to provide a stable and proactive government and governmental services.

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

Provide effective leadership to all county departments and functions and serve as a knowledgeable resource to the Board of Supervisors in compliance with §35 of the Sauk County Code of Ordinances

Elements of Countywide Mission Fulfilled

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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development

General Government - Broadband

General Government - Criminal Justice Coordinating Council and stepping up initiative

General Government - Energy savings and lower carbon footprint

General Government - Cooperation

Conservation, Development, Recreation, Culture, and Education - Groundwater study

Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update

Conservation, Development, Recreation, Culture, and Education - Great Sauk State Trail completion

Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land

Conservation, Development, Recreation, Culture, and Education - Comprehensive Outdoor Recreation Plan

Conservation, Development, Recreation, Culture, and Education - Solar Sauk County / more solar initiatives

Health and Human Services - Commitment to Health Care Center

Health and Human Services - Peer learning groups

Health and Human Services - Visiting nurses / home health care / isolated individuals

Health and Human Services - Medical assisted treatment program

Health and Human Services - Comprehensive community services

Public Works - Highway building

Public Works - Tri County Airport

Public Works - Improve highways/road maintenance

Public Works - Wi-Fi access (broadband)

Public Works - Great Sauk State Trail (bridge and trail)

Justice & Public Safety - Coroner's Office and budget

Justice & Public Safety - Emergency response and preparedness

Justice & Public Safety - Security for county buildings / employees

Justice & Public Safety - Diversion programs / alternatives to incarceration

Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

Outside Issues - Affordable/low income housing

Outside Issues - Workforce development

Outside Issues - Transportation

Outside Issues - Communication - into and with the community

Outside Issues - Homelessness

Administrator

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.	12/31/21 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 2020 budget.	1. Develop a program review process for county programs, services, and functions. 2. Process improvement, including measuring outcomes.	12/31/21 and beyond

Program Evaluation					
Program Title	Program Description	Mandates and References	2021 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. Budget process presents choices that are better and more clear.
			Misc Revenues	\$0	
			Use of Fund Balance	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$222,364	
			Operating Expenses	\$11,774	
			TOTAL EXPENSES	\$234,138	
			COUNTY LEVY	\$234,138	
Totals			TOTAL REVENUES	\$0	1.75
			TOTAL EXPENSES	\$234,138	
			COUNTY LEVY	\$234,138	

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
Number of Department Head Meetings Held	12	12	12
Number of RLF awards processed	5	0	0

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Ratio of dollars loaned to dollars available in RLF	The money needs to be spent in the community to be successful	1:6.4	1:1.9	1:1.1
Investment dollars leveraged through RLF (RLF investment : Private investment)	Community investment is important for a project to succeed	1:5	1:5	1:5

Administrator - Economic Development

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Increase value of economic development programming through collaboration with business associations in Sauk County to better serve all industries.	1. Review how federal, state and local funds are used, ensuring best practices. 2. Amount of funds coming into the County from outside agencies. 3. Level of business engagement	1. Develop website with chambers of commerce, providing central location for business resources 2. Launch Sauk County Business Summit with local and State agencies 3. Establish quarterly industry specific round-table discussions 4. Recalibrate RLF program to best fit funding levels 5. Create Incubator program to attract new business	12/31/2021 and beyond
Expand community development and placemaking programming	1. Develop a communication strategy and provide regular updates. 2. Review progress made on pilot projects. 3. Review place plan strategies.	1. Complete Bluffview Community Park development using CDBG CLOSE funds 2. Continue providing support to other County departments for special projects 3. Develop key partnerships and grant program guidelines to help mitigate food insecurity. 4. Continue promoting the County using social media and other modes of communication.	12/31/2021 and beyond

Program Evaluation					
Program Title	Program Description	Mandates and References	2021 Budget		FTE's
Economic Development	Support county economic and community development initiatives. Help identify issues, study the issues, and recommend policies and programs that address the identified issues. Collaborate with local, regional and state business associations, providing greater level of service to our existing and future businesses and residents. Develop opportunities to encourage local knowledge sharing and strengthen/develop business relationships. 2021 Funding Request: \$17,500. Not in requested budget, to be reviewed by ED Committee.		Use of Fund Balance	\$0	1.25
			Loan Repayment Principal & Interest	\$93,415	
			TOTAL REVENUES	\$93,415	
			Wages & Benefits	\$128,058	
			Operating Expenses	\$27,485	
			TOTAL EXPENSES	\$155,543	
			COUNTY LEVY	\$62,128	
Business Incubator Program	Program designed to attract new business into Sauk County, supporting business districts and job creation. The program will provide grant funds to offset costs associated with leasing commercial space. Sauk County will work with communities and appropriate organizations to develop resource materials related to starting new business within the County, and in particular communities. Additionally, the County will proactively identify potential businesses based on community need. 2021 Funding Request: \$30,000. Not in requested budget, to be reviewed by ED Committee.		Grants	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$0	
			Operating Expenses	\$0	
			TOTAL EXPENSES	\$0	
			COUNTY LEVY	\$0	
Revolving Loan Fund	Support the Sauk County Revolving Loan Fund (RLF) program, a flexible source of supplemental financing for businesses expanding or locating to Sauk County. This fund was created to enable businesses to grow, create jobs, and improve the local economy. Current funding unknown		Grants	\$0	
			TOTAL REVENUES	\$0	
			Operating Expenses	\$0	
			TOTAL EXPENSES	\$0	
			COUNTY LEVY	\$0	
Food Security	Increase opportunities for low to moderate income resident's access to fresh produce and mitigate any increase in food security as a result of COVID. Expand opportunities for education related to sustainable agriculture production and the use of whole food to promote public health and food resiliency. Promote opportunities that allow people to gain exposure to how food is produced and encourages them to learn about how to utilize whole food products. Promote the further development of a regional supply chain between producers and users.		Grants	\$0	
			TOTAL REVENUES	\$0	
			Operating Expenses	\$0	
			TOTAL EXPENSES	\$0	
			COUNTY LEVY	\$0	
Sauk County Park's Events	Increase levels of visitors to White Mound County Park through the development of a summer concert series featuring local and regional performers. The initiative will build on the success of the Sauk County Parks Department in attracting tourists looking to explore the beauty of our parks system. 2021 Funding Request: \$5,000. Not in requested budget, to be reviewed by ED Committee..		Grants	\$0	
			TOTAL REVENUES	\$0	
			Operating Expenses	\$0	
			TOTAL EXPENSES	\$0	
			COUNTY LEVY	\$0	
Totals			TOTAL REVENUES	\$93,415	1.25
			TOTAL EXPENSES	\$155,543	
			COUNTY LEVY	\$62,128	

Administrator - Economic Development

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Number of Community Development Grants approved	15	2	n/a
Dollars leveraged through Community Development Grants (County investment : Private investment)	1:37	1:1	n/a
Number of housing developments	8 units	0	n/a
Streetscaping/Public space projects	5 projects	0	n/a
Number of Revolving Loan Fund applications	0	0	10 Applications
Number of Revolving Loan Fund loans	0	0	3 Funded businesses
Number of CDBG housing rehab loans			24 Homes
Number of Business support events	n/a	n/a	10 Events
Number of Business Incubator Grants approved	n/a	n/a	5 Grantees
Number of business startups	n/a	n/a	10 Businesses
Number of raised gardens funded	n/a	n/a	75 Raised garden beds
Number of performances at Sauk County Parks	n/a	n/a	10 Concerts

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

Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Leverage County grant funds with other sources	Requiring community financial support increases collaboration and probability of program success	\$4,340,000	5000	\$100,000
Support diverse range of community events	Increasing the frequency and diversity of community events will draw more tourists to Sauk County, resulting in more money spent locally	\$3,250,000	150000	\$250,000
Promote Revolving Loan Fund Program	Attracting a larger number of applicants will encourage competition, leading to higher quality projects	0	0	10 Applicants
Distribute 100% of revolving loan funds	Maximize the distribution of funds to support business expansion and living wages	\$296,000	0	\$60,000
Distribute 100% of CDBG housing rehabilitation funds	Maximize the distribution of regional housing funds to support the rehabilitation of housing units for LMI and Senior residents	\$35,000	\$368,600	\$500,000
Receive funding for workforce housing development	Receiving grant funds for workforce housing will help to offset development costs and result in increased number of available units	n/a	\$283,793	n/a

Administrator

Oversight Committee: **Executive & Legislative**

Administrator

1.00 FTE

**Sauk County
Department Heads**

Administrative Specialist

1.00 FTE

**Community Development
Coordinator**

1.00 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	0.00	1.30	0.20	0.00	0.00
FTE Balance	1.50	2.80	3.00	3.00	3.00

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ADMINISTRATOR											
<u>Revenues</u>											
Tax Levy	242,588	230,373	261,027	521,115	521,115	296,266	(224,849)	-43.15%	None	0	0
Grants & Aids	0	0	12,000	16,000	16,000	0	(16,000)	-100.00%			
Intergovernmental	0	2,064	1,032	0	0	0	0	0.00%	2021 Total	0	0
Interest	0	0	0	39,945	20,265	38,761	(1,184)	-2.96%			
Miscellaneous	0	0	0	54,484	25,950	54,654	170	0.31%			
Use of Fund Balance	0	62,173	140,357	184,551	0	0	(184,551)	-100.00%	2022	0	0
									2023	0	0
									2024	0	0
									2025	0	0
Total Revenues	242,588	294,610	414,416	816,095	583,330	389,681	(426,414)	-52.25%			
<u>Expenses</u>											
Labor	239,472	196,924	234,350	242,840	158,577	256,642	13,802	5.68%			
Labor Benefits	45,741	61,201	73,554	78,596	51,881	93,780	15,184	19.32%			
Supplies & Services	15,053	36,484	106,512	494,659	347,261	39,259	(455,400)	-92.06%			
Addition to Fund Balance	(57,678)	0	0	0	25,611	0	0	0.00%			
Total Expenses	242,588	294,610	414,416	816,095	583,330	389,681	(426,414)	-52.25%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2021 Highlights & Issues on the Horizon

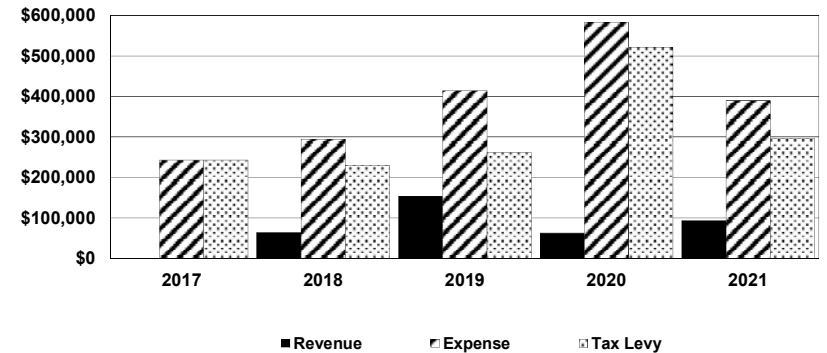
Following the vacancy of the County's Administrative Coordinator, the County Board decided to change the form of administration from an Administrative Coordinator to an Administrator.

The community relations position has also been refined to respond better to current economic conditions, particularly with COVID-19 affecting our tourism economy.

Fiscal austerity is an appropriate response to the budget challenges created by the County's sales tax loss due to COVID-19. Further, the transition from Administrative Coordinator to Administrator will require the new incumbent to focus their time on becoming acclimated to Sauk County throughout 2021. It is recommended the following tax levy-funded items be put on hold: community development grants \$40,000, organization-wide staff development \$10,000, community events \$10,000. Further, carried forward from 2019 funds could also be put on hold: placemaking \$20,000. However, \$24,000 was added to support general economic development opportunities.

The 2020 budget included creation of a County-funded Revolving Loan Fund (RLF) Program. Loan expenditure of \$256,369 was funded by \$100,000 from fund balance, \$61,940 of loan repayments received in 2019, and \$94,429 of 2020 loan repayments. 2020 loan repayments were put on hiatus for 6 months to provide relief to those businesses, and general fund dollars were reallocated to chambers of commerce and other uses due to COVID-19. With 2021 budget constraints, it is recommended the program be put completely on hold and 2021 loan repayments be used to reduce the tax levy.

Revenue, Expense and Tax Levy Five Year Trend



Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	\$ Change	
Department: ADMINISTRATOR	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2021	2020 Amended To 2021
10024 ADMINISTRATOR									
411100 GENERAL PROPERTY TAXES	-242,588	-230,373	-261,027	-260,558	-521,115	-521,115	-521,115	-296,266	-224,849
422160 HO-CHUNK GAMING GRANT	0	0	-12,000	-16,000	-16,000	-16,000	-16,000	0	-16,000
472490 LOCAL GOVT/AGENCY PAYMENTS	0	-2,064	-1,032	0	0	0	0	0	0
481420 INTEREST ON LOAN PAYMENTS	0	0	0	-10,391	-39,945	-39,945	-20,265	-38,761	-1,184
481500 PRINCIPAL REPAYMENTS	0	0	0	-14,229	-54,484	-54,484	-25,950	-54,654	170
493010 FUND BALANCE APPLIED	0	0	0	0	-100,000	-100,000	0	0	-100,000
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-62,953	-84,551	0	0	-84,551
TOTAL ADMINISTRATOR	-242,588	-232,437	-274,059	-301,177	-794,497	-816,095	-583,330	-389,681	-426,414
10024142 ADMINISTRATOR									
511100 SALARIES PERMANENT REGULAR	239,472	196,924	234,350	44,881	155,422	155,422	81,453	165,842	10,420
511900 LONGEVITY-FULL TIME	0	0	0	0	198	198	0	0	-198
514100 FICA & MEDICARE TAX	17,883	14,304	17,086	3,414	11,905	11,905	6,270	12,687	782
514200 RETIREMENT-COUNTY SHARE	8,410	13,181	15,372	2,675	10,504	10,504	4,976	11,194	690
514400 HEALTH INSURANCE COUNTY SHARE	19,363	29,176	40,090	5,622	21,961	21,961	9,461	32,478	10,517
514500 LIFE INSURANCE COUNTY SHARE	19	33	44	4	35	35	41	48	13
514600 WORKERS COMPENSATION	67	623	962	28	93	93	50	116	23
514800 UNEMPLOYMENT	0	3,885	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	320	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	0	0	0	34,560	0	0	93,640	0	0
521313 ECONOMIC DEVELOPMENT	5,754	20,873	1,222	0	0	0	0	0	0
521314 COMMUNITY DEVELOPMENT GRANTS	0	0	50,250	0	0	0	0	0	0
521315 YOUNG PROFESSIONALS	0	0	5,000	0	0	0	0	0	0
521316 TOURISM	0	0	14,750	0	0	0	0	0	0
522500 TELEPHONE	521	965	1,365	242	750	750	590	750	0
531100 POSTAGE AND BOX RENT	82	145	133	4	75	75	75	75	0
531200 OFFICE SUPPLIES AND EXPENSE	876	1,048	487	257	1,000	1,000	557	500	-500
531800 MIS DEPARTMENT CHARGEBACKS	2,738	5,234	7,980	5,641	2,102	2,102	5,641	2,999	897
532200 SUBSCRIPTIONS	0	37	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	1,955	1,463	1,561	198	2,500	2,500	1,600	2,500	0
532500 SEMINARS AND REGISTRATIONS	2,054	4,540	8,399	165	4,500	7,104	2,789	2,500	-4,604
532801 STAFF DEVELOPMENT	0	0	0	0	15,000	15,000	5,000	0	-15,000
533030 COMMUNITY EVENTS	0	0	11,993	350	21,000	21,007	21,007	0	-21,007
533200 MILEAGE	1,072	1,571	2,453	278	1,450	1,450	778	1,450	0
533500 MEALS AND LODGING	0	289	919	0	1,000	1,000	500	1,000	0
TOTAL ADMINISTRATOR	300,266	294,610	414,416	98,319	249,495	252,106	234,428	234,139	-17,967
10024684 ECONOMIC DEVELOPMENT									
511100 SALARIES PERMANENT REGULAR	0	0	0	38,233	87,198	87,198	77,124	90,740	3,542

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: ADMINISTRATOR	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2021	2020
				Actual	Adopted	Budget			Amended To
					Budget				2021
10024684 ECONOMIC DEVELOPMENT									
511900 LONGEVITY-FULL TIME	0	0	0	0	22	22	0	60	38
514100 FICA & MEDICARE TAX	0	0	0	2,717	6,672	6,672	5,893	6,946	274
514200 RETIREMENT-COUNTY SHARE	0	0	0	2,581	5,887	5,887	5,206	6,129	242
514400 HEALTH INSURANCE COUNTY SHARE	0	0	0	10,492	20,686	20,686	19,137	23,198	2,512
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	5	13	13	13	15	2
514600 WORKERS COMPENSATION	0	0	0	406	840	840	834	969	129
521313 ECONOMIC DEVELOPMENT	0	0	0	0	0	20,000	0	24,000	4,000
521314 COMMUNITY DEVELOPMENT GRANTS	0	0	0	90,000	40,000	40,000	90,000	0	-40,000
522500 TELEPHONE	0	0	0	11	750	750	50	200	-550
526100 NON-DEPARTMENT APPROPRIATION	0	0	0	122,744	122,744	122,744	122,744	0	-122,744
526300 LOANS ISSUED TO PARTICIPANTS	0	0	0	0	257,382	256,369	0	0	-256,369
531100 POSTAGE AND BOX RENT	0	0	0	0	25	25	25	25	0
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	234	200	200	95	200	0
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	0	1,658	1,658	1,658	2,135	477
532500 SEMINARS AND REGISTRATIONS	0	0	0	145	500	500	212	500	0
533200 MILEAGE	0	0	0	209	300	300	300	300	0
533500 MEALS AND LODGING	0	0	0	0	125	125	0	125	0
TOTAL ECONOMIC DEVELOPMENT	0	0	0	267,777	545,002	563,989	323,291	155,542	-408,447
TOTAL DEPARTMENT REVENUE	-242,588	-232,437	-274,059	-301,177	-794,497	-816,095	-583,330	-389,681	-426,414
TOTAL DEPARTMENT EXPENSE	300,266	294,610	414,416	366,097	794,497	816,095	557,719	389,681	-426,414
-ADDITION TO / USE OF FUND BALANCE	57,678	62,173	140,357	64,920	0	0	-25,611	0	

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							
Energy savings / lower carbon footprint							
Broadband							
Cooperation							
Emergency response/preparedness							
Security in buildings and for employees							
Goals - Desired results for department		Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date			
Fuel Tank Storage - Maintain compliance		Pass inspections permits are maintained	Correct any maintenance or compliance issues. Keep systems up to current standards.	12/31/2021			
Upkeep of Facilities Interior Maintenance - Maintain clean and professional looking facilities		Complaints on services provided, work orders handle quickly, efficient and fiscally responsible	Continue work on major repair/refurbishment projects that have been identified.	12/31/2021			
Mail - Maintain cost effective services		Monitoring overall costs of postal services.	Continue to implement any changes that will keep our usage at minimal levels.	12/31/2021			
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.	12/31/2021			
Utilities - Effectively manage facility usage		Implementation/Tracking of green projects (i.e.. Lighting, digital controls, implement alternate energy sources-solar) keep or reduce energy usage	Continue work on systems to save on utilities, implementation of digital controls and lighting changes.	12/31/2021			
Utilities - Changes to Exterior lighting of Facility		All Exterior lighting at the facility will be changed from HID to LED	All parking lot and Exterior wall packs will be converted to LED from their current HID.	12/31/2021			
Energy Efficiency- Install 6 electric car charging stations		Install (6) stations charging stations at facilities to be determined	Install the (6) charging stations near the facilities parking areas along with a pay for charging system.	12/31/2021			
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.	12/31/2021			
Utilities-Compare Kilowatt Hours (KWH) of electrical consumption where major energy efficient measures have been implemented Comparisons as a measurable goal		Compare KWH consumption of peak demand compared to previous years	Reduction of Peak demand KWH where major energy efficiencies have been implemented (LEC Solar, BAS demand controls)	12/31/2021			
Program Evaluation							
Program Title	Program Description		Mandates and References	2021 Budget	FTE's	Key Outcome Indicator(s)	
Mail	Shipping, receiving and postal duties for the County facilities			User Fees	\$49,893	0.55	
				TOTAL REVENUES	\$49,893		
				Wages & Benefits	\$35,263		
				Operating Expenses	\$14,630		
				TOTAL EXPENSES	\$49,893		
				COUNTY LEVY	\$0	0.40	
				Operating Expenses	\$631,772		
				TOTAL EXPENSES	\$631,772		
				COUNTY LEVY	\$631,772		
Maintenance	Oversight of maintenance and care of all county facilities and properties, including approximately 425,030 square feet of building space			User Fees	\$150,500	10.40	Work orders and Maintenance cost per square foot
					\$0		
				TOTAL REVENUES	\$150,500		
				Wages & Benefits	\$778,608		
				Operating Expenses	\$556,977		
				TOTAL EXPENSES	\$1,335,585		
COUNTY LEVY	\$1,185,085						

Building Services

Communications	Maintain phone infrastructure including all phone/data wiring for all facilities and the 9-1-1 System. Maintain Fiber optic network, communications infrastructure and all associated equipment and towers.	Wis Stat § 59.28	User Fees	\$500	1.15	Communication systems (phones, radios, fiber) run at peak efficiency, short or no outages on network.
			Rent	\$474,500		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$475,000		
			Wages & Benefits	\$129,989		
			Operating Expenses	\$176,651		
			TOTAL EXPENSES	\$306,640		
Outlay	Elevator Upgrades (Annex Elevator - Court holding) - Carryforward funds Tuck pointing / Caulking of Facilities - \$9,614 carryforward and \$30,000 levy Space Needs Implementation/Remodel - \$1,133,902 will be carryforward from 2019 budget, \$2,500,000 general fund balance Building Security Improvements - \$150,000 carryforward and \$500,000 general fund balance West Square Roof Replacement -Carryforward from 2020 Implement Energy Cost Saving Measures - \$225,000 general fund balance Facilities Director vehicle replacement- Levy Communications Infrastructure Upgrades - \$100,000 levy Communications Upgrades - \$500,000 levy and \$208,637 Spring Green Area Broadband expansion- Fund balance Dispatch Center Radio Console Replacement - \$120,000 carried forward and \$30,000 levy LEC Video Camera Upgrades - General Fund Balance LEC Kitchen Equipment Replacement (Carry forward) LEC Carpet Replacement - Carryforward funds	\$110,000 \$39,614 \$3,633,902 \$650,000 \$360,145 \$225,000 \$42,500 \$100,000 \$258,637 \$250,000 \$150,000 \$205,000 \$44,000 \$137,665	Grants	\$0	12.50	
			Use of Fund Balance	\$5,223,963		
			Use of Carryforward	\$780,000		
			TOTAL REVENUES	\$6,003,963		
			Wages & Benefits	\$0		
			Operating Expenses	\$6,083,963		
			TOTAL EXPENSES	\$6,083,963		
			COUNTY LEVY	\$80,000		
Totals			TOTAL REVENUES	\$6,679,356	12.50	
			TOTAL EXPENSES	\$8,407,853		
			COUNTY LEVY	\$1,728,497		

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
Work Orders - Facilities in good working order, issues address quickly and efficiently. No issues with compliance.	1889 Work Orders	1910 Work Orders	1900 Work Orders
Number of pieces of mail processed	144,730	148,000	150,000
Square feet maintained	425,030	425,030	425,030
Energy efficiency projects completed	LEC, HSR, WS Exterior LED Lighting, HCC, LEC, WS EE upgrades, Huber Boiler upgrade & Controls, Solar @HCC &LEC	CH/HSR Metasys engine upgrade, Continue lighting upgrades in all facilities, LEC building control software upgrade, Huber controls retrofit, LEC Mini-split AC unit upgrades (4)	CH & HSR HVAC controls \$ equipment upgrade corresponding with Space Needs upgrades, LEC boiler upgrade, LEC Mini- split AC unit upgrades
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.	700 work orders, 5 fiber lease, 11 tower leases, complete narrow banding corrections	510 work orders, 5 fiber lease, 11 tower leases, Dept radio inventory & budget planning	550 work orders, 5 fiber lease, 11 tower leases, radio channel upgrade

Building Services

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Maintenance costs per square foot includes all tower sites (NOTE: based on final revised budget divided by square footage, 425,030. This cost does not include outlay / capital projects)	Some fluctuation in this cost would be considered normal. Although we try to "spread out" our facility improvements within Capital Improvement Plan to keep this somewhat close from year to year, unforeseen failures may happen that could skew these costs which would require us to be even more diligent in our maintenance programs	\$4.75	\$4.45	\$3.83
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	Minor outages for maintenance on fiber, one fiber lease added and Three tower lease added	Ideally no outages. Still have space to lease on both towers and fiber

Building Services

Oversight Committee: Property

Facilities Director 1.00 FTE
--

Assistant Facilities Director 1.00 FTE
--

Program Coordinator 0.50 FTE *
--

Building Manager 2.00 FTE

Communications Technician 1.00 FTE
--

Building Maintenance Technician 4.00 FTE
--

Custodian 3.00 FTE

* Shared position with the Management Information Systems Department

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	-0.83	0.00	0.50	-0.50	3.00
FTE Balance	9.50	9.50	10.00	9.50	12.50

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
BUILDING SERVICES											
<u>Revenues</u>											
Tax Levy	2,256,404	2,626,213	2,165,603	2,022,312	2,022,312	1,728,497	(293,815)	-14.53%	Implement Energy Cost Saving Measures	225,000	0
User Fees	25,763	6,656	6,425	9,000	5,000	5,000	(4,000)	-44.44%	Elevator Upgrades - Courthouse	110,000	0
Intergovernmental	44,215	44,378	42,890	48,463	48,463	50,393	1,930	3.98%	Tuckpointing & Caulking of Facilities	9,614	0
Rent	344,696	414,002	441,348	471,374	521,500	619,500	148,126	31.42%	Space Needs Study/Implementation	3,633,902	0
Miscellaneous	9,524	10,157	95,748	500	2,224	500	0	0.00%	Replace Roofs of Facilities	360,145	0
Use of Fund Balance	5,791	129,269	159,936	6,409,247	456,124	6,003,963	(405,284)	-6.32%	Building Security	650,000	0
									Communications Upgrades	358,637	50,000
Total Revenues	2,686,394	3,230,676	2,911,951	8,960,896	3,055,623	8,407,853	(553,043)	-6.17%	Spring Green Area Fiber Expansion	250,000	0
									Sheriff Radio Replacement	150,000	30,000
<u>Expenses</u>											
Labor	488,822	527,059	548,801	580,547	580,547	687,905	107,358	18.49%	LEC Carpet Replacement	87,665	0
Labor Benefits	165,682	176,517	191,138	207,864	207,913	297,329	89,465	43.04%	LEC Kitchen Equipment Replacement	44,000	0
Supplies & Services	1,277,136	1,354,271	1,541,095	1,494,380	1,438,008	1,338,656	(155,724)	-10.42%	LEC Camera Upgrades	205,000	0
Capital Outlay	754,754	1,172,829	630,917	6,678,105	829,155	6,083,963	(594,142)	-8.90%	2021 Total	6,083,963	80,000
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%	2022	3,165,000	860,000
									2023	3,395,000	770,000
Total Expenses	2,686,394	3,230,676	2,911,951	8,960,896	3,055,623	8,407,853	(553,043)	-6.17%	2024	825,000	600,000
									2025	335,000	110,000
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2021 Highlights & Issues on the Horizon

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

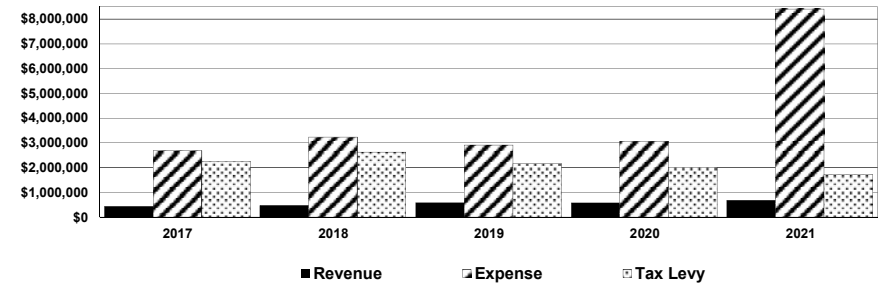
Begin implementation of space needs assessment, and continue implementation all facility security upgrades.

Addition of 3 full-time Custodial positions, \$163,461, elimination of outside custodial contract.

2021 Budgeted capital outlay projects equal \$6.1 million, a decrease of \$594,000 compared to 2020 (\$65,000 funded by tax levy).

Continue to promote the towers and fiber and have had some additional co-locators/lessees that have increased revenues slightly.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: BUILDING SERVICES	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				
10017 BUILDING SERVICES REVENUE									
411100 GENERAL PROPERTY TAXES	-2,256,404	-2,626,213	-2,165,603	-1,011,156	-2,022,312	-2,022,312	-2,022,312	-1,728,497	-293,815
452050 TELEPHONE REBATES	-17,836	0	0	0	0	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	0	0	-323	-206	-500	-500	-500	-500	0
474010 DEPARTMENTAL CHARGES	-44,215	-44,378	-42,567	-23,122	-47,963	-47,963	-47,963	-49,893	1,930
482100 RENT OF COUNTY BUILDINGS	-68,889	-55,572	-2,577	-83,007	-203,874	-203,874	-140,000	-145,000	-58,874
482470 RENT/LEASE - TOWER SPACE	-151,052	-222,868	-273,016	-204,717	-175,500	-175,500	-289,500	-314,500	139,000
482480 RENT/LEASE - FIBER OPTICS	-124,755	-135,563	-165,755	-106,790	-92,000	-92,000	-92,000	-160,000	68,000
483700 VENDING MACHINE SALES	-7,928	-6,656	-6,425	-2,067	-9,000	-9,000	-5,000	-5,000	-4,000
484160 MISCELLANEOUS REVENUES	-914	-4,169	-1,146	-30	-500	-500	-500	-500	0
484175 FOCUS ON ENERGY	-8,610	-5,988	-94,602	0	0	0	0	0	0
484176 SOLAR UNDERPERFORMANCE REBATE	0	0	0	0	0	0	-1,724	0	0
486300 INSURANCE RECOVERIES	0	0	0	-79,402	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-3,715,000	-3,715,000	0	-780,000	-2,935,000
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-1,247,780	-2,693,334	0	-5,223,963	2,530,629
493400 CONTINUING APPROP SUNSHINE FND	0	0	0	0	0	-913	0	0	-913
TOTAL BUILDING SERVICES REVENUE	-2,680,603	-3,101,407	-2,752,014	-1,510,498	-7,514,429	-8,960,896	-2,599,499	-8,407,853	-553,043
10017110 BLDG SRVCS ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	100,027	104,670	113,005	56,613	183,314	183,314	183,314	189,977	6,663
511900 LONGEVITY-FULL TIME	0	90	120	0	230	230	230	280	50
514100 FICA & MEDICARE TAX	7,146	7,402	8,033	4,012	14,041	14,041	14,041	14,555	514
514200 RETIREMENT-COUNTY SHARE	6,812	7,057	7,469	3,842	12,389	12,389	12,389	12,842	453
514400 HEALTH INSURANCE COUNTY SHARE	15,104	15,965	17,486	9,675	35,724	35,724	35,724	37,117	1,393
514500 LIFE INSURANCE COUNTY SHARE	16	17	18	10	24	24	24	29	5
514600 WORKERS COMPENSATION	1,004	1,205	1,518	700	2,258	2,258	2,258	2,607	349
519300 VEHICLE ALLOWANCE	1,389	724	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	0	45,242	0	0	0	0	0	0
522500 TELEPHONE	2,589	3,960	6,275	1,508	3,100	3,100	3,100	4,000	900
525010 RENOVATION/REFURBISHMENT	38,303	60,399	19,701	0	50,000	80,299	30,000	50,000	-30,299
525011 BUILDING SECURITY	8,136	10,005	24,008	5,998	25,000	25,000	15,000	15,000	-10,000
531100 POSTAGE AND BOX RENT	39	58	45	18	335	335	335	336	1
531200 OFFICE SUPPLIES AND EXPENSE	492	617	269	0	600	600	600	737	137
531800 MIS DEPARTMENT CHARGEBACKS	6,679	40,921	12,416	3,750	3,276	3,276	3,276	4,608	1,332
532200 SUBSCRIPTIONS	0	0	0	0	100	100	100	100	0
532400 MEMBERSHIP DUES	0	0	0	0	100	100	100	100	0
532800 TRAINING AND INSERVICE	1,450	1,515	390	132	2,000	2,000	2,000	2,000	0
533100 VEHICLE EXPENSES	460	1,951	1,668	81	3,000	3,000	3,000	3,000	0
533200 MILEAGE	232	0	0	0	200	200	200	200	0
533500 MEALS AND LODGING	53	0	0	0	200	200	200	200	0
581900 CAPITAL OUTLAY	246,213	303,086	318,160	201,685	4,428,000	5,464,380	530,696	4,988,661	-475,719

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				Amended To
									2021
TOTAL BLDG SRVCS ADMINISTRATION	436,144	559,641	575,822	288,023	4,763,891	5,830,570	836,587	5,326,349	-504,221
10017162 HS SERV/RDBGS/6TH STR									
520900 CONTRACTED SERVICES	7,614	13,640	27,926	8,271	30,000	30,000	30,000	16,000	-14,000
522900 UTILITIES	21,186	23,725	21,681	4,002	21,500	21,500	21,500	21,500	0
523000 TRADE SERVICES	0	0	0	0	1,500	1,500	1,500	1,500	0
531400 SMALL EQUIPMENT	0	184	280	0	250	250	250	250	0
531800 MIS DEPARTMENT CHARGEBACKS	762	800	-757	-163	1,424	1,424	1,424	580	-844
533100 VEHICLE EXPENSES	1,504	4,159	946	92	2,500	2,500	2,500	2,500	0
534000 OPERATING/MEETING SUPPLIES	4,415	6,701	5,728	2,601	6,000	6,000	6,000	6,000	0
551000 INSURANCE	1,351	1,486	1,519	108	1,560	1,560	1,560	1,720	160
TOTAL HS SERV/RDBGS/6TH STR	36,832	50,694	57,323	14,909	64,734	64,734	64,734	50,050	-14,684
10017163 HS-SHELTERED WORKSHOP									
523000 TRADE SERVICES	817	165	375	430	3,000	3,000	3,000	3,000	0
534000 OPERATING/MEETING SUPPLIES	296	1,748	84	43	500	500	500	500	0
551000 INSURANCE	2,801	3,085	3,146	197	3,255	3,255	3,255	3,581	326
TOTAL HS-SHELTERED WORKSHOP	3,914	4,998	3,604	670	6,755	6,755	6,755	7,081	326
10017180 POSTAGE METERING									
511100 SALARIES PERMANENT REGULAR	22,486	23,328	24,508	12,432	25,448	25,448	25,448	26,243	795
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	564	564	564	584	20
511900 LONGEVITY-FULL TIME	165	176	187	0	198	198	198	209	11
514100 FICA & MEDICARE TAX	1,688	1,740	1,835	921	2,005	2,005	2,005	2,068	63
514200 RETIREMENT-COUNTY SHARE	1,539	1,573	1,620	839	1,769	1,769	1,769	1,825	56
514400 HEALTH INSURANCE COUNTY SHARE	3,228	3,404	3,579	2,063	3,807	3,807	3,807	3,956	149
514500 LIFE INSURANCE COUNTY SHARE	6	7	7	3	7	7	7	7	0
514600 WORKERS COMPENSATION	227	269	329	153	322	322	371	370	48
520900 CONTRACTED SERVICES	8,460	7,650	8,246	3,425	8,000	8,000	8,000	8,000	0
524800 MAINTENANCE AGREEMENT	243	324	324	0	1,000	1,000	800	800	-200
531100 POSTAGE AND BOX RENT	1,280	2,620	0	1,390	2,000	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	501	560	-351	283	566	566	566	580	14
534000 OPERATING/MEETING SUPPLIES	3,631	2,728	2,895	1,614	3,500	3,500	3,500	3,250	-250
TOTAL POSTAGE METERING	43,454	44,378	43,179	23,122	49,186	49,186	49,035	49,892	706
10017182 GENERAL COUNTY BUILDINGS									
511100 SALARIES PERMANENT REGULAR	186,060	200,634	214,933	113,386	166,172	166,172	166,172	258,780	92,608
511200 SALARIES-PERMANENT-OVERTIME	536	945	91	0	2,255	2,255	2,255	4,315	2,060
511900 LONGEVITY-FULL TIME	495	589	473	0	522	522	522	571	49
512100 WAGES-PART TIME	0	10,837	1,028	0	0	0	0	0	0

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				2021
10017182 GENERAL COUNTY BUILDINGS									
512200 WAGES-PART TIME-OVERTIME	0	218	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	13,790	15,488	15,625	7,999	12,925	12,925	12,925	20,170	7,245
514200 RETIREMENT-COUNTY SHARE	12,678	12,604	14,073	7,644	11,404	11,404	11,404	17,797	6,393
514400 HEALTH INSURANCE COUNTY SHARE	46,586	50,679	56,919	38,900	45,762	45,762	45,762	114,589	68,827
514500 LIFE INSURANCE COUNTY SHARE	36	43	51	32	48	48	48	121	73
514600 WORKERS COMPENSATION	1,873	2,437	2,886	1,393	2,078	2,078	2,078	3,612	1,534
520900 CONTRACTED SERVICES	175,338	165,531	220,298	93,287	198,000	198,000	198,000	98,000	-100,000
522900 UTILITIES	216,929	219,651	227,614	78,841	218,500	218,500	218,740	218,965	465
523000 TRADE SERVICES	3,625	1,575	1,200	2,400	6,500	6,500	6,500	6,250	-250
525100 VENDING MACHINES	6,022	6,788	6,076	3,118	8,500	9,413	8,500	8,500	-913
531100 POSTAGE AND BOX RENT	0	57	202	36	100	100	100	100	0
531400 SMALL EQUIPMENT	213	1,546	412	183	2,000	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	1,002	3,146	127	5,148	1,521	1,521	1,521	1,773	252
533100 VEHICLE EXPENSES	3,520	647	1,246	197	2,250	2,250	2,250	2,250	0
533500 MEALS AND LODGING	0	0	75	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	63,198	49,845	92,411	35,607	80,000	80,000	80,000	95,000	15,000
551000 INSURANCE	24,422	26,398	28,092	2,196	29,000	29,000	29,000	31,900	2,900
TOTAL GENERAL COUNTY BUILDINGS	756,322	769,658	883,833	390,366	787,537	788,450	787,777	884,693	96,243
10017184 COMMUNICATIONS SYSTEM									
511100 SALARIES PERMANENT REGULAR	79,192	82,117	86,576	43,205	89,230	89,230	89,230	92,205	2,975
511900 LONGEVITY-FULL TIME	280	300	320	0	340	340	340	360	20
514100 FICA & MEDICARE TAX	5,955	6,187	6,527	3,239	6,852	6,852	6,852	7,081	229
514200 RETIREMENT-COUNTY SHARE	5,419	5,565	5,728	2,937	6,046	6,046	6,046	6,248	202
514400 HEALTH INSURANCE COUNTY SHARE	5,854	6,188	6,508	3,750	6,923	6,923	6,923	7,193	270
514600 WORKERS COMPENSATION	798	950	1,168	535	1,102	1,102	1,102	1,268	166
520900 CONTRACTED SERVICES	19,347	35,173	28,214	7,342	32,000	32,000	32,000	32,000	0
522500 TELEPHONE	6,905	4,659	4,720	2,108	5,400	5,400	5,400	5,400	0
522900 UTILITIES	61,770	65,176	58,192	18,201	62,100	62,100	62,100	61,900	-200
523000 TRADE SERVICES	5,274	571	377	511	8,500	8,500	8,500	8,500	0
524800 MAINTENANCE AGREEMENT	24,652	0	22,657	22,657	23,000	23,000	23,000	23,000	0
531100 POSTAGE AND BOX RENT	1,418	1,037	826	5	2,000	2,000	2,000	2,000	0
531200 OFFICE SUPPLIES AND EXPENSE	57	0	0	0	500	500	500	500	0
531400 SMALL EQUIPMENT	23,149	25,228	30,724	3,638	30,000	30,000	30,000	30,000	0
531800 MIS DEPARTMENT CHARGEBACKS	531	-545	473	572	1,144	1,144	1,144	1,649	505
532800 TRAINING AND INSERVICE	0	0	0	0	2,000	2,000	2,000	2,000	0
533100 VEHICLE EXPENSES	4,128	7,424	6,646	2,093	5,000	5,000	5,000	5,000	0
533200 MILEAGE	1,662	0	0	0	300	300	300	300	0
533500 MEALS AND LODGING	0	0	0	0	200	200	200	200	0
551000 INSURANCE	1,085	1,201	1,226	13	4,160	4,160	4,160	4,202	42

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				Amended To
									2021
10017184 COMMUNICATIONS SYSTEM									
581900 CAPITAL OUTLAY	333,812	239,568	265,642	14,604	514,350	798,601	75,000	758,637	-39,964
TOTAL COMMUNICATIONS SYSTEM	581,288	480,801	526,524	125,410	801,147	1,085,398	361,797	1,049,643	-35,755
10017265 WEST BARABOO GARAGE									
522900 UTILITIES	3,608	3,694	3,659	1,641	4,500	4,500	4,500	4,500	0
534000 OPERATING/MEETING SUPPLIES	254	499	0	401	2,000	2,000	2,000	2,000	0
551000 INSURANCE	0	0	0	0	450	450	450	450	0
TOTAL WEST BARABOO GARAGE	3,862	4,193	3,659	2,042	6,950	6,950	6,950	6,950	0
10017270 LAW ENFORCEMENT CENTER									
511100 SALARIES PERMANENT REGULAR	97,595	101,792	106,763	53,809	110,617	110,617	110,617	112,649	2,032
511200 SALARIES-PERMANENT-OVERTIME	0	0	120	140	938	938	938	973	35
511900 LONGEVITY-FULL TIME	599	639	679	0	719	719	719	759	40
514100 FICA & MEDICARE TAX	7,279	7,516	7,922	3,948	8,589	8,589	8,589	8,750	161
514200 RETIREMENT-COUNTY SHARE	6,663	6,856	7,055	3,636	7,578	7,578	7,578	7,721	143
514400 HEALTH INSURANCE COUNTY SHARE	20,958	22,153	23,299	13,425	24,785	24,785	24,785	25,752	967
514500 LIFE INSURANCE COUNTY SHARE	40	43	44	29	45	45	45	84	39
514600 WORKERS COMPENSATION	982	1,171	1,439	663	1,381	1,381	1,381	1,567	186
520900 CONTRACTED SERVICES	90,422	117,354	181,892	59,055	105,000	105,000	105,000	68,000	-37,000
522900 UTILITIES	334,690	345,400	303,370	107,462	300,000	300,000	300,000	300,000	0
522901 UTILITIES-SOLAR	0	0	39,307	14,573	44,500	44,500	44,500	45,324	824
523000 TRADE SERVICES	0	0	0	0	9,000	9,000	9,000	9,000	0
531400 SMALL EQUIPMENT	1,779	1,457	3,203	0	2,000	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	1,632	1,749	1,221	-162	1,577	1,577	1,577	1,451	-126
533100 VEHICLE EXPENSES	986	1,027	1,527	5,669	1,200	1,200	6,000	1,500	300
534000 OPERATING/MEETING SUPPLIES	50,611	50,655	63,840	25,827	60,000	60,000	60,000	75,000	15,000
551000 INSURANCE	25,841	27,913	28,640	2,030	32,800	32,800	32,800	33,000	200
581900 CAPITAL OUTLAY	174,729	630,175	47,114	73,580	320,500	415,124	223,459	336,665	-78,459
TOTAL LAW ENFORCEMENT CENTER	814,806	1,315,899	817,434	363,687	1,031,229	1,125,853	938,988	1,030,195	-95,658
10017411 ANIMAL SHELTER									
523000 TRADE SERVICES	9,435	44	195	0	2,500	2,500	2,500	2,500	0
551000 INSURANCE	336	370	377	0	500	500	500	500	0
TOTAL ANIMAL SHELTER	9,771	414	572	0	3,000	3,000	3,000	3,000	0
TOTAL DEPARTMENT REVENUE	-2,680,603	-3,101,407	-2,752,014	-1,510,498	-7,514,429	-8,960,896	-2,599,499	-8,407,853	-553,043
TOTAL DEPARTMENT EXPENSE	2,686,394	3,230,676	2,911,951	1,208,230	7,514,429	8,960,896	3,055,623	8,407,853	-553,043

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	\$ Change
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2021
				Actual	Adopted	Budget		2020
					Budget			Amended To
								2021
-ADDITION TO / USE OF FUND BALANCE	5,791	129,269	159,936	-302,268	0	0	456,124	0

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 statutory and contractually defined areas.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Promote safe community

Encourage economic development

Promote stewardship of natural resources

Promote development of cultural, social and community values that enhance human dignity

Specific Strategic Issues Addressed

General Government - Placemaking and economic development

General Government - Broadband

General Government - Criminal Justice Coordinating Council and stepping up initiative

Conservation, Development, Recreation, Culture and Education - Comprehensive Plan Update

Conservation, Development, Recreation, Culture and Education - Great Sauk Trail completion

Conservation, Development, Recreation, Culture and Education - Protect air, water and land

Conservation, Development, Recreation, Culture and Education - Comprehensive Outdoor Recreation Plan

Health & Human Services - Comprehensive Community Services

Public Works - Highway building

Public Works - Tri-County Airport

Public Works - Improve highways/road maintenance

Public Works - Wifi access (broadband)

Public Works - Great Sauk Trail (bridge and trail)

Outside Issues - Affordable/low income housing

Outside Issues - Transportation

Outside Issues - Communication - into and with the community

Outside Issues - Homelessness

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
Support Sauk County's goal to fill all vacant positions within the Corporation Counsel's department	The county will be legally supported by a fully staffed office and accomplishing the workload in a timely fashion and more cost effective manner.	Publicize open positions, interview prospective candidates, and hire to fill all open positions consistent with deadlines to meet completion date deadline, allowing for sufficient time to consult with relevant county stakeholders.	5/31/2021
Support economic development activity through proactive legal support to the county	Objective projects will be completed in a timely manner and with appropriate assistance by Corporation Counsel staff.	Legal services related to comprehensive plan update; Great Sauk Trail completion; air, water and land resource protection, and comprehensive outdoor recreation plan in a timely manner	12/31/2021
Support the County Administrator with proactive legal support	The clients in the community will become healthier and our numbers will diminish	The JDS Program will continue to expand helping clients of Sauk County overcome their addictions	12/31/2021

Corporation Counsel

Support the County's efforts to protect the health and safety of Sauk County	The number of positive Covid-19 cases will diminish, or at a minimum remain static	Support the continued efforts of the Health Department in the dealing Covid-19 Pandemic, consuming all actions taken are consistent with statutory and admin authority.	6/30/2021
Support the County's efforts at enhancing security and resiliency in the areas of cyber and facility protection	Computer system will continue to work properly without issues and all potential cyber attacks will be identified, isolated and eliminated.	There is a requirement for enhanced protection of county systems, information and facilities, through proactive training and testing of staff to identify areas which require additional compliance. Data regarding tests will be provided to staff (i.e. number of staff who failed if cyber attack tests)	12/31/2021

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
General Government Legal Services	The office serves as legal counsel for the county, provides legal guidance and advice to county officials and departments on all subjects related to county government and prosecutes or defends county interests in legal actions.	Wis Stat 59.42 Wis Stat 111.70	Other Revenues	\$0	1.60	Attorneys and staff provide consistently reliable, timely and helpful legal assistance or law related service for all units of Sauk County government.
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$176,597		
			Operating Expenses	\$162,662		
			TOTAL EXPENSES	\$339,259		
			COUNTY LEVY	\$339,259		
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	2.91	Assigned attorney and staff actively works to meet SCDHS needs and address SCDHS issues with clear advice, open communication, accessibility and professionalism.
			Other Revenues	\$110,019		
			TOTAL REVENUES	\$110,019		
			Wages & Benefits	\$273,776		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$273,776		
COUNTY LEVY	\$163,757					
Child Support Enforcement	The office represents the State of Wisconsin and the Sauk County Child Support Agency in all child support enforcement and paternity matters.	IV-D of Federal Social Security Act	Other Revenues	\$132,366	1.00	Child Support Agency improves its metrics due to proactive legal support.
			TOTAL REVENUES	\$132,366		
			Wages & Benefits	\$132,216		
			Operating Expenses	\$150		
			TOTAL EXPENSES	\$132,366		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$242,385	5.50	
			TOTAL EXPENSES	\$745,401		
			COUNTY LEVY	\$503,016		

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
Legal Inquiries & Opinions	990	1500	1000
Document Reviews	120	250	250
Claim Reviews	25	300	50
Resolution/Contract/Policy/Rule Reviews	N/A	25	100
Enforcement/Litigation Reviews/Conferences/Actions	160	250	100
Guardianship/Protective Placement Reviews/Actions	127	150	130
Civil Commitment Actions	89	150	100
TPR/CHIPS Reviews/Actions	149	150	125
Paternity Child Support	603	700	650

Corporation Counsel

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Legal Inquiries & Opinions	Departments/officials receive advice/guidance on simple legal matters in accordance with CCO policies.	100%	100%	100%
Document Reviews	Departments/officials receive advice/guidance on draft legal documents in accordance with CCO policies.	60%	100%	100%
Claim Reviews	Actual/potential claims against county are reviewed in accordance with CCO policies.	100%	100%	100%
Resolution/Contract/Policy/Rule Reviews	Proposed resolutions/contracts/policies/rules are reviewed for legal and best practice compliance per CCO policies.	50%	100%	100%
Enforcement/Litigation Reviews/Conferences/Actions	Enforcement advice/guidance is provided and actions/litigations are conducted in accordance with applicable law and CCO policies.	90%	100%	100%
Civil Commitment Actions	Actions are reviewed and processed in accordance with CCO/DHS policies	100%	100%	100%
TPR/CHIPS Filings & Hearings	Actions are reviewed and processed in accordance with state statutes & CCO/DHS policies	100%	100%	100%
Guardianship/Protective Placement Reviews/Actions	Actions are reviewed and processed in accordance with CCO/DHS policies	100%	100%	100%
Paternity Child Support	Actions are reviewed and processed in accordance with CCO/DHS policies	100%	100%	100%

Corporation Counsel

Oversight Committee: **Executive & Legislative**

Corporation Counsel
0.50 FTE

**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

Office Manager
1.00 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	0.00	0.21	0.00	0.50	-1.50
FTE Balance	6.29	6.50	6.50	7.00	5.50

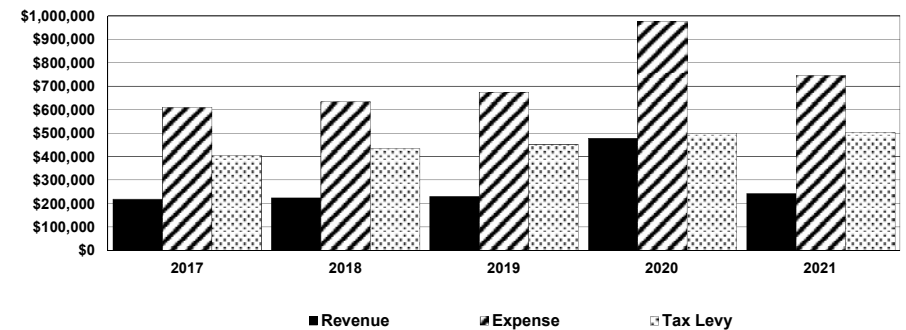
	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CORPORATION COUNSEL											
<u>Revenues</u>											
Tax Levy	404,947	433,529	451,267	499,370	499,370	503,016	3,646	0.73%	None	0	0
Intergovernmental	218,244	224,127	229,921	274,320	320,880	242,385	(31,935)	-11.64%			
Miscellaneous	373	21	0	155,000	0	0	(155,000)	-100.00%	2021 Total	0	0
Use of Fund Balance	0	0	0	0	156,833	0	0	0.00%			
Total Revenues	623,565	657,678	681,188	928,690	977,083	745,401	(183,289)	-19.74%			
<u>Expenses</u>											
Labor	453,392	459,963	498,966	321,289	323,784	419,678	98,389	30.62%	2022	0	0
Labor Benefits	123,636	122,175	146,711	118,826	119,191	162,911	44,085	37.10%	2023	0	0
Supplies & Services	33,125	51,706	28,761	488,575	534,108	162,812	(325,763)	-66.68%	2024	0	0
Addition to Fund Balance	13,411	23,834	6,750	0	0	0	0	0.00%	2025	0	0
Total Expenses	623,565	657,678	681,188	928,690	977,083	745,401	(183,289)	-19.74%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2021 Highlights & Issues on the Horizon

Significant staff turnover in 2020 led to contracted attorney assistance. During 2021, it is budgeted for the contractual arrangements to return to staff attorneys. Support staff roles were also reorganized with a net reduction of one position.

The department will continue to evaluate and implement technological improvements as well as intra-departmental and extra-departmental opportunities for higher productivity with existing staff while ensuring a positive workplace environment that supports staff satisfaction and retention and quality support service.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: CORPORATION COUNSEL	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10015 CORPORATION COUNSEL REVENUE									
411100 GENERAL PROPERTY TAXES	-404,947	-433,529	-451,267	-249,685	-499,370	-499,370	-499,370	-503,016	28,994
474600 HUMAN SERVICES REVENUE	-102,665	-107,161	-106,992	-60,974	-130,814	-149,814	-192,710	-110,019	-39,795
474620 CSA SUPPORT ENFORCEMENT	-115,579	-116,967	-122,929	-62,962	-124,506	-124,506	-128,170	-132,366	7,860
484160 MISCELLANEOUS REVENUES	-373	-21	0	0	0	0	0	0	0
489020 XFER FROM CONTINGENCY/C&COMP	0	0	0	0	0	-155,000	0	0	-155,000
TOTAL CORPORATION COUNSEL REVENUE	-623,565	-657,678	-681,188	-373,621	-754,690	-928,690	-820,250	-745,401	-157,941
10015132 CORPORATION COUNSEL									
511100 SALARIES PERMANENT REGULAR	282,073	238,462	297,424	148,821	355,741	225,741	225,391	240,010	-35,319
511200 SALARIES-PERMANENT-OVERTIME	343	43	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,145	859	899	0	939	939	939	500	-439
512100 WAGES-PART TIME	5,050	52,879	20,633	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	21,531	21,610	23,262	10,774	27,286	17,166	17,114	18,400	-2,561
514200 RETIREMENT-COUNTY SHARE	17,353	16,029	20,695	9,228	24,076	14,476	14,460	16,234	-1,589
514400 HEALTH INSURANCE COUNTY SHARE	30,985	28,851	53,287	37,343	67,433	55,333	55,299	64,955	343
514500 LIFE INSURANCE COUNTY SHARE	141	164	249	160	252	152	252	87	-77
514600 WORKERS COMPENSATION	163	174	177	89	214	134	136	168	0
520100 CONSULTANT AND CONTRACTUAL	0	0	0	0	0	0	0	13,000	0
520900 CONTRACTED SERVICES	0	0	0	131,752	0	316,395	320,846	128,402	-83,590
521200 LEGAL SERVICES	395	10,279	1,374	690	2,500	2,500	1,030	2,500	0
521400 COURT REPORTER AND TRANSCRIBER	698	23	85	238	1,000	1,000	688	1,000	0
522500 TELEPHONE	245	151	236	400	175	175	786	175	0
531100 POSTAGE AND BOX RENT	1,567	1,449	1,505	1,093	2,000	2,000	2,093	2,000	0
531200 OFFICE SUPPLIES AND EXPENSE	2,177	3,777	1,487	901	3,500	3,500	2,071	2,500	-1,000
531400 SMALL EQUIPMENT	0	0	0	0	100	100	0	0	-100
531800 MIS DEPARTMENT CHARGEBACKS	18,846	28,358	18,231	6,804	16,600	12,005	12,864	6,585	-5,420
532200 SUBSCRIPTIONS	4,369	2,858	2,888	833	4,000	1,700	1,733	2,500	800
532400 MEMBERSHIP DUES	2,449	1,098	140	0	4,500	0	0	2,000	2,000
532500 SEMINARS AND REGISTRATIONS	1,243	1,714	175	0	2,500	0	0	1,000	1,000
533200 MILEAGE	965	987	1,083	351	1,200	1,200	501	500	-700
533500 MEALS AND LODGING	170	435	686	0	1,500	0	0	500	500
TOTAL CORPORATION COUNSEL	391,909	410,200	444,517	349,476	515,516	654,516	656,203	503,016	-126,152
10015442 TERMS OF PARENTAL RIGHTS									
511100 SALARIES PERMANENT REGULAR	76,794	79,674	87,264	1,460	100,028	1,358	1,460	79,878	78,520
511900 LONGEVITY-FULL TIME	0	0	60	0	80	80	0	0	-80
514100 FICA & MEDICARE TAX	5,497	5,650	6,486	106	7,658	158	106	6,111	5,953
514200 RETIREMENT-COUNTY SHARE	5,219	5,333	5,729	51	6,757	57	51	5,392	5,335
514400 HEALTH INSURANCE COUNTY SHARE	15,097	15,957	6,956	0	0	0	0	18,559	18,559

Fund: GENERAL FUND									\$ Change
Department: CORPORATION COUNSEL	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				
10015442 TERMS OF PARENTAL RIGHTS									
514500 LIFE INSURANCE COUNTY SHARE	14	15	48	28	85	15	28	24	9
514600 WORKERS COMPENSATION	43	48	49	1	60	0	1	55	55
520900 CONTRACTED SERVICES	0	0	0	59,327	0	148,000	191,064	0	-148,000
533200 MILEAGE	0	0	370	0	0	0	0	0	0
533500 MEALS AND LODGING	0	0	31	0	0	0	0	0	0
TOTAL TERMS OF PARENTAL RIGHTS	102,665	106,676	106,992	60,974	114,668	149,668	192,710	110,019	-39,649
10015451 CORP COUNSEL-CHILD SUPPORT									
511100 SALARIES PERMANENT REGULAR	87,507	87,545	92,166	46,634	92,631	92,631	95,454	98,730	6,099
511900 LONGEVITY-FULL TIME	480	500	520	0	540	540	540	560	20
514100 FICA & MEDICARE TAX	6,471	6,434	6,852	3,420	7,128	7,128	7,344	7,596	468
514200 RETIREMENT-COUNTY SHARE	5,968	5,893	6,079	3,148	6,289	6,289	6,480	6,702	413
514400 HEALTH INSURANCE COUNTY SHARE	15,104	15,965	16,791	9,675	17,862	17,862	17,862	18,559	697
514600 WORKERS COMPENSATION	49	52	52	28	56	56	58	69	13
533200 MILEAGE	0	430	383	48	0	0	348	100	100
533500 MEALS AND LODGING	0	147	87	9	0	0	84	50	50
TOTAL CORP COUNSEL-CHILD SUPPORT	115,579	116,967	122,929	62,962	124,506	124,506	128,170	132,366	7,860
TOTAL DEPARTMENT REVENUE	-623,565	-657,678	-681,188	-373,621	-754,690	-928,690	-820,250	-745,401	-157,941
TOTAL DEPARTMENT EXPENSE	610,153	633,844	674,437	473,413	754,690	928,690	977,083	745,401	-157,941
-ADDITION TO / USE OF FUND BALANCE	-13,411	-23,834	-6,750	99,791	0	0	156,833	0	

2021 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.

Effective with the term of office beginning April 2020, per diem for County Board meetings increases from \$60 to \$90 and for committee meetings from \$50 to \$75.

Year	Revenues	Expense	Tax Levy
2017	\$140,000	\$150,000	\$150,000
2018	\$150,000	\$150,000	\$155,000
2019	\$230,000	\$160,000	\$160,000
2020	\$180,000	\$190,000	\$190,000
2021	\$210,000	\$210,000	\$210,000

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: COUNTY BOARD	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2021	2020
				Actual	Adopted	Budget		Amended To	2021
10001 COUNTY BOARD REVENUE									
411100 GENERAL PROPERTY TAXES	-152,026	-156,853	-160,260	-96,791	-193,583	-193,583	-193,583	-213,948	20,365
493010 FUND BALANCE APPLIED	0	0	0	0	-10,000	-10,000	0	0	-10,000
493200 CONTINUING APPROPRIATE PRIOR YEAR	0	0	0	0	0	-7,213	0	0	-7,213
TOTAL COUNTY BOARD REVENUE	-152,026	-156,853	-160,260	-96,791	-203,583	-210,796	-193,583	-213,948	3,152
10001111 COUNTY BOARD CHAIRMAN									
511100 SALARIES PERMANENT REGULAR	9,600	9,626	9,600	4,650	9,600	9,600	8,550	7,800	-1,800
514100 FICA & MEDICARE TAX	1,636	1,266	1,117	507	1,390	1,390	1,296	1,504	114
514600 WORKERS COMPENSATION	12	10	8	4	11	11	10	14	3
515100 PER DIEM / COUNTY BOARD	840	660	840	630	1,238	1,238	1,260	1,440	202
515800 PER DIEM COMMITTEE	6,950	4,796	3,750	1,350	7,333	7,333	5,625	8,625	1,292
522500 TELEPHONE	495	786	1,003	334	1,002	1,002	1,002	1,002	0
531100 POSTAGE AND BOX RENT	270	1	2	14	100	100	100	100	0
531200 OFFICE SUPPLIES AND EXPENSE	206	94	49	0	150	150	100	100	-50
531800 MIS DEPARTMENT CHARGEBACKS	4,915	13,618	81,798	19,886	19,974	27,187	27,187	23,946	-3,241
532400 MEMBERSHIP DUES	0	100	0	0	100	100	0	100	0
532500 SEMINARS AND REGISTRATIONS	185	390	0	150	400	400	225	400	0
533200 MILEAGE	5,969	2,683	1,730	422	2,750	2,750	1,500	1,792	-958
533500 MEALS AND LODGING	92	242	0	0	300	300	0	300	0
581900 CAPITAL OUTLAY	0	0	17,221	0	0	0	0	0	0
TOTAL COUNTY BOARD CHAIRMAN	31,169	34,272	117,118	27,947	44,348	51,561	46,855	47,123	-4,438
10001112 COMMITTEE & COMMISSIONS									
514100 FICA & MEDICARE TAX	5,064	4,985	5,277	2,714	7,435	7,435	7,018	8,500	1,065
514600 WORKERS COMPENSATION	38	41	38	22	58	58	55	78	20
515100 PER DIEM / COUNTY BOARD	23,940	20,220	23,220	15,900	36,506	36,506	34,710	42,480	5,974
515800 PER DIEM COMMITTEE	42,250	44,900	45,750	19,500	60,686	60,686	57,025	68,625	7,939
521900 OTHER PROFESSIONAL SERVICES	0	100	0	0	10,150	10,150	0	0	-10,150
531100 POSTAGE AND BOX RENT	1,470	1,544	2,048	994	2,500	2,500	1,988	2,250	-250
531200 OFFICE SUPPLIES AND EXPENSE	538	589	574	284	800	800	700	800	0
532400 MEMBERSHIP DUES	10,128	10,097	9,310	9,952	11,000	11,000	10,360	10,592	-408
532700 BOARD PROCEEDINGS	1,601	3,124	2,380	689	3,500	3,500	2,673	3,000	-500
532800 TRAINING AND INSERVICE	2,625	2,250	3,475	0	3,500	3,500	200	3,500	0
533200 MILEAGE	19,522	22,550	21,806	8,478	23,000	23,000	20,294	23,000	0
533500 MEALS AND LODGING	0	3,936	0	0	100	100	100	4,000	3,900

Fund: GENERAL FUND									\$ Change
Department: COUNTY BOARD	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				
TOTAL COMMITTEE & COMMISSIONS	107,176	114,336	113,877	58,533	159,235	159,235	135,123	166,825	7,590
TOTAL DEPARTMENT REVENUE	-152,026	-156,853	-160,260	-96,791	-203,583	-210,796	-193,583	-213,948	3,152
TOTAL DEPARTMENT EXPENSE	138,345	148,608	230,995	86,480	203,583	210,796	181,978	213,948	3,152
-ADDITION TO / USE OF FUND BALANCE	-13,681	-8,245	70,735	-10,312	0	0	-11,605	0	

County Clerk

Department Vision - Where the department would ideally like to be

To provide effective daily administrative duties and statutory functions to the public and all government agencies.

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

To provide efficient and cost effective services in conjunction with other county government operations and perform all election related and general, administrative functions for the public as well as county and municipal government, in accordance with Wisconsin State Statutes.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Provide mandated & advanced services that are effective, to ensure the needs of the public are met while also providing a high level of customer service	1. Ability to meet mandated deadlines 2. Monitoring the outcome of the services we are providing	1. Meeting election deadlines that are mandated by the state: ballots, supplies, election notices, WisVote duties, etc. 2. Provide informational handouts to public regarding documentation needed for services within the office.	12/31/2021
Cross Training Staff	Ability to have staff perform all office responsibilities	Cross Train all staff	12/31/2021

County Clerk

Program Evaluation

Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
County Administration	1) Administer on behalf of the county multiple licenses and permits: marriage licenses, dissolution of domestic partnerships, dog license, open air assembly permits, county park stickers, timber notification filings & issuance thereof. 2) Central record keeper of multiple county documents and databases. 3) Certify compliance of Open Meeting Law. 4) Maintain file system for all county meeting agendas and minutes. 5) Apportionment of county and state taxes to municipalities. 6) Administer Care of Veterans Graves to Cemetery Associations.	Wis Stats Ch 174 Dog Licenses, 765 Marriage Licenses, 770 Domestic Partnerships, 59 Zoning, 91 Farmland Preservation, 26.03 Timber Permits, 19 Oaths & Bonds & multiple additional statutes. 70.63 Apportionment. 45.85 Vets Graves	User Fees	\$10,525	0.83	1) Marriage License Corrections
			Grants	\$0		
			TOTAL REVENUES	\$10,525		
			Wages & Benefits	\$66,269		
			Operating Expenses	\$11,032		
			TOTAL EXPENSES	\$77,301		
			COUNTY LEVY	\$66,776		
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	0.68	1) Resolutions/Ordinances
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$63,911		
			Operating Expenses	\$11,032		
			TOTAL EXPENSES	\$74,943		
			COUNTY LEVY	\$74,943		
Elections	1) Serve as provider for 24 "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	\$80,517	2.00	1) Election Correspondence & Law Updates
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$80,517		
			Wages & Benefits	\$163,731		
			Operating Expenses	\$70,501		
			TOTAL EXPENSES	\$234,232		
			COUNTY LEVY	\$153,715		
Passports	1) Accept and compile application and documents for passports. 2) Collect fees on behalf of US Departments of State and County Clerk Department. 3) Provide photo services. 4) Forward all documentation to the US Department of State for processing.	Not mandated	User Fees	\$24,000	0.50	1) Passport Corrections
			Grants	\$0		
			TOTAL REVENUES	\$24,000		
			Wages & Benefits	\$35,337		
			Operating Expenses	\$1,000		
			TOTAL EXPENSES	\$36,337		
			COUNTY LEVY	\$12,337		
Totals			TOTAL REVENUES	\$115,042	4.00	
			TOTAL EXPENSES	\$422,813		
			COUNTY LEVY	\$307,771		

County Clerk

Output Measures - How much are we doing?				
Description		2019 Actual	2020 Estimate	2021 Budget
Marriage Licenses Issued		432	300	300
Passport Applications		974	500	800
Passport Photos		857	500	700
Dog/Kennel Licenses Sold		5016	5016	5016
Open Air Assembly Permits Issued		0	0	0
Timber Notices Issued		80	80	80
County Directory		5 printed/website	5 printed/website	5 printed/website
County Board Proceedings Book		5 printed/website	5 printed/website	5 printed/website
Resolutions & Ordinances Considered		170/29	179/30	179/30
Elections Conducted		1	4	2
Domestic Partnership Agreements Issued		0	Discontinued	Discontinued
Termination of Domestic Partnerships Issued		0	0	0
Number of WisVote Reliers		24	24	23
WisVote Death Alerts		119	90	90
WisVote Duplicate Voter Alerts		162	320	320
WisVote Felon Alerts		5	7	7
WisVote Boundary Exception Alerts		0	60	60
WisVote Transfer Out Alerts		113	200	200
WisVote Merged Voter Alerts		144	240	240
WisVote DMV Check Alerts		70	190	190
February 19, 2019 Spring Primary		No Election	-	-
April 2, 2019 Spring Election		28% Voter Turnout	-	-
February 18, 2020 Spring Primary Election		-	15% Voter Turnout	
April 7, 2020 Spring Election & Presidential Preference		-	40% Voter Turnout	
August 11, 2020 Partisan Primary Election		-	12% Voter Turnout Estimate	
November 3, 2020 General Election			66% Voter Turnout Estimate	
February 16, 2021 Spring Primary Election				9% Voter Turnout Estimate
April 6, 2021 Spring Election		-		16% Voter Turnout Estimate
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Resolutions/Ordinances Routing System & Contract Database	Continue education on formatting and using resolution routing system & contract database. We anticipate most users to be able to conduct this workflow with minimal guidance after proper instruction.	5 Users still needing assistance	5 Users still needing assistance	5 Users still needing assistance
Election Correspondence & Law Updates	Number of Municipal Clerk errors we find when conducting the county canvass and election are minimal.	Spring 2019 Election = 10 mistakes	Spring 2020 Election = 10 mistakes; Fall 2020 Elections = 10 mistakes	Spring 2021 Election = 10 mistakes
Passport Corrections	How well we are processing applications.	Applications Returned - 5	Applications Returned - 5	Applications Returned - 5
Marriage License Corrections	Accuracy of information on marriage licenses	Corrections - 10	Corrections - 10	Corrections - 7

County Clerk

Oversight Committee: **Executive & Legislative**

County Clerk
1.00 FTE

Lead Deputy County Clerk
1.00 FTE

Lead Elections/Deputy County Clerk
1.00 FTE

Deputy County Clerk
1.00 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	0.92	0.00	0.00	0.00	0.00
FTE Balance	4.00	4.00	4.00	4.00	4.00

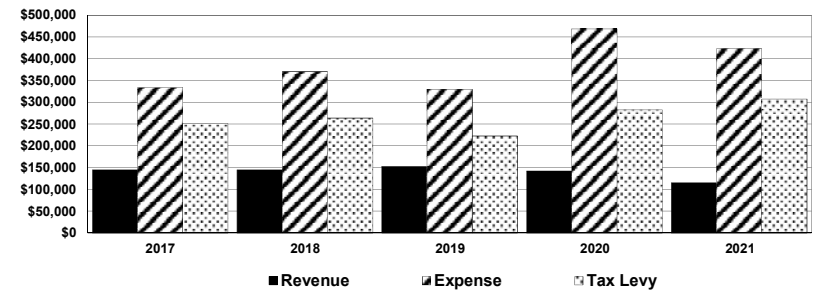
	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY CLERK / ELECTIONS											
<u>Revenues</u>											
Tax Levy	250,887	263,495	222,446	282,554	282,554	307,771	25,217	8.92%	None	0	0
Grants & Aids	0	0	8,754	0	16,000	0	0	0.00%		0	0
Licenses & Permits	16,000	15,805	16,010	10,500	10,500	10,500	0	0.00%		0	0
User Fees	31,215	35,355	44,549	36,425	24,076	24,025	(12,400)	-34.04%	2021 Total		
Intergovernmental	97,609	93,589	83,826	91,808	91,809	80,517	(11,291)	-12.30%			
Use of Fund Balance	0	0	0	13,675	43,471	0	(13,675)	-100.00%	2022	0	0
									2023	0	0
Total Revenues	395,711	408,244	375,586	434,962	468,410	422,813	(12,149)	-2.79%	2024	0	0
									2025	0	0
<u>Expenses</u>											
Labor	181,690	182,842	187,098	199,196	215,126	222,761	23,565	11.83%			
Labor Benefits	74,376	73,356	76,248	82,366	93,825	106,486	24,120	29.28%			
Supplies & Services	77,575	104,063	66,160	153,400	159,459	93,566	(59,834)	-39.01%			
Capital Outlay	0	10,005	0	0	0	0	0	0.00%			
Addition to Fund Balance	62,071	37,979	46,080	0	0	0	0	0.00%			
Total Expenses	395,711	408,244	375,586	434,962	468,410	422,813	(12,149)	-2.79%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2021 Highlights & Issues on the Horizon

2021 will be a 2 Year Election Cycle. 2020 was a 4 Year Election Cycle with large voter turnout since it included a Presidential election and the challenges of COVID-19. This decreases expenses as well as revenues and levy.

COVID-19 has disrupted travel, both nationally and internationally. The office has seen a decrease in passport applications and renewals.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: COUNTY CLERK	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10010 COUNTY CLERK REVENUE									
411100 GENERAL PROPERTY TAXES	-250,887	-263,495	-222,446	-141,277	-282,554	-282,554	-282,554	-307,771	25,217
424290 FEMA DISASTER AIDS	0	0	-8,754	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	0	0	0	0	0	0	-16,000	0	0
442200 MARRIAGE LICENSE FEE CTY	-16,000	-15,805	-16,010	-5,070	-10,500	-10,500	-10,500	-10,500	0
451230 PASSPORT FEES-COUNTY	-30,921	-35,219	-44,485	-12,800	-36,400	-36,400	-24,000	-24,000	-12,400
451650 COPIER/POSTAGE/MISC	-294	-136	-65	-76	-25	-25	-76	-25	0
472490 LOCAL GOVT/AGENCY PMTS SVRS	-62,468	-62,570	-61,809	-61,809	-61,808	-61,808	-61,809	-59,517	-2,291
473400 ELECTION PROCESSING FEES	-35,141	-31,019	-22,017	-25,022	-30,000	-30,000	-30,000	-21,000	-9,000
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-13,675	0	0	-13,675
TOTAL COUNTY CLERK REVENUE	-395,711	-408,244	-375,586	-246,053	-421,287	-434,962	-424,939	-422,813	-12,149
10010140 COUNTY CLERK									
511100 SALARIES PERMANENT REGULAR	93,860	90,577	93,384	47,739	95,813	95,813	97,813	107,575	11,762
511200 SALARIES-PERMANENT-OVERTIME	149	0	0	0	3,887	3,887	3,887	4,253	366
511900 LONGEVITY-FULL TIME	0	400	240	0	280	280	280	310	30
514100 FICA & MEDICARE TAX	6,885	6,586	6,747	3,419	7,649	7,649	7,649	8,579	930
514200 RETIREMENT-COUNTY SHARE	6,232	6,073	6,139	3,217	6,749	6,749	6,749	7,569	820
514400 HEALTH INSURANCE COUNTY SHARE	25,000	24,036	25,226	14,065	26,793	26,793	32,000	37,117	10,324
514500 LIFE INSURANCE COUNTY SHARE	22	23	29	16	33	33	33	34	1
514600 WORKERS COMPENSATION	53	54	52	28	60	60	60	78	18
520900 CONTRACTED SERVICES	0	0	0	0	0	0	0	9,500	9,500
522500 TELEPHONE	137	268	116	133	600	600	300	300	-300
531100 POSTAGE AND BOX RENT	2,610	2,339	2,884	1,014	2,000	2,000	2,000	2,500	500
531200 OFFICE SUPPLIES AND EXPENSE	1,489	1,481	1,487	731	1,000	1,000	2,500	2,500	1,500
531300 PHOTO COPIES	300	307	334	107	500	500	400	400	-100
531400 SMALL EQUIPMENT	2,272	0	0	0	500	500	0	0	-500
531500 FORMS AND PRINTING	0	0	49	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	5,849	4,434	5,192	4,993	5,216	5,216	6,850	5,056	-160
532100 PUBLICATION OF LEGAL NOTICES	533	554	69	0	560	560	9	250	-310
532200 SUBSCRIPTIONS	441	506	744	173	506	506	745	745	239
532400 MEMBERSHIP DUES	125	125	125	125	200	200	125	200	0
532500 SEMINARS AND REGISTRATIONS	175	465	250	75	600	600	250	600	0
533200 MILEAGE	428	787	340	177	1,000	1,000	300	700	-300
533500 MEALS AND LODGING	28	624	0	0	675	675	115	300	-375
552100 OFFICIALS BONDS	12	12	12	13	15	15	13	15	0
TOTAL COUNTY CLERK	146,601	139,650	143,419	76,024	154,636	154,636	162,078	188,581	33,945
10010141 ELECTIONS									
511100 SALARIES PERMANENT REGULAR	87,481	90,399	93,133	47,105	95,946	95,946	100,956	107,709	11,763

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: COUNTY CLERK	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2021	2020
				Actual	Adopted	Budget			Amended To
					Budget				2021
10010141 ELECTIONS									
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	2,213	1,790	1,790	5,790	2,004	214
511900 LONGEVITY-FULL TIME	0	0	240	0	280	280	280	310	30
512100 WAGES-PART TIME	0	866	0	56	0	0	5,000	0	0
514100 FICA & MEDICARE TAX	6,422	6,607	6,702	3,575	7,590	7,590	7,769	8,463	873
514200 RETIREMENT-COUNTY SHARE	5,945	6,040	6,125	3,329	6,607	6,607	6,827	7,418	811
514400 HEALTH INSURANCE COUNTY SHARE	23,747	23,858	25,147	14,961	26,792	26,792	32,639	37,117	10,325
514500 LIFE INSURANCE COUNTY SHARE	21	23	29	17	33	33	35	34	1
514600 WORKERS COMPENSATION	50	55	52	30	60	60	64	77	17
515300 BOARD OF CANVASSERS	200	600	100	400	1,200	1,200	1,120	600	-600
524800 MAINTENANCE AGREEMENT	8,545	8,545	8,545	0	8,600	8,600	8,600	8,600	0
526700 PROGRAMMING COSTS	25,516	26,653	29,458	23,864	53,000	66,675	53,000	30,000	-36,675
530600 BALLOTS CHARGES	16,937	45,343	12,133	23,496	50,000	50,000	61,741	25,000	-25,000
531100 POSTAGE AND BOX RENT	2,285	2,895	828	1,928	2,500	2,500	3,000	1,000	-1,500
531200 OFFICE SUPPLIES AND EXPENSE	950	888	569	6,667	3,043	3,043	7,497	1,300	-1,743
531500 FORMS AND PRINTING	1,286	1,117	839	3,212	2,000	2,000	4,171	2,000	0
532100 PUBLICATION OF LEGAL NOTICES	5,979	6,635	2,171	5,870	7,000	7,000	7,000	2,500	-4,500
532500 SEMINARS AND REGISTRATIONS	1,650	0	0	0	100	100	0	0	-100
533200 MILEAGE	27	87	16	803	100	100	803	100	0
533500 MEALS AND LODGING	0	0	0	0	10	10	40	0	-10
581900 CAPITAL OUTLAY	0	10,005	0	0	0	0	0	0	0
TOTAL ELECTIONS	187,040	230,615	186,087	137,526	266,651	280,326	306,332	234,232	-46,094
TOTAL DEPARTMENT REVENUE	-395,711	-408,244	-375,586	-246,053	-421,287	-434,962	-424,939	-422,813	-12,149
TOTAL DEPARTMENT EXPENSE	333,641	370,265	329,505	213,551	421,287	434,962	468,410	422,813	-12,149
-ADDITION TO / USE OF FUND BALANCE	-62,071	-37,979	-46,080	-32,503	0	0	43,471	0	

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	2017 Actual	2018 Actual	2019 Actual	2020 6 Months Actual	2020 Originally Adopted Budget	2020 Amended Budget	2020 Estimated	2021	\$ Change 2020 Amended to 2021
General Fund 10									
Department General Non-Departmental 999									
10999 GENERAL REVENUES									
411100 General Property Taxes	6,481,148	7,416,481	6,835,406	3,983,718	7,967,436	7,967,436	7,967,436	7,634,258	(333,178)
412100 Sales Tax Discount	(136)	(125)	(131)	(75)	(130)	(130)	(130)	(130)	0
Retailer's Discount retained on taxable sales made by the County.									
412200 County Sales Tax Revenues	(9,172,923)	(9,383,467)	(9,460,672)	(2,336,657)	(9,889,000)	(9,889,000)	(7,855,636)	(9,157,770)	731,230
One-half percent sales tax initiated in 1992. Pursuant to Chapter 2 Taxes, Collections, and Assessment, Subchapter III County Sales and Use Tax, 2.300(1) of the Sauk County Code of Ordinances, the sales tax was created "for the purpose of reducing the property tax levy by 1) paying the debt service on any bond or note issuance, 2) paying for designated capital projects, and 3) any remainder revenues to further offset the levy."									
422100 Shared Revenue	(709,855)	(749,374)	(758,160)	0	(750,202)	(750,202)	(780,329)	(771,223)	(21,021)
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	(92,128)	(93,482)	(95,745)	0	(95,744)	(95,744)	(95,744)	(95,744)	0
Payment from the State to offset the taxable value lost when business computers were exempted from personal property tax.									
422151 Personal Property Aid	0	0	(266,019)	(215,541)	(215,540)	(215,540)	(215,540)	(165,062)	50,478
Payment from the State to offset the taxable value lost for machinery, tools, and patterns exempted from personal property tax (new in 2019).									
424120 Indirect Cost Reimbursement	(139,097)	(148,781)	(142,665)	(78,446)	(156,892)	(156,892)	(156,892)	(205,055)	(48,163)
Reimbursement from certain Federal and State programs for the cost of central services provided by County departments.									
424635 Arts & Humanities Grants	(7,010)	(7,010)	(7,750)	0	(7,750)	(7,750)	(7,750)	(7,750)	0
Advocate for and expand arts, humanities and historic resources in the County.									
481420 Interest on Loan Payments	(58)	(32)	(28,153)	0	0	0	0	0	0
Interest payments for De-Federalized CDBG-ED loans from CDBG Close program. Prior to 2019 interest was for Tri-County Airport hangar loan, complete 2018.				To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	
481500 Principal Loan Payments	0	0	(34,210)	0	0	0	0	0	0
Principal payments for outstanding De-Federalized CDBG-ED loans from CDBG Close program.				To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	

General Non-Departmental

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Fund	2017 Actual	2018 Actual	2019 Actual	2020 6 Months Actual	2020 Originally Adopted Budget	2020 Amended Budget	2020 Estimated	2021	\$ Change 2020 Amended to 2021
General Fund 10									
Department General Non-Departmental 999									
482100 Rent of County Buildings	(136,979)	(135,624)	(119,019)	0	0	0	-	0	0
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. (DNR ended 2018.)				To Building Services in 2020	To Building Services in 2020	To Building Services in 2020	To Building Services in 2020	To Building Services in 2020	
483600 Sale of County Owned Property	(8,104)	(13,566)	(7,937)	(5,581)	(8,000)	(8,000)	(8,000)	(8,000)	0
Proceeds from sale of surplus property.									
484110 Miscellaneous Revenues	(334)	(2,076)	(3,031)	(215)	(1,000)	(1,000)	(1,000)	(1,000)	0
Miscellaneous revenues.									
492200 Transfer from Special Revenue Funds	(344,182)	(1,953,641)	(1,127,521)	(992,916)	(90,000)	(90,000)	(1,037,916)	(90,000)	0
2017-2021 - Transfer of Human Services excess fund balance and interfund investment income.									
492600 Transfer from Enterprise Funds	(755,433)	(1,213,660)	(67,493)	(20,000)	(40,000)	(40,000)	(65,000)	(65,000)	(25,000)
Transfer of Supplemental Payment (SP) Program revenues from the Health Care Center (transfer of SP ended 2018) and interfund investment income.									
492700 Transfer from Highway Fund	(55,479)	(152,515)	(193,099)	(60,000)	(120,000)	(120,000)	(200,000)	(200,000)	(80,000)
Transfer of interfund investment income.									
493100 General Fund Applied	0	0	0	0	(706,000)	(706,000)	0	(1,330,000)	(624,000)
Use of General Fund balance to fund selected non-recurring projects. A budget only account; no actual revenues are received. Vacancy factor: \$600,000 2017; \$700,000 2018; \$525,000 2019; \$300,000 2020; \$900,000 2021. Contingency fund of \$350,000 in 2017-2020, \$430,000 2021. First time outside agencies \$56,000.									
493200 Continuing Appropriations from Prior Year	0	0	0	0	0	(238,425)	0	0	238,425
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. 2020: ATC Environmental impact fees.									
493455 Continuing Appropriations AHHP	0	0	0	0	(15,000)	(20,000)	0	0	20,000
Re-appropriation of previously budgeted funds that were unspent due to AHHP projects not being completed in the year in which they were first budgeted. A budget only account; no actual revenues are received.									
TOTAL GENERAL REVENUES	(4,940,570)	(6,436,871)	(5,476,199)	274,286	(4,127,822)	(4,371,247)	(2,456,501)	(4,462,476)	(91,229)

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	2017 Actual	2018 Actual	2019 Actual	2020 6 Months Actual	2020 Originally Adopted Budget	2020 Amended Budget	2020 Estimated	2021	\$ Change 2020 Amended to 2021
Department	General Non-Departmental 999									
GENERAL EXPENSES										
10999148-524000	Miscellaneous Expenses	0	4,195	3	2,423	500	500	2,750	500	0
	Miscellaneous expenses.									
10999148-524700	Charitable and Penal Charges	242	212	253	174	174	174	174	660	486
	A special charge from the State for the cost of proceedings of involuntary commitments of Sauk County residents in State or other County's mental facilities.									
10999148-526100	Outside Agencies	0	0	0	0	0	0	0	186,900	186,900
	"Community Chest" of outside agencies									
10999190-526100	Contingency Expense	0	0	0	0	350,000	350,000	0	430,000	80,000
	One account aggregating contingent expenses from various departmental budgets, then reducing the total, since the likelihood that all contingent expenses will be spent is small.									
10999350	Airports									
526100-99004	Tri-County Airport	15,665	16,422	16,422	0	0	0	0	49,412	49,412
526100-99003	Sauk-Prairie Airport	4,100	4,100	4,100	0	0	0	0	0	0
526100-99002	Reedsburg Airport	4,100	4,100	4,100	0	0	0	0	0	0
526100-99001	Baraboo-Dells Airport	4,100	4,100	4,100	0	0	0	0	0	0
TOTAL AIRPORTS		27,965	28,722	28,722	0	0	0	0	49,412	49,412
					To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To "Community Chest" in 2021	
10999360-526100	Wisconsin River Rail Transit	28,000	28,000	30,000	0	0	0	0	30,000	30,000
	Eight-county consortium to maintain and manage existing railroad right-of-way.				To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020		
10999361-526100	Pink Lady Rail Transit Commission	1,200	1,200	750	0	0	0	0	0	0
	Commission to promote rail service along the line from Madison to Reedsburg, WI.				To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020		

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	2017 Actual	2018 Actual	2019 Actual	2020 6 Months Actual	2020 Originally Adopted Budget	2020 Amended Budget	2020 Estimated	2021	\$ Change 2020 Amended to 2021
General Fund 10									
Department General Non-Departmental 999									
10999362 Mid-Continent Railway Museum	0	77,000	125,000	0	0	0	0	0	0
Living museum to educate about the Golden Years of Railroads.				To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To "Community Chest" in 2021	
10999510 Sauk County Library Board	1,027,730	1,044,867	1,075,037	1,171,107	1,173,754	1,173,754	1,172,720	1,214,062	40,308
Provide library service for rural county residents.									
10999513 Arts, Humanities Grant	77,832	76,784	94,299	63,711	92,495	97,495	92,993	60,995	(36,500)
Advocate for and expand arts, humanities and historic resources in the County.									
10999562 UW-Baraboo/Sauk County Operating & Outlay	131,000	102,500	102,500	60,000	60,000	60,000	60,000	60,000	0
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	50,000	71,250	50,000	0	0	0	-	0	0
Promote and retain diverse economic vitality for Sauk County and its communities.				To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To "Community Chest" in 2021	
10999683-526100 ATC Environmental Impact Fee Projects	250,572	150,001	44,251	113,320	0	238,425	238,425	0	(238,425)
Badger Coulee transmission line environmental impact fee projects.									
10999900-592000 Transfer to Special Revenue Funds	0	0	904,338	56,000	56,000	56,000	56,000	0	(56,000)
2019 - CDBG ED Loan Close program payment to State									
2020 - Human Services for 3 outside agencies									
10999900-595000 Transfer to Debt Service Fund	1,425,334	1,418,297	1,396,456	680,545	1,361,089	1,361,089	1,361,089	1,367,399	6,310
Transfer of sales tax proceeds to fund debt service.									
10999900-596000 Transfer to Enterprise Funds									
Transfer of sales tax proceeds to fund Health Care Center debt service.	1,206,048	1,132,167	1,141,440	516,905	1,033,810	1,033,810	1,033,810	1,062,548	28,738
Transfer to Health Care Center for capital items:									
2018 - Assisted Living study									
2019 - Grounds equipment, HVAC, Certified Public Expenditure Medicaid program	0	36,000	453,701	0	0	0	0	0	0
TOTAL GENERAL EXPENSES	4,225,923	4,171,195	5,446,751	2,664,185	4,127,822	4,371,247	4,017,961	4,462,476	91,229
TOTAL DEPARTMENT REVENUE	(4,940,570)	(6,436,871)	(5,476,199)	274,286	(4,127,822)	(4,371,247)	(2,456,501)	(4,462,476)	(91,229)
TOTAL DEPARTMENT EXPENSE	4,225,923	4,171,195	5,446,751	2,664,185	4,127,822	4,371,247	4,017,961	4,462,476	91,229
ADDITION TO (-)/USE OF FUND BALANCE	(714,647)	(2,265,676)	(29,448)	2,938,471	0	0	1,561,460	0	

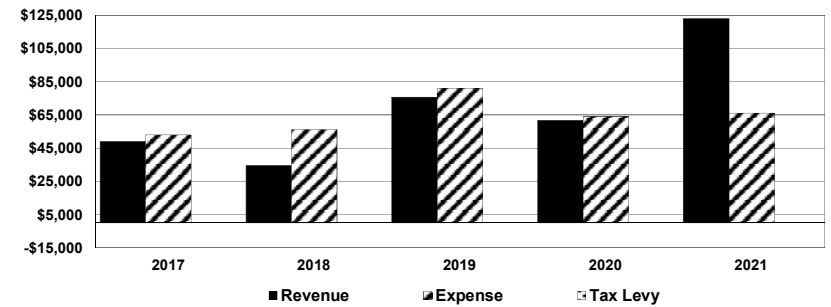
	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
INSURANCE FUND											
<u>Revenues</u>											
Intergovernmental	35,365	27,598	49,225	49,711	54,733	117,570	67,859	136.51%	None	0	0
Interest	6,395	6,992	10,879	8,000	7,000	5,500	(2,500)	-31.25%			
Miscellaneous	7,327	0	15,535	0	0	0	0	0.00%	2021 Total	0	0
Use of Fund Balance	0	21,626	5,508	0	2,337	0	0	0.00%			
Total Revenues	49,087	56,216	81,147	57,711	64,070	123,070	65,359	113.25%	2022	0	0
<u>Expenses</u>											
Supplies & Services	52,921	56,216	81,147	50,000	64,070	66,000	16,000	32.00%	2023	0	0
Addition to Fund Balance	(3,834)	0	0	7,711	0	57,070	49,359	640.11%	2024	0	0
Total Expenses	49,087	56,216	81,147	57,711	64,070	123,070	65,359	113.25%	2025	0	0
Beginning of Year Fund Balance	476,235	472,401	450,775		445,267	442,930					
End of Year Fund Balance	472,401	450,775	445,267		442,930	500,000					

2021 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 2021 expenses.

Estimated premiums are increasing for liability insurance

Revenue, Expense and Tax Levy



Fund: COUNTY INSURANCE								\$ Change	
Department: GENERAL	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				
73999 COUNTY INSURANCE REVENUE									
474010 DEPARTMENTAL CHARGES	-35,365	-27,598	-49,225	0	-49,711	-49,711	-54,733	-117,570	67,859
481100 INTEREST ON INVESTMENTS	-6,395	-6,992	-10,879	-4,470	-8,000	-8,000	-7,000	-5,500	-2,500
486400 DEDUCTIBLE FUND REFUNDS/DIVIDE	-7,327	0	-15,535	0	0	0	0	0	0
TOTAL COUNTY INSURANCE REVENUE	-49,087	-34,590	-75,639	-4,470	-57,711	-57,711	-61,733	-123,070	65,359
73999157 NON DEPARTMENT INSURANCE/BOND									
551900 INSURANCE-GENERAL LIABILITY	46,664	49,959	41,435	0	45,000	45,000	58,302	60,000	15,000
552200 EMPLOYEE BONDS	6,257	6,257	4,712	5,768	5,000	5,000	5,768	6,000	1,000
574500 SETTLEMENTS	0	0	35,000	0	0	0	0	0	0
TOTAL NON DEPARTMENT INSURANCE/BOND	52,921	56,216	81,147	5,768	50,000	50,000	64,070	66,000	16,000
73999930 ADDITION TO FUND BALANCE									
593000 ADDTN TO FUND BAL/RET EARNINGS	0	0	0	0	7,711	7,711	0	57,070	49,359
TOTAL ADDITION TO FUND BALANCE	0	0	0	0	7,711	7,711	0	57,070	49,359
TOTAL DEPARTMENT REVENUE	-49,087	-34,590	-75,639	-4,470	-57,711	-57,711	-61,733	-123,070	65,359
TOTAL DEPARTMENT EXPENSE	52,921	56,216	81,147	5,768	57,711	57,711	64,070	123,070	65,359
-ADDITION TO / USE OF FUND BALANCE	3,834	21,626	5,508	1,298	0	0	2,337	0	

Justice, Diversion, & Support

Department Vision - Where the department would ideally like to be

The Sauk County Criminal Justice Division 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 Division 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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Place making and economic development
General Government - Criminal Justice Coordinating Council and stepping up initiative
Health and Human Services - Commitment to Health Care Center
Health and Human Services - Peer learning groups
Health and Human Services - Visiting nurses / home health care / isolated individuals
Health and Human Services - Medical assisted treatment program
Health and Human Services - Comprehensive community services
Justice & Public Safety - Coroner's Office and budget
Justice & Public Safety - Emergency response and preparedness
Justice & Public Safety - Diversion programs / alternatives to incarceration
Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry
Outside Issues - Affordable/low income housing
Outside Issues - Workforce development
Outside Issues - Transportation
Outside Issues - Communication - into and with the community
Outside Issues - Homelessness

Justice, Diversion, & Support

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Increase opportunities for justice-involved individuals to become productive members of the community.	Referral/Enrollment/Admission to JDS Programs Increase Track Adult Treatment Court Graduations Track Substance Use Diversion and Support (SUDS) Program completions Track Learning Center GED passing test scores	<ol style="list-style-type: none"> 1. Streamlined referral processes are in place to refer eligible participants to JDS programs 2. Referrals are processed and participants enrolled in a timely manner 3. 75% of Adult Treatment Court participants complete programming and graduate 4. Refer 100% able bodied unemployed people enrolled in the PreBooking and Diversion (SUDS) program to Job Service/Work Force Development Programs 5. 60% of accepted SUDS referrals will have a Compass Core Assessment completed to identify needs and risk. 6. 100% of enrolled SUDS participants will complete an American Society of Addiction Medicine Assessment (ASAM) to determine the level of care. 7. Learning Center will have 5 participants will test for GED/HSED every quarter 8. 100% of the Learning Center participants complete a GED Orientation and are referred to the Job Service/Work Force Development Programs 9. The Learning Center will conduct Pre and Post surveys on 100% of participants to identify barriers and improve economic self-sufficiency, tracking progress. 10. Work with Jail staff through new technology equipment to implement inmate/Huber programming (Drug and Alcohol Prevention groups, Anger and Stress Management, Parenting , Domestic Violence Prevention, Life skills, Budgeting and Fiscal Assistance) 	12/31/2020
Increase community awareness of Justice, Diversion, and Support programs and how they add value to the community	Track when, where, and to whom marketing materials are distributed and restocked.	<ol style="list-style-type: none"> 1. Increase referrals to all JDS programs by 25% 2. Increase the number of outreach interactions and educational communications to community members by 20% 3. Conduct comprehensive community education campaign to educate residents and policy makers about social determinants of health and criminal justice reform. Focus on historically marginalized justice involved individuals. (Quarterly newspaper articles, and human interest stories, radio interviews, social media, etc.) 4. Develop a ROI sheet to support cost saving with JDS programming and addressing Stepping Up Initiatives 4 major objectives: Decrease Jail Incarceration, Decrease Length of Stay, Decrease Recidivism, and Increase Referrals to Behavioral Health 5. Provide Education to community groups/ partners/ stakeholders to reduce stigma of mental health/ substance use disorders, and inform about the Social Determinants of Health (Monthly Flyer?) 6. Develop a Website presence with relevant information housed in a format readily navigated 	12/31/2020
Improve public safety and health equity for JDS Program Participants	Recidivism Rates JDS Program Participants have a reduced recidivism rate compared to peers Social Determinants of Health Data: Employment, Job Training, Health Insurance, Education, housing stability, access to transportation, food security, behavioral health services Drug and Alcohol Relapse Prevention Safety Plans	<ol style="list-style-type: none"> 1. Compare recidivism rates of referred and enrolled to referred and denied after 6, 12, 24, and 36 months (regardless of graduation). 2. 100% of ATC and SUDS participants will have a developed Safety Plan 3. Increase social connectivity by improving employment rates which improves health outcomes and decreases reliance on social programming 4. Increase opportunities for all justice-involved individuals to become productive and thriving members of the community. 5. Decrease or eliminate opioid use among participants who complete our programming by providing referrals to community treatment providers and in conjunction with Medical Assisted Therapy (MAT) services. 	Ongoing

Justice, Diversion, & Support

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 BUDGET		FTE's	Key Outcome Indicator(s)
Justice, Diversion, & Support	JDS works with the Sauk County Criminal Justice Coordinating Council to protect and enhance the health, welfare, and safety of it's residents in efficient and cost effective ways, and to create policy initiatives that address the complex issues associated with justice-involved individuals.		User Fees / Misc.	\$0	1.67	1. Conduct at least 6 community education/outreach events; 2. Identify 5 individuals with lived experience or professionals with relevant expertise to participate in at least 5 Criminal Justice Coordinating Committee (CJCC) meetings. 3. Offer Crisis Intervention Team (CIT) training for 50% of law enforcement and parole officers.
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$134,562		
			Operating Expenses	\$25,628		
			TOTAL EXPENSES	\$160,190		
			COUNTY LEVY	\$160,190		
Adult Treatment Court - Treatment, Alternatives, and Diversion (TAD) Grant & Tax Levy	Connect participants with treatment and develop life skills to help prevent them returning in the criminal justice system. Completing the program and applying the knowledge can help rebuild a stable and healthy life.		User Fees / Misc.	\$4,000	2.33	1. Enroll 30 individuals in Adult Treatment Court for 2021. 2. 100% of newly enrolled participants will be referred and have an American Society of Addiction Medicine (ASAM) substance use assessment completed. 3. Connect 100% of participants with Behavioral Health/Treatment. 4. 100% of participants will participate in random drug testing. 5. 75% of ATC Graduates have no new criminal convictions
			Grants	\$155,644		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$159,644		
			Wages & Benefits	\$177,340		
			Operating Expenses	\$132,328		
			TOTAL EXPENSES	\$309,668		
			COUNTY LEVY	\$150,024		
Substance Use Diversion and Support Program (SUDS) - Pre-Booking Diversion Grant	To divert low and medium risk individuals with substance use/abuse disorders from being processed into the criminal justice system. Connection is made with treatment and other supportive services to break the cycles of addiction and incarceration.		User Fees / Misc.	\$0	1.00	1. Enroll 50 individuals into the SUDS -Pre-Booking Diversion program in 2021. 2. 100% of accepted referrals will complete a American Society of Addiction Medicine (ASAM) substance use assessment. 3. 65% of enrolled participants complete the program.
			Grants	\$87,000		
			TOTAL REVENUES	\$87,000		
			Wages & Benefits	\$74,043		
			Operating Expenses	\$34,217		
			TOTAL EXPENSES	\$108,260		
			COUNTY LEVY	\$21,260		
Education Navigation- Learning Center - SSM Health Partnership	To help justice-involved individuals obtain their GED or High School Equivalency Diploma (HSED) through tutoring. Education is a proven way to increase employment, stability, and reduce recidivism.		User Fees / Misc.	\$0	0.75	1. Enroll 20 justice-involved individuals into the Educational Navigation Program. 2. 100% of enrolled participants attended a minimum of 5 tutoring sessions. 3. 50% of enrolled participants improve their employment status.
			Grants	\$71,000		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$71,000		
			Wages & Benefits	\$46,921		
			Operating Expenses	\$23,974		
			TOTAL EXPENSES	\$70,895		
			COUNTY LEVY	(\$105)		

Justice, Diversion, & Support

Re-Entry Services	Funding reallocated to other County Projects. Identify and apply for grants and/or other funding opportunities to implement program.		User Fees / Misc.	\$0	-	
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
Pre-Trial Monitoring	Program on hold till Re-Entry Position is filled. Pre- Trial Monitoring program would be put in place after bond has been determined. Individuals would be monitored for bond compliance including Automated Breathalyzer Kiosk testing. Program would look to provide individual accountability and increase compliance for individuals appearing at court date.		User Fees / Misc.	\$0	-	
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
Totals			COUNTY LEVY	\$0	5.75	
			TOTAL REVENUES	\$317,644		
			TOTAL EXPENSES	\$649,013		
			COUNTY LEVY	\$331,369		

Output Measures - How much are we doing?				
Description	2019 Actual	2020 Estimated	2021 Budget	
Community Outreach events for JDS Programs	5	10	15	
Highest Treatment Court Participant Enrollment	22	20	30	
Adult Treatment Court Graduates	5	8	10	
# of monthly CJCC meetings that meet quorum	Unknown	6	8	
Percentage of enrolled SUDs participants will be referred for an American Society of addiction Medicine assessment (ASAM) to determine the level of care	NA	100%	100%	
Percentage of care management plans developed for SUDs enrollees	NA	75%	75%	
Percentage of enrolled SUDs participants who complete program and are diverted from justice system.	6.75%	50%	55%	
Highest number of participants in SUDS - Pre-booking Diversion Program - (snapshot of caseload at an average time)	8	24	30	
Number of people referred to SUDS	85 (1.5 years)	60	75	
Number of individuals enrolled in SUDS	27 (1.5 years)	40	50	
Percentage of accepted SUDs referrals will have a Compass Core Assessment completed to identify needs and risk.	0	60%	60%	
Percentage of law enforcement/parole officers trained in Crisis Intervention Team (CIT) Training in Sauk County (2018 trained 25, 2019 Trained	Unknown	Unknown	50%	
Number of individuals provided GED/HSED tutoring	NA	10	20	
Number of GED/HSED Tests successfully completed	NA	5	10	

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimated	2021 Budget
Treatment Court - Recidivism Rates of Successful Graduates @ 0 - 6 mo. month post program completion	Drug Court is impacting sobriety and demonstrating no new criminal convictions six months post programming.	0%	0%	0%
Treatment Court - Recidivism Rates of Successful Graduates @ 7 - 12 month post program completion	Drug Court is impacting long sobriety and demonstrating no new criminal convictions one year post programming.	0%	0%	0%
Treatment Court - Recidivism Rates of Successful Graduates @ 13 - 24 month post program completion	Drug Court is impacting long term sobriety and demonstrating no new criminal convictions two years post programming. (National Average of Rearrests for Treatment Court Graduates is 27.5% with 2 years of graduation)	N/A	6%	<25%
Treatment Court - Recidivism Rates of Successful Graduates @ 25 - 36 month post program completion	Drug Court is impacting long term sobriety and demonstrating no new criminal convictions three years post programming.	N/A	11%	<25%
Pre-Booking Diversion - Rate of completion for individuals referred through law enforcement contact/criminal behavior	Pre-Booking Diversion is diverting individuals from being criminally charged for misdemeanor or ordinance offenses motivated by addiction	N/A	75%	75%
Pre-Booking Diversion - Rate of completion for individuals referred through social contact	Pre-Booking Diversion is connecting individuals with a known substance use disorder with treatment and intensive case management to prevent future criminal behavior	N/A	10%	30%
CJCC meetings - Obtain quorum for 9/12 monthly meetings (Meetings on hold from March - July due to COVID)	To demonstrate member commitment and avoid unnecessary delays in committee action	Unknown	60%	75%

Justice, Diversion, & Support (JDS)

Oversight Committee: Executive & Legislative

Overseen by the Administrative Coordinator

JDS Program Manager 1.00 FTE
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JDS Case Coordinator 2.00 FTE

Case Manager (Pre-Booking) 1.00 FTE

Education Navigator 0.75 FTE
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Administrative Specialist 1.00 FTE
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	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	2.25	0.45	1.30	1.75	-1.00
FTE Balance	3.25	3.70	5.00	6.75	5.75

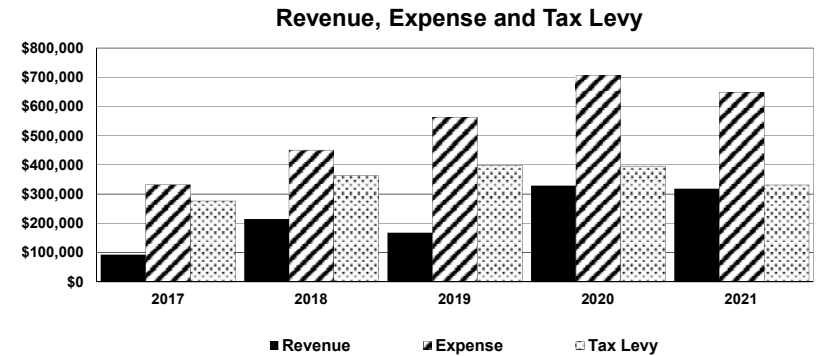
	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
JUSTICE, DIVERSION, & SUPPORT											
<u>Revenues</u>											
Tax Levy	276,079	363,042	397,461	395,494	395,494	331,369	(64,125)	-16.21%	None	0	0
Grants & Aids	82,642	203,269	159,906	511,233	324,577	313,644	(197,589)	-38.65%			
User Fees	9,824	11,172	6,950	4,000	4,000	4,000	0	0.00%	2021 Total	0	0
Use of Fund Balance	0	0	0	55,389	0	0	(55,389)	-100.00%			
Total Revenues	368,545	577,483	564,317	966,116	724,071	649,013	(317,103)	-32.82%	2022	0	0
<u>Expenses</u>											
Labor	147,624	226,000	302,145	386,292	338,434	324,379	(61,913)	-16.03%	2023	0	0
Labor Benefits	47,865	57,516	82,848	144,331	118,009	108,487	(35,844)	-24.83%	2024	0	0
Supplies & Services	136,484	166,859	178,538	435,493	248,379	216,147	(219,346)	-50.37%	2025	0	0
Addition to Fund Balance	36,571	127,108	786	0	19,249	0	0	0.00%			
Total Expenses	368,545	577,483	564,317	966,116	724,071	649,013	(317,103)	-32.82%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2021 Highlights & Issues on the Horizon

Justice, Diversion, & Support (formerly Criminal Justice Coordinating) has transitioned to the Administrator's Department for management and oversight. The 2021 budget continues to support the efforts of the JDS programs

Pre-trial diversion programing is not being pursued, reducing the tax levy by \$50,000.

Re-entry into the community programing is not being pursued, so the budget reflects decreased grant revenues and related expenses of \$200,000.



Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	\$ Change	
Department: JUSTICE, DIVERSION, & SUPPORT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2021 Amended To 2021	2020
10027 JUSTICE, DIVERSION, & SUPPORT									
411100 GENERAL PROPERTY TAXES	-276,079	-363,042	-397,461	-197,747	-395,494	-395,494	-395,494	-331,369	-64,125
422160 HO-CHUNK GAMING GRANT	-7,000	0	0	0	0	0	0	0	0
424275 TREATMENT ALTERNATIVES & DIVER	-75,642	-157,824	-83,866	-41,557	-116,733	-116,733	-130,077	-155,644	38,911
424276 PRE-BOOKING DIVERSION	0	-45,295	-76,040	-67,603	-100,000	-100,000	-100,000	-87,000	-13,000
424496 SSM HEALTH GRANT	0	0	0	-94,500	-94,500	-94,500	-94,500	-71,000	-23,500
425662 CDBG CLOSE GRANT	0	0	0	0	-200,000	-200,000	0	0	-200,000
425971 NE WIS AREA HLTH ED CENTER	0	-150	0	0	0	0	0	0	0
451211 OP AFTER REVOCATION PROG FEES	-7,559	-7,110	-1,435	-185	0	0	0	0	0
451212 TREATMENT COURT USER FEES	-2,265	-4,062	-5,515	-1,696	-4,000	-4,000	-4,000	-4,000	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-55,389	0	0	-55,389
TOTAL JUSTICE, DIVERSION, & SUPPORT	-368,545	-577,483	-564,317	-403,287	-910,727	-966,116	-724,071	-649,013	-317,103
10027133 JUSTICE, DIVERSION, & SUPPORT									
511100 SALARIES PERMANENT REGULAR	51,322	108,556	110,242	162,128	353,169	353,169	305,452	290,072	-63,097
511200 SALARIES-PERMANENT-OT SUDS	0	0	0	127	0	0	0	0	0
512100 WAGES-PART TIME	0	0	27,524	17,734	33,123	33,123	32,476	34,307	1,184
512200 WAGES-PART TIME-OVERTIME	0	0	0	506	0	0	506	0	0
514100 FICA & MEDICARE TAX	3,927	7,885	9,964	13,180	29,552	29,552	25,395	24,815	-4,737
514200 RETIREMENT-COUNTY SHARE	3,282	7,096	8,522	11,540	26,076	26,076	22,408	21,896	-4,180
514400 HEALTH INSURANCE COUNTY SHARE	0	17,618	23,433	29,803	85,293	85,293	67,431	58,697	-26,596
514500 LIFE INSURANCE COUNTY SHARE	3	15	21	83	114	114	147	125	11
514600 WORKERS COMPENSATION	29	421	677	1,515	3,296	3,296	2,628	2,954	-342
520900 CONTRACTED SERVICES	0	0	9,287	32,088	203,370	244,160	115,619	42,067	-202,093
520912 URINE ANALYSIS	0	0	292	16,178	37,982	37,982	24,904	31,000	-6,982
520913 TREATMENT	0	0	4,035	4,454	23,000	35,299	5,547	20,000	-15,299
520914 MONITORING	0	0	0	664	17,000	17,000	1,500	7,000	-10,000
520915 SCRAM	0	0	0	486	0	0	500	1,000	1,000
522500 TELEPHONE	1,184	679	1,108	1,364	2,055	2,055	2,400	3,840	1,785
528600 TRANSPORTATION	0	0	0	2,465	2,500	4,800	2,465	500	-4,300
531100 POSTAGE AND BOX RENT	48	25	43	43	120	120	300	400	280
531200 OFFICE SUPPLIES AND EXPENSE	1,776	782	1,874	4,707	15,041	15,041	7,404	6,400	-8,641
531800 MIS DEPARTMENT CHARGEBACKS	2,596	3,779	12,998	9,239	17,223	17,223	17,223	18,336	1,113
532500 SEMINARS AND REGISTRATIONS	360	5,230	1,488	17,096	8,880	8,880	7,225	0	-8,880
532800 TRAINING AND INSERVICE SUDS	0	0	0	0	0	0	0	9,500	9,500
533200 MILEAGE	112	245	47	166	9,785	9,785	800	3,000	-6,785
533500 MEALS AND LODGING	8	128	333	4,655	3,500	3,500	4,656	2,200	-1,300
534800 EDUCATIONAL SUPPLIES	0	0	0	1,042	0	0	1,300	7,564	7,564
534801 MARKETING	0	0	0	0	0	0	0	10,500	10,500
535100 VEHICLE FUEL / OIL	0	0	228	25	0	0	100	1,000	1,000
535200 VEHICLE MAINTENANCE AND REPAIR	0	0	998	151	0	0	300	500	500

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: JUSTICE, DIVERSION, & SUPPORT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2020 To 2021
10027133 JUSTICE, DIVERSION, & SUPPORT									
537500 PROGRAM INCENTIVES & EXPENSES	228	0	2,066	7,942	16,500	16,500	19,943	9,000	-7,500
538130 HOUSING ASSISTANCE	0	0	575	17,318	22,648	22,648	29,993	34,000	11,352
538140 CLIENT SHELTER AND CLOTHING	0	0	0	6,110	0	0	6,200	8,340	8,340
538530 OUTREACH AND DEVELOPMENT	0	400	0	0	500	500	0	0	-500
TOTAL JUSTICE, DIVERSION, & SUPPORT	64,874	152,860	215,758	362,810	910,727	966,116	704,822	649,013	-317,103
10027135 TREATMENT COURT									
511100 SALARIES PERMANENT REGULAR	95,453	94,968	107,285	0	0	0	0	0	0
511200 SALARIES-PERMANENT-OVERTIME	850	0	14	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	6,986	7,005	7,911	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	6,106	6,268	7,036	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	26,549	4,613	7,953	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	64	41	62	0	0	0	0	0	0
514600 WORKERS COMPENSATION	920	1,042	1,348	0	0	0	0	0	0
520900 CONTRACTED SERVICES	0	0	6,885	0	0	0	0	0	0
520912 URINE ANALYSIS	46,062	44,995	49,850	0	0	0	0	0	0
520913 TREATMENT	4,045	3,370	7,701	0	0	0	0	0	0
520914 MONITORING	5,079	5,354	4,336	0	0	0	0	0	0
522500 TELEPHONE	0	911	568	0	0	0	0	0	0
528600 TRANSPORTATION	13,200	4,000	2,700	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	0	46	46	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	646	3,495	5,593	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	0	2,970	6,037	0	0	0	0	0	0
532500 SEMINARS AND REGISTRATIONS	380	2,160	3,835	0	0	0	0	0	0
533200 MILEAGE	284	391	38	0	0	0	0	0	0
533500 MEALS AND LODGING	30	1,322	1,016	0	0	0	0	0	0
537500 PROGRAM INCENTIVES	1,752	1,925	2,935	0	0	0	0	0	0
538130 HOUSING ASSISTANCE	12,630	18,685	7,675	0	0	0	0	0	0
TOTAL TREATMENT COURT	221,035	203,562	230,824	0	0	0	0	0	0
10027136 OPERATING AFTER REVOCATION									
520911 OAR DIVERSION	46,064	45,539	7,190	0	0	0	0	0	0
TOTAL OPERATING AFTER REVOCATION	46,064	45,539	7,190	0	0	0	0	0	0
10027137 PRE-BOOKING DIVERSION									
511100 SALARIES PERMANENT REGULAR	0	22,476	57,072	0	0	0	0	0	0
511200 SALARIES-PERMANENT-OVERTIME	0	0	7	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	0	1,665	4,169	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	0	1,502	3,739	0	0	0	0	0	0

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: JUSTICE, DIVERSION, & SUPPORT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2021	2020 Amended To 2021
10027137 PRE-BOOKING DIVERSION									
514400 HEALTH INSURANCE COUNTY SHARE	0	2,080	7,283	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	0	7	15	0	0	0	0	0	0
514600 WORKERS COMPENSATION	0	258	714	0	0	0	0	0	0
520900 CONTRACTED SERVICES	0	2,875	0	0	0	0	0	0	0
520912 URINE ANALYSIS	0	73	491	0	0	0	0	0	0
520913 TREATMENT	0	175	553	0	0	0	0	0	0
522500 TELEPHONE	0	350	537	0	0	0	0	0	0
528600 TRANSPORTATION	0	0	2,950	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	0	6,170	2,801	0	0	0	0	0	0
531500 FORMS AND PRINTING	0	34	52	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	0	6,469	15,400	0	0	0	0	0	0
532500 SEMINARS AND REGISTRATIONS	0	654	294	0	0	0	0	0	0
532800 TRAINING	0	2,250	0	0	0	0	0	0	0
533100 VEHICLE EXPENSES	0	0	88	0	0	0	0	0	0
533200 MILEAGE	0	555	206	0	0	0	0	0	0
533500 MEALS AND LODGING	0	822	516	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	0	0	184	0	0	0	0	0	0
538130 HOUSING ASSISTANCE	0	0	1,827	0	0	0	0	0	0
538140 CLIENT SHELTER AND CLOTHING	0	0	1,650	0	0	0	0	0	0
TOTAL PRE-BOOKING DIVERSION	0	48,415	100,549	0	0	0	0	0	0
10027138 PRE-TRIAL DIVERSION									
520900 CONTRACTED SERVICES	0	0	9,210	0	0	0	0	0	0
TOTAL PRE-TRIAL DIVERSION	0	0	9,210	0	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	-368,545	-577,483	-564,317	-403,287	-910,727	-966,116	-724,071	-649,013	-317,103
TOTAL DEPARTMENT EXPENSE	331,974	450,375	563,531	362,810	910,727	966,116	704,822	649,013	-317,103
-ADDITION TO / USE OF FUND BALANCE	-36,571	-127,108	-786	-40,477	0	0	-19,249	0	

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
Encourage economic development
Stewardship of natural resources

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development

General Government - Cooperation

Conservation, Development, Recreation, Culture, and Education - Groundwater study

Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update

Conservation, Development, Recreation, Culture, and Education - Great Sauk State Trail completion

Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land

Conservation, Development, Recreation, Culture, and Education - Comprehensive Outdoor Recreation Plan

Conservation, Development, Recreation, Culture, and Education - Solar Sauk County / more solar initiatives

Public Works - Improve highways/road maintenance

Justice & Public Safety - Emergency response and preparedness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Consolidation of GIS dataset	Fire number data up to date in E911 system	Maintain fire number addresses to keep E911 up to date. Obtain Maplex training to support E911 system (funding through Sheriff's Dept)	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	Index created and updated	Develop and Maintain a Tract Index	Ongoing
Improved Integration of Land Information Systems with existing County systems	All section corners and centers updated with current coordinates from tie sheets	Complete Remonumentation of Section Corners countywide, including Center of Section Acquisition	2021-2022
	CPZ CSM upgrade & PZ systems modifications	Improved Coordination among land records departments and overall system upgrades to provide a more efficient streamlined workflow	Ongoing
Preserve, Scan & Index Paper Records	Historic Aerial Photos	Scanning and Indexing of Re-Survey Records	12/31/2024
	Treasurer Green Books & WPA records into GIS	Scanning and Indexing of Green Books & WPA records	12/31/2021
	County highway plans integrated into GIS		Ongoing
	Re-Survey Records integrated into GIS	Scanning and Indexing of Re-Survey Records	7/31/2021
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
		Open Data Repository	Ongoing
		Imagery & LiDAR Data Download	Ongoing
		Surveyor Application	7/31/2020
Prepare for NG911	GIS data support NG911 data model & accuracy	Incorporate NG911 model into GIS infrastructure	7/31/2020
		Update GIS data to support NG911 specifications	7/31/2021
		Work with Sheriff Department to validate MSAG database to GIS data	7/31/2020
		Assist Sheriff Department in validating ALI (Automatic Location Information) database. Geocode ALI address against GIS data to ensure all addresses can be located.	7/31/2022
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

Land Records Modernization

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 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	User Fees / Misc	\$94,000	1.00	Land Records Council met
			Grants	\$51,000		
			Use of Fund Balance	\$51,051		
			TOTAL REVENUES	\$196,051		
			Wages & Benefits	\$65,396		
			Operating Expenses	\$130,655		
			TOTAL EXPENSES	\$196,051		
			COUNTY LEVY	\$0		
GIS	Maintenance of tax parcel maps. Provides Land Records Information to the public and other government agencies.	Wis. Stats. 59.72	TOTAL REVENUES	\$0	2.50	Avg turn around time for parcel edits (# of working days)
			Wages & Benefits	\$258,815		
			Operating Expenses	\$4,690		
			TOTAL EXPENSES	\$263,505		
			COUNTY LEVY	\$263,505		
Outlay	Remonumentation	\$50,000	User Fees / Misc	\$50,000	-	Remonumentation backlog
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$50,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$50,000		
			TOTAL EXPENSES	\$50,000		
Totals			COUNTY LEVY	\$0	3.50	
			TOTAL REVENUES	\$246,051		
			TOTAL EXPENSES	\$509,556		
			COUNTY LEVY	\$263,505		

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
Number of parcel edits completed annually	338	400	400
Hours spent on parcel edits	606	700	700
Number of Lan Records Council Meetings	3	3	3
GIS requests for service	366	175	200
GIS project hours	1366	2000	2000
Land Records Modernization Projects (Requests/Hours)	12/216	25/250	25/250

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Remonumentation Corners moved	Output of remonumentation activities	40	50	50
Remonumentation Corners acquired (SG Initiative)		50	100	100
Avg turn around time for parcel edits (# of working days)	Ability to manage workload for tax parcels	11.2	5	5.00
Land Records Council met, meeting requirement of Wisconsin Statute	Land Records Council is meeting per statute	Yes	Yes	Yes

Land Records Modernization

Oversight Committee: **Land Resources & Environment**

Overseen by the
Management Information
Systems Coordinator

**Cartographer /
Land Information Officer**
1.00 FTE

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

GIS Specialist
1.00 FTE

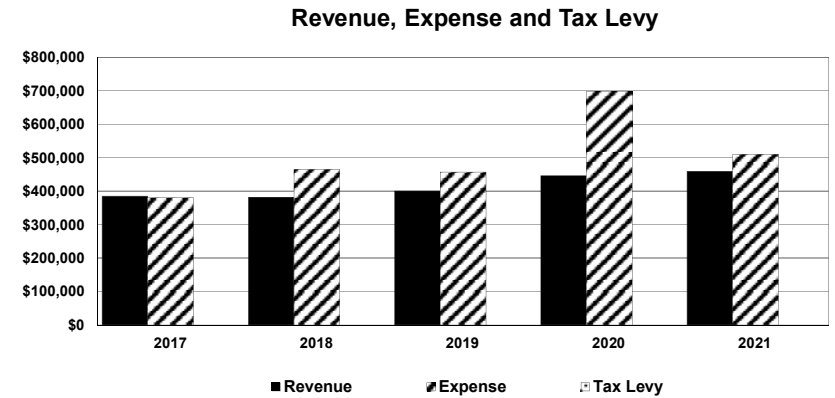
GIS Interns
0.49 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	-0.49	-0.01	0.00	-0.50	0.00
FTE Balance	4.00	3.99	3.99	3.49	3.49

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RECORDS MODERNIZATION											
<u>Revenues</u>											
Tax Levy	198,128	206,242	217,762	251,126	251,126	263,505	12,379	4.93%	Remonumentation	50,000	0
Grants & Aids	51,000	51,000	51,000	51,000	51,000	51,000	0	0.00%			
User Fees	135,768	124,266	131,248	144,000	144,000	144,000	0	0.00%	2021 Total	50,000	0
Intergovernmental	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	83,006	56,508	274,345	251,893	51,051	(223,294)	-81.39%			
Total Revenues	384,896	464,514	456,518	720,471	698,019	509,556	(210,915)	-29.27%	2022	125,000	0
									2023	80,000	0
									2024	70,000	0
									2025	295,000	0
<u>Expenses</u>											
Labor	219,998	230,049	240,287	225,045	210,980	235,256	10,211	4.54%			
Labor Benefits	77,969	82,674	86,365	85,369	84,646	88,955	3,586	4.20%			
Supplies & Services	54,051	101,856	98,312	96,620	114,796	135,345	38,725	40.08%			
Capital Outlay	28,353	49,936	31,554	313,437	287,597	50,000	(263,437)	-84.05%			
Addition to Fund Balance	4,524	0	0	0	0	0	0	0.00%			
Total Expenses	384,896	464,514	456,518	720,471	698,019	509,556	(210,915)	-29.27%			
Beginning of Year Fund Balance	586,835	591,359	508,353		451,845	199,952					
End of Year Fund Balance	591,359	508,353	451,845		199,952	148,901					

2021 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.



Fund: LAND RECORDS MODERNIZATION								\$ Change	
Department: GENERAL	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2021
				Actual	Adopted	Budget			2021
					Budget				
23999 LAND RECORDS MODERN REVENUE									
411100 GENERAL PROPERTY TAXES	-198,128	-206,242	-217,762	-125,563	-251,126	-251,126	-251,126	-263,505	12,379
424360 S/A WIS LAND INFO BOARD	-51,000	-51,000	-51,000	-46,000	-51,000	-51,000	-51,000	-51,000	0
461700 RECORDING FEES/COUNTY SHARE	-135,768	-124,266	-131,248	-69,512	-144,000	-144,000	-144,000	-144,000	0
493010 FUND BALANCE APPLIED	0	0	0	0	-248,505	-248,505	0	-51,051	-197,454
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-25,840	0	0	-25,840
TOTAL LAND RECORDS MODERN REVENUE	-384,896	-381,508	-400,010	-241,075	-694,631	-720,471	-446,126	-509,556	-210,915
23999173 LAND RECORDS MODERNIZATION									
511100 SALARIES PERMANENT REGULAR	218,974	228,567	239,235	104,315	209,869	209,869	209,869	219,752	9,883
511200 SALARIES-PERMANENT-OVERTIME	95	491	0	0	1,565	1,565	0	1,678	113
511900 LONGEVITY-FULL TIME	931	991	1,051	0	1,111	1,111	1,111	1,171	60
512100 WAGES-PART TIME	0	0	0	0	12,500	12,500	0	12,655	155
514100 FICA & MEDICARE TAX	16,075	16,578	17,184	7,415	17,216	17,216	16,500	17,997	781
514200 RETIREMENT-COUNTY SHARE	14,481	14,897	15,335	6,928	14,348	14,348	14,348	15,026	678
514400 HEALTH INSURANCE COUNTY SHARE	47,239	50,988	53,627	29,026	53,586	53,586	53,586	55,676	2,090
514500 LIFE INSURANCE COUNTY SHARE	51	73	86	44	87	87	87	91	4
514600 WORKERS COMPENSATION	124	137	134	63	132	132	125	165	33
520100 CONSULTANT AND CONTRACTUAL	0	0	0	0	20,000	20,000	20,000	40,000	20,000
524800 MAINTENANCE AGREEMENT	0	20,800	0	8,350	53,900	53,900	53,900	57,695	3,795
531100 POSTAGE AND BOX RENT	32	2	26	13	0	0	13	0	0
531200 OFFICE SUPPLIES AND EXPENSE	1,670	200	628	0	1,000	1,000	1,000	1,000	0
531800 MIS DEPARTMENT CHARGEBACKS	43,693	70,117	88,971	63,555	8,220	8,220	37,000	23,150	14,930
532500 SEMINARS AND REGISTRATIONS	2,420	1,065	1,671	1,250	2,000	2,000	1,250	2,000	0
532800 TRAINING AND INSERVICE	4,599	7,224	1,842	1,042	10,000	10,000	1,042	10,000	0
533200 MILEAGE	720	783	966	87	500	500	87	500	0
533500 MEALS AND LODGING	918	1,665	4,208	504	1,000	1,000	504	1,000	0
581900 CAPITAL OUTLAY	28,353	49,936	31,554	98,417	287,597	313,437	287,597	50,000	-263,437
TOTAL LAND RECORDS MODERNIZATION	380,373	464,514	456,518	321,008	694,631	720,471	698,019	509,556	-210,915
TOTAL DEPARTMENT REVENUE	-384,896	-381,508	-400,010	-241,075	-694,631	-720,471	-446,126	-509,556	-210,915
TOTAL DEPARTMENT EXPENSE	380,373	464,514	456,518	321,008	694,631	720,471	698,019	509,556	-210,915
-ADDITION TO / USE OF FUND BALANCE	-4,523	83,006	56,508	79,933	0	0	251,893	0	

Management Information Systems

Department Vision - Where the department would ideally like to be

Through the provision of centralized, secure and effective technology solutions, MIS provides County agencies with the capability to improve the processes of County government.

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

MIS provides the capability, through the application of information technology, to support the mission of Sauk County Government and related agencies. MIS provides an array of knowledge based solutions and services 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 are delivered in a people-focused, responsive manner.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific achievements	Completion Date
<u>Sustainability</u> To proactively manage the maintenance and security of Sauk County's technology resources and infrastructure; to ensure the dependability, performance and usability of these systems; while implementing strategies to sustainably contain the ongoing cost of ownership.	System performance and availability All equip replaced per planned replacement schedules Reductions in the annual cost of systems ownership	Reduce the impact of security measures on end user productivity Maintain Critical down time at less than .001% All down time less than .02% • Workstation replacement cycles • Server replacement cycles • Print device replacement cycles Seek to reduce the ongoing cost of technology ownership by finding alternatives to current licensing and support models for key systems and infrastructure	Ongoing Ongoing December-21
<u>Utilization</u> To leverage the convergence of user knowledge with system capability, in a manner that seeks to derive the maximum benefit possible from Sauk County's technology resources, and prioritize the utilization of existing systems over the acquisition of new technology solutions.	Improved web content - improved use of calendaring and collaboration - better departmental reporting Improved visibility of network and devices	Improve overall utilization of technology through: • process improvement • training / training resources Update Security Technologies • Improve Security Monitoring Capabilities • Implement monitoring dashboards (systems) • Improve threat detection • Improve endpoint protection and management Expand remote work and remote access capabilities • Integration of remote participation tech into meeting rooms • Remote access to CB voting system	Ongoing March-21 Ongoing

Management Information Systems

<u>Compliance</u> To enforce appropriate user security and system policy, in a manner that seeks to ensure compliance with applicable rules and regulations, while reasonably mitigating risk.	Policies updated in timely fashion - security incidents managed in a timely fashion - training provided - completion of user assessments (audits)	Improve security and compliance • Policy Revisions as required • Dedicated staff and management training • Improve end user awareness and response • Conduct regular security risk assessments	December-21
	Risk prone percentage	Risk prone percentage lower than industry average per KnowBe4	Ongoing
	Implementation of redundant offsite data center for DR	Improve/Revise Disaster Recovery and Business Continuity • Implement system redundancy • Develop a continuity plan for key systems • Improve infrastructure at offsite facilities • Regularly test failover and recovery	December-21
	System Security incidents Reported and followed up on.	Document all incidents through the Incident Reporting Process	Ongoing
	Reductions in medium and high risk exposures identified in periodic Security Risk Assessments Continuity between policy and system settings	• Items identified by SRA addressed in a timely fashion • SRA is updated bi annually or less • Continuous improvement in assessment results • Improve desktop deployment strategy • Revise: Policy, Standards, Replacement Cycles • Development of a written systems DR plan	December-21 June-21
<u>Service</u> To provide the array of knowledge based, technology services necessary to support the mission of the department and advance the strategic goals of Sauk County.	• Help call Statistics • User Satisfaction Survey • Outside agency hours	Enhance End User Support: • Enhance user support functions • Improve problem resolution times • Improve end user communication and feedback • Improve Helpdesk effectiveness	Ongoing
	End User / Department satisfaction survey	• Surveys conducted randomly following help calls • Annual DH survey at budget time	March-21
	Requests fulfilled to requesting departments and outside agency specifications	Departmental Requests	Ongoing

Program Evaluation					
Program Title	Program Description	Mandates and References	2021 Budget		FTE's
Technical Support	Majority of MIS department work in this program. Encompasses all helpdesk activities, hardware replacement and upgrade, software upgrades and system administration.		Other Revenues	\$917,702	4.30
			Use of Fund Balance	\$0	
			TOTAL REVENUES	\$917,702	
			Wages & Benefits	\$399,249	
			Operating Expenses	\$1,114,480	
			TOTAL EXPENSES	\$1,513,729	
			COUNTY LEVY	\$596,028	
					Average hours per help call
					Project closed / projects in queue

Management Information Systems

Research and Development	Work with County departments/agencies to find, evaluate new technology, purchase/or develop and implement that best meets their needs.		Other Revenues	\$13,560	2.84	
	As technology changes, continuously assess the application of that technology, insure implemented solutions improve job efficiencies and meet regulatory requirements.		Use of Fund Balance	\$0		
			TOTAL REVENUES	\$13,560		
			Wages & Benefits	\$296,861		
			Operating Expenses	\$40,566		
			TOTAL EXPENSES	\$337,427		
	COUNTY LEVY	\$323,867				
Training	As technology changes so do the skills required to support and use it. Provide for the ongoing skills training of MIS department employees and assist other department in providing end user training tailored to meet their staff needs.		User Fees	\$0	0.62	
	Expand program to provide more MIS sponsored, in-house training on applications and systems specific to the County.		Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$68,554		
			Operating Expenses	\$11,775		
			TOTAL EXPENSES	\$80,329		
	COUNTY LEVY	\$80,329				
Continuity and Security	Government's overall dependence on technology constitutes a substantial risk to the continuity of operations. A system failure could interrupt the provision of services. MIS continuously evaluates systems, seeking systemic weaknesses and applying necessary resources to lessen those weaknesses in an effort to mitigate risk.	45CFR 160 & 164	User Fees	\$0	0.95	Critical and non-critical unplanned downtime Items identified in risk assessment addressed Security incidents reported Security breaches reported
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$95,270		
			Operating Expenses	\$23,137		
			TOTAL EXPENSES	\$118,407		
	COUNTY LEVY	\$118,407				
External Support	Assist other units of government, within Sauk County, with technology support. Develop cooperative agreements for sharing of resources.		Other Revenues	\$20,000	0.22	Revenues received cover costs
			TOTAL REVENUES	\$20,000		
			Wages & Benefits	\$20,424		
			Operating Expenses	\$856		
			TOTAL EXPENSES	\$21,280		
	COUNTY LEVY	\$1,280				
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.		Other Revenues	\$22,000	0.44	Downtime in hours Enhanced functions utilized
			TOTAL REVENUES	\$22,000		
			Wages & Benefits	\$40,514		
			Operating Expenses	\$258,502		
			TOTAL EXPENSES	\$299,016		
	COUNTY LEVY	\$277,016				

Management Information Systems

Outlay	Purchase technology items and products for County technology.		Other Revenues	\$412,182		
			TOTAL REVENUES	\$412,182		
			Operating Expenses	\$527,662		
			TOTAL EXPENSES	\$527,662		
			COUNTY LEVY	\$115,480		
Totals			TOTAL REVENUES	\$1,385,444	9.37	
			TOTAL EXPENSES	\$2,897,852		
			COUNTY LEVY	\$1,512,408		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Help Call Volume	9,919	9,900	10,500
Help Call Hours	7,300	7,000	7,500
Projects Opened	1,807	1,800	1,800
Projects Closed	1,779	1,800	1,800
Project Hours Total	1,691	2,000	2,000
External Support Hours	183	360	350
Planned System Downtime Hours	29	70	70
Consulting Expenditures	91,511	150,000	140,000
Total Information Technology Expenditure	1,923,629	2,500,000	3,000,000
Number of Trainings Provided by MIS Staff	18	18	18
Number of Employees Attending Trainings Hosted by MIS Staff	82	20	80
Security Incidents Reported	14	20	25
Number of Incidents Determined to be Breaches	3	7	10

Key Outcome Indicators - How well are we doing?

Description	What do the results mean?	2019 Actual	2020 Estimate	2021 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.	2.00	0.00	<8.75 hrs
Non-Critical Unplanned Downtime (in hours)	Preventing such outages is the first priority of our maintenance programs.	3.10	3.10	<60 hrs
Average hours per help call	This is a measure of the average amount of worked time expended in resolving issues brought to the helpdesk and is an indicator of the complexity of these requests and / or the effectiveness of this function	0.9 (54 minutes)	0.85 (51 minutes)	0.90 (54 minutes)
Project Closed / Projects in Queue	This is a measure of capacity vs workload and serves as a partial indicator of effectiveness	81.00%	50.00%	50.00%
Items Identified in Risk Assessment Addressed		1	3	5
Users to complete annual training	Percentage of employees that completed the annual security awareness training	68.00%	80.00%	90.00%
Risk Prone Percentage	Percentage of employees that exhibit risk prone behavior based upon periodic assessments by Knowledge	14.00%	<14%	<13%

Management Information Systems

Oversight Committee: **Executive & Legislative**

**Management Information
Systems Director**
1.00 FTE

System Security Specialist
1.00 FTE

Lead Support Technician
1.00 FTE

LAN / WAN Technician
1.00 FTE

Network Support Specialist
1.00 FTE

Program Coordinator
0.50 FTE *

**Computer Support / Help
Desk Technician**
2.00 FTE

Web Applications Developer
0.57 FTE

Software Specialist
1.00 FTE

MIS Intern
0.30 FTE

* Shared position with the Building Services Department

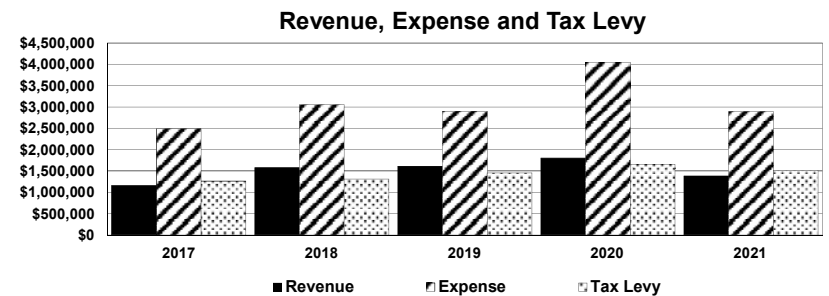
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	-0.26	0.00	-1.00	0.00	0.00
FTE Balance	10.37	10.37	9.37	9.37	9.37

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
MANAGEMENT INFORMATION SYSTEMS											
<u>Revenues</u>											
Tax Levy	1,261,848	1,307,955	1,454,203	1,658,854	1,658,854	1,512,406	(146,448)	-8.83%	Replacement PC's	107,600	107,600
User Fees	505	18,018	17,294	22,000	22,000	22,000	0	0.00%	New PC's	9,150	9,150
Intergovernmental	1,162,495	1,558,912	1,592,211	1,781,909	1,781,909	1,363,444	(418,465)	-23.48%	Replacement Printers and Peripherals	29,100	29,100
Use of Fund Balance	64,496	173,120	0	532,902	585,343	0	(532,902)	-100.00%	New Printers & Peripherals	32,900	32,900
									New Copiers	7,500	7,500
									Software	4,262	4,262
									Replacement Hardware	15,000	15,000
Total Revenues	2,489,344	3,058,005	3,063,708	3,995,665	4,048,106	2,897,850	(1,097,815)	-27.48%	New Hardware	11,200	11,200
									Network/Virtual Infrastructure	150,600	150,600
<u>Expenses</u>											
Labor	659,037	694,870	677,934	686,532	689,523	708,175	21,643	3.15%	Systems Software Upgrades	73,500	73,500
Labor Benefits	209,213	210,696	193,564	205,293	205,293	212,697	7,404	3.61%	New Systems	26,850	26,850
Supplies & Services	1,109,220	1,241,465	1,342,602	1,297,401	1,346,901	1,449,316	151,915	11.71%	Avatar System	30,000	30,000
Capital Outlay	511,873	910,974	680,433	1,806,439	1,806,389	527,662	(1,278,777)	-70.79%	Phone System	25,000	25,000
Addition to Fund Balance	0	0	169,175	0	0	0	0	0.00%	Phone Equipment	5,000	5,000
									2021 Total	527,662	527,662
Total Expenses	2,489,344	3,058,005	3,063,708	3,995,665	4,048,106	2,897,850	(1,097,815)	-27.48%			
Beginning of Year Fund Balance					Included in General Fund Total				2022	498,000	498,000
End of Year Fund Balance									2023	541,000	541,000
									2024	516,000	516,000
									2025	606,000	606,000

2021 Highlights & Issues on the Horizon

Tax levy spending is decreasing by \$145,000. The decrease is relative to a large increase in funding last year for two significant projects: the upgrade of the 911 system and hardware upgrades to the phone system. When considering the levy cost of the 2021 budget in light of these prior year's costs, the cost of operations is increasing for 2021 as compared to 2020. This increase is due to annual wage and benefit increases.

The greatest challenge facing Sauk County with regard to the technology budget is the increasing cost of ownership for technology, due to the ever increasing cost of license and support agreements. MIS is continually looking for options, when purchasing equipment, to help manage these costs into the future.



Fund: GENERAL FUND									\$ Change
Department: MANAGEMENT INFORMATION SYSTEMS	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				
10025 MANAGEMENT INFORMATION REVENUE									
411100 GENERAL PROPERTY TAXES	-1,261,848	-1,307,955	-1,454,203	-829,427	-1,658,854	-1,658,854	-1,658,854	-1,512,406	-146,448
452050 TELEPHONE REBATES	-196	-17,761	-17,104	-10,200	-22,000	-22,000	-22,000	-22,000	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-19,121	-12,067	-16,418	-6,106	-20,000	-20,000	-20,000	-20,000	0
474010 DEPARTMENTAL CHARGES	-948,224	-1,424,637	-1,403,940	-841,524	-1,310,183	-1,597,405	-1,597,405	-1,112,256	-485,149
474040 REPLACEMENT FUND CHARGES	-195,151	-122,208	-171,852	-82,252	-164,504	-164,504	-164,504	-231,188	66,684
483300 SALE OF MATERIAL AND SUPPLIES	-308	-256	-190	-15	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-532,902	0	0	-532,902
TOTAL MANAGEMENT INFORMATION REVENUE	-2,424,848	-2,884,885	-3,063,708	-1,769,523	-3,175,541	-3,995,665	-3,462,763	-2,897,850	-1,097,815
10025147 MANAGEMENT INFORMATION SYSTEMS									
511100 SALARIES PERMANENT REGULAR	617,137	646,044	624,518	306,064	630,157	630,157	630,157	650,951	20,794
511200 SALARIES-PERMANENT-OVERTIME	4,058	9,812	13,919	8,634	8,702	8,702	12,000	9,024	322
511800 FT WAGES NONPRODUCTIVE	0	170	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	2,020	2,190	2,111	0	2,250	2,250	2,250	2,420	170
512100 WAGES-PART TIME	35,550	36,369	37,090	18,290	45,116	45,116	45,116	45,444	328
512900 LONGEVITY-PART TIME	273	284	296	0	307	307	0	336	29
514100 FICA & MEDICARE TAX	48,699	50,579	49,318	24,159	52,520	52,520	52,520	54,175	1,655
514200 RETIREMENT-COUNTY SHARE	44,788	46,502	43,710	22,477	45,855	45,855	45,855	47,316	1,461
514400 HEALTH INSURANCE COUNTY SHARE	114,877	112,642	99,567	57,373	105,919	105,919	105,919	110,050	4,131
514500 LIFE INSURANCE COUNTY SHARE	261	295	262	143	276	276	276	303	27
514600 WORKERS COMPENSATION	589	678	707	356	723	723	723	853	130
520100 CONSULTANT AND CONTRACTUAL	82,578	127,350	100,902	15,056	89,255	89,255	89,255	86,060	-3,195
522500 TELEPHONE	92,475	69,188	45,682	38,626	55,460	55,460	105,460	55,460	0
522700 911 EMERGENCY NUMBER	37,512	36,300	40,169	1,318	10,000	10,000	10,000	10,000	0
522720 911 SURCHARGE FEE	89,781	89,781	89,781	29,927	93,000	93,000	93,000	93,000	0
524100 COMPUTER SUPPORT / MNT	767,784	870,221	1,017,432	728,214	979,726	979,726	979,726	1,133,836	154,110
524800 MAINTENANCE AGREEMENT	1,218	2,604	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	18	77	122	74	250	250	250	250	0
531200 OFFICE SUPPLIES AND EXPENSE	297	388	0	0	2,000	2,000	2,000	3,000	1,000
531400 SMALL EQUIPMENT	3,216	0	0	0	0	0	0	0	0
532200 SUBSCRIPTIONS	0	0	0	0	1,200	1,200	1,200	1,200	0
532400 MEMBERSHIP DUES	425	425	425	0	1,000	1,000	1,000	1,000	0
532500 SEMINARS AND REGISTRATIONS	125	305	2,495	0	1,500	1,500	1,500	1,500	0
532600 ADVERTISING	0	0	0	0	250	250	250	250	0
532800 TRAINING AND INSERVICE	1,645	5,511	-69	350	10,000	10,000	10,000	10,000	0
533200 MILEAGE	274	368	455	607	1,500	1,500	1,500	1,500	0
533500 MEALS AND LODGING	0	143	2,262	0	1,200	1,200	1,200	1,200	0
534000 OPERATING/MEETING SUPPLIES	31,798	38,805	42,946	17,210	50,560	50,560	50,560	50,560	0
535400 COMPUTER SUPPLIES	75	0	0	0	500	500	0	500	0

Fund: GENERAL FUND									\$ Change
Department: MANAGEMENT INFORMATION SYSTEMS	2017 Actual	2018 Actual	2019 Actual	2020 6 Months Actual	2020 Originally Adopted Budget	2020 Amended Budget	2020 Estimated	2021 Amended To	2020 Amended To 2021
10025147 MANAGEMENT INFORMATION SYSTEMS									
581900 CAPITAL OUTLAY	511,873	910,974	680,433	310,655	986,315	1,806,439	1,806,389	527,662	-1,278,777
TOTAL MANAGEMENT INFORMATION SYSTEMS	2,489,344	3,058,005	2,894,534	1,579,533	3,175,541	3,995,665	4,048,106	2,897,850	-1,097,815
TOTAL DEPARTMENT REVENUE	-2,424,848	-2,884,885	-3,063,708	-1,769,523	-3,175,541	-3,995,665	-3,462,763	-2,897,850	-1,097,815
TOTAL DEPARTMENT EXPENSE	2,489,344	3,058,005	2,894,534	1,579,533	3,175,541	3,995,665	4,048,106	2,897,850	-1,097,815
-ADDITION TO / USE OF FUND BALANCE	64,496	173,120	-169,175	-189,990	0	0	585,343	0	

**SAUK COUNTY, WISCONSIN
2021 BUDGET APPROPRIATION
OUTSIDE AGENCY SUMMARY
"The Community Chest"**

							2020 to 2021 Adopted	
Outside Agency	2016 Budgeted Appropriation	2017 Budgeted Appropriation	2018 Budgeted Appropriation	2019 Budgeted Appropriation	2020 Budgeted Appropriation	2021 Budgeted Appropriation	\$	%
Agricultural Society (Fair Board)	25,000	25,000	25,000	25,000	25,000	25,000	\$0	0.00%
Bar Buddies	0	0	0	10,000	0	0	\$0	--
Bar Buddies - Reedsburg	0	0	0	0	5,000	0	(\$5,000)	--
Baraboo Acts Coalition	0	0	0	0	0	0	\$0	--
Baraboo Area Homeless Shelter	0	0	0	0	35,000 *	0	(\$35,000)	--
Baraboo Dells Airport	4,100	4,100	4,100	4,100	4,100	8,200	\$4,100	100.00%
Boys & Girls Clubs	0	0	20,000	25,000	50,000	25,000	(\$25,000)	-50.00%
Central Wisconsin Community Action Council	7,500	7,500	7,500	7,500	7,500	7,500	\$0	0.00%
Conservation Congress	1,300	1,300	1,400	1,400	1,400	0	(\$1,400)	--
Court Appointed Special Advocate (CASA)	50,000	50,000	50,000	0	0	0	\$0	--
Friends of the Baraboo River	0	0	0	0	25,000 *	28,000	\$3,000	12.00%
Hope House	25,000	25,000	25,000	25,000	25,000	25,000	\$0	0.00%
Hope Through Christ Ministries Warming Shelter / Transitional	0	0	5,000	0	0	0	\$0	--
Kid's Ranch	0	0	0	0	15,000 *	10,000	(\$5,000)	-33.33%
Lake Redstone Protection District (General Fund Balance)	0	0	0	0	200,000 *	0	(\$200,000)	--
Mid-Continent Railway Museum (General Fund Balance)	0	0	77,000 *	125,000 *	0	0	\$0	--
Mirror Lake Management District (General Fund Balance)	0	0	0	10,000 *	0	0	\$0	--
Reedsburg Airport	4,100	4,100	4,100	4,100	4,100	4,100	\$0	0.00%
Reedsburg Area Historical Society	0	0	0	0	15,000 *	0	(\$15,000)	--
Safe Harbor Homeless Shelter	0	0	0	0	6,000 *	0	(\$6,000)	-100.00%
Sauk County Development Corporation	10,000	50,000	50,000	50,000	50,000	25,000	(\$25,000)	-50.00%
Sauk County Development Corporation Housing Study (General Fund Balance)	0	0	25,000 *	0	0	0	\$0	--
Sauk County Historical Society	11,000	15,000	15,000	15,000	17,000	20,000	\$3,000	17.65%
Sauk Prairie Airport, Inc.	4,100	4,100	4,100	4,100	4,100	4,100	\$0	0.00%
VETS	0	0	0	0	0	5,000	\$5,000	--
Wormfarm Institute	0	0	0	20,000	0	0	\$0	--

Total Outside Agencies	<u>\$142,100</u>	<u>\$186,100</u>	<u>\$313,200</u>	<u>\$326,200</u>	<u>\$489,200</u>	<u>\$186,900</u>	<u>(\$302,300)</u>	<u>-61.79%</u>
Total Outside Agencies - Tax Levy Funded	<u>\$142,100</u>	<u>\$186,100</u>	<u>\$211,200</u>	<u>\$191,200</u>	<u>\$193,200</u>	<u>\$186,900</u>	<u>(\$6,300)</u>	<u>-3.26%</u>

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 applicants and employees through adherence to laws, statutes and policies and procedures pertaining to the administration of the County.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation

Justice & Public Safety - Security for county buildings / employees

Outside Issues - Communication - into and with the community

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop and maximize both timekeeping and human resources related technology.	Implementation of effective timekeeping and human resources information system.	Development of global timekeeping system and practices. Expansion of human resources related technology for both employees and department. Flexible, user-friendly, integrated technology for time reporting and human resources systems. Additional services provided for employees and managers.	June 2021
Settlement of WPPA (Sheriff's Department) collective bargaining agreement prior to contract expiration.	Collective bargaining agreement settled by July 2021.	Fair and equitable settlement of the collective bargaining agreement. Ensure collective bargaining agreements align with economic conditions and operational needs.	July 2021
Continued review of compensation structure for effectiveness and competitiveness with the market.	Employees compensated appropriately. Competitive with labor market and fewer reclassification requests.	Continued review of compensation philosophy and maintenance of the wage structure to avoid another compensation analysis, wage compression, pay employees fairly and equitably, competitive pay practices with applicable market.	December 2021'
Continued employee wellness initiatives with various assessments and/or biometric screening in collaboration with the health insurance provider and broker	Healthier employees and future lower health insurance premiums.	Promotion of a culture of wellness and health. Continued implementation of additional wellness programming for employees results in a healthier workforce. Evaluation of different wellness programs and systems. Anticipated overall reduction in claims experience will result in lower future premiums.	December 2021
Continued review of SCCO Chapter 13 and Policy Document(s).	Additional Personnel Ordinance, Employee Handbook Policy Document, and Safety Manual updated in 2021.	More frequent reviews and updates to ensure consistency with current practices and applicable employment laws, as well as improved responsiveness to employee requests. Implement supplemental documents to coincide with policy.	December 2021'
Evaluation of existing employment structures, benefits, and performance management system.	Continual evaluation of areas for effectiveness to ensure keeping up with changing demographic of the workforce.	Review of benefits related programming to ensure competitive with the market. Potentially add employee benefits when necessary. Determine best approach for employee performance management to retain employees. Implement stay interviews to reduce turnover, increase retention, and research Sauk County's strategic strengths and weaknesses.	December 2021
Continued focus on development of meaningful management and employee training programs.	Managers and employees provided adequate tools and training for execution of job duties.	Development of training programs for new and ongoing management related processes and procedures results in more effective management staff. Leaders are identified and more prepared to deal with related employee issues.	Ongoing
Exploration of additional options for health insurance (plan design, possible self-funding, collaboration with other entities).	Improved options and coverage for employees and future lower health insurance premiums.	Possible additional options for health insurance and additional wellness programming for employees. Overall reduction of rates, premiums and claims experience.	Ongoing
Leverage approaches to talent acquisition and retention.	Development of recruitment and employment branding, "work that matters."	Focus on the importance of working in the public sector by the branding efforts of, "work that matters" to attract, source, and recruit quality candidates. Fully leverage tools to recruit, retain, and develop a diverse and talented workforce. Implementation of a Careers Page with resources for applicants and candidates as they move through our process.	Ongoing

Personnel Department

Promotion of employee engagement and improved culture.	Satisfaction surveys for both new and existing employees.	Survey employees to gauge satisfaction levels. Continue to change suggested areas related to human resources within purview of committee. Promotion of collaboration and commitment to goals of the county.	Ongoing
Management of complex employment laws related to human resources.	Compliance and training regarding emerging employment laws.	Continued proactiveness and responsiveness to employment issues by reviewing compliance related to current and evolving employment laws such as areas of harassment, Fair Labor Standards Act, Family Medical Leave Act, and Affordable Care Act.	Ongoing
Continue to review Increased efficiencies with Safety, Workers Compensation and Risk Management programs.	Fewer workers compensation claims; effective employee safety related training.	Development of more meaningful training programs and calendar for safety related processes and procedures results in safer work environment. Overall less risk and claims exposure.	Ongoing

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(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	1.43	Percentage of Departments with Complete Succession/Continuity Plans
			Use of Carryforward	\$11,250		
			TOTAL REVENUES	\$11,325		
			Wages & Benefits	\$124,808		
			Operating Expenses	\$43,693		
			TOTAL EXPENSES	\$168,501		
Labor Relations and Negotiations	Collective bargaining, contract interpretation, contract preparation, labor/management relations, grievance meditation/arbitration, conflict dispute/resolution	Wis Stats 111	COUNTY LEVY	\$157,176	0.10	Average Contract Settlement
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$10,785		
			Operating Expenses	\$2,025		
			TOTAL EXPENSES	\$12,810		
			COUNTY LEVY	\$12,810		
Recruitment and Selection	On-line application system, employment advertising, interviews, testing, selection, union position postings, shift bids	Wis Stats 103	Wages & Benefits	\$75,219	1.15	Improved talent acquisition, improved retention practices.
			Operating Expenses	\$26,333		
			TOTAL EXPENSES	\$101,552		
			COUNTY LEVY	\$101,552		
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	TOTAL REVENUES	\$0	0.15	Completion, implementation and maintenance of classification and compensation analysis.
			Wages & Benefits	\$16,177		
			Operating Expenses	\$5,663		
			TOTAL EXPENSES	\$21,840		
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	COUNTY LEVY	\$21,840	1.15	Low health insurance percentage increase over prior year and variety of options for voluntary benefits.
			Other Revenues	\$4,000		
			TOTAL REVENUES	\$4,000		
			Wages & Benefits	\$102,259		
Workers Compensation	Coordinate all aspects of Workers Compensation program, risk management, liability, safety and other related training.	Wis Stats 101, 102, 343	Operating Expenses	\$35,799	1.32	Reduced risk, liability and maintain lower modification rating for Workers Compensation.
			TOTAL EXPENSES	\$138,058		
			COUNTY LEVY	\$134,058		
			Use of Carryforward	\$13,500		
Totals			TOTAL REVENUES	\$13,500	5.30	
			TOTAL REVENUES	\$13,500		
			Wages & Benefits	\$131,018		
			Operating Expenses	\$34,937		
			TOTAL EXPENSES	\$165,955		
			COUNTY LEVY	\$152,455		
			TOTAL REVENUES	\$28,825		
			TOTAL EXPENSES	\$608,715		
			COUNTY LEVY	\$579,890		

Personnel Department

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
Benefits Administration - Leave of Absence Coordination	319 applications 177 COBRA docs	300 applications 125 COBRA docs	300 applications 150 COBRA docs
Benefits Administration - New Employee Benefits Orientation	77 orientation/10 trainings	60 orientation/10 trainings	50 orientations/10 trainings
Classification and Compensation - General Administration	600 performance appraisals 2 internal promotions 2 reclass vacant positions 10.55 new positions created 7 reclass budget process project position created LTE extension positions eliminated	600 performance appraisals 4 internal promotions 0 reclass vacant positions 2 new positions created 20 reclass budget process 0 project position created 3 LTE extensions 2 positions eliminated	600 performance appraisals 5 internal promotions 1 reclass vacant positions 5 new positions created reclass budget process project position created LTE extensions positions eliminated
Employee Assistance Program (Utilization and Helpline Use)	75	90	100
Employee Benefits and Policies Orientation	77	80	75
Employee Onboarding Program (Admin, EM, HR, MIS, Safety)	11	4	12
Employee Retention and Turnover	20% Turnover 80% Retention	18% Turnover 82% Retention	17% Turnover 83% Retention
Health Insurance Participants (Employees)	505	515	520
Implementation of the Classification and Compensation Analysis (Job Description Management & Maintenance)	325 Job descriptions revised	325 Job descriptions revised	320 Job descriptions revised
Labor Relations (Grievances and Hearings)	0 Step Three Hearings 0 Grievance Arbitrations 0 Interest Arbitration Hearing 0 Side Letter 0 Contract Negotiation	0 Step Three Hearings 0 Grievance Arbitrations 0 Interest Arbitration 1 Side Letters 1 Contract Negotiation	0 Step Three Hearings 0 Grievance Arbitrations 0 Interest Arbitration 0 Side Letters 1 Contract negotiation
Lighthouse Utilization (third party complaint system)	3	3	0
Recruitment and Selection - (All Departments)	1531 applications 92 recruitments 15 posting/shift bids	2000 applications 75 recruitments 15 posting/shift bids	2,100 applications 80 recruitments 18 posting/shift bids
Training Program - Management Series (Conflict, Documentation, Employment Law, Interview Techniques, Management Basics, Performance Management, Recruitment, Risk Management)	24 sessions	24 sessions	30 sessions
Wellness Fair for Employees	150 participants	0 participants	300 participants
Risk Management, Safety, Training, and Workers Compensation	7.15 WC Incident Rate 3 Lost workday cases 46 Trainings	7.00 WC Incident Rate 3 Lost workday cases 40 Trainings	7.00 WC Incident Rate 3 Lost workday cases 50 Trainings
Property/Liability Claims Management	23	20	20

Personnel Department

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Benefits Administration - Health Insurance Percentage Increase Over Prior Year (Statewide average approximately 5% -11%)	Lower overall health insurance premiums results in reductions for employee and employer share of health insurance.	5.77%	6.00%	3.90%
Benefits Administration - Health Risk Assessment (HRA) Completion	Employee completion of the HRA/biometric screening results in healthier employees, as well as lower health insurance premiums.	76.00%	50.00%	60.00%
Continued Implementation of Affordable Care Act	Mandates have changed with the ACA for employers. Compliance with employer mandates of the ACA and other related reporting.	100.00%	100.00%	100.00%
Labor Relations (Average Contract Settlement - Sheriff's Department)	Internal parity between all departments while maintaining competitiveness for talent acquisition purposes.	1.50%	1.25%	1.25%
Succession/Continuity Planning (Percentage of Departments Completed)	Departments are more prepared when attrition occurs.	75.00%	75.00%	80.00%
Wellness Programming Activities, one per quarter	Wellness programming that has positive impacts on employees; more accountability.	100.00%	50.00%	100.00%
Incorporation of monthly new employee onboarding, HR and safety training.	Employees are more prepared for new roles and able to respond more appropriately to safety related issues.	100.00%	100.00%	100.00%

Personnel

Oversight Committee: Personnel & Insurance

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

Human Resources Intern 0.30 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	0.85	-0.16	0.00	0.30	0.00
FTE Balance	5.16	5.00	5.00	5.30	5.30

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PERSONNEL											
<u>Revenues</u>											
Tax Levy	543,783	557,405	574,504	809,215	809,215	579,890	(229,325)	-28.34%	None	0	0
User Fees	2,122	1,156	1,471	825	1,875	1,075	250	30.30%			
Intergovernmental	0	0	1,600	0	0	0	0	0.00%	2021 Total	0	0
Miscellaneous	10,608	5,970	4,064	2,600	7,302	3,000	400	15.38%			
Use of Fund Balance	0	0	0	98,513	0	24,750	(73,763)	-74.88%			
Total Revenues	556,514	564,531	581,639	911,153	818,392	608,715	(302,438)	-33.19%	2022	0	0
<u>Expenses</u>											
Labor	300,457	328,216	341,381	362,674	340,904	346,225	(16,449)	-4.54%	2023	0	0
Labor Benefits	104,686	110,312	99,994	106,364	91,114	114,040	7,676	7.22%	2024	0	0
Supplies & Services	105,811	95,366	98,960	442,115	146,502	148,450	(293,665)	-66.42%	2025	0	0
Addition to Fund Balance	45,560	30,636	41,304	0	239,872	0	0	0.00%			
Total Expenses	556,514	564,531	581,639	911,153	818,392	608,715	(302,438)	-33.19%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2021 Highlights & Issues on the Horizon

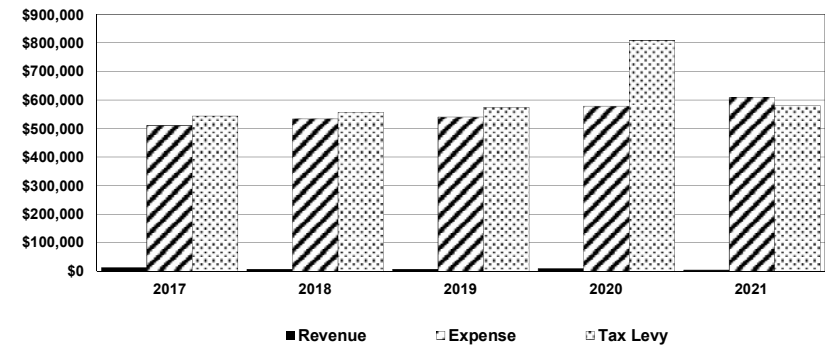
The Personnel Department is committed to developing and providing innovative human resources and safety services for employees that align with both county and departmental goals. The department is planning to address trends and challenges related to effective human resource management.

Recruitments continue to increase due to turnover and retirements, while the number of applicants per recruitment continues to decrease. Trends within talent acquisition move away from traditional recruitment advertising, such as Monster or Zip Recruiter, and toward employment branding and individualized candidate experience. Traditional job boards are costly, and with the loss of one vendor, we are capitalizing on the opportunity to switch to branding Sauk County as an employer of choice. Current branding costs are low, but time spent is high.

The Triple I System is used by all county departments to report an on the job injury, illness, or property incident. The current system does not allow for limited sharing of information and the flow for entering information and the types of information needed tend to confuse employees and managers while completing the form. The upgrade costs account for 100 hours of MIS staff time.

The demand for strategic, consultative, and collaborative human resources related services continues to grow, and will into future years. A diverse set of challenges related to human resources may have global implications for the county including deploying new talent acquisition strategies, more flexible work structures, workforce diversity and inclusion, and management of complex employment laws.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: PERSONNEL	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10011 PERSONNEL REVENUE									
411100 GENERAL PROPERTY TAXES	-543,783	-557,405	-574,504	-404,608	-809,215	-809,215	-809,215	-579,890	-229,325
451650 COPIER/POSTAGE/MISC	0	-30	0	0	-75	-75	-75	-75	0
452160 SECTION 125 FORFEITURES	-10,364	-5,970	-4,064	-7,302	-2,500	-2,500	-7,302	-3,000	500
461400 COBRA ADMINISTRATION FEES	-2,122	-1,126	-1,471	-980	-750	-750	-1,800	-1,000	250
474010 DEPARTMENTAL CHARGES	0	0	-1,600	0	0	0	0	0	0
484160 MISCELLANEOUS REVENUES	-244	0	0	0	-100	-100	0	0	-100
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-98,513	0	-24,750	-73,763
TOTAL PERSONNEL REVENUE	-556,514	-564,531	-581,639	-412,890	-812,640	-911,153	-818,392	-608,715	-302,438
10011143 PERSONNEL									
511100 SALARIES PERMANENT REGULAR	245,113	259,828	265,508	141,210	288,079	288,079	266,689	269,087	-18,992
511200 SALARIES-PERMANENT-OVERTIME	0	140	0	185	0	0	0	0	0
511900 LONGEVITY-FULL TIME	674	734	674	0	774	774	394	434	-340
512100 WAGES-PART TIME	0	0	4,042	674	0	0	0	0	0
514100 FICA & MEDICARE TAX	17,617	18,545	19,406	10,381	22,097	22,097	20,249	20,618	-1,479
514200 RETIREMENT-COUNTY SHARE	16,704	17,450	17,283	8,670	18,890	18,890	15,730	17,585	-1,305
514400 HEALTH INSURANCE COUNTY SHARE	48,780	47,894	35,573	17,118	35,725	35,725	25,305	44,311	8,586
514500 LIFE INSURANCE COUNTY SHARE	46	47	55	28	60	60	50	45	-15
514600 WORKERS COMPENSATION	139	156	150	85	173	173	160	189	16
514800 UNEMPLOYMENT	0	0	0	0	0	0	200	600	600
520100 CONSULTANT AND CONTRACTUAL	2,806	0	0	0	0	0	0	0	0
521800 PURCHASED SERVICES	28,315	30,435	20,565	12,536	25,674	31,674	27,174	27,500	-4,174
522500 TELEPHONE	601	644	692	233	1,000	1,000	1,000	1,800	800
531100 POSTAGE AND BOX RENT	422	364	358	164	400	400	400	400	0
531200 OFFICE SUPPLIES AND EXPENSE	1,209	1,061	1,291	618	1,000	1,200	1,200	1,200	0
531300 PHOTO COPIES	0	0	0	0	25	25	25	25	0
531800 MIS DEPARTMENT CHARGEBACKS	20,891	8,582	18,387	12,382	236,940	315,513	76,000	11,490	-304,023
532200 SUBSCRIPTIONS	199	617	289	800	1,300	1,300	1,000	1,000	-300
532400 MEMBERSHIP DUES	415	393	615	285	500	500	500	500	0
532600 ADVERTISING	16,496	16,042	16,221	1,217	23,000	23,000	1,000	16,000	-7,000
532800 TRAINING AND INSERVICE	1,667	2,962	1,079	999	5,000	8,000	3,000	7,500	-500
533200 MILEAGE	403	401	223	0	600	600	100	500	-100
533500 MEALS AND LODGING	21	18	21	0	200	200	50	200	0
536100 REFERENCE CHECKS	960	1,181	2,512	507	3,000	3,000	3,000	3,500	500
536500 EMPLOYEE RECOGNITION	2,312	7,300	2,549	3,990	0	5,740	3,990	4,750	-990
537300 EMPLOYEE ASSISTANCE	0	0	11,400	4,500	11,500	11,500	11,500	11,500	0
TOTAL PERSONNEL	405,790	414,793	418,895	216,581	675,937	769,450	458,716	440,734	-328,716

Fund: GENERAL FUND									\$ Change
Department: PERSONNEL	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				
10011146 NEGOTIATIONS AND LABOR									
532300 PROFESSIONAL SUBSCRIPTION	0	80	75	0	0	0	0	0	0
532400 MEMBERSHIP DUES	75	25	0	25	125	125	125	125	0
532800 TRAINING AND INSERVICE	754	2,010	0	0	1,500	1,500	1,000	1,500	0
533200 MILEAGE	128	0	0	0	200	200	200	200	0
533500 MEALS AND LODGING	0	98	0	0	200	200	200	200	0
TOTAL NEGOTIATIONS AND LABOR	957	2,213	75	25	2,025	2,025	1,525	2,025	0
10011152 RISK MANAGEMENT AND INSURANCE									
511100 SALARIES PERMANENT REGULAR	54,670	67,515	71,097	35,759	73,761	73,761	73,761	76,604	2,843
511900 LONGEVITY-FULL TIME	0	0	60	0	60	60	60	100	40
514100 FICA & MEDICARE TAX	4,073	4,946	5,101	2,615	5,647	5,647	5,647	5,868	221
514200 RETIREMENT-COUNTY SHARE	3,438	4,519	4,667	2,414	4,983	4,983	4,983	5,177	194
514400 HEALTH INSURANCE COUNTY SHARE	11,635	15,965	16,791	9,675	17,861	17,861	17,862	18,559	698
514500 LIFE INSURANCE COUNTY SHARE	13	18	19	13	20	20	20	37	17
514600 WORKERS COMPENSATION	435	772	948	440	908	908	908	1,051	143
514800 UNEMPLOYMENT	1,806	0	0	0	0	0	0	0	0
521100 MEDICAL EXAMINATIONS	9,220	6,833	9,755	2,318	11,000	11,000	5,000	11,000	0
522500 TELEPHONE	0	35	13	0	250	250	250	250	0
531100 POSTAGE AND BOX RENT	10	14	4	3	50	50	50	50	0
531200 OFFICE SUPPLIES AND EXPENSE	2,119	167	0	62	560	560	560	560	0
531800 MIS DEPARTMENT CHARGEBACKS	812	0	268	139	278	278	278	15,300	15,022
532200 SUBSCRIPTIONS	1,372	1,455	1,580	1,455	2,000	2,000	2,000	2,000	0
532400 MEMBERSHIP DUES	1,075	150	650	650	1,000	1,000	1,000	10,000	9,000
532800 TRAINING AND INSERVICE	11,919	13,079	9,227	0	12,500	17,500	2,000	15,500	-2,000
533200 MILEAGE	0	50	382	38	200	200	200	200	0
533500 MEALS AND LODGING	207	0	0	0	0	0	100	100	100
535200 VEHICLE MAINTENANCE AND REPAIR	40	0	0	0	500	500	500	500	0
539100 OTHER SUPPLIES & EXPENSES	1,362	1,371	804	1,705	3,100	3,100	3,100	3,100	0
TOTAL RISK MANAGEMENT AND INSURANCE	104,206	116,889	121,365	57,284	134,678	139,678	118,279	165,956	26,278
TOTAL DEPARTMENT REVENUE	-556,514	-564,531	-581,639	-412,890	-812,640	-911,153	-818,392	-608,715	-302,438
TOTAL DEPARTMENT EXPENSE	510,954	533,895	540,335	273,891	812,640	911,153	578,520	608,715	-302,438
-ADDITION TO / USE OF FUND BALANCE	-45,560	-30,636	-41,304	-138,999	0	0	-239,872	0	

Register of Deeds

Department Vision - Where the department would ideally like to be

The Register of Deeds will utilize the current technology available to provide the most up to date, accurate, and efficient method of recording documents and facilitating the subsequent search and retrieval of those documents, including, but not limited to the eventual incorporation of past recordings into the most current system.

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

The mission of the Register of Deeds Office is to record documents in a timely manner and issue copies of documents ,complying with Wisconsin State Statutes (59.43.) This office will file and issue copies of vital records, complying with Wisconsin State Statutes (69.07.) Military records and fixture-based U.C.C. Filings will be recorded in The Register of Deeds. The office will strive to maintain high standards of service and customer satisfaction.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Encourage economic development

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development
General Government - Cooperation
Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
Justice & Public Safety - Coroner's Office and budget
Outside Issues - Affordable/low income housing

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain a grantor/grantee index and a tract index by recording all real estate documents that meet statutory recording requirements.	Yearly total of documents recorded	Facilitate location and retrieval of recorded real estate documents.	Ongoing
File all births, deaths, and marriages occurring in Sauk County. Issue, upon request by qualified applicants, certified copies of those records.	Yearly total of records filed/issued	Allow for search, retrieval and issuance of copies of vital records.	Ongoing
Retro-recording - Grantor/Grantee, legal descriptions and Parcel number	Yearly total of documents added to computerized index	Incorporate historical records (currently on paper) into the computerized index	Ongoing

Program Evaluation

Program Title	Program Description	Mandates and References	2021 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.	Wis Stat 59.43 Chapter 706	User Fees / Misc.	\$549,000	2.75	Timeliness of recording Counter Service (public customer) Staff Service (Title companies, funeral directors, attorneys)
			Grants	\$0		
			TOTAL REVENUES	\$549,000		
			Wages & Benefits	\$219,890		
			Operating Expenses	\$16,446		
			TOTAL EXPENSES	\$236,336		
			COUNTY LEVY	(\$312,664)		
Vitals	The Register of Deeds maintains records of all births, deaths, and marriages that occur in Sauk County. Unlike real estate records, the public's access to vital records is quite limited. As a result, the Register of Deeds must determine "direct and tangible" interest before allowing research of vital records, or the issuance of copies of vital records. Copies, certified and/or uncertified are issued to qualified requesters, for a statutory fee.	Wis Stat 69.21	User Fees / Misc.	\$45,000	0.25	
			Grants	\$0		
			TOTAL REVENUES	\$45,000		
			Wages & Benefits	\$18,338		
			Operating Expenses	\$1,700		
			TOTAL EXPENSES	\$20,038		
			COUNTY LEVY	(\$24,962)		
Totals			TOTAL REVENUES	\$594,000	3.00	
			TOTAL EXPENSES	\$256,374		
			COUNTY LEVY	(\$337,626)		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Documents recorded	16,408	17,500	16,400
Legacy documents entered into computerized index	13,575	1,000	5,000
Vital records filed	2,135	2,300	2,300
Copies of vital records issued	12,260	11,000	10,000

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

Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Timeliness of recording	Important processes are not delayed due to unrecorded transactions.	1 day to record	1 day to record	1 day to record
Number of days all documents were not recorded within one day	Important processes are not delayed due to unrecorded transactions.	-	-	30
LandShark revenue	Business partners, as well as, the public are frequently viewing the records kept by the Register of Deeds.	\$55,000	\$57,800	\$56,000

Register of Deeds

Oversight Committee: **Land Resources & Environment**

Register of Deeds

1.00 FTE

Deputy Register of Deeds

2.00 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</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

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget
Tax Levy	(321,800)	(320,434)	(319,818)	(303,469)	(303,469)	(337,626)
Other Taxes	236,646	254,384	250,602	200,000	235,000	250,000
User Fees	354,646	350,432	371,005	340,000	355,000	344,000

Total Revenues

269,492	284,382	301,789	236,531	286,531	256,374
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Expenses

Labor	138,990	140,986	143,143	144,499	144,499	159,384
Labor Benefits	64,945	67,462	69,991	74,585	74,585	78,844
Supplies & Services	15,340	16,069	14,480	17,447	25,505	18,146
Addition to Fund Balance	50,217	59,865	74,175	0	41,942	0

Total Expenses

269,492	284,382	301,789	236,531	286,531	256,374
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Beginning of Year Fund Balance

End of Year Fund Balance

Included in General Fund Total

\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
(34,157)	-11.26%	None	0	0
50,000	25.00%			
4,000	1.18%	2021 Total	0	0
19,843	8.39%			
		2022	0	0
		2023	0	0
		2024	0	0
		2025	0	0
14,885	10.30%			
4,259	5.71%			
699	4.01%			
0	0.00%			
19,843	8.39%			

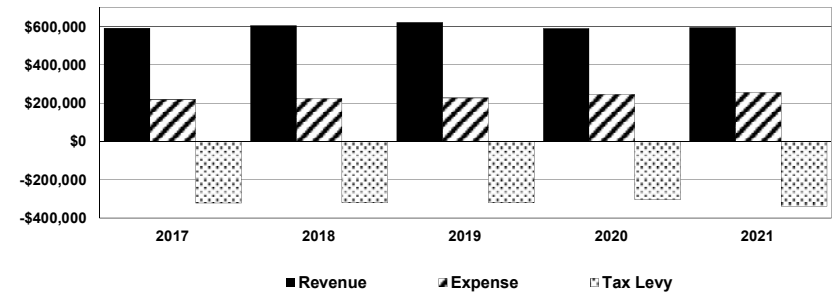
2021 Highlights & Issues on the Horizon

Continue to incorporate all older records into the new system and enter grantor/grantee information found in old indexes.

Enter parcel numbers of historic documents.

Despite the pandemic, real estate activity continued rather briskly in Sauk County. This budget reflects that activity continuing through 2021.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: REGISTER OF DEEDS	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10013 REGISTER OF DEEDS REVENUE									
411100 GENERAL PROPERTY TAXES	321,800	320,434	319,818	151,735	303,469	303,469	303,469	337,626	-34,157
419100 REAL ESTATE TRANSFER TAX	-236,646	-254,384	-250,602	-115,146	-200,000	-200,000	-235,000	-250,000	50,000
451150 REGISTER OF DEEDS FEES	-304,789	-287,000	-300,102	-153,105	-285,000	-285,000	-290,000	-285,000	0
451650 ELECTRONIC COPIES	-49,857	-63,433	-70,903	-37,844	-55,000	-55,000	-65,000	-59,000	4,000
TOTAL REGISTER OF DEEDS REVENUE	-269,492	-284,382	-301,789	-154,360	-236,531	-236,531	-286,531	-256,374	19,843
10013170 REGISTER OF DEEDS									
511100 SALARIES PERMANENT REGULAR	138,228	140,184	142,301	70,164	143,617	143,617	143,617	158,462	14,845
511900 LONGEVITY-FULL TIME	762	802	842	0	882	882	882	922	40
514100 FICA & MEDICARE TAX	10,038	9,977	10,055	4,907	11,054	11,054	11,054	12,193	1,139
514200 RETIREMENT-COUNTY SHARE	9,445	9,431	9,389	4,736	9,754	9,754	9,754	10,758	1,004
514400 HEALTH INSURANCE COUNTY SHARE	45,311	47,894	50,372	29,026	53,586	53,586	53,586	55,676	2,090
514500 LIFE INSURANCE COUNTY SHARE	73	76	95	52	104	104	104	105	1
514600 WORKERS COMPENSATION	78	84	79	42	87	87	87	112	25
522500 TELEPHONE	55	70	70	64	100	100	110	100	0
524800 MAINTENANCE AGREEMENT	15	18	27	6	300	300	50	300	0
531100 POSTAGE AND BOX RENT	4,166	4,157	3,946	1,474	4,000	4,000	4,000	4,200	200
531200 OFFICE SUPPLIES AND EXPENSE	993	1,363	1,086	362	2,000	2,000	1,500	2,500	500
531500 FORMS AND PRINTING	1,118	1,091	1,189	1,125	1,100	1,100	1,124	1,400	300
531600 RECORD BOOKS AND BINDERS	332	0	288	312	250	250	312	0	-250
531700 REBINDING	1,266	0	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	6,344	8,070	6,144	9,509	7,530	7,530	18,000	7,156	-374
532200 SUBSCRIPTIONS	0	0	79	0	60	60	79	80	20
532400 MEMBERSHIP DUES	365	425	470	200	750	750	200	750	0
533200 MILEAGE	484	623	767	103	750	750	103	850	100
533500 MEALS AND LODGING	196	246	408	19	600	600	19	800	200
552100 OFFICIALS BONDS	7	7	7	8	7	7	8	10	3
TOTAL REGISTER OF DEEDS	219,275	224,517	227,614	122,108	236,531	236,531	244,589	256,374	19,843
TOTAL DEPARTMENT REVENUE	-269,492	-284,382	-301,789	-154,360	-236,531	-236,531	-286,531	-256,374	19,843
TOTAL DEPARTMENT EXPENSE	219,275	224,517	227,614	122,108	236,531	236,531	244,589	256,374	19,843
-ADDITION TO / USE OF FUND BALANCE	-50,217	-59,865	-74,175	-32,251	0	0	-41,942	0	

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 Public Land Survey System (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 Sauk County Ordinance 43.65, the County Surveyor is responsible for critical review of Certified Survey Maps and Plats of Surveys, an authority which has not 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, or monumented by past County Surveyors, 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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development
General Government - Cooperation
Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
Conservation, Development, Recreation, Culture, and Education - Great Sauk State Trail completion
Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land
Public Works - Highway building
Public Works - Tri County Airport
Public Works - Improve highways/road maintenance
Public Works - Great Sauk State Trail (bridge and trail)
Outside Issues - Affordable/low income housing
Outside Issues - Transportation
Outside Issues - Communication - into and with the community

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Complete Remonumentation of Lost Corners	Annual Reports	Reestablish at least 15 missing or lost PLSS corners.	Ongoing
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.	12/31/2024
Finish Filling In Gaps From Past County Surveyors	Annual Reports	Complete tie sheets database updates	Ongoing annually

Surveyor

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
Surveyor	Continue remonumentation, maintenance, and perpetuation of the PLSS corners. Respond to and help resolve issues with regards to PLSS corners and Surveys. Coordinate with Land Resources and Environment, 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 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	\$55,291		
			Operating Expenses	\$25,756		
			TOTAL EXPENSES	\$81,047		
			COUNTY LEVY	\$81,047		
Totals			TOTAL REVENUES	\$0	1.00	
			TOTAL EXPENSES	\$81,047		
			COUNTY LEVY	\$81,047		

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
Corner Remonumentation	10	15	15
Corner Maintenance	228	200	200
G.P.S. Coordinates on corners	139	200	200
Review of Plats of Survey	228	200	200
Number of Standard Corners	2,912	2,912	2,912

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Document Scans Section Corner Tie Sheets and Section Summaries	Documents hyperlinked to GIS map to facilitate on-line research	228	200	200
G.P.S. Coordinates Map Production - Number of coordinate sets	G.P.S. maps show relationships between all corners to facilitate error corrections	139	200	200

Surveyor

Oversight Committee: Land Resources & Environment
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Surveyor 1.00 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</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

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget
Tax Levy	81,346	81,346	81,026	79,141	79,141	81,047
Intergovernmental	4,619	0	0	0	0	0
Total Revenues	85,965	81,346	81,026	79,141	79,141	81,047

Expenses

Labor	32,566	25,513	41,629	45,877	50,246	50,716
Labor Benefits	2,816	2,243	3,740	4,074	4,462	4,575
Supplies & Services	11,399	17,847	12,594	29,190	24,209	25,756
Addition to Fund Balance	39,184	35,743	23,063	0	224	0
Total Expenses	85,965	81,346	81,026	79,141	79,141	81,047

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
1,906	2.41%	None	0	0
0	0.00%	2021 Total	0	0
1,906	2.41%			
		2022	0	0
4,839	10.55%	2023	0	0
501	12.30%	2024	0	0
(3,434)	-11.76%	2025	0	0
0	0.00%			
1,906	2.41%			

2021 Highlights & Issues on the Horizon

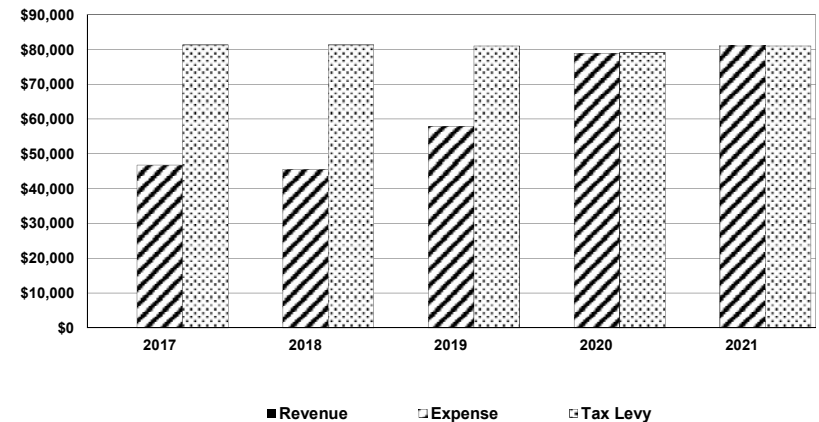
Storage facilities for paper copies of survey records (as mandated by State Statutes), have become overloaded and require expansion. These are relatively expensive, special order containments.

Special contracts are being funded by State Land Information Grants but they do not allow for any of the Grant Funding to be used to pay for the monuments, signs, and posts used in completing these projects.

Grants also do not fund County Surveyor supervision of these projects, which is absolutely necessary to ensure proper performance by contractors. The State provides no supervision over the quality of performance. Also, reduced private Surveyor participation in Monumentation Maintenance and Preservation is increasing the County Surveyor workload to maintain Statutory compliance.

The County Surveyor continues to develop more cooperative relationships 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. Efforts continue to be directed at using GPS derived coordinates to make adjustments in the online Mapping services, such that the visual accuracy will continually be improved. Some inaccuracies in coordinates and/or other mistakes on tie sheets and other documents continue to be discovered, which in many cases, require field investigation. Many of the remaining corners in the county that are still without GPS coordinates, or that have known or suspected associated inaccuracies or mistakes, are in extremely difficult locations and will require increased per corner bounty or contract payment incentives to private surveyors and/or increased County Surveyor field and office hours in order to be resolved. As bounty payments to private surveyors have not been increased since 2008, the current situation is an increasing work load for the County Surveyor.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND								\$ Change	
Department: COUNTY SURVEYOR	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2021
				Actual	Adopted	Budget			2021
					Budget				
10016 COUNTY SURVEYOR									
411100 GENERAL PROPERTY TAXES	-81,346	-81,346	-81,026	-39,571	-79,141	-79,141	-79,141	-81,047	1,906
472490 LOCAL GOVT/AGENCY PAYMENTS	-4,619	0	0	0	0	0	0	0	0
TOTAL COUNTY SURVEYOR	-85,965	-81,346	-81,026	-39,571	-79,141	-79,141	-79,141	-81,047	1,906
10016171 COUNTY SURVEYOR									
511100 SALARIES PERMANENT REGULAR	9,068	9,244	13,987	4,514	9,246	9,246	9,246	9,716	470
512700 WAGES-PART TIME-NO BENEFITS	23,498	16,269	27,642	16,652	36,631	36,631	41,000	41,000	4,369
514100 FICA & MEDICARE TAX	2,491	1,952	3,185	1,619	3,510	3,510	3,844	3,880	370
514600 WORKERS COMPENSATION	325	291	555	260	564	564	618	695	131
520300 MONUMENTATION (FIELD)	0	0	0	0	500	500	500	500	0
520400 CERTIFIED SURVEY REVIEW	0	90	0	0	150	150	150	150	0
520500 MONUMENTATION MAINT & PRES	7,200	12,750	8,500	4,850	23,000	23,000	16,000	18,000	-5,000
522500 TELEPHONE	17	9	196	393	500	500	519	519	19
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	0	1,000	1,000	2,000	1,500	500
531800 MIS DEPARTMENT CHARGEBACKS	4,070	4,690	3,786	1,463	2,927	2,927	2,927	2,974	47
532400 MEMBERSHIP DUES	100	100	100	100	100	100	100	100	0
536300 MONUMENTS,SIGNS,POSTS,ETC	0	196	0	0	1,000	1,000	2,000	2,000	1,000
552100 OFFICIALS BONDS	12	12	12	13	13	13	13	13	0
TOTAL COUNTY SURVEYOR	46,780	45,603	57,963	29,864	79,141	79,141	78,917	81,047	1,906
TOTAL DEPARTMENT REVENUE	-85,965	-81,346	-81,026	-39,571	-79,141	-79,141	-79,141	-81,047	1,906
TOTAL DEPARTMENT EXPENSE	46,780	45,603	57,963	29,864	79,141	79,141	78,917	81,047	1,906
-ADDITION TO / USE OF FUND BALANCE	-39,184	-35,743	-23,063	-9,707	0	0	-224	0	

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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Up-to-date, organized, properly identified Treasurer/Assessment records to comply with statutory record retention policies	Paper records past their retention time period will be destroyed. Items are easily accessed when needed.	Need to inventory current records, identify their retention period, organize for easy and understandable access. Scan and index some records. De-clutter current work and storage areas.	12/31/2021
County employee direct deposit advices will be e-mailed to them instead of printed	Faster payroll processing for our department. Less paper being used. Logistically, for some departments that have staff all over the county, this would be a more efficient method	Testing in the MUNIS Accounting system.	12/31/2021

Program Evaluation

Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
Treasurer	Receive and Disburse all County Monies, Complete Tax Roll and Tax Bills, Tax Deed Lands, Property Tax Collection, Unclaimed Funds, Investing of County Funds, Drainage District Treasurer, Bankruptcy Filings, Land Information Council	Wis Stat §§ Chapters 26, 25, 34, 59, 60, 66, 69, 80, 74, 75, 77, 174, 236, 814, 990	Other Revenues	\$770,728	3.00	Average rate of investments Percentage of current year taxes delinquent as of September 1
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$770,728		
			Wages & Benefits	\$232,776		
			Operating Expenses	\$83,222		
			TOTAL EXPENSES	\$315,998		
			COUNTY LEVY	(\$454,730)		
Real Property Listing	Real Property Lister, Property Assessments, Monitor Converted Agricultural Land, Map Maintenance, Land Information Council, Lottery & Gaming Credit Administration	Wis Stat §§ Chapters 19, 59, 70, 74, 79	Other Revenues	\$85,637	3.00	
			TOTAL REVENUES	\$85,637		
			Wages & Benefits	\$224,025		
			Operating Expenses	\$49,675		
			TOTAL EXPENSES	\$273,699		
			COUNTY LEVY	\$188,062		
Totals			TOTAL REVENUES	\$856,365	6.00	
			TOTAL EXPENSES	\$589,697		
			COUNTY LEVY	(\$266,668)		

Treasurer / Real Property Lister

Output Measures - How much are we doing?				
Description		2019 Actual	2020 Estimate	2021 Budget
Tax Parcel Descriptions Changed		437	240	200
Surveys Reviewed		104	120	75
Acres of Ag Use Converted		71	35	20
Real Estate Documents Processed		5,245	4,500	4,000
Address Changes Processed		866	750	650
Lottery Credit Letters Sent		182	150	100
Tax Receipts Processed		11,164	12,500	12,000
County Department Receipts Processed		7,641	6,800	6,800
Payroll Checks/Advices Processed		18,070	17,800	17,800
Accounts Payable Checks Processed		8,927	9,000	9,000
Tax Certificates Issued for Delinquent Taxes (Current Year)		1,066	1,200	1,300
Amount Due for Tax Certificates Issued for Delinquent Taxes (Current Year)		\$1,474,739	\$1,700,000	\$1,800,000.00
Certified Mailings Sent to Owners/Interested Parties for Tax Foreclosure		192	200	250
Properties Taken by Tax Foreclosure		16	20	25
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Weighted average rate of investments	The higher the rate, the more interest income earned	1.78%	0.30%	0.30%
Percentage of current year taxes delinquent as of September 1 (Sale Book as compared to % of taxes assessed)	Indication of how current tax year payments are being paid	1.15%	1.28%	1.35%
Time to check eligibility for Lottery Credit Certification	Indication of how long to administer the Lottery Credit Certification. Lottery Credits in general are a lot of work	5-15 minutes	5-15 minutes	5-15 minutes

Treasurer / Real Property Lister

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

**Treasurer / Real Property
Lister**
1.00 FTE

Deputy Treasurer
1.00 FTE

GIS Specialist
1.00 FTE

Accounting Assistant
1.00 FTE

Real Property Lister
1.00 FTE

Real Property Specialist
1.00 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	0.50	0.00	0.00	0.50	0.00
FTE Balance	5.50	5.50	5.50	6.00	6.00

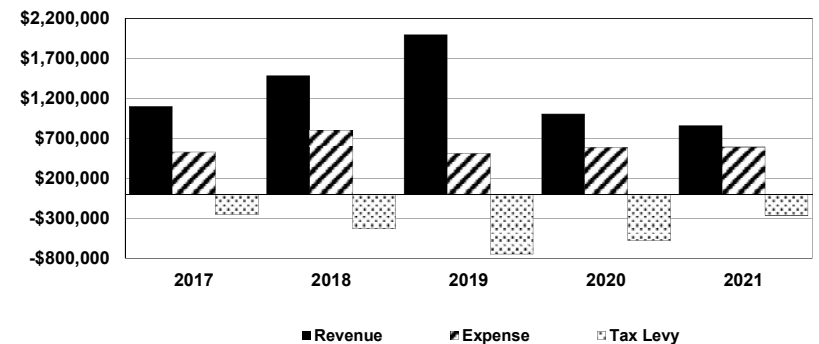
	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
TREASURER											
<u>Revenues</u>											
Tax Levy	(255,400)	(432,593)	(747,246)	(577,626)	(577,626)	(266,668)	310,958	53.83%	None	0	0
Other Taxes	544,895	528,055	700,146	485,065	418,065	418,065	(67,000)	-13.81%			
Grants & Aids	128,967	130,753	127,377	132,000	125,000	125,000	(7,000)	-5.30%	2021 Total	0	0
Fees, Fines & Forfeitures	4,319	9,834	7,848	5,000	3,700	3,500	(1,500)	-30.00%			
User Fees	16,438	12,502	15,184	12,175	12,300	14,800	2,625	21.56%			
Intergovernmental	24,937	29,309	155,773	30,000	30,000	30,000	0	0.00%	2022	0	0
Interest	348,338	728,611	942,411	490,000	380,410	250,000	(240,000)	-48.98%	2023	0	0
Miscellaneous	31,110	43,990	44,689	20,000	33,000	15,000	(5,000)	-25.00%	2024	0	0
Use of Fund Balance	0	0	0	0	162,140	0	0	0.00%	2025	0	0
Total Revenues	843,604	1,050,462	1,246,182	596,614	586,989	589,697	(6,917)	-1.16%			
<u>Expenses</u>											
Labor	275,110	283,666	295,188	335,266	335,266	331,435	(3,831)	-1.14%			
Labor Benefits	108,264	111,766	107,341	122,933	122,933	125,365	2,432	1.98%			
Supplies & Services	145,060	404,716	110,103	138,415	128,790	132,897	(5,518)	-3.99%			
Addition to Fund Balance	315,170	250,314	733,551	0	0	0	0	0.00%			
Total Expenses	843,604	1,050,462	1,246,182	596,614	586,989	589,697	(6,917)	-1.16%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2021 Highlights & Issues on the Horizon

Investment rates decreased significantly in 2020 due to the COVID pandemic. As investments mature, the new investment rates will reflect this economic uncertainty by producing less investment income offset by increased tax levy.

Interest/Penalty on property taxes revenues were budgeted to decrease. It is anticipated that due to economic difficulties property owner's will be delinquent with payment in 2021. Therefore not collecting interest and penalties on these delinquencies until 2022. In addition with Act 185 the interest and penalty begins October 9, 2020 at a rate of 1.5% instead of 13.5 % for taxes due and payable in 2020.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: TREASURER/REAL PROPERTY	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10012 TREASURER/REAL PROP REVENUE									
411100 GENERAL PROPERTY TAXES	255,400	432,593	747,246	288,813	577,626	577,626	577,626	266,668	310,958
411400 FOREST CROP TAX	-65	-65	-65	0	-65	-65	-65	-65	0
411500 MANAGED FOREST LAND TAXES	-41,850	-61,428	-67,100	-8,612	-60,000	-60,000	-68,000	-68,000	8,000
411600 PAYMENT IN LIEU OF TAXES-PILT	-108,610	-110,114	-106,678	-100,512	-112,000	-112,000	-105,000	-105,000	-7,000
411700 FOREST LANDS AID	-20,357	-20,639	-20,699	0	-20,000	-20,000	-20,000	-20,000	0
412260 CHARGEBACKS	0	0	0	-135	0	0	0	0	0
419900 INTEREST/PENALTY ON TAXES	-502,980	-466,562	-632,981	-170,086	-425,000	-425,000	-350,000	-350,000	-75,000
443110 AG USE CONVERSION CHRГ	-4,319	-9,834	-7,848	-69	-5,000	-5,000	-3,700	-3,500	-1,500
451650 COPIER/POSTAGE/MISC	-1,215	-1,501	-1,491	-660	-1,000	-1,000	-1,000	-1,000	0
451680 UNCLAIMED FUNDS FORFEITURE	0	-5,424	0	0	-5,000	-5,000	-5,000	0	-5,000
461510 LETTER & SEARCH FEES	-13,050	-10,150	-13,200	-5,600	-11,000	-11,000	-11,000	-13,500	2,500
472490 LOCAL GOVT/AGENCY PAYMENTS	-24,937	-29,309	-28,000	-825	-30,000	-30,000	-30,000	-30,000	0
473100 TIF DISTRICT OVERRUNS	0	0	-127,773	0	0	0	0	0	0
481100 INTEREST ON INVESTMENTS	-348,338	-728,611	-942,411	-334,911	-490,000	-490,000	-380,410	-250,000	-240,000
483300 SALE OF MATERIAL AND SUPPLIES	-2,173	-851	-493	-199	-175	-175	-300	-300	125
483600 SALE OF COUNTY OWNED PROPERTY	0	0	0	-133	0	0	0	0	0
483650 GAIN ON SALE OF TAX DEEDS	-31,110	-38,566	-44,689	-17,935	-15,000	-15,000	-28,000	-15,000	0
TOTAL TREASURER/REAL PROP REVENUE	-843,604	-1,050,462	-1,246,182	-350,864	-596,614	-596,614	-424,849	-589,697	-6,917
10012153 TREASURER/REAL PROP TAX LISTER									
511100 SALARIES PERMANENT REGULAR	274,715	283,348	294,745	162,894	334,184	334,184	334,184	330,554	-3,630
511200 SALARIES-PERMANENT-OVERTIME	0	0	24	0	504	504	504	303	-201
511900 LONGEVITY-FULL TIME	395	318	418	0	578	578	578	578	0
514100 FICA & MEDICARE TAX	19,967	20,234	21,079	11,720	25,648	25,648	25,648	25,355	-293
514200 RETIREMENT-COUNTY SHARE	18,440	18,988	19,362	10,995	22,630	22,630	22,630	22,372	-258
514400 HEALTH INSURANCE COUNTY SHARE	69,615	72,289	66,642	40,276	74,356	74,356	74,356	77,256	2,900
514500 LIFE INSURANCE COUNTY SHARE	86	85	95	58	98	98	98	150	52
514600 WORKERS COMPENSATION	155	169	164	98	201	201	201	232	31
522500 TELEPHONE	221	183	118	48	250	250	150	150	-100
531100 POSTAGE AND BOX RENT	38,393	35,849	40,928	7,672	39,000	39,000	39,026	40,000	1,000
531200 OFFICE SUPPLIES AND EXPENSE	1,628	3,388	579	582	2,000	2,000	1,365	1,000	-1,000
531400 SMALL EQUIPMENT	0	0	0	0	1,000	1,000	1,000	1,000	0
531500 FORMS AND PRINTING	10,415	13,870	9,933	2,579	13,000	13,000	13,000	13,000	0
531800 MIS DEPARTMENT CHARGEBACKS	39,057	39,262	16,752	38,452	45,070	45,070	45,070	43,247	-1,823
532100 PUBLICATION OF LEGAL NOTICES	126	0	294	0	0	0	0	300	300
532200 SUBSCRIPTIONS	0	50	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	160	160	160	170	175	175	170	180	5
532500 SEMINARS AND REGISTRATIONS	250	630	705	250	1,050	1,050	400	1,050	0
532800 TRAINING AND INSERVICE	100	85	0	0	100	100	100	100	0
533200 MILEAGE	1,085	1,129	1,299	142	1,500	1,500	200	1,500	0

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: TREASURER/REAL PROPERTY	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2021	2020
				Actual	Adopted	Budget			Amended To
					Budget				2021
10012153 TREASURER/REAL PROP TAX LISTER									
533500 MEALS AND LODGING	197	1,249	1,332	191	1,500	1,500	450	1,500	0
552100 OFFICIALS BONDS	1,168	1,168	1,168	1,289	1,200	1,200	1,289	1,300	100
TOTAL TREASURER/REAL PROP TAX LISTER	476,174	492,455	475,797	277,416	564,044	564,044	560,419	561,127	-2,917
10012154 ASSESSMENTS									
526200 REAL ESTATE / PROPERTY TAX	0	0	0	0	20	20	20	20	0
TOTAL ASSESSMENTS	0	0	0	0	20	20	20	20	0
10012155 TAX DEED EXPENSE									
520900 CONTRACTED SERVICES	5,170	4,330	10,608	8,912	6,000	6,000	9,000	7,000	1,000
524600 FILING FEES	60	60	255	0	150	150	150	150	0
531100 POSTAGE AND BOX RENT	870	1,681	1,322	0	1,400	1,400	1,400	1,400	0
532100 PUBLICATION OF LEGAL NOTICES	2,925	5,442	4,433	0	5,000	5,000	5,000	5,000	0
556000 LOSS ON ASSET DISPOSALS	329	63	0	0	0	0	0	0	0
559100 TAXES/EXP/MAINT ON DEEDS TAKEN	2,225	5,002	4,270	3,072	0	0	0	0	0
TOTAL TAX DEED EXPENSE	11,579	16,577	20,889	11,984	12,550	12,550	15,550	13,550	1,000
10012159 TAX CHARGEBACKS									
526200 REAL ESTATE / PROPERTY TAX	40,680	291,115	15,945	10,643	20,000	20,000	11,000	15,000	-5,000
TOTAL TAX CHARGEBACKS	40,680	291,115	15,945	10,643	20,000	20,000	11,000	15,000	-5,000
TOTAL DEPARTMENT REVENUE	-843,604	-1,050,462	-1,246,182	-350,864	-596,614	-596,614	-424,849	-589,697	-6,917
TOTAL DEPARTMENT EXPENSE	528,434	800,148	512,632	300,043	596,614	596,614	586,989	589,697	-6,917
-ADDITION TO / USE OF FUND BALANCE	-315,170	-250,314	-733,551	-50,822	0	0	162,140	0	

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WORKERS' COMPENSATION											
<u>Revenues</u>											
Intergovernmental	220,234	260,584	311,286	383,539	371,623	422,427	38,888	10.14%	None	0	0
Miscellaneous	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	137,988	33,938	31,961	49,071	0	(31,961)	-100.00%	2021 Total	0	0
Total Revenues	220,234	398,572	345,224	415,500	420,694	422,427	6,927	1.67%			
<u>Expenses</u>											
Supplies & Services	312,330	398,572	345,224	415,500	420,694	422,427	6,927	1.67%	2022	0	0
Addition to Fund Balance	(92,096)	0	0	0	0	0	0	0.00%	2023	0	0
									2024	0	0
									2025	0	0
Total Expenses	220,234	398,572	345,224	415,500	420,694	422,427	6,927	1.67%			
Beginning of Year Fund Balance	801,625	709,529	571,541		537,603	488,532					
End of Year Fund Balance	709,529	571,541	537,603		488,532	488,532					

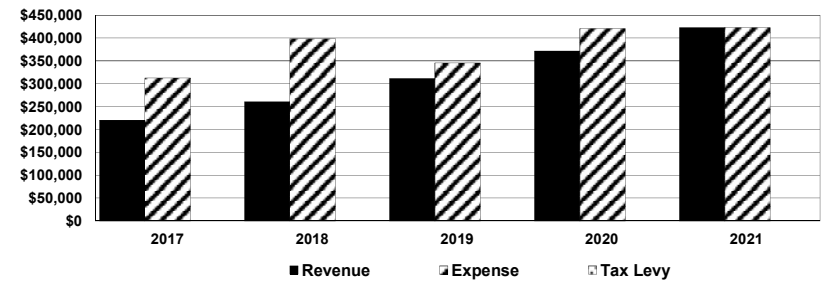
2021 Highlights & Issues on the Horizon

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								\$ Change	
Department: GENERAL	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				
74999 WORKERS COMPENSATION									
474070 WORKERS COMP CHARGES	-220,234	-260,584	-311,286	-147,308	-383,539	-383,539	-371,623	-422,427	38,888
493010 FUND BALANCE APPLIED	0	0	0	0	-31,961	-31,961	0	0	-31,961
TOTAL WORKERS COMPENSATION	-220,234	-260,584	-311,286	-147,308	-415,500	-415,500	-371,623	-422,427	6,927
74999152 WORKERS COMPENSATION									
520900 CONTRACTED SERVICES	103,753	128,248	135,045	130,893	135,500	135,500	131,393	135,500	0
535300 DAMAGE CLAIMS	208,577	270,324	210,179	111,065	280,000	280,000	289,301	286,927	6,927
TOTAL WORKERS COMPENSATION	312,330	398,572	345,224	241,958	415,500	415,500	420,694	422,427	6,927
TOTAL DEPARTMENT REVENUE	-220,234	-260,584	-311,286	-147,308	-415,500	-415,500	-371,623	-422,427	6,927
TOTAL DEPARTMENT EXPENSE	312,330	398,572	345,224	241,958	415,500	415,500	420,694	422,427	6,927
-ADDITION TO / USE OF FUND BALANCE	92,096	137,988	33,938	94,650	0	0	49,071	0	

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Justice & Public Safety

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

FUNCTIONAL AREA MISSION STATEMENT

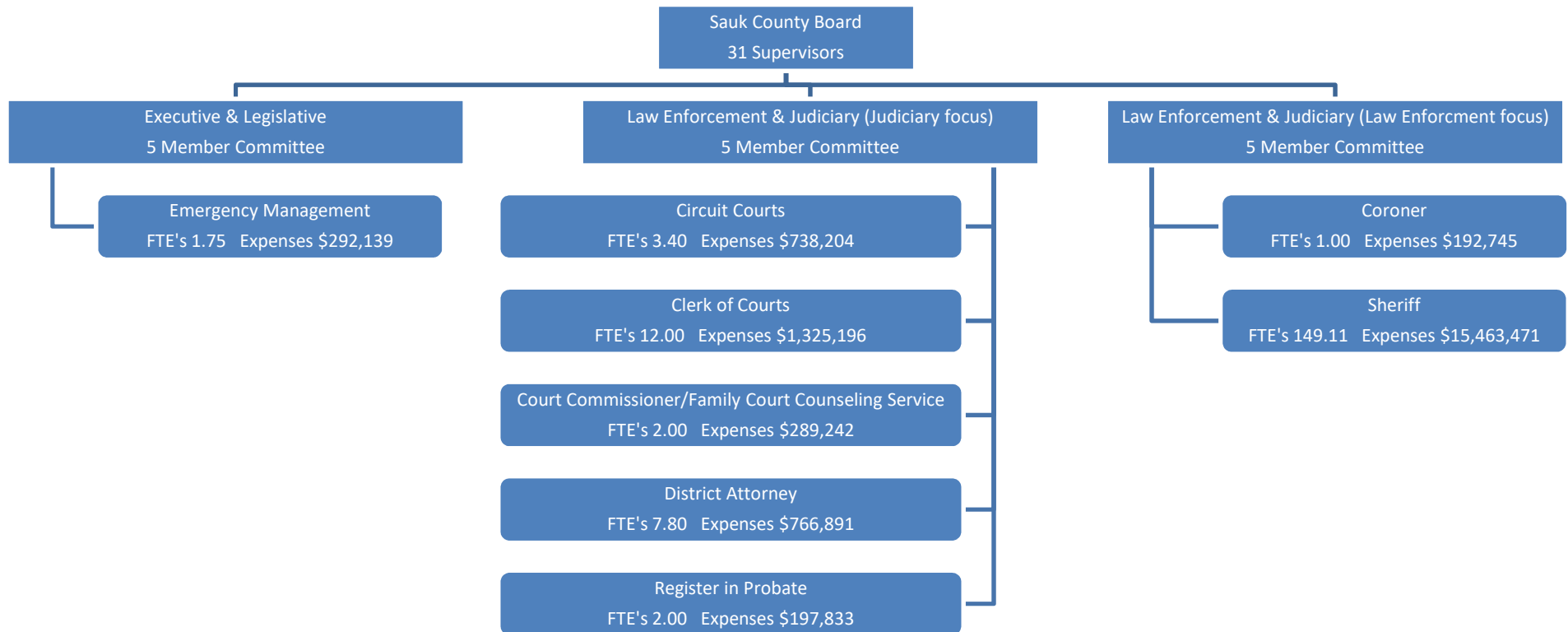
To continually improve the communication and interaction of Sauk County departments. To effectively and efficiently complete short term and long term agreements. Continue to search resources for innovative and collaborative programs.

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENTS OF COUNTY WIDE MISSION FULFILLED

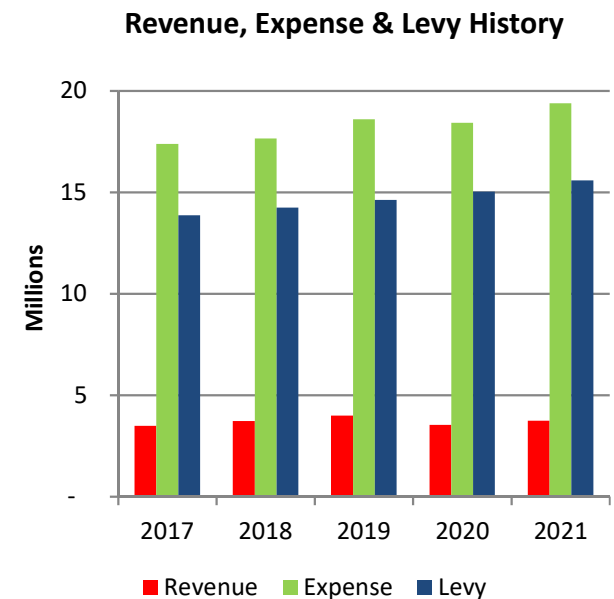
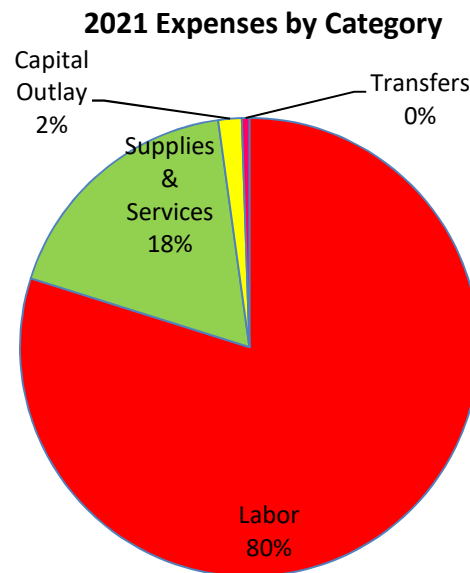
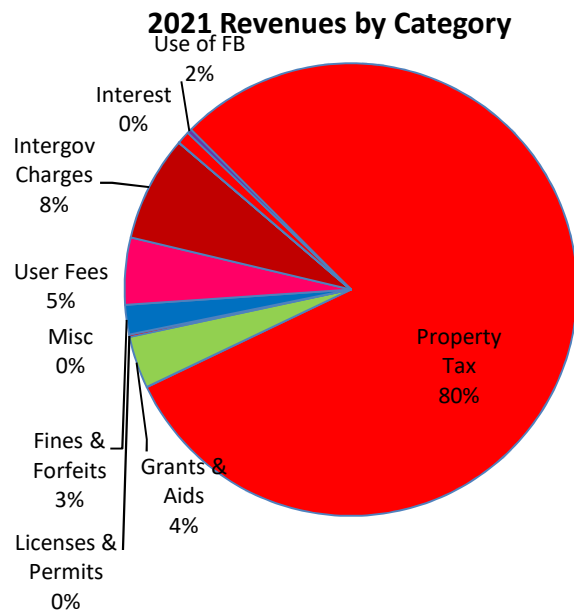
Fiscally Responsible / Essential Services
Safe Community



Justice & Public Safety

Significant Changes in the Justice & Public Safety Function for 2021

- The District Attorney budget includes a Federal Improving Criminal Justice Responses grant through the Department of Justice's Office on Violence Against Women for 2018-2021 of \$450,000 over the entire grant period. This grant is ending in July, 2021. The grant is being funded to improve how the justice system in general, and prosecution in particular, handles sexual assault cases.
- The County is committed to maintaining an Assistant District Attorney (ADA) position after completion of this grant, and \$45,000 of tax levy has been allocated for six months of ADA contracted with the State of Wisconsin.
- Elimination of Sheriff's Department clerk position, reducing the tax levy by \$64,000.



Circuit Courts

Department Vision - Where the department would ideally like to be

The vision for the court system for Sauk County is to provide a forum that is fair and accessible to all who seek or need the services of the court and to do so within reasonable periods of time consistent with the needs of litigants and requirements of law.

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

The mission of Wisconsin's Court system and the court system of Sauk County is to protect individual rights, privileges and liberties, to maintain the rule of law, and to provide a forum for the resolution of disputes that is fair, accessible, independent and effective.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation

Justice & Public Safety - Security for county buildings / employees

Program Evaluation

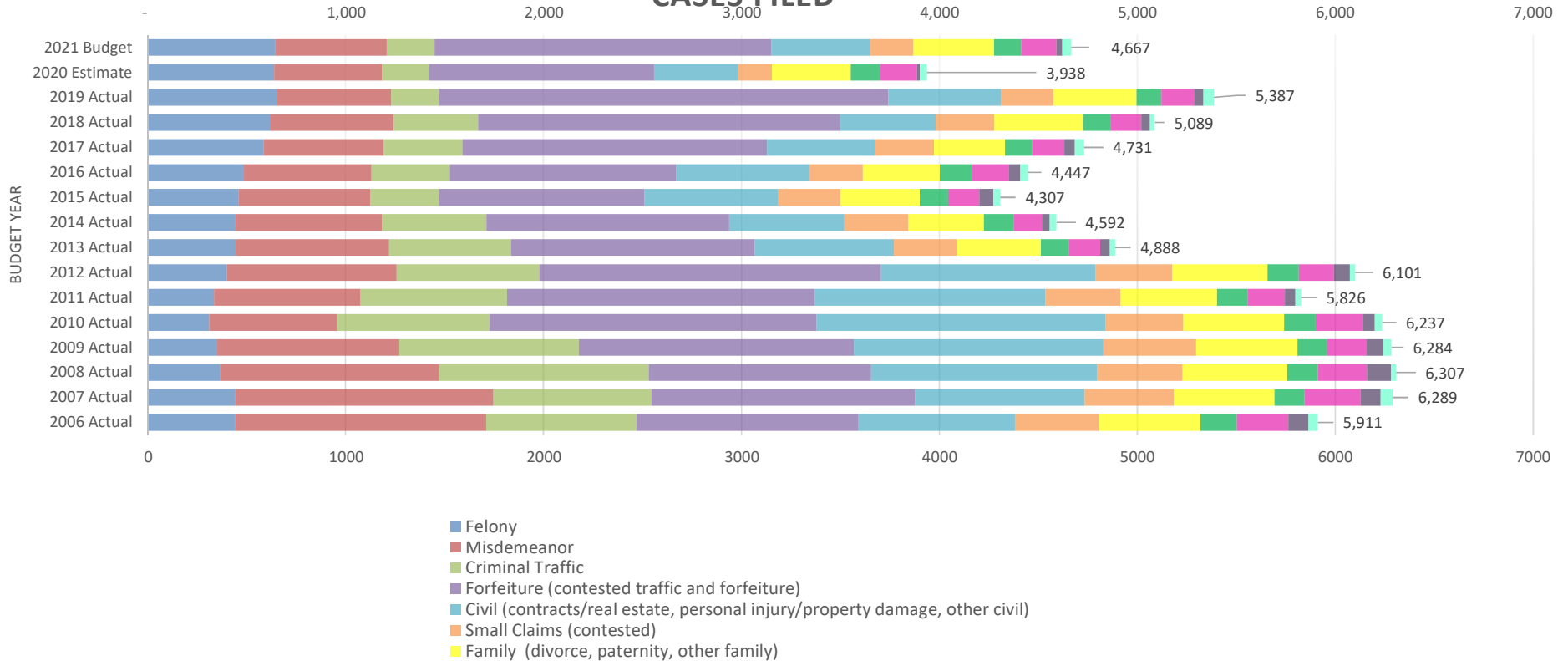
Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
Circuit Courts	The Courts are a separate and co-equal branch of government. The Courts are not a department of county government. The Courts, by constitution and statute, are the designated decision makers for those who choose to bring matters to them.	Wisconsin Constitution Article VII Sections 2 & 8	Other Revenues	\$220,012	3.40	Cases are disposed within state guidelines
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$220,012		
			Wages & Benefits	\$250,041		
			Operating Expenses	\$488,163		
			TOTAL EXPENSES	\$738,204		
			COUNTY LEVY	\$518,192		
Outlay	None		Operating Expenses	\$0	-	
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$220,012	3.40	
			TOTAL EXPENSES	\$738,204		
			COUNTY LEVY	\$518,192		

Circuit Courts

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Number of cases filed, by category:			
Felony	619	640	630
Misdemeanor	624	566	595
Criminal Traffic	427	258	343
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	1,828	1,716	1,772
Civil (contracts/real estate, personal injury/property damage, other civil)	484	602	543
Small Claims	296	264	280
Family (divorce, paternity, other family)	448	438	443
Probate (informal, estates, trusts)	137	148	143
Probate (commitments, guardianships, adoptions, other)	157	208	183
Juvenile (delinquency, other)	43	52	48
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	26	12	19
Total Cases Filed	5,089	4,904	4,999

CASES FILED



Circuit Courts

Key Outcome Indicators / Selected Results - How well are we doing?				
Description				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Jury Costs	These figures demonstrate the potential impact of jury trials on the circuit court budget. In four of the past five years the court had less than one jury trial per month. If the number of actual jury trials would increase in any given year, the impact on actual expenditures would be significant.	\$ 25,470	\$ 5,320	\$ 34,200
Number of Jury Trials / Number of Trial Days		12/15	2/2	16 / 25

Jury History Costs

<u>Year</u>	<u># of Trials</u>	<u># of Days</u>	<u>Per Diem</u>	<u>Mileage</u>	<u>Meals/Lodging</u>	<u>Total</u>
2012	18	26	\$ 30,920	\$ 10,646	\$ 1,321	\$ 42,887
2013	9	18	20,137	7,422	2,376	29,935
2014	15	37	30,602	10,560	2,720	43,882
2015	6	17	10,000	3,903	666	14,569
2016	9	27	29,953	10,548	2,828	43,329
2017	8	19	20,151	7,664	1,924	29,739
2018	18	32	29,040	10,383	2,819	42,242
2019	12	15	17,370	6,601	1,499	25,470
(6 months) 2020	1	1	1,760	568	132	2,460

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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	0.00	0.00	0.00	-0.01	0.01
FTE Balance	3.40	3.40	3.40	3.39	3.40

CIRCUIT COURTS

Revenues

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget
Tax Levy	444,315	460,753	469,957	499,550	499,550	518,192
Grants & Aids	219,738	219,507	219,634	219,792	219,902	220,012
Use of Fund Balance	0	4,782	0	10,000	0	0

Total Revenues

664,053	685,042	689,591	729,342	719,452	738,204
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Expenses

Labor	153,506	157,720	146,434	166,370	149,736	171,198
Labor Benefits	65,653	59,702	67,020	76,013	76,013	78,843
Supplies & Services	425,501	467,620	435,043	486,959	440,986	488,163
Addition to Fund Balance	19,393	0	41,095	0	52,717	0

Total Expenses

664,053	685,042	689,591	729,342	719,452	738,204
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Beginning of Year Fund Balance

End of Year Fund Balance

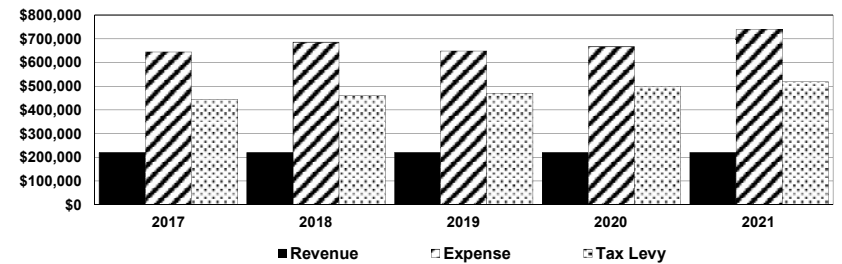
Included in General Fund Total

\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
18,642	3.73%	None	0	0
220	0.10%			
(10,000)	-100.00%	2021 Total	0	0
8,862	1.22%			
		2022	0	0
		2023	0	0
		2024	0	0
		2025	0	0
4,828	2.90%			
2,830	3.72%			
1,204	0.25%			
0	0.00%			
8,862	1.22%			

2021 Highlights & Issues on the Horizon

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

Revenue, Expense and Tax Levy



Fund: GENERAL FUND								\$ Change	
Department: CIRCUIT COURTS	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2021
				Actual	Adopted	Budget			2021
					Budget				
10004 CIRCUIT COURTS REVENUE									
411100 GENERAL PROPERTY TAXES	-444,315	-460,753	-469,957	-249,775	-499,550	-499,550	-499,550	-518,192	18,642
424000 STATE AID COURTS SYSTEM	-219,738	-219,507	-219,634	-109,896	-219,792	-219,792	-219,902	-220,012	220
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-10,000	0	0	-10,000
TOTAL CIRCUIT COURTS REVENUE	-664,053	-680,260	-689,591	-359,671	-719,342	-729,342	-719,452	-738,204	8,862
10004120 CIRCUIT COURTS									
511100 SALARIES PERMANENT REGULAR	125,782	129,098	130,642	61,534	138,552	138,552	138,552	143,340	4,788
511900 LONGEVITY-FULL TIME	1,417	1,079	1,119	0	1,159	1,159	1,159	1,199	40
512100 WAGES-PART TIME	15,094	15,773	4,013	975	12,000	12,000	5,537	12,000	0
514100 FICA & MEDICARE TAX	11,463	11,594	10,630	4,697	12,727	12,727	12,727	13,097	370
514200 RETIREMENT-COUNTY SHARE	8,645	8,714	8,544	4,154	9,430	9,430	9,430	9,756	326
514400 HEALTH INSURANCE COUNTY SHARE	45,311	39,144	47,613	28,484	53,587	53,587	53,587	55,676	2,089
514500 LIFE INSURANCE COUNTY SHARE	54	54	54	28	55	55	55	59	4
514600 WORKERS COMPENSATION	180	196	179	57	214	214	214	255	41
514800 UNEMPLOYMENT	0	0	0	142	0	0	0	0	0
515800 PER DIEM BAILIFF	11,213	11,769	10,660	2,244	14,659	14,659	4,488	14,659	0
520100 COURT SECURITY	357,699	388,193	384,423	193,848	406,874	406,874	400,505	419,274	12,400
522500 TELEPHONE	475	364	251	169	300	300	300	300	0
523300 PER DIEM JURY WITNESS	20,151	29,040	17,370	1,760	30,000	30,000	3,520	30,000	0
531100 POSTAGE AND BOX RENT	8,369	6,889	7,356	4,405	7,600	7,600	8,810	7,600	0
531200 OFFICE SUPPLIES AND EXPENSE	17,067	14,577	3,441	640	5,500	5,500	3,000	4,000	-1,500
531500 FORMS AND PRINTING	385	696	509	134	700	700	700	700	0
531800 MIS DEPARTMENT CHARGEBACKS	5,913	8,739	7,577	3,057	6,585	16,585	16,585	6,889	-9,696
532300 PROFESSIONAL SUBSCRIPTION	5,000	5,120	5,137	2,152	5,500	5,500	5,500	5,500	0
533200 MILEAGE	855	799	879	133	900	900	266	900	0
533220 JURY MILEAGE	7,664	10,383	6,601	568	10,000	10,000	1,200	10,000	0
533600 JURY MEALS AND LODGING	1,924	2,819	1,499	132	3,000	3,000	600	3,000	0
TOTAL CIRCUIT COURTS	644,660	685,042	648,496	309,315	719,342	729,342	666,735	738,204	8,862
TOTAL DEPARTMENT REVENUE	-664,053	-680,260	-689,591	-359,671	-719,342	-729,342	-719,452	-738,204	8,862
TOTAL DEPARTMENT EXPENSE	644,660	685,042	648,496	309,315	719,342	729,342	666,735	738,204	8,862
-ADDITION TO / USE OF FUND BALANCE	-19,393	4,782	-41,095	-50,356	0	0	-52,717	0	

Clerk of Courts

Department Vision - Where the department would ideally like to be

We want to provide and initiate new procedures that will enhance efficiency in the office and coordinate with state court operations. We will strive to improve the quality of the justice-related services to all participants and the general public in an easily accessible and respectful environment. Our ultimate goal is to develop and implement district and state recommended procedures which prove to have a positive impact on our overall operations of the courts and our customer relations. We look to maintain and increase the avenues of communications between the courts, the public and other agencies. This can be attained through positive interaction and respect.

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

To provide the administrative link between the judiciary and the public in a manner that is professional, courteous and efficient, representing Sauk County as an outstanding provider of services.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

Justice & Public Safety - Emergency response and preparedness

Justice & Public Safety - Diversion programs / alternatives to incarceration

Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continued enhancements of the Sauk Co. Clerk of Courts web page	Positive response from users.	Update Sauk County website for ease of navigation for collection information, quick links and overall user friendliness.	Ongoing
Increase restitution collections for victims	Monthly payments to victims	Collections via payment plans, income assignments and referral to State Debt Collection	Ongoing
Increase revenues	Collection percentages rise	Utilize State Debt Collection services as well as private collection agencies to increase revenues	Ongoing

Clerk of Courts

Program Evaluation						
Program Title	Program Description	Mandates and References	2020 Budget		FTE's	Key Outcome Indicator(s)
Court Support	The office files and records all documents received for all case types. 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. 59.40	User Fees / Misc	\$227,150	7.55	New cases filed and cases disposed
			Grants	\$26,000		
			TOTAL REVENUES	\$253,150		
			Wages & Benefits	\$565,027		
			Operating Expenses	\$87,754		
			TOTAL EXPENSES	\$652,781		
COUNTY LEVY	\$399,631					
Collections	This office collects and disburses all funds received for fines, fees and forfeitures ordered by the courts; executes judgments and implements all tools available to ensure collections. A Guardian ad Litem and/or Court-Appointed Attorney is appointed in appropriate cases and the appointed attorney acts on behalf of the incompetent party, minor party or defendant. The GAL 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. Admin. Code Chapters 48, 51, 54, 55, 767 and 938	User Fees / Misc	\$648,980	4.45	Debts assessed in year Accounts turned over to private collection agencies Accounts turned over to State Debt Collection
			Grants	\$69,000		
			TOTAL REVENUES	\$717,980		
			Wages & Benefits	\$319,416		
			Operating Expenses	\$353,000		
			TOTAL EXPENSES	\$672,416		
COUNTY LEVY	(\$45,564)					
Totals			TOTAL REVENUES	\$971,130	12.00	
			TOTAL EXPENSES	\$1,325,197		
			COUNTY LEVY	\$354,067		

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
New cases filed	19,157	17,000	19,500
Total Receipts	\$2,939,572	\$2,600,000	\$3,000,000
Collections via Tax Intercept (DOR) and State Debt Collection (SDC)	\$627,184	\$715,000	\$800,000
Collections via private collection agencies (Stark and CMC)	\$210,294	\$220,000	\$250,000
Clerk of Courts Restitution Collections for Victims	\$108,169	\$100,000	\$110,000
Clerk of Court Revenue	\$814,970	\$840,000	\$870,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Debts assessed in individual year	Indicates a need for collection enforcement	\$4,155,448	\$3,100,000	\$3,700,000
Accounts turned over to private collection agencies	Efforts to collect unpaid court obligations	1,532	1,500	1,400
Accounts turned over to State Debt Collection	Efforts to collect unpaid court obligations	4,271	4,000	4,400

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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	12.00	12.00	12.00	12.00	12.00

CLERK OF COURTS

Revenues

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget
Tax Levy	311,757	317,707	339,268	321,363	321,363	354,066
Grants & Aids	87,899	81,436	95,649	91,000	115,715	95,000
Licenses & Permits	40	80	100	80	80	80
Fees, Fines & Forfeitures	293,299	298,034	305,170	308,000	292,399	297,000
User Fees	336,656	356,302	370,868	405,150	371,267	391,550
Intergovernmental	23,638	18,952	23,170	18,500	15,347	22,500
Miscellaneous	82,185	152,879	133,775	165,000	166,461	165,000
Total Revenues	1,135,474	1,225,391	1,268,001	1,309,093	1,282,632	1,325,196

Expenses

Labor	517,188	539,463	574,636	596,200	596,200	613,983
Labor Benefits	221,369	231,576	244,005	260,981	260,981	270,460
Supplies & Services	362,695	365,376	415,337	451,912	387,487	440,753
Addition to Fund Balance	34,222	88,976	34,023	0	37,964	0
Total Expenses	1,135,474	1,225,391	1,268,001	1,309,093	1,282,632	1,325,196

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
32,703	10.18%	None	0	0
4,000	4.40%			
0	0.00%	2021 Total	0	0
(11,000)	-3.57%			
(13,600)	-3.36%			
4,000	21.62%	2022	0	0
0	0.00%	2023	0	0
		2024	0	0
		2025	0	0
16,103	1.23%			

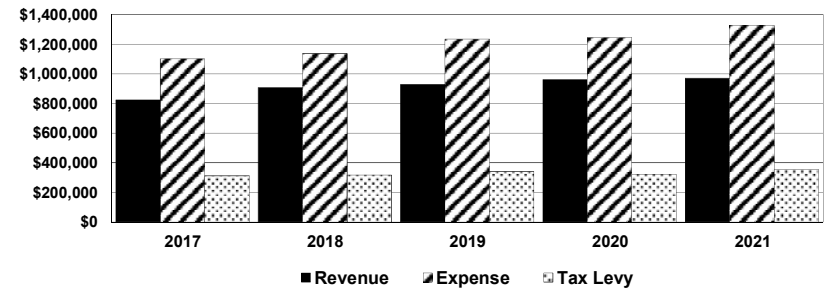
2021 Highlights & Issues on the Horizon

Outside collection agency efforts have been extremely beneficial to collections, particularly in receipt of interest on accounts receivable.

Pay increase for the Court Appointed Attorneys will increase, reflecting an increase to the Appointed Counsel Expense.

Increased expenses for Legal Services (guardian ad litem -GAL) costs due to local court raising contract amounts. Continued collection efforts as well as State reimbursement for GAL programs help offset this expense.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: CLERK OF COURTS	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10002 CLERK OF COURTS REVENUE									
411100 GENERAL PROPERTY TAXES	-311,757	-317,707	-339,268	-160,682	-321,363	-321,363	-321,363	-354,066	32,703
424340 INTERPRETER FEE-COUNTY	-27,037	-17,082	-26,230	-13,102	-26,000	-26,000	-17,656	-26,000	0
424370 GAL STATE AID	-60,862	-64,354	-69,419	0	-65,000	-65,000	-98,059	-69,000	4,000
441100 P000-COUNTY ORDINANCES	-150,288	-148,887	-158,860	-78,659	-155,000	-155,000	-153,659	-150,000	-5,000
441200 PENAL FINE SF341/OTHER CO	-114,168	-119,224	-120,246	-61,606	-128,000	-128,000	-121,606	-125,000	-3,000
441210 BAIL FORFEITURES	-19,275	-20,483	-15,900	-3,027	-15,000	-15,000	-7,027	-12,000	-3,000
441240 GUARDIAN AD LITEM FEES CO	-117,951	-111,326	-97,693	-68,030	-130,000	-130,000	-129,030	-125,000	-5,000
441350 EXPERT WITNESS/PSYCH EVAL	-886	0	0	0	0	0	0	0	0
441700 IGNITION INTERLOCK DEVICE	-9,568	-9,441	-10,165	-5,107	-10,000	-10,000	-10,107	-10,000	0
451110 ODLF-OCCUP LICENSE CO	-40	-80	-100	-20	-80	-80	-80	-80	0
451130 OTHER CLERK FEES-COUNTY	-23,190	-23,395	-22,641	-10,045	-24,000	-24,000	-20,045	-20,000	-4,000
451160 ATTORNEYS FEES DUE COUNTY	-61,504	-80,784	-103,386	-43,848	-108,000	-108,000	-88,848	-100,000	-8,000
451170 FAMILY FILING FEE COST	-1,110	-1,068	-1,190	-550	-1,200	-1,200	-1,200	-1,200	0
451180 CIRCUIT COURT FEES	-83,289	-85,155	-90,694	-41,078	-90,000	-90,000	-86,078	-90,000	0
451190 COUNTY SHARE COURT COSTS	-80	-120	-120	-30	-120	-120	-90	-120	0
451210 JURY FEES-COUNTY	-7,020	-5,184	-6,641	-2,700	-6,000	-6,000	-5,200	-6,000	0
451220 MUNICIPAL FEES	-21,160	-16,585	-21,100	-6,710	-16,000	-16,000	-13,410	-20,000	4,000
451231 PAYMENT PLAN FEES	-6,400	-5,880	-5,417	-2,580	-5,500	-5,500	-5,480	-6,000	500
451240 RESTITUTION SURCHARGE-CO	-5,081	-9,054	-8,703	-3,643	-8,000	-8,000	-7,943	-10,000	2,000
451241 RESTITUTION ADMIN SURCHARGE 5%	-946	-3,381	-4,942	-2,320	-2,500	-2,500	-3,820	-3,200	700
451260 SEARCH FEES COUNTY	-115	-50	-50	-5	-30	-30	-30	-30	0
451270 SMALL CLAIMS	-18,049	-20,336	-18,947	-6,793	-19,000	-19,000	-14,793	-19,000	0
451280 TRANSMITTAL FEES	-135	-210	-180	-105	-200	-200	-205	-200	0
451410 JLF-JUVENILE LEGAL FEE-CO	-1,137	-996	-638	-519	-1,300	-1,300	-1,019	-1,300	0
451650 COPIER/POSTAGE/MISC	-10,569	-9,590	-9,548	-3,117	-10,000	-10,000	-7,617	-10,000	0
451660 FAX FEES COUNTY	-190	-181	-261	-178	-200	-200	-378	-350	150
451670 MAIL FEES COUNTY	-112	-202	-310	-110	-200	-200	-210	-250	50
474610 CSA CONTRACT	-1,340	-1,371	-1,433	-418	-1,200	-1,200	-918	-1,200	0
481250 INTEREST ON A/R	-82,185	-152,879	-133,775	-96,461	-165,000	-165,000	-166,461	-165,000	0
484010 NON-SUFFICIENT FUNDS FEES	-30	-386	-146	-210	-200	-200	-300	-200	0
TOTAL CLERK OF COURTS REVENUE	-1,135,474	-1,225,391	-1,268,001	-611,651	-1,309,093	-1,309,093	-1,282,632	-1,325,196	16,103
10002122 CLERK OF COURT									
511100 SALARIES PERMANENT REGULAR	514,381	536,476	571,273	287,242	590,412	590,412	590,412	607,888	17,476
511200 SALARIES-PERMANENT-OVERTIME	0	0	76	43	2,281	2,281	2,281	2,368	87
511900 LONGEVITY-FULL TIME	2,807	2,987	3,287	0	3,507	3,507	3,507	3,727	220
514100 FICA & MEDICARE TAX	38,138	38,913	41,657	20,616	45,609	45,609	45,609	46,970	1,361
514200 RETIREMENT-COUNTY SHARE	35,148	36,110	37,694	19,392	40,243	40,243	40,243	41,444	1,201
514400 HEALTH INSURANCE COUNTY SHARE	147,642	156,059	164,134	94,577	174,604	174,604	174,604	181,414	6,810
514500 LIFE INSURANCE COUNTY SHARE	150	173	202	113	212	212	212	255	43

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: CLERK OF COURTS	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2021	2020
				Actual	Adopted	Budget			Amended To
					Budget				2021
10002122 CLERK OF COURT									
514600 WORKERS COMPENSATION	292	321	319	172	313	313	313	377	64
521200 LEGAL SERVICES (GAL)	167,263	175,659	192,871	103,421	208,000	208,000	201,185	208,000	0
521400 COURT REPORTER AND TRANSCRIBER	3,407	3,004	4,251	1,671	3,200	3,200	3,235	3,200	0
522500 TELEPHONE	1,001	894	965	860	1,000	1,000	1,049	1,000	0
523900 INTERPRETER FEES	11,104	11,304	12,857	4,676	16,000	16,000	11,751	16,000	0
523901 INTERPRETER FEES-TRAVEL	19,898	13,028	15,997	5,976	16,000	16,000	8,476	12,000	-4,000
525500 APPOINTED COUNSEL	88,722	92,587	127,559	26,627	150,000	150,000	110,940	145,000	-5,000
525600 EXPERT WITNESS FEES-PSYCH EVAL	24,407	19,527	14,880	12,435	18,000	18,000	17,435	18,000	0
525601 EXPERT WITNESS TRAVEL-PSYCH	364	668	67	0	0	0	0	0	0
525700 WITNESS FEES-DA	208	590	112	0	200	200	0	200	0
525701 WITNESS FEES-DA-TRAVEL	37	1,030	47	0	500	500	0	200	-300
531100 POSTAGE AND BOX RENT	29,640	26,476	26,384	10,730	24,500	24,500	22,184	24,500	0
531200 OFFICE SUPPLIES AND EXPENSE	8,505	8,946	7,511	774	5,000	5,000	3,580	4,000	-1,000
531400 SMALL EQUIPMENT	0	1,881	1,782	80	1,000	1,000	180	500	-500
531800 MIS DEPARTMENT CHARGEBACKS	6,625	8,572	8,538	2,816	6,522	6,522	6,522	6,543	21
532200 SUBSCRIPTIONS	116	254	149	67	200	200	201	200	0
532400 MEMBERSHIP DUES	0	125	125	125	150	150	125	150	0
532800 TRAINING AND INSERVICE	494	170	170	0	200	200	0	200	0
533200 MILEAGE	382	247	471	123	600	600	123	300	-300
533500 MEALS AND LODGING	288	183	367	243	600	600	243	500	-100
552100 OFFICIALS BONDS	234	234	234	258	240	240	258	260	20
TOTAL CLERK OF COURT	1,101,252	1,136,415	1,233,978	593,037	1,309,093	1,309,093	1,244,668	1,325,196	16,103
TOTAL DEPARTMENT REVENUE	-1,135,474	-1,225,391	-1,268,001	-611,651	-1,309,093	-1,309,093	-1,282,632	-1,325,196	16,103
TOTAL DEPARTMENT EXPENSE	1,101,252	1,136,415	1,233,978	593,037	1,309,093	1,309,093	1,244,668	1,325,196	16,103
-ADDITION TO / USE OF FUND BALANCE	-34,222	-88,976	-34,023	-18,615	0	0	-37,964	0	

Coroner

Department Vision - Where the department would ideally like to be
The vision of the Coroner's Office is to provide the services of our Office to the public as mandated by State Statutes, within the limits of our appropriated budget.

Department Mission - Major reasons for the department's existence and purpose in County government
The mission of the Coroners Office is to maintain the highest standard of professionalism and integrity in determining the cause and manner of death, while maintaining respect for the grieving families in their time of need. We want the people of the County to know that by our words and actions that we are sincere and loyal to them and give our highest regard to each and every death we investigate.

Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services
Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
General Government - Cooperation
Justice & Public Safety - Coroner's Office and budget
Justice & Public Safety - Emergency response and preparedness
Justice & Public Safety - Security for county buildings / employees
Outside Issues - Communication - into and with the community

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

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 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	\$34,000	1.00	
			Grants	\$0		
			TOTAL REVENUES	\$34,000		
			Wages & Benefits	\$117,148		
			Operating Expenses	\$75,597		
			TOTAL EXPENSES	\$192,745		
	COUNTY LEVY	\$158,745				
Totals			TOTAL REVENUES	\$34,000	1.00	
			TOTAL EXPENSES	\$192,745		
			COUNTY LEVY	\$158,745		

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
Coroner cases - cremation and death investigations	941	992	950
Number of autopsies	32	34	31
Number of toxicologies	54	48	45
Number of cremation permits	377	414	365
Number of signed death certificates (signed by County Coroner)	199	164	200
Natural Deaths (signed by County Coroner or Medical Doctor)	494	538	440
Accidents	66	30	50
Suicide	10	10	10
Homicide	2	0	1
Undetermined	2	0	0

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Signature of Death Certificates, after investigation completed	Timely death certificates allow families to proceed	2 days	2 days	2 days

Coroner

Oversight Committee: Law Enforcement & Judiciary
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Coroner 1.00 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</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

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CORONER											
<u>Revenues</u>											
Tax Levy	134,155	127,012	175,604	158,202	158,202	158,745	543	0.34%	None	0	0
Licenses & Permits	33,975	32,250	34,625	32,000	35,000	34,000	2,000	6.25%			
Use of Fund Balance	0	14,834	2,176	0	0	0	0	0.00%	2021 Total	0	0
Total Revenues	168,130	174,096	212,405	190,202	193,202	192,745	2,543	1.34%			
<u>Expenses</u>											
Labor	72,010	73,292	84,226	83,012	85,942	86,273	3,261	3.93%	2022	35,000	35,000
Labor Benefits	24,953	25,976	28,565	29,754	29,754	30,582	828	2.78%	2023	0	0
Supplies & Services	66,293	74,829	75,035	77,436	71,169	75,890	(1,546)	-2.00%	2024	0	0
Capital Outlay	0	0	24,580	0	0	0	0	0.00%	2025	0	0
Addition to Fund Balance	4,875	0	0	0	6,337	0	0	0.00%			
Total Expenses	168,130	174,096	212,405	190,202	193,202	192,745	2,543	1.34%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2021 Highlights & Issues on the Horizon

There is an increasing trend for people to choose cremation over a traditional funeral. Currently, 65% of all deaths are cremations.

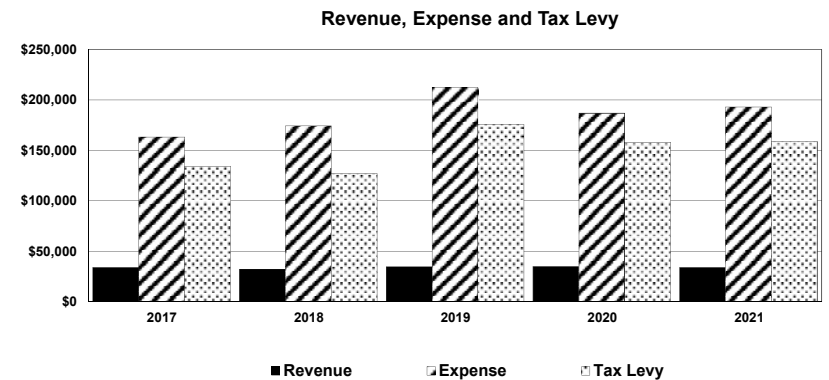
The state budget includes a freeze on cremation fee rates for two years. Also, if a decedent is on assistance and qualifies, their funeral expenses will be assisted by the State. When this occurs, counties are expected to waive cremation fees. This has reduced Sauk County cremation fee revenue as more take advantage of this program. There is an increase in requests by law enforcement for autopsies and the blood test expenses.

There is an increase in requests by law enforcement for autopsies and the blood test expenses.

There is an increase in unclaimed bodies, resulting in increased expenses to the County.

Case loads increase slightly each year, less than 10%, with this there has been an increase in hospice care cases.

Planning for equipment and safe handling techniques for bariatric personnel is an increasing priority



Fund: GENERAL FUND								\$ Change	
Department: CORONER	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10021 CORONER REVENUES									
411100 GENERAL PROPERTY TAXES	-134,155	-127,012	-175,604	-79,101	-158,202	-158,202	-158,202	-158,745	543
441600 CREMATION PERMITS	-33,975	-32,250	-34,625	-21,750	-32,000	-32,000	-35,000	-34,000	2,000
TOTAL CORONER REVENUES	-168,130	-159,262	-210,229	-100,851	-190,202	-190,202	-193,202	-192,745	2,543
10021126 CORONER									
511100 SALARIES PERMANENT REGULAR	53,760	54,837	65,851	32,250	66,012	66,012	66,012	66,023	11
514100 FICA & MEDICARE TAX	5,412	5,440	6,268	3,088	6,350	6,350	6,350	6,351	1
514200 RETIREMENT-COUNTY SHARE	3,654	3,671	4,319	2,177	4,456	4,456	4,456	4,457	1
514400 HEALTH INSURANCE COUNTY SHARE	15,104	15,965	16,791	9,675	17,862	17,862	17,862	18,559	697
514500 LIFE INSURANCE COUNTY SHARE	62	63	64	35	65	65	65	78	13
514600 WORKERS COMPENSATION	721	837	1,123	511	1,021	1,021	1,021	1,137	116
515800 PER DIEM	18,250	18,455	18,375	9,330	17,000	17,000	19,930	20,250	3,250
521120 INTERNMENT/CREMATION	0	0	0	0	2,000	2,000	0	0	-2,000
521900 OTHER PROFESSIONAL SERVICES	49,368	60,405	57,749	9,074	55,000	55,000	55,000	55,000	0
522500 TELEPHONE	62	73	49	49	150	150	150	150	0
531200 OFFICE SUPPLIES AND EXPENSE	932	587	1,010	407	1,000	1,000	1,000	1,200	200
531800 MIS DEPARTMENT CHARGEBACKS	2,123	1,754	1,674	1,499	2,999	2,999	2,999	1,952	-1,047
532400 MEMBERSHIP DUES	370	120	120	0	120	120	120	120	0
532800 TRAINING AND INSERVICE	250	500	250	0	1,000	1,000	0	1,000	0
533500 MEALS AND LODGING	410	0	0	0	800	800	0	800	0
534700 FIELD SUPPLIES	3,934	1,453	2,686	1,436	3,000	3,000	3,000	3,300	300
535100 VEHICLE FUEL / OIL	5,089	5,408	5,032	1,534	6,866	6,866	4,400	6,866	0
535200 VEHICLE MAINTENANCE AND REPAIR	2,781	3,155	4,866	4,036	3,000	3,000	4,500	4,000	1,000
551200 INSURANCE-VEHICLE LIABILITY	973	1,373	1,597	0	1,500	1,500	0	1,500	0
552100 OFFICIALS BONDS	1	1	1	1	1	1	0	2	1
581900 CAPITAL OUTLAY	0	0	24,580	0	0	0	0	0	0
TOTAL CORONER	163,255	174,096	212,405	75,103	190,202	190,202	186,865	192,745	2,543
TOTAL DEPARTMENT REVENUE	-168,130	-159,262	-210,229	-100,851	-190,202	-190,202	-193,202	-192,745	2,543
TOTAL DEPARTMENT EXPENSE	163,255	174,096	212,405	75,103	190,202	190,202	186,865	192,745	2,543
-ADDITION TO / USE OF FUND BALANCE	-4,875	14,834	2,176	-25,748	0	0	-6,337	0	

Court Commissioner / Family Court Counseling

Department Vision - Where the department would ideally like to be

To provide correct, timely legal decisions and information to litigants and to county departments and to provide professional assistance to county and state departments and offices to fill in "gaps" in the delivery of legal services. To provide a mechanism for the prompt, informal resolution of child custody and physical placement disputes.

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

The Court Commissioner's office provides information regarding legal procedures for family court, domestic abuse, criminal, ordinance violations, traffic, small claims and probate matters, and conducts preliminary and final hearings in these matters. This department supervises the provision of mediation and legal custody and physical placement studies in divorce, legal separation, paternity and other actions affecting the family.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation
Justice & Public Safety - Security for county buildings / employees

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Coordinate procedures for mediators, including referral and reporting timelines	Survey mediators as to all cases referred which are pending beyond 45 days	Since the inception of the mediation program, each mediator has utilized his/her own procedures/reporting forms. Although these practices have all been substantially similar, there have been some differences. Coordinating all procedures and forms will make it easier to track referrals and provide easier instruction for new mediators replacing those who retire.	12/31/2021 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.	12/31/2021 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.	12/31/2021 and Ongoing

Court Commissioner / Family Court Counseling

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
Circuit Court Commissioner	The Court Commissioner's office is a department of county government. However, it operates pursuant to authority granted to and under the supervision of the Circuit Courts, a separate and co-equal branch of government. By constitution and statute, the Courts, including the Court Commissioner's office, acts as the designated decision maker for those who choose to bring matters to them.	Chs. 340-350, 757.68, 757.69, 767, 812, 813, Wis. Stats.	User Fees / Misc.	\$35,443	1.94	
			Grants	\$0		
			Use of Fund Balance	46,241		
			TOTAL REVENUES	\$81,684		
			Wages & Benefits	\$261,906		
			Operating Expenses	\$8,331		
			TOTAL EXPENSES	\$270,237		
COUNTY LEVY	\$188,553					
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	0.06	Referrals completed
			Grants	\$0		
			Use of Fund Balance	1,430		
			Use of Carryforward Funds	1,076		
			TOTAL REVENUES	\$19,006		
			Wages & Benefits	\$8,006		
			Operating Expenses	\$11,000		
TOTAL EXPENSES	\$19,006					
COUNTY LEVY	\$0					
Totals			TOTAL REVENUES	\$100,690	2.00	
			TOTAL EXPENSES	\$289,243		
			COUNTY LEVY	\$188,553		

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
"Family law" cases			
Temporary (initial) hearings	291	300	300
Final divorce hearings	129	130	130
Child support-related hearings	459	400	420
"Civil Law" cases			
Domestic abuse hearings	64	65	65
Small claims initial appearances	390	100	200
"Watts" reviews	66	60	60
Other cases			
Criminal case appearances	1,044	1,000	1,100
Traffic / forfeitures initial appearances	1,234	300	1,000
Mediation referrals made	127	120	120

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 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

Judicial Assistant
1.00 FTE

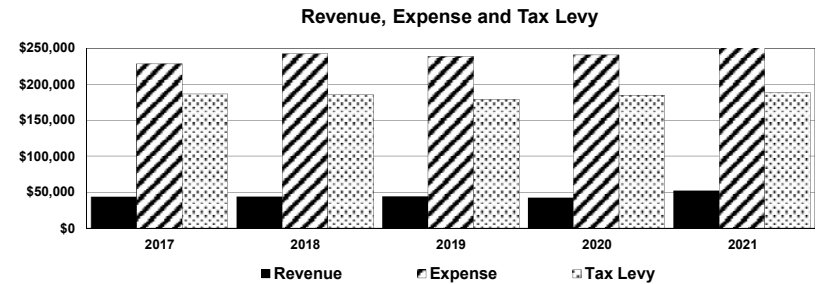
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	2.00	2.00	2.00	2.00	2.00

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COURT COMMISSIONER/FAMILY COURT COUNSELING SERVICE											
<u>Revenues</u>											
Tax Levy	186,193	185,448	178,907	184,745	184,745	188,553	3,808	2.06%	None	0	0
User Fees	15,946	16,411	16,010	16,500	15,000	16,500	0	0.00%			
Intergovernmental	27,379	27,135	27,739	33,235	27,000	35,443	2,208	6.64%	2021 Total	0	0
Use of Fund Balance	0	13,162	16,020	10,132	13,986	48,746	38,614	381.11%			
Total Revenues	229,519	242,156	238,675	244,612	240,731	289,242	44,630	18.25%	2022	0	0
									2023	0	0
									2024	0	0
									2025	0	0
<u>Expenses</u>											
Labor	164,179	168,417	163,132	166,159	164,759	203,975	37,816	22.76%			
Labor Benefits	53,653	52,967	56,367	59,716	59,716	65,936	6,220	10.42%			
Supplies & Services	10,513	20,772	19,176	18,737	16,256	19,331	594	3.17%			
Addition to Fund Balance	1,174	0	0	0	0	0	0	0.00%			
Total Expenses	229,519	242,156	238,675	244,612	240,731	289,242	44,630	18.25%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2021 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 (and no changes are anticipated), it will continue to operate in a self-funded fashion.



Fund: GENERAL FUND									\$ Change
Department: COURT COMMISSIONER	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10005 COURT COMMISSIONER REVENUE									
411100 GENERAL PROPERTY TAXES	-186,193	-185,448	-178,907	-92,372	-184,745	-184,745	-184,745	-188,553	3,808
451200 FAMILY CT COUNSEL FEE MARRIAGE	-8,600	-8,500	-8,640	-2,760	-9,000	-9,000	-8,000	-9,000	0
451250 FAMILY CT COUNSEL REV CLKCOURT	-7,346	-7,911	-7,370	-3,005	-7,500	-7,500	-7,000	-7,500	0
474610 CSA CONTRACT	-27,379	-27,135	-27,739	-10,933	-33,235	-33,235	-27,000	-35,443	2,208
493010 FUND BALANCE APPLIED	0	0	0	0	0	0	0	-47,670	47,670
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-8,431	-10,132	0	-1,076	-9,056
TOTAL COURT COMMISSIONER REVENUE	-229,519	-228,994	-222,656	-109,070	-242,911	-244,612	-226,745	-289,242	44,630
10005124 COURT COMMISSIONER									
511100 SALARIES PERMANENT REGULAR	157,404	155,608	149,957	75,108	152,502	152,502	152,502	194,075	41,573
511900 LONGEVITY-FULL TIME	1,167	1,170	955	0	1,056	1,056	1,056	1,064	8
514100 FICA & MEDICARE TAX	11,979	11,733	11,316	5,558	11,961	11,961	11,961	15,142	3,181
514200 RETIREMENT-COUNTY SHARE	10,776	9,688	9,899	5,070	10,365	10,365	10,365	11,057	692
514400 HEALTH INSURANCE COUNTY SHARE	29,754	28,271	31,575	18,189	33,580	33,580	33,580	37,504	3,924
514500 LIFE INSURANCE COUNTY SHARE	142	106	115	64	125	125	125	98	-27
514600 WORKERS COMPENSATION	112	116	109	50	116	116	116	164	48
515800 PER DIEM COMMITTEE	2,560	2,400	2,640	520	2,800	2,800	1,400	2,800	0
521400 COURT REPORTER AND TRANSCRIBER	360	130	0	0	0	0	0	0	0
521500 COURT COMMISSIONERS	0	0	715	0	1,000	1,000	400	1,000	0
522500 TELEPHONE	88	114	165	462	180	180	1,400	1,000	820
531100 POSTAGE AND BOX RENT	1,766	1,859	2,364	1,315	2,000	2,000	2,500	2,000	0
531200 OFFICE SUPPLIES AND EXPENSE	405	467	913	103	600	600	600	600	0
531400 SMALL EQUIPMENT	0	6,163	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	499	554	951	618	1,236	1,236	1,236	2,131	895
532400 MEMBERSHIP DUES	470	200	200	0	200	200	0	200	0
532800 TRAINING AND INSERVICE	0	0	200	0	200	200	0	400	200
533200 MILEAGE	515	480	543	41	400	400	120	600	200
533500 MEALS AND LODGING	0	0	0	0	200	200	0	400	200
TOTAL COURT COMMISSIONER	217,996	219,061	212,619	107,097	218,521	218,521	217,361	270,235	51,714
10005127 MEDIATION COUNSELING									
511100 SALARIES PERMANENT REGULAR	3,031	9,164	9,519	4,794	9,734	9,734	9,734	6,003	-3,731
511900 LONGEVITY-FULL TIME	17	75	61	0	67	67	67	33	-34
514100 FICA & MEDICARE TAX	225	677	704	352	750	750	750	461	-289
514200 RETIREMENT-COUNTY SHARE	207	618	628	324	662	662	662	342	-320
514400 HEALTH INSURANCE COUNTY SHARE	453	1,744	2,006	1,161	2,143	2,143	2,143	1,160	-983
514500 LIFE INSURANCE COUNTY SHARE	3	7	7	4	8	8	8	5	-3
514600 WORKERS COMPENSATION	2	5	5	3	6	6	6	3	-3

Fund: GENERAL FUND									\$ Change
Department: COURT COMMISSIONER	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				
10005127 MEDIATION COUNSELING									
521800 PURCHASED SERVICES	6,410	10,805	13,125	3,200	11,020	12,721	10,000	11,000	-1,721
TOTAL MEDIATION COUNSELING	10,348	23,095	26,056	9,838	24,390	26,091	23,370	19,007	-7,084
TOTAL DEPARTMENT REVENUE	-229,519	-228,994	-222,656	-109,070	-242,911	-244,612	-226,745	-289,242	44,630
TOTAL DEPARTMENT EXPENSE	228,344	242,156	238,675	116,935	242,911	244,612	240,731	289,242	44,630
-ADDITION TO / USE OF FUND BALANCE	-1,174	13,162	16,020	7,865	0	0	13,986	0	

District Attorney

Department Vision - Where the department would ideally like to be
"That guilt shall not escape or innocence suffer; that Justice be done in all cases."

Department Mission - Major reasons for the department's existence and purpose in County government
To discharge the duties assigned to the DA's office by Chapter 978 of the Wisconsin Statutes and to increase public safety by helping to remove dangerous criminals and by focusing on dispositions which address the root causes of crime.

Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services
Promote safe community

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
General Government - Criminal Justice Coordinating Council and stepping up initiative
General Government - Cooperation
Justice & Public Safety - Diversion programs / alternatives to incarceration
Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continue to advocate for additional prosecutors for the District Attorney's Office from the State.	Request through State budget	Understaffed	Ongoing
To develop new and innovative programs to assist crime victims	Victim contact	Successful implementation of crime victim services	Ongoing
Assist in the development of Alternative Resolution Initiatives within the Criminal Justice System	CJCC involvement	Extensive involvement with Sauk County CJCC to more effectively and efficiently treat the underlying causes of crime and reduce recidivism	Ongoing
Use evidence based decision making principles, enhanced by professional judgment	CJCC involvement / ORAS (Risk Assessment Tool) training set for August 26-27, 2019	Once risk assessment information becomes available earlier in criminal justice process, begin using that information to inform (charging, diversion, disposition) decisions.	Ongoing

Program Title	Program Description	Mandates and References	2021 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	\$50,961	1.94	Attorneys are State Expense				
			TOTAL REVENUES	\$50,961						
			Wages & Benefits	\$140,948						
			Operating Expenses	\$7,217						
			TOTAL EXPENSES	\$148,165						
		COUNTY LEVY	\$97,204							
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				
			Use of Fund Balance	\$0						
			TOTAL REVENUES	\$0						
			Wages & Benefits	\$26,315						
			Operating Expenses	\$18,140						
			TOTAL EXPENSES	\$44,455						
							COUNTY LEVY	\$44,455		Attorneys are State Expense

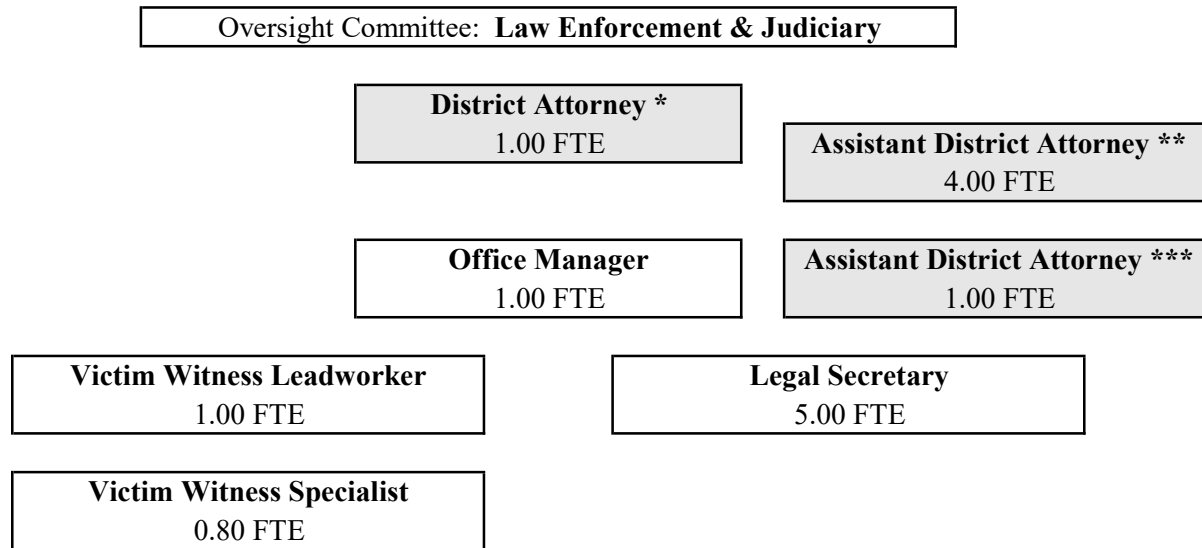
District Attorney

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 and on rehabilitation. Collection of restitution information from victims to submit to the Court, so that victims may be made whole financially. Assist law enforcement in the investigation of cases by providing legal advice, assisting with subpoenas for documents, search warrants and legal research. Provide legal updates and training to law enforcement agencies in Sauk County.	Wisconsin Statutes Chapters 48, 938 - 980, Wisconsin Constitution Article VI Section 4	Revenues	\$23,000	5.54	Number of Cases Restitution Dollars Collected Attorneys are State Expense
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$23,000		
			Wages & Benefits	\$429,850		
			Operating Expenses	\$54,421		
			TOTAL EXPENSES	\$484,271		
Improving Criminal Justice Responses to Sexual Assault, Domestic Violence, Dating Violence, and Stalking Grant Program (ICJR)	The Sauk County District Attorney's Office received the ICJR grant through the Department of Justice's Office on Violence Against Women from October 1, 2017 through September 30, 2021. The grant is being funded to encourage partnerships among governments, courts, victim service providers, coalitions and rape crisis centers, to ensure that sexual assault, domestic violence, dating violence, and stalking are treated seriously.	CFDA 16.590	COUNTY LEVY	\$461,271	-	100% law enforcement-to-advocacy referral rate for all reported instances of sexual assault, domestic violence, stalking, and dating/teen violence
			Grants	\$90,000		
			TOTAL REVENUES	\$90,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$90,000		
			TOTAL EXPENSES	\$90,000		
Totals/Additional Comments (Staffing Needs)	The department remains understaffed with 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 and other technological advances, has resulted in current support staffing levels being sufficient.		COUNTY LEVY	\$0	7.80	
			TOTAL REVENUES	\$163,961		
			TOTAL EXPENSES	\$766,891		
			COUNTY LEVY	\$602,930		

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
All Cases Received	3,112	2,199	2,656
Adult Felony Referrals	743	633	688
Adult Felony Filed	652	549	600
Adult Misdemeanor Filed	579	466	523
Criminal Traffic Filed	243	204	224
Juvenile Delinquent	47	12	30
Civil Traffic/Forfeiture Cases	1,202	718	960
Initial Contact Letters to Victims	1,172	979	1,075
No Prosecution Notification to Victims	203	75	139

Key Outcome Indicators / Selected Results - How well are we doing?	
Description	What do the results mean?
Closed Cases	Outcome Indicators are too subjective to answer the question "How well are we doing?"; Appropriate disposition for 1 case may be completely inappropriate for a 2nd case depending on offense and individual circumstances.

District Attorney



* The District Attorney is an elected official whose salary is paid by the State of Wisconsin.

** The Assistant District Attorneys are also State employees.

*** An Assistant District Attorney is currently assigned to Sauk County through a Department of Justice Office on Violence Against Women grant, focusing on improving criminal justice responses to sexual assault, domestic violence, dating violence and stalking. The grant is scheduled to be complete halfway through 2021 and Sauk County will fund the position for the remainder of 2021.

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	7.80	7.80	7.80	7.80	7.80

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DISTRICT ATTORNEY / VICTIM WITNESS											
<u>Revenues</u>											
Tax Levy	461,118	474,970	500,259	526,640	526,640	602,930	76,290	14.49%	None	0	0
Grants & Aids	260,342	149,579	183,746	210,569	175,923	140,961	(69,608)	-33.06%			
User Fees	26,241	27,441	31,316	26,000	24,000	23,000	(3,000)	-11.54%	2021 Total	0	0
Use of Fund Balance	0	19,710	0	0	3,219	0	0	0.00%			
Total Revenues	747,701	671,700	715,321	763,209	729,782	766,891	3,682	0.48%	2022	0	0
									2023	0	0
									2024	0	0
									2025	0	0
<u>Expenses</u>											
Labor	327,983	369,880	379,340	395,537	395,537	407,942	12,405	3.14%			
Labor Benefits	144,615	168,549	169,549	182,436	182,436	189,171	6,735	3.69%			
Supplies & Services	204,782	133,270	149,851	185,236	151,809	169,778	(15,458)	-8.35%			
Addition to Fund Balance	70,322	0	16,580	0	0	0	0	0.00%			
Total Expenses	747,701	671,700	715,321	763,209	729,782	766,891	3,682	0.48%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

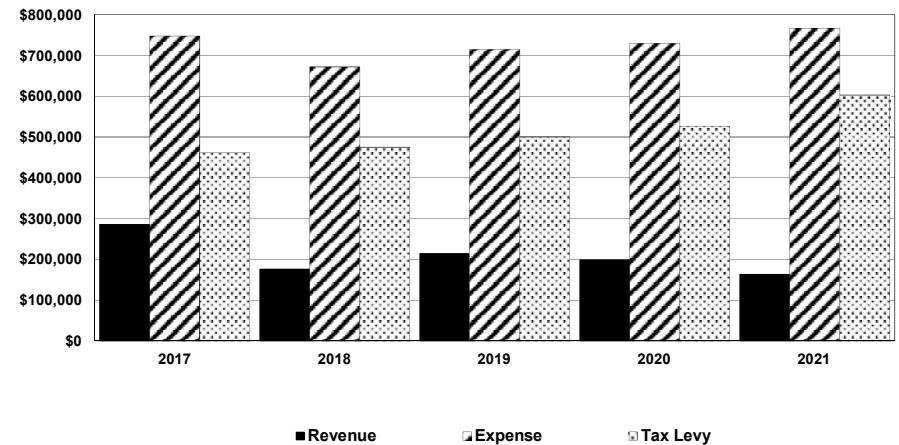
2021 Highlights & Issues on the Horizon

The Sauk County District Attorney's Office received the Improving Criminal Justice Responses to Sexual Assault, Domestic Violence, Dating Violence and Stalking (ICJR) grant through the Department of Justice's Office on Violence Against Women from October 1, 2017 through September 30, 2020. The grant was funded to encourage partnerships among governments, courts, victim providers, and crisis centers to ensure these cases are treated seriously, requiring the coordinated involvement of the entire criminal justice system and community-based victim service organizations. The total grant award amount is \$450,000. Grant funds were stretched into 2021 but funds are anticipated to run out July 2021.

Workload analysis performed by the State, utilizing case filing data from 2017-2019, puts the current prosecutorial need for the Sauk County DA's Office at 7.26 attorneys. When grant funding is exhausted in July, the number of attorneys will be reduced to 5 (the same level as 2001). At the same time that prosecutor staffing is at risk of decreasing, felony caseloads have continued to exponentially increase (a 109% increase between 2010-2019). Despite the efforts of law enforcement and the DA's Office to decrease overall case filings by diverting low level and first-time offenders, any caseload relief from diversion has been more than offset by the increase in serious crimes (namely felonies - which are more serious, complex, and time consuming).

Given Sauk County's unique location as a tourist destination with a close proximity to Madison, and as a stop on main artery between Minneapolis and Chicago, the county's prosecutorial needs far exceed that of its residential population. At a time when county attractions are receiving an "unprecedented" volume of visitors, a reduction in prosecutor staffing will result in serious ramifications to the administration of criminal justice in Sauk County. Operating at roughly two-thirds the needed prosecutorial staff level will result in significant delays, less attention to each case, and less time to invest in diversion and system-improving endeavors - none of which are in the interest of justice, victims, the accused, or the public. Because it is imperative that prosecutor staff at least remain at the current level, the Sauk County District Attorney's Office budget includes a request for \$45,000 for a full-time prosecutor starting in July 2021. If the State does not approve an appropriation for an additional attorney, County funding would be requested to continue as a stop-gap and the County's expense in 2022 would be approximately \$90,000.

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



Fund: GENERAL FUND									\$ Change
Department: DISTRICT ATTY/VICTIM WITNESS	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2021
				Actual	Adopted	Budget			2021
					Budget				
10014 DISTRICT ATTY REVENUE									
411100 GENERAL PROPERTY TAXES	-461,118	-474,970	-500,259	-263,320	-526,640	-526,640	-526,640	-602,930	76,290
424268 SAJI-DOJ GRANT	-201,924	-45,716	0	0	0	0	0	0	0
424269 ICJR-DOJ GRANT	0	-46,267	-116,431	-25,860	-150,000	-150,000	-120,000	-90,000	-60,000
424270 S/A:VICTIM WITNESS ASSIST	-58,419	-57,595	-67,314	-29,449	-60,569	-60,569	-55,923	-50,961	-9,608
451240 RESTITUTION SURCHARGE-CO	-4,958	-8,731	-8,555	-3,466	-9,000	-9,000	-7,000	-6,000	-3,000
452020 COPIES AND PHOTOS	-21,283	-18,710	-22,761	-8,971	-17,000	-17,000	-17,000	-17,000	0
TOTAL DISTRICT ATTY REVENUE	-747,701	-651,990	-715,321	-331,066	-763,209	-763,209	-726,563	-766,891	3,682
10014130 DISTRICT ATTORNEY									
511100 SALARIES PERMANENT REGULAR	246,619	272,139	287,928	147,232	300,786	300,786	300,786	310,944	10,158
511900 LONGEVITY-FULL TIME	2,223	2,090	2,190	0	2,290	2,290	2,290	2,390	100
514100 FICA & MEDICARE TAX	17,808	18,963	20,111	10,156	23,185	23,185	23,185	23,970	785
514200 RETIREMENT-COUNTY SHARE	16,348	18,356	19,030	9,934	20,458	20,458	20,458	21,150	692
514400 HEALTH INSURANCE COUNTY SHARE	81,782	95,126	100,745	58,052	107,172	107,172	107,172	111,352	4,180
514500 LIFE INSURANCE COUNTY SHARE	109	149	170	91	175	175	175	197	22
514600 WORKERS COMPENSATION	140	163	161	88	182	182	182	219	37
520900 CONTRACTED SERVICES	165,840	110,977	126,557	36,858	152,500	152,500	122,500	137,500	-15,000
521400 COURT REPORTER AND TRANSCRIBER	2,268	1,819	1,571	553	1,500	1,500	1,200	1,500	0
521900 OTHER PROFESSIONAL SERVICES	1,089	375	1,132	486	1,500	1,500	1,000	1,500	0
522500 TELEPHONE	343	338	319	243	400	400	500	400	0
531100 POSTAGE AND BOX RENT	2,496	2,822	2,903	2,340	3,000	3,000	4,600	3,000	0
531200 OFFICE SUPPLIES AND EXPENSE	7,619	4,953	5,460	1,610	3,000	3,000	3,200	8,000	5,000
531300 PHOTO COPIES	205	81	387	61	300	300	150	300	0
531400 SMALL EQUIPMENT	120	0	74	0	1,100	1,100	800	600	-500
531800 MIS DEPARTMENT CHARGEBACKS	4,826	3,986	2,931	6,223	7,168	7,168	7,168	2,853	-4,315
532300 PROFESSIONAL SUBSCRIPTION	366	551	245	55	400	400	400	400	0
532400 MEMBERSHIP DUES	405	380	300	1,690	3,575	3,575	3,575	3,515	-60
532500 SEMINARS AND REGISTRATIONS	5,183	520	1,645	0	1,170	1,170	0	1,160	-10
533200 MILEAGE	96	148	491	0	696	696	200	684	-12
533500 MEALS AND LODGING	9,177	2,583	442	0	1,149	1,149	300	1,149	0
TOTAL DISTRICT ATTORNEY	565,061	536,519	574,791	275,672	631,706	631,706	599,841	632,783	1,077
10014131 VICTIM/WITNESS									
511100 SALARIES PERMANENT REGULAR	44,997	56,464	52,525	26,583	54,501	54,501	54,501	56,246	1,745
511200 SALARIES-PERMANENT-OVERTIME	291	222	13	13	0	0	0	0	0
511900 LONGEVITY-FULL TIME	644	550	0	0	0	0	0	60	60
512100 WAGES-PART TIME	33,210	38,334	36,588	18,134	37,840	37,840	37,840	38,165	325
512900 LONGEVITY-PART TIME	0	80	97	0	120	120	120	137	17
514100 FICA & MEDICARE TAX	5,494	7,018	6,608	3,347	7,073	7,073	7,073	7,237	164

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: DISTRICT ATTY/VICTIM WITNESS	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2021 Amended To	2020 Amended To 2021
10014131 VICTIM/WITNESS									
514200 RETIREMENT-COUNTY SHARE	5,379	5,485	5,852	3,019	6,241	6,241	6,241	6,386	145
514400 HEALTH INSURANCE COUNTY SHARE	17,439	23,169	16,791	9,675	17,862	17,862	17,862	18,559	697
514500 LIFE INSURANCE COUNTY SHARE	71	63	32	17	33	33	33	35	2
514600 WORKERS COMPENSATION	45	57	50	27	55	55	55	66	11
522500 TELEPHONE	215	175	215	153	250	250	300	250	0
523900 INTERPRETER FEES	0	0	0	51	0	0	400	500	500
531100 POSTAGE AND BOX RENT	1,652	1,560	1,938	993	2,000	2,000	2,000	2,200	200
531200 OFFICE SUPPLIES AND EXPENSE	1,459	278	672	106	1,500	1,500	700	1,200	-300
531400 SMALL EQUIPMENT	0	0	0	0	1,000	1,000	1,000	750	-250
531800 MIS DEPARTMENT CHARGEBACKS	846	846	772	276	1,251	1,251	1,251	551	-700
532400 MEMBERSHIP DUES	70	70	70	100	165	165	165	165	0
532500 SEMINARS AND REGISTRATIONS	255	255	387	0	390	390	0	390	0
533200 MILEAGE	217	335	709	0	638	638	200	627	-11
533500 MEALS AND LODGING	36	219	632	0	584	584	200	584	0
TOTAL VICTIM/WITNESS	112,319	135,181	123,949	62,494	131,503	131,503	129,941	134,108	2,605
TOTAL DEPARTMENT REVENUE	-747,701	-651,990	-715,321	-331,066	-763,209	-763,209	-726,563	-766,891	3,682
TOTAL DEPARTMENT EXPENSE	677,379	671,700	698,740	338,166	763,209	763,209	729,782	766,891	3,682
-ADDITION TO / USE OF FUND BALANCE	-70,322	19,710	-16,580	7,100	0	0	3,219	0	

DRUG SEIZURES

Revenues

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget
Grants & Aids	4,549	606	2,096	0	2,000	2,000
Fees, Fines & Forfeitures	16,957	601	7,734	0	4,500	4,500
Interest	56	72	76	100	78	80
Use of Fund Balance	0	26,863	0	11,000	4,522	4,520

Total Revenues	21,562	28,142	9,906	11,100	11,100	11,100
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Expenses

Supplies & Services	12,146	28,142	4,698	11,100	11,100	11,100
Addition to Fund Balance	9,416	0	5,208	0	0	0

Total Expenses	21,562	28,142	9,906	11,100	11,100	11,100
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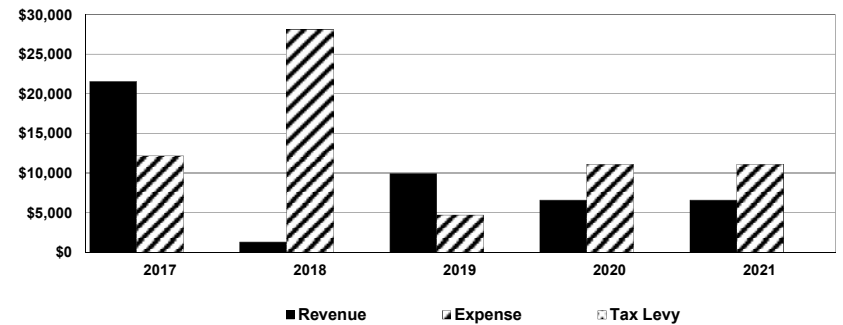
Beginning of Year Fund Balance	79,258	88,674	61,811		67,019	62,497
End of Year Fund Balance	88,674	61,811	67,019		62,497	57,977

\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
2,000	0.00%			
4,500	0.00%	None	0	0
(20)	-20.00%			
(6,480)	-58.91%	2021 Total	0	0
0	0.00%			
		2022	0	0
0	0.00%	2023	0	0
0	0.00%	2024	0	0
0	0.00%	2025	0	0
0	0.00%			

2021 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 2019.

Revenue, Expense and Tax Levy



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

Fund: DRUG SEIZURES								\$ Change	
Department: SHERIFF	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2021
				Actual	Adopted	Budget			2021
					Budget				
28020 DRUG SEIZURES REVENUE									
424210 STATE DRUG GRANTS	-4,549	-606	-2,096	0	0	0	-2,000	-2,000	2,000
441300 COURT ORDERED RESTITUTION	-7,241	-1,657	-1,404	0	0	0	-1,500	-1,500	1,500
452170 FED DRUG FORFEITURES	-9,716	1,056	-6,020	0	0	0	-3,000	-3,000	3,000
452180 STATE DRUG FORFEITURES	0	0	-310	0	0	0	0	0	0
481100 INTEREST ON INVESTMENTS	-56	-72	-76	0	-100	-100	-78	-80	-20
493010 FUND BALANCE APPLIED	0	0	0	0	-11,000	-11,000	0	-4,520	-6,480
TOTAL DRUG SEIZURES REVENUE	-21,562	-1,279	-9,906	0	-11,100	-11,100	-6,578	-11,100	0
28020110 DRUG SEIZURES ADMINISTRATION									
520900 CONTRACTED SERVICES	6,848	4,271	1,836	0	2,000	2,000	2,000	2,000	0
524000 MISCELLANEOUS EXPENSES	5,298	23,871	2,862	1,560	9,100	9,100	9,100	9,100	0
TOTAL DRUG SEIZURES ADMINISTRATION	12,146	28,142	4,698	1,560	11,100	11,100	11,100	11,100	0
TOTAL DEPARTMENT REVENUE	-21,562	-1,279	-9,906	0	-11,100	-11,100	-6,578	-11,100	0
TOTAL DEPARTMENT EXPENSE	12,146	28,142	4,698	1,560	11,100	11,100	11,100	11,100	0
-ADDITION TO / USE OF FUND BALANCE	-9,416	26,863	-5,208	1,560	0	0	4,522	0	

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

2021 Mission - To effectively reduce the effects of natural, manmade and/or technological disasters including acts of terrorism, on all inhabitants of Sauk County by continuing to evolve to meet the changing emergency management needs of Sauk County citizens and communities.

Elements of Countywide Mission Fulfilled

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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation

Building security

Conservation, Development, Recreation, Culture, and Education - Groundwater study

Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update

Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land

Health and Human Services - Commitment to Health Care Center

Health and Human Services - Peer learning groups

Justice & Public Safety - Emergency response and preparedness

Justice & Public Safety - Security for county buildings / employees

Outside Issues - Communication - into and with the community

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain National Incident Management System (NIMS) compliance by continuing to monitor and address changes	NIMCAST will be completed to show training and exercises have been completed.	Continue to develop a training calendar for the next year	12/31/2021
Continued preparedness education to citizens	Provide training to citizens that meet current hazard analysis results.	Provide at least 2 training topics each year. One in Spring and on in Fall	12/31/2021
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	12/31/2021
Continue with tabletop, functional, and full scale Exercise	Exercise reports completed. Follow 4 year training plan.	Continue with the 4 year exercise plan	12/31/2021
Ongoing planning, education and awareness to newly developing issues	Conduct yearly hazard analysis. Work with local first responders to identify threats and needs.	To quickly and effectively deal with any new threats or problems that may present themselves	12/31/2021
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	12/31/2021
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	12/31/2021
Conduct a flood study to determine how future heavy rains will impact Sauk County.	Applying for grant	Monitor grant process through FEMA and the state	12/31/2021
Coordinate FEMA reimbursement process related to COVID 19 pandemic	Applying for assistance for Sauk County	Continuing education to assure Grant procedures are implemented	12/31/2021
Coordinate long-term recovery efforts due to the COVID 19 pandemic	Monitoring availability of funds through Greater Sauk Foundation		12/31/2021
Continue work on the Sauk County Continuity Of Operations Plan (COOP)	Continue working with various departments to assure the plan is in place and continually updated throughout the year		12/31/2021

Emergency Management

Program Evaluation					
Program Title	Program Description	Mandates and References	2021 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 \$106,300 Use of Fund Balance \$7,500 TOTAL REVENUES \$113,800 Wages & Benefits \$128,830 Operating Expenses \$81,440 TOTAL EXPENSES \$210,270 COUNTY LEVY \$96,470	1.13	Information sharing with residents is effective. Loss of life remains at zero.
SARA	Administer the Superfund Amendments and Reauthorization Act (SARA) Title III (Emergency Planning and Community Right-To-Know) programs including the Local Emergency Planning Committee (LEPC), Develop SARA plans	Wis. Statutes Ch. 323	Grants \$19,174 TOTAL REVENUES \$19,174 Wages & Benefits \$65,479 Operating Expenses \$15,890 TOTAL EXPENSES \$81,369 COUNTY LEVY \$62,195	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 \$500 TOTAL EXPENSES \$500 COUNTY LEVY \$500		
Totals			TOTAL REVENUES \$132,974 TOTAL EXPENSES \$292,139 COUNTY LEVY \$159,165	1.75	

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
Preparedness - Training (There are approximately 900 emergency response personnel in Sauk County: Fire, EMS, Law Enforcement and Public Works/Highway Departments plus the numerous public training courses that are sponsored and taught)	*NIIMS/ICS training 250 *Family Reunification 8 *Severe Weather Training 2 *Public Awareness 300 *Talks/appearances 125 *Command Post Training 53	*NIIMS/ICS training 35 *AED/Stop the bleed 110 *Severe Weather Training 2 *Public Awareness 135 *Talks/appearances 122 *Command Post Training 0	*NIIMS/ICS training *Family Reunification *Severe Weather Training *Public Awareness *Talks/appearances *Active shooter training *Flood preparedness *Command Post Training
Exercises	31 tabletops, 7 functional	22 tabletops, 4 functional	16 tabletops, 2 functional, 1 full scale

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
The 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 incidents have minimal casualties, including schools
Grant applied for and received	EMPG and SARA grants received.	\$62,582	\$70,174	\$70,174

Emergency Management

Oversight Committee: **Executive & Legislative**

Emergency Management Director
1.00 FTE

Program Assistant
0.75 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	0.41	0.00	0.50	-0.50	0.00
FTE Balance	1.75	1.75	2.25	1.75	1.75

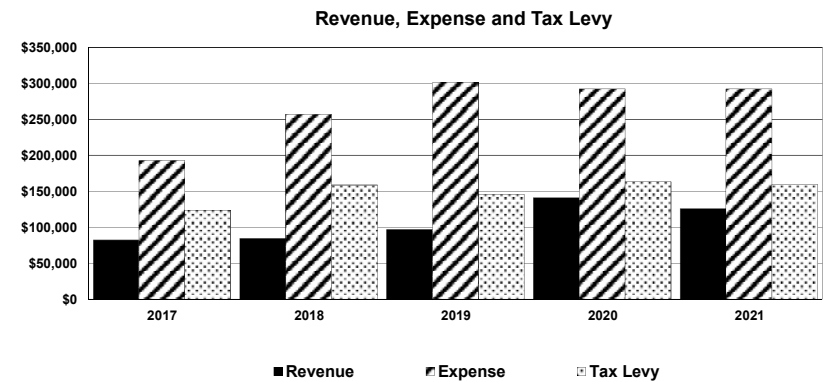
	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EMERGENCY MANAGEMENT											
<u>Revenues</u>											
Tax Levy	123,902	158,755	145,720	163,224	163,224	159,165	(4,059)	-2.49%	None	0	0
Grants & Aids	79,169	77,001	92,472	128,000	138,015	122,674	(5,326)	-4.16%			
User Fees	1,275	275	350	400	291	200	(200)	-50.00%	2021 Total	0	0
Intergovernmental	1,851	6,843	3,514	2,600	2,600	2,600	0	0.00%			
Donations	0	261	246	250	0	0	(250)	-100.00%			
Use of Fund Balance	0	13,872	58,766	20,000	0	7,500	(12,500)	-62.50%	2022	0	0
									2023	30,000	30,000
Total Revenues	206,197	257,008	301,068	314,474	304,130	292,139	(22,335)	-7.10%	2024	0	0
									2025	0	0
<u>Expenses</u>											
Labor	110,425	127,822	195,927	134,936	153,923	135,685	749	0.56%			
Labor Benefits	46,218	51,047	58,940	56,866	58,834	58,624	1,758	3.09%			
Supplies & Services	36,312	49,933	46,202	122,672	79,402	97,830	(24,842)	-20.25%			
Capital Outlay	0	28,205	0	0	0	0	0	0.00%			
Addition to Fund Balance	13,243	0	0	0	11,971	0	0	0.00%			
Total Expenses	206,197	257,008	301,068	314,474	304,130	292,139	(22,335)	-7.10%			
Beginning of Year Fund Balance					Included in General Fund Total						
End of Year Fund Balance											

2021 Highlights & Issues on the Horizon

With increasing significant rainfalls, a "2080 Flood Study" with UW Madison will identify areas of mitigation or areas that should remain undeveloped. This will be funded by grant dollars estimated at \$70,000 with local match of \$10,000. This project was budgeted to occur in 2020, but most work will likely be in 2021. This change reflects the decrease in revenue and expense from 2020 to 2021.

Results of the "2080 Flood Study"

The 2021 budget includes an increase of \$5,000 for purchase of personal protective equipment (PPE) related to the COVID-19 outbreak. Other departments will be purchasing their own PPE directly, but this amount is for currently unforeseen expenses that may occur.



Fund: GENERAL FUND									\$ Change
Department: EMERGENCY MANAGEMENT	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2021
				Actual	Adopted	Budget			2020
					Budget				2021
10022 EMERGENCY MANAGEMENT REVENUE									
411100 GENERAL PROPERTY TAXES	-123,902	-158,755	-145,720	-81,612	-163,224	-163,224	-163,224	-159,165	-4,059
424290 FEMA DISASTER AIDS	0	0	-29,890	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	0	0	0	0	0	0	-50,341	0	0
424300 EMERGENCY MGNT ASSISTANCE	-51,993	-57,827	-62,582	0	-49,000	-49,000	-51,000	-51,000	2,000
424310 SARA PROGRAM	-19,657	-19,174	0	0	-19,000	-19,000	-19,174	-19,174	174
424311 FLOOD MITIGATION PLANNING AID	0	0	0	0	-60,000	-60,000	-17,500	-52,500	-7,500
424610 ANTI-TERRORISM GRANT	-7,519	0	0	0	0	0	0	0	0
452060 MISCELLANEOUS REVENUES	-1,275	-275	-350	-291	-400	-400	-291	-200	-200
472490 LOCAL GOVT/AGENCY PAYMENTS	-1,851	-6,843	-3,514	-10	-2,600	-2,600	-2,600	-2,600	0
485010 DONATIONS & CONTRIBUTIONS	0	-261	-246	0	-250	-250	0	0	-250
493010 FUND BALANCE APPLIED	0	0	0	0	-20,000	-20,000	0	-7,500	-12,500
TOTAL EMERGENCY MANAGEMENT REVENUE	-206,197	-243,135	-242,302	-81,913	-314,474	-314,474	-304,130	-292,139	-22,335
10022110 EMERGENCY MGNT-ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	79,875	90,174	158,948	43,028	90,072	90,072	90,072	93,044	2,972
511200 SALARIES-PERMANENT-OVERTIME	0	27	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	200	220	240	0	260	260	260	280	20
512100 WAGES-PART TIME	30,350	35,448	35,677	33,138	44,544	44,544	55,895	42,281	-2,263
512200 WAGES-PART TIME-OVERTIME	0	1,919	1,062	7,248	0	0	7,636	0	0
512900 LONGEVITY-PART TIME	0	0	0	0	60	60	60	80	20
514100 FICA & MEDICARE TAX	8,133	9,291	14,445	6,099	10,323	10,323	11,775	10,380	57
514200 RETIREMENT-COUNTY SHARE	7,543	7,989	8,047	4,789	9,108	9,108	9,391	9,159	51
514400 HEALTH INSURANCE COUNTY SHARE	29,054	31,930	33,582	19,351	35,724	35,724	35,724	37,117	1,393
514500 LIFE INSURANCE COUNTY SHARE	47	49	50	26	51	51	51	53	2
514600 WORKERS COMPENSATION	1,441	1,789	2,816	1,029	1,660	1,660	1,893	1,915	255
515900 RELIEF WORKER CHARGES	0	34	0	0	0	0	0	0	0
533200 MILEAGE	595	1,003	3,093	161	650	650	200	200	-450
533500 MEALS AND LODGING	12	26	49	0	100	100	100	100	0
TOTAL EMERGENCY MGNT-ADMINISTRATION	157,251	179,898	258,008	114,869	192,552	192,552	213,057	194,609	2,057
10022260 FIRE SUPPRESSION									
535300 DAMAGE CLAIMS	0	58	1,186	180	2,000	2,000	180	500	-1,500
TOTAL FIRE SUPPRESSION	0	58	1,186	180	2,000	2,000	180	500	-1,500
10022290 OFFICE OF EMERGENCY GOVERNMENT									
520900 CONTRACTED SERVICES	0	5,500	15,924	0	80,000	80,000	20,000	60,000	-20,000
522500 TELEPHONE	1,436	1,139	1,651	445	1,250	1,250	1,000	1,000	-250
531100 POSTAGE AND BOX RENT	35	68	163	59	150	150	100	100	-50
531200 OFFICE SUPPLIES AND EXPENSE	147	111	310	35	250	250	150	150	-100

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: EMERGENCY MANAGEMENT	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2021	2020
				Actual	Adopted	Budget			Amended To
					Budget				2021
10022290 OFFICE OF EMERGENCY GOVERNMENT									
531800 MIS DEPARTMENT CHARGEBACKS	2,297	3,013	4,967	2,893	6,661	6,661	6,661	4,765	-1,896
532100 PUBLICATION OF LEGAL NOTICES	0	18	0	19	25	25	25	25	0
532400 MEMBERSHIP DUES	100	0	0	0	50	50	0	100	50
532800 TRAINING AND INSERVICE	2,198	839	1,377	75	1,500	1,500	200	1,000	-500
533100 VEHICLE EXPENSES	1,642	1,543	991	272	3,000	3,000	1,000	1,000	-2,000
533500 MEALS AND LODGING	46	628	0	0	0	0	0	0	0
533910 VOLUNTEER MANAGEMENT	0	8,727	0	0	0	0	0	0	0
533911 DISASTER RECOVERY CENTER	0	696	3	0	0	0	0	0	0
533912 PROTECTIVE MEAS FLOOD 2018	0	11,196	0	0	0	0	0	0	0
539100 OTHER SUPPLIES & EXPENSES	11,913	3,472	1,559	9,164	5,000	5,000	30,000	10,000	5,000
551000 INSURANCE	2,620	2,506	2,948	0	2,750	2,750	3,000	3,000	250
581900 CAPITAL OUTLAY	0	14,103	0	0	0	0	0	0	0
TOTAL OFFICE OF EMERGENCY GOVERNMENT	22,435	53,559	29,893	12,961	100,636	100,636	62,136	81,140	-19,496
10022291 SARA PROGRAM									
520900 CONTRACTED SERVICES	0	0	2,524	0	0	0	0	0	0
522500 TELEPHONE	1,389	1,139	1,651	445	1,250	1,250	1,000	1,000	-250
531200 OFFICE SUPPLIES AND EXPENSE	84	111	161	35	100	100	100	100	0
531800 MIS DEPARTMENT CHARGEBACKS	1,009	1,926	2,702	2,893	6,661	6,661	6,661	4,765	-1,896
532100 PUBLICATION OF LEGAL NOTICES	21	18	0	19	25	25	25	25	0
532800 TRAINING AND INSERVICE	2,195	728	696	0	1,500	1,500	0	1,000	-500
533100 VEHICLE EXPENSES	817	560	773	272	2,000	2,000	1,000	1,000	-1,000
533500 MEALS AND LODGING	46	0	0	0	0	0	0	0	0
539100 OTHER SUPPLIES & EXPENSES	5,743	3,030	1,263	99	5,000	5,000	5,000	5,000	0
551000 INSURANCE	1,965	1,879	2,211	0	2,750	2,750	3,000	3,000	250
581900 CAPITAL OUTLAY	0	14,103	0	0	0	0	0	0	0
TOTAL SARA PROGRAM	13,269	23,494	11,981	3,762	19,286	19,286	16,786	15,890	-3,396
TOTAL DEPARTMENT REVENUE	-206,197	-243,135	-242,302	-81,913	-314,474	-314,474	-304,130	-292,139	-22,335
TOTAL DEPARTMENT EXPENSE	192,954	257,008	301,068	131,772	314,474	314,474	292,159	292,139	-22,335
-ADDITION TO / USE OF FUND BALANCE	-13,243	13,872	58,766	49,858	0	0	-11,971	0	

JAIL ASSESSMENT

Revenues

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget
Fees, Fines & Forfeitures	102,790	110,771	118,574	100,000	110,000	100,000
Use of Fund Balance	0	0	16,562	0	0	0
Total Revenues	102,790	110,771	135,136	100,000	110,000	100,000

Expenses

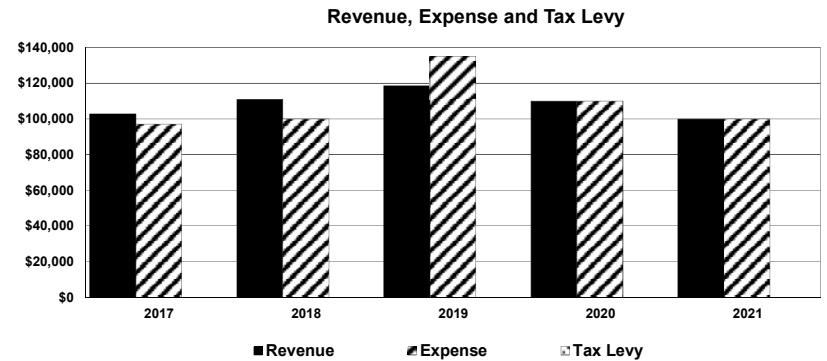
	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget
Transfer to Debt Service	97,000	100,000	135,136	100,000	110,000	100,000
Addition to Fund Balance	5,790	10,771	0	0	0	0
Total Expenses	102,790	110,771	135,136	100,000	110,000	100,000

Beginning of Year Fund Balance	0	5,790	16,561		0	0
End of Year Fund Balance	5,790	16,561	0		0	0

\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
0	0.00%	None	0	0
0	0.00%	2021 Total	0	0
0	0.00%	2022	0	0
0	0.00%	2023	0	0
0	0.00%	2024	0	0
0	0.00%	2025	0	0

2021 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	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: SHERIFF	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2020	2020
				Actual	Adopted	Budget		Amended To	2021
22020 COUNTY JAIL REVENUE									
441220 JAIL ASSESSMENT	-102,790	-110,771	-118,574	-52,524	-100,000	-100,000	-110,000	-100,000	0
TOTAL COUNTY JAIL REVENUE	-102,790	-110,771	-118,574	-52,524	-100,000	-100,000	-110,000	-100,000	0
22020900 TRANSFERS TO OTHER FUNDS									
595000 TRANSFER TO DEBT SERVICE FUND	97,000	100,000	135,136	50,000	100,000	100,000	110,000	100,000	0
TOTAL TRANSFERS TO OTHER FUNDS	97,000	100,000	135,136	50,000	100,000	100,000	110,000	100,000	0
TOTAL DEPARTMENT REVENUE	-102,790	-110,771	-118,574	-52,524	-100,000	-100,000	-110,000	-100,000	0
TOTAL DEPARTMENT EXPENSE	97,000	100,000	135,136	50,000	100,000	100,000	110,000	100,000	0
-ADDITION TO / USE OF FUND BALANCE	-5,790	-10,771	16,562	-2,524	0	0	0	0	

Register in Probate / Juvenile Clerk of Court

Department Vision - Where the department would ideally like to be

The department will work collectively with internal and external entities to process and complete electronic and paper filings, promote the use of available resources by pro se filers, and to administer the collection of departmental fees in collaboration with the Sauk County Clerk of Court.

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

The mission of the office of Register in Probate / Juvenile Clerk of Court is to maintain the records and perform statutory functions pertaining to Formal and Informal Probate; Juvenile and Adult Adoptions; Juvenile and Adult Guardianships; Juvenile and Adult Mental Commitments; Juvenile Termination of Parental Rights; Children in Need of Protection and Services; Juveniles in Need of Protection and Services; and Juvenile Delinquencies.

Elements of Countywide Mission Fulfilled

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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation
Justice & Public Safety - Security for county buildings / employees

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Implement 08-2020 revision of Junvenile Guardianship (Ch. 48 WSS) statutes	Provide direction to appropriate forms and non-legal assistance in case filings.	Collaborate with Guardians ad Litem and courts in processing under new guidelines.	12/31/2021
Efficiently manage the filing of Annual Reports/Accountings for Juvenile and Adult Guardianships	Reduce the occurrence of delinquent report and account filings	Strategize with Sauk County Corporation Counsel/Human Services in developing standards for guardian reporting.	12/31/2021
Effectively utilize available resources through Clerk of Courts to assist departmental operations	Continue to provide informatino and cross training for Clerk of Courts staff	Continue collaboration with Sauk County Clerk of Court and staff regarding office coverage; in-court processing; financial operations.	12/31/2021

Program Evaluation

Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
Register in Probate	Process all county related cases in a timely manner, given the extraneous circumstances arising from case types involving multiple parties, pre-death personal or property matters; severity of situations concerning guardianship or involuntary commitment proceedings. The ever-changing dynamics of statutory changes and form revisions presented for probate create a challenging environment within which the Probate staff need to continually adjust and adapt.	Wis Stat Chapters 814.66 through 879.69 Chapters 51, 54, 55,	User Fees	\$25,000	1.35	Time to closure Notices sent compared to responses received
			TOTAL REVENUES	\$25,000		
			Wages & Benefits	\$107,656		
			Operating Expenses	\$15,343		
			TOTAL EXPENSES	\$122,999		
Juvenile Clerk of Court	Process all county related cases in a timely manner, given the extraneous circumstances arising from severity of charges filed against or on behalf of children and juveniles. The ever-changing dynamics of statutory changes and the cases presented for the juvenile court system create a challenging environment within which Juvenile Clerk of Court staff need to continually adjust and adapt.	Wis Stat Chapter 48 Children's Code; Chapter 938 Juvenile Justice Code; Chapters 51, 54	COUNTY LEVY	\$97,999	0.65	Time to closure
			User Fees	\$300		
			Grants & Aids	\$0		
			TOTAL REVENUES	\$300		
			Wages & Benefits	\$54,149		
Totals			Operating Expenses	\$20,685	2.00	
			TOTAL EXPENSES	\$74,834		
			COUNTY LEVY	\$74,534		
			TOTAL REVENUES	\$25,300		
			TOTAL EXPENSES	\$197,833		
			COUNTY LEVY	\$172,533		

Register in Probate / Juvenile Clerk of Court

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
Probate cases filed / Wills for filing only	286	300	280
Juvenile / Adult Guardianships / Protective Placements filed	57	65	60
Juvenile / Adult Mental Commitments filed	130	110	120
Children in Need of Protection and Services (CHIPS) filed	27	36	30
Termination of Parental Rights / Adoption filed	56/7 (adult)	25/3	30/2
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	47	18	30
Juvenile Injunctions filed	6	10	8
Pro se filings	127	30	25
Attorney filings	489	400	450
Electronic filings	489	400	450
Paper filings	127	30	25

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Formal Probate proceedings	Length of time from filing to closure.	12 month closure per statute benchmark	70% = 12 month closure	70% = 12 month closure
Informal Probate proceedings	Length of time from filing to closure.	12 month closure per statute	80% = 12 month closure	80% = 12 month closure
Ancillary Probate proceedings	Length of time from filing to closure.	6 month closure per statute	80% = 6 month closure	80% = 6 month closure
Probate Notices Sent compared to Notice Responses Received	Percentage of responses to notices mailed.	N/A	65%	70%
Juvenile Delinquencies and JIPS	Length of time from filing to case disposition	30-60 days from filing of petition	90% = 30-60 days	90% = 30-60 days
CHIPS	Length of time from filing to case disposition.	45-60 days from filing of petition	90% = 45-60 days	90% = 45-60 days
Juvenile Time to Closure	Length of time from filing to disposition.	45 days to 12 mos.	45 days to 6 mos.	45 days to 6 mos.

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

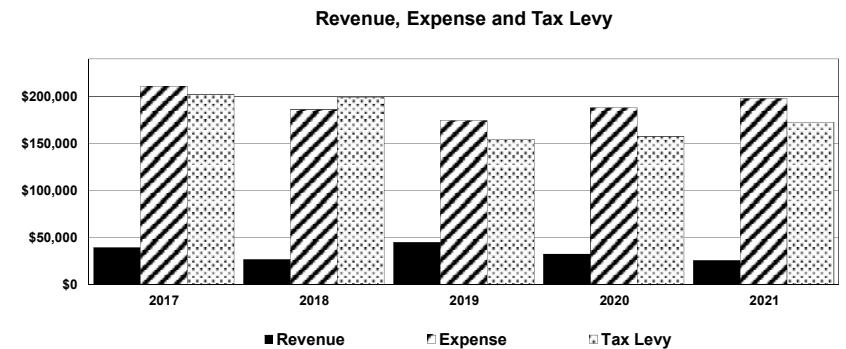
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	2.00	2.00	2.00	2.00	2.00

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
REGISTER IN PROBATE											
<u>Revenues</u>											
Tax Levy	202,094	199,053	154,613	157,486	157,486	172,533	15,047	9.55%	None	0	0
Grants & Aids	0	0	0	500	600	0	(500)	-100.00%			
User Fees	39,209	26,666	44,737	25,300	31,800	25,300	0	0.00%	2021 Total	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Revenues	241,303	225,719	199,350	183,286	189,886	197,833	14,547	7.94%	2022	0	0
									2023	0	0
									2024	0	0
									2025	0	0
<u>Expenses</u>											
Labor	108,256	114,010	120,270	122,552	122,552	128,714	6,162	5.03%			
Labor Benefits	27,253	28,626	29,984	31,644	31,644	33,091	1,447	4.57%			
Supplies & Services	75,156	43,441	24,252	29,090	34,005	36,028	6,938	23.85%			
Addition to Fund Balance	30,638	39,642	24,843	0	1,685	0	0	0.00%			
Total Expenses	241,303	225,719	199,350	183,286	189,886	197,833	14,547	7.94%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2021 Highlights & Issues on the Horizon

The Sauk County Court System approved increased court appointed counsel / GAL fees to \$100 per hour per the Supreme Court ruling. The increase has resulted in greater than originally anticipated expenses for both adult and juvenile cases due to extended hours of representation required for a greater percentage of complex cases. It is anticipated that these costs will continue to be generated for the duration of 2020 and 2021. To date costs for psychological examinations have been maintained within budget, however, complex cases have increased which may impact current and future quantity of evaluations required for juvenile offenders and persons in need.

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.



Fund: GENERAL FUND									\$ Change
Department: CIRCUIT COURT PROBATE	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2021
				Actual	Adopted	Budget			2020
					Budget				2021
10006 CIRCUIT COURT PROBATE REVENUE									
411100 GENERAL PROPERTY TAXES	-202,094	-199,053	-154,613	-78,743	-157,486	-157,486	-157,486	-172,533	15,047
424340 INTERPRETER FEE-COUNTY	0	0	0	0	-500	-500	-600	0	-500
451140 REGISTER IN PROBATE FILING	-33,120	-21,122	-36,109	-29,230	-22,500	-22,500	-26,000	-22,500	0
451450 JUV-FULL COUNSEL REVENUE	0	0	0	0	-300	-300	-1,400	-300	0
451550 PROBATE-FULL COUNSEL REV	-6,089	-5,544	-8,627	-3,596	-2,500	-2,500	-4,400	-2,500	0
TOTAL CIRCUIT COURT PROBATE REVENUE	-241,303	-225,719	-199,350	-111,569	-183,286	-183,286	-189,886	-197,833	14,547
10006121 JUVENILE COURT									
520900 CONTRACTED SERVICES	50,000	25,500	0	0	0	0	0	0	0
521200 LEGAL SERVICES	8,029	1,861	5,739	6,084	8,500	8,500	15,000	16,000	7,500
521900 OTHER PROFESSIONAL SERVICES	0	0	0	0	420	420	360	360	-60
523300 PER DIEM JURY WITNESS	0	0	0	0	250	250	200	200	-50
523900 INTERPRETER FEES	650	600	1,023	50	700	700	200	0	-700
523901 INTERPRETER FEES - TRAVEL	644	539	1,022	141	500	500	300	0	-500
529900 PSYCHOLOGICAL SERVICES	705	0	1,200	0	4,000	4,000	1,250	4,000	0
532200 SUBSCRIPTIONS	72	72	125	72	125	125	125	125	0
TOTAL JUVENILE COURT	60,101	28,572	9,108	6,347	14,495	14,495	17,435	20,685	6,190
10006123 CIRCUIT COURT PROBATE									
511100 SALARIES PERMANENT REGULAR	107,636	113,350	119,570	60,424	121,812	121,812	121,812	127,934	6,122
511900 LONGEVITY-FULL TIME	620	660	700	0	740	740	740	780	40
514100 FICA & MEDICARE TAX	8,074	8,484	8,954	4,496	9,375	9,375	9,375	9,847	472
514200 RETIREMENT-COUNTY SHARE	7,354	7,632	7,873	4,079	8,272	8,272	8,272	8,688	416
514400 HEALTH INSURANCE COUNTY SHARE	11,708	12,376	13,016	7,500	13,847	13,847	13,847	14,386	539
514500 LIFE INSURANCE COUNTY SHARE	55	66	75	39	76	76	76	80	4
514600 WORKERS COMPENSATION	61	68	67	36	74	74	74	90	16
521200 LEGAL SERVICES	8,355	9,767	7,201	4,050	6,500	6,500	9,000	8,000	1,500
522500 TELEPHONE	93	88	82	83	125	125	125	125	0
523300 PER DIEM JURY WITNESS	0	0	0	0	125	125	100	100	-25
523900 INTERPRETER FEES	0	105	140	0	300	300	150	0	-300
523901 INTERPRETER TRAVEL	0	31	286	0	300	300	150	0	-300
529900 PSYCHOLOGICAL SERVICES	1,313	0	1,690	0	2,500	2,500	2,500	2,500	0
531100 POSTAGE AND BOX RENT	1,135	1,128	969	580	1,200	1,200	1,000	1,000	-200
531200 OFFICE SUPPLIES AND EXPENSE	793	402	1,391	52	500	500	500	500	0
531800 MIS DEPARTMENT CHARGEBACKS	2,777	2,887	2,848	1,085	2,170	2,170	2,170	2,393	223
532200 SUBSCRIPTIONS	301	345	371	72	350	350	350	200	-150
532400 MEMBERSHIP DUES	75	115	115	40	125	125	125	125	0
533200 MILEAGE	0	0	0	0	200	200	200	200	0

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	\$ Change
Department: CIRCUIT COURT PROBATE	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2021
				Actual	Adopted	Budget		2020
					Budget			Amended To
								2021
10006123 CIRCUIT COURT PROBATE								
533500 MEALS AND LODGING	214	0	50	10	200	200	200	0
TOTAL CIRCUIT COURT PROBATE	150,564	157,505	165,398	82,547	168,791	168,791	170,766	8,357
TOTAL DEPARTMENT REVENUE	-241,303	-225,719	-199,350	-111,569	-183,286	-183,286	-189,886	14,547
TOTAL DEPARTMENT EXPENSE	210,665	186,077	174,506	88,894	183,286	183,286	188,201	14,547
-ADDITION TO / USE OF FUND BALANCE	-30,638	-39,642	-24,843	-22,675	0	0	-1,685	0

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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development
General Government - Broadband
General Government - Criminal Justice Coordinating Council and stepping up initiative
General Government - Cooperation
Health and Human Services - Medical assisted treatment program
Justice & Public Safety - Coroner's Office and budget
Justice & Public Safety - Emergency response and preparedness
Justice & Public Safety - Security for county buildings / employees
Justice & Public Safety - Diversion programs / alternatives to incarceration
Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Improve tracking of programs completed by inmates, including drops due to discharge versus release.	Keep track monthly of programs offered, and participation/completion rates.	Establish baseline for program participation/completion and use data in future years to determine other programming options.	Ongoing
Attract and retain high quality individuals to work in law enforcement	Decrease Vacancies	Increase the amount of applicants with recruitment to avoid turnover costs	12/31/2021
Implementation of new software system.	Conversion of data to new system. Use total software package to reduce the various 3rd party software systems.	Eliminate third party software systems, decrease data entry duplication, improve tracking of replacement equipment on a more regular schedule. Maximize recorded data and reports for CJCC.	6/1/2021
Enhance communications with continued improvement of interoperability with the upgrade to radios throughout the County.	Create a plan for replacements	Creating a better cost savings for the County with bulk purchasing for radio projects.	12/31/2021

Sheriff's Department

Program Evaluation						
Program Title	Program Description	Mandates and	2021 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.	Wis. Stats. 59.27 Common Law Duties	User Fees / Misc	\$149,100	42.00	Warrant Served / Warrants Issued Violent crime arrests to occurrences (murder, manslaughter, rape, robbery and aggravated assault)
			Grants	\$85,000		
			TOTAL REVENUES	\$234,100		
			Wages & Benefits	\$4,189,249		
			Operating Expenses	\$508,200		
			TOTAL EXPENSES	\$4,697,449		
			COUNTY LEVY	\$4,463,349		
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. Stats. 59.27 Wis. Admin. Code DOC 348/350	User Fees / Misc	\$1,280,693	75.00	GED Program Inmate participation (GED or HSED) Anger Management Inmate participation/completion Cognitive Intervention Inmate participation/completion Employability participation / completion
			Grants	\$10,000		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$1,290,693		
			Wages & Benefits	\$6,240,507		
			Operating Expenses	\$939,900		
			TOTAL EXPENSES	\$7,180,407		
Court Security	Courthouse Security for 4 courtrooms and building offices.	Wis. Stats. 59.27	User Fees / Misc	\$419,913	4.00	
			Grants	\$0		
			TOTAL REVENUES	\$419,913		
			Wages & Benefits	\$415,773		
			Operating Expenses	\$3,500		
			TOTAL EXPENSES	\$419,273		
			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.	Federal Communications Commission	User Fees / Misc	\$0	14.58	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$1,118,280		
			Operating Expenses	\$23,654		
			TOTAL EXPENSES	\$1,141,934		
			COUNTY LEVY	\$1,141,934		

Sheriff's Department

Administration & Support	Fleet & Equipment Management - Maintaining and purchasing all Department vehicles and special equipment. Recruit\Testing - 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	\$35,780	10.00	
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$35,780		
			Wages & Benefits	\$914,456		
			Operating Expenses	\$438,167		
			TOTAL EXPENSES	\$1,352,622		
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	\$12,500	-	
			Grants	\$0		
			TOTAL REVENUES	\$12,500		
			Wages & Benefits	\$0		
			Operating Expenses	\$30,900		
			TOTAL EXPENSES	\$30,900		
			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	\$120,702		
			Operating Expenses	\$7,126		
			TOTAL EXPENSES	\$127,828		
			COUNTY LEVY	\$83,926		
Outside Agency Appropriations	Animal Shelter \$201,000 Sauk County Disabled Parking Enforcement Assistance Council \$1,100 Bar Buddies		User Fees / Misc	\$0	-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	193,059		
			TOTAL EXPENSES	\$193,059		
			COUNTY LEVY	\$193,059		

Sheriff's Department

Outlay	Field Services Squad Cars - 8 Field Services Unmarked Squad Admin Unmarked	\$264,000 \$27,000 \$29,000	Use of Fund Balance	\$0	-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Operating Expenses	\$320,000		
			TOTAL EXPENSES	\$320,000		
			COUNTY LEVY	\$320,000		
Sheriff Totals			TOTAL REVENUES	\$2,036,888	149.12	
			TOTAL EXPENSES	15,463,467		
			COUNTY LEVY	\$13,426,585		

Costs Reflected in Other Department Budgets

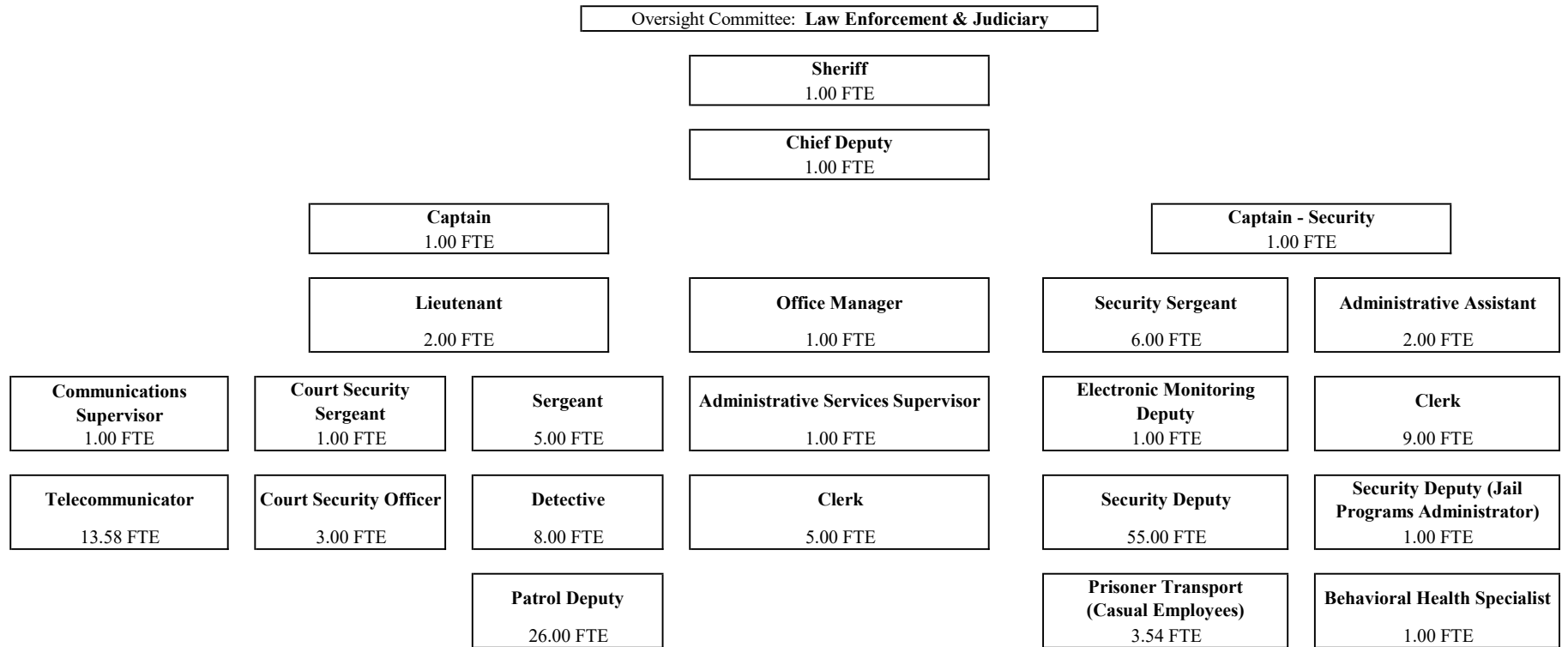
Other Departments	The Sheriff's Department budget reflects activities over which the Sheriff has responsibility. Building and debt service costs related to the Law Enforcement Center that are recorded in other County budgets. *Debt Service is funded by sales tax. However, if sales tax did not fund debt service, the tax levy would be decreased elsewhere.		Use of Fund Balance	\$336,665	2.00	
			TOTAL REVENUES	\$336,665		
			Wages & Benefits	\$158,255		
			Operating Expenses	\$535,275		
			Debt Service*	\$1,862,000		
			Capital Outlay	\$336,665		
			TOTAL EXPENSES	\$2,892,195		
			COUNTY LEVY	\$2,555,530		
Total with Other Department Expenses			TOTAL REVENUES	\$2,373,553	151.12	
			TOTAL EXPENSES	\$18,355,662		
			COUNTY LEVY	\$15,982,115		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Field Services Division calls for Service	15,967	16,800	17,000
Calls for Service Received by Dispatch	81,544	82,000	8,200
Arrests	6,023	5,000	5,300
Traffic Accidents	1,443	1,350	1,300
Civil Process	1,861	1,500	1,900
Bookings	2,922	2,700	2,500
Community Service hours by Inmates	4,970	3,200	3,500

Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Warrant Served/Warrants Issued	The Deputies have been actively trying to check addresses for warrants	779/794=98%	650/800=81%	700/800=88%
Inmate Programs	Inmates are participating in the programs provided	85/126=67.5%	25/50=50%	25/50=50%

Sheriff



	2017	2018	2019	2020	2021
FTE Change	0.52	0.48	0.50	-0.51	-0.99
FTE Balance	149.64	150.12	150.62	150.11	149.12

	2017	2018	2019	2020	Estimated		\$ Change	% Change		Total	Property
	Actual	Actual	Actual	Amended	Year End	2021	from 2020	from 2020		Expense	Tax Levy
				Budget	Actual as of	Budget	Amended to	Amended to	Outlay	Amount	Impact
					August 2020		2021 Budget	2021 Budget			
SHERIFF											
Revenues											
Tax Levy	12,003,720	12,318,165	12,650,905	13,014,771	13,014,771	13,426,583	411,812	3.16%	Squad Car Replacements - 9	293,000	293,000
Grants & Aids	219,957	200,988	264,551	144,877	152,610	141,780	(3,097)	-2.14%	Unmarked Squad	27,000	27,000
Fees, Fines & Forfeitures	5,663	9,365	8,344	7,500	6,590	7,500	0	0.00%			
User Fees	402,283	442,076	499,648	479,885	348,199	471,685	(8,200)	-1.71%	2021 Total	320,000	320,000
Intergovernmental	1,179,425	1,450,679	1,432,801	1,389,124	1,242,643	1,401,523	12,399	0.89%			
Donations	1,000	0	0	1,500	1,000	1,500	0	0.00%			
Miscellaneous	29,928	12,243	77,187	12,900	27,400	12,900	0	0.00%	2022	425,000	379,000
Use of Fund Balance	211,364	0	16,101	149,593	0	0	(149,593)	-100.00%	2023	391,000	346,000
									2024	379,000	379,000
									2025	379,000	379,000
Total Revenues	14,053,340	14,433,517	14,949,537	15,200,150	14,793,213	15,463,471	263,321	1.73%			
Expenses											
Labor	8,307,850	8,455,202	8,853,345	9,038,894	8,769,400	9,266,549	227,655	2.52%			
Labor Benefits	3,110,487	3,134,013	3,309,450	3,575,331	3,420,579	3,732,416	157,085	4.39%			
Supplies & Services	2,015,341	2,230,319	2,371,651	2,233,925	2,207,586	2,144,506	(89,419)	-4.00%			
Capital Outlay	619,663	342,128	415,090	352,000	351,482	320,000	(32,000)	-9.09%			
Addition to Fund Balance	0	271,855	0	0	44,166	0	0	0.00%			
Total Expenses	14,053,340	14,433,517	14,949,537	15,200,150	14,793,213	15,463,471	263,321	1.73%			
Beginning of Year Fund Balance					Included in General Fund Total						
End of Year Fund Balance											

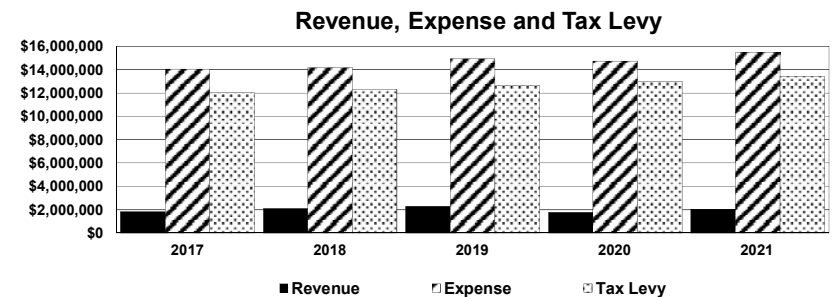
2021 Highlights & Issues on the Horizon

Vacancy factor recorded in non-departmental account, not Sheriff, in 2021. Increases tax levy in this budget by

Did not budget to refill a vacant clerk position in 2021.

In addition to the costs shown directly in the Sheriff's Department budget, the Debt Service fund contains principal and interest payments totaling \$1,862,775 in 2020 and \$1,862,000 in 2021 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 \$1,031,461 (includes \$320,500 of capital outlay) in 2020 and \$1,030,195 (\$336,665 of capital) in 2020. Some capital expenditures are funded by general fund balance, so the tax levy impact is \$710,729 in 2020 and \$693,530 in 2021.



Fund: GENERAL FUND									\$ Change
Department: SHERIFF	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10020 SHERIFF REVENUE									
411100 GENERAL PROPERTY TAXES	-12,003,720	-12,318,165	-12,650,905	-6,507,386	-13,014,771	-13,014,771	-13,014,771	-13,426,583	411,812
423200 PUBLIC/HIGHWAY SAFETY	-134,372	-106,090	-165,855	-37,679	-70,000	-70,000	-80,000	-70,000	0
423220 FED CRIMINAL ALIEN ASSISTANCE	0	-14,196	-7,114	-8,901	-10,000	-10,000	-8,901	-10,000	0
424080 DNA TEST REIMBURSEMENT	-4,860	-3,940	-3,990	0	-1,500	-1,500	-2,540	-1,500	0
424100 BULLETPROOF VEST GRANT	0	-4,262	-3,005	0	-4,000	-4,000	-4,000	-4,000	0
424230 LAW ENFORCEMENT TRAINING	-21,678	-25,546	-21,558	0	-17,280	-17,280	-17,280	-17,280	0
424240 RECREATIONAL PATROL ENFORCEMEN	-7,971	-19,857	-12,516	-16,205	-15,000	-15,000	-16,205	-15,000	0
424250 TRIBAL LAW ENFORCEMENT PROTECT	-26,188	-27,097	-25,672	-23,684	-27,097	-27,097	-23,684	-24,000	-3,097
424390 DEPT OF JUSTICE GRANT	-24,889	0	-24,840	0	0	0	0	0	0
441300 COURT ORDERED RESTITUTION	-4,123	-7,805	-7,219	-3,096	-4,500	-4,500	-4,500	-4,500	0
452010 CIVIL PROCESS FEES	-106,787	-99,518	-95,238	-36,554	-90,000	-90,000	-73,000	-90,000	0
452020 COPIES AND PHOTOS	-2,797	-1,992	-1,307	-389	-2,500	-2,500	-1,300	-1,300	-1,200
452030 WITNESS FEES	-92	-107	-43	-33	-300	-300	-100	-300	0
452040 PRISONER MEDICATION FEES	-13,541	-16,024	-15,554	-7,121	-18,291	-18,291	-17,638	-18,291	0
452050 TELEPHONE REBATES	-19,433	-18,335	-24,991	-5,801	-25,405	-25,405	-11,602	-25,405	0
452060 MISCELLANEOUS REVENUES	-12,267	-18,735	-14,520	-5,605	-14,000	-14,000	-10,611	-14,000	0
452080 SPECIAL TEAMS FEES	-13,876	-16,236	-29,209	-7,845	-12,500	-12,500	-13,969	-12,500	0
452100 SHERIFF FEES	-4,190	-4,435	-2,972	-699	-4,000	-4,000	-1,398	-4,000	0
452110 HUBER BOARD FEES	-114,131	-138,152	-195,340	-36,487	-145,000	-145,000	-78,537	-145,000	0
452120 JUV-DETEN/MED/TRANS	-20,335	-22,487	-11,078	-11,120	-35,000	-35,000	-25,000	-35,000	0
452130 ELECTRONIC MONITORING CHG	-53,240	-58,262	-64,475	-37,979	-77,500	-77,500	-87,288	-77,500	0
452131 VEHICLE LICENSE FEES	-17,621	-14,267	-13,172	-2,673	-24,000	-24,000	-10,000	-17,000	-7,000
452132 PARKING VIOLATION FEES	-1,540	-1,560	-1,125	-1,045	-3,000	-3,000	-2,090	-3,000	0
452140 LAUNDRY COMMISSIONS	-524	-584	-596	0	-700	-700	-700	-700	0
452141 TOWING RECOUPMENT	-4,938	-1,148	-1,787	-808	-2,500	-2,500	-2,000	-2,500	0
472200 HOUSING PRISONERS-OTHER JURISD	-752,262	-1,016,271	-994,734	-304,559	-924,348	-924,348	-816,667	-924,348	0
474010 DEPARTMENTAL CHARGES	-357,699	-388,193	-384,423	-193,848	-406,874	-406,874	-400,507	-419,273	12,399
474030 PRISONER TRANSPORT	-55,588	-26,471	-22,983	-2,491	-43,902	-43,902	-10,000	-43,902	0
474600 HS PROJECT LIFESAVER	0	-3,509	-1,452	0	-1,500	-1,500	-1,500	-1,500	0
483600 SALE OF COUNTY OWNED PROPERTY	-16,400	0	0	0	0	0	0	0	0
483750 JAIL COMMISSARY	-37,325	-49,178	-60,364	-13,159	-43,189	-43,189	-31,025	-43,189	0
485100 DONATIONS FROM INDIVIDUALS	-1,000	0	0	0	-1,500	-1,500	-1,000	-1,500	0
486200 INSURANCE RECOVERY-VEHICLES	-8,290	-4,587	-51,334	0	-10,000	-10,000	-25,000	-10,000	0
486300 INSURANCE RECOVERIES	-301	-6,507	-24,065	-8,408	-400	-400	-400	-400	0
493010 FUND BALANCE APPLIED	0	0	0	0	-60,000	-60,000	0	0	-60,000
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-89,593	0	0	-89,593
TOTAL SHERIFF REVENUE	-13,841,977	-14,433,517	-14,933,436	-7,273,576	-15,110,557	-15,200,150	-14,793,213	-15,463,471	263,321
10020110 SHERIFF ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	617,824	673,949	755,503	337,456	697,628	697,628	684,554	668,776	-28,852

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: SHERIFF	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2021	2020
				Actual	Adopted	Budget			Amended To
					Budget				2021
10020110 SHERIFF ADMINISTRATION									
511200 SALARIES-PERMANENT-OVERTIME	436	680	328	246	1,317	1,317	357	1,019	-298
511900 LONGEVITY-FULL TIME	3,760	3,960	4,480	198	3,640	3,640	3,560	3,540	-100
514100 FICA & MEDICARE TAX	46,591	49,811	55,867	24,852	53,767	53,767	49,103	52,206	-1,561
514200 RETIREMENT-COUNTY SHARE	52,715	56,611	59,489	29,556	62,117	62,117	58,341	60,773	-1,344
514400 HEALTH INSURANCE COUNTY SHARE	148,894	153,525	150,427	71,943	134,865	134,865	127,252	121,566	-13,299
514500 LIFE INSURANCE COUNTY SHARE	366	434	446	199	443	443	341	336	-107
514600 WORKERS COMPENSATION	2,326	2,528	3,129	1,308	2,716	2,716	2,578	3,237	521
514700 EDUCATION AND TRAINING	504	504	407	126	252	252	252	252	0
519100 UNIFORM ALLOWANCE	2,982	2,360	3,735	800	2,500	2,500	2,500	2,750	250
522500 TELEPHONE	65,832	52,120	51,361	20,867	53,000	53,000	53,000	58,800	5,800
531100 POSTAGE AND BOX RENT	4,800	4,295	4,428	1,784	3,000	3,000	3,000	3,000	0
531200 OFFICE SUPPLIES AND EXPENSE	10,214	9,673	9,778	3,505	10,000	10,000	10,000	10,250	250
531800 MIS DEPARTMENT CHARGEBACKS	228,545	452,136	401,418	240,259	288,393	377,986	377,986	296,099	-81,887
532200 SUBSCRIPTIONS	3,385	1,691	2,196	1,946	2,970	2,970	2,970	2,970	0
532800 TRAINING AND INSERVICE	4,770	2,666	2,379	831	4,400	4,400	4,400	4,400	0
533800 EXTRADITIONS	15,894	16,873	18,642	5,378	6,000	6,000	12,000	12,000	6,000
534700 FIELD SUPPLIES	7,095	9,262	9,394	3,421	9,300	9,300	10,243	9,300	0
535200 VEHICLE MAINTENANCE AND REPAIR	110	47	0	0	0	0	0	0	0
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	356	391	399	27	200	200	200	200	0
551200 INSURANCE-VEHICLE LIABILITY	1,596	1,140	1,341	0	1,000	1,000	1,000	1,000	0
551300 INSURANCE-CONTRACTORS EQUIP/IN	56	228	232	0	118	118	118	118	0
551900 INSURANCE-GENERAL LIABILITY	41,266	42,487	35,720	0	40,000	40,000	40,000	40,000	0
552100 OFFICIALS BONDS	23	23	23	26	30	30	30	30	0
581900 CAPITAL OUTLAY	27,690	26,389	24,691	0	0	0	0	29,000	29,000
TOTAL SHERIFF ADMINISTRATION	1,288,031	1,563,783	1,595,814	744,725	1,377,656	1,467,249	1,443,785	1,381,622	-85,627
10020220 SHERIFF-DISPATCH									
511100 SALARIES PERMANENT REGULAR	601,920	617,443	653,908	312,040	733,500	733,500	636,543	749,086	15,586
511200 SALARIES-PERMANENT-OVERTIME	73,875	84,479	93,683	44,128	50,785	50,785	93,004	51,770	985
511900 LONGEVITY-FULL TIME	2,418	2,698	2,898	0	3,098	3,098	2,860	3,098	0
512100 WAGES-PART TIME	29,978	15,053	15,813	12,327	26,441	26,441	25,096	26,667	226
512200 WAGES-PART TIME-OVERTIME	250	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	52,494	52,899	56,276	26,789	62,258	62,258	54,181	64,373	2,115
514200 RETIREMENT-COUNTY SHARE	46,777	47,684	50,145	24,495	54,933	54,933	49,471	56,067	1,134
514400 HEALTH INSURANCE COUNTY SHARE	118,747	126,932	123,671	76,098	148,711	148,711	140,087	165,877	17,166
514500 LIFE INSURANCE COUNTY SHARE	137	160	173	103	183	183	180	210	27
514600 WORKERS COMPENSATION	399	429	427	221	488	488	446	581	93
519100 UNIFORM ALLOWANCE	500	500	606	0	500	500	500	550	50
522500 TELEPHONE	12,702	13,320	13,320	6,636	13,320	13,320	13,272	14,450	1,130
531200 OFFICE SUPPLIES AND EXPENSE	3,478	3,250	3,521	660	3,500	3,500	3,500	3,500	0

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: SHERIFF	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				Amended To
									2021
10020220 SHERIFF-DISPATCH									
532800 TRAINING AND INSERVICE	1,305	2,482	1,139	175	2,700	2,700	2,700	2,700	0
533500 MEALS AND LODGING	0	21	0	0	0	0	0	0	0
534700 FIELD SUPPLIES	4,241	3,527	3,933	1,267	3,004	3,004	3,000	3,004	0
TOTAL SHERIFF-DISPATCH	949,222	970,877	1,019,513	504,939	1,103,421	1,103,421	1,024,840	1,141,933	38,512
10020225 SHERIFF-FIELD SERVICES									
511100 SALARIES PERMANENT REGULAR	2,399,631	2,443,048	2,570,820	1,253,898	2,659,871	2,659,871	2,582,964	2,749,155	89,284
511200 SALARIES-PERMANENT-OVERTIME	198,391	174,804	187,494	90,419	196,185	196,185	196,760	203,821	7,636
511900 LONGEVITY-FULL TIME	2,888	2,699	2,280	0	2,660	2,660	2,660	2,660	0
514100 FICA & MEDICARE TAX	194,066	192,806	202,201	98,308	218,730	218,730	200,416	229,101	10,371
514200 RETIREMENT-COUNTY SHARE	280,497	279,618	297,056	157,721	335,672	335,672	320,487	350,007	14,335
514400 HEALTH INSURANCE COUNTY SHARE	481,985	451,049	509,666	297,948	566,461	566,461	546,092	599,919	33,458
514500 LIFE INSURANCE COUNTY SHARE	617	515	503	267	522	522	463	513	-9
514600 WORKERS COMPENSATION	21,415	22,764	24,682	11,321	24,017	24,017	22,995	29,266	5,249
514700 EDUCATION AND TRAINING	766	572	504	252	504	504	504	504	0
514800 UNEMPLOYMENT	0	1,117	0	0	0	0	0	0	0
519100 UNIFORM ALLOWANCE	22,690	24,310	23,790	9,296	22,600	22,600	22,100	24,300	1,700
520900 CONTRACTED SERVICES	69,694	66,585	110,033	28,157	35,000	35,000	56,315	35,000	0
523900 INTERPRETER FEES	4	33	0	0	50	50	50	50	0
531200 OFFICE SUPPLIES AND EXPENSE	5,345	4,602	5,066	3,292	5,000	5,000	5,000	5,000	0
532800 TRAINING AND INSERVICE	29,129	29,827	33,793	15,609	33,000	33,000	33,000	33,000	0
533500 MEALS AND LODGING	0	41	0	0	0	0	0	0	0
534700 FIELD SUPPLIES	117,689	121,160	130,734	62,031	136,550	136,550	150,829	138,150	1,600
534750 TOWING	5,287	4,334	5,528	1,363	3,000	3,000	3,000	3,000	0
535100 VEHICLE FUEL / OIL	175,671	183,502	204,381	50,479	215,500	215,500	185,000	200,500	-15,000
535200 VEHICLE MAINTENANCE AND REPAIR	72,266	61,376	78,149	24,753	53,000	53,000	65,000	68,000	15,000
539500 RADAR EXPENSE	1,570	1,573	1,580	0	1,600	1,600	1,600	0	-1,600
551200 INSURANCE-VEHICLE LIABILITY	35,515	26,892	31,788	0	25,000	25,000	25,000	25,000	0
572200 CRIME PREVENTION	1,995	1,953	2,000	567	2,000	2,000	2,000	0	-2,000
572300 HIGHWAY SAFETY	160	102	0	0	500	500	500	500	0
581100 VEHICLE REPLACEMENT	208,055	258,549	330,943	67,029	326,000	326,000	326,000	291,000	-35,000
581900 CAPITAL OUTLAY	0	31,643	0	0	0	0	0	0	0
TOTAL SHERIFF-FIELD SERVICES	4,325,325	4,385,475	4,752,992	2,172,711	4,863,422	4,863,422	4,748,735	4,988,446	125,024
10020235 SHERIFF-JAIL									
511100 SALARIES PERMANENT REGULAR	3,743,381	3,711,084	3,872,831	1,859,930	4,103,699	4,103,699	3,841,490	4,209,654	105,955
511200 SALARIES-PERMANENT-OVERTIME	235,765	304,394	276,185	165,479	117,955	117,955	349,229	142,813	24,858
511900 LONGEVITY-FULL TIME	4,309	4,326	4,582	0	4,900	4,900	4,900	4,900	0
514100 FICA & MEDICARE TAX	294,144	293,243	302,612	147,258	323,331	323,331	300,501	337,696	14,365
514200 RETIREMENT-COUNTY SHARE	408,746	415,298	424,871	224,466	466,861	466,961	456,137	485,155	18,194

Fund: GENERAL FUND									\$ Change
Department: SHERIFF	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10020235 SHERIFF-JAIL									
514400 HEALTH INSURANCE COUNTY SHARE	808,102	832,231	887,848	495,268	949,178	949,178	921,435	993,391	44,213
514500 LIFE INSURANCE COUNTY SHARE	893	835	851	490	881	881	843	902	21
514600 WORKERS COMPENSATION	29,114	31,319	33,285	15,347	31,753	31,753	31,231	38,548	6,795
514700 EDUCATION AND TRAINING	27	0	0	0	0	0	0	0	0
514800 UNEMPLOYMENT	4,810	0	0	1,373	0	0	5,950	0	0
519100 UNIFORM ALLOWANCE	24,424	23,646	25,929	14,522	23,200	23,200	23,200	27,450	4,250
520900 CONTRACTED SERVICES	352,929	365,530	377,300	225,689	396,187	396,187	386,773	402,515	6,328
523200 HOUSING JUVENILES-SECURE DETEN	56,523	29,705	18,124	0	45,000	45,000	25,000	25,000	-20,000
523900 INTERPRETER FEES	1,058	486	706	348	1,000	1,000	1,000	1,000	0
529400 PRISONER MEALS	302,873	324,948	332,476	113,060	312,989	312,989	266,089	312,989	0
531200 OFFICE SUPPLIES AND EXPENSE	10,271	8,619	9,672	2,941	11,178	11,178	11,178	11,178	0
531800 MIS DEPARTMENT CHARGEBACKS	24,899	0	0	0	0	0	0	0	0
532200 SUBSCRIPTIONS	228	408	60	180	1,000	1,000	1,000	500	-500
532800 TRAINING AND INSERVICE	8,114	18,054	12,253	8,489	10,161	10,161	10,161	10,161	0
533500 MEALS AND LODGING	22	58	0	0	0	0	0	0	0
534700 FIELD SUPPLIES	29,115	31,003	26,243	30,056	30,485	30,485	50,445	35,485	5,000
539200 JAIL EXPENSE	47,367	57,310	67,492	29,240	55,891	55,891	58,702	55,891	0
539220 PRISONER PROGRAMS	16,272	14,203	13,150	3,301	20,324	20,324	20,622	15,324	-5,000
539300 PRISONERS MEDICAL EXPENSE	28,274	38,507	39,910	13,125	32,011	32,011	34,592	37,011	5,000
539700 LAUNDRY, LINENS & BEDDING	8,699	8,525	9,652	941	9,146	9,146	9,146	10,146	1,000
539800 EQUIPMENT LEASE	18,337	26,961	29,302	16,192	20,000	20,000	21,440	22,000	2,000
551200 INSURANCE-VEHICLE LIABILITY	0	908	1,069	0	0	0	0	0	0
551600 INSURANCE-MONIES & SECURITIES	0	0	0	0	700	700	700	700	0
581900 CAPITAL OUTLAY	0	0	33,974	0	0	0	0	0	0
TOTAL SHERIFF-JAIL	6,458,692	6,541,701	6,800,376	3,367,395	6,967,930	6,967,930	6,831,764	7,180,409	212,479
10020237 COURT SECURITY									
511100 SALARIES PERMANENT REGULAR	242,213	263,888	254,574	126,098	264,348	264,348	259,374	270,939	6,591
511200 SALARIES-PERMANENT-OVERTIME	3,470	6,094	7,828	1,904	9,587	9,587	6,484	9,881	294
511900 LONGEVITY-FULL TIME	360	658	520	0	520	520	520	520	0
514100 FICA & MEDICARE TAX	18,015	19,542	18,809	9,131	20,996	20,996	18,727	21,804	808
514200 RETIREMENT-COUNTY SHARE	26,689	27,729	28,336	15,028	32,221	32,221	30,640	33,311	1,090
514400 HEALTH INSURANCE COUNTY SHARE	60,415	63,197	67,163	38,701	71,448	71,448	77,130	74,235	2,787
514500 LIFE INSURANCE COUNTY SHARE	131	103	99	51	100	100	89	99	-1
514600 WORKERS COMPENSATION	2,031	2,356	2,350	1,075	2,305	2,305	2,193	2,785	480
519100 UNIFORM ALLOWANCE	1,906	1,958	2,077	687	1,850	1,850	1,850	2,200	350
531200 OFFICE SUPPLIES AND EXPENSE	438	305	74	56	500	500	500	500	0
532800 TRAINING AND INSERVICE	1,214	1,129	2,396	1,098	1,500	1,500	1,500	1,500	0
534700 FIELD SUPPLIES	1,450	1,234	442	18	1,500	1,500	1,500	1,500	0

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: SHERIFF	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				Amended To
									2021
TOTAL COURT SECURITY	358,333	388,193	384,669	193,848	406,875	406,875	400,507	419,274	12,399
10020245 SHERIFF-SPECIAL TEAMS									
532800 TRAINING AND INSERVICE	2,988	3,998	5,781	2,910	5,000	5,000	5,000	5,000	0
534200 MEDICAL SUPPLIES	0	0	57	0	0	0	0	0	0
534700 FIELD SUPPLIES	19,805	19,955	36,321	4,750	20,000	20,000	20,000	21,500	1,500
535100 VEHICLE FUEL / OIL	0	1,000	236	0	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	958	31	31	0	2,000	2,000	2,000	2,000	0
539600 BOAT/SNOWMOBILE SUPPLIES	0	531	770	774	1,000	1,000	1,000	1,000	0
551200 INSURANCE-VEHICLE LIABILITY	2,362	3,333	3,922	0	1,400	1,400	1,400	1,400	0
581900 CAPITAL OUTLAY	316,004	0	0	0	0	0	0	0	0
TOTAL SHERIFF-SPECIAL TEAMS	342,118	28,847	47,118	8,434	29,400	29,400	29,400	30,900	1,500
10020255 SHERIFF-PRISONER TRANSPORT									
511100 SALARIES PERMANENT REGULAR	0	158	0	0	0	0	0	0	0
512100 WAGES-PART TIME	94,479	93,015	93,480	15,559	112,110	112,110	28,895	111,000	-1,110
514100 FICA & MEDICARE TAX	7,313	7,272	7,270	1,220	8,576	8,576	2,265	8,603	27
514600 WORKERS COMPENSATION	784	827	886	134	942	942	249	1,099	157
514800 UNEMPLOYMENT	-27	0	0	0	0	0	0	0	0
533500 MEALS AND LODGING	1,109	1,893	1,549	385	1,700	1,700	1,200	1,700	0
534700 FIELD SUPPLIES	298	340	426	39	425	425	425	425	0
535100 VEHICLE FUEL / OIL	103	2,379	2,367	0	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	9,619	2,488	3,888	748	3,500	3,500	3,500	3,501	1
551200 INSURANCE-VEHICLE LIABILITY	2,802	1,867	2,197	0	1,500	1,500	1,500	1,500	0
581900 CAPITAL OUTLAY	67,915	25,548	25,482	22,662	26,000	26,000	25,482	0	-26,000
TOTAL SHERIFF-PRISONER TRANSPORT	184,395	135,785	137,545	40,746	154,753	154,753	63,516	127,828	-26,925
10020293 DISABLED PARKING ENFORCEMENT									
526100 DISABLED PARKING ENFORCEMENT	224	0	509	0	1,100	1,100	500	1,100	0
TOTAL DISABLED PARKING ENFORCEMENT	224	0	509	0	1,100	1,100	500	1,100	0
10020294 BAR BUDDIES									
526100 BAR BUDDIES	0	0	10,000	5,000	5,000	5,000	5,000	0	-5,000
TOTAL BAR BUDDIES	0	0	10,000	5,000	5,000	5,000	5,000	0	-5,000
10020411 ANIMAL SHELTER									
526100 ANIMAL SHELTER	147,000	147,000	201,000	100,500	201,000	201,000	201,000	191,959	-9,041
TOTAL ANIMAL SHELTER	147,000	147,000	201,000	100,500	201,000	201,000	201,000	191,959	-9,041

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: SHERIFF	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				Amended To
									2021
TOTAL DEPARTMENT REVENUE	-13,841,977	-14,433,517	-14,933,436	-7,273,576	-15,110,557	-15,200,150	-14,793,213	-15,463,471	263,321
TOTAL DEPARTMENT EXPENSE	14,053,340	14,161,662	14,949,537	7,138,299	15,110,557	15,200,150	14,749,047	15,463,471	263,321
-ADDITION TO / USE OF FUND BALANCE	211,364	-271,855	16,101	-135,277	0	0	-44,166	0	

Public Works

This function includes revenues and expenditures for the provision of services that benefit the general public at large.

FUNCTIONAL AREA MISSION STATEMENT

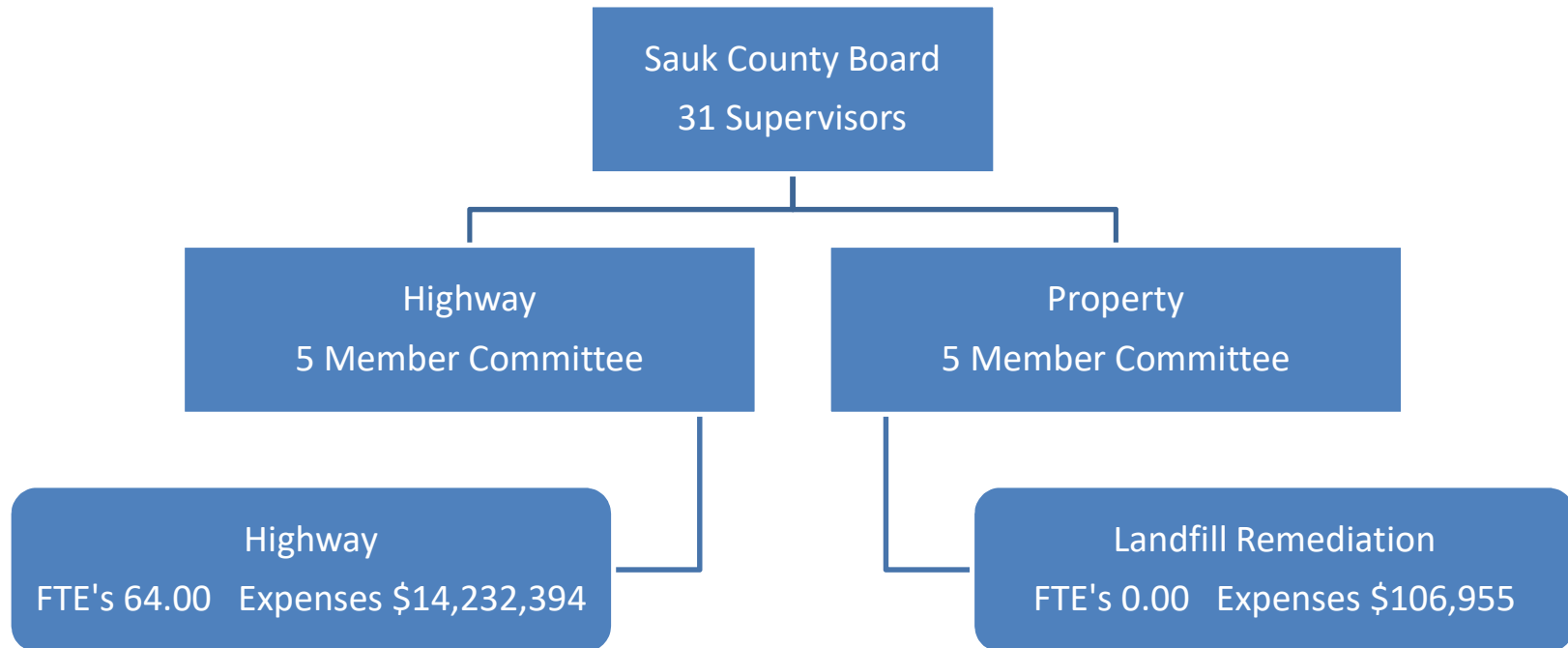
The continued enhancement of services and resources for efficient county public works operations.

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

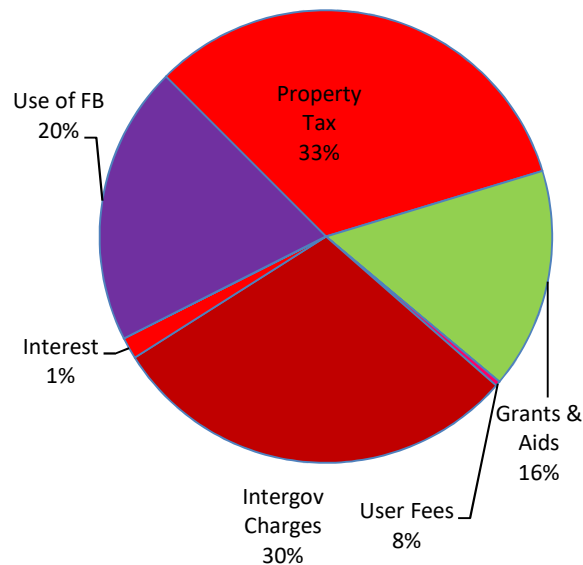


Public Works

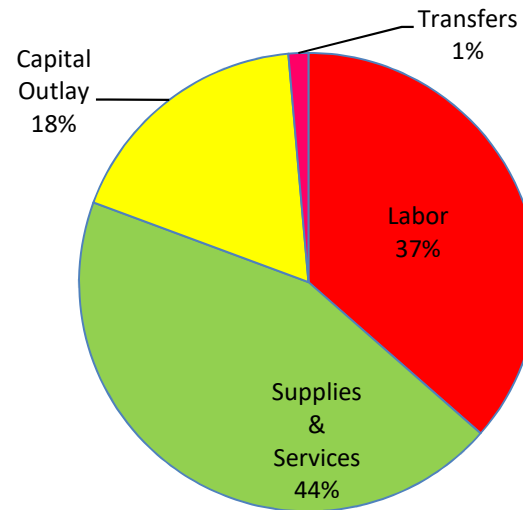
Significant Changes in the Public Works Function for 2021

- The radios utilized by the Highway Department are outdated and in need of replacement. Total replacement is included in the budget at \$200,600.
- The Highway budget eliminates an Accounting Assistant position, saving \$46,000.
- 2021 includes design and possible land acquisition for a new main highway facility at \$1,500,000 funded by Highway retained earnings.
- Continued pursuit of removing the older Sauk County landfill site from the federal Environmental Protection Agency Priority list, the “Superfund” list. Further, maintenance costs at the landfill sites are using accumulated funds. The County is developing long-term projections to consider whether/when there is need to seek additional funding, such as the tax levy.
- Starting in 2021, Iowa County is withdrawing from the Tri-County Airport, leaving Sauk and Richland Counties to share operations costs. Sauk County’s share increasing from \$29,694 in 2020 to \$49,412 in 2021.

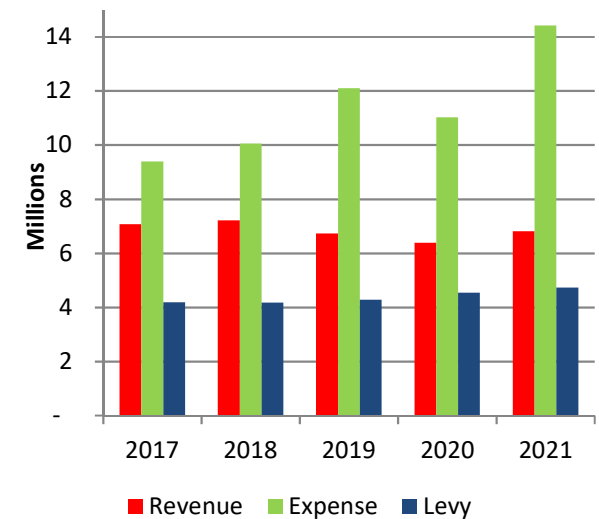
2021 Revenues by Category



2021 Expenses by Category



Revenue, Expense & Levy History



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.	12/31/2021
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.	12/31/2021
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.	5/31/2021
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.	12/31/2021
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.	8/31/2021
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.	10/1/2021
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.	12/31/2021
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.	12/31/2021

Highway

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
Bridge Aids	Reimbursement to local townships and villages for half of their costs associated with construction, repair, or replacement of eligible bridges and culverts.	Wis Stat §82.08	User Fees / Misc	\$0	0.03	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$2,286		
			Operating Expenses	\$130,278		
			TOTAL EXPENSES	\$132,564		
			COUNTY LEVY	\$132,564		
County Highway (CTH) Maintenance	General maintenance of all County highways including patching, seal coating, brush cutting, mowing, litter cleanup, and road painting.	Wis Stat §83.06	User Fees / Misc	\$200,000	22.85	Maintenance \$ per centerline mile Fleet efficiency PASER score
			Grants	\$757,875		
			Vacancy Factor	\$0		
			TOTAL REVENUES	\$957,875		
			Wages & Benefits	\$1,867,193		
			Operating Expenses	\$91,145		
			Transfer to General Fund	\$200,000		
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.	Wis Stat §83.06	TOTAL EXPENSES	\$2,158,338	5.09	Cost of snow removal per centerline mile of road
			COUNTY LEVY	\$1,200,463		
			Intergovernmental	\$0		
			Grants	\$498,311		
			TOTAL REVENUES	\$498,311		
			Wages & Benefits	\$417,681		
			Operating Expenses	\$1,102,475		
CTH Construction	County highway rehabilitation and reconstruction projects.	Wis Stat §83.04	TOTAL EXPENSES	\$1,520,156	2.45	Construction dollars per centerline mile of county roads Fleet efficiency
			COUNTY LEVY	\$1,021,845		
			Intergovernmental	\$0		
			Grants	\$1,104,653		
			TOTAL REVENUES	\$1,104,653		
			Wages & Benefits	\$200,322		
			Operating Expenses	\$2,986,047		
CTH Bridge	County bridge rehabilitation and reconstruction projects.	Wis Stat §83.065	TOTAL EXPENSES	\$3,186,369	1.19	
			COUNTY LEVY	\$2,081,716		
			User Fees / Misc	\$0		
			Grants	\$169,705		
			TOTAL REVENUES	\$169,705		
			Wages & Benefits	\$96,637		
			Operating Expenses	\$287,661		
State Highway (STH) Maintenance	General maintenance of all State and Federal highways. Includes all work billed through the Routine Maintenance Agreement (RMA)	Wis Stat §83.07	TOTAL EXPENSES	\$384,298	22.98	
			COUNTY LEVY	\$214,593		
			Intergovernmental	\$2,610,036		
			Grants	\$0		
			TOTAL REVENUES	\$2,610,036		
			Wages & Benefits	\$1,901,278		
			Operating Expenses	\$708,758		
			TOTAL EXPENSES	\$2,610,036		
			COUNTY LEVY	\$0		

Highway

STH Construction	State highway and bridge rehabilitation and reconstruction projects and repair of damaged signs, guardrail, etc.	Wis Stat §83.07	Intergovernmental	\$244,407	1.62	
			Grants	\$0		
			TOTAL REVENUES	\$244,407		
			Wages & Benefits	\$133,589		
			Operating Expenses	\$110,818		
			TOTAL EXPENSES	\$244,407		
STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	Wis Stat §83.07	COUNTY LEVY	(\$0)	0.16	
			Intergovernmental	\$119,614		
			Grants	\$0		
			TOTAL REVENUES	\$119,614		
			Wages & Benefits	\$12,886		
			Operating Expenses	\$106,728		
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.	Wis Stat §83.035	TOTAL EXPENSES	\$119,614	5.67	
			COUNTY LEVY	\$0		
			Intergovernmental	\$1,117,862		
			Grants	\$0		
			TOTAL REVENUES	\$1,117,862		
			Wages & Benefits	\$463,469		
County Department	Services provided to other Sauk County Departments.		Operating Expenses	\$654,393	1.92	
			TOTAL EXPENSES	\$1,117,862		
			COUNTY LEVY	\$0		
			Intergovernmental	\$147,750		
			Grants	\$0		
			TOTAL REVENUES	\$147,750		
Non-Government	Services/materials provided to non-government customers.		Wages & Benefits	\$157,148	0.06	
			Operating Expenses	(\$9,398)		
			TOTAL EXPENSES	\$147,750		
			COUNTY LEVY	(\$0)		
			User Fees / Misc	\$20,000		
			Grants	\$0		
Outlay	New Shop Design Paver Lowboy Trailer 3 Tracked Skidsteer Loaders 6 Loaders 1 Excavator 1 Dozer 4 Quad Axle Trucks (Automatic) 1 Brush Head for 316 Truck Lifts Parts Washer Water Tank Insert 2 Pickups with Dump Body 2 crew/2regular Skidsteer Broom with Pickup Spare Plow Crackfiller 2 Shoulder Machines - Back of Truck 6 Crash Attenuators	\$1,500,000 \$250,000 \$80,000 \$40,000 \$62,000 \$19,000 \$11,000 \$57,000 \$50,000 \$100,000 \$15,000 \$20,000 \$120,000 \$5,000 \$10,000 \$40,000 \$12,000 \$200,000	TOTAL REVENUES	\$20,000	-	
			COUNTY LEVY	(\$0)		
			User Fees / Misc	\$0		
			Use of Fund Balance	\$2,591,000		
			TOTAL REVENUES	\$2,591,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$2,591,000		
			TOTAL EXPENSES	\$2,591,000		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$9,581,213	64.00	
			TOTAL EXPENSES	\$14,232,394		
			COUNTY LEVY	\$4,651,181		

Highway

Output Measures - How much are we doing?				
Description		2019 Actual	2020 Estimate	2021 Budget
Total centerline miles completed of roadway resurfacing/pavement replacement/reconstruction (Defined by WisDOT FDM 3-5-2) .		27.00	24.00	24.00
Total lane miles of roadway maintained during winter maintenance operations (total)		1,641 miles	1,690 miles	1,690 miles
	State of Wisconsin	618 miles	618 miles	618 miles
	Sauk County	625 miles	616 miles	616 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.		4,432 tons	6,000 yds	6,000 yds
Tons of salt used for winter maintenance on County Highways.		4,453 tons	5,400 tn	5,400 tn
Number of winter / snow events.		16.00	30.00	23.00
Full-time equivalents funded by other entities.		26.00	26.00	27.00
Diesel fuel used annually.		130,276 gal	128,888 gal	128,888 gal
Sauk County Highway Department administrative costs as a percentage of total highway maintenance costs.		4.50%	4.50%	4.50%
Statewide average administrative costs as a percentage of total highway maintenance costs (71 counties)		4.56%	4.56%	4.56%

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Percentage of resurfacing/pavement replacement/reconstruction (Defined by WisDOT FDM 3-5-2)miles as compared to the total road miles of the CTH system	Shows the amount of the County Highway System having a Resurfacing, Pavement Replacement, or Reconstruction project.	8.11%	7.30%	7.80%
Fleet efficiency: equipment revenues generated less operating costs	>\$0 means equipment has been used productively, decreasing reliance on property taxes	\$79,909	\$100,000	\$100,000
Fleet efficiency: percentage of revenues generated in excess of operating costs	>100% means equipment has been used productively, decreasing reliance on property taxes	103.14%	100.00%	100.00%
Average lane miles of roadway per patrol section to maintain during winter maintenance operations of county roads	WisDOT Recommends 50-60 Lane Miles per section for a Category 5 Road (<5000 AADT)	38.54 miles	38.54 miles	38.54 miles
Maintenance dollars per centerline mile of county roads	Cost per mile for Maintenance to maintain existing level of service.	\$8,149	\$7,700	\$6,896
(Re)Construction dollars per centerline mile of county roads	Shows Dollars spent on Resurfacing, Pavement Replacement, or Reconstruction compared to total miles of County Highway.	\$6,667	\$8,116	\$9,465
Percentage of County Highway miles at or above Pavement Surface Evaluation and Rating (PASER) score 7 (Scoring done every other year)	PASER evaluates road surface condition. A rating of 1 means the road has failed and reconstruction is needed. A rating of 10 means the quality is excellent and no maintenance is required.	27.82%	27.82%	24.67%
Cost of snow removal per centerline mile of county roads	Cost per mile for snow removal to keep existing Level of Service.	\$4,527	\$3,605	\$3,362

Highway

Oversight Committee: **Highway**

Highway Commissioner
1.00 FTE

Operations Manager
1.00 FTE

Shop Supervisor
1.00 FTE

Office Manager
1.00 FTE

Patrol Superintendent
3.00 FTE

Assistant Shop Supervisor
1.00 FTE

Account Clerk
1.00 FTE

Highway Operator 1
35.00 FTE

Highway Operator 1
1.00 FTE

Recordkeeper
1.00 FTE

Highway Operator 2
5.00 FTE

Welder
1.00 FTE

Highway Operator 3
5.00 FTE

Mechanic
5.00 FTE

Skilled Laborer
1.00 FTE *

Mechanic Helper
1.00 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	3.00	-0.50	0.00	1.50	0.50
FTE Balance	62.50	62.00	62.00	63.50	64.00

*Shared with Land Resources & Environment

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HIGHWAY											
<u>Revenues</u>											
Tax Levy	4,127,562	4,116,954	4,221,207	4,540,457	4,540,457	4,651,181	110,724	2.44%	New Shop Design	1,500,000	0
Grants & Aids	1,323,708	1,652,083	1,635,500	1,980,317	1,980,183	2,275,943	295,626	14.93%	Paver	250,000	0
User Fees	178,755	130,952	104,956	50,000	50,000	50,000	0	0.00%	Lowboy Trailer	80,000	0
Intergovernmental	5,460,902	5,185,444	4,648,687	4,115,121	4,115,121	4,263,670	148,549	3.61%	4 Quad Axle Trucks	57,000	0
Interest	55,479	152,515	193,099	120,000	200,000	200,000	80,000	66.67%	6 Loaders	62,000	0
Miscellaneous	7,004	0	28,310	0	0	0	0	0.00%	1 Excavator	19,000	0
Use of Fund Balance	0	0	1,114,664	2,505,000	33,182	2,791,600	286,600	11.44%	1 Brush Head for 316	50,000	0
									Parts Washer	15,000	0
Total Revenues	11,153,409	11,237,948	11,946,423	13,310,895	10,918,943	14,232,394	921,499	6.92%	Water Tank Insert	20,000	0
									1 Dozer	11,000	0
<u>Expenses</u>											
Labor	2,933,111	3,079,976	3,191,605	3,528,523	3,528,523	3,770,383	241,860	6.85%	3 Tracked Skidsteer Loaders	40,000	0
Labor Benefits	1,464,872	1,333,354	1,466,234	1,511,605	1,511,605	1,486,832	(24,773)	-1.64%	2 Pickups w/Dump Bodies	120,000	0
Supplies & Services	4,805,906	5,356,809	7,095,485	5,650,767	5,678,815	6,184,179	533,412	9.44%	Skidsteer Broom w Pickup	5,000	0
Capital Outlay	0	0	0	2,500,000	0	2,591,000	91,000	3.64%	Truck Lifts	100,000	0
Transfer to General Fund	55,479	152,515	193,099	120,000	200,000	200,000	80,000	66.67%	Spare Plow	10,000	0
Addition to Fund Balance	1,894,041	1,315,293	0	0	0	0	0	0.00%	Crackfiller	40,000	0
									2 Shoulder Machines-Back of Truck	12,000	0
Total Expenses	11,153,409	11,237,948	11,946,423	13,310,895	10,918,943	14,232,394	921,499	6.92%	Crash Attenuator	200,000	0
Beginning of Year Fund Balance	13,336,713	15,060,815	16,376,108		15,261,444	15,228,262			2021 Total	2,591,000	0
End of Year Fund Balance	15,230,754	16,376,108	15,261,444		15,228,262	12,436,662					
The Highway Fund is required by accounting standards to record outlay purchases as assets, not expenditures.									2022	880,000	0
The amounts shown for outlay expenditures are funded by fund balance use, and are for budget purposes only.									2023	27,897,000	0
									2024	870,000	0
									2025	875,000	0

2018 Beginning fund balance restated to subtract \$169,939 due to implementation of new accounting standard for post employment benefits.

2021 Highlights & Issues on the Horizon

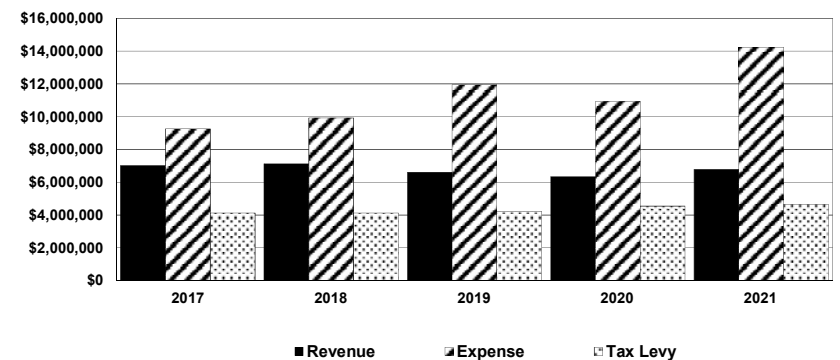
Increases in the cost of road construction materials will directly impact the mileage of roadway maintained or rehabilitated annually. Funding reductions for maintenance/construction activities will result in deteriorating road conditions and increased road maintenance costs.

The County will receive additional County Highway Improvement Program/Multimodal Local Supplement (CHIP/MLS) funds in 2021.

Bridge Aid funding has increased this year by \$40,005 from \$92,506 to \$132,511. This special purpose levy is exempt from levy limits.

The Sauk County Highway Department has garages located at 620 Linn Street in Baraboo and a satellite Garage located at 537 K Street in Reedsburg. Both of these Garages are no longer adequate for the current fleet storage, repair activities, parts storage and employee quarters. The existing facilities are too small, improperly laid out, in need of many architectural and mechanical repairs.

Revenue, Expense and Tax Levy



Fund: HIGHWAY									\$ Change
Department: HIGHWAY	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				
70030 HIGHWAY REVENUE									
411100 GENERAL PROPERTY TAXES	-4,127,562	-4,116,954	-4,221,207	-2,270,228	-4,540,457	-4,540,457	-4,540,457	-4,651,181	110,724
422160 HO-CHUNK GAMING GRANT	-52,759	-45,259	-38,809	-24,259	-24,259	-24,259	-24,259	0	-24,259
424070 STATE FLOOD AIDS	0	0	0	-617,935	0	0	0	0	0
424850 PETROLEUM ENVIRONMENTL CLEANUP	-6,401	0	0	0	0	0	0	0	0
435300 TRANSPORTATION AIDS / STATE	-1,258,129	-1,417,448	-1,403,822	-388,981	-1,556,058	-1,556,058	-1,555,924	-1,570,924	14,866
435310 LOCAL ROAD/CO HWY IMPROVEMENT	-6,418	-189,376	-192,869	-6,888	-400,000	-400,000	-400,000	-705,019	305,019
463100 HWY MAINT/CONST PRIVATE	-73,177	-20,805	-44,386	-15,503	-20,000	-20,000	-20,000	-20,000	0
472300 TRANSPORTATION-STHS MAINTENANC	-2,476,419	-2,805,445	-3,004,105	-1,367,384	-2,963,420	-2,963,420	-2,963,420	-2,998,058	34,638
472310 STATE PERF BASED MAINT REVENUE	0	-123,102	-54,643	0	0	0	0	0	0
473300 HWY MAINT/CONST-OTHER GOVERNME	-1,102,682	-1,095,145	-1,396,683	-521,100	-1,058,284	-1,058,284	-1,058,284	-1,117,862	59,578
474100 HWY MAINT/CONST-OTHER DEPT	-1,105,264	-1,144,161	-187,622	-66,563	-93,417	-93,417	-93,417	-147,750	54,333
481100 INTEREST ON INVESTMENTS	-55,479	-152,515	-193,099	-60,000	-120,000	-120,000	-200,000	-200,000	80,000
483300 SALE OF MATERIAL AND SUPPLIES	-105,578	-110,146	-60,570	-20,906	-30,000	-30,000	-30,000	-30,000	0
486300 INSURANCE RECOVERIES	-7,004	0	-28,310	0	0	0	0	0	0
489010 STATE CONTRIB CAPITAL REVENUE	-776,538	-17,592	0	0	0	0	0	0	0
489011 COUNTY CONTRIB CAPITAL REVENUE	0	0	-5,633	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-2,505,000	-2,505,000	0	-2,791,600	286,600
TOTAL HIGHWAY REVENUE	-11,153,409	-11,237,948	-10,831,759	-5,359,748	-13,310,895	-13,310,895	-10,885,761	-14,232,394	921,499
70030110 HIGHWAY ADMINISTRATION									
514100 FICA & MEDICARE TAX	310	256	264	163	402	402	402	402	0
514600 WORKERS COMPENSATION	2	2	2	1	3	3	3	4	1
515800 PER DIEM COMMITTEE	4,050	3,350	3,450	2,125	5,250	5,250	5,250	5,250	0
526100 ADMINISTRATION	421,386	464,664	398,235	232,731	518,559	518,559	518,559	457,435	-61,124
531800 MIS DEPARTMENT CHARGEBACKS	5,495	5,484	18,903	16,645	14,393	14,393	14,393	17,758	3,365
533200 MILEAGE	1,862	1,706	1,968	1,069	1,350	1,350	1,350	1,350	0
551600 INSURANCE-MONIES & SECURITIES	0	0	0	0	18	18	18	18	0
552100 OFFICIALS BONDS	23	23	23	26	25	25	25	25	0
TOTAL HIGHWAY ADMINISTRATION	433,129	475,486	422,845	252,759	540,000	540,000	540,000	482,242	-57,758
70030303 LOCAL BRIDGE AIDS									
526100 LOCAL BRIDGE AIDS	79,683	27,156	80,741	92,506	92,506	92,506	92,506	132,511	40,005
TOTAL LOCAL BRIDGE AIDS	79,683	27,156	80,741	92,506	92,506	92,506	92,506	132,511	40,005
70030305 SUPERVISION									
526100 SUPERVISION	105,205	114,986	106,799	53,505	115,000	115,000	115,000	110,000	-5,000
TOTAL SUPERVISION	105,205	114,986	106,799	53,505	115,000	115,000	115,000	110,000	-5,000

Fund: HIGHWAY									\$ Change
Department: HIGHWAY	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
70030306 RADIO EXPENSE									
526100 RADIO EXPENSE	1,142	2,764	2,634	21,530	2,500	2,500	2,500	205,600	203,100
TOTAL RADIO EXPENSE	1,142	2,764	2,634	21,530	2,500	2,500	2,500	205,600	203,100
70030307 GENERAL PUBLIC LIABILITY									
551700 INSURANCE-UMBRELLA	26,036	26,717	15,473	0	27,000	27,000	27,000	20,000	-7,000
TOTAL GENERAL PUBLIC LIABILITY	26,036	26,717	15,473	0	27,000	27,000	27,000	20,000	-7,000
70030308 EMPLOYEE TAXES AND BENEFITS									
513000 EMPLOYEE BENEFITS	216,748	69,644	192,021	707	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	0	0	950	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	0	0	49	0	0	0	0	0	0
514800 UNEMPLOYMENT	465	131	259	0	0	0	0	0	0
TOTAL EMPLOYEE TAXES AND BENEFITS	217,213	69,775	193,279	707	0	0	0	0	0
70030310 HWY SHOP OPERATIONS									
526100 SHOP OPERATIONS	0	0	0	0	-14,393	-14,393	-14,393	-35,516	-21,123
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	0	14,393	14,393	14,393	17,758	3,365
TOTAL HWY SHOP OPERATIONS	0	0	0	0	0	0	0	-17,758	-17,758
70030312 MACHINERY/EQUIPMENT OPERATIONS									
535900 EQUIPMENT AND MAINTENANCE	-424,175	-252,499	-292,027	-426,172	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	136,352	149,227	169,494	0	0	0	0	0	0
551300 INSURANCE-CONTRACTORS EQUIP/IN	0	2,878	3,128	0	0	0	0	0	0
TOTAL MACHINERY/EQUIPMENT OPERATIONS	-287,823	-100,394	-119,404	-426,172	0	0	0	0	0
70030315 INSURANCE RECOVERY EXPENSE									
526100 INSURANCE RECOVERY EXPENSE	12,922	23,406	14,584	0	0	0	0	0	0
TOTAL INSURANCE RECOVERY EXPENSE	12,922	23,406	14,584	0	0	0	0	0	0
70030316 CAPITAL ASSET ACQUISITION									
581000 CAPITAL EQUIPMENT	0	0	0	0	2,500,000	2,500,000	0	2,591,000	91,000
TOTAL CAPITAL ASSET ACQUISITION	0	0	0	0	2,500,000	2,500,000	0	2,591,000	91,000
511100 SALARIES PERMANENT REGULAR	2,760,014	2,784,736	2,855,709	1,499,279	3,302,939	3,302,939	3,302,939	3,473,358	170,419
511200 SALARIES-PERMANENT-OVERTIME	145,630	273,811	313,290	111,509	206,466	206,466	206,466	277,061	70,595
511900 LONGEVITY-FULL TIME	16,808	16,951	14,746	115	13,868	13,868	13,868	14,714	846
512100 WAGES-PART TIME	6,609	1,129	3,860	8,871	0	0	0	0	0

Fund: HIGHWAY									\$ Change
Department: HIGHWAY	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
512200 WAGES-PART TIME-OVERTIME	0	0	550	891	0	0	0	0	0
514100 FICA & MEDICARE TAX	214,965	221,911	230,605	117,533	269,530	269,530	269,530	288,033	18,503
514200 RETIREMENT-COUNTY SHARE	196,500	204,100	202,955	109,276	237,821	237,821	237,821	254,147	16,326
514400 HEALTH INSURANCE COUNTY SHARE	799,813	792,924	787,415	432,344	949,386	949,386	949,386	879,018	-70,368
514500 LIFE INSURANCE COUNTY SHARE	1,271	1,293	1,177	609	1,284	1,284	1,284	1,360	76
514600 WORKERS COMPENSATION	34,798	43,093	50,537	25,970	53,179	53,179	53,179	63,868	10,689
519600 PAYROLL DEFAULT OFFSET	-4,182,595	-4,343,826	-4,463,297	-2,308,215	-5,034,473	-5,034,473	-5,034,473	-5,251,559	-217,086
524000 MISCELLANEOUS EXPENSES	6,012	3,784	2,343	1,697	0	0	0	0	0
533200 MILEAGE	108	2	0	22	0	0	0	0	0
533500 MEALS AND LODGING	67	92	111	97	0	0	0	0	0
70030320 CTHS ROUTINE MAINTENANCE									
526100 CTHS ROUTINE MAINTENANCE	1,571,500	2,050,399	2,509,869	1,175,779	2,373,823	2,373,823	2,373,823	2,119,204	-254,619
TOTAL CTHS ROUTINE MAINTENANCE	1,571,500	2,050,399	2,509,869	1,175,779	2,373,823	2,373,823	2,373,823	2,119,204	-254,619
70030321 CTHS SNOW/ICE CONTROL									
526100 CTHS SNOW/ICE CONTROL	856,844	1,063,565	1,394,446	591,573	1,193,902	1,193,902	1,000,000	1,035,516	-158,386
TOTAL CTHS SNOW/ICE CONTROL	856,844	1,063,565	1,394,446	591,573	1,193,902	1,193,902	1,000,000	1,035,516	-158,386
70030322 CTHS ROAD CONSTRUCTION									
526100 CTHS ROAD CONSTRUCTION	1,489,350	1,038,159	2,053,424	52,663	2,323,050	2,323,050	2,500,000	2,915,000	591,950
TOTAL CTHS ROAD CONSTRUCTION	1,489,350	1,038,159	2,053,424	52,663	2,323,050	2,323,050	2,500,000	2,915,000	591,950
70030323 CTHS BRIDGE CONSTRUCTION									
526100 CTHS BRIDGE CONSTRUCTION	146,030	60,798	598,063	83,457	80,000	80,000	125,000	349,730	269,730
TOTAL CTHS BRIDGE CONSTRUCTION	146,030	60,798	598,063	83,457	80,000	80,000	125,000	349,730	269,730
70030325 STHS MAINTENANCE									
526100 STHS MAINTENANCE	1,919,763	2,252,013	2,414,857	1,028,272	2,415,345	2,415,345	2,415,345	2,415,345	0
TOTAL STHS MAINTENANCE	1,919,763	2,252,013	2,414,857	1,028,272	2,415,345	2,415,345	2,415,345	2,415,345	0
70030326 STHS ROAD/BRIDGE CONSTRUCTION									
526100 STHS ROAD/BRIDGE CONSTRUCTION	231,460	217,120	261,128	74,512	217,120	217,120	217,120	217,120	0
TOTAL STHS ROAD/BRIDGE CONSTRUCTION	231,460	217,120	261,128	74,512	217,120	217,120	217,120	217,120	0
70030327 STHS OTHER SERVICES									
526100 STHS OTHER SERVICES	120,259	140,823	155,107	42,413	138,948	138,948	138,948	171,272	32,324
TOTAL STHS OTHER SERVICES	120,259	140,823	155,107	42,413	138,948	138,948	138,948	171,272	32,324

Fund: HIGHWAY									\$ Change
Department: HIGHWAY	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2021
				Actual	Adopted	Budget			2021
					Budget				
70030329 STATE PERF BASED MAINT EXPENSE									
526100 APPROPRIATION	0	47,250	20,806	0	0	0	0	0	0
TOTAL STATE PERF BASED MAINT EXPENSE	0	47,250	20,806	0	0	0	0	0	0
70030330 OTHER LOCAL GOVERNMENT ROADS									
526100 OTHER LOCAL GOVERNMENT ROADS	1,102,682	1,095,145	1,396,683	504,863	1,058,284	1,058,284	1,058,284	1,117,862	59,578
TOTAL OTHER LOCAL GOVERNMENT ROADS	1,102,682	1,095,145	1,396,683	504,863	1,058,284	1,058,284	1,058,284	1,117,862	59,578
70030331 LOCAL DEPARTMENTS									
526100 LOCAL DEPARTMENTS	1,105,264	1,144,161	187,622	65,515	93,417	93,417	93,417	147,750	54,333
TOTAL LOCAL DEPARTMENTS	1,105,264	1,144,161	187,622	65,515	93,417	93,417	93,417	147,750	54,333
70030332 NON-GOVERNMENTAL CUSTOMERS									
524000 MISCELLANEOUS EXPENSES	54	7	-18	0	0	0	0	0	0
526100 NON-GOVERNMENT CUSTOMERS	73,177	20,805	44,386	15,316	20,000	20,000	20,000	20,000	0
TOTAL NON-GOVERNMENTAL CUSTOMERS	73,231	20,812	44,367	15,316	20,000	20,000	20,000	20,000	0
70030900 TRANSFERS TO OTHER FUNDS									
591000 TRANSFER TO GENERAL FUND	55,479	152,515	193,099	60,000	120,000	120,000	200,000	200,000	80,000
TOTAL TRANSFERS TO OTHER FUNDS	55,479	152,515	193,099	60,000	120,000	120,000	200,000	200,000	80,000
TOTAL DEPARTMENT REVENUE	-11,153,409	-11,237,948	-10,831,759	-5,359,748	-13,310,895	-13,310,895	-10,885,761	-14,232,394	921,499
TOTAL DEPARTMENT EXPENSE	9,259,368	9,922,654	11,946,423	3,689,199	13,310,895	13,310,895	10,918,943	14,232,394	921,499
-ADDITION TO / USE OF FUND BALANCE	-1,894,042	-1,315,293	1,114,664	-1,670,549	0	0	33,182	0	

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
Protect air, water, land

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain compliance with required Federal and State monitoring.	No notices of noncompliance are received	Monitor site, monitor flare operations, completion of required testing and filing of reports.	12/31/2021
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.	12/31/2021
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.	3/31/2021

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 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	\$8,000	-	
			Use of Fund Balance	\$31,735		
			Grants	\$0		
			TOTAL REVENUES	\$39,735		
			Wages & Benefits	\$0		
			Operating Expenses	\$39,735		
			TOTAL EXPENSES	\$39,735		
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	\$17,000	-	
			Use of Fund Balance	\$50,220		
			Grants	\$0		
			TOTAL REVENUES	\$67,220		
			Wages & Benefits	\$0		
			Operating Expenses	\$67,220		
			TOTAL EXPENSES	\$67,220		
COUNTY LEVY	\$0					
Totals			TOTAL REVENUES	\$106,955	-	
			TOTAL EXPENSES	\$106,955		
			COUNTY LEVY	\$0		

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
Gallons of leachate removed from landfill	263,266	215,000	225,000
Methane management system running at peak performance with minimal down time	Flare monitored remotely, runtime approximately 85%	Flare monitored remotely, runtime approximately 80%	Flare monitored remotely, runtime approximately 80%
Annual Inspections are completed by DNR and staff	No violations or issues	No violations or issues	No violations or issues

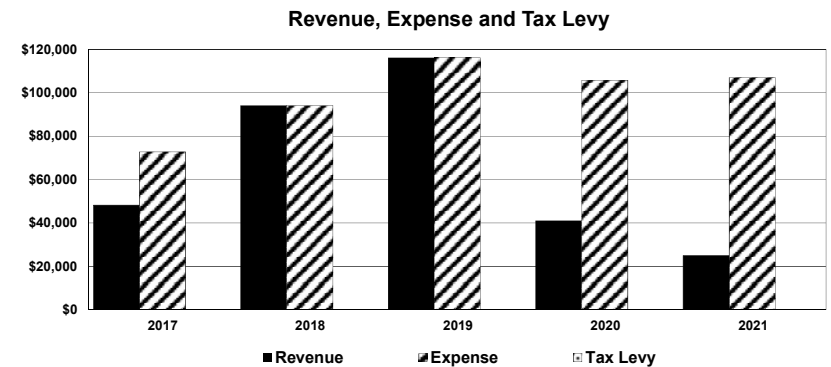
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Leachate volume remains consistent with facility history as well as weather conditions	Low leachate levels indicate the landfill cap remains in safe condition	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

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LANDFILL REMEDIATION FUND											
<u>Revenues</u>											
Interest	48,181	94,112	116,108	88,000	41,000	25,000	(63,000)	-71.59%	None	0	0
Use of Fund Balance	24,581	0	0	18,654	64,851	81,955	63,301	339.34%		0	0
Total Revenues	72,762	94,112	116,108	106,654	105,851	106,955	301	0.28%	2021 Total	0	0
<u>Expenses</u>											
Supplies & Services	72,762	74,598	93,866	106,654	105,851	106,955	301	0.28%	2022	0	0
Addition to Fund Balance	0	19,514	22,241	0	0	0	0	0.00%	2023	0	0
Total Expenses	72,762	94,112	116,108	106,654	105,851	106,955	301	0.28%	2024	0	0
									2025	0	0
Beginning of Year Fund Balance	4,877,815	4,853,234	4,872,748		4,894,989	4,830,138					
End of Year Fund Balance	4,853,234	4,872,748	4,894,989		4,830,138	4,748,183					

2021 Highlights & Issues on the Horizon

Interest rates and revenues are increasing, however, still at a low rate.

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								\$ Change	
Department: SOLID WASTE SITE	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2021
				Actual	Adopted	Budget			2021
					Budget				
25060 LANDFILL REMEDIATION REVENUE									
481160 INTEREST LANDFILL REMEDIATION	-30,786	-54,855	-72,789	-26,716	-50,000	-50,000	-29,000	-10,000	-40,000
481400 INTEREST ON LNG TRM CR INVEST	-17,395	-39,257	-43,318	-8,162	-38,000	-38,000	-12,000	-15,000	-23,000
493010 FUND BALANCE APPLIED	0	0	0	0	-18,654	-18,654	0	-81,955	63,301
TOTAL LANDFILL REMEDIATION REVENUE	-48,181	-94,112	-116,108	-34,877	-106,654	-106,654	-41,000	-106,955	301
25060372 LANDFILL REMEDIATION OLD									
520900 CONTRACTED SERVICES	14,563	11,970	14,209	4,734	23,000	23,000	23,000	23,000	0
522900 UTILITIES	1,694	1,309	1,306	623	2,800	2,800	2,500	2,500	-300
523100 GROUNDWATER MONITORING	5,885	10,054	10,929	2,871	12,000	12,000	12,000	12,000	0
530500 LICENSES AND PERMITS	115	115	115	0	118	118	115	115	-3
535000 REPAIRS AND MAINTENANCE	0	1	0	0	2,000	2,000	2,000	2,000	0
551000 INSURANCE	103	114	117	0	118	118	118	120	2
TOTAL LANDFILL REMEDIATION OLD	22,360	23,563	26,675	8,228	40,036	40,036	39,733	39,735	-301
25060373 LANDFILL REMEDIATION NEW									
520900 CONTRACTED SERVICES	31,546	31,374	41,294	10,332	40,000	40,000	40,000	40,000	0
522100 WATER TREATMENT/TESTING	1,692	3,572	2,037	719	2,000	2,000	2,000	2,100	100
522900 UTILITIES	4,244	1,309	1,304	623	3,000	3,000	2,500	2,500	-500
523100 GROUNDWATER MONITORING	10,929	14,394	20,297	12,100	19,000	19,000	19,000	20,000	1,000
535000 REPAIRS AND MAINTENANCE	1,888	272	2,142	236	2,500	2,500	2,500	2,500	0
551000 INSURANCE	103	114	117	0	118	118	118	120	2
TOTAL LANDFILL REMEDIATION NEW	50,402	51,036	67,191	24,010	66,618	66,618	66,118	67,220	602
TOTAL DEPARTMENT REVENUE	-48,181	-94,112	-116,108	-34,877	-106,654	-106,654	-41,000	-106,955	301
TOTAL DEPARTMENT EXPENSE	72,762	74,598	93,866	32,238	106,654	106,654	105,851	106,955	301
-ADDITION TO / USE OF FUND BALANCE	24,581	-19,514	-22,241	-2,639	0	0	64,851	0	

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Health & Human Services

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

FUNCTIONAL AREA MISSION STATEMENT

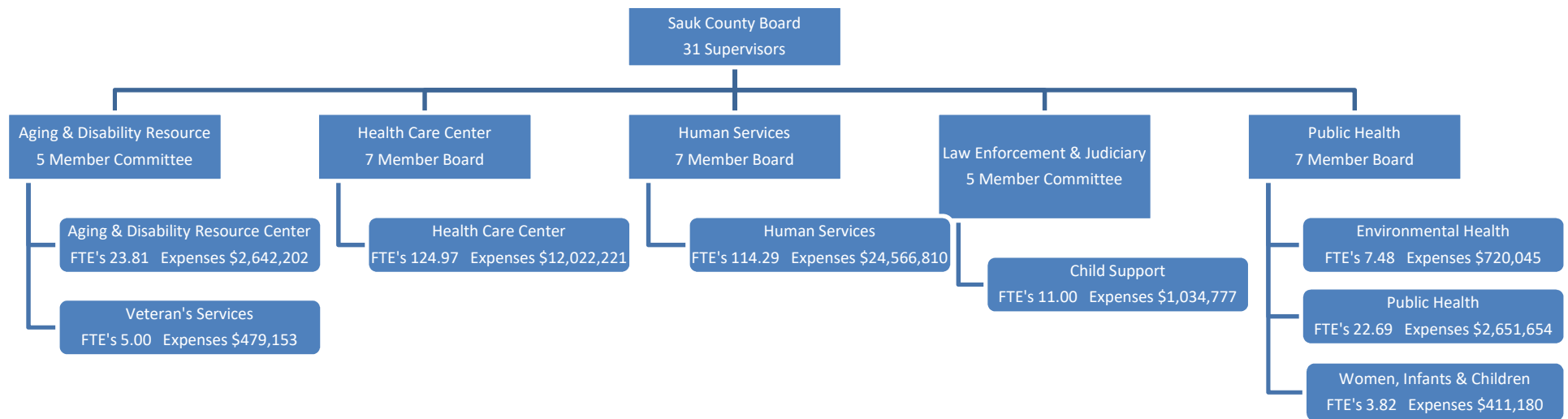
To improve and enhance service delivery provided ensuring collaborative, cost effective service. The supportive services functional group will act as the driving force to empower each department to look at routine processes and identify opportunities for improvement within the individual departments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

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

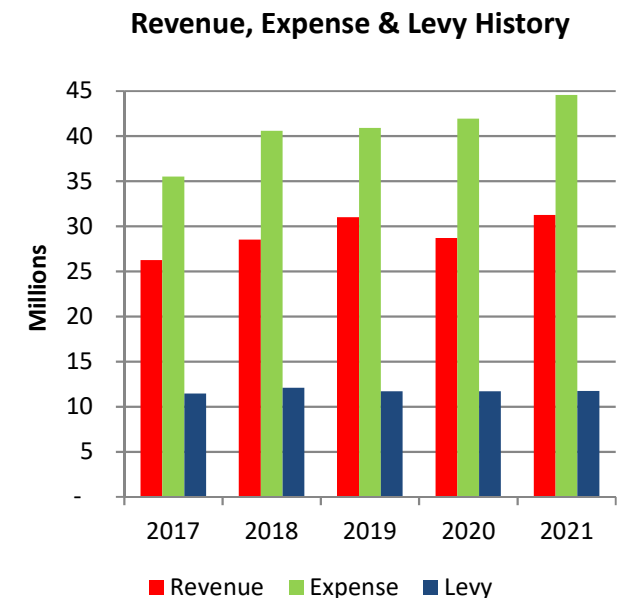
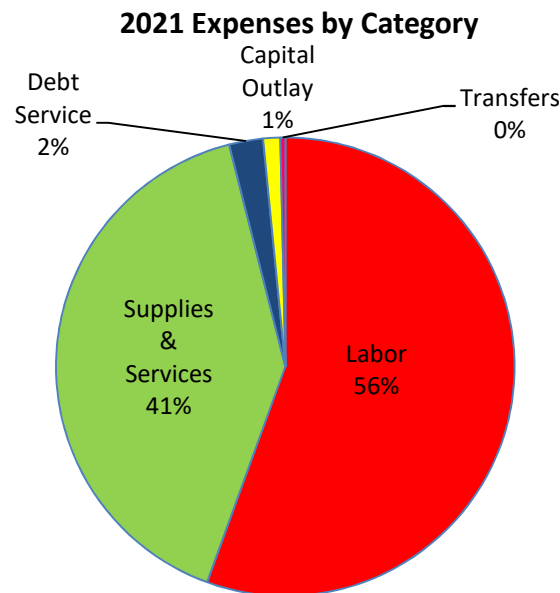
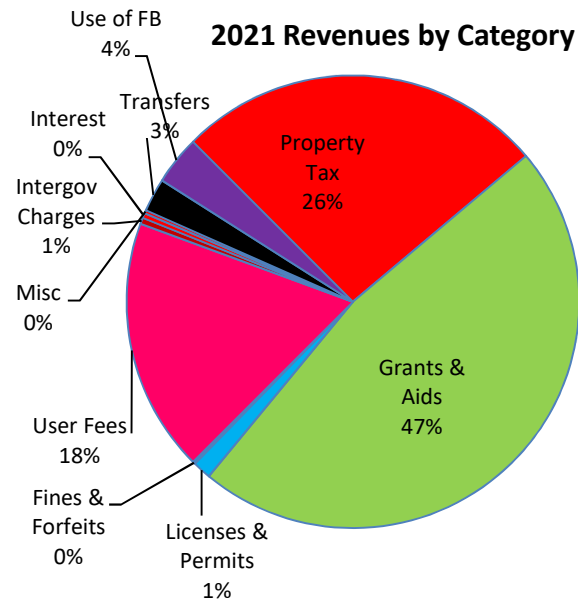
Fiscally responsible / essential services
Promote safe community
Encourages economic development
Development of cultural, social, and community values that enhance human dignity
Stewardship of natural resources



Health & Human Services

Significant Changes in the Health & Human Services Function for 2021

- The Aging & Disability Resource Center (ADRC) is expecting decreased state aid for an Elderly Benefit Specialist of \$30,000 and in the transportation programs of \$38,200. Tax levy has been increased to supplant this decreased aid.
- The Health Care Center continues to implement efficiencies in staffing, as well as recognize the severe difficulties in recruiting and retaining Certified Nursing Assistants, reducing budgeted full-time equivalents by 5.37 from 2020 to 2021. Decreases related to these position reductions total \$282,500.
- New Health Care Center revenue streams from contracts with hospice and other insurances are increasing revenues by \$40,000.
- Human Services continues to experience growth in its Comprehensive Community Services program, which provides wrap-around services to clients that are fully funded by Medicaid. The 2021 budget contains increased revenues of \$240,000.
- Multiple staff adjustments in Public Health to better meet needs. Addition of Administrative Specialist position \$64,000 and increase in a part-time to full-time nurse supporting the Nurse Family Partnership program \$28,000. An \$85,000 Overdose to Action grant is funding an Overdose Response Coordinator and related program materials. Realignment of a Nurse to an Epidemiologist decreases cost by \$1,500, and will provide better data analysis. Closure of foot clinic program does not have a tax levy impact since it was fully funded by fees, but total expenditures are decreasing \$51,000.
- The Veterans Service Office budget includes an additional \$15,000, to \$25,000, for direct aid for veterans.
- \$53,500 of general fund balance was added to the Veterans' budget to make endowments to cemeteries for perpetual care of veterans' graves. This will eliminate a recurring expense in future annual budgets, provide cemeteries with more flexibility, and reduce the administrative burden of writing numerous checks every year.



Aging & Disability Resource Center

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Promote safe community

Encourage economic development

Development of cultural, social, and community values

Health and Human Services - Commitment to Health Care Center

Health and Human Services - Peer learning groups

Health and Human Services - Visiting nurses / home health care / isolated individuals

Health and Human Services - Comprehensive community services

Justice & Public Safety - Emergency response and preparedness

Outside Issues - Affordable/low income housing

Outside Issues - Transportation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Outreach during Covid will be expanded to accommodate homebound individuals.	Review quarterly, report to Oversight Committee in July, 2021	1. Staff will begin a bingo game for home delivered meal recipients, beginning in January, 2021. Forty recipients will participate 2. A Pen Pal program will be established in Reedsburg between 20 middle schoolers and home bound individuals, beginning in February, 2021. 3. A program to deliver reading materials to home delivered meal recipients in Baraboo will be explored by June, 2021.	6/30/2021
The ADRC will increase its Facebook page readership by increasing its "likes" by 30%, to 475 likes.	Review quarterly data.	1. All staff will add to their signature line the ADRC Facebook link by 1/31/21. 2. To boost the number of likes, the ADRC will boost a post monthly.	12/31/2021
Increase outreach by providing information via mail and email in a small newsletter in-between quarterly newsletters	Review quarterly data.	1. The ADRC will send out 4-6 mini newsletters (6-8 pages) over 2021 to all newsletter recipients	12/31/2021
The ADRC will increase its online presence by offering programming virtually.	Review quarterly data.	1. A Zoom Caregiver support group meeting will be started by 2/1/2021 with 8 individuals. 2. A Zoom relatives as parents support group will be started by 2/1/21 with 6 individuals.	12/31/2021

Aging & Disability Resource Center

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 BUDGET		FTE's	Key Outcome Indicator(s)
Aging & Disability Specialist	This program supports older adults and adults with disabilities in facing the complicated array of challenges, choices and decisions by assessing their needs, identifying the most appropriate services to meet their needs, and acting as a vital link between the consumer and service providers to ensure their needs are met. The services provided include 1) short-term care coordination (less than 30 days), 2) transitional and planning services for young adults with disabilities as they leave the school and children's long-term support systems and enter the adult long-term care system, 3) public education and outreach to older adults and adults with disabilities who are isolated, 4) community agencies and services providers in order to promote the use of the ADRC, 5) long-term care options counseling, 6) consultation to individuals seeking admission to substitute care settings and 7) screening for and assistance with enrollment in the adult long-term care system.	ADRC Contract	User Fees / Misc.	\$0	6.97	Number served and satisfaction surveys.
			Grants	\$685,465		
			TOTAL REVENUES	\$685,465		
			Wages & Benefits	\$689,550		
			Operating Expenses	\$78,922		
			TOTAL EXPENSES	\$768,472		
			COUNTY LEVY	\$83,007		
Transportation	Transportation services are provided to individuals with driving limitations due to disability or infirmity of age for medical appointments, business errands, shopping, socialization and enrichment.	49 USC 53.10	User Fees / Misc.	\$219,000	5.95	Number of people served and survey results
			Grants	\$220,941		
		Wis Stat 85.21	Use of Fund Balance	\$6,000		
			TOTAL REVENUES	\$445,941		
			Wages & Benefits	\$308,137		
			Operating Expenses	\$208,838		
			TOTAL EXPENSES	\$516,975		
Family Care Contracts	COUNTY LEVY	\$71,034				
	Congregate Meals	42 USC 3025	User Fees / Misc.	\$25,000	2.66	Satisfaction survey
Grants			\$108,112			
Use of Carryforward			\$1,000			
Wis Stat 46.82		TOTAL REVENUES	\$134,112			
		Wages & Benefits	\$147,442			
		Operating Expenses	\$85,891			
		TOTAL EXPENSES	\$233,333			
COUNTY LEVY	\$99,221					
Home Delivered Meals	42 USC 3025	User Fees / Misc.	\$137,000	2.78	Satisfaction survey	
		Grants	\$137,681			
		Use of Carryforward	\$25,000			
	Wis Stat 46.82	TOTAL REVENUES	\$299,681			
		Wages & Benefits	\$168,684			
		Operating Expenses	\$293,209			
		TOTAL EXPENSES	\$461,893			
COUNTY LEVY	\$162,212					

Aging & Disability Resource Center

Home & Community Based Services	Increasing focus on the occurrence of dementia among Sauk County's aging population. Offer dementia capable services, information, support & education. Referrals to the Regional Dementia Care Specialist. Add LIFE Today! Newsmagazine: The 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. Quarterly circulation: 2000 printed and mailed, 100 sent electronically. Helping Hand at Home: Information is disseminated to older adults and adults with disabilities about available chore services within Sauk County communities. Volunteer recruitment, training and retention for needed community services--especially volunteer escort drivers and home delivered meal drivers. Telephone Reassurance: Provides brief, regular telephone contact for persons who are homebound, live alone or are the family caregiver of an older adult.	42 USC 3025 Wis Stat 46.82	User Fees / Misc.	\$0	0.80	Goals of aging plan met
			Grants	\$63,424		
			TOTAL REVENUES	\$63,424		
			Wages & Benefits	\$58,236		
			Operating Expenses	\$10,500		
			TOTAL EXPENSES	\$68,736		
			COUNTY LEVY	\$5,312		
Elder Benefits Specialist	Free advocacy and assistance are provided to senior adults age 60 or older who live in Sauk County. Elder Benefit Specialists assist with issues related to public and private benefits to which they are entitled due to age, disability, or financial factors. Elder Benefit Specialists provide information and assistance on a broad range of public benefit programs, including Medicare, Medicaid, Social Security retirement, Supplemental Security Income, Food Share, and Senior Care. They provide information on program eligibility criteria, assistance applying for benefits, and appealing benefit denials or incorrect benefit amounts. Elder Benefit Specialists may offer assistance and advocacy to senior adults age 60 or over in the areas of consumer debt, landlord/tenant law, and private insurance. Elder Benefit Specialists receive in-depth, ongoing training. Program attorneys provide legal supervision and support to Elder Benefit Specialists and work closely with them to ensure high-quality advocacy and representation of senior adult clients in the program.	42 USC 3025 Wis Stat 46.81	User Fees / Misc.	\$0	2.05	Survey results
			Grants	\$83,045		
			TOTAL REVENUES	\$83,045		
			Wages & Benefits	\$217,674		
			Operating Expenses	\$17,840		
			TOTAL EXPENSES	\$235,514		
			COUNTY LEVY	\$152,469		
Disability Benefits Specialist	This program provides adults age 18-60 with disabilities advocacy, benefits counseling and representation related to identified issues in the practice area of disability benefits, public benefits, insurance, rights and access to supportive services.	ADRC Contract	Grants	\$207,952	2.10	Survey results
			TOTAL REVENUES	\$207,952		
			Wages & Benefits	\$226,794		
			Operating Expenses	\$16,666		
			TOTAL EXPENSES	\$243,460		
National Family Caregiver Support Program	This program provides a continuum of services designed to meet the unique needs of the caregiver and help reduce or eliminate the occurrence of caregiver stress and burnout. Services include a support group, education and respite care.	42 USC 3025 Wis Stat 46.82	Grants	\$30,605	0.40	Survey results
			TOTAL REVENUES	\$30,605		
			Wages & Benefits	\$33,670		
			Operating Expenses	\$9,241		
			TOTAL EXPENSES	\$42,911		
Prevention	Individuals are assessed to identify risk factors and opportunities for prevention and early intervention and make appropriate referrals to agencies that may assist with early intervention activities. Through evidence-based health promotion and disease prevention programs, participants learn to make lifestyle changes that are proven to prevent the onset of or manage existing chronic conditions and their symptoms, thus reducing the need for more expensive long-term care. Programs include "Stepping On" (fall prevention) and "Powerful Tools for Caregivers", and "Boost Your Brain and Memory".	42 USC 3025 Wis Stat 46.82	User Fees / Misc.	\$450	0.10	Number of recipients of program and survey results
			Grants	\$4,100		
			Use of Carryforward	\$2,000		
			TOTAL REVENUES	\$6,550		
			Wages & Benefits	\$6,979		
Outlay	Para-Transit large van. 7 ambulatory seats plus driver and one rear wheelchair space. This will replace bus 5 that is a 2010 Ford, with 152,076 miles. DOT recommends replacing bus every 5 years or 150,000 miles. This will be paid for by the departments DOT trust fund	61,000	Operating Expenses	\$2,930	23.81	Number of riders and survey results
			TOTAL EXPENSES	\$9,909		
			COUNTY LEVY	\$3,359		
			Grants	\$0		
			Transfer from General Fund	\$0		
Totals			Use of Fund Balance	\$61,000		
			TOTAL REVENUES	\$61,000		
			Operating Expenses	\$61,000		
			TOTAL EXPENSES	\$61,000		
			COUNTY LEVY	\$0		
			TOTAL REVENUES	\$2,017,775		
			TOTAL EXPENSES	\$2,642,202		
			COUNTY LEVY	\$624,427		

Aging & Disability Resource Center

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
Add LIFE Today! Newsmagazine - Total Circulation (Mailed/Emailed) will reduce from every other month circulation to quarterly	11,507	12,180	17,500
Disability Benefit Specialist Program - Total Cases Served	641	550	650
Elderly Benefit Specialist Program - Total cases Served	3482	3200	3200
Information & Assistance Program - Total Contacts/unduplicated clients	11,810/7,614	10,000/6,500	12,000/7,000
National Family Caregiver Support Program - Total Unduplicated Respite Scholarship Recipients / Support Group Participants	48	50	55
Nutrition Programs - Total Congregate Unduplicated Eligible Individuals	417	620	620
Nutrition Programs - Total Home Delivery Unduplicated Eligible Individuals	360	400	425
Nutrition Programs - Total Congregate Meals	11,593	3221 YTD	6,400
Nutrition Programs - Total Home Delivery Meals	44,328	46,000	46,000
Nutrition Programs - Total Home Delivery Breakfast Meals	9,898	11,000	11,000
Prevention Program - Total Classes Held / Unduplicated Participants	6/66	2/15	3/25
Transportation Programs - Total Miles	27,441	127,000	100,000
Functional Screens completed	303	300	300
Volunteer hours	13,904	7,000	7,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 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.	\$3,041,935	\$2,000,000	\$2,600,000
Older Americans Act Unit: Elder Benefit Specialist Program Monetary Impact to Sauk County		\$10,831,589	\$8,000,000	\$9,600,000
Value of Volunteer hours	Value of volunteer hours to Sauk County ADRC	\$349,268	\$175,770	\$175,770
Transportation survey results	Clients are happy with our services and find services help them remain in their own home longer.	96.0%	98.0%	98.0%
Elder benefits specialist survey results		100.0%	99.5%	99.5%
Disability benefits specialist survey results		99.0%	97.0%	97.0%
Information & Assistance specialist survey results		100%	99.0%	99.0%

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 Programs Coordinator 1.00 FTE	Aging Benefits Paraprofessional 2.00 FTE	Meals Coordinator 0.66 FTE	Van Driver / Admin Support 1.40 FTE
Program Specialist 1.00 FTE	Disability Benefits Specialist 2.00 FTE	Lead Dining Center Coordinator .66 FTE	Van Driver 3.41 FTE
	Lake Delton Dining Center Coordinator 0.25 FTE	Dining Center Coordinator 1.66 FTE	

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	2.36	-0.21	2.49	-0.08	0.34
FTE Balance	21.27	21.06	23.55	23.47	23.81

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
AGING & DISABILITY RESOURCE CENTER											
<u>Revenues</u>											
Tax Levy	272,581	338,749	581,970	579,109	579,109	624,427	45,318	7.83%	Bus	61,000	0
Grants & Aids	1,568,372	1,630,033	1,645,031	1,516,046	1,517,825	1,541,325	25,279	1.67%			
User Fees	185,255	289,910	325,116	276,700	267,481	298,750	22,050	7.97%	2021 Total	61,000	0
Intergovernmental	5,018	4,956	0	4,500	0	0	(4,500)	-100.00%			
Donations	71,133	83,225	91,509	101,900	72,300	82,700	(19,200)	-18.84%			
Interest	35	24	90	0	0	0	0	0.00%	2022	30,000	0
Miscellaneous	173	5,840	77	200	33	0	(200)	-100.00%	2023	70,000	0
Transfer from Other Funds	0	0	0	0	0	0	0	0.00%	2024	30,000	0
Use of Fund Balance	0	0	0	28,000	0	95,000	67,000	239.29%	2025	35,000	0
Total Revenues	2,102,566	2,352,737	2,643,793	2,506,455	2,436,748	2,642,202	135,747	5.42%			
<u>Expenses</u>											
Labor	1,044,019	1,118,798	1,170,050	1,283,299	1,216,541	1,348,656	65,357	5.09%			
Labor Benefits	333,191	353,379	386,973	439,676	457,151	508,509	68,833	15.66%			
Supplies & Services	563,413	709,391	731,810	755,480	605,909	724,037	(31,443)	-4.16%			
Capital Outlay	58,714	4,904	102,368	28,000	0	61,000	33,000	117.86%			
Addition to Fund Balance	103,230	166,266	252,592	0	157,147	0	0	0.00%			
Total Expenses	2,102,566	2,352,737	2,643,793	2,506,455	2,436,748	2,642,202	135,747	5.42%			
Beginning of Year Fund Balance	417,292	520,522	686,788		939,380	1,096,527					
End of Year Fund Balance	520,522	686,788	939,380		1,096,527	1,001,527					

2021 Highlights & Issues on the Horizon

The ADRC is no longer able to claim any cost from Elder Benefits Specialists (EBS) out of Home and Community Based Services. In 2021 we are seeing decrease of revenue of \$30,000 with needed offset of county levy to maintain the current staffing.

The ADRC will see increase of \$43,142 tax levy in 2021 due to reduction of \$32,000 from 53.10 transportation grant; decrease of \$6,200 revenue from Vets Transportation Grant; staff cost net increase of \$10,942 due to hiring internal combined with reduced bus driver hours. ADRC will be able to transfer \$6,000 from the DOT trust fund for vehicle maintenance in 2021.

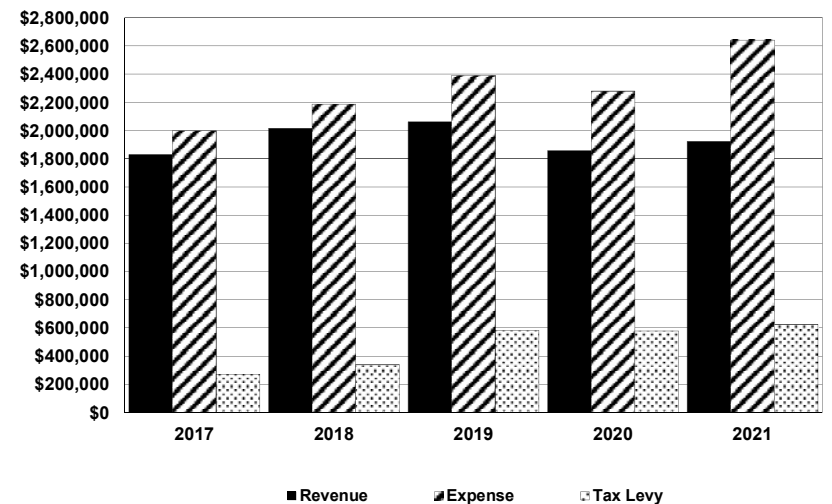
In 2020 ADRC received additional funds from CARES Act due to COVID-19 Pandemic that need to be used by end of September 2021. ADRC will be able to carryforward to 2021 - \$25,000 to help with increased demand in the Home Delivery Meal Program.

The ADRC will replace one of the busses due to age, repair costs and increased mileage (current mileage 152,076). The anticipated cost for a new vehicle is \$61,000 funded through a transfer from the DOT trust fund.

Space for privacy and confidentiality continues to be an issue at the ADRC. Most of the aging and transportation staff have relocated to the basement level suite of offices to help accommodate these needs.

As the baby boomers become the "Silver Tsunami," the ADRC finds itself with more clients with significant needs. Since the ADRC's primary focus is to help reduce the cost of Long Term Care by keeping people in their homes with in-home services versus costly nursing home stays, the meal program and other supportive services will become even more important. As needs increase, state funding remains flat while federal funding decreases. Covid-19 will continue to affect the manner in which the ADRC delivers its services: for example the ADRC does not anticipate opening congregate dining sites until mid 2021.

Revenue, Expense and Tax Levy



Fund: AGING & DISABILITY RESOURCE	2017	2018	2019	2020	2020	2020	2020	\$ Change	
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2021	2020 Amended To 2021
20054 AGING & DISABILITY RESRCE REV									
411100 GENERAL PROPERTY TAXES	-272,581	-338,749	-581,970	-289,555	-579,109	-579,109	-579,109	-624,427	45,318
422160 HO-CHUNK GAMING GRANT	0	-7,000	0	0	0	0	0	0	0
424180 SPECIAL GRANT	0	0	0	-1,000	0	0	-1,000	0	0
424182 MIPPA	0	-6,201	-4,245	0	0	0	0	0	0
424502 AGING & DISABIL RESOURCE CENTE	-721,346	-681,158	-637,970	-226,203	-887,704	-887,704	-887,704	-939,917	52,213
424504 ADRC REGIONAL FUNDS DBS	-180,758	-197,719	-154,275	-65,162	0	0	0	0	0
425590 IIIB REVENUE CONTROL	-67,130	-66,572	-60,405	-5,372	-55,870	-55,870	-63,424	-63,424	7,554
425630 IIID SUPP HOME CARE	-4,169	-5,169	-5,130	-500	-4,108	-4,108	-1,797	-4,100	-8
425642 ELDERLY BENFIT SPEC-OCI REV	0	0	-2,351	0	0	0	0	0	0
425644 ELDERLY BNFT SPEC-MA REV	-6,779	-6,779	-1,694	0	0	0	0	0	0
425645 ADRC REGION ELDER BEN SPEC	-28,867	-56,884	-171,870	-41,272	0	0	0	0	0
425650 STATE BENEFIT SPECIALIST	-39,795	-34,994	-22,856	0	-28,215	-28,215	-28,015	-28,215	0
425651 STATE BENEFIT SPEC-FED MTCH	-28,314	-25,864	-18,811	0	-28,215	-28,215	0	0	-28,215
425655 STATE HLTH INS ASST PROGRAM	-4,308	-4,308	-3,829	0	-3,000	-3,000	-3,000	-4,330	1,330
425665 IIIC-1,IIIC-2 STIMULUS	0	0	-5,690	0	0	0	0	0	0
425700 IIIC-1 CONGREGATE NUTRITION	-106,442	-107,295	-112,570	-26,585	-96,749	-96,749	-43,275	-108,112	11,363
425750 NSIP CONG NUTRITION	-44	0	0	-22,649	-16,000	-16,000	0	-35,000	19,000
425760 STATE PHARM ASST PROG	0	0	0	0	-4,000	-4,000	-4,000	-4,000	0
425762 STATE PHARM ASST-FED MTCH	0	0	0	0	-4,000	-4,000	0	0	-4,000
425820 IIIC-2 HOME DELIVERED MEALS	-98,888	-103,623	-96,538	-10,130	-91,348	-91,348	-185,545	-95,181	3,833
425850 NSIP HOME DEL MEALS	-36,883	-35,615	-36,184	-10,000	-16,000	-16,000	-35,144	0	-16,000
425860 SCSP HOME DEL TRANSPORT	0	0	-1,897	0	-7,000	-7,000	-7,587	-7,500	500
425880 III-E PROGRAM REVENUES	-29,808	-32,087	-34,487	-3,170	-24,696	-24,696	-30,605	-30,605	5,909
425950 TRANSPORTATION GRANT	-159,097	-169,550	-169,686	-180,977	-180,141	-180,141	-180,977	-180,141	0
425953 VETS TRANSPORTATION GRANT	-742	0	0	0	-7,000	-7,000	-1,702	-800	-6,200
425955 53.10 TRANSPORTATION GRANT	-55,003	-85,215	-100,228	-15,579	-62,000	-62,000	-42,000	-40,000	-22,000
425958 STEPPING ON (W INST HEALTH AG)	0	-4,000	-4,315	-2,050	0	0	-2,050	0	0
455640 FAMILY CARE NUTRITION	-52,207	-75,937	-76,481	-30,490	-75,000	-75,000	-75,000	-80,000	5,000
455641 FAMILY CARE TRANSPORTATION	-86,885	-141,729	-170,005	-50,068	-127,500	-127,500	-127,500	-160,000	32,500
466155 AddLIFE TODAY PUBLICATION FEES	-1,025	-1,050	0	0	0	0	0	0	0
466210 CAFE CONNECTIONS REVENUE	-173	-123	-59	-33	-200	-200	-33	0	-200
466300 HOME DELIVERED REVENUE	0	-15	0	0	0	0	0	0	0
466310 BUS FARES-SHOPPING/GROCERY	-715	-840	-1,213	-267	-1,500	-1,500	-700	-500	-1,000
466320 FUN DAY TRAVELS	-2,235	-2,923	-2,938	-281	-2,700	-2,700	-281	-750	-1,950
466330 TAXI SUBSIDY FEES	-25,991	-29,870	-27,930	-9,043	-30,000	-30,000	-28,000	-27,500	-2,500
466340 THE BUS PROGRAM FARES	0	-78	0	0	0	0	0	0	0
466350 VOLUNTEER DRIVER REVENUE	-16,057	-37,440	-46,477	-14,046	-40,000	-40,000	-36,000	-30,000	-10,000
466351 VOLUNTEER DRIVER REV VETERANS	-140	-29	-72	0	0	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	0	-4,956	0	0	0	0	0	0	0
474700 HUMAN SERVICE-COP HOME DELIVER	-5,018	0	0	0	-4,500	-4,500	0	0	-4,500

Fund: AGING & DISABILITY RESOURCE	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2020 To 2021
20054 AGING & DISABILITY RESRCE REV									
481100 INTEREST ON INVESTMENTS	-35	-24	-90	-37	0	0	0	0	0
483600 SALE OF COUNTY OWNED PROPERTY	0	0	-18	0	0	0	0	0	0
485090 DONATIONS - TAX PREP	-205	-175	-276	0	-200	-200	0	0	-200
485120 DONATIONS ADDLIFE TODAY!	-114	-1,569	-240	0	0	0	0	0	0
485140 DONATIONS ELDER BENEFIT SPEC	0	-50	-175	0	0	0	0	0	0
485150 DONATIONS TRANSPORTATION	-51	-236	-561	-100	-250	-250	-200	-250	0
485200 DONATIONS CONGREGATE PROGRAM	-18,601	-25,759	-26,790	-12,273	-44,000	-44,000	-15,000	-25,000	-19,000
485210 DONATIONS - AGING PROGRAMS	-720	-1,711	-285	0	-300	-300	0	-300	0
485300 DONATIONS HOME DELIVERED PROG	-51,129	-52,605	-62,642	-22,794	-57,000	-57,000	-57,000	-57,000	0
485400 DONATIONS - PREVENTION	-90	-1,070	-320	0	-150	-150	0	-150	0
485500 DONATIONS - ADRC	-25	-50	-20	0	0	0	0	0	0
485600 DONATIONS - CAREGIVER	-200	0	-200	-100	0	0	-100	0	0
486300 INSURANCE RECOVERIES	0	-5,717	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	0	0	0	-67,000	67,000
493590 CONT APPROP - ADRC	0	0	0	0	-28,000	-28,000	0	-28,000	0
TOTAL AGING & DISABILITY RESRCE REV	-2,102,566	-2,352,737	-2,643,793	-1,039,733	-2,506,455	-2,506,455	-2,436,748	-2,642,202	135,747
20054459 AGING DISABILITY RESOURCE CNTR									
511100 SALARIES PERMANENT REGULAR	387,270	390,211	403,883	191,745	437,024	437,024	387,018	440,428	3,404
511900 LONGEVITY-FULL TIME	732	862	946	0	1,092	1,092	1,092	1,218	126
512100 WAGES-PART TIME	38,881	58,429	59,760	38,585	53,730	53,730	65,584	55,581	1,851
512900 LONGEVITY-PART TIME	0	0	0	0	60	60	60	80	20
514100 FICA & MEDICARE TAX	31,503	32,615	33,316	16,448	37,746	37,746	33,900	38,159	413
514200 RETIREMENT-COUNTY SHARE	28,817	28,320	29,802	14,690	33,203	33,203	29,000	33,568	365
514400 HEALTH INSURANCE COUNTY SHARE	71,039	73,923	100,217	56,755	93,423	93,423	102,000	112,028	18,605
514500 LIFE INSURANCE COUNTY SHARE	133	189	168	83	155	155	135	171	16
514600 WORKERS COMPENSATION	4,110	4,945	5,821	2,732	5,944	5,944	5,150	6,814	870
514800 UNEMPLOYMENT	0	0	0	0	0	0	5,000	0	0
515800 PER DIEM COMMITTEE	700	750	450	125	1,500	1,500	500	1,500	0
521800 PURCHASED SERVICES	3,232	1,089	5,462	51	1,500	1,500	1,500	2,500	1,000
522500 TELEPHONE	2,029	2,050	3,056	1,736	2,800	2,800	3,500	3,000	200
531100 POSTAGE AND BOX RENT	4,266	933	1,650	1,000	1,500	1,500	2,300	2,000	500
531200 OFFICE SUPPLIES AND EXPENSE	2,785	1,723	4,764	1,438	2,500	2,500	2,700	3,500	1,000
531400 SMALL EQUIPMENT	1,571	0	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	19,216	13,079	21,074	5,490	8,943	8,943	12,000	14,768	5,825
532200 SUBSCRIPTIONS	144	177	130	0	0	0	117	0	0
532400 MEMBERSHIP DUES	75	117	117	137	250	250	250	250	0
532800 TRAINING AND INSERVICE	1,560	2,982	1,693	963	3,500	3,500	2,000	3,000	-500
532900 OTHER PUBLICATIONS	4,999	5,153	2,031	1,429	1,500	1,500	3,100	1,500	0
533200 MILEAGE	12,943	13,092	13,063	2,508	14,000	14,000	3,000	10,000	-4,000

Fund: AGING & DISABILITY RESOURCE	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2020 To 2021
20054459 AGING DISABILITY RESOURCE CNTR									
533500 MEALS AND LODGING	209	456	573	145	500	500	200	500	0
534000 OPERATING/MEETING SUPPLIES	187	-80	692	851	500	500	2,500	700	200
537900 LICENSE/CERTIFICATION RENEWALS	0	0	604	25	0	0	0	0	0
551900 INSURANCE-GENERAL LIABILITY	2,020	2,053	1,606	0	2,100	2,100	2,100	1,700	-400
559400 INDIRECT COSTS	0	25,099	25,983	0	19,970	19,970	19,970	35,504	15,534
581900 CAPITAL OUTLAY	13,724	0	0	0	0	0	0	0	0
TOTAL AGING DISABILITY RESOURCE CNTR	632,144	658,167	716,862	336,936	723,440	723,440	684,676	768,469	45,029
20054460 IIIB BENEFIT SPECIALIST									
531100 POSTAGE AND BOX RENT	65	0	0	0	0	0	0	0	0
TOTAL IIIB BENEFIT SPECIALIST	65	0	0	0	0	0	0	0	0
20054462 TRANSPORTATION									
511100 SALARIES PERMANENT REGULAR	107,014	54,831	67,349	58,025	93,709	93,709	107,000	106,796	13,087
511200 SALARIES-PERMANENT-OVERTIME	0	0	143	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	610	34	133	0	24	24	24	237	213
512100 WAGES-PART TIME	53,306	94,827	93,422	42,969	141,999	141,999	95,000	133,855	-8,144
512200 WAGES-PART TIME-OVERTIME	17	389	1,357	89	0	0	100	0	0
514100 FICA & MEDICARE TAX	11,795	11,363	12,222	7,209	18,064	18,064	16,548	18,459	395
514200 RETIREMENT-COUNTY SHARE	8,194	5,918	7,955	6,794	11,759	11,759	12,659	12,720	961
514400 HEALTH INSURANCE COUNTY SHARE	20,757	10,724	12,309	18,201	29,070	29,070	32,500	32,363	3,293
514500 LIFE INSURANCE COUNTY SHARE	113	42	83	50	82	82	87	107	25
514600 WORKERS COMPENSATION	875	1,375	1,496	746	2,786	2,786	1,950	3,201	415
514800 UNEMPLOYMENT	0	2,847	1,420	8,560	0	0	10,000	0	0
515800 PER DIEM COMMITTEE	200	350	650	100	400	400	300	400	0
521800 PURCHASED SERVICES	1,395	954	761	20	1,000	1,000	800	700	-300
522500 TELEPHONE	917	912	2,591	1,166	2,000	2,000	2,500	2,000	0
531100 POSTAGE AND BOX RENT	2,882	2,618	2,783	1,236	1,500	1,500	2,600	1,500	0
531200 OFFICE SUPPLIES AND EXPENSE	1,478	2,240	973	364	1,500	1,500	850	1,500	0
531400 SMALL EQUIPMENT	116	0	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	3,668	7,056	2,266	553	9,070	9,070	2,000	5,388	-3,682
532100 PUBLICATION OF LEGAL NOTICES	12	39	31	0	25	25	0	50	25
532200 SUBSCRIPTIONS	57	91	71	0	0	0	64	0	0
532400 MEMBERSHIP DUES	0	42	0	34	50	50	86	50	0
532800 TRAINING AND INSERVICE	175	1,014	783	49	1,500	1,500	500	500	-1,000
532900 OTHER PUBLICATIONS	1,367	3,677	1,557	874	800	800	1,800	1,500	700
533200 MILEAGE	688	473	1,331	692	1,600	1,600	1,200	1,500	-100
533500 MEALS AND LODGING	277	837	1,287	212	1,200	1,200	750	0	-1,200
533901 TRANSPORTATION - TAXI	49,275	55,385	59,375	19,850	60,000	60,000	45,000	55,000	-5,000
533902 VOLUNTEER DRIVERS	58,390	106,468	140,595	38,443	120,000	120,000	100,000	110,000	-10,000

Fund: AGING & DISABILITY RESOURCE	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2021
20054462 TRANSPORTATION									
533903 TRANSPORTATION - VETERANS	3,394	5,664	2,609	828	5,000	5,000	2,000	5,000	0
533904 VOLUNTEER DRIVER MEALS	0	0	0	0	0	0	0	1,000	1,000
534000 OPERATING/MEETING SUPPLIES	160	954	498	232	1,500	1,500	650	1,000	-500
534900 PROJECT SUPPLIES	0	0	0	24	0	0	150	0	0
535100 VEHICLE FUEL	4,251	9,048	10,566	3,758	10,000	10,000	7,000	10,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	15,272	14,433	10,131	1,661	8,000	8,000	3,000	6,000	-2,000
551200 INSURANCE-VEHICLE LIABILITY	2,190	3,822	4,405	0	4,000	4,000	4,000	4,500	500
551900 INSURANCE-GENERAL LIABILITY	1,102	1,148	1,424	0	1,300	1,300	1,300	1,500	200
552400 INSURANCE-VOLUNTEERS	161	168	105	105	200	200	105	150	-50
581900 CAPITAL OUTLAY	39,965	800	102,368	35,540	0	0	0	0	0
TOTAL TRANSPORTATION	389,980	400,543	545,051	238,382	528,138	528,138	452,523	516,976	-11,162
20054464 CONGREGATE NUTRITION MEALS									
511100 SALARIES PERMANENT REGULAR	39,260	45,686	55,178	36,132	48,570	48,570	75,570	52,278	3,708
511200 SALARIES-PERMANENT-OVERTIME	0	0	312	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	0	39	5	0	70	70	70	78	8
512100 WAGES-PART TIME	37,465	33,033	36,414	25,044	42,059	42,059	45,000	50,659	8,600
514100 FICA & MEDICARE TAX	5,756	5,800	6,783	4,421	6,938	6,938	11,600	7,881	943
514200 RETIREMENT-COUNTY SHARE	2,667	3,489	4,479	2,951	3,806	3,806	5,806	5,742	1,936
514400 HEALTH INSURANCE COUNTY SHARE	5,167	13,325	14,662	11,540	20,116	20,116	21,000	29,872	9,756
514500 LIFE INSURANCE COUNTY SHARE	11	20	25	25	15	15	38	40	25
514600 WORKERS COMPENSATION	469	482	603	364	682	682	672	891	209
514800 UNEMPLOYMENT	178	0	0	0	0	0	3,400	0	0
515800 PER DIEM COMMITTEE	0	50	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	62,240	83,228	74,716	36,005	82,225	82,225	72,000	55,000	-27,225
521800 PURCHASED SERVICES	1,243	2,980	5,355	50	1,200	1,200	750	1,000	-200
522500 TELEPHONE	804	519	359	131	700	700	313	250	-450
531100 POSTAGE AND BOX RENT	444	0	19	0	750	750	750	100	-650
531200 OFFICE SUPPLIES AND EXPENSE	1,429	1,423	726	710	1,500	1,500	1,600	300	-1,200
531400 SMALL EQUIPMENT	1,153	5,018	5,528	1,370	5,100	5,100	1,500	1,000	-4,100
531800 MIS DEPARTMENT CHARGEBACKS	2,365	1,708	1,540	779	3,945	3,945	1,600	2,991	-954
532200 SUBSCRIPTIONS	38	41	31	0	0	0	28	0	0
532400 MEMBERSHIP DUES	150	192	79	128	210	210	210	150	-60
532800 TRAINING AND INSERVICE	581	447	732	22	1,000	1,000	100	1,000	0
532900 OTHER PUBLICATIONS	798	1,634	692	389	800	800	1,000	800	0
533200 MILEAGE	5,833	10,045	16,867	7,377	9,000	9,000	12,000	10,000	1,000
533500 MEALS AND LODGING	266	58	21	0	1,500	1,500	0	100	-1,400
534000 OPERATING/MEETING SUPPLIES	5,305	4,485	5,597	1,611	4,000	4,000	4,700	3,000	-1,000
534300 FOOD	4,689	7,922	6,028	3,064	5,000	5,000	8,000	3,000	-2,000
534900 PROJECT SUPPLIES	0	0	0	0	0	0	100	0	0

Fund: AGING & DISABILITY RESOURCE	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2020
									2021
20054464 CONGREGATE NUTRITION MEALS									
535100 VEHICLE FUEL / OIL	767	620	901	436	1,000	1,000	1,000	1,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	367	2,211	345	0	2,500	2,500	1,000	500	-2,000
539800 EQUIPMENT LEASE	1,810	1,655	2,015	553	2,100	2,100	2,100	2,000	-100
551900 INSURANCE-GENERAL LIABILITY	710	560	544	0	1,300	1,300	1,300	1,200	-100
553200 RENTS & UTILITIES	3,165	4,665	4,415	791	3,000	3,000	3,000	2,500	-500
TOTAL CONGREGATE NUTRITION MEALS	185,130	231,335	244,971	133,890	249,086	249,086	276,207	233,332	-15,754
20054465 HOME DELIVERED MEALS									
511100 SALARIES PERMANENT REGULAR	54,343	56,602	58,604	22,805	63,347	63,347	42,078	62,836	-511
511900 LONGEVITY-FULL TIME	40	64	5	0	78	78	0	92	14
512100 WAGES-PART TIME	12,086	47,883	53,944	30,392	37,116	37,116	54,000	49,076	11,960
512200 PT OT BREAKFAST	0	0	290	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	4,955	7,827	8,494	3,930	7,691	7,691	7,821	8,568	877
514200 RETIREMENT-COUNTY SHARE	3,695	4,468	5,184	2,554	5,066	5,066	4,700	7,560	2,494
514400 HEALTH INSURANCE COUNTY SHARE	10,772	16,955	14,544	7,738	24,643	24,643	14,900	39,629	14,986
514500 LIFE INSURANCE COUNTY SHARE	21	28	29	23	18	18	35	45	27
514600 WORKERS COMPENSATION	229	680	843	407	630	630	735	877	247
514800 UNEMPLOYMENT	0	0	0	0	0	0	3,400	0	0
520900 CONTRACTED SERVICES	120,960	127,087	120,560	78,614	152,743	152,743	100,000	155,000	2,257
521800 PURCHASED SERVICES	692	772	2,511	907	1,200	1,200	3,400	3,500	2,300
522500 TELEPHONE	963	1,936	1,629	582	2,000	2,000	2,000	2,000	0
531100 POSTAGE AND BOX RENT	2,647	3,317	2,942	2,340	2,900	2,900	4,200	3,200	300
531200 OFFICE SUPPLIES AND EXPENSE	1,484	2,108	700	744	2,200	2,200	2,350	2,200	0
531400 SMALL EQUIPMENT	7,330	185	500	470	500	500	500	3,500	3,000
531800 MIS DEPARTMENT CHARGEBACKS	2,365	2,387	1,660	769	3,595	3,595	3,595	3,159	-436
532200 SUBSCRIPTIONS	38	81	63	0	0	0	57	0	0
532400 MEMBERSHIP DUES	150	192	79	143	210	210	210	150	-60
532800 TRAINING AND INSERVICE	552	741	476	43	1,000	1,000	100	1,000	0
532900 OTHER PUBLICATIONS	798	3,268	1,384	777	2,000	2,000	2,000	2,000	0
533200 MILEAGE	1,004	826	1,791	445	1,750	1,750	1,000	8,000	6,250
533500 MEALS AND LODGING	259	112	0	0	1,500	1,500	100	100	-1,400
533902 VOLUNTEER DRIVERS	50,676	43,591	35,396	8,310	45,000	45,000	25,000	36,000	-9,000
534000 OPERATING/MEETING SUPPLIES	20,467	29,752	25,099	14,183	30,500	30,500	36,100	28,500	-2,000
534300 FOOD	10,872	12,296	20,697	8,928	30,500	30,500	26,000	31,500	1,000
534900 PROJECT SUPPLIES	0	0	294	32	0	0	200	0	0
535100 VEHICLE FUEL / OIL	2,671	4,363	2,585	941	4,500	4,500	2,000	3,500	-1,000
535200 VEHICLE MAINTENANCE AND REPAIR	4,211	6,402	3,850	979	2,500	2,500	2,000	3,500	1,000
539800 EQUIPMENT LEASE	1,810	1,655	1,679	553	2,100	2,100	2,100	2,000	-100
551900 INSURANCE-GENERAL LIABILITY	710	780	575	0	480	480	480	900	420
553200 RENTS & UTILITIES	1,055	1,555	1,472	264	3,800	3,800	3,000	3,500	-300

Fund: AGING & DISABILITY RESOURCE	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2020 To 2021
TOTAL HOME DELIVERED MEALS	317,852	377,913	367,877	187,871	429,567	429,567	344,061	461,892	32,325
20054466 HOME & COMMUNITY BASED SRVCS									
511100 SALARIES PERMANENT REGULAR	15,542	25,662	23,546	15,477	25,571	25,571	27,000	45,213	19,642
511900 LONGEVITY-FULL TIME	40	35	10	0	18	18	18	60	42
512100 WAGES-PART TIME	0	0	0	118	0	0	200	0	0
514100 FICA & MEDICARE TAX	1,121	1,883	1,730	1,108	1,958	1,958	2,050	3,463	1,505
514200 RETIREMENT-COUNTY SHARE	1,044	1,240	1,538	1,045	1,727	1,727	1,900	3,056	1,329
514400 HEALTH INSURANCE COUNTY SHARE	4,765	3,860	2,174	2,539	2,479	2,479	4,500	6,287	3,808
514500 LIFE INSURANCE COUNTY SHARE	9	5	11	4	10	10	8	11	1
514600 WORKERS COMPENSATION	33	76	110	48	115	115	125	146	31
521800 PURCHASED SERVICES	4,384	5,093	5,992	2,388	6,500	6,500	4,500	4,500	-2,000
531100 POSTAGE AND BOX RENT	1,638	1,167	862	203	1,500	1,500	500	700	-800
531200 OFFICE SUPPLIES AND EXPENSE	559	143	216	49	500	500	1,500	500	0
531400 SMALL EQUIPMENT	13	0	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	328	345	325	193	570	570	385	1,080	510
532200 SUBSCRIPTIONS	6	10	16	0	0	0	10	0	0
532400 MEMBERSHIP DUES	0	42	42	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	650	872	612	124	1,000	1,000	250	750	-250
532900 OTHER PUBLICATIONS	684	409	173	97	300	300	300	300	0
533200 MILEAGE	1,814	2,033	1,126	139	2,000	2,000	500	1,500	-500
533500 MEALS AND LODGING	0	0	10	0	200	200	0	100	-100
534000 OPERATING/MEETING SUPPLIES	246	538	856	351	500	500	700	750	250
534900 PROJECT SUPPLIES	300	0	131	150	200	200	250	200	0
551900 INSURANCE-GENERAL LIABILITY	99	113	102	0	120	120	120	120	0
TOTAL HOME & COMMUNITY BASED SRVCS	33,274	43,525	39,582	24,033	45,268	45,268	44,816	68,736	23,468
20054469 STATE BENEFIT SPECIALIST									
511100 SALARIES PERMANENT REGULAR	135,139	137,676	144,401	71,961	149,911	149,911	148,000	154,923	5,012
511900 LONGEVITY-FULL TIME	525	568	609	0	650	650	650	691	41
514100 FICA & MEDICARE TAX	10,006	10,064	10,558	5,197	11,518	11,518	12,018	11,904	386
514200 RETIREMENT-COUNTY SHARE	9,209	9,247	9,512	4,857	10,163	10,163	9,750	10,504	341
514400 HEALTH INSURANCE COUNTY SHARE	31,936	32,249	33,904	19,500	36,070	36,070	36,000	37,477	1,407
514500 LIFE INSURANCE COUNTY SHARE	40	41	43	22	43	43	36	45	2
514600 WORKERS COMPENSATION	1,326	1,580	1,934	885	1,852	1,852	1,750	2,132	280
521800 PURCHASED SERVICES	374	277	381	0	550	550	500	500	-50
522500 TELEPHONE	428	338	340	338	400	400	1,000	700	300
531100 POSTAGE AND BOX RENT	971	652	346	90	500	500	200	400	-100
531200 OFFICE SUPPLIES AND EXPENSE	923	903	960	219	1,000	1,000	550	1,100	100
531400 SMALL EQUIPMENT	64	0	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	2,019	640	1,729	877	2,449	2,449	1,755	6,084	3,635

Fund: AGING & DISABILITY RESOURCE	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2020 To 2021
20054469 STATE BENEFIT SPECIALIST									
532200 SUBSCRIPTIONS	31	51	39	0	0	0	35	0	0
532400 MEMBERSHIP DUES	70	70	70	93	100	100	100	100	0
532800 TRAINING AND INSERVICE	520	534	723	252	750	750	500	800	50
532900 OTHER PUBLICATIONS	911	2,043	865	486	500	500	1,000	1,000	500
533200 MILEAGE	2,324	2,106	2,343	286	2,000	2,000	800	2,400	400
533500 MEALS AND LODGING	55	47	47	13	50	50	35	50	0
534000 OPERATING/MEETING SUPPLIES	14	44	39	166	0	0	1,025	0	0
551900 INSURANCE-GENERAL LIABILITY	606	580	463	0	600	600	600	500	-100
559400 INDIRECT COSTS	0	7,570	5,263	0	3,511	3,511	3,511	4,206	695
TOTAL STATE BENEFIT SPECIALIST	197,491	207,278	214,567	105,241	222,617	222,617	219,815	235,516	12,899
20054471 DISABILITY BENEFITS									
511100 SALARIES PERMANENT REGULAR	137,997	138,700	142,464	75,718	157,483	157,483	150,000	162,648	5,165
511900 LONGEVITY-FULL TIME	373	417	456	0	461	461	461	539	78
514100 FICA & MEDICARE TAX	10,027	9,933	10,172	5,390	12,082	12,082	10,300	12,484	402
514200 RETIREMENT-COUNTY SHARE	9,392	9,309	9,375	5,111	10,662	10,662	10,300	11,015	353
514400 HEALTH INSURANCE COUNTY SHARE	30,793	35,156	34,226	19,649	36,417	36,417	36,900	37,837	1,420
514500 LIFE INSURANCE COUNTY SHARE	30	33	35	17	35	35	27	36	1
514600 WORKERS COMPENSATION	1,385	1,590	1,906	931	1,943	1,943	1,945	2,236	293
521800 PURCHASED SERVICES	41	322	419	0	350	350	350	400	50
522500 TELEPHONE	304	255	351	378	400	400	1,000	1,000	600
531100 POSTAGE AND BOX RENT	467	288	386	187	350	350	350	400	50
531200 OFFICE SUPPLIES AND EXPENSE	88	551	512	256	600	600	750	650	50
531800 MIS DEPARTMENT CHARGEBACKS	1,971	683	1,740	899	2,544	2,544	1,797	2,539	-5
532200 SUBSCRIPTIONS	0	56	43	0	0	0	50	0	0
532400 MEMBERSHIP DUES	70	70	70	95	100	100	100	100	0
532800 TRAINING AND INSERVICE	150	403	215	480	500	500	700	500	0
532900 OTHER PUBLICATIONS	0	2,247	952	541	500	500	1,000	1,000	500
533200 MILEAGE	1,795	1,481	1,477	151	1,500	1,500	300	1,500	0
533500 MEALS AND LODGING	6	35	37	5	50	50	25	50	0
534000 OPERATING/MEETING SUPPLIES	0	48	91	209	0	0	1,030	0	0
551900 INSURANCE-GENERAL LIABILITY	592	594	474	0	600	600	600	600	0
559400 INDIRECT COSTS	0	7,173	9,455	0	6,071	6,071	6,071	7,927	1,856
TOTAL DISABILITY BENEFITS	195,479	209,340	214,858	110,016	232,648	232,648	224,056	243,461	10,813
20054476 FAMILY CAREGIVER SUPPORT PROGR									
511100 SALARIES PERMANENT REGULAR	18,602	23,589	21,783	7,779	25,601	25,601	15,000	24,149	-1,452
511900 LONGEVITY-FULL TIME	20	16	5	0	29	29	29	33	4
514100 FICA & MEDICARE TAX	1,360	1,724	1,585	545	1,961	1,961	1,500	1,850	-111
514200 RETIREMENT-COUNTY SHARE	1,265	1,580	1,429	525	2,330	1,730	1,000	1,632	-98

Fund: AGING & DISABILITY RESOURCE	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2021	2020 Amended To 2021
20054476 FAMILY CAREGIVER SUPPORT PROGR									
514400 HEALTH INSURANCE COUNTY SHARE	6,133	5,794	4,910	1,719	5,705	5,705	3,200	5,927	222
514500 LIFE INSURANCE COUNTY SHARE	6	6	5	2	6	6	4	5	-1
514600 WORKERS COMPENSATION	35	112	61	24	65	65	45	74	9
521800 PURCHASED SERVICES	175	95	330	30	250	250	200	300	50
531100 POSTAGE AND BOX RENT	864	376	386	79	500	500	200	400	-100
531200 OFFICE SUPPLIES AND EXPENSE	65	87	34	56	200	200	170	200	0
531400 SMALL EQUIPMENT	13	0	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	422	389	356	193	570	570	385	416	-154
532400 MEMBERSHIP DUES	0	42	42	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	30	32	0	45	250	250	100	200	-50
532900 OTHER PUBLICATIONS	911	409	173	90	200	200	200	200	0
533200 MILEAGE	0	133	0	0	250	250	0	150	-100
533500 MEALS AND LODGING	0	0	0	0	50	50	0	50	0
534000 OPERATING/MEETING SUPPLIES	524	373	149	0	500	500	300	0	-500
534900 PROJECT SUPPLIES	0	0	0	0	0	0	75	0	0
537120 RESPITE CARE	5,735	6,171	7,716	3,446	4,000	4,000	8,000	7,200	3,200
551900 INSURANCE-GENERAL LIABILITY	127	127	102	0	125	125	125	125	0
TOTAL FAMILY CAREGIVER SUPPORT PROGR	36,288	41,057	39,066	14,531	41,992	41,992	30,533	42,911	919
20054479 PREVENTION & NUTRITION									
511100 SALARIES PERMANENT REGULAR	3,858	5,335	2,241	705	2,793	2,793	1,400	5,279	2,486
511900 LONGEVITY-FULL TIME	0	0	0	0	4	4	4	7	3
512100 WAGES-PART TIME	0	0	0	126	0	0	250	0	0
514100 FICA & MEDICARE TAX	285	385	161	56	214	214	127	404	190
514200 RETIREMENT-COUNTY SHARE	262	357	147	56	189	189	105	357	168
514400 HEALTH INSURANCE COUNTY SHARE	1,470	1,563	764	262	893	893	500	928	35
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	2	22	1	2	2	2	4	4	2
521800 PURCHASED SERVICES	0	10	20	0	50	50	50	50	0
531100 POSTAGE AND BOX RENT	144	138	75	11	150	150	25	100	-50
531200 OFFICE SUPPLIES AND EXPENSE	20	156	366	0	200	200	100	250	50
531800 MIS DEPARTMENT CHARGEBACKS	96	86	94	22	154	154	43	130	-24
532400 MEMBERSHIP DUES	0	0	42	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	0	0	0	0	200	200	0	2,100	1,900
533200 MILEAGE	0	65	0	0	100	100	0	100	0
533500 MEALS AND LODGING	0	196	0	0	200	200	0	150	-50
534000 OPERATING/MEETING SUPPLIES	444	377	387	21	500	500	50	0	-500
551900 INSURANCE-GENERAL LIABILITY	28	28	25	0	50	50	50	50	0
TOTAL PREVENTION & NUTRITION	6,609	8,718	4,324	1,260	5,699	5,699	2,708	9,909	4,210

Fund: AGING & DISABILITY RESOURCE	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2021 Amended To	2020 Amended To 2021
20054488 AGING PROGRAMS CAPITAL									
581900 CAPITAL OUTLAY	5,025	4,104	0	0	28,000	28,000	0	61,000	33,000
TOTAL AGING PROGRAMS CAPITAL	5,025	4,104	0	0	28,000	28,000	0	61,000	33,000
20054489 STEPPING ON GRANT									
511100 SALARIES PERMANENT REGULAR	0	0	708	0	0	0	0	0	0
511200 SALARIES-PERMANENT-OVERTIME	0	0	75	0	0	0	0	0	0
512100 WAGES-PART TIME	0	2,762	875	133	0	0	133	0	0
512200 WAGES-PART TIME-OVERTIME	0	0	33	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	0	203	129	10	0	0	10	0	0
514200 RETIREMENT-COUNTY SHARE	0	0	86	9	0	0	9	0	0
514600 WORKERS COMPENSATION	0	30	13	2	0	0	2	0	0
532800 TRAINING AND INSERVICE	0	325	1,863	0	0	0	0	0	0
533200 MILEAGE	0	589	97	0	0	0	0	0	0
533500 MEALS AND LODGING	0	268	59	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	0	315	107	52	0	0	52	0	0
TOTAL STEPPING ON GRANT	0	4,492	4,044	206	0	0	206	0	0
TOTAL DEPARTMENT REVENUE	-2,102,566	-2,352,737	-2,643,793	-1,039,733	-2,506,455	-2,506,455	-2,436,748	-2,642,202	135,747
TOTAL DEPARTMENT EXPENSE	1,999,337	2,186,472	2,391,201	1,152,366	2,506,455	2,506,455	2,279,601	2,642,202	135,747
-ADDITION TO / USE OF FUND BALANCE	-103,230	-166,266	-252,592	112,634	0	0	-157,147	0	

Child Support

Department Vision - Where the department would ideally like to be
Provide services to lessen the number of children living in poverty and increase the number of children receiving support from both parents.

Department Mission - Major reasons for the department's existence and purpose in County government
Provide effective and quality services to the public with respect to establishment and enforcement of child support, medical support, establishment of paternity, and all other functions of the child support program.

Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
General Government - Cooperation
Outside Issues - Communication - into and with the community
Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain performance standards to realize maximum incentives.		Receipt of performance money based on:	Ongoing
	Exceeded 90% and maximized incentive money	90% Paternity establishment rate	
	Exceeded 80% and maximized incentive money	80% Court order rate	
	Exceeded 80% and maximized incentive money	80% Current support collection rate	
	Exceeded 80% and maximized incentive money	80% Collection rate on arrears	

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
Child Support	The Agency receives referrals from the Department of Human Services when children are receiving public assistance benefits and/or when children are in substitute care (foster care or kinship care). The Agency also accepts applications for services from parents or guardians. Responsibilities of the Agency include: establishing paternity on cases where no father is named on the child's birth certificate; establishing and enforcing court orders, including child support orders, health insurance provisions, and collections of birth related expenses; and modifying existing court orders to comply with the percentage guidelines contained in DCF 150.	7 USC 2011-2029 42 USC 601-619, 651-670 Wis Stat §49.22	Grants	\$821,639	11.00	Paternity establishment Court order establishment Collection of current support Collection of arrears
			User Fees	\$15,200		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$836,839		
			Wages & Benefits	\$785,450		
			Operating Expenses	\$249,327		
			TOTAL EXPENSES	\$1,034,777		
Totals			COUNTY LEVY	\$197,938	11.00	
			TOTAL REVENUES	\$836,839		
			TOTAL EXPENSES	\$1,034,777		
			COUNTY LEVY	\$197,938		

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
Number of active IV-D cases	3,444	3,496	3,470
Total Collections for IV-D Cases for Sauk County	\$10,556,414	N/A	N/A

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Paternity Establishment Rate (compared to prior year)	The agency exceeded the benchmarks set by the State (90%)	110.09%	103.90%	106.99%
Court Order Establishment Rate	The agency exceeded the benchmarks set by the State (80%)	92.62%	91.91%	92.26%
Collection of Current Support	The agency exceeded the benchmarks set by the State (80%)	81.99%	81.83%	81.91%
Collection of Arrears (past due payments)	The agency exceeded the benchmarks set by the State (80%)	83.63%	80.00%	80.00%

Child Support

Oversight Committee: Law Enforcement & Judiciary

Child Support Administrator 1.00 FTE
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Assistant Corporation Counsel * 1.00 FTE
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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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</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

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget
Tax Levy	173,918	163,090	189,303	186,576	186,576	197,938
Grants & Aids	741,408	760,496	779,981	835,340	835,340	821,639
User Fees	15,997	16,315	17,557	15,200	15,200	15,200
Miscellaneous	0	0	0	0	0	0
Use of Fund Balance	0	0	0	17,288	13,288	0

Total Revenues	931,323	939,901	986,840	1,054,404	1,050,404	1,034,777
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Expenses

Labor	469,211	510,277	499,624	558,270	558,270	533,713
Labor Benefits	185,592	188,678	213,628	256,902	256,902	251,737
Supplies & Services	222,409	213,147	221,495	239,232	235,232	249,327
Addition to Fund Balance	54,111	27,799	52,093	0	0	0

Total Expenses	931,323	939,901	986,840	1,054,404	1,050,404	1,034,777
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Beginning of Year Fund Balance

End of Year Fund Balance

Included in General Fund Total

\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
11,362	6.09%	None	0	0
(13,701)	-1.64%	2021 Total	0	0
0	0.00%			
0	0.00%			
(17,288)	-100.00%			
(19,627)	-1.86%	2022	0	0
		2023	0	0
		2024	0	0
		2025	0	0

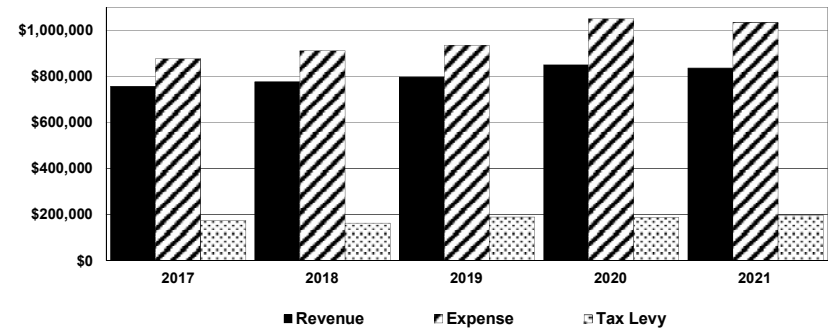
2021 Highlights & Issues on the Horizon

The Federal Office of Child Support Enforcement clarified in June 2019 that funding received by counties for medical liability incentives is Program Income and thus, not matchable by the federal government. The Bureau of Child Support covered the loss of funding to counties in 2020 and will do so again in 2021.

A new Administrative Rule passed July 2018 limiting the funding collected through birth costs which decreased the Agency's revenues by \$7,000 - \$10,000.

Previously, the Child Support Agency was working with the Ho Chunk Nation Child Support Agency on a Memorandum of Understanding for transferring cases, but that was halted by them for an undetermined time. If discussions should begin again and should the Memorandum of Understanding become finalized in the next year, the result would be a decrease in child support cases in Sauk County, which, depending on the size of the decrease, could potentially impact agency performance outcomes and funding. The full impact is unknown at this time.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: CHILD SUPPORT	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10052 CHILD SUPPORT REVENUE									
411100 GENERAL PROPERTY TAXES	-173,918	-163,090	-189,303	-93,288	-186,576	-186,576	-186,576	-197,938	11,362
424540 ACT IV-D AGENCY REVENUE	-741,408	-760,496	-779,981	-168,526	-835,340	-835,340	-835,340	-821,639	-13,701
441250 GENETIC/BLOOD TEST FEES	-3,032	-3,231	-3,019	-1,350	-3,000	-3,000	-3,000	-3,000	0
441260 SERVICE FEES	-12,800	-12,948	-14,464	-8,018	-12,000	-12,000	-12,000	-12,000	0
441270 VITAL STATISTICS FEES	-31	-96	-64	-30	-100	-100	-100	-100	0
451650 COPIER/POSTAGE/MISC	-133	-40	-9	-5	-100	-100	-100	-100	0
493010 FUND BALANCE APPLIED	0	0	0	0	-17,288	-17,288	0	0	-17,288
TOTAL CHILD SUPPORT REVENUE	-931,323	-939,901	-986,840	-271,216	-1,054,404	-1,054,404	-1,037,116	-1,034,777	-19,627
10052451 IV-D AGENCY-CHILD SUPPORT									
511100 SALARIES PERMANENT REGULAR	466,038	500,950	494,945	250,007	555,657	555,657	555,657	531,484	-24,173
511200 SALARIES-PERMANENT-OVERTIME	0	6,393	1,930	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	3,173	2,934	2,749	0	2,613	2,613	2,613	2,229	-384
514100 FICA & MEDICARE TAX	34,195	36,724	35,049	17,478	42,708	42,708	42,708	40,829	-1,879
514200 RETIREMENT-COUNTY SHARE	30,896	33,037	31,928	16,876	37,683	37,683	37,683	36,026	-1,657
514400 HEALTH INSURANCE COUNTY SHARE	120,017	118,383	146,105	90,083	175,868	175,868	175,868	174,221	-1,647
514500 LIFE INSURANCE COUNTY SHARE	219	229	270	143	308	308	308	287	-21
514600 WORKERS COMPENSATION	264	304	277	150	335	335	335	374	39
520900 CONTRACTED SERVICES	147,023	146,891	154,436	75,217	163,167	163,167	163,167	172,082	8,915
521100 GENETIC/BLOOD TESTING	3,129	2,165	2,154	467	5,000	5,000	3,000	5,000	0
521900 OTHER PROFESSIONAL SERVICES	16,613	15,820	15,683	5,883	20,000	20,000	20,000	20,000	0
522500 TELEPHONE	1,018	1,215	1,250	978	2,000	2,000	2,000	2,000	0
523900 INTERPRETER FEES	173	640	876	363	1,000	1,000	1,000	1,200	200
531100 POSTAGE AND BOX RENT	13,477	14,487	13,371	6,211	16,000	16,000	16,000	16,000	0
531200 OFFICE SUPPLIES AND EXPENSE	8,830	9,087	7,173	2,813	10,000	10,000	10,000	10,000	0
531800 MIS DEPARTMENT CHARGEBACKS	27,601	18,462	22,084	6,982	13,965	13,965	13,965	15,445	1,480
532400 MEMBERSHIP DUES	779	779	826	801	1,350	1,350	1,350	1,350	0
532800 TRAINING AND INSERVICE	854	830	1,415	0	1,500	1,500	1,000	1,500	0
533200 MILEAGE	656	644	541	0	1,500	1,500	1,000	1,500	0
533500 MEALS AND LODGING	1,435	1,276	432	0	2,000	2,000	1,000	1,500	-500
537800 VITAL STATISTICS FEES	120	150	85	40	250	250	250	250	0
538520 CRIMINAL BACKGROUND CHECKS	0	0	468	36	0	0	0	0	0
552100 OFFICIALS BONDS	701	701	701	516	1,500	1,500	1,500	1,500	0
TOTAL IV-D AGENCY-CHILD SUPPORT	877,212	912,102	934,748	475,045	1,054,404	1,054,404	1,050,404	1,034,777	-19,627
TOTAL DEPARTMENT REVENUE	-931,323	-939,901	-986,840	-271,216	-1,054,404	-1,054,404	-1,037,116	-1,034,777	-19,627
TOTAL DEPARTMENT EXPENSE	877,212	912,102	934,748	475,045	1,054,404	1,054,404	1,050,404	1,034,777	-19,627
-ADDITION TO / USE OF FUND BALANCE	-54,111	-27,799	-52,093	203,828	0	0	13,288	0	

DOG LICENSE FUND

Revenues

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget
Licenses & Permits	25,811	22,578	26,112	20,500	24,000	24,000
Use of Fund Balance	264	3,065	0	0	1,793	0
Total Revenues	26,075	25,642	26,112	20,500	25,793	24,000

Expenses

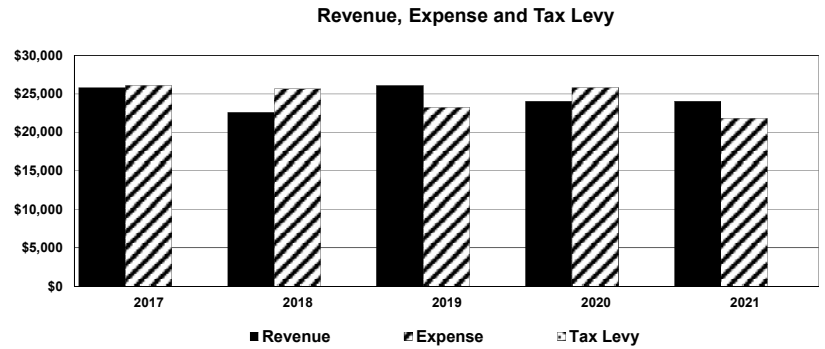
	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget
Supplies & Services	26,075	25,642	23,232	16,694	25,793	21,806
Addition to Fund Balance	0	0	2,879	3,806	0	2,194
Total Expenses	26,075	25,642	26,112	20,500	25,793	24,000

Beginning of Year Fund Balance	0	(264)	(3,329)		(450)	(2,243)
End of Year Fund Balance	(264)	(3,329)	(450)		(2,243)	(49)

	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Licenses & Permits	3,500	17.07%	None	0	0
Use of Fund Balance	0	0.00%			
2021 Total	3,500	17.07%		0	0
2022				0	0
2023	5,112	30.62%		0	0
2024	(1,612)	-42.35%		0	0
2025	3,500	17.07%		0	0

2021 Highlights & Issues on the Horizon

Dog license retained fees, net of expenses, are forwarded to the Humane Society for operation of the animal shelter.



Fund: DOG LICENSE									\$ Change
Department: COUNTY POUND	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				
82026 DOG LICENSE REVENUE									
442100 DOG LICENSE FEES	-25,811	-22,578	-26,112	-18,282	-20,500	-20,500	-24,000	-24,000	3,500
TOTAL DOG LICENSE REVENUE	-25,811	-22,578	-26,112	-18,282	-20,500	-20,500	-24,000	-24,000	3,500
82026413 DOG FUND EXPENSES									
520100 CONSULTANT AND CONTRACTUAL	23,240	22,976	19,912	11,171	13,194	13,194	22,342	18,306	5,112
531200 OFFICE SUPPLIES AND EXPENSE	402	476	1,027	1,117	550	550	1,117	1,150	600
532100 PUBLICATION OF LEGAL NOTICES	135	145	140	134	150	150	134	150	0
559200 LOCAL OFFICIALS REIMBURSE	2,298	2,045	2,154	0	2,800	2,800	2,200	2,200	-600
TOTAL DOG FUND EXPENSES	26,075	25,642	23,232	12,422	16,694	16,694	25,793	21,806	5,112
82026930 ADDITION TO FUND BALANCE									
593000 ADDTN TO FUND BAL/RET EARNINGS	0	0	0	0	3,806	3,806	0	2,194	-1,612
TOTAL ADDITION TO FUND BALANCE	0	0	0	0	3,806	3,806	0	2,194	-1,612
TOTAL DEPARTMENT REVENUE	-25,811	-22,578	-26,112	-18,282	-20,500	-20,500	-24,000	-24,000	3,500
TOTAL DEPARTMENT EXPENSE	26,075	25,642	23,232	12,422	20,500	20,500	25,793	24,000	3,500
-ADDITION TO / USE OF FUND BALANCE	264	3,065	-2,879	-5,861	0	0	1,793	0	

Environmental Health

Department Vision - Where the department would ideally like to be

Everyone in Sauk County is able to lead their healthiest life possible.

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

Enhance the conditions that support optimal health and well-being for all people in Sauk County.

Elements of Countywide Mission Fulfilled

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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

Conservation, Development, Recreation, Culture, and Education - Groundwater study
Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land
Conservation, Development, Recreation, Culture, and Education - Comprehensive Outdoor Recreation Plan
Justice & Public Safety - Emergency response and preparedness
Outside Issues - Affordable/low income housing
Outside Issues - Workforce development
Outside Issues - Communication - into and with the community
Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
1. Reduce foodborne illnesses and environmental health hazards.	1.1. Number of priority code violations in retail food establishments 1.2. Number of families enrolled in Lead Safe Housing Grant program to remediate childhood lead exposures. 1.3. Number of homes tested with REOSACC (Radon Educators of Sauk and Columbia Counties) test kits for radon 1.4. Number of comprehensive and best-practice water management plans in commercial lodging facilities in Sauk County. 1.5. Number of Lyme's Disease cases in Sauk County. 1.6. Number of damaged/missing screen violations in campground and rec-ed campground establishments. 1.7. Number of VGBA main drain and equalizer violations. 1.8. Number of professional development training classes	1.1. Decrease priority code violations in retail food establishments by 5% by December 31, 2021. 1.2. Reduce lead hazards by enrolling at least 10 families in the Lead Safe Housing Grant program to remediate childhood lead exposures by December 31, 2021. 1.3. Increase homes tested with REOSACC (Radon Educators of Sauk and Columbia Counties) test kits for radon from 175 to 200 by December 31, 2021. 1.4. Reduce Legionnaires Disease by achieving board approval of Water Management Plan requirement for 100% of commercial lodging facilities in Sauk County by December 31, 2021. 1.5. Reduce Lyme's Disease cases in Sauk County by 5% by December 31, 2021. 1.6. Reduce potential for rabies exposure in licensed campground facilities in Sauk County by decreasing damaged/missing screen violations in lodging, campground and rec-ed campground establishments by 10% by December 31, 2021. 1.7. Prevent drownings due to entrapment in licensed pool facilities in Sauk County by decreasing VGBA main drain and equalizer violations by 25% by December 31, 2021. 1.8. Attendance to at least 3 professional development training courses for 100% of EH staff.	12/31/2021
Assure a safe well-water drinking supply for Sauk County.	No illnesses from drinking well water; compliance with testing schedules.	Sample and test 100% of Transient Non-Community wells.	12/31/2020
Reduce blood borne pathogen transmission from tattoo and body art procedures	No illnesses relating to blood borne pathogen transmission from tattoo and body art procedures	Conduct 100% of routine inspections within licensing year	12/31/2020

Environmental Health

Program Evaluation					
Program Title	Program Description	Mandates and References	2021 BUDGET		FTE's
Human Health Hazards Vector Surveillance	To assess and abate possible human health hazards. Complaints can include, but are not limited to: discharge of toxic or hazardous substances, garbage not properly contained, pollution of a body of water, accumulation of carcasses, accumulation of decaying organic matter in which vermin can breed, dilapidated housing, a dangerous, unsanitary or otherwise unfit structure, and solid waste. Environmental Health (EH) staff collect, evaluate, investigate, and enforce complaint or concerns regarding these types of issues. The authority for the program is given by Wisconsin State Statutes and local county ordinance, "Abating Public Nuisance Affecting the Public Health" which enables Sauk County Health Department (SCHD) to take enforcement action. Funding is from County tax levy. Additionally, Environmental Health staff work in conjunction with DHS, DPH, Communicable Disease nurses, Conservation Planning and Zoning, and UW Extension on issues such as Blue Green Algae, nitrates in private drinking water, vector-borne surveillance and Legionella investigations.	Wis. Stat 254.59 Sauk Co. Ord. Ch. 28 DHS Ch.145.17 & Wis. Stat. 252.11	User Fees / Misc.	\$0	0.63
			Grants	\$0	
			Use of Carryforward	\$0	
Legionnaires Disease Prevention	Legionnaires Disease is a serious type of pneumonia caused by the Legionella bacteria. After Legionella grows and multiplies in building water systems, water containing Legionella then has to spread in droplets small enough for people to breathe in. Environmental Health plays a key role in the remediation of Legionella in commercial lodging facilities by conducting investigations, enforcement action, sample collection and working in collaboration with state agencies such as DSPS and DHS.	Wis. Stat 254 Wis. Stat 252 Wis. Admin ATCP 76	TOTAL REVENUES	\$0	0.08
			Wages & Benefits	\$60,501	
			Operating Expenses	\$9,085	
Vector Surveillance	Many insects and arthropods in Sauk County have been known to transmit disease pathogens. Through the Vector Surveillance program, Environmental Health is able to gather data that can provide insight into the occurrence of Vector borne diseases. This helps citizens make more informed decisions. This data and information sharing can help prevent disease transmission and infection rates in Sauk County.		TOTAL EXPENSES	\$69,586	0.05
			COUNTY LEVY	\$69,586	
Lead poisoning prevention	Lead poisoning is an important health concern, especially for young children. Environmental Health plays a key role in preventing lead exposure, and in identifying and treating lead poisoning. Most children in Sauk County get lead poisoning from paint dust or chips from older homes. When a child is found to have elevated blood lead levels, there is a coordinated response from Sauk County Public Health Nurses and Environmental Health Sanitarians. If needed, a home inspection to collect samples and perform analysis on paint, soil and water sources is performed by the certified Lead Hazard Investigator on staff.	Wis. Stat 254.167	User Fees / Misc.	\$0	0.08
			Grants	\$8,900	
			Use of Carryforward	\$0	
Rabies	Rabies is a reportable communicable disease caused by warm blooded animals. Environmental Health coordinates with veterinary clinics and the Wisconsin State Lab of Hygiene for testing of specimens. The cost for testing specimens is primarily the Health Department's responsibility. Environmental Health staff follows the animal by ensuring quarantine and verifying veterinary checks are completed. Environmental Health staff refer patient care and treatment issues to a Public Health Nurse for follow-up.	Wis. Stat 95.21 Sauk Co Ord Ch. 27	TOTAL REVENUES	\$8,900	0.05
			Wages & Benefits	\$8,357	
			Operating Expenses	\$526	
			TOTAL EXPENSES	\$8,883	
			COUNTY LEVY	(\$17)	
			User Fees / Misc.	\$0	
			Grants	\$0	
			Use of Carryforward	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$5,079	
			Operating Expenses	\$3,035	
			TOTAL EXPENSES	\$8,114	
			COUNTY LEVY	\$8,114	

Environmental Health

Body Art Inspections and Licensing	Tattooing, body piercing, and other body art present a significant potential health hazard to the public due to the potential spread of blood borne pathogens. DSPS 221 has been promulgated for the purpose of regulating tattoo artists and body piercing establishments in order to protect public health and safety. The program is in place to verify compliance with local and state regulation by all licensed tattoo and body piercing establishments.	Wis. Stat 252.23 & 252.24 Wis. Admin DSPS 221 Sauk Co Ord Ch. 30	<table><tr><td>User Fees / Misc.</td><td>\$2,870</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>\$2,870</td></tr><tr><td>Wages & Benefits</td><td>\$2,000</td></tr><tr><td>Operating Expenses</td><td>\$866</td></tr><tr><td>TOTAL EXPENSES</td><td>\$2,866</td></tr><tr><td>COUNTY LEVY</td><td>(\$4)</td></tr></table>	User Fees / Misc.	\$2,870	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$2,870	Wages & Benefits	\$2,000	Operating Expenses	\$866	TOTAL EXPENSES	\$2,866	COUNTY LEVY	(\$4)	0.02	100% of body art establishments will be inspected annually.
User Fees / Misc.	\$2,870																				
Grants	\$0																				
Use of Carryforward	\$0																				
TOTAL REVENUES	\$2,870																				
Wages & Benefits	\$2,000																				
Operating Expenses	\$866																				
TOTAL EXPENSES	\$2,866																				
COUNTY LEVY	(\$4)																				
Radon	Radon Educators of Sauk and Columbia Counties (REOSACC) is Sauk and Columbia County's Radon Information Center (RIC) for Sauk and Columbia Counties. The goal is to advance public awareness of radon through education and outreach. This is done through the distribution of educational materials and radon testing kits. By evaluating radon measurement outcomes within our local residences, we can decrease the amount of people who are exposed to radon. Radon is the second leading cause of lung cancer.	Wis. Stat 254.34	<table><tr><td>User Fees / Misc.</td><td>\$1,500</td></tr><tr><td>Grants</td><td>\$6,252</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$7,752</td></tr><tr><td>Wages & Benefits</td><td>\$3,850</td></tr><tr><td>Operating Expenses</td><td>\$3,895</td></tr><tr><td>TOTAL EXPENSES</td><td>\$7,745</td></tr><tr><td>COUNTY LEVY</td><td>(\$7)</td></tr></table>	User Fees / Misc.	\$1,500	Grants	\$6,252	Use of Carryforward	\$0	TOTAL REVENUES	\$7,752	Wages & Benefits	\$3,850	Operating Expenses	\$3,895	TOTAL EXPENSES	\$7,745	COUNTY LEVY	(\$7)	0.04	1. 200 radon kits distributed 2. Completed at least 1 public education campaign in cooperation with regional Radon Information Center (RIC) about importance of testing homes, schools, and child care centers and mitigating at levels above 4 pCi/L.
User Fees / Misc.	\$1,500																				
Grants	\$6,252																				
Use of Carryforward	\$0																				
TOTAL REVENUES	\$7,752																				
Wages & Benefits	\$3,850																				
Operating Expenses	\$3,895																				
TOTAL EXPENSES	\$7,745																				
COUNTY LEVY	(\$7)																				
Full Agent Inspection & Licensing	The Sauk County Health Department is a full agent of the Wisconsin Department of Agriculture, Trade and Consumer Protection for Food and Recreational Licensing (DATCP). Under this contract, Sauk County licenses, inspects, and investigates complaints and implements enforcement actions for retail food establishments, pools and water attractions, lodging facilities, and campgrounds.	Wis. Admin ATPC 72 Wis. Admin ATPC 73 Wis. Admin ATPC 75 Wis. Admin ATPC 76 Wis. Admin ATPC 78 Wis. Admin ATPC 79 Wis. Admin ATPC 75 Appendix Sauk Co Ord Ch. 29	<table><tr><td>User Fees / Misc.</td><td>\$569,470</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>Use of Carryforward</td><td>\$19,778</td></tr><tr><td>TOTAL REVENUES</td><td>\$589,248</td></tr><tr><td>Wages & Benefits</td><td>\$562,178</td></tr><tr><td>Operating Expenses</td><td>\$25,878</td></tr><tr><td>TOTAL EXPENSES</td><td>\$588,056</td></tr><tr><td>COUNTY LEVY</td><td>(\$1,192)</td></tr></table>	User Fees / Misc.	\$569,470	Grants	\$0	Use of Carryforward	\$19,778	TOTAL REVENUES	\$589,248	Wages & Benefits	\$562,178	Operating Expenses	\$25,878	TOTAL EXPENSES	\$588,056	COUNTY LEVY	(\$1,192)	6.35	1. Timely completion of 100% of licensed food establishment inspections 2. 100% of High Complexity licenses receive a second inspection
User Fees / Misc.	\$569,470																				
Grants	\$0																				
Use of Carryforward	\$19,778																				
TOTAL REVENUES	\$589,248																				
Wages & Benefits	\$562,178																				
Operating Expenses	\$25,878																				
TOTAL EXPENSES	\$588,056																				
COUNTY LEVY	(\$1,192)																				
DNR Well Water	The Transient Non-Community (TNC) Well Water Program detects construction, location, maintenance, and operational deficiencies within the well water system to prevent unsafe conditions. Systems are required to meet the definition of a TNC potable water supply system to be included within the TNC program. Annual bacteria and nitrate water samples are collected to test systems for harmful levels. A sanitary survey, a detailed inspection of the entire system and distribution points, is conducted once every five years. Annual site visits, an inspection of the major components of the well system to detect defects, are conducted for water systems without a sanitary survey. The TNC Well Water Program is audited annually. The Department of Natural Resources and sampling fees fund the program.	Wis. Admin NR 812	<table><tr><td>User Fees / Misc.</td><td>\$0</td></tr><tr><td>Grants</td><td>\$34,858</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$34,858</td></tr><tr><td>Wages & Benefits</td><td>\$26,852</td></tr><tr><td>Operating Expenses</td><td>\$7,943</td></tr><tr><td>TOTAL EXPENSES</td><td>\$34,795</td></tr><tr><td>COUNTY LEVY</td><td>(\$63)</td></tr></table>	User Fees / Misc.	\$0	Grants	\$34,858	Use of Carryforward	\$0	TOTAL REVENUES	\$34,858	Wages & Benefits	\$26,852	Operating Expenses	\$7,943	TOTAL EXPENSES	\$34,795	COUNTY LEVY	(\$63)	0.30	Sample and test 100% of TNC wells to reduce rates of disease caused by unsafe drinking water.
User Fees / Misc.	\$0																				
Grants	\$34,858																				
Use of Carryforward	\$0																				
TOTAL REVENUES	\$34,858																				
Wages & Benefits	\$26,852																				
Operating Expenses	\$7,943																				
TOTAL EXPENSES	\$34,795																				
COUNTY LEVY	(\$63)																				
Totals			<table><tr><td>TOTAL REVENUES</td><td>\$643,628</td></tr><tr><td>TOTAL EXPENSES</td><td>\$720,045</td></tr><tr><td>COUNTY LEVY</td><td>\$76,417</td></tr></table>	TOTAL REVENUES	\$643,628	TOTAL EXPENSES	\$720,045	COUNTY LEVY	\$76,417	7.48											
TOTAL REVENUES	\$643,628																				
TOTAL EXPENSES	\$720,045																				
COUNTY LEVY	\$76,417																				

Environmental Health

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimated	2021 Budget
Number of food service establishments inspected	1,237	1,275	1,300
Families enrolled in Lead Safe Housing Program	N/A	5	10
Number of Environmental Health Hazard investigations conducted	157	NA	NA
Number of radon educational visits	0	1	1
Number of Lyme's Disease cases	67	15	50
Number of radon kits distributed	145	175	200
Number of commercial lodging facilities with a water management plan	2	2	10
Number of screen violations at lodging facilities and campgrounds	7	20	18
Number of VGBA violations	18	15	11
Number of new commercial lodging facilities associated with a case(s) of Legionnaire's Disease	2	1	0
Number of trainings staff attended	105	30	50
Number of food service establishment violations issued	N/A	5,065	4,800
Professional Development - In order to provide the best customer service experience, EH staff must be supported and trained			100% of EH staff will have access to 3 or more trainings annually

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimated	2021 Budget
Food Service inspections: Maintain percentage of food service establishments inspected through the DATCP program on time.	Food safety is improved as a result of timely inspections	100%	100%	100%
Drowning Pool Prevention: In 2008, the Virginia Graeme Baker Pool and Spa Safety Act (VGBA) was enacted to require all pools and spa's have anti-entrapment drains. Environmental Health ensures all pools and spa drains in Sauk County are in compliance with this law.	Decrease VGBA main drain and equalizer violations unlicensed pool facilities by 20%	NA	NA	20%
Transient, Non-Community Well Water: Percentage of wells tested through the DNR Well Water program.	Testing TNC wells reduces rate of illness from drinking water	100%	100%	100%
Human Health Hazards: Percentage of Human Health Hazards (HHH) resolved within 14 days of a positive determination	Risk of disease is reduced with timely mitigation or elimination of human health hazards.	100%	100%	50%
Lead: Percentage of children with blood lead levels over 5 that have been investigated and abated, mitigated, or relocated.	Risk of developmental disability is reduced with reduction in exposure to lead	100%	100%	50%
Body Art: Percentage of body art inspections completed on time	Disease is reduced with safe body art practices	100%	100%	100%
Radon: Number of radon testing kits distributed	Lung disease from exposure to high levels of radon is reduced through testing and connection to mitigation services	145	175	200
Food Service Inspections: Reduce the number of violations in complex food establishments.	Regular inspection leads to improved food safety and therefore reduces food-borne illness	8%	25%	5%

Health Departments

Oversight Committee: **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

4.00 FTE

Environmental Health Technician

1.00 FTE

Program Assistant

1.00 FTE

Public Health

Nurse Manager

1.00 FTE

Public Health Nurse

6.00 FTE

Public Health Technician

Environmental Health 0.10 FTE
Public Health 1.25 FTE

Epidemiologist

1.00 FTE

Health Educator

2.00 FTE

Community Health Strategist

1.00 FTE

Overdose Response Coordinator

0.75 FTE

Quality Improvement Coordinator

1.00 FTE

Public Health Nurse
(Nurse Family Partnership)

3.00 FTE

Accounting Specialist

1.00 FTE

Dental Hygienist Project

0.42 FTE

Financial Analyst

Public Health 0.95 FTE
Environmental Health 0.05 FTE

Administrative Specialist

1.00 FTE

Women, Infants & Children

Nutrition Programs Coordinator

1.00 FTE

Registered Dietitian

1.58 FTE

**Administrative Support /
Health Screener**

0.90 FTE

**Administrative Support /
Receptionist**

WIC 0.34 FTE
Public Health 0.32 FTE
Environmental Health 0.33 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Public Health					
FTE Change	3.77	0.59	3.06	0.77	0.89
FTE Balance	17.38	17.97	21.03	21.80	22.69
Environmental Health					
FTE Change	2.26	0.65	-0.35	0.50	-0.15
FTE Balance	6.83	7.48	7.13	7.63	7.48
Women, Infants & Children (WIC)					
FTE Change	-0.21	-0.90	0.00	-0.42	0.12
FTE Balance	5.02	4.12	4.12	3.70	3.82
Total					
FTE Change	5.82	0.34	2.71	0.85	0.86
FTE Balance	29.23	29.57	32.28	33.13	33.99

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ENVIRONMENTAL HEALTH											
<u>Revenues</u>											
Tax Levy	32,955	45,949	47,903	75,435	75,435	76,417	982	1.30%	None	0	0
Grants & Aids	57,802	42,118	44,396	35,172	36,977	50,010	14,838	42.19%			
Licenses & Permits	550,686	588,159	571,727	554,906	554,906	570,740	15,834	2.85%	2021 Total	0	0
Fees, Fines & Forfeitures	10	0	0	2,000	0	1,600	(400)	-20.00%			
User Fees	813	1,425	1,161	1,500	1,500	1,500	0	0.00%			
Intergovernmental	0	0	0	0	0	0	0	0.00%	2022	0	0
Miscellaneous	10,006	10,454	9,914	0	3,189	0	0	0.00%	2023	0	0
Use of Fund Balance	0	0	0	417,702	35,448	19,778	(397,924)	-95.27%	2024	0	0
									2025	0	0
Total Revenues	652,272	688,105	675,100	1,086,715	707,455	720,045	(366,670)	-33.74%			
<u>Expenses</u>											
Labor	347,665	365,370	384,417	461,499	461,499	470,037	8,538	1.85%			
Labor Benefits	124,714	128,800	130,469	194,727	194,727	198,780	4,053	2.08%			
Supplies & Services	41,131	75,771	36,281	430,489	51,229	51,228	(379,261)	-88.10%			
Capital Outlay	0	45,236	0	0	0	0	0	0.00%			
Addition to Fund Balance	138,763	72,929	123,933	0	0	0	0	0.00%			
Total Expenses	652,272	688,105	675,100	1,086,715	707,455	720,045	(366,670)	-33.74%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

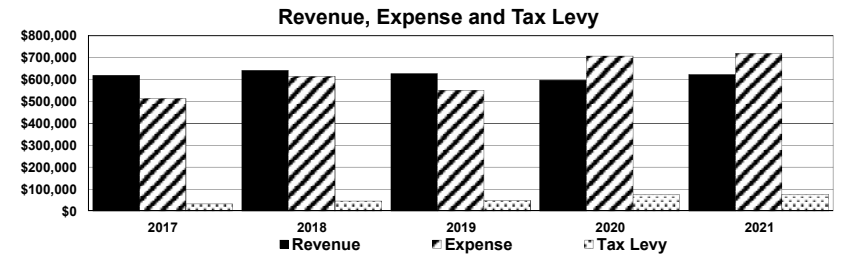
2021 Highlights & Issues on the Horizon

New inspection software from the State may result in larger State reimbursement portion.

Conversion in 2020 of most temporary food establishments to mobile food establishments, which requires an additional service base license - will increase amount of facilities need to inspect.

Expanding Vector surveillance will increase (Traps, Tick testing, Tick\ Lyme's disease mapping/epidemiology).

Water Management Plan mandate through Sauk County Ordinance for all commercial lodging facilities in Sauk County to combat Legionnaires Disease.



Fund: GENERAL FUND									\$ Change
Department: ENVIRONMENTAL HEALTH	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				
10048 ENVIRONMENTAL HEALTH REVENUE									
411100 GENERAL PROPERTY TAXES	-32,955	-45,949	-47,903	-37,718	-75,435	-75,435	-75,435	-76,417	982
424170 LEAD GRANT	0	-1,808	0	-1,805	0	0	-1,805	-8,900	8,900
424201 RETAIL FOOD LICENSES	-484,643	-518,297	-516,983	-162,276	-494,887	-494,887	-494,887	-513,140	18,253
424350 RADON TESTING GRANT	-7,719	-7,719	-6,947	-2,566	-6,947	-6,947	-6,947	-6,252	-695
424492 TRANSIENT WELL WATER	-34,487	-32,591	-37,449	-14,075	-28,225	-28,225	-28,225	-34,858	6,633
424493 SANITATION PROGRAM	-15,596	0	0	0	0	0	0	0	0
441500 TATTOO LICENSES	-1,638	-1,172	-2,709	-485	-1,819	-1,819	-1,819	-2,870	1,051
441520 DATCP PLAN REVIEWS	-3,700	-4,000	-2,800	-1,000	-2,200	-2,200	-2,200	-3,100	900
441530 DATCP PRE-INSPECTIONS	-57,018	-45,390	-35,735	-15,540	-45,000	-45,000	-45,000	-38,130	-6,870
441540 DATCP RE-INSPECTIONS	-3,687	-19,300	-13,500	-5,100	-11,000	-11,000	-11,000	-13,500	2,500
441550 SCHOOL INSPECTION FEE	0	0	0	-12,750	0	0	0	0	0
442400 LATE FEES	-10	0	0	0	-2,000	-2,000	0	-1,600	-400
465110 RADON TESTING KIT SALES	-813	-1,425	-1,161	-735	-1,500	-1,500	-1,500	-1,500	0
484160 MISCELLANEOUS REVENUES	-10,006	-10,454	-8,023	-2,223	0	0	-3,189	0	0
486300 INSURANCE RECOVERIES	0	0	-1,890	0	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-40,000	-417,702	0	-19,778	-397,924
TOTAL ENVIRONMENTAL HEALTH REVENUE	-652,272	-688,105	-675,100	-256,271	-709,013	-1,086,715	-672,007	-720,045	-366,670
10048410 ENVIRONMENTAL HEALTH PROGRAM									
511100 SALARIES PERMANENT REGULAR	303,625	317,302	331,003	184,834	414,008	414,008	414,008	465,075	51,067
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	2,057	0	0	0	0	0
511900 LONGEVITY-FULL TIME	160	240	280	0	420	420	420	652	232
512100 WAGES-PART TIME	43,662	47,591	52,876	21,093	46,794	46,794	46,794	4,310	-42,484
512200 WAGES-PART TIME-OVERTIME	0	0	0	32	0	0	0	0	0
512900 LONGEVITY-PART TIME	217	237	257	0	277	277	277	0	-277
514100 FICA & MEDICARE TAX	25,614	26,276	28,034	15,186	35,305	35,305	35,305	35,958	653
514200 RETIREMENT-COUNTY SHARE	23,419	24,447	25,028	14,041	30,882	30,882	30,882	31,437	555
514400 HEALTH INSURANCE COUNTY SHARE	72,697	72,707	73,032	45,450	123,562	123,562	123,562	125,659	2,097
514500 LIFE INSURANCE COUNTY SHARE	54	43	53	29	65	65	65	65	0
514600 WORKERS COMPENSATION	2,931	3,513	4,322	2,238	4,913	4,913	4,913	5,661	748
514800 UNEMPLOYMENT	0	1,814	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	431	439	3,599	529	2,500	2,500	2,500	4,000	1,500
521800 PURCHASED SERVICES	0	40,585	0	22	0	0	0	0	0
522100 WATER TREATMENT	5,076	5,130	7,087	3,860	5,510	5,510	5,510	5,510	0
522500 TELEPHONE	2,404	2,372	2,528	1,447	3,500	3,500	3,500	3,500	0
531100 POSTAGE AND BOX RENT	2,028	2,238	2,189	1,357	3,000	3,000	3,000	3,000	0
531200 OFFICE SUPPLIES AND EXPENSE	7,179	3,209	1,915	1,973	6,000	6,000	2,500	2,500	-3,500
531800 MIS DEPARTMENT CHARGEBACKS	7,764	5,498	-373	4,312	10,757	10,757	10,757	8,807	-1,950
532800 TRAINING AND INSERVICE	4,733	4,170	3,845	1,438	5,000	5,000	5,000	5,000	0
533200 MILEAGE	1,753	1,565	1,414	248	2,000	2,000	2,000	2,000	0

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: ENVIRONMENTAL HEALTH	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2021	2020
				Actual	Adopted	Budget		Amended To	2021
					Budget				
10048410 ENVIRONMENTAL HEALTH PROGRAM									
533500 MEALS AND LODGING	3,506	3,095	3,158	785	2,462	2,462	2,462	2,462	0
534800 EDUCATIONAL SUPPLIES	0	0	0	0	2,500	2,500	2,500	2,500	0
534900 PROJECT SUPPLIES	2,042	4,068	6,944	3,646	3,058	380,760	5,000	5,449	-375,311
535100 VEHICLE FUEL	1,596	2,143	2,286	772	2,500	2,500	2,500	2,500	0
535200 VEHICLE MAINTENANCE AND REPAIR	1,961	178	947	2,287	2,500	2,500	2,500	2,500	0
537900 LICENSE/CERTIFICATION RENEWALS	0	450	0	0	500	500	500	500	0
551000 INSURANCE	659	631	742	0	1,000	1,000	1,000	1,000	0
581900 CAPITAL OUTLAY	0	45,236	0	0	0	0	0	0	0
TOTAL ENVIRONMENTAL HEALTH PROGRAM	513,509	615,176	551,167	307,634	709,013	1,086,715	707,455	720,045	-366,670
TOTAL DEPARTMENT REVENUE	-652,272	-688,105	-675,100	-256,271	-709,013	-1,086,715	-672,007	-720,045	-366,670
TOTAL DEPARTMENT EXPENSE	513,509	615,176	551,167	307,634	709,013	1,086,715	707,455	720,045	-366,670
-ADDITION TO / USE OF FUND BALANCE	-138,763	-72,929	-123,933	51,363	0	0	35,448	0	

Health Care Center

Department Vision - Where the department would ideally like to be			
To provide an innovative care delivery system that will ensure that Sauk County Health Care Center remain the leader in the area. We will continue to build upon our high quality care and services for the citizens of Sauk County and surrounding areas.			
Department Mission - Major reasons for the department's existence and purpose in County government			
Sauk County Health Care Center is dedicated to being a leader by providing high-quality care to Sauk County and surrounding area residents. We continue to strengthen our reputation by providing innovative, resident centered, rehabilitative and long-term care in a culturally diverse setting. We continue to look for options for campus expansion that will best serve the residents of Sauk County. Sauk County Health Care Center focuses on a team-oriented environment while remaining fiscally responsible and serving as a resource to the community.			
Elements of Countywide Mission Fulfilled			
Provide fiscally responsible / essential services Promote safe community Development of cultural, social, and community values			
Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board			
General Government - Energy savings and lower carbon footprint			
General Government - Cooperation			
Health and Human Services - Commitment to Health Care Center			
Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop a strategic plan for the Sauk County Health Care Center.	Needs assessment was completed. Recent developments from other senior living communities revealed need may not be imminent but board will continue to pursue campus development to ensure that the needs of the county residents are being met.	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. 2018 rate 13.5% 2019 rate YTD is 5.85% . 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	12/31/2021

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 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.	Wis Admin Code DHS 132	User Fees / Bad Debt / Misc	(\$31,500)	3.00	Accounts Receivable Aging
			Grants	\$800,000		
			Sales Tax from Gen'l Fund for Debt Service	\$1,062,548		
			Other Revenues & Bed Tax	(\$98,030)		
			Use of Fund Balance	\$905,000		
			TOTAL REVENUES	\$2,638,018		
			Wages & Benefits	\$210,728		
			Operating Expenses	\$762,375		
			Debt Service	\$1,062,548		
			TOTAL EXPENSES	\$2,035,651		
COUNTY LEVY	(\$602,367)					

Health Care Center

Human Resources	Responsible for assisting department heads with the resolution of employee issues, hiring and orienting new employees, and payroll and benefits tasks.	Wis Admin Code DHS 132	User Fees / Misc	\$0	1.00	Employee turnover rate Facility overtime hours
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$75,348		
			Operating Expenses	\$16,975		
Skilled Nursing Facility	Provides skilled nursing for short and long term rehabilitative care to Sauk County and surrounding communities' residents.	Wis Admin Code DHS 132	TOTAL EXPENSES	\$92,323	83.58	Rehospitalization rate; quality metric measurements
			COUNTY LEVY	\$92,323		
			User Fees / Misc	\$7,500,768		
			TOTAL REVENUES	\$7,500,768		
			Wages & Benefits	\$5,477,840		
Occupational Therapy	Enhances the lives of residents by keeping them at their highest functional level by providing skilled therapy and restorative care.		Operating Expenses	\$522,500	1.00	% of short term residents who improve function prior to discharge
			TOTAL EXPENSES	\$6,000,340		
			COUNTY LEVY	(\$1,500,428)		
			User Fees / Misc	\$0		
			TOTAL REVENUES	\$0		
Activity Therapy	Enhances the lives of residents by providing activities for residents and their families. Oversees the volunteer program and plays a vital role in the public relations of the Sauk County Health Care Center.	Wis Admin Code DHS 132	Wages & Benefits	\$78,193	3.90	% of short term residents who improve function prior to discharge
			Operating Expenses	\$145,550		
			TOTAL EXPENSES	\$223,743		
			COUNTY LEVY	\$223,743		
			User Fees / Misc	\$3,500		
Medical Doctor	Physician monitoring	Wis Admin Code DHS 132	TOTAL REVENUES	\$3,500	-	
			Wages & Benefits	\$304,956		
			Operating Expenses	\$11,250		
			TOTAL EXPENSES	\$316,206		
			COUNTY LEVY	\$312,706		
Medical Records	Medical records/privacy documentation	Wis Admin Code DHS 132	User Fees / Misc	\$0	1.80	Remain compliant with HIPPA
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$134,952		
			Operating Expenses	\$2,100		
			TOTAL EXPENSES	\$137,052		
Social Work	Responsible for discharge planning and resource referrals, psychosocial assistance, and aiding residents with transitional placement issues.	Wis Admin Code DHS 132	COUNTY LEVY	\$137,052	1.00	Successful discharges to community
			User Fees / Misc	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$106,373		
			Operating Expenses	\$1,200		
Dietary	Prepare and distribute nutritious, good tasting meals while adhering to physician ordered diets.	Wis Admin Code DHS 132	TOTAL EXPENSES	\$107,573	12.95	Continued partnership with ADRC for meal programs
			COUNTY LEVY	\$107,573		
			User Fees / Misc	\$203,000		
			TOTAL REVENUES	\$203,000		
			Wages & Benefits	\$680,139		
Maintenance	Maintain physical plant and grounds of the Sauk County Health Care Center.	Life safety code	Operating Expenses	\$440,250	3.50	Reduce and stay below state wide average of life safety violations
			TOTAL EXPENSES	\$1,120,389		
			COUNTY LEVY	\$917,389		
			User Fees / Misc	\$150		
			TOTAL REVENUES	\$150		
Environmental Services	Maintain housekeeping tasks for facility and residents. Launder clothes and linens for facility and residents.		Wages & Benefits	\$278,002	11.24	
			Operating Expenses	\$278,190		
			TOTAL EXPENSES	\$556,192		
			COUNTY LEVY	\$556,042		
			User Fees / Misc	\$0		
Administration	Manage oversight of skilled nursing facility	Wis Admin Code DHS 132	TOTAL REVENUES	\$0	2.00	Occupancy rate Resident survey results show satisfaction with facility Operating tax levy per patient day to remain at lowest possible while maintaining quality facility
			Wages & Benefits	\$228,090		
			Operating Expenses	\$11,500		
			TOTAL EXPENSES	\$239,590		
			COUNTY LEVY	\$239,590		

Health Care Center

Home Care	Service discontinued at the end of 2016. Some expenditures remaining for computer system access.		User Fees / Misc	\$0	-	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$3,500		
			TOTAL EXPENSES	\$3,500		
Outlay			COUNTY LEVY	\$3,500	-	
			\$6,000	Use of Fund Balance		
			\$3,000	Other Revenues		
			\$5,500	Use of Fund Balance		
			\$11,000	Transfer from General Fund		
			\$22,000	TOTAL REVENUES		
			\$180,000	Wages & Benefits		
			\$6,000	Operating Expenses		
			\$12,000			
			\$10,000			
			\$5,000	TOTAL EXPENSES		
			\$20,000			
			\$110,000			
			\$22,000			
			\$5,000			
			\$13,000			
			\$7,000			
			\$5,100			
			\$6,000			
			\$5,000			
			\$10,000			
			\$15,000	COUNTY LEVY		
				TOTAL REVENUES		
				TOTAL EXPENSES		
				COUNTY LEVY		
Totals				\$10,824,036	124.97	
				\$12,022,221		
				\$1,198,185		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Deficiency free survey	1 citation	Deficiency free survey	Deficiency free
Average daily census as a % of licensed beds	87%	86%	90%
Complaint surveys	1	1	0
Reduce number of life safety code citations	4	3	2
Resident days served	25,496	24,000	26,000
Number of meals prepared for congregate and home delivery	56,701	45,000	60,000

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

Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Rehospitalization rate	Lower hospitalization rates make SNFs more attractive to ACOs to ensure referrals for services continue to come in	19.2% State average is 20.9% National average 22.2%	19.2%	8.0% National average is 21.1%
Operating tax levy per patient day	This is the amount of tax levy needed to support the HCC per patient day served.	\$55.45	\$55.45	
Percent of patient days with Medicaid as a payer source	Increased number of residents served will show continued need for skilled nursing facility that provides for the indigent populations requiring nursing home placement	65.0%	66.0%	60.0%
Accounts receivable aging - Receivable balance as % of total non-operating revenues	Indicates effectiveness of admission data gathering and collections efforts	<1%	2.5%	<5.0%
Successful discharges to community	Discharge planning that is successful leads to less readmissions to ER/Hospital reducing overall burden to healthcare and county systems	48.9% State average is 51.7% National average is 48.6% Improvement efforts have increased with nursing and social services initiating discharge phone calls and setting up MD appointments prior to discharge to help minimize rehospitalization	50.0%	62% National average is 56.1%

Health Care Center

Employee turnover rate	Employees are engaged and satisfied in their work for the county	25% including retirements 17% not including retirements	25.0%	26.0%
% of short term residents who improve function prior to discharge	Successful rehabilitation services are being provided at the HCC	78.2% State average is 74.9% National average is 67.6%	84.0%	80% National average is 68%

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
10.24 FTE

Maintenance / Security
2.50 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

Personnel Clerk
1.00 FTE

Food Services Supervisor
1.00 FTE

Medical Records Supervisor
1.00 FTE

RN Supervisor
5.50 FTE

Administrative Assistant Admissions
1.00 FTE

Cook
4.80 FTE

Medical Records Clerk
.80 FTE

Registered Nurse
Regular 7.80 FTE
Casual 0.10 FTE

Dining Assistant
7.15 FTE

Licensed Practical Nurse (LPN)
5.60 FTE

Certified Nursing Assistant (CNA)
Regular 52.70 FTE
Casual 6.88 FTE

Certified Occupational Therapy Aide
1.00 FTE

Health Unit Coordinator
2.00 FTE

	2017	2018	2019	2020	2021
FTE Change	-8.16	-0.24	-2.63	-0.70	-4.67
FTE Balance	133.21	132.97	130.34	129.64	124.97

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HEALTH CARE CENTER											
<u>Revenues</u>											
Tax Levy	2,313,610	2,221,642	1,386,614	1,321,211	1,321,211	1,198,185	(123,026)	-9.31%	Handrails	10,000	0
Grants & Aids	740,166	1,175,562	1,252,803	800,000	1,300,000	800,000	0	0.00%	Wheelchairs	3,000	0
User Fees	6,594,046	6,327,973	6,543,780	7,318,238	4,289,805	7,314,238	(4,000)	-0.05%	Nursing Equipment	6,000	0
Intergovernmental	202,046	284,316	184,278	195,000	135,925	195,000	0	0.00%	Mattresses (all types)	7,000	0
Donations	4,974	3,885	11,508	2,500	2,500	2,500	0	0.00%	OT/PT Equipment	5,000	0
Interest	15,271	38,102	67,497	40,000	65,000	65,000	25,000	62.50%	Dining Room Chair Replacement	6,000	0
Miscellaneous	386	(687)	66,950	1,150	1,135	1,150	0	0.00%	Exterior Building Repair/Maintenance	25,000	0
Transfer from other Funds	1,206,048	1,168,167	1,595,141	1,033,810	1,033,810	1,062,548	28,738	2.78%	Air Curtain for Receiving	5,100	0
Use of Fund Balance	0	0	0	1,921,538	1,791,635	1,383,600	(537,938)	-28.00%	Cameras - Security Monitoring System	22,000	0
									CMMS/Tables	5,000	0
									Hi/Low Beds	11,000	0
									Carpet Replacement (Resident Rooms)	30,000	0
									AC Compressor/Coils for RTUS	22,000	0
									Washers/Dryers	110,000	0
									LED Lighting Project	5,000	0
									HVAC Controls, Metasys-Sequencer	20,000	0
									Hallway Flooring/Redecorating	155,500	0
									Resident Room TVs	6,000	0
									ESS Equipment Replacement	10,000	0
									Kitchen Equipment	15,000	0
Total Revenues	11,076,547	11,218,959	11,108,572	12,633,447	9,941,021	12,022,221	(611,226)	-4.84%	2021 Total	478,600	0
<u>Expenses</u>											
Labor	4,997,209	4,848,052	4,928,642	5,692,818	5,199,170	5,776,082	83,264	1.46%	2022	399,300	105,800
Labor Benefits	2,489,235	2,211,140	2,389,974	2,450,867	2,333,371	2,432,151	(18,716)	-0.76%	2023	77,500	35,000
Supplies & Services	2,065,917	1,988,690	2,136,999	2,186,814	2,129,670	2,207,840	21,026	0.96%	2024	72,000	41,000
Principal Redemption	0	0	0	820,000	0	890,000	70,000	8.54%	2025	35,000	35,000
Interest Payments	391,768	312,866	347,566	213,810	213,810	172,548	(41,262)	-19.30%			
Capital Outlay	0	36,000	19,311	1,229,138	0	478,600	(750,538)	-61.06%			
Transfer to General Fund	755,433	1,213,660	67,493	40,000	65,000	65,000	25,000	62.50%			
Addition to Fund Balance	376,985	608,551	1,218,586	0	0	0	0	0.00%			
Total Expenses	11,076,547	11,218,959	11,108,572	12,633,447	9,941,021	12,022,221	(611,226)	-4.84%			
Beginning of Year Fund Balance	4,601,263	4,722,731	5,331,282		6,549,868	4,758,233					
End of Year Fund Balance	4,978,248	5,331,282	6,549,868		4,758,233	3,374,633					

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.

2018 Beginning fund balance restated to subtract \$255,517 due to implementation of new accounting standard for post employment benefits.

2021 Highlights & Issues on the Horizon

Continued review of positions allowed for further reduction in total FTEs (decrease in 5.57 for the HCC resulting in savings in wages and benefits despite increases in wages and health insurance costs. Reduced positions include: 4 full-time Certified Nursing Assistants at approximately \$60,000 each; a medical records position from 1.00 to 0.80 full-

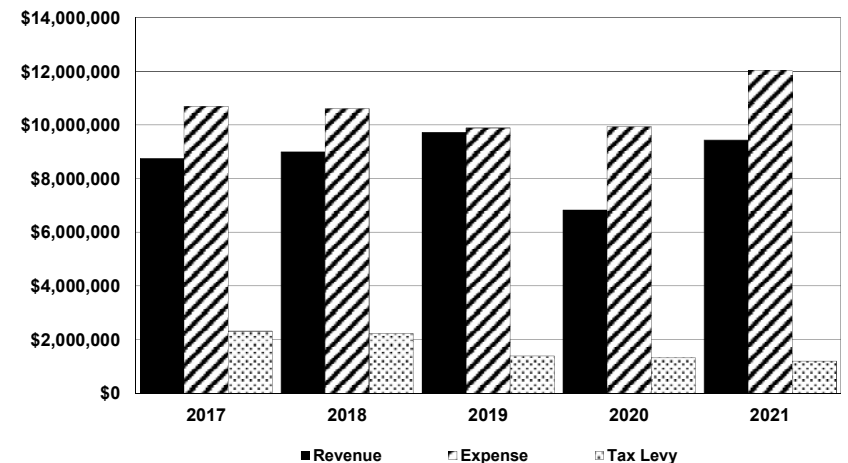
Receipt of more CPE (Certified Public Expenditure) dollars resulted in no levy ask for capital projects for 2021.

New revenue streams from contracts with hospice and other insurances through our Leading Choice Network affiliation.

National nursing/care provider shortage has made filling positions at HCC difficult. Increased vacancy factor from \$300,000 to \$400,000 to align with trend over last 3 years.

COVID-19 situation has placed the HCC under tremendous changes that have required increased expenditures and decreased revenues in 2020. We are budgeting for a more return to status quo for 2021 with hopes of vaccine. Medicare has declared a 2.2% increase in funding. The state of Wisconsin has not yet released anything regarding Medicaid funding but we do anticipate changes at the state level of funding will occur due to the pandemic. Staffing shortages in caregivers has led to decreased ability to accept new admissions to the facility. Continuation of meal preparation for the nutrition sites and meals on wheels to continue our mission of providing care and services to the elderly of Sauk County. CPE funds have provided for decrease to tax levy needs for HCC capital projects however these funds are not to be anticipated in future years as the overall Medicaid reimbursement rate has increased significantly. This may result in increased needs for levy dollars in the near future after these funds are depleted.

Revenue, Expense and Tax Levy



Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2021
				Actual	Adopted	Budget			2021
					Budget				
60007110 HCC ACCOUNTING ADMINISTRATIVE									
514100 FICA & MEDICARE TAX	253	304	276	105	482	482	482	482	0
514600 WORKERS COMPENSATION	2	2	2	1	4	4	4	4	0
515800 PER DIEM COMMITTEE	3,300	3,970	3,600	1,375	6,300	6,300	6,300	6,300	0
522500 TELEPHONE	16,186	19,346	20,207	9,219	18,000	18,000	20,000	18,000	0
531800 MIS DEPARTMENT CHARGEBACKS	72,274	60,568	85,218	28,638	87,906	87,906	87,906	91,945	4,039
532200 SUBSCRIPTIONS	11,953	11,255	12,004	0	13,000	13,000	13,000	13,000	0
533200 MILEAGE	1,462	1,451	1,341	542	1,500	1,500	1,000	1,500	0
537900 LICENSE RENEWALS	806	642	1,078	180	0	0	800	800	800
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	8,429	9,814	10,253	874	9,720	9,720	9,720	10,700	980
551200 INSURANCE-VEHICLE LIABILITY	2,902	2,168	2,698	0	4,200	4,200	4,200	4,500	300
551600 INSURANCE-MONIES & SECURITIES	0	0	0	0	1,100	1,100	0	1,100	0
551900 INSURANCE-GENERAL LIABILITY	26,376	27,194	26,983	17,205	37,800	37,800	37,800	41,580	3,780
552100 OFFICIALS BONDS	1,064	1,064	1,064	181	0	0	0	0	0
552400 INSURANCE-VOLUNTEERS	75	47	47	39	200	200	45	200	0
554000 DEPRECIATION EXPENSE	461,610	463,029	469,237	232,500	465,000	465,000	470,000	475,000	10,000
581900 CAPITAL OUTLAY	0	0	19,311	15,988	315,100	1,229,138	0	478,600	-750,538
TOTAL HCC ACCOUNTING ADMINISTRATIVE	606,693	600,855	653,320	306,847	960,312	1,874,350	651,257	1,143,711	-730,639
60007420 ACCOUNTING LABOR									
511100 SALARIES PERMANENT REGULAR	118,384	114,430	125,880	62,964	150,473	150,473	150,473	154,705	4,232
511200 SALARIES-PERMANENT-OVERTIME	0	20	0	0	0	0	0	0	0
511800 SALARIES-NONPRODUCTIVE	21,944	18,933	19,405	6,564	0	0	0	0	0
511900 LONGEVITY-FULL TIME	998	775	815	0	795	795	795	895	100
514100 FICA & MEDICARE TAX	9,588	9,595	10,122	4,860	11,572	11,572	11,572	11,903	331
514200 RETIREMENT-COUNTY SHARE	19,144	11,580	9,280	4,650	10,211	10,211	10,211	10,503	292
514201 ACTUARIAL PENSION	0	0	13,596	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	46,071	39,144	41,157	19,379	42,647	42,647	40,000	25,752	-16,895
514401 ACTUARIAL OPEB HEALTH	0	0	-42	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	57	1,188	73	41	63	63	63	75	12
514501 ACTUARIAL OPEB LIFE	0	0	-1,625	0	0	0	0	0	0
514600 WORKERS COMPENSATION	76	81	79	41	91	91	91	109	18
TOTAL ACCOUNTING LABOR	216,262	195,745	218,739	98,498	215,852	215,852	213,205	203,942	-11,910
60007425 ACCOUNTING OPERATIONS									
520900 CONTRACTED SERVICES	19,826	19,890	20,531	6,178	25,000	25,000	22,000	25,000	0
531100 POSTAGE AND BOX RENT	2,546	6,854	-168	2,620	5,000	5,000	5,200	5,000	0
531200 OFFICE SUPPLIES AND EXPENSE	5,739	6,698	6,301	2,819	7,000	7,000	7,000	7,000	0
532800 TRAINING AND INSERVICE	521	120	413	0	1,000	1,000	250	500	-500
533200 MILEAGE	0	0	0	0	100	100	0	50	-50

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				
60007425 ACCOUNTING OPERATIONS									
539800 EQUIPMENT LEASE	929	1,267	2,281	190	1,250	1,250	1,500	1,500	250
561000 PRINCIPAL REDEMPTION	0	0	0	0	820,000	820,000	0	890,000	70,000
562000 INTEREST EXPENSE	374,134	356,272	343,861	150,805	290,186	290,186	290,186	248,924	-41,262
TOTAL ACCOUNTING OPERATIONS	403,695	391,101	373,220	162,612	1,149,536	1,149,536	326,136	1,177,974	28,438
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	1,226,649	1,187,701	1,245,278	567,956	2,325,700	3,239,738	1,190,598	2,525,627	-714,111
-ADDITION TO / USE OF FUND BALANCE	1,226,649	1,187,701	1,245,278	567,956	13,954,200	3,239,738	1,190,598	2,525,627	
60011420 PERSONNEL LABOR									
511100 SALARIES PERMANENT REGULAR	45,302	32,859	44,145	21,242	47,692	47,692	47,692	49,604	1,912
511200 SALARIES-PERMANENT-OVERTIME	0	0	322	0	0	0	0	0	0
511800 SALARIES-NONPRODUCTIVE	7,885	14,670	6,065	2,031	0	0	0	0	0
511900 LONGEVITY-FULL TIME	360	380	167	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	3,779	3,658	4,188	1,511	3,648	3,648	3,357	3,795	147
514200 RETIREMENT-COUNTY SHARE	7,515	4,561	3,360	1,571	3,219	3,219	3,219	3,348	129
514201 ACTUARIAL PENSION	0	0	4,923	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	15,243	16,511	16,791	9,675	17,862	17,862	17,862	18,559	697
514401 ACTUARIAL OPEB HEALTH	0	0	-14	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	48	962	18	4	8	8	8	8	0
514501 ACTUARIAL OPEB LIFE	0	0	-398	0	0	0	0	0	0
514600 WORKERS COMPENSATION	29	31	33	14	29	29	29	35	6
TOTAL PERSONNEL LABOR	80,159	73,632	79,600	36,048	72,458	72,458	72,167	75,349	2,891
60011425 PERSONNEL OPERATIONS									
519200 PHYSICALS / OTHER BENEFITS	657	2,424	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	5,900	5,765	5,729	1,545	6,000	6,000	6,000	6,000	0
532600 ADVERTISING	1,268	1,206	1,784	52	11,034	11,034	5,000	10,000	-1,034
532800 TRAINING AND INSERVICE	0	0	330	0	200	200	200	200	0
533200 MILEAGE	0	0	0	0	50	50	25	25	-25
536100 REFERENCE CHECKS	970	946	735	0	1,000	1,000	750	750	-250
TOTAL PERSONNEL OPERATIONS	8,794	10,340	8,577	1,597	18,284	18,284	11,975	16,975	-1,309
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	88,954	83,972	88,177	37,645	90,742	90,742	84,142	92,324	1,582
-ADDITION TO / USE OF FUND BALANCE	88,954	83,972	88,177	37,645	544,452	90,742	84,142	92,324	

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
60041 HOME CARE									
411100 GENERAL PROPERTY TAXES	-30,703	-4,700	-4,700	-2,350	-4,700	-4,700	-4,700	-3,500	-1,200
455610 HOME CARE VETERANS ADMIN	350	0	0	0	0	0	0	0	0
455645 HOME CARE PARTNERSHIP	-350	0	0	0	0	0	0	0	0
481100 INTEREST ON INVESTMENTS	0	0	0	0	0	0	0	0	0
TOTAL HOME CARE	-30,703	-4,700	-4,700	-2,350	-4,700	-4,700	-4,700	-3,500	-1,200
60041420 HCC LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	-1,275	0	0	0	0	0	0	0	0
511800 FT WAGES NONPRODUCTIVE	152	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	23	0	0	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	44	0	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	1,253	0	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	0	0	0	0	0	0	0	0	0
TOTAL HCC LABOR COSTS	197	0	0	0	0	0	0	0	0
60041421 CERTIFIED NURSING ASSISTANTS									
514400 HEALTH INSURANCE COUNTY SHARE	255	0	0	0	0	0	0	0	0
TOTAL CERTIFIED NURSING ASSISTANTS	255	0	0	0	0	0	0	0	0
60041423 REGISTERED NURSES									
514400 HEALTH INSURANCE COUNTY SHARE	1,127	0	0	0	0	0	0	0	0
TOTAL REGISTERED NURSES	1,127	0	0	0	0	0	0	0	0
60041483 HOME NURSING PROGRAM									
520900 CONTRACTED SERVICES	2,250	0	0	0	0	0	0	0	0
522500 TELEPHONE	1	0	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	18	0	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	29,637	4,772	4,237	1,644	4,700	4,700	4,700	3,500	-1,200
532600 ADVERTISING	9	0	0	0	0	0	0	0	0
534200 MEDICAL SUPPLIES	2,727	0	0	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	33	0	0	0	0	0	0	0	0
554000 DEPRECIATION EXPENSE-HM CARE	13,860	13,860	13,860	0	0	0	0	0	0
TOTAL HOME NURSING PROGRAM	48,535	18,632	18,097	1,644	4,700	4,700	4,700	3,500	-1,200
TOTAL DEPARTMENT REVENUE	-30,703	-4,700	-4,700	-2,350	-4,700	-4,700	-4,700	-3,500	-1,200
TOTAL DEPARTMENT EXPENSE	50,114	18,632	18,097	1,644	4,700	4,700	4,700	3,500	-1,200
-ADDITION TO / USE OF FUND BALANCE	19,411	13,932	13,397	-706	0	0	0	0	

Fund: HEALTH CARE CENTER	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				Amended To
									2021
60065421 NURSING CNA LABOR									
511100 SALARIES PERMANENT REGULAR	785,632	746,883	664,209	316,733	1,203,245	1,203,245	1,000,000	1,094,339	-108,906
511200 SALARIES-PERMANENT-OVERTIME	65,738	114,587	164,822	73,917	58,855	58,855	155,000	133,291	74,436
511800 FT-WAGES NONPRODUCTIVE	161,237	134,732	142,172	47,303	0	0	105,365	0	0
511900 LONGEVITY-FULL TIME	5,680	4,920	3,834	0	3,759	3,759	3,759	4,127	368
512100 WAGES-PART TIME	526,480	499,830	377,424	152,265	921,327	949,827	350,000	951,264	1,437
512200 WAGES-PART TIME-OVERTIME	65,505	95,474	74,533	27,592	25,668	25,668	55,000	55,744	30,076
512800 PT WAGES NONPRODUCTIVE	70,262	67,367	58,781	12,123	0	0	26,280	0	0
512900 LONGEVITY-PART TIME	1,621	1,653	868	0	1,272	1,272	1,272	819	-453
514100 FICA & MEDICARE TAX	120,670	118,383	110,259	44,806	169,381	169,381	169,381	171,327	1,946
514200 RETIREMENT-COUNTY SHARE	222,790	138,989	92,667	40,609	136,591	136,591	136,591	134,826	-1,765
514201 ACTUARIAL PENSION	0	0	135,767	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	506,174	491,989	388,995	202,884	626,839	626,839	500,000	616,370	-10,469
514401 ACTUARIAL OPEB HEALTH	0	0	-445	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	409	9,441	370	204	406	406	406	721	315
514501 ACTUARIAL OPEB LIFE	0	0	-8,243	0	0	0	0	0	0
514600 WORKERS COMPENSATION	16,692	19,064	20,479	7,748	27,234	27,234	27,234	30,682	3,448
514800 UNEMPLOYMENT	3,739	3,931	5,148	626	7,000	7,000	7,000	7,000	0
TOTAL NURSING CNA LABOR	2,552,630	2,447,243	2,231,639	926,812	3,181,577	3,210,077	2,537,288	3,200,510	-9,567
60065422 LICENSED PRACTICAL NURSE LABOR									
511100 SALARIES PERMANENT REGULAR	90,553	88,461	99,943	32,753	109,892	109,892	65,146	95,729	-14,163
511200 SALARIES-PERMANENT-OVERTIME	3,781	4,863	7,024	2,372	1,226	1,226	5,500	7,257	6,031
511800 SALARIES-NONPRODUCTIVE	25,206	11,840	11,492	1,312	0	0	2,600	0	0
511900 LONGEVITY-FULL TIME	861	476	494	0	576	576	60	80	-496
512100 WAGES-PART TIME	240,630	172,987	170,600	81,159	202,053	202,053	165,000	191,466	-10,587
512200 WAGES-PART TIME-OVERTIME	14,999	20,461	28,468	8,913	3,790	3,790	17,825	12,444	8,654
512800 WAGES PART TIME NONPRODUCTIVE	62,487	27,889	36,533	20,069	0	0	40,000	0	0
512900 LONGEVITY-PART TIME	2,745	1,568	1,248	0	1,292	1,292	0	735	-557
514100 FICA & MEDICARE TAX	32,778	27,383	26,599	10,674	24,391	24,391	24,391	23,539	-852
514200 RETIREMENT-COUNTY SHARE	63,430	28,254	23,086	9,689	21,521	21,521	21,521	20,770	-751
514201 ACTUARIAL PENSION	0	0	33,824	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	97,265	54,031	53,847	29,651	49,571	49,571	49,571	47,331	-2,240
514500 LIFE INSURANCE COUNTY SHARE	350	3,807	147	54	169	169	169	130	-39
514501 ACTUARIAL OPEB LIFE	0	0	-3,274	0	0	0	0	0	0
514600 WORKERS COMPENSATION	4,464	4,265	4,848	1,803	3,922	3,922	3,922	4,216	294
TOTAL LICENSED PRACTICAL NURSE LABOR	639,549	446,286	494,878	198,450	418,403	418,403	395,705	403,697	-14,706
60065423 REGISTERED NURSES LABOR									
511100 SALARIES PERMANENT REGULAR	351,619	367,816	382,822	190,412	476,272	476,272	381,000	478,622	2,350
511200 SALARIES-PERMANENT-OVERTIME	11,044	17,572	22,517	12,443	3,119	3,119	25,000	22,139	19,020

Fund: HEALTH CARE CENTER	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				Amended To
									2021
60065423 REGISTERED NURSES LABOR									
511800 SALARIES-NONPRODUCTIVE	79,487	60,238	74,120	28,904	0	0	57,810	0	0
511900 LONGEVITY-FULL TIME	799	959	1,046	0	1,199	1,199	900	942	-257
512100 WAGES-PART TIME	497,552	534,798	566,579	328,447	745,185	745,185	656,895	736,434	-8,751
512200 WAGES-PART TIME-OVERTIME	29,828	34,578	43,147	16,022	11,302	11,302	32,000	58,736	47,434
512800 WAGES PART TIME NONPRODUCTIVE	88,333	70,986	115,079	43,530	0	0	88,000	0	0
512900 LONGEVITY-PART TIME	1,763	1,488	1,349	169	1,512	1,512	1,512	1,131	-381
514100 FICA & MEDICARE TAX	77,256	79,522	87,901	45,144	94,752	94,752	94,572	99,297	4,545
514200 RETIREMENT-COUNTY SHARE	146,787	91,439	77,488	39,507	83,605	83,605	83,605	87,615	4,010
514201 ACTUARIAL PENSION	0	0	113,529	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	196,551	219,322	210,393	110,450	259,899	259,899	259,899	244,284	-15,615
514500 LIFE INSURANCE COUNTY SHARE	361	6,559	372	123	330	330	330	267	-63
514501 ACTUARIAL OPEB LIFE	0	0	-8,301	0	0	0	0	0	0
514600 WORKERS COMPENSATION	10,557	12,560	16,111	7,621	15,234	15,234	15,234	17,782	2,548
TOTAL REGISTERED NURSES LABOR	1,491,906	1,497,837	1,704,151	822,472	1,692,409	1,692,409	1,696,757	1,747,249	54,840
60065424 HEALTH UNIT COORDINATOR									
511100 SALARIES PERMANENT REGULAR	45,710	35,802	55,049	27,981	72,980	72,980	55,963	75,719	2,739
511200 SALARIES-PERMANENT-OVERTIME	0	0	1,431	2,021	261	261	4,000	1,088	827
511800 SALARIES-NONPRODUCTIVE	13,804	4,718	10,912	5,882	0	0	11,762	0	0
511900 LONGEVITY-FULL TIME	1,134	737	759	0	905	905	250	294	-611
514100 FICA & MEDICARE TAX	4,448	2,541	4,557	2,414	5,672	5,672	5,672	5,898	226
514200 RETIREMENT-COUNTY SHARE	9,086	3,365	4,256	2,422	5,005	5,005	5,005	5,204	199
514201 ACTUARIAL PENSION	0	0	6,236	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	30,207	22,069	29,263	18,602	35,724	35,724	35,724	37,117	1,393
514500 LIFE INSURANCE COUNTY SHARE	23	167	20	3	36	36	6	6	-30
514501 ACTUARIAL OPEB LIFE	0	0	-443	0	0	0	0	0	0
514600 WORKERS COMPENSATION	630	441	904	441	912	912	912	1,056	144
TOTAL HEALTH UNIT COORDINATOR	105,041	69,840	112,943	59,766	121,495	121,495	119,294	126,382	4,887
60065425 NURSING OPERATIONS									
520900 CONTRACTED SERVICES	421	0	15,166	6,916	0	0	10,000	10,000	10,000
529100 PHARMACY SERVICES	0	175	1,000	175	500	500	500	500	0
529200 PHARMACY EQUIPMENT RENTAL	0	100	825	100	500	500	500	500	0
529300 SPEECH THERAPY	52,162	60,875	72,052	22,805	55,000	55,000	55,000	55,000	0
529500 PHYSICAL THERAPY PURCHASE SVCS	164,227	161,396	137,339	39,952	150,000	150,000	100,000	150,000	0
529550 PHYSICAL THERAPY SMALL EQUIP	0	0	0	0	1,000	1,000	500	500	-500
531400 SMALL EQUIPMENT	3,692	6,241	4,983	14,924	5,000	5,000	25,000	5,000	0
532800 TRAINING AND INSERVICE	7,108	5,811	7,032	404	8,000	8,000	2,000	8,000	0
533200 MILEAGE	262	380	342	0	750	750	300	500	-250
533900 TRANSPORTATION	9,500	4,842	7,998	2,304	7,500	7,500	7,500	7,500	0

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				
60065425 NURSING OPERATIONS									
535900 EQUIPMENT AND MAINTENANCE	5,868	4,905	5,472	3,672	5,000	5,000	8,000	5,000	0
538100 NON-CHARGEABLE SUPPLIES	67,139	65,457	62,005	29,667	80,000	80,000	130,000	80,000	0
538101 NON-CHARGEABLE MEDICARE A	0	2,953	0	0	0	0	0	0	0
538200 INCONTINENT SUPPLIES	45,417	46,185	44,679	18,013	50,000	50,000	45,000	50,000	0
538300 OXYGEN EXPENSE	8,426	0	4,377	1,226	12,000	12,000	5,500	10,000	-2,000
538500 LAB & X-RAY & ANALGESICS	24,470	13,856	20,108	8,325	30,000	30,000	18,670	30,000	0
538600 PHARMACY DRUGS	102,111	56,657	75,414	19,227	80,000	80,000	55,000	80,000	0
538700 OTC DRUGS	22,846	28,658	26,518	14,028	25,000	25,000	25,000	25,000	0
539800 EQUIPMENT LEASE	1,083	702	7,644	0	5,000	5,000	5,000	5,000	0
TOTAL NURSING OPERATIONS	514,741	459,192	492,955	181,639	515,250	515,250	493,470	522,500	7,250
60065426 NURSING ADMINISTRATIVE									
511100 SALARIES PERMANENT REGULAR	32,241	31,085	0	0	0	0	0	0	0
511200 SALARIES-PERMANENT-OVERTIME	227	28	0	0	0	0	0	0	0
511800 FT WAGES NONPRODUCTIVE	7,768	7,088	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	310	330	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	2,917	3,102	0	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	5,642	3,535	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	6,665	15,965	696	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	21	411	-3	0	0	0	0	0	0
514501 ACTUARIAL OPEB LIFE	0	0	76	0	0	0	0	0	0
514600 WORKERS COMPENSATION	391	491	0	0	0	0	0	0	0
TOTAL NURSING ADMINISTRATIVE	56,182	62,036	768	0	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	5,360,049	4,982,433	5,037,333	2,189,139	5,929,134	5,957,634	5,242,514	6,000,338	42,704
-ADDITION TO / USE OF FUND BALANCE	5,360,049	4,982,433	5,037,333	2,189,139	35,574,804	5,957,634	5,242,514	6,000,338	
60080 HEALTH CARE CENTER REVENUE									
424295 COVID-19 RELIEF	0	0	0	-421,983	0	0	-500,000	0	0
425010 RM BRD MEDICARE A	-1,129,010	-862,869	-1,107,221	-338,851	-1,125,000	-1,125,000	-625,000	-1,125,000	0
425020 RM BRD MEDICAID	-4,348,715	-4,701,325	-4,740,950	-2,343,791	-5,030,418	-5,030,418	-3,897,000	-5,030,418	0
425030 RM BRD INSURANCE	-121,393	-32,627	-25,075	-15,463	-75,000	-75,000	-35,000	-75,000	0
425040 RM BRD SWFA	-348,797	-245,507	-356,336	-273,355	-250,000	-250,000	-300,000	-250,000	0
425050 RM BRD RPLCMT A	-33,930	-49,412	-19,520	-8,235	-20,000	-20,000	-17,000	-20,000	0
425200 CONTRACTUAL-MEDICARE A	73,705	44,029	56,823	-22,659	120,000	120,000	120,000	120,000	0
425220 CONTRACTUAL-RPLCMT A	1,400	11,650	-2,566	-2,019	0	0	0	0	0
425250 MC COST REPORT SETTLEMENT	0	-1	0	0	0	0	0	0	0
451650 COPIER/POSTAGE/MISC	-243	-223	-175	-77	-250	-250	-250	-250	0

Fund: HEALTH CARE CENTER	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				2021
60080 HEALTH CARE CENTER REVENUE									
455200 SAUK CO HEALTH CARE CENTER	0	0	0	0	0	0	0	0	0
455401 OUTPT PHYSICAL THER-MEDICARE B	-4,466	-14,382	-8,896	-404	-5,000	-5,000	-1,200	-5,000	0
455405 OUTPT PHYSICAL THER-INS	-3	-1	0	0	0	0	0	0	0
455411 OUTPT OCCUP THER-MEDICARE B	-2,630	-1,820	-4,115	0	-3,000	-3,000	0	-3,000	0
455421 OUTPT SPEECH THER-MEDICARE B	0	0	-823	0	0	0	0	0	0
465191 HOSPICE MEDICAID REVENUE	0	0	-27,730	-53,375	0	0	-50,000	-25,000	25,000
465192 HOSPICE SELF PAY REVENUE	0	0	-19,175	-48,650	0	0	-39,500	-15,000	15,000
465280 TRANSPORTATION REVENUE	-7,507	-4,813	-5,490	-1,953	-7,000	-7,000	-4,000	-7,000	0
465290 RM BRD SELF PAY	-1,343,966	-1,363,658	-1,341,288	-420,942	-1,750,000	-1,750,000	-725,000	-1,750,000	0
465300 RADIOLOGY MEDICARE A	-4,208	-3,932	-4,015	-1,367	-5,000	-5,000	-5,000	-5,000	0
465310 PHARMACY MEDICARE A	-53,014	-40,963	-50,024	-14,794	-45,000	-45,000	-30,000	-45,000	0
465311 PHARMACY-PRIVATE PAY	-17,183	-130	0	0	0	0	0	0	0
465330 PHYSICAL THERAPY MEDICARE A	-365,496	-261,855	-301,410	-82,260	-300,000	-300,000	-155,000	-300,000	0
465331 PHYSICAL THERAPY-MEDICARE B	-98,265	-143,263	-90,885	-41,174	-90,000	-90,000	-55,000	-90,000	0
465332 PHYSICAL THERAPY-SELF PAY	-94	0	0	0	0	0	0	0	0
465333 PHYSICAL THERAPY-MEDICAID	-312	-262	0	0	0	0	0	0	0
465334 PHYSICAL THERAPY-RPLC A	-9,270	-13,050	-6,030	-1,890	-5,000	-5,000	-3,500	-5,000	0
465335 PHYSICAL THERAPY-INS	-2,376	-5,459	-5,355	-4,455	-2,500	-2,500	-5,000	-5,000	2,500
465336 PHYSICAL THERAPY-RPLC B	-5,131	-3,622	-1,800	-585	-5,000	-5,000	-2,500	-2,500	-2,500
465337 PHYSICAL THERAPY-SWFA	-5	643	0	0	-1,500	-1,500	-1,500	-1,500	0
465350 PSYCHIATRIC BILLING	-14,653	-12,929	4	0	0	0	0	0	0
465355 CONTRACTUAL-PSYCHIATRIC BILLIN	7,564	6,623	0	0	0	0	0	0	0
465370 OCC THERAPY MEDICARE A	-369,630	-267,885	-309,690	-84,735	-300,000	-300,000	-155,000	-300,000	0
465371 OCC THERAPY MEDICARE B	-84,643	-148,297	-118,592	-64,847	-75,000	-75,000	-91,750	-75,000	0
465373 OCC THERAPY MEDICAID	-312	-161	0	0	0	0	0	0	0
465374 OCC THERAPY RPLCMT A	-10,080	-13,455	-6,165	-2,070	-5,000	-5,000	-5,000	-5,000	0
465375 OCC THERAPY INSURANCE	-1,989	-8,577	-5,445	-4,590	-5,000	-5,000	-5,000	-5,000	0
465376 OCC THERAPY RPLCMNT B	-5,155	-2,395	0	-1,430	-3,000	-3,000	-1,500	-3,000	0
465377 OCC THERAPY SWFA	-5	-1,025	0	0	0	0	0	0	0
465380 SPEECH THERAPY PART A	-88,836	-71,471	-84,871	-57,787	-60,000	-60,000	-60,000	-60,000	0
465381 SPEECH THERAPY MEDICARE B	-29,845	-49,377	-36,304	-26,017	-30,000	-30,000	-35,000	-30,000	0
465383 SPEECH THERAPY MEDICAID	-114	0	0	0	-100	-100	0	-100	0
465384 SPEECH THERAPY RPLCMT A	-1,811	-470	-2,141	0	-1,000	-1,000	-1,000	-1,000	0
465385 SPEECH THERAPY INSURANCE	3	-731	-173	0	0	0	0	0	0
465386 SPEECH THERAPY RPLCMT B	-2,006	-1,025	-2,375	0	-1,250	-1,250	-1,250	-1,250	0
465387 SPEECH THERAPY SWFA	9	-27	0	0	0	0	0	0	0
465400 BED TAX ASSESSMENT	153,340	167,280	167,280	69,700	167,280	167,280	167,280	167,280	0
465405 BAD DEBT OUTPT MEDICARE B	-112	0	32	0	0	0	0	0	0
465406 BAD DEBT OUTPT SELF PAY	0	0	0	173	0	0	0	0	0
465408 BAD DEBT OUTPT INS	111	0	0	0	0	0	0	0	0
465410 BAD DEBT SWFA	12,557	7,131	7,609	0	6,000	6,000	6,000	6,000	0

Fund: HEALTH CARE CENTER	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				Amended To
									2021
60080 HEALTH CARE CENTER REVENUE									
465411 BAD DEBT MEDICAID	190	376	4,845	0	5,000	5,000	5,000	5,000	0
465412 BAD DEBT MEDICARE A	1,788	-1,788	4,000	4,716	0	0	0	4,000	-4,000
465413 BAD DEBT SELF PAY	1,439	20,489	10,655	21,249	5,000	5,000	25,000	5,000	0
465414 BAD DEBT INSURANCE	4,244	-3,925	6,000	0	5,000	5,000	5,000	5,000	0
465415 BAD DEBT MEDICARE B	411	3,543	1,260	89	1,000	1,000	500	1,000	0
465417 BAD DEBT MEDICARE RPLCMT	-4,409	11,382	-7,514	5,193	5,000	5,000	5,200	5,000	0
465418 BAD DEBT PSYCH SERVICES	1,256	742	667	163	500	500	165	500	0
465420 LABORATORY	-12,866	-7,942	-13,074	-5,308	-12,000	-12,000	-12,000	-12,000	0
465428 VACCINATIONS	-8,152	-9,126	-2,848	-2,841	-7,500	-7,500	-7,500	-7,500	0
465467 CONTRACTUAL MED B MPPR	22,447	38,364	26,245	12,009	25,000	25,000	25,000	25,000	0
465469 CONTRACTUAL OP MED B MPPR	782	1,695	1,609	60	500	500	500	500	0
465470 CONTRACTUAL MEDICAID	1,434,597	1,571,400	1,655,984	734,012	1,500,000	1,500,000	1,500,000	1,500,000	0
465471 CONTRACTUAL SWFA	118,396	55,282	143,380	98,960	20,000	20,000	100,000	50,000	-30,000
465472 CONTRACTUAL MEDICARE B	67,165	101,118	75,842	41,849	40,000	40,000	65,000	40,000	0
465473 CONTRACTUAL-MED B RPLCMT	3,860	1,663	1,387	748	2,000	2,000	1,000	2,000	0
465475 CONTRACTUAL OUTPT MECICARE B	2,467	5,926	4,467	184	1,000	1,000	1,000	1,000	0
465482 CONTRACTUAL HOSPICE MEDICAID	0	0	9,968	15,776	0	0	16,000	10,000	-10,000
465510 LEVEL 1 SCREEN	-4,290	-3,960	-3,810	-930	-4,000	-4,000	-3,500	-4,000	0
465520 NA TRAINING	-401	-201	-201	0	0	0	0	0	0
465531 INSURANCE CONTRACT ADJ	41,771	-2,922	-1,859	-1,721	10,000	10,000	0	10,000	0
465550 GUEST MEALS	-8,306	-6,187	-7,896	-1,106	-8,000	-8,000	-2,500	-8,000	0
474010 DEPARTMENTAL CHARGES	-183,060	-198,465	-184,278	-75,426	-195,000	-195,000	-135,925	-195,000	0
481100 INTEREST ON INVESTMENTS	-4	-3	-4	-1	0	0	0	0	0
481250 INSURANCE INTEREST	-79	-13	-40	0	0	0	0	0	0
483100 GAIN/LOSS FIXED ASSETS DIV	763	1,441	-307	0	0	0	0	0	0
483310 BAKE SALES	-500	-557	-450	-100	-500	-500	-200	-500	0
483330 CRAFT SALES	-570	-10	-10	-50	-500	-500	-100	-500	0
483340 RECYCLING REVENUES	0	-174	-201	-41	-150	-150	-150	-150	0
483600 SALE OF COUNTY OWNED PROPERTY	0	0	-12,343	0	0	0	0	0	0
484110 MISCELLANEOUS PUBLIC CHARGES	77	0	0	0	0	0	0	0	0
484175 FOCUS ON ENERGY	0	0	-53,599	-685	0	0	-685	0	0
485010 DONATIONS & CONTRIBUTIONS	-1,056	-1,000	-1,000	0	0	0	0	0	0
485020 GERIATRICS DONATIONS	-3,917	-2,885	-1,821	-1,078	-2,500	-2,500	-2,500	-2,500	0
493160 USE OF RETAINED EARNINGS	0	0	0	0	-979,000	-1,921,538	0	-1,383,600	-537,938
TOTAL HEALTH CARE CENTER REVENUE	-6,782,469	-6,529,639	-6,797,833	-3,424,161	-8,495,888	-9,438,426	-4,929,365	-8,896,488	-541,938
TOTAL DEPARTMENT REVENUE	-6,782,469	-6,529,639	-6,797,833	-3,424,161	-8,495,888	-9,438,426	-4,929,365	-8,896,488	-541,938
TOTAL DEPARTMENT EXPENSE	0	0	0	0	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE	-6,782,469	-6,529,639	-6,797,833	-3,424,161	-50,975,328	-9,438,426	-4,929,365	-8,896,488	

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2021
				Actual	Adopted	Budget			2021
					Budget				
60084487 FOOT CLINIC									
531000 FOOT CLINIC EXPENSE	1,193	0	0	0	0	0	0	0	0
TOTAL FOOT CLINIC	1,193	0	0	0	0	0	0	0	0
60085420 OCCUP THERAPY LABOR									
511100 SALARIES PERMANENT REGULAR	35,995	41,024	40,574	21,367	50,849	50,849	42,735	50,609	-240
511200 SALARIES-PERMANENT-OVERTIME	0	0	9	0	0	0	0	0	0
511800 SALARIES-NONPRODUCTIVE	8,744	7,300	9,426	3,475	0	0	7,000	0	0
511900 LONGEVITY-FULL TIME	782	802	822	0	842	842	842	862	20
514100 FICA & MEDICARE TAX	3,069	3,183	3,336	1,642	3,954	3,954	3,954	3,938	-16
514200 RETIREMENT-COUNTY SHARE	6,628	4,174	3,291	1,677	3,489	3,489	3,489	3,474	-15
514201 ACTUARIAL PENSION	0	0	4,822	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	15,318	17,558	16,791	9,675	17,862	17,862	17,862	18,559	697
514401 ACTUARIAL OPEB HEALTH	0	0	-27	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	40	844	44	23	43	43	43	47	4
514501 ACTUARIAL OPEB LIFE	0	0	-987	0	0	0	0	0	0
514600 WORKERS COMPENSATION	460	547	670	306	636	636	636	705	69
TOTAL OCCUP THERAPY LABOR	71,035	75,431	78,771	38,165	77,675	77,675	76,561	78,194	519
60085425 OCCUP THERAPY OPERATIONS									
520900 CONTRACTED SERVICES	161,588	160,098	156,077	47,615	140,000	140,000	140,000	140,000	0
531400 SMALL EQUIPMENT	2,671	2,967	3,518	1,205	3,500	3,500	3,500	3,500	0
532800 TRAINING AND INSERVICE	81	79	0	0	500	500	500	500	0
533200 MILEAGE	0	0	0	0	100	100	50	50	-50
535900 EQUIPMENT AND MAINTENANCE	614	1,539	811	109	1,500	1,500	1,500	1,500	0
TOTAL OCCUP THERAPY OPERATIONS	164,954	164,683	160,406	48,930	145,600	145,600	145,550	145,550	-50
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	235,988	240,114	239,178	87,094	223,275	223,275	222,111	223,744	469
-ADDITION TO / USE OF FUND BALANCE	235,988	240,114	239,178	87,094	1,339,650	223,275	222,111	223,744	
60086420 ACTIVITY THERAPY LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	127,652	124,795	115,448	65,929	153,959	153,959	153,959	160,536	6,577
511200 SALARIES-PERMANENT-OVERTIME	0	800	1,644	3,529	0	0	0	0	0
511800 SALARIES-NONPRODUCTIVE	23,075	22,774	27,955	8,445	0	0	16,890	0	0
511900 LONGEVITY-FULL TIME	1,602	1,694	1,527	0	1,587	1,587	1,587	1,647	60
512100 WAGES-PART TIME	15,097	28,565	32,907	9,448	35,652	35,652	18,897	36,942	1,290
512200 WAGES-PART TIME-OVERTIME	45	0	233	0	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	6,508	3,623	4,991	9,759	0	0	19,517	0	0
512900 LONGEVITY-PART TIME	320	80	100	0	0	120	120	140	20

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
60086420 ACTIVITY THERAPY LABOR COSTS									
514100 FICA & MEDICARE TAX	12,282	14,051	13,511	7,073	14,636	14,636	14,636	15,244	608
514200 RETIREMENT-COUNTY SHARE	25,148	15,497	12,311	6,555	12,914	12,914	12,914	13,450	536
514201 ACTUARIAL PENSION	0	0	18,037	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	55,989	57,801	54,352	32,486	60,509	60,509	72,000	74,235	13,726
514401 ACTUARIAL OPEB HEALTH	0	0	-54	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	108	820	26	15	24	24	24	33	9
514501 ACTUARIAL OPEB LIFE	0	0	-572	0	0	0	0	0	0
514600 WORKERS COMPENSATION	1,708	2,239	2,502	1,194	2,353	2,353	2,353	2,730	377
TOTAL ACTIVITY THERAPY LABOR COSTS	269,543	272,739	284,916	144,433	281,754	281,754	312,897	304,957	23,203
60086425 ACTIVITY THERAPY OPERATIONS									
520900 CONTRACTED SERVICES	2,448	1,767	371	0	3,000	3,000	1,500	1,500	-1,500
531400 SMALL EQUIPMENT	213	70	64	0	250	250	250	250	0
532200 SUBSCRIPTIONS	1,337	2,492	1,888	247	2,500	2,500	2,000	2,500	0
532600 ADVERTISING	279	160	84	0	500	500	150	500	0
532800 TRAINING AND INSERVICE	260	0	973	0	1,000	1,000	500	1,000	0
534000 OPERATING/MEETING SUPPLIES	3,162	4,547	4,589	832	5,000	5,000	6,200	5,000	0
535900 EQUIPMENT AND MAINTENANCE	0	0	0	0	500	500	500	500	0
TOTAL ACTIVITY THERAPY OPERATIONS	7,699	9,037	7,969	1,079	12,750	12,750	11,100	11,250	-1,500
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	277,242	281,776	292,885	145,512	294,504	294,504	323,997	316,207	21,703
-ADDITION TO / USE OF FUND BALANCE	277,242	281,776	292,885	145,512	1,767,024	294,504	323,997	316,207	
60087425 PHYSICIAN									
528700 PHYSICIANS SERVICES	10,200	10,200	10,200	4,250	10,000	10,000	10,200	10,200	200
529700 PSYCHIATRIST	5,700	5,118	0	0	1,500	1,500	500	500	-1,000
TOTAL PHYSICIAN	15,900	15,318	10,200	4,250	11,500	11,500	10,700	10,700	-800
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	15,900	15,318	10,200	4,250	11,500	11,500	10,700	10,700	-800
-ADDITION TO / USE OF FUND BALANCE	15,900	15,318	10,200	4,250	69,000	11,500	10,700	10,700	
60088420 SOCIAL WORKERS LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	57,797	57,056	61,988	31,611	72,985	72,985	63,222	75,429	2,444
511800 SALARIES-NONPRODUCTIVE	8,673	9,978	10,493	3,573	0	0	7,147	0	0
511900 LONGEVITY-FULL TIME	260	280	300	0	320	320	320	340	20
514100 FICA & MEDICARE TAX	4,660	4,783	5,090	2,507	5,608	5,608	5,608	5,796	188

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
60088420 SOCIAL WORKERS LABOR COSTS									
514200 RETIREMENT-COUNTY SHARE	9,328	5,849	4,677	2,375	4,948	4,948	4,948	5,114	166
514201 ACTUARIAL PENSION	0	0	6,852	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	15,143	16,078	16,791	9,675	17,862	17,862	17,862	18,559	697
514401 ACTUARIAL OPEB HEALTH	0	0	-3	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	74	1,505	78	42	76	76	76	97	21
514501 ACTUARIAL OPEB LIFE	0	0	-1,740	0	0	0	0	0	0
514600 WORKERS COMPENSATION	646	765	950	433	902	902	902	1,038	136
TOTAL SOCIAL WORKERS LABOR COSTS	96,581	96,294	105,475	50,218	102,701	102,701	100,085	106,373	3,672
60088425 SOCIAL WORKERS OPERATIONS									
532800 TRAINING AND INSERVICE	564	1,104	659	0	1,000	1,000	750	1,000	0
533200 MILEAGE	0	70	305	0	250	250	200	200	-50
TOTAL SOCIAL WORKERS OPERATIONS	564	1,174	964	0	1,250	1,250	950	1,200	-50
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	97,145	97,468	106,440	50,218	103,951	103,951	101,035	107,573	3,622
-ADDITION TO / USE OF FUND BALANCE	97,145	97,468	106,440	50,218	623,706	103,951	101,035	107,573	
60089420 MEDICAL RECORDS LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	83,185	83,498	89,554	36,888	100,964	100,964	75,000	66,665	-34,299
511800 SALARIES-NONPRODUCTIVE	6,862	10,615	9,390	6,523	0	0	13,046	0	0
511900 LONGEVITY-FULL TIME	968	936	976	0	1,016	1,016	1,016	160	-856
512100 WAGES-PART TIME	0	0	0	0	0	0	0	31,004	31,004
512900 LONGEVITY-PART TIME	0	0	0	0	0	0	0	896	896
514100 FICA & MEDICARE TAX	8,261	6,845	6,830	3,217	7,801	7,801	7,801	7,552	-249
514200 RETIREMENT-COUNTY SHARE	8,217	5,151	3,726	1,697	4,358	4,358	4,358	4,511	153
514201 ACTUARIAL PENSION	0	0	5,459	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	28,189	37,473	32,837	13,490	35,724	35,724	35,724	24,077	-11,647
514401 ACTUARIAL OPEB HEALTH	0	0	-50	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	8	264	15	7	16	16	16	18	2
514501 ACTUARIAL OPEB LIFE	0	0	-341	0	0	0	0	0	0
514600 WORKERS COMPENSATION	62	56	52	26	61	61	61	69	8
TOTAL MEDICAL RECORDS LABOR COSTS	135,752	144,840	148,449	61,848	149,940	149,940	137,022	134,952	-14,988

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
60089425 MEDICAL RECORDS OPERATIONS									
520900 CONTRACTED SERVICES	0	0	0	0	1,000	1,000	1,000	1,000	0
531400 SMALL EQUIPMENT	0	63	88	0	250	250	250	250	0
532200 SUBSCRIPTIONS	0	0	0	0	100	100	0	0	-100
532800 TRAINING AND INSERVICE	574	539	323	0	750	750	500	750	0
533200 MILEAGE	106	54	0	0	100	100	50	100	0
TOTAL MEDICAL RECORDS OPERATIONS	680	655	411	0	2,200	2,200	1,800	2,100	-100
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	136,432	145,495	148,859	61,848	152,140	152,140	138,822	137,052	-15,088
-ADDITION TO / USE OF FUND BALANCE	136,432	145,495	148,859	61,848	912,840	152,140	138,822	137,052	
60092420 KITCHEN LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	192,753	197,414	196,574	101,864	206,904	206,904	206,904	208,164	1,260
511200 SALARIES-PERMANENT-OVERTIME	7,248	8,317	7,837	2,387	908	908	6,101	0	-908
511800 SALARIES-NONPRODUCTIVE	24,450	24,584	32,728	14,224	0	0	30,000	0	0
511900 LONGEVITY-FULL TIME	861	777	647	0	647	647	647	728	81
512100 WAGES-PART TIME	181,178	178,287	188,072	92,732	243,892	243,892	197,624	256,624	12,732
512200 WAGES-PART TIME-OVERTIME	6,219	7,095	9,422	3,842	0	0	9,500	0	0
512800 WAGES PART TIME NONPRODUCTIVE	22,718	17,486	24,220	11,707	0	0	25,000	0	0
512900 LONGEVITY-PART TIME	390	395	424	0	527	527	527	844	317
514100 FICA & MEDICARE TAX	31,494	31,601	32,967	16,115	34,645	34,645	34,645	35,676	1,031
514200 RETIREMENT-COUNTY SHARE	62,493	37,371	30,110	15,306	30,569	30,569	30,569	31,479	910
514201 ACTUARIAL PENSION	0	0	44,115	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	135,968	129,039	119,471	66,217	134,866	134,866	134,866	140,125	5,259
514401 ACTUARIAL OPEB HEALTH	0	0	-32	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	77	997	70	31	49	49	49	109	60
514501 ACTUARIAL OPEB LIFE	0	0	-1,567	0	0	0	0	0	0
514600 WORKERS COMPENSATION	4,334	5,114	6,144	2,789	5,570	5,570	5,570	6,389	819
514800 UNEMPLOYMENT	0	0	0	787	0	0	1,000	0	0
TOTAL KITCHEN LABOR COSTS	670,183	638,477	691,202	328,001	658,577	658,577	683,002	680,138	21,561

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
60092425 KITCHEN OPERATIONS									
520900 CONTRACTED SERVICES	11,681	10,748	10,224	0	12,500	12,500	12,000	12,000	-500
532800 TRAINING AND INSERVICE	433	398	501	0	1,000	1,000	500	750	-250
534300 FOOD	326,753	330,496	354,633	140,280	400,000	400,000	400,000	400,000	0
535900 EQUIPMENT AND MAINTENANCE	4,759	8,280	9,629	1,237	7,500	7,500	7,500	7,500	0
539000 DIETARY SUPPLIES	14,563	21,594	20,817	11,076	20,000	20,000	23,500	20,000	0
TOTAL KITCHEN OPERATIONS	358,190	371,516	395,804	152,593	441,000	441,000	443,500	440,250	-750
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	1,028,373	1,009,993	1,087,006	480,594	1,099,577	1,099,577	1,126,502	1,120,388	20,811
-ADDITION TO / USE OF FUND BALANCE	1,028,373	1,009,993	1,087,006	480,594	6,597,462	1,099,577	1,126,502	1,120,388	
60093420 MAINTENANCE LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	111,207	106,982	138,282	67,800	153,541	153,541	145,000	125,168	-28,373
511200 SALARIES-PERMANENT-OVERTIME	388	276	616	0	315	315	0	5,552	5,237
511800 SALARIES-NONPRODUCTIVE	26,287	11,093	17,286	16,252	0	0	25,000	0	0
511900 LONGEVITY-FULL TIME	1,535	1,003	1,153	591	1,013	1,013	240	280	-733
512100 WAGES-PART TIME	31,710	41,376	33,240	16,509	39,825	39,825	35,000	65,757	25,932
512800 WAGES PART TIME NONPRODUCTIVE	6,968	5,950	4,986	3,285	0	0	7,000	0	0
512900 LONGEVITY-PART TIME	195	215	233	0	255	255	255	273	18
514100 FICA & MEDICARE TAX	15,055	11,922	13,488	7,532	14,914	14,914	14,914	15,073	159
514200 RETIREMENT-COUNTY SHARE	25,653	13,491	12,146	6,637	13,159	13,159	13,159	13,300	141
514201 ACTUARIAL PENSION	0	0	17,795	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	48,828	41,267	47,096	31,287	49,571	49,571	49,571	49,828	257
514401 ACTUARIAL OPEB HEALTH	0	0	-74	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	184	1,602	91	42	87	87	87	71	-16
514501 ACTUARIAL OPEB LIFE	0	0	-2,022	0	0	0	0	0	0
514600 WORKERS COMPENSATION	2,023	1,855	2,477	1,284	2,398	2,398	2,398	2,700	302
TOTAL MAINTENANCE LABOR COSTS	270,033	237,031	286,794	151,219	275,078	275,078	292,624	278,002	2,924
60093425 MAINTENANCE OPERATIONS									
520900 CONTRACTED SERVICES	31,367	33,602	37,404	6,600	32,500	32,500	32,500	32,500	0
522100 WATER TREATMENT	22,514	19,666	21,571	8,770	23,000	23,000	23,000	23,000	0
522200 ELECTRIC	118,481	120,649	98,206	33,182	100,000	100,000	88,000	100,000	0
522400 GAS (HEATING)	39,401	45,608	45,483	21,007	55,000	55,000	46,000	55,000	0
522600 FUEL OIL	6,498	8,691	1,596	228	10,000	10,000	5,000	10,000	0

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				
60093425 MAINTENANCE OPERATIONS									
522901 UTILITIES-SOLAR	0	0	72,959	9,093	21,754	21,754	21,754	22,190	436
525000 BLDG/PROPERTY MAINT AND REPAIR	17,184	14,639	18,399	11,634	22,000	22,000	22,000	22,000	0
531400 SMALL EQUIPMENT	1,420	1,288	2,804	539	3,000	3,000	3,000	3,000	0
532800 TRAINING AND INSERVICE	947	0	0	0	500	500	0	500	0
533200 MILEAGE	0	76	0	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	5,137	6,257	8,827	1,961	4,500	4,500	4,500	4,500	0
535200 VEHICLE MAINTENANCE AND REPAIR	1,064	886	3,494	682	1,000	1,000	1,000	1,000	0
535900 EQUIPMENT AND MAINTENANCE	1,319	5,688	2,290	511	4,500	4,500	4,500	4,500	0
TOTAL MAINTENANCE OPERATIONS	245,333	257,051	313,033	94,208	277,754	277,754	251,254	278,190	436
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	515,367	494,083	599,827	245,427	552,832	552,832	543,878	556,192	3,360
-ADDITION TO / USE OF FUND BALANCE	515,367	494,083	599,827	245,427	3,316,992	552,832	543,878	556,192	
60094420 HOUSEKEEPING LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	200,930	197,646	231,235	117,647	273,535	273,535	252,500	282,547	9,012
511200 SALARIES-PERMANENT-OVERTIME	4,993	5,695	8,036	2,987	1,827	1,827	7,890	4,471	2,644
511800 SALARIES-NONPRODUCTIVE	37,145	34,543	33,400	14,298	0	0	31,000	0	0
511900 LONGEVITY-FULL TIME	2,216	1,817	1,823	0	2,122	2,122	2,112	2,282	160
512100 WAGES-PART TIME	109,536	100,414	91,413	41,396	109,498	109,498	87,955	98,385	-11,113
512200 WAGES-PART TIME-OVERTIME	3,320	3,084	3,789	1,163	453	453	2,600	0	-453
512800 WAGES PART TIME NONPRODUCTIVE	15,661	11,941	13,147	9,442	0	0	18,000	0	0
512900 LONGEVITY-PART TIME	394	395	321	0	396	396	0	322	-74
514100 FICA & MEDICARE TAX	26,504	24,865	25,984	12,867	29,669	29,669	29,669	29,682	13
514200 RETIREMENT-COUNTY SHARE	54,074	31,435	24,698	12,618	26,178	26,178	26,178	26,191	13
514201 ACTUARIAL PENSION	0	0	36,185	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	165,117	160,640	166,848	97,579	192,467	192,467	192,467	184,284	-8,183
514401 ACTUARIAL OPEB HEALTH	0	0	-85	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	95	1,866	96	52	105	105	105	133	28
514501 ACTUARIAL OPEB LIFE	0	0	-2,132	0	0	0	0	0	0
514600 WORKERS COMPENSATION	3,775	4,131	5,043	2,299	4,770	4,770	4,770	5,315	545
TOTAL HOUSEKEEPING LABOR COSTS	623,760	578,472	639,800	312,348	641,020	641,020	655,246	633,612	-7,408
60094425 HOUSEKEEPING OPERATIONS									
520900 CONTRACTED SERVICES	1,120	1,159	1,200	505	1,500	1,500	1,500	1,500	0
531400 SMALL EQUIPMENT	-88	0	255	0	1,500	1,500	1,500	1,500	0
532800 TRAINING AND INSERVICE	0	0	298	0	250	250	250	250	0
533200 MILEAGE	0	0	85	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	50,088	52,165	47,108	21,928	52,500	52,500	52,500	52,500	0

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				
60094425 HOUSEKEEPING OPERATIONS									
535000 REPAIRS AND MAINTENANCE	2,925	2,909	3,601	653	5,000	5,000	4,500	5,000	0
539700 LAUNDRY, LINENS & BEDDING	6,088	-7,285	10,245	5,384	6,000	6,000	6,000	6,000	0
TOTAL HOUSEKEEPING OPERATIONS	60,133	48,948	62,792	28,470	66,750	66,750	66,250	66,750	0
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	683,893	627,421	702,592	340,818	707,770	707,770	721,496	700,362	-7,408
-ADDITION TO / USE OF FUND BALANCE	683,893	627,421	702,592	340,818	4,246,620	707,770	721,496	700,362	
60097 HEALTH CARE NON-OPER REVENUE									
411100 GENERAL PROPERTY TAXES	-2,282,907	-2,216,942	-1,381,914	-658,256	-1,316,511	-1,316,511	-1,316,511	-1,194,685	-121,826
424150 ITP REIMBURSEMENT	-740,166	-1,175,562	-1,252,803	-430,200	-800,000	-800,000	-800,000	-800,000	0
481100 INTEREST ON INVESTMENTS	-15,267	-38,098	-67,493	-20,000	-40,000	-40,000	-65,000	-65,000	25,000
489011 COUNTY CONTRIB CAPITAL REVENUE	-18,987	-85,852	0	0	0	0	0	0	0
489012 PRIVATE CONTRIB CAPITAL REVENUE	0	0	-8,687	0	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	-1,206,048	-1,168,167	-1,595,141	-516,905	-1,033,810	-1,033,810	-1,033,810	-1,062,548	28,738
TOTAL HEALTH CARE NON-OPER REVENUE	-4,263,375	-4,684,620	-4,306,039	-1,625,361	-3,190,321	-3,190,321	-3,215,321	-3,122,233	-68,088
60097425 NON-OPERATING REV/EXP									
563000 DEBT ISSUANCE COSTS	78,516	0	60,849	0	0	0	0	0	0
564000 DEBT PREMIUM AMORTIZATION	-60,882	-43,406	-57,144	-38,188	-76,376	-76,376	-76,376	-76,376	0
TOTAL NON-OPERATING REV/EXP	17,634	-43,406	3,705	-38,188	-76,376	-76,376	-76,376	-76,376	0
60097900 TRANSFERS TO OTHER FUNDS									
591000 TRANSFER TO GENERAL FUND	755,433	1,213,660	67,493	20,000	40,000	40,000	65,000	65,000	25,000
TOTAL TRANSFERS TO OTHER FUNDS	755,433	1,213,660	67,493	20,000	40,000	40,000	65,000	65,000	25,000
TOTAL DEPARTMENT REVENUE	-4,263,375	-4,684,620	-4,306,039	-1,625,361	-3,190,321	-3,190,321	-3,215,321	-3,122,233	-68,088
TOTAL DEPARTMENT EXPENSE	773,067	1,170,254	71,199	-18,188	-36,376	-36,376	-11,376	-11,376	25,000
-ADDITION TO / USE OF FUND BALANCE	-3,490,308	-3,514,366	-4,234,841	-1,643,549	-19,360,182	-3,226,697	-3,226,697	-3,133,609	
60098420 ADMINISTRATION - LABOR									
511100 SALARIES PERMANENT REGULAR	134,209	128,731	136,832	67,913	158,798	158,798	145,240	164,873	6,075
511800 SALARIES-NONPRODUCTIVE	13,587	17,175	26,343	16,226	0	0	28,000	0	0

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
60098420 ADMINISTRATION - LABOR									
511900 LONGEVITY-FULL TIME	829	866	598	0	618	618	618	678	60
514100 FICA & MEDICARE TAX	10,328	11,172	11,742	6,112	12,195	12,195	12,195	12,665	470
514200 RETIREMENT-COUNTY SHARE	20,762	12,529	10,591	5,679	10,761	10,761	10,761	11,175	414
514201 ACTUARIAL PENSION	0	0	15,517	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	21,297	44,319	34,326	22,021	35,724	35,724	35,724	37,117	1,393
514401 ACTUARIAL OPEB HEALTH	0	0	-157	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	61	650	27	15	24	24	24	30	6
514501 ACTUARIAL OPEB LIFE	0	0	-609	0	0	0	0	0	0
514600 WORKERS COMPENSATION	967	1,147	1,405	645	1,340	1,340	1,340	1,552	212
TOTAL ADMINISTRATION - LABOR	202,040	216,590	236,615	118,610	219,460	219,460	233,902	228,090	8,630
60098425 ADMINISTRATION-OPERATIONS									
524000 MISCELLANEOUS EXPENSES	934	410	2,532	1,870	5,000	5,000	5,000	5,000	0
532200 SUBSCRIPTIONS	0	0	185	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	4,372	1,386	2,957	0	5,000	5,000	2,500	5,000	0
533200 MILEAGE	1,853	1,362	628	29	2,000	2,000	500	1,500	-500
TOTAL ADMINISTRATION-OPERATIONS	7,159	3,159	6,302	1,899	12,000	12,000	8,000	11,500	-500
60098428 ASSISTED LIVING									
581900 CAPITAL OUTLAY	0	36,000	0	0	0	0	0	0	0
TOTAL ASSISTED LIVING	0	36,000	0	0	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	209,199	255,748	242,917	120,509	231,460	231,460	241,902	239,590	8,130
-ADDITION TO / USE OF FUND BALANCE	209,199	255,748	242,917	120,509	1,388,760	231,460	241,902	239,590	
TOTAL FUND REVENUE	-11,076,547	-11,218,959	-11,108,572	-5,051,871	-11,690,909	-12,633,447	-8,149,386	-12,022,221	-611,226
TOTAL FUND EXPENSE	10,699,565	10,610,408	9,889,987	4,314,466	11,690,909	12,633,447	9,941,021	12,022,221	-611,226
-ADDITION TO / USE OF FUND BALANCE	-376,982	-608,551	-1,218,586	-737,405	0	0	1,791,635	0	

Human Services

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Criminal Justice Coordinating Council and stepping up initiative
General Government - Cooperation
Health and Human Services - Commitment to Health Care Center
Health and Human Services - Peer learning groups
Health and Human Services - Visiting nurses / home health care / isolated individuals
Health and Human Services - Medical assisted treatment program
Health and Human Services - Comprehensive community services
Justice & Public Safety - Diversion programs / alternatives to incarceration
Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry
Outside Issues - Affordable/low income housing
Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Successful Income Maintenance Consortium Operation	Meets all performance standards as defined by the consortium	Performance standards are met	Ongoing
Prudent fiscal management	Fiscal performance equal or less than budget.	Finish 2020 within budgeted tax levy through Manager's monthly monitoring of revenues and expenditures	Ongoing
Manage Alternate Care placements	Alternative Care placement expenses will stay within budget	Stay within budget through careful coordinated review of all proposed placements	Ongoing
Continued development of the electronic record	Maintain and enhance electronic record	Maintain Electronic Records implementation schedule	Ongoing
Provide Crisis Service to Sauk County Residents as required by Statutes	Crisis diversion from hospitalization of 70% of cases	Maintain consistent crisis standards and coverage	Ongoing
Establish Comprehensive Community Services Unit within the Human Services Department	Increase service providers by three agencies in the consortium	Develop provider audit process	Ongoing

Human Services

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
MENTAL HEALTH AND RECOVERY SERVICES (MHRS)	Provides mental health and substance abuse counseling.	Wis Stats 51 Admin Code Department of Health Services Chapters 34, 36, 75	User Fees/Other Revenues	\$483,876	9.76	Substance Use: Number of Medically Assisted Treatment and Substance Use consumers vs the number of residential placements. Mental Health Outpatient: Psychiatry - number of consumers (both children and adults) served vs those not seen in six months.
			Grants	\$468,874		
			Transfer from General Fund	\$0		
			TOTAL REVENUES	\$952,750		
			Wages & Benefits	\$889,572		
			Operating Expenses	\$1,669,440		
			TOTAL EXPENSES	\$2,559,012		
			COUNTY LEVY	\$1,606,262		
CRISIS	Provides emergency services to mental health and alcohol and other drug abuse (AODA) area	Wis Stats 51	User Fees/Other Revenues	\$381,424	12.43	Crisis: number of Crisis face to face contacts vs number of cases diverted from hospitalization.
			Grants	\$518,790		
			TOTAL REVENUES	\$900,214		
			Wages & Benefits	\$1,191,915		
			Operating Expenses	\$386,006		
			TOTAL EXPENSES	\$1,577,921		
INTEGRATED SERVICES PROGRAM	Recovery based community, mental health and substance abuse services		COUNTY LEVY	\$677,707	13.82	Comprehensive Community Services: for children, the number enrolled in CCS vs the Institutional placement rate. For adults, the number enrolled in CCS vs the Institutional and CBRF rate.
			User Fees/Other Revenues	\$8,236,737		
			Grants	\$67,541		
			TOTAL REVENUES	\$8,304,278		
			Wages & Benefits	\$1,323,972		
			Operating Expenses	\$7,465,880		
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	TOTAL EXPENSES	\$8,789,852	14.67	
			COUNTY LEVY	\$485,574		
			User Fees/Other Revenues	\$14,581		
			Grants	\$1,144,834		
			TOTAL REVENUES	\$1,159,415		
			Wages & Benefits	\$1,052,870		
BIRTH-TO-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51	Operating Expenses	\$330,701	4.71	
			TOTAL EXPENSES	\$1,383,571		
			COUNTY LEVY	\$224,156		
			User Fees/Other Revenues	\$134,347		
			Grants	\$247,757		
			TOTAL REVENUES	\$382,104		
CHILDREN LONG TERM SUPPORT (CLTS)	Provides care management and support services for disabled children and their families.	46/51	Wages & Benefits	\$434,244	6.49	Children's Long Term Support: Number of open cases vs the Institutional placement rate.
			Operating Expenses	\$402,124		
			TOTAL EXPENSES	\$836,368		
			COUNTY LEVY	\$454,264		
			User Fees/Other Revenues	\$72,433		
			Grants	\$779,835		
			TOTAL REVENUES	\$852,268		
			Wages & Benefits	\$581,386		
			Operating Expenses	\$516,688		
			TOTAL EXPENSES	\$1,098,074		
			COUNTY LEVY	\$245,806		

Human Services

COMMUNITY SUPPORT PROGRAM (CSP)	Community based services for individuals with severe to persistent mental illness	51	User Fees/Other Revenues	\$875,326	18.37	Community Support Program: Number of cases in CSP vs the Institutional placement rate/CBRF placement rate.
			Grants	\$636,631		
			TOTAL REVENUES	\$1,511,957		
			Wages & Benefits	\$1,647,396		
			Operating Expenses	\$696,418		
			TOTAL EXPENSES	\$2,343,814		
COUNTY LEVY	\$831,857					
ADULT PROTECTIVE SERVICES (APS)	Provides adult protective services and care management and support services for vulnerable adults.	51/55	User Fees/Other Revenues	\$23,238	4.94	Adult Protective Services: Number of program admissions vs the Institutional placement rate.
			Grants	\$210,275		
			TOTAL REVENUES	\$233,513		
			Wages & Benefits	\$507,203		
			Operating Expenses	\$145,156		
			TOTAL EXPENSES	\$652,359		
COUNTY LEVY	\$418,846					
CHILD PROTECTIVE SERVICES (CPS)	Responsible for investigating alleged cases of child abuse and neglect, and when necessary placing youth in alternate care to provide them safety.	48/938	User Fees/Other Revenues	\$113,123	21.00	Child Protective Services: Number of cases screened in vs out of home care rate.
			Grants	\$1,422,940		
			Transfer from General Fund	\$0		
			TOTAL REVENUES	\$1,536,063		
			Wages & Benefits	\$1,878,072		
			Operating Expenses	\$1,425,458		
TOTAL EXPENSES	\$3,303,530					
COUNTY LEVY	\$1,767,467					
YOUTH 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	\$10,551	8.10	Youth Justice: Number of cases screened in vs the out of home care placements.
			Grants	\$945,592		
			Transfer from General Fund	\$0		
			TOTAL REVENUES	\$956,143		
			Wages & Benefits	\$727,401		
			Operating Expenses	\$784,060		
TOTAL EXPENSES	\$1,511,461					
COUNTY LEVY	\$555,318					
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	\$0	-	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$510,849		
			TOTAL EXPENSES	\$510,849		
			COUNTY LEVY	\$510,849		
Totals			TOTAL REVENUES	\$16,788,705	114.29	
			TOTAL EXPENSES	\$24,566,810		
			COUNTY LEVY	\$7,778,105		
Costs Reflected in Other Department Budgets						
Other Departments	*The Department of Human Services (DHS) budget reflects activities over which DHS has responsibility. Building service costs related to the DHS Reedsburg 6th Street location are recorded in other County budgets.		Operating Expenses	\$50,060		
			Capital Outlay	\$0		
			TOTAL EXPENSES	\$50,060		
			COUNTY LEVY	\$50,060		
Total with Other Department Expenses			TOTAL REVENUES	\$16,788,705	114.29	
			TOTAL EXPENSES	\$24,616,870		
			COUNTY LEVY	\$7,828,165		

Human Services

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
Mental Health and Recovery Services - # of call intakes	823	850	850
Mental Health and Recovery Service - # of admissions	430	440	440
Mental Health and Recovery Services - # of open cases	573	580	580
Integrated Services Program - # of open cases as of 12/31	313	325	325
Crisis Intervention - number of crisis contacts	975	1000	1000
MAT Grant Admissions (8/1/18-7/31/19) and (8/1/19-7/31/20)	116	120	120
Youth Justice Clients - # of referrals received	224	235	235
CPS clients - total screened in and screened out	728	800	800
Adult Protective Services - # of Admissions	271	300	300
Children's Long Term Support & Birth-to-three Clients Admissions	362	380	380
Community Support - # of open cases as of 12/31	110	125	125
Average Economic Support Caseload	6482	6827	6900

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Child Protective Services (CPS): Number of cases screened in vs out of home care rate.	The goal for screened in cases is to keep the child in the home rather than removing and placing in out of home care. The more cases screened in, the more likely the out of home care rate will increase thus affecting our budget.	Cases screened in = 233 Out of home care rate = 96	Cases screened in = 260. Out of home care rate = 100	Cases screened in = 260 Out of home care rate = 90
Adult Protective Services (APS): Number of program admissions vs the # of Institutional placements.	Human Services continues to see a rise in APS cases due to dementia and the Opioid Crisis. Those more difficult cases can lead to high cost placements like Institutions.	271 Admissions Institutional placement rate = 2	285 Admissions. Institutional placements = 2	Cases screened in = 290. Institutional placements = 3
Youth Justice: Number of cases screened in vs the out of home care placements.	The more cases screened in the more likely of an out of home placement. If an out of home placement does occur, the goal of the staff is to place in the least restrictive if possible as the cost is less and to work to get the youth home.	Cases screened in = 151 Out of home care placements = 8	Cases screened in=175 Out of home placements= 7	Cases screened in = 160 Out of home placements = 8
Community Support Program (CSP): Number of cases in CSP vs # of institutional and CBRF placements.	The CSP program is continually seeing an increase in their CBRF placement rate. These are consumers who are not able to stay in the community. CSP works to get these consumers in less restrictive, meaning less costs placements like Adult Family Homes or Residential Care Apartments. If a CSP client is placed in a CBRF or Institution, County Levy picks up the majority of this cost.	CSP cases = 110 CBRF = 13 Institutional placements = 0	CSP cases = 125 CBRF = 11 Institutional placements = 2	CSP cases = 125 CBRF = 11 Institutional placements = 2
Children's Long Term Support (CLTS): Number of open cases vs number of institutional placements.	When a CLTS client is placed in an institution, the child is no longer funded with CLTS funds and the cost of the child is now put on County Levy. As more cases are admitted to this program, the likely hood of an Institutional placement grows.	Open Cases = 188 Institutional placement rate = 1	Open Cases = 195 Institutional placement rate = 1	Open Cases = 200 Institutional placement rate = 1
Comprehensive Community Services (CCS): for children, the number enrolled in CCS vs the Institutional placement rate. For adults, the number enrolled in CCS vs the Institutional and CBRF (Community Based Residential Facility) rate.	As the CCS program continues to grow for both adults and children, increasingly more difficult cases are likely. CCS is a model where a team is placed around the consumer to keep the child/adult in the home and community. CCS reimburses 100% unless a child/adult are placed in an institution. Diverting to a CBRF is a better option as CCS also reimburses the support and supervision costs related to that CBRF placement.	CCS enrolled children = 151 Institutional placement rate = 10 CCS enrolled adults = 134 Institutional/CBRF rate = 7	CCS enrolled children = 160 Institutional placement rate = 10 CCS enrolled adults = 145 Institutional/CBRF rate = 7	CCS enrolled children = 165 Institutional placement rate = 8 CCS enrolled adults = 150 Institutional/CBRF rate = 5
Substance Use: Number of Medically Assisted Treatment and Substance Use cases vs the number of residential placements.	As the number of Substance Use cases increases so does the probability for residential placements. The goal is to monitor this and get consumers into the appropriate treatment right away to avoid the high cost residential placement.	Cases = 107 Residential placements = 30	Cases = 115 Residential placements = 31	Cases = 115 Residential placements = 31
Mental Health Outpatient: Psychiatry - number of consumers (both children and adults) served vs those not seen in six months (6 mos).	Psychiatry is an essential aspect of mental health treatment and stabilization, with medication often being an essential component of care. Timeliness of access to a Psychiatrist and receiving medication can prevent crisis episodes and hospitalizations.	Psychiatry consumers = 386 Psychiatry consumers not seen in 6 mo = 125	Psychiatry consumers = 400 Psychiatry consumers not seen in 6 mo = 140	Psychiatry consumers = 425 Psychiatry consumers not seen in 6 mo = 145
Crisis: number of Crisis face to face contacts vs number of cases diverted from hospitalization.	Seeing a consumer in Crisis face to face vs just talking with them on the phone can help divert consumers from being hospitalized.	Face to Face Contacts = 764 Cases diverted from hospitalization = 705	Face to Face Contacts = 600 Cases diverted from hospitalization = 505	Face to Face Contacts = 700 Cases diverted from hospitalization = 600

Human Services

Oversight Committee: **Human Services Board**

				Director 1.00 FTE							
Business & Administrative Services Unit		Economic Support Unit		Community Support Unit		Child Protective Services Unit		Mental Health & Recovery Services Unit		Children & Families Unit	
Business & Administrative Services Manager 1.00 FTE		Economic Support Supervisor 1.00 FTE		Community Support Program Supervisor 1.00 FTE		Child Protective Services Supervisor 2.00 FTE		Outpatient Manager 1.00 FTE		Children's Program Supervisor 1.00 FTE	
Administrative Services Coordinator 1.00 FTE	Staff Accountant 1.00 FTE	Economic Support Leadworker 2.00 FTE		Psychotherapist 5.0 FTE		Social Worker 6.00 FTE		Psychotherapist 6.00 FTE		Social Worker - Children's Program 6.00 FTE	
Data Systems Paraprofessional 1.00 FTE	Billing Coordinator Lead 1.00 FTE	Economic Support Specialist 10.00 FTE		Social Worker .52 FTE		Social Worker Assessment 7.00 FTE		Assessment/Early Intervention Therapist 1.00 FTE		Early Childhood Special Education Needs Teacher B3 1.00 FTE	
Medical Records Coordinator 1.00 FTE	Accounting Assistant 3.00 FTE	Economic Support Resource Specialist 1.00 FTE		Psychiatric Nurse 3.77 FTE		Program Support Specialist 2.00 FTE		Social Worker OP 1.00 FTE		Accounting Specialist 1.00 FTE	
Data Systems Technician 2.00 FTE	Administration Support 1.00 FTE			Psychosocial Rehabilitation Specialist 4.00 FTE				Social Worker 4.00 FTE		Program Specialist 1.00 FTE	
Program Specialist 1.00 FTE	Program Support Specialist 3.00 FTE			Program Specialist 1.00 FTE				Psychiatric Nurse 1.00 FTE			
Purchasing Specialist 1.00 FTE		Integrated Services Program Unit				Juvenile Justice Unit					
		Integrated Services Program Manager 1.00 FTE				Youth Justice Supervisor 1.00 FTE		Child & Family Psychotherapist 1.00 FTE			
		Integrated Services Program Coordinator 3.00 FTE				Social Worker 5.00 FTE		Peer Support Specialist (Project) 2.00 FTE			
		Psychotherapist 1.00 FTE				Program Support Specialist 2.00 FTE		Community Recovery Specialist (Project) 2.00 FTE			
		Social Worker 1.00 FTE						Program Specialist - Mental Health 1.00 FTE			
		Psychosocial Rehabilitation Specialist 2.00 FTE						Crisis Intervention Supervisor 1.00 FTE			
								Crisis Intervention Worker 3.00 FTE			
										</	

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HUMAN SERVICES											
<u>Revenues</u>											
Tax Levy	7,531,534	7,997,360	7,983,506	7,820,648	7,820,648	7,778,105	(42,543)	-0.54%	None	0	0
Grants & Aids	12,466,701	14,150,864	15,572,567	15,150,194	15,803,352	16,261,659	1,111,465	7.34%			
Fees, Fines & Forfeitures	62,419	69,760	72,995	62,000	70,000	70,500	8,500	13.71%	2021 Total	0	0
User Fees	379,075	342,739	363,617	343,768	321,334	349,446	5,678	1.65%			
Donations	14,349	13,144	18,246	14,000	14,000	14,000	0	0.00%			
Interest	44,481	89,604	107,476	90,000	90,000	90,000	0	0.00%	2022	22,000	22,000
Miscellaneous	12,137	4,474	37,975	3,200	3,136	3,100	(100)	-3.13%	2023	22,000	22,000
Transfer from Other Funds	0	0	0	56,000	56,000	0	(56,000)	-100.00%	2024	0	0
Use of Fund Balance	0	856,119	0	310,254	448,429	0	(310,254)	-100.00%	2025	0	0
Total Revenues	20,510,695	23,524,064	24,156,382	23,850,064	24,626,899	24,566,810	716,746	3.01%			
<u>Expenses</u>											
Labor	5,525,262	6,070,532	6,629,216	7,278,062	7,014,269	7,476,223	198,161	2.72%			
Labor Benefits	1,937,488	2,113,301	2,320,229	2,695,899	2,513,198	2,757,807	61,908	2.30%			
Supplies & Services	11,205,982	13,340,206	14,065,412	13,786,103	14,061,516	14,242,780	456,677	3.31%			
Capital Outlay	0	46,383	0	0	0	0	0	0.00%			
Transfer to General Fund	344,182	1,953,641	1,127,521	90,000	1,037,916	90,000	0	0.00%			
Addition to Fund Balance	1,497,781	0	14,004	0	0	0	0	0.00%			
Total Expenses	20,510,695	23,524,064	24,156,382	23,850,064	24,626,899	24,566,810	716,746	3.01%			
Beginning of Year Fund Balance	2,260,790	3,758,571	2,902,452		2,916,456	2,468,027					
End of Year Fund Balance	3,758,571	2,902,452	2,916,456		2,468,027	2,468,027					

2021 Highlights & Issues on the Horizon

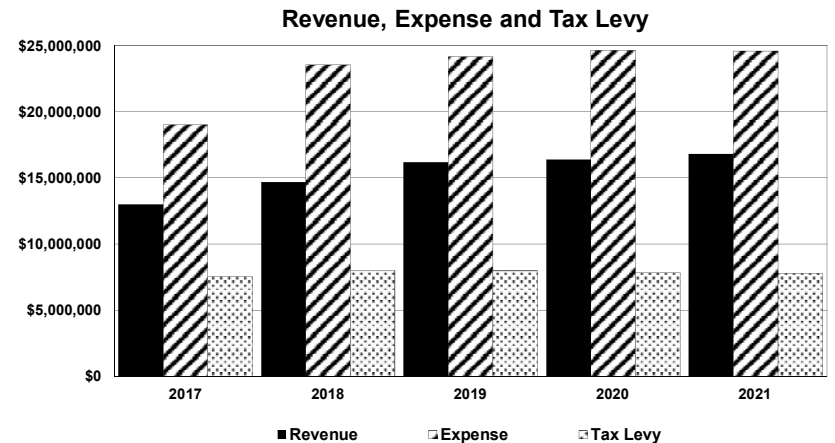
Continued growth of the Comprehensive Community Services (CCS) program.

In 2020, Human Services budgeted for a minimum Department of Children and Families Basic County Allocation increase of \$200,000 based on information that we had at the time. Sauk County actually received \$287,348 over the amount received in 2019. In 2021 we are expecting an additional increase of 1.6%. The difference between what was budgeted in 2020 and what we are expected to receive in 2021 is \$162,486.

Further costs related to general building services, such as utilities, are included in the Building Services budget. These costs total \$64,734 in 2020 and \$50,050 in 2021.

Other future issues: potential changes to Medicaid funding, shortage of psychiatrists, an increase in the aging population, and an increase in demand for alcohol and other drug abuse services.

The Pandemic which started in 2019-2020 will continue to challenge crisis resources and child mental health as well as service delivery



Fund: HUMAN SERVICES									\$ Change
Department: HUMAN SERVICES	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
21051 HUMAN SERVICES REVENUE									
411100 GENERAL PROPERTY TAXES	-7,531,534	-7,997,360	-7,983,506	-3,910,324	-7,820,648	-7,820,648	-7,820,648	-7,778,105	-42,543
422160 HO-CHUNK GAMING GRANT	0	-2,000	0	0	0	0	0	0	0
424500 MEDICARE	-51,012	-46,233	-38,936	-12,498	-52,000	-52,000	-40,000	-52,000	0
424510 MEDICAL ASSISTANCE / MEDICAID	-5,587,086	-7,719,469	-8,786,020	-1,071,772	-8,613,675	-8,613,675	-8,862,793	-9,236,590	622,915
424592 DEPT HEALTH & FAMILY SERVICES	-4,171,774	-4,328,328	-4,211,012	-967,882	-4,754,309	-4,754,309	-5,007,930	-5,145,678	391,369
424593 INCOME MAINTENANCE	-1,083,367	-944,972	-990,849	-275,728	-938,003	-938,003	-917,032	-947,114	9,111
424597 OTHER CONTRACTS	-723,461	-736,060	-708,518	-364,830	-792,207	-792,207	-975,597	-880,277	88,070
441400 DRIVER IMPROVEMENT SURCHARGE	-62,419	-69,760	-72,995	-35,192	-62,000	-62,000	-70,000	-70,500	8,500
455660 CLIENT LIABILITY COLLECTED	-178,317	-145,843	-150,454	-31,626	-150,900	-150,900	-116,910	-141,400	-9,500
465103 CLIENT SHARE ROOM & BOARD	-7,991	-7,998	-5,801	-744	-8,068	-8,068	-6,324	-10,046	1,978
465170 ALTERNATE CARE COLLECTIONS	-76,472	-83,373	-90,804	-60,447	-80,000	-80,000	-95,000	-90,000	10,000
473601 MEDICAL RECORDS FEES	-2,843	-2,660	-2,507	-1,376	-2,800	-2,800	-2,500	-2,500	-300
481100 INTEREST ON INVESTMENTS	-44,481	-89,604	-107,476	-45,000	-90,000	-90,000	-90,000	-90,000	0
484120 ADDL REVS FROM STATE PRIOR YR	-850,001	-373,802	-837,231	-33,490	0	0	0	0	0
484160 MISCELLANEOUS REVENUES	-12,137	-4,474	-37,975	-1,984	-3,200	-3,200	-3,136	-3,100	-100
484162 CRIMINAL BACKGROUND CHECK FEE	-680	-1,000	-1,200	-240	-1,000	-1,000	-1,000	-1,000	0
485080 DONATIONS	-14,349	-13,144	-18,246	-10,000	-14,000	-14,000	-14,000	-14,000	0
487100 THIRD PARTY COLLECTIONS	-112,773	-101,865	-112,852	-56,623	-101,000	-101,000	-99,600	-104,500	3,500
492100 TRANSFER FROM GENERAL FUND	0	0	0	-56,000	-56,000	-56,000	-56,000	0	-56,000
493010 FUND BALANCE APPLIED	0	0	0	0	-160,000	-310,254	0	0	-310,254
TOTAL HUMAN SERVICES REVENUE	-20,510,695	-22,667,944	-24,156,382	-6,935,756	-23,699,810	-23,850,064	-24,178,470	-24,566,810	716,746
21051110 HS ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	240,966	250,328	264,056	88,199	185,137	185,137	185,139	191,621	6,484
511900 LONGEVITY-FULL TIME	957	1,017	1,077	0	797	797	797	837	40
514100 FICA & MEDICARE TAX	18,764	19,340	20,371	6,682	14,844	14,844	14,844	15,543	699
514200 RETIREMENT-COUNTY SHARE	16,441	16,823	16,421	5,953	12,551	12,551	12,551	12,991	440
514400 HEALTH INSURANCE COUNTY SHARE	19,633	21,310	22,183	9,675	17,862	17,862	17,862	18,559	697
514500 LIFE INSURANCE COUNTY SHARE	181	228	201	62	119	119	123	123	4
514600 WORKERS COMPENSATION	1,753	2,075	2,547	612	1,391	1,391	1,391	1,605	214
515800 PER DIEM COMMITTEE	7,100	7,050	5,950	1,825	8,100	8,100	7,500	8,100	0
520100 CONSULTANT AND CONTRACTUAL	500	328	1,448	0	2,500	2,500	2,500	2,500	0
522500 TELEPHONE	617	570	484	231	650	650	500	500	-150
532200 SUBSCRIPTIONS	0	0	64	25	0	0	226	0	0
532600 ADVERTISING	0	0	29	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	1,053	2,135	1,566	960	2,000	2,000	1,500	2,000	0
533200 MILEAGE	5,178	5,895	3,824	575	6,000	6,000	3,000	5,500	-500
533500 MEALS AND LODGING	1,637	3,130	768	-265	4,120	4,120	1,060	4,120	0
535200 VEHICLE MAINTENANCE AND REPAIR	7,181	7,600	12,699	2,564	8,000	8,000	8,000	8,000	0
538130 HOUSING ASSISTANCE	59,100	89,822	129,392	55,417	97,714	97,714	97,714	97,713	-1

Fund: HUMAN SERVICES									\$ Change
Department: HUMAN SERVICES	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
21051110 HS ADMINISTRATION									
538480 PROGRAM ADMINISTRATION	36,569	68,742	66,411	114,021	218,500	218,500	150,000	15,000	-203,500
538510 TERMINATIONS OF PARENTAL RIGHT	102,665	107,161	106,992	60,974	99,841	99,841	99,841	99,609	-232
538520 CRIMINAL BACKGROUND CHECKS	1,504	1,450	1,408	653	1,500	1,500	1,400	1,400	-100
551200 INSURANCE-VEHICLE LIABILITY	3,736	1,307	1,658	0	4,500	4,500	1,800	1,800	-2,700
551900 INSURANCE-GENERAL LIABILITY	51,281	60,662	51,304	0	55,000	55,000	55,000	55,000	0
552100 OFFICIALS BONDS	70	70	70	0	70	70	70	70	0
552200 EMPLOYEE BONDS	80	115	40	77	100	100	100	100	0
552400 INSURANCE-VOLUNTEERS	63	29	26	55	100	100	100	100	0
559400 INDIRECT COSTS	52,669	33,078	44,960	35,963	71,925	71,925	71,925	92,363	20,438
TOTAL HS ADMINISTRATION	629,699	700,265	755,948	384,259	813,321	813,321	734,943	635,154	-178,167
21051431 HS FISCAL/DATA									
511100 SALARIES PERMANENT REGULAR	717,221	698,749	758,713	346,138	758,276	758,276	735,717	775,832	17,556
511200 SALARIES-PERMANENT-OVERTIME	299	215	265	198	0	0	198	0	0
511900 LONGEVITY-FULL TIME	4,954	4,315	3,983	0	3,776	3,776	3,452	3,773	-3
514100 FICA & MEDICARE TAX	52,015	49,840	54,828	24,749	58,297	58,297	56,562	60,419	2,122
514200 RETIREMENT-COUNTY SHARE	48,980	45,481	48,382	23,378	51,438	51,438	49,907	52,623	1,185
514400 HEALTH INSURANCE COUNTY SHARE	218,584	214,677	228,276	121,930	242,037	242,037	235,506	251,477	9,440
514500 LIFE INSURANCE COUNTY SHARE	307	220	236	119	229	229	228	228	-1
514600 WORKERS COMPENSATION	692	391	536	208	457	457	444	546	89
514800 UNEMPLOYMENT	5,420	3,513	0	739	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	1,419	0	0	0	75,254	0	0	-75,254
522500 TELEPHONE	14,109	14,166	13,952	6,713	14,200	14,200	14,000	14,200	0
524000 MISCELLANEOUS EXPENSES	441	2,468	4,931	2,171	3,000	3,000	6,000	3,000	0
524800 MAINTENANCE AGREEMENT	9,361	155	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	16,147	14,260	12,554	7,376	16,200	16,200	15,000	16,200	0
531200 OFFICE SUPPLIES AND EXPENSE	17,996	23,419	18,311	10,360	22,305	22,305	23,805	22,305	0
531400 SMALL EQUIPMENT	23,708	3,107	9,760	2,842	5,000	5,000	5,000	5,000	0
531800 MIS DEPARTMENT CHARGEBACKS	330,428	391,578	327,881	287,469	340,244	415,244	340,244	375,291	-39,953
532200 SUBSCRIPTIONS	420	546	546	585	546	546	546	546	0
532400 MEMBERSHIP DUES	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0
532800 TRAINING AND INSERVICE	601	1,472	715	750	3,200	3,200	1,500	3,200	0
533200 MILEAGE	3,929	2,850	835	616	3,700	3,700	750	3,700	0
533400 COURIER SERVICE	9,537	9,572	8,460	2,293	9,500	9,500	8,500	9,500	0
533500 MEALS AND LODGING	912	1,347	462	-144	2,200	2,200	600	2,200	0
537500 PROGRAM INCENTIVES	1,040	1,040	0	0	1,040	1,040	0	0	-1,040
538140 CLIENT SHELTER AND CLOTHING	13,531	11,479	16,395	3,163	14,000	14,000	14,000	14,000	0
581900 CAPITAL OUTLAY	0	46,383	0	0	0	0	0	0	0
TOTAL HS FISCAL/DATA	1,493,631	1,545,662	1,513,018	844,651	1,552,645	1,702,899	1,514,959	1,617,040	-85,859

Fund: HUMAN SERVICES	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				Amended To
									2021
21051432 CHILDREN SERVICES UNIT									
511100 SALARIES PERMANENT REGULAR	468,077	498,872	488,915	239,438	534,133	534,133	507,768	538,888	4,755
511200 SALARIES-PERMANENT-OVERTIME	1,094	564	1,075	0	600	600	600	600	0
511900 LONGEVITY-FULL TIME	2,626	2,346	2,526	0	2,666	2,666	2,546	2,666	0
514100 FICA & MEDICARE TAX	34,726	36,584	36,104	17,655	41,111	41,111	39,085	42,017	906
514200 RETIREMENT-COUNTY SHARE	32,062	32,332	32,313	16,162	36,274	36,274	34,487	36,595	321
514400 HEALTH INSURANCE COUNTY SHARE	81,543	82,700	76,279	38,056	96,234	96,234	73,906	81,428	-14,806
514500 LIFE INSURANCE COUNTY SHARE	167	168	162	87	170	170	160	156	-14
514600 WORKERS COMPENSATION	3,961	4,832	5,428	2,435	6,610	6,610	5,216	7,428	818
522500 TELEPHONE	3,649	4,471	3,967	1,814	4,500	4,500	4,000	4,000	-500
523900 INTERPRETER FEES	0	0	0	0	250	250	0	0	-250
524000 MISCELLANEOUS EXPENSES	59	0	7,558	169	2,000	2,000	2,000	1,000	-1,000
532800 TRAINING AND INSERVICE	1,422	1,300	1,450	110	1,600	1,600	1,600	1,600	0
533200 MILEAGE	9,364	8,779	9,083	2,179	9,000	9,000	8,300	9,000	0
533500 MEALS AND LODGING	298	335	209	152	500	500	500	500	0
537120 RESPITE CARE	0	0	1,747	0	0	0	0	0	0
538160 CLIENT PURCHASED MEALS	0	40	70	11	50	50	50	50	0
538210 SPECIALIZED TRANSPORTATION	17,463	9,643	6,710	1,081	12,000	12,000	4,300	10,000	-2,000
538270 FOSTER HOME	0	0	0	0	0	0	0	20,000	20,000
538280 GROUP HOME	0	0	0	0	115,722	115,722	20,000	115,722	0
538310 SHELTER CARE	27,941	22,128	21,163	8,745	25,000	25,000	21,163	25,000	0
538340 COUNSELING AND THERAPEUTIC	100,458	45,049	36,122	22,918	50,000	50,000	62,500	70,000	20,000
538360 ALTERNATIVE NEEDS SCHOOL	25,781	12,891	12,891	0	0	0	0	0	0
538370 JUVENILE PROBATION/SUPERVISION	50,924	46,122	21,907	174	40,000	40,000	5,000	20,000	-20,000
538390 INTEGRATED SERVICES	197,394	132,305	110,683	11,531	222,000	222,000	45,000	100,800	-121,200
538450 CHILD CARING INSTITUTIONS	0	0	0	66,247	200,000	200,000	125,250	200,000	0
538460 JUVENILE CORRECTIONAL INSTITUT	167,990	284,850	91,128	0	155,000	155,000	25,833	116,250	-38,750
538480 PROGRAM ADMINISTRATION	0	0	0	0	0	0	0	30,000	30,000
TOTAL CHILDREN SERVICES UNIT	1,226,999	1,226,310	967,491	428,965	1,555,420	1,555,420	989,264	1,433,700	-121,720
21051433 HS LONG TERM SUPPORT									
511100 SALARIES PERMANENT REGULAR	194,714	304,586	270,329	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,624	1,731	804	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	14,721	22,502	19,329	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	13,343	17,622	17,875	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	30,207	51,586	63,489	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	59	111	101	0	0	0	0	0	0
514600 WORKERS COMPENSATION	1,966	3,503	3,618	0	0	0	0	0	0
515800 PER DIEM COMMITTEE	150	0	0	0	0	0	0	0	0
522500 TELEPHONE	1,586	2,018	1,987	0	0	0	0	0	0
523900 INTERPRETER FEES	13	934	1,701	0	0	0	0	0	0

Fund: HUMAN SERVICES	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				2021
21051433 HS LONG TERM SUPPORT									
524000 MISCELLANEOUS EXPENSES	73	226	46	0	0	0	0	0	0
528300 CBRF	88,668	99,441	78,359	0	0	0	0	0	0
528400 INSTITUTIONS	0	74,878	59,145	0	0	0	0	0	0
532200 SUBSCRIPTIONS	0	466	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	590	990	908	0	0	0	0	0	0
533200 MILEAGE	11,792	13,217	12,317	0	0	0	0	0	0
533500 MEALS AND LODGING	27	30	202	0	0	0	0	0	0
537120 RESPITE CARE	14,383	14,936	12,824	0	0	0	0	0	0
538010 ADAPTIVE AIDS	340	4,231	0	0	0	0	0	0	0
538070 ADULT DAYCARE	2,760	0	0	0	0	0	0	0	0
538110 GUARDIANSHIP & FIN MGNT SRVCS	8,365	5,955	11,010	0	0	0	0	0	0
538130 HOUSING ASSISTANCE	195	1,807	0	0	0	0	0	0	0
538150 PERSONAL EMERG RESPONSE SYSTEM	2,375	1,348	385	0	0	0	0	0	0
538160 CLIENT PURCHASED MEALS	6,621	4,087	2,630	0	0	0	0	0	0
538190 SPECIALIZED MEDICAL SUPPLIES	396	140	0	0	0	0	0	0	0
538210 SPECIALIZED TRANSPORTATION	4,748	2,000	3,662	0	0	0	0	0	0
538230 SUPPORTIVE HOME CARE	30,553	13,147	34,626	0	0	0	0	0	0
538260 ADULT FAMILY HOME	11,124	0	8,271	0	0	0	0	0	0
538320 RESIDENTIAL CARE APARTMENT	4,350	0	4,080	0	0	0	0	0	0
538470 SKILLED NURSING	1,084	13,019	10,800	0	0	0	0	0	0
TOTAL HS LONG TERM SUPPORT	446,827	654,510	618,499	0	0	0	0	0	0
21051434 ECONOMIC SUPPORT UNIT									
511100 SALARIES PERMANENT REGULAR	627,481	632,164	665,699	338,965	699,165	699,165	704,113	733,319	34,154
511200 SALARIES-PERMANENT-OVERTIME	0	193	0	0	200	200	200	200	0
511900 LONGEVITY-FULL TIME	2,608	2,685	2,499	0	2,707	2,707	2,707	3,027	320
514100 FICA & MEDICARE TAX	45,828	45,814	48,334	24,328	53,709	53,709	54,087	57,082	3,373
514200 RETIREMENT-COUNTY SHARE	41,101	42,260	43,770	22,880	47,390	47,390	47,724	49,717	2,327
514400 HEALTH INSURANCE COUNTY SHARE	135,609	147,068	136,019	81,129	159,650	159,650	148,711	154,511	-5,139
514500 LIFE INSURANCE COUNTY SHARE	202	209	203	116	186	186	226	226	40
514600 WORKERS COMPENSATION	355	379	372	204	421	421	424	516	95
514800 UNEMPLOYMENT	0	2,960	0	0	0	0	0	0	0
522500 TELEPHONE	0	0	0	1,161	0	0	3,000	6,010	6,010
524000 MISCELLANEOUS EXPENSES	383	835	524	100	1,000	1,000	1,000	1,000	0
532800 TRAINING AND INSERVICE	375	430	275	350	500	500	500	500	0
533200 MILEAGE	1,319	1,416	1,348	161	1,500	1,500	750	1,500	0
533500 MEALS AND LODGING	105	137	231	157	600	600	400	600	0
538290 KINSHIP	107,120	109,380	121,717	0	0	0	0	0	0
538420 INCOME MAINTENANCE	13,675	13,928	13,946	7,684	14,599	14,599	14,754	14,454	-145
538440 LOW INC HOUSING/ENERGY ASSISTA	157,699	160,902	136,474	58,680	207,289	207,289	265,607	197,720	-9,569

Fund: HUMAN SERVICES	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				Amended To
									2021
TOTAL ECONOMIC SUPPORT UNIT	1,133,862	1,160,760	1,171,410	535,916	1,188,916	1,188,916	1,244,203	1,220,382	31,466
21051437 COMMUNITY SUPPORT PROGRAM									
511100 SALARIES PERMANENT REGULAR	933,798	1,032,373	1,050,705	419,269	902,779	902,779	884,505	926,608	23,829
511200 SALARIES-PERMANENT-OVERTIME	140	655	1,411	769	700	700	700	1,000	300
511900 LONGEVITY-FULL TIME	4,129	4,065	4,141	0	3,429	3,429	3,229	3,549	120
512100 WAGES-PART TIME	81,055	88,424	95,120	45,354	91,874	91,874	91,874	94,989	3,115
512900 LONGEVITY-PART TIME	32	88	115	0	143	143	155	195	52
514100 FICA & MEDICARE TAX	73,992	80,868	82,908	33,237	76,418	76,418	75,028	79,541	3,123
514200 RETIREMENT-COUNTY SHARE	67,809	73,584	75,132	31,402	67,427	67,427	66,201	69,278	1,851
514400 HEALTH INSURANCE COUNTY SHARE	236,832	258,157	258,235	129,895	239,129	239,129	236,695	244,284	5,155
514500 LIFE INSURANCE COUNTY SHARE	183	175	160	73	135	135	137	132	-3
514600 WORKERS COMPENSATION	9,835	12,428	14,789	5,468	11,751	11,751	11,528	13,445	1,694
514800 UNEMPLOYMENT	0	629	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	94,158	75,810	62,595	29,177	61,744	61,744	65,000	65,000	3,256
522500 TELEPHONE	8,242	8,209	8,516	3,356	6,800	6,800	6,800	6,800	0
524000 MISCELLANEOUS EXPENSES	1,090	15	583	976	1,000	1,000	1,000	1,000	0
528300 CBRF	280,819	271,567	172,112	65,552	200,000	200,000	155,000	200,000	0
528400 INSTITUTIONS	0	0	5,467	0	0	0	0	0	0
529900 PSYCHOLOGICAL SERVICES	0	0	0	0	0	0	0	5,000	5,000
531200 OFFICE SUPPLIES AND EXPENSE	72	36	762	128	200	200	200	200	0
532200 BOOKS & SUBSCRIPTIONS	0	58	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	3,769	3,341	2,602	150	3,250	3,250	1,500	4,000	750
533200 MILEAGE	53,982	61,635	67,434	19,878	55,000	55,000	53,350	55,100	100
533500 MEALS AND LODGING	32	335	895	12	400	400	400	400	0
537120 RESPITE CARE	0	0	0	600	0	0	1,000	1,000	1,000
538010 ADAPTIVE AIDS	0	398	111	0	350	350	175	350	0
538090 ENERGY ASSISTANCE	16	0	0	0	0	0	0	0	0
538110 GUARDIANSHIP & FIN MGNT SRVCS	200	2,400	0	1,000	1,680	1,680	1,680	1,680	0
538130 HOUSING ASSISTANCE	6,985	2,814	0	773	11,000	11,000	5,500	10,000	-1,000
538160 CLIENT PURCHASED MEALS	3,105	2,834	2,465	595	3,000	3,000	2,500	3,000	0
538170 ALTERNATIVE ACTIVITIES	3,656	1,728	918	0	3,000	3,000	1,500	3,000	0
538180 SHELTERED WORK	9,675	7,582	11,133	1,413	14,400	14,400	9,000	12,000	-2,400
538190 SPECIALIZED MEDICAL SUPPLIES	3,827	5,107	3,950	4,486	6,000	6,000	7,500	7,000	1,000
538210 SPECIALIZED TRANSPORTATION	7,152	6,344	5,895	150	7,000	7,000	3,500	7,000	0
538230 SUPPORTIVE HOME CARE	10,278	2,575	918	0	7,000	7,000	2,500	2,500	-4,500
538260 ADULT FAMILY HOME	98,899	132,897	139,985	72,581	175,000	175,000	130,000	160,000	-15,000
538320 RESIDENTIAL CARE APARTMENT	59,414	39,191	11,539	0	30,000	30,000	10,000	15,000	-15,000
538340 COUNSELING AND THERAPEUTIC	75	52	0	0	750	750	375	0	-750
TOTAL COMMUNITY SUPPORT PROGRAM	2,053,252	2,176,373	2,080,594	866,295	1,981,359	1,981,359	1,828,532	1,993,051	11,692

Fund: HUMAN SERVICES									\$ Change
Department: HUMAN SERVICES	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
21051438 CHILD PROTECTIVE SERVICES									
511100 SALARIES PERMANENT REGULAR	880,502	917,979	1,009,556	555,095	1,144,861	1,144,861	1,133,811	1,190,702	45,841
511200 SALARIES-PERMANENT-OVERTIME	1,222	854	569	0	1,000	1,000	1,000	1,000	0
511900 LONGEVITY-FULL TIME	2,281	1,549	2,195	99	1,789	1,789	1,481	1,960	171
512900 LONGEVITY-PART TIME	0	200	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	64,787	66,991	73,325	40,223	87,795	87,795	89,926	92,509	4,714
514200 RETIREMENT-COUNTY SHARE	56,024	61,117	66,275	36,536	77,466	77,466	76,700	80,572	3,106
514400 HEALTH INSURANCE COUNTY SHARE	142,084	144,435	161,385	104,042	184,435	184,435	197,832	210,187	25,752
514500 LIFE INSURANCE COUNTY SHARE	318	281	288	139	297	297	262	260	-37
514600 WORKERS COMPENSATION	8,322	9,665	12,404	6,333	14,116	14,116	12,941	16,353	2,237
514800 UNEMPLOYMENT	4,952	6,268	3,466	0	0	0	0	0	0
522500 TELEPHONE	8,564	8,303	7,966	3,971	9,500	9,500	8,500	8,500	-1,000
523900 INTERPRETER FEES	7,118	12,143	16,080	2,482	20,000	20,000	16,000	16,000	-4,000
524000 MISCELLANEOUS EXPENSES	28,071	69,549	44,160	55,489	22,000	22,000	70,100	62,000	40,000
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	20	0	0	0	0	0
532800 TRAINING AND INSERVICE	5,352	7,762	7,462	1,930	7,102	7,102	7,102	7,102	0
533200 MILEAGE	38,259	45,307	46,299	11,002	40,500	40,500	40,500	40,500	0
533500 MEALS AND LODGING	2,586	3,215	5,278	725	1,775	1,775	1,775	2,775	1,000
537120 RESPITE CARE	7,398	1,650	945	180	2,000	2,000	0	1,500	-500
538020 PURCHASED CASE MANAGEMENT	54,014	10,000	10,000	10,000	10,000	10,000	10,000	0	-10,000
538160 CLIENT PURCHASED MEALS	283	64	223	60	150	150	150	150	0
538210 SPECIALIZED TRANSPORTATION	820	174	4,411	5,787	500	500	5,000	5,000	4,500
538220 SUPERVISED VISITATION	22,128	12,246	1,794	0	10,000	10,000	5,000	24,000	14,000
538270 FOSTER HOME	364,171	386,887	414,790	205,062	365,000	365,000	575,000	325,000	-40,000
538280 GROUP HOME	35,858	76,111	73,831	0	0	0	0	0	0
538290 KINSHIP	0	0	0	50,975	81,423	81,423	121,024	121,024	39,601
538310 SHELTER CARE	0	1,749	0	0	0	0	0	0	0
538340 COUNSELING AND THERAPEUTIC	16,741	0	3,369	969	2,500	2,500	2,500	2,500	0
538450 CHILD CARING INSTITUTIONS	414,867	287,977	872,685	250,034	525,000	525,000	400,000	470,000	-55,000
538480 PROGRAM ADMINISTRATION	0	0	0	500	0	0	0	5,284	5,284
538490 FOSTER HOME LICENSE/RECRUITING	82,623	81,752	93,079	31,476	80,000	80,000	80,000	80,000	0
538520 CRIMINAL BACKGROUND CHECKS	78	2	0	31	0	0	50	100	100
TOTAL CHILD PROTECTIVE SERVICES	2,249,426	2,214,232	2,931,836	1,373,159	2,689,209	2,689,209	2,856,654	2,764,978	75,769

21051439 CHILDREN & FAMILY SUPPORT UNIT

511100 SALARIES PERMANENT REGULAR	478,211	514,417	569,652	308,006	661,979	661,979	670,500	689,879	27,900
511900 LONGEVITY-FULL TIME	2,829	2,479	1,958	0	2,078	2,078	2,198	1,958	-120
514100 FICA & MEDICARE TAX	35,004	37,057	41,101	22,156	50,862	50,862	51,523	53,679	2,817
514200 RETIREMENT-COUNTY SHARE	32,691	32,529	37,499	20,499	44,824	44,824	45,407	46,699	1,875
514400 HEALTH INSURANCE COUNTY SHARE	110,228	107,774	137,499	73,924	167,681	167,681	128,461	144,297	-23,384
514500 LIFE INSURANCE COUNTY SHARE	226	162	187	118	205	205	174	158	-47

Fund: HUMAN SERVICES	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				Amended To
									2021
21051439 CHILDREN & FAMILY SUPPORT UNIT									
514600 WORKERS COMPENSATION	4,070	4,943	6,569	3,277	7,176	7,176	7,436	8,393	1,217
515800 PER DIEM COMMITTEE	200	250	600	50	800	800	800	800	0
522500 TELEPHONE	4,799	4,143	4,623	2,775	5,000	5,000	5,188	5,200	200
523900 INTERPRETER FEES	959	1,582	2,471	887	2,000	2,000	2,000	2,000	0
524000 MISCELLANEOUS EXPENSES	2,882	3,302	3,200	256	2,950	2,950	2,950	2,950	0
528400 INSTITUTIONS	42,020	0	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	669	1,461	645	0	2,250	2,250	29,480	29,855	27,605
533200 MILEAGE	16,233	18,762	20,804	3,283	22,200	22,200	16,200	22,200	0
533500 MEALS AND LODGING	756	453	500	34	650	650	650	650	0
537120 RESPITE CARE	1,688	0	0	0	0	0	0	0	0
538010 ADAPTIVE AIDS	4,770	5,585	8,722	5,994	7,000	7,000	7,000	7,000	0
538030 COMMUNICATION AIDS	0	0	100	0	0	0	0	0	0
538040 CLIENT EDUCATION AND TRAINING	700	100	360	0	0	0	200	200	200
538080 CHILD DAYCARE	0	0	0	240	0	0	0	0	0
538120 HOME MODIFICATIONS	0	0	0	11,213	0	0	11,213	0	0
538150 PERSONAL EMERG RESPONSE SYSTEM	370	800	956	0	600	600	600	600	0
538160 CLIENT PURCHASED MEALS	0	0	9	0	25	25	25	25	0
538170 ALTERNATIVE ACTIVITIES	2,138	1,310	2,058	1,549	2,000	2,000	2,000	2,000	0
538190 SPECIALIZED MEDICAL SUPPLIES	0	0	0	27	0	0	0	0	0
538210 SPECIALIZED TRANSPORTATION	0	0	149	0	0	0	0	0	0
538270 FOSTER HOME	50,912	50,360	23,072	8,271	33,156	33,156	19,100	43,228	10,072
538340 COUNSELING AND THERAPEUTIC	287,528	329,916	321,128	135,199	330,000	330,000	320,000	320,000	-10,000
538480 PROGRAM ADMINISTRATION	258,625	452,105	389,449	0	450,000	450,000	400,000	400,000	-50,000
TOTAL CHILDREN & FAMILY SUPPORT UNIT	1,338,508	1,569,491	1,573,311	597,757	1,793,436	1,793,436	1,723,105	1,781,771	-11,665
21051440 OUTPATIENT UNIT SERVICE									
511100 SALARIES PERMANENT REGULAR	793,245	1,094,877	1,407,564	723,925	1,687,949	1,687,949	1,499,252	1,709,187	21,238
511200 SALARIES-PERMANENT-OVERTIME	931	1,473	6,453	0	1,500	1,500	500	500	-1,000
511900 LONGEVITY-FULL TIME	3,932	4,187	3,540	240	3,312	3,312	3,498	2,979	-333
512100 WAGES-PART TIME	71,909	0	7,745	4,986	0	0	0	0	0
512900 LONGEVITY-PART TIME	373	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	63,450	79,142	102,206	52,904	129,496	129,496	114,999	132,732	3,236
514200 RETIREMENT-COUNTY SHARE	58,347	72,804	90,956	48,852	114,261	114,261	101,469	115,605	1,344
514400 HEALTH INSURANCE COUNTY SHARE	142,123	189,531	260,851	151,959	338,271	338,271	267,607	351,463	13,192
514500 LIFE INSURANCE COUNTY SHARE	491	553	492	211	473	473	395	454	-19
514600 WORKERS COMPENSATION	7,091	9,679	17,127	8,213	20,309	20,309	16,925	22,874	2,565
515800 PER DIEM COMMITTEE	500	1,850	2,000	300	0	0	0	0	0
520900 CONTRACTED SERVICES	485,293	444,850	499,271	289,309	470,000	470,000	496,000	490,000	20,000
522500 TELEPHONE	6,044	6,926	8,167	5,058	8,500	8,500	8,500	8,000	-500
523900 INTERPRETER FEES	2,750	5,761	4,271	2,695	4,500	4,500	4,000	4,500	0

Fund: HUMAN SERVICES	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				2021
21051440 OUTPATIENT UNIT SERVICE									
524000 MISCELLANEOUS EXPENSES	1,499	1,614	4,738	2,000	2,100	2,100	2,100	2,100	0
527500 INPATIENT	0	26,182	33,465	0	15,000	15,000	15,000	15,000	0
527700 AODA-DETOX	44,502	77,103	60,545	32,776	67,033	67,033	65,000	75,000	7,967
528300 CBRF	341,547	526,524	312,010	204,512	410,500	410,500	325,833	312,118	-98,382
528400 INSTITUTIONS	728,368	778,874	614,255	246,919	669,214	669,214	654,214	669,214	0
529900 PSYCHOLOGICAL SERVICES	65,260	72,718	72,430	49,750	65,000	65,000	72,000	72,000	7,000
531200 OFFICE SUPPLIES AND EXPENSE	0	2,389	12,294	0	2,000	2,000	2,000	2,000	0
532200 SUBSCRIPTIONS	0	0	70	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	7,990	11,636	10,368	9,057	6,200	6,200	11,000	9,300	3,100
533200 MILEAGE	17,096	16,693	34,560	6,659	30,300	30,300	25,500	31,800	1,500
533500 MEALS AND LODGING	56	1,442	4,479	-200	1,750	1,750	1,750	1,750	0
537120 RESPITE CARE	0	950	982	6,414	15,000	15,000	17,399	15,500	500
538010 ADAPTIVE AIDS	0	0	0	0	250	250	0	250	0
538035 COMMUNITY LIVING & SUPPORT SVC	3,263,043	4,692,099	5,275,239	0	0	0	0	0	0
538040 CLIENT EDUCATION AND TRAINING	60,000	4,242	12,282	0	0	0	0	0	0
538070 ADULT DAYCARE	0	0	0	0	3,700	3,700	0	1,000	-2,700
538110 GUARDIANSHIP & FIN MGNT SRVCS	0	0	0	3,510	8,250	8,250	10,750	13,100	4,850
538130 HOUSING ASSISTANCE	8,211	17,823	13,542	9,780	6,000	6,000	8,500	8,500	2,500
538150 PERSONAL EMERG RESPONSE SYSTEM	0	0	0	0	1,850	1,850	250	1,100	-750
538160 CLIENT PURCHASED MEALS	0	0	0	377	12,000	12,000	3,000	4,000	-8,000
538190 SPECIALIZED MEDICAL SUPPLIES	27,319	11,512	43,947	7,054	23,650	23,650	24,500	13,150	-10,500
538210 SPECIALIZED TRANSPORTATION	20,007	12,586	13,063	9,399	19,750	19,750	15,250	17,750	-2,000
538230 SUPPORTIVE HOME CARE	1,301	0	0	11,799	32,162	32,162	28,000	25,111	-7,051
538260 ADULT FAMILY HOME	28,542	56,585	60,478	15,648	35,000	35,000	40,000	35,000	0
538320 RESIDENTIAL CARE APARTMENT	8,195	0	0	0	2,500	2,500	0	2,500	0
538330 DAY TREATMENT	1,239	5,528	0	0	7,603	7,603	0	4,000	-3,603
538340 COUNSELING AND THERAPEUTIC	701,584	1,016,577	1,544,429	0	5,500	5,500	1,000	2,500	-3,000
538350 CRISIS INTERVENTION	178,062	187,630	80,898	32,319	100,000	100,000	77,000	80,000	-20,000
538390 INTEGRATED SERVICES	55,000	104,400	81,474	0	0	0	0	0	0
538410 INTAKE ASSESSMENT	1,193	5,092	146,886	0	0	0	0	0	0
538450 CHILD CARING INSTITUTIONS	0	96,060	25,408	107,254	0	0	280,000	55,000	55,000
538470 SKILLED NURSING	0	0	0	3,600	10,000	10,000	6,500	9,000	-1,000
538480 PROGRAM ADMINISTRATION	382,931	174,084	23,418	1,376	1,000	1,000	13,750	1,000	0
538530 OUTREACH AND DEVELOPMENT	6,043	0	0	0	16,418	16,418	23,806	16,418	0
TOTAL OUTPATIENT UNIT SERVICE	7,585,467	9,811,972	10,891,902	2,048,655	4,348,301	4,348,301	4,237,247	4,333,455	-14,846
21051446 FAMILY CARE									
514100 FICA & MEDICARE TAX	8	0	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	0	0	0	0	0	0	0	0	0
515800 PER DIEM COMMITTEE	100	0	0	0	0	0	0	0	0

Fund: HUMAN SERVICES	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				Amended To
									2021
21051446 FAMILY CARE									
533200 MILEAGE	106	0	0	0	0	0	0	0	0
538480 PROGRAM ADMINISTRATION	510,849	510,849	510,849	0	510,849	510,849	510,849	510,849	0
TOTAL FAMILY CARE	511,063	510,849	510,849	0	510,849	510,849	510,849	510,849	0
21051447 INTEGRATED SERVICES									
511100 SALARIES PERMANENT REGULAR	0	0	0	311,845	573,922	573,922	565,740	587,565	13,643
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	4	0	0	0	0	0
511900 LONGEVITY-FULL TIME	0	0	0	0	2,390	2,390	2,289	2,489	99
514100 FICA & MEDICARE TAX	0	0	0	22,530	44,241	44,241	43,607	45,884	1,643
514200 RETIREMENT-COUNTY SHARE	0	0	0	18,114	38,901	38,901	38,342	39,829	928
514400 HEALTH INSURANCE COUNTY SHARE	0	0	0	65,864	131,958	131,958	128,980	137,104	5,146
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	86	180	180	168	174	-6
514600 WORKERS COMPENSATION	0	0	0	3,836	7,112	7,112	7,011	8,111	999
515800 PER DIEM COMMITTEE	0	0	0	0	2,000	2,000	2,000	2,000	0
520900 CONTRACTED SERVICES	0	0	0	0	0	0	19,296	35,624	35,624
522500 TELEPHONE	0	0	0	1,894	2,700	2,700	2,700	2,700	0
523900 INTERPRETER FEES	0	0	0	759	1,000	1,000	1,000	1,000	0
524000 MISCELLANEOUS EXPENSES	0	0	0	0	500	500	500	500	0
528300 CBRF	0	0	0	0	0	0	12,700	15,000	15,000
532800 TRAINING AND INSERVICE	0	0	0	15	2,250	2,250	2,750	2,250	0
533200 MILEAGE	0	0	0	4,696	10,500	10,500	10,500	10,500	0
533500 MEALS AND LODGING	0	0	0	83	200	200	200	200	0
538020 PURCHASED CASE MANAGEMENT	0	0	0	0	4,800,000	4,800,000	0	0	-4,800,000
538035 COMMUNITY LIVING & SUPPORT SVC	0	0	0	2,175,574	0	0	5,275,000	5,400,000	5,400,000
538040 CLIENT EDUCATION AND TRAINING	0	0	0	1,923	0	0	59,500	60,000	60,000
538130 HOUSING ASSISTANCE	0	0	0	2,158	3,500	3,500	5,500	8,500	5,000
538260 ADULT FAMILY HOME	0	0	0	5,444	0	0	5,444	10,000	10,000
538330 DAY TREATMENT	0	0	0	0	1,300,000	1,300,000	0	0	-1,300,000
538340 COUNSELING AND THERAPEUTIC	0	0	0	601,458	60,000	60,000	1,550,000	1,600,000	1,540,000
538390 INTEGRATED SERVICES	0	0	0	26,976	65,000	65,000	65,000	65,000	0
538410 INTAKE ASSESSMENT	0	0	0	113,503	125,000	125,000	146,000	147,000	22,000
538480 PROGRAM ADMINISTRATION	0	0	0	2,684	5,000	5,000	5,000	5,000	0
TOTAL INTEGRATED SERVICES	0	0	0	3,359,445	7,176,354	7,176,354	7,949,227	8,186,430	1,010,076
21051900 TRANSFERS TO OTHER FUNDS									
591000 TRANSFER TO GENERAL FUND	344,182	1,953,641	1,127,521	992,916	90,000	90,000	1,037,916	90,000	0
TOTAL TRANSFERS TO OTHER FUNDS	344,182	1,953,641	1,127,521	992,916	90,000	90,000	1,037,916	90,000	0
TOTAL DEPARTMENT REVENUE	-20,510,695	-22,667,944	-24,156,382	-6,935,756	-23,699,810	-23,850,064	-24,178,470	-24,566,810	716,746

Fund: HUMAN SERVICES	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2021	2020
				Actual	Adopted	Budget			Amended To
					Budget				2021
TOTAL DEPARTMENT EXPENSE	19,012,915	23,524,064	24,142,378	11,432,018	23,699,810	23,850,064	24,626,899	24,566,810	716,746
-ADDITION TO / USE OF FUND BALANCE	-1,497,781	856,119	-14,004	4,496,262	0	0	448,429	0	

Public Health

Department Vision - Where the department would ideally like to be

Everyone in Sauk County lives the healthiest life possible.

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

Enhance the conditions that support optimal health and well-being for all people in Sauk County.

Elements of Countywide Mission Fulfilled

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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Criminal Justice Coordinating Council and stepping up initiative
General Government - Cooperation
Conservation, Development, Recreation, Culture, and Education - Groundwater study
Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land
Health and Human Services - Commitment to Health Care Center
Health and Human Services - Peer learning groups
Health and Human Services - Visiting nurses / home health care / isolated individuals
Health and Human Services - Medical assisted treatment program
Health and Human Services - Comprehensive community services
Justice & Public Safety - Coroner's Office and budget
Justice & Public Safety - Emergency response and preparedness
Justice & Public Safety - Diversion programs / alternatives to incarceration
Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry
Outside Issues - Affordable/low income housing
Outside Issues - Workforce development
Outside Issues - Transportation
Outside Issues - Communication - into and with the community
Outside Issues - Homelessness

Public Health

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Improve dental health in school-aged children.	% of children in eligible schools who receive sealants, fluoride treatment, oral hygiene education and are connected to a dentist if urgent needs are present.	1. Sealants will be applied to 2,000 Sauk County children in 18 schools. 2. 100% of children with urgent dental needs will be connected with a dentist and receive care.	12/31/2021
Improve the opportunities for children and their caregivers to thrive.	<ol style="list-style-type: none"> 1. Number of children ages 0-5 receiving services. 2. Number of behavioral health and/or social support referrals resulting in care. 3. 19-35 month rates of Hib, MMR, polio immunizations. 4. Kindergarten vaccination rates. 5. Birth outcomes. 6. Teen pregnancy rate. 7. Preterm birth rate. 8. Low birth weight rate. 9. Overall birth rate. 10. Infant mortality rate. 11. Access to prenatal care. 12. Incarceration rates of parents of children aged 0-17 years. 13. WIC caseload. 14. Breastfeeding rates. 15. Social determinants of health data (parental employment, job training, education, housing stability, access to transportation, food access). 16. Father involvement. 17. Infant and child injury rates. 18. Adolescent death rate. 19. Household smoking rates. 20. Teen suicide rates. 21. Adolescent vaccination rates. 22. Children (6 mos. - 17 years) influenza vaccination rates. 23. Adult influenza vaccination rate. 24. Percentage of private providers who have vaccination coverage levels measured annually. 	<ol style="list-style-type: none"> 1. Increase the number of children age 3-5 connected to public health interventions by 75% by December 31, 2021. 2. Increase behavioral health and social support referrals for caregivers by 30% by December 31, 2021. 3. Conduct on-site education with at least 10 private providers to normalize vaccinations and increase provider-specific vaccination rates to national standards. 4. Educate 100% of school nurses and licensed day care facilities to normalize vaccinations, decrease waivers, and increase vaccination rates. 5. Conduct comprehensive, multi-media, culturally-appropriate public awareness campaign to educate community on risks of influenza and safety of the influenza vaccine, with special focus on immunocompromised, very young, and elderly residents. 6. Meet or exceed all State immunization goals for 2020. 7. Increase access to vaccines by providing vaccines to any resident who arrives at the SCHD during business hours, regardless of posted immunization clinic. 8. Provide Hep A vaccines in the jail on a monthly basis. 9. Provide Hep A vaccines to uninsured and underinsured adults at community events, SCHD locations, and special outreach events. 10. Hold at least 1 open community forum to discuss vaccine hesitancy and identify common ground. 11. Collect and analyze birth data on a quarterly basis to identify trends. 12. Identify poor birth outcomes (low birth weight, pre-term birth, infant mortality, maternal mortality) from available data. 13. Implement at least 4 public awareness and/or education campaigns to address infant and child health issues, including safe sleep, early prenatal care, and childhood injuries. 14. Increase the proportion of employers who have worksite lactation support programs across the county. 15. Provide education and support to jail management and staff to improve maternal child interactions with incarcerated individuals on a case by case basis. 16. Reduce unintended teen pregnancy by 10% through provider and community education and referral to LARCs and other family planning services. 17. Decrease teen suicide rate by providing evidence-based trainings to at least 500 members of the community. 18. Engage community coalition to support policy and systems changes designed to reduce youth and farmer suicide. 19. Working with partners, distribute at least 200 gun locks to residents. 20. Working with partners, distribute at least 1,000 medication lock boxes to residents. 	12/31/2021
Improve community resiliency to recover from an outbreak or disaster.	<ol style="list-style-type: none"> 1. Implementation progress on State Public Health Emergency Preparedness Plan (PHEP). 2. Number of Emergency Management (EM) trainings provided. 3. Number of emergency preparedness exercises conducted. 4. Percentage of employees with completed ICS trainings. 5. Number of declared public health emergencies. 6. Percentage of staff responding to call-down within allocated timeframe. 7. Revision of Pandemic Response Plan, accounting for improvements identified from COVID-19 after action report. 	<ol style="list-style-type: none"> 1. Implement at least 75% of the new state PHEP plan. 2. Engage at least 15 community emergency preparedness stakeholders to participate in revision of Pandemic Response Plan. 3. Distribute Pandemic Response Plan through website, email, and community meetings to all local institutions and facilities. 4. Conduct at least 1 exercise with SCHD staff. 6. Train 100% of new staff in required ICS training within 60 days of hire. 7. Develop public messaging templates for flood safety and health, influenza/COVID protection, and 75% of other priorities identified in Emergency Preparedness Plan. 8. Maintain at least 20 trained volunteers to participate in public health emergencies through WEAVR system. 9. Have 95% of assigned staff respond to call-down drill within allocated timeframe. 	12/31/2021

Public Health

Reduce communicable disease outbreaks through education, surveillance, treatment, investigation, and case follow up.	<ol style="list-style-type: none"> 1. Number of cases of reportable illnesses. 2. Percentage change in number of reportable illnesses. 3. Percentage of cases successfully followed up. 4. Number of defined outbreaks. 	<ol style="list-style-type: none"> 1. Follow up with 95% of all cases of reportable illness within State guidelines. 2. Avoid measles outbreak through community and provider education about importance of vaccinations. 3. Reduce sexually transmitted illness by 5% over 2020. 4. As a community, provide age-appropriate vaccinations to 75% of children aged 0-24 months. 5. Conduct comprehensive, multi-media community education campaign to educate residents and policy makers about STI prevention. 6. Maintain COVID-19 response at levels that reduce number of new cases, community spread, positivity rate, and outbreaks, focused on long-term care facilities, educational institutions, and workplaces. 	12/31/2021
Create a quality-focused organization	<ol style="list-style-type: none"> 1. QI Metrics. 2. QI training rates. 3. Percentage of QI plan complete. 4. Percentage of Strategic Plan complete. 	<ol style="list-style-type: none"> 1. Review and regularly update the Quality Improvement Plan. 2. Develop outcome-based performance metrics for 100% of programs and services. 3. Review monthly performance metrics and systematically identify opportunities for improvement. 4. Provide QI training to 100% of staff within 60 days of hire, and ensure that 95% of all staff have received QI training annually. 5. Conduct at least 2 formal QI projects annually, determined by comprehensive review of performance indicators. 6. Create a comprehensive, 3-year Strategic Plan, to incorporate the Community Health Improvement Plan. 	12/31/2021
Ensure a competent public health workforce	<ol style="list-style-type: none"> 1. Training rates. 2. Percentage of workforce development plans complete. 3. Percentage of employees with timely performance evaluation and employee development plans in place. 	<ol style="list-style-type: none"> 1. Create a formal Workforce Development Plan. 2. Develop training plans, with lists of required trainings, for 100% of all position titles. 3. Provide required trainings for 100% of staff. 4. Identify public health core competencies for 100% of position titles. 5. Revise 75% of position descriptions to include public health core competencies. 6. Create Team Engagement Committee, to include at least 4 non-management staff, to develop opportunities for team development and engagement. 	12/31/2021
Improve preconception health of women.	<ol style="list-style-type: none"> 1. Birth outcomes. 2. Teen pregnancy rate. 3. Preterm birth rate. 4. Prenatal care rates. 5. Social determinants of health data (parental employment, job training, education, housing stability, access to transportation, food access). 6. Insurance status of females aged 13-45. 7. Physician visit rates of women aged 13-45. 8. Maternal mortality rate. 9. Smoking rates. 	<ol style="list-style-type: none"> 1. Implement healthy weight initiative focused on young women and girls. 2. Conduct at least 4 public awareness and/or education campaigns focused on women's preconceptional health. 3. Provide convening leadership for the Reproductive Health Coalition with broad-based community stakeholders to develop policy improvements designed to support reproductive health among women of Sauk County. 4. Provide at least 4 healthy cooking demonstrations at local Farmer's Markets. 5. Provide medical nutrition therapy to 95% of high risk pregnant women enrolled in PNCC and NFP. 	12/31/2021

Public Health

Increase data and informatics capacity to inform community health strategy; improve data collection, management, and reporting to inform best practice interventions and policy/systems improvements.	1. YRBS Data: youth alcohol current use rate. 2. YRBS Data: Youth tobacco current use rate. 3. DHS Data Dashboard and Coroner Data: Overdose death rate. 4. Community Health Assessment data on social determinants, community perceptions, and needs.	1. Decrease the percent of Sauk County students in grades 6-12 who report past 30 day alcohol use by 15%, according to YRBS data.. 2. Decrease the percentage of local retailers who sell alcohol products to minors by 25%. 3. Decrease the percent of Sauk County students in grades 6-12 who report past 30 day electronic cigarette use by 20%, according to YRBS data. 4. Decrease the percentage of local retailers who sell tobacco products to minors to 15%. 5. Increase the number of Sauk County municipalities that have comprehensive clean air ordinances by 50%, from 2 in 2020 to 3 in 2021. 6. Decrease overdose death rate by 20%. 7. Determine the percent of Sauk County overdose survivors who are connected to support services via the coordination of Overdose Response Teams and the promotion of ED2Recovery services; increase this rate by 50%. 8. Secure policy action of at least 3 local healthcare organizations to adopt policy to educate patients on safe storage and disposal of medications. 9. Provide Narcan and training to at least 250 people in Sauk County annually. 9. Collaborate with Sauk County school districts to conduct the YRBS or similar survey and create an aggregate county-level data set. 10. Conduct comprehensive, equity-focused Community Health Assessment and subsequent Health Improvement Plan with Healthy Sauk 2030 and the Data Council. 11. Report progress on CHA data and CHIP initiatives at least quarterly via online dashboard.	12/31/2021
Enhance community engagement and community ownership over defining community health priorities and solutions.	1. Number of agencies and community members engaged in development of Community Health Assessment (CHA) and Community Health Improvement Plan (CHIP); representation of populations experiencing health disparities documented. 2. Procedure for engaging community in decision making in CHA and CHIP planned, implemented, and evaluated. 3. Number of CHA/CHIPP: surveys completed; focus groups and listening sessions held; meetings conducted of Healthy Sauk 2030, Data Council, and Community CHIPP events.	Engage community members and agencies, particularly those representing populations in Sauk County experiencing health disparities, to plan, implement, evaluate and disseminate a Community Health Assessment and Community Health Improvement Plan. Facilitate community and interagency collaboration through coordinating 3 teams using best practices for fostering engagement: the Sauk County Partnership for Prevention (facilitate at least 10 meetings annually); the Sauk County Overdose Death Review Team (facilitate at least 5 meetings annually); the Overdose Response Team planning group (facilitate at least 6 meetings in 2021); Healthy Sauk 2030 (facilitate at least 6 meetings annually; Data Council (facilitate at least 6 meetings annually); Reproductive Health Coalition (facilitate at least 6 meetings annually); Sauk Coalition on Activity and Nutrition (facilitate at least 6 meetings annually).	12/31/2021
Increase and diversify investment in Sauk County Public Health, including non-traditional funding and cost-sharing partnerships.	Number of grants and other funding opportunities applied for and received.	Secure at least an additional \$100,000 in external funding to support policy and systems change activities.	12/31/2021
Increase data and informatics capacity to inform community health strategy.	1. Number of Data Council meetings held. 2. Number of community partners engaged in Data Council. 3. CHA and CHIPP planned, implemented, and evaluated in collaboration with the Data Council. 4. Dashboard developed to track CHIPP progress.	1. Continue to develop and coordinate the Sauk County Data Council to increase data and informatics capacity to inform community health strategy, CHA, and CHIPP; hold at least five (5) meetings of the Data Council. 2. Develop a dashboard to track CHIPP progress toward goals and objectives, to be updated at least quarterly.	12/31/2021

Public Health

Program Evaluation

Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
Communicable Disease	The Health Department is statutorily required to investigate and report communicable disease to the Wisconsin Department of Health Services. Staff monitors and tracks reportable communicable disease cases, outbreaks and provides educational resources and follow-up surveillance. In the early months of 2020, we were faced with the COVID-19 pandemic, additionally. The involvement of Public health in this process is vital for disease control.	DHS Ch.145.17 & Wis. Stat. 252.185-19	User Fees / Misc.	\$0	1.78	100% of reportable communicable disease cases are tracked, assessed for investigation needs, and prevention activities are designed if data support the need.
			Grants	\$5,300		
			TOTAL REVENUES	\$5,300		
			Wages & Benefits	\$192,657		
			Operating Expenses	\$9,420		
			TOTAL EXPENSES	\$202,077		
			COUNTY LEVY	\$196,777		
Tuberculosis Program	All tuberculosis (TB) cases, active, latent, and suspect cases are subject to Public Health for investigation, disease management and oversight. This oversight by Public Health allows us to provide patient education, ensure medication compliance in order to help reduce the spread of TB.	Wis. Stat. 252.07 DHS Ch. 145.08	User Fees / Misc.	\$3,500	0.31	100% of TB cases are tracked; high risk populations are educated and connected to testing and treatment if appropriate.
			Grants	\$0		
			TOTAL REVENUES	\$3,500		
			Wages & Benefits	\$27,940		
			Operating Expenses	\$4,238		
			TOTAL EXPENSES	\$32,178		
			COUNTY LEVY	\$28,678		
Public Information and Communication	Information on public health programs is provided to the public through various outlets such as web site, Facebook, Twitter, press releases, public service announcements, community campaigns, community groups, parish nurses, and medical providers. Educational materials are distributed in the Public Health waiting room, the Aging and Disability Resource Center (ADRC) and local agencies throughout Sauk County. The Public Health nurses consult with school and clinic nurses, the Sauk County Jail, the Health Care Center, infection control practitioners in the hospitals and Ho Chunk Health Department.	DHS Ch. 140	User Fees / Misc.	\$0	0.77	Maintain at least 50% of the COVID-19 monthly page hits.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$89,387		
			Operating Expenses	\$3,550		
			TOTAL EXPENSES	\$92,937		
			COUNTY LEVY	\$92,937		
Immunization	A fundamental role of public health is to assure residents receive appropriate immunizations so as to reduce preventable disease. An immunization coalition was started to share best practices with all health care providers. County data is evaluated and used to develop initiatives to increase immunization rates in Sauk County.	DHS Ch. 144 & 145	User Fees / Misc.	\$2,000	1.20	Meet or exceed State immunization rate targets through provider and community education, resulting in provision of at least 750 immunizations. Create plans to vaccinate 80% of population with 2 doses of COVID-19 vaccine within 12 weeks of vaccine release.
			Grants	\$15,899		
			TOTAL REVENUES	\$17,899		
			Wages & Benefits	\$123,912		
			Operating Expenses	\$13,659		
			TOTAL EXPENSES	\$137,571		
			COUNTY LEVY	\$119,672		
Prenatal Child Care / Nurse Family Partnership	The Prenatal Care Coordination (PNCC) Program is a service available at no cost to pregnant teens or pregnant women who are eligible for Medical Assistance. Services provided include: identification of needs and services, assistance with finding a physician, nutritional counseling and Women Infants & Children (WIC) referrals, social support throughout pregnancy, breastfeeding advice, and education about care of newborns. We also coordinate with internal programs, Human Services, and community partners to ensure that high risk cases are managed and receive the wrap around services necessary for a healthy birth. Nursing visits are also made to the jail to help coordinate prenatal care for pregnant inmates. Goal in 2021 is to expand the service group to age 5. Sauk County Nurse Family Partnership (NFP) is continuing to expand this evidence-based nurse home visiting program. NFP is a voluntary prevention program, that provides services to low-income, first time mothers. Ongoing outreach continues to provide a consistent base of client referrals. A federal grant is allocated through the Wisconsin Department of Children and Families. The program services at least 90 children and families residing in Sauk County annually.	DHS Ch. 251.05	User Fees / Misc.	\$561,995	7.10	Improved birth outcomes, including decreased low birth weight, decreased infant mortality, and improved maternal and child health; stable and safe housing, employment, job training, transportation, appropriate child care, and connection to other supportive services, and improving economic self-sufficiency of engaged families. NFP - Reduce preterm birth rate to 10% or less. Reduce low birth weight to 10% or less. Reduce subsequent pregnancies within 1 year following birth to less than 25%. Turn 60% of NFP referrals into enrolled clients. Ensure 85% of NFP children are up to date with immunizations at 24 months. Ensure at least 90 families will served in NFP over the course of the year.
			Grants	\$0		
			TOTAL REVENUES	\$561,995		
			Wages & Benefits	\$727,473		
			Operating Expenses	\$105,557		
			TOTAL EXPENSES	\$833,030		
			COUNTY LEVY	\$271,035		

Public Health

Keeping Kids Alive (Child Death Review)	The Keeping Kids Alive Initiative is a program that brings professionals together from across the county to create policies and procedures related to injuries and death to keep children and families healthy and safe. The Child Death Review (CDR) team made up of representatives from various local agencies. The goal is to determine if there are physical or policy changes needed to prevent injuries and death in children.	Wis. Stat. 253	User Fees / Misc. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$0 \$45,904 \$0 \$45,904 \$45,904	0.45	100% of child fatalities ruled accidental are reviewed by the Child Death Review Team. Develop 1 policy change or program intervention based on results of the CDRT.
Maternal Child Health Grant (MCH)	The Maternal Child Health Grant (MCH) grant provides funding to the health department for education and services to vulnerable mothers and children. The focus of the grant has changed to a systems approach and includes the Keeping Kids Alive initiative (car seats, cribs and Child Death Review Team) and adolescent suicide prevention. The Community Connections Program provides resources to the caregivers of children with incarcerated parent(s). A Public Health nurse completes physical, social and emotional screening on referred at-risk children to connect them to more intensive services as needed.	Wis. Stat. 253	User Fees / Misc. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$28,902 \$28,902 \$120,924 \$13,016 \$133,940 \$105,038	1.13	100% of enrolled children will receive comprehensive screenings to identify risks and opportunities for connection to vital services. Reduce adolescent suicide rate by 12%. Provide and install 25 car seats for high risk families. Provide case management to 75% of caregivers of incarcerated parents who give permission.
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.	Wis. Stat. 254.166	User Fees / Misc. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$7,157 \$7,157 \$41,633 \$3,571 \$45,204 \$38,047	0.39	Provide tests for elevated blood levels in 400 children. Conduct follow-up investigations on 100% of children with EBLL >= 5 mcg/dl
Safe Kids Sauk County	Safe Kids Sauk County is led by the Sauk County Health Dept. focuses on injury prevention for children in Sauk County. This coalition is made up of many community partners.	DHS Ch. 251.05	User Fees / Misc. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$0 \$13,374 \$0 \$13,374 \$13,374	0.14	98% of Sauk County 3rd graders in participating schools will attend the Rural Safety Day Event. A strategic plan will be developed to prioritize issue areas and interventions based on data and community input.
Medical Assistance Match Grant	The Public Health Nurses assist residents who are seeking information on healthcare enrollment and referral information. This also includes enrollment in the Wisconsin Well Woman Program, Express Enrollment and Family Planning Waivers. The Dental Hygienist provides follow-up and access to care for those identified with acute dental needs.	DHS Ch. 251.05	User Fees / Misc. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$26,851 \$26,851 \$61,215 \$3,621 \$64,836 \$37,985	0.62	100 residents will be connected to healthcare services, plus an additional 100 children will be connected to acute dental care.
Preparedness	Administration and facilitation of response plans, procedures, policies, training, and equipment necessary at the local level to maximize the ability to prevent, respond to, and recover from major public health threats, emergencies, and disasters (e.g. influenza pandemics, Hep A outbreak, measles outbreak, biohazard release, flooding). Includes training internal staff and community partners on public health preparedness. Also coordinate efforts emergency preparedness efforts between hospitals, EMS and other health care resources during an emergency.	Wis. Stat 250.03 DHS Ch. 251.05	User Fees / Misc. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$65,310 \$65,310 \$100,071 \$7,167 \$107,238 \$41,928	0.99	100% of staff will complete appropriate ICS trainings. Inclusive Risk Planning will engage individuals with functional and access needs such as barriers due to language or literacy, behavioral health needs and elderly persons.
INTAKE / Community Care	The community care program provides services for urgent health and dental care for those with no health/dental insurance.	DHS Ch. 251.05	User Fees / Misc. Grants Use of Carryforward Funds TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$0 \$0 \$91,323 \$7,630 \$98,953 \$98,953	0.93	Provide 100 medical vouchers for high-risk clients in need of medical care.

Public Health

Dental	Dental services are provided in public schools throughout Sauk County that have at least 35% of the student population on the free or reduced lunch program. For the 2020-20201 school year, Sauk County Health Department will be adding seventh and eighth grade to the Baraboo School District. We service 18 schools throughout Sauk County.	DHS Ch. 251.05	<table><tr><td>User Fees / Misc.</td><td>\$50,000</td></tr><tr><td>Grants</td><td>\$35,000</td></tr><tr><td>TOTAL REVENUES</td><td>\$85,000</td></tr><tr><td>Wages & Benefits</td><td>\$90,053</td></tr><tr><td>Operating Expenses</td><td>\$28,362</td></tr><tr><td>TOTAL EXPENSES</td><td>\$118,415</td></tr><tr><td>COUNTY LEVY</td><td>\$33,415</td></tr></table>	User Fees / Misc.	\$50,000	Grants	\$35,000	TOTAL REVENUES	\$85,000	Wages & Benefits	\$90,053	Operating Expenses	\$28,362	TOTAL EXPENSES	\$118,415	COUNTY LEVY	\$33,415	1.35	1. Sealants will be applied to 2,000 Sauk County children in 18 schools. 2. 100% of children with urgent dental needs will be connected with a dentist and receive care.
User Fees / Misc.	\$50,000																		
Grants	\$35,000																		
TOTAL REVENUES	\$85,000																		
Wages & Benefits	\$90,053																		
Operating Expenses	\$28,362																		
TOTAL EXPENSES	\$118,415																		
COUNTY LEVY	\$33,415																		
Substance Use Prevention	To prevent the dangerous use of alcohol, tobacco, prescription drugs, and other substances, the Health Department facilitates the Sauk County Partnership for Prevention, a coalition that meets monthly. This work is funded by the Strategic Prevention Framework grant (SPF). The Health Department also collaborates closely with the South Central WI Tobacco Free Coalition (SCWTFC), a multijurisdictional effort of Sauk, Adams and Juneau Counties. SCWTFC conducts the Wisconsin WINS Tobacco Compliance Check program in partnership with local law enforcement, and provides technical assistance on tobacco-related policy and systems changes, with a focus on health equity	DHS Ch. 251.05, DHS Ch. 140, Wis. Stat. 250.04, 250.07	<table><tr><td>User Fees / Misc.</td><td>\$0</td></tr><tr><td>Grants</td><td>\$50,000</td></tr><tr><td>TOTAL REVENUES</td><td>\$50,000</td></tr><tr><td>Wages & Benefits</td><td>\$37,036</td></tr><tr><td>Operating Expenses</td><td>\$13,324</td></tr><tr><td>TOTAL EXPENSES</td><td>\$50,360</td></tr><tr><td>COUNTY LEVY</td><td>\$360</td></tr></table>	User Fees / Misc.	\$0	Grants	\$50,000	TOTAL REVENUES	\$50,000	Wages & Benefits	\$37,036	Operating Expenses	\$13,324	TOTAL EXPENSES	\$50,360	COUNTY LEVY	\$360	0.40	1. Decrease the percent of Sauk County students in grades 6-12 who report past 30 day alcohol use by 10%, according to YRBS data. 2. Decrease the percent of Sauk County students in grades 6-12 who report past 30 day electronic cigarette use by 20%, according to YRBS data. 3. Successfully work with at least 3 local healthcare organizations to adopt policy to educate patients on safe storage and disposal.
User Fees / Misc.	\$0																		
Grants	\$50,000																		
TOTAL REVENUES	\$50,000																		
Wages & Benefits	\$37,036																		
Operating Expenses	\$13,324																		
TOTAL EXPENSES	\$50,360																		
COUNTY LEVY	\$360																		
Rabies	Rabies is a reportable communicable disease caused by warm blooded animals. The role of the Public Health Nurse with regards to rabies is to make sure the affected patient has the appropriate follow up care after an exposure or potential exposure to rabies. The Public Health nurses work collaboratively with Environmental Health staff on all rabies cases.	DHS Ch. 95.21	<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>\$19,574</td></tr><tr><td>Operating Expenses</td><td>\$2,583</td></tr><tr><td>TOTAL EXPENSES</td><td>\$22,157</td></tr><tr><td>COUNTY LEVY</td><td>\$22,157</td></tr></table>	User Fees / Misc.	\$0	Grants	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$19,574	Operating Expenses	\$2,583	TOTAL EXPENSES	\$22,157	COUNTY LEVY	\$22,157	0.14	
User Fees / Misc.	\$0																		
Grants	\$0																		
TOTAL REVENUES	\$0																		
Wages & Benefits	\$19,574																		
Operating Expenses	\$2,583																		
TOTAL EXPENSES	\$22,157																		
COUNTY LEVY	\$22,157																		
Community Health Improvement Process and Plan / Community Health Assessment (CHIP/CHA)	Through community partnerships, informed by data and inspired by innovation, we will improve policy and systems to create equitable change to reach Sauk County's healthiest potential. The Health Department collaborates closely with the 3 hospital systems in Sauk County and the Ho-Chunk Nation and engages the community to address health priorities and cross-cutting issues [such as social determinants of health, health equity, ACEs (Adverse Childhood Experiences), etc.].	Wis. Stat. 250.07 DHS Ch. 251.05, DHS Ch. 140	<table><tr><td>User Fees / Misc.</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$0</td></tr><tr><td>Wages & Benefits</td><td>\$245,341</td></tr><tr><td>Operating Expenses</td><td>\$64,232</td></tr><tr><td>TOTAL EXPENSES</td><td>\$309,573</td></tr><tr><td>COUNTY LEVY</td><td>\$309,573</td></tr></table>	User Fees / Misc.	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$245,341	Operating Expenses	\$64,232	TOTAL EXPENSES	\$309,573	COUNTY LEVY	\$309,573	2.36	Collaboratively plan, implement, publish, disseminate, and evaluate 1) a comprehensive Sauk County Community Health Assessment; and 2) a Community Health Improvement Process and Plan. Focus areas of these documents to include social determinants of health and health equity.		
User Fees / Misc.	\$0																		
TOTAL REVENUES	\$0																		
Wages & Benefits	\$245,341																		
Operating Expenses	\$64,232																		
TOTAL EXPENSES	\$309,573																		
COUNTY LEVY	\$309,573																		
Overdose Death Prevention	To address Sauk County's high rate of overdose death, the Health Department manages 3 grants: 1) the Wisconsin Prescription Drug/Opioid Overdose-Related Deaths Prevention Project (PDO), which provides training and Narcan® to first responders and community members to prepare them to identify and effectively respond to an opioid overdose; 2) the Overdose Fatality Review Program (ODR) that funds the facilitation of the Sauk County Overdose Death Review Team, which meets every other month to confidentially review overdose deaths in Sauk County and identify recommendations for overdose death prevention; and 3) the Overdose Data to Action grant (OD2A), which funds the planning and implementation of Overdose Response Teams to better connect overdose survivors to treatment and other supports.	Wis. Stat. 250.04 DHS Ch. 251.05, DHS Ch. 140	<table><tr><td>User Fees / Misc.</td><td>\$0</td></tr><tr><td>Grants</td><td>\$345,522</td></tr><tr><td>TOTAL REVENUES</td><td>\$345,522</td></tr><tr><td>Wages & Benefits</td><td>\$232,130</td></tr><tr><td>Operating Expenses</td><td>\$111,778</td></tr><tr><td>TOTAL EXPENSES</td><td>\$343,908</td></tr><tr><td>COUNTY LEVY</td><td>(\$1,614)</td></tr></table>	User Fees / Misc.	\$0	Grants	\$345,522	TOTAL REVENUES	\$345,522	Wages & Benefits	\$232,130	Operating Expenses	\$111,778	TOTAL EXPENSES	\$343,908	COUNTY LEVY	(\$1,614)	2.61	1. Decrease Sauk County's overdose death rate by 20%.
User Fees / Misc.	\$0																		
Grants	\$345,522																		
TOTAL REVENUES	\$345,522																		
Wages & Benefits	\$232,130																		
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TOTAL EXPENSES	\$343,908																		
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Outlay			<table><tr><td>User Fees / Misc.</td><td></td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</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.		Grants	\$0	TOTAL REVENUES	\$0	Operating Expenses	\$0	TOTAL EXPENSES	\$0	COUNTY LEVY	\$0	-			
User Fees / Misc.																			
Grants	\$0																		
TOTAL REVENUES	\$0																		
Operating Expenses	\$0																		
TOTAL EXPENSES	\$0																		
COUNTY LEVY	\$0																		
Totals			<table><tr><td>TOTAL REVENUES</td><td>\$1,197,436</td></tr><tr><td>TOTAL EXPENSES</td><td>\$2,651,655</td></tr><tr><td>COUNTY LEVY</td><td>\$1,454,219</td></tr></table>	TOTAL REVENUES	\$1,197,436	TOTAL EXPENSES	\$2,651,655	COUNTY LEVY	\$1,454,219	22.69									
TOTAL REVENUES	\$1,197,436																		
TOTAL EXPENSES	\$2,651,655																		
COUNTY LEVY	\$1,454,219																		

Public Health

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimated	2021 Budget
Communicable Disease Follow Up	535	TBD	5,000
Medical Vouchers Written	48	100	100
Immunizations Provided	659	700	TBD
Tobacco Compliance Checks Made to Establishments	58	67	64
Number of lock boxes dispensed to community members to safely store prescription drugs.	164	573	300
Number of people trained in Narcan and overdose death prevention	416	306	250
Number of overdose survivors receiving a home visit attempt from Overdose Response Team	n/a	n/a	30
Number of oral screenings in the Seal-a-Smile program	1,649	1,700	1,800
Number of families served in Sauk County Nurse Family Partnership Program	114	125	125
Number of residents trained in <i>Question, Persuade, Refer</i> (QPR)	225	240	250
Percent of accidental child fatalities reviewed by the Child Death Review Team	Unknown	Unknown	100%
Percent of children in MCH program who receive Resource Nurse screenings to identify risks	Unknown	Unknown	100%
Age-adjusted suicide rate	14.8/1,000	14.0/1,000	13.0/1,000
Number of children (0-5) screened for elevated blood lead levels	395	380	425
Number of residents connected to health services through MATCH	Unknown	Unknown	200
Number of CHA/CHIP meetings facilitated: Steering Committee, Data Council, Healthy Sauk 2030, Community Events	13	15	30

Public Health

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimated	2021 Budget
Immunization: Increase vaccination rates for all residents, with a focus on children and older adults, including an emphasis on Hep A, measles, and influenza, and newly, COVID-19 vaccines.	The residents of Sauk County have been protected against vaccine-preventable diseases, which will improve the health of individuals, families, and the greater community. Rates for children 0-24 months are a good proxy of immunization success in a community, and are included here.	66%	68%	75%
Reducing Youth Alcohol Use: high school students	Youth alcohol use can lead to many problems, such as: addiction, problems with learning and memory, sexual assault, falls, vandalism, poisoning, and death.	43% (estimated)	n/a	37%
Reducing Youth Vaping: high school students	Youth vaping causes many problems, such as: addiction, problems with learning and memory, severe respiratory diseases, cancer, and death.	26% (estimated)	n/a	21%
Lead prevention: Decrease rates of children under 6 years with elevated blood lead levels.	Fewer children will be exposed to lead	1.9% EBL of those that were tested	1.9% EBL of those that were tested	1.9% EBL of those that were tested
Childhood Physical Activity: Increase the rate of regular physical activity in children 5-17	Children will develop good health habits from a young age that will help them live healthy, long lives without debilitating chronic diseases by engaging in physical activity at least 5 days/week..	46.5%	Unknown	48.0%
Communications and Public Education: The department will update the website & regularly use social media at least weekly to include the latest opportunities to support healthy living and how to connect to resources, as measured by the SCHD website visits annually.	Community members will understand how the Health Department can help them raise healthy families, how to connect to health improvement resources, how to utilize the opportunities Sauk County has to live the healthiest lives possible, and how to become an advocate and net promoter of public health in Sauk County.	22,916	TBD	35,000
Sexually Transmitted Infections (STIs): reduce the rate of STIs in the community, with a focus on chlamydia.	Community members will understand STI risks and prevention, practice safe sex, and access treatment to decrease their likelihood of contracting and/or spreading STI's	375.1	TBD	325.0
Suicide: Reduce suicide rate.	Stigma around behavioral health treatment will be reduced and residents will access resources to treat mental health conditions which can result in suicide.	14.8	14.0	13.0
Reduce opioid overdose deaths	Our efforts will decrease opioid overdose deaths by: better connecting survivors of overdose to treatment and other supports; training first responders and community members to identify opioid overdose and respond effectively with Narcan provided via our program; encouraging safe storage and disposal of prescription drugs through the provision of free supplies to prevent diversion; providing education to prescribers on alternatives to opioids and safe tapering; and other death prevention measures as identified by the Sauk County Overdose Death Review Team and other collaborations.	17.5 per 100,000 population	n/a	14.0 per 100,000 population
Nurse Family Partnership (NFP): improve the opportunities for healthy futures of high risk families.	Families will plan subsequent births to maximize the potential of young children and high risk families, as measured by less than 25% of families with another pregnancy within 2 years of previous pregnancy.	44%	30%	25%

Health Departments

Oversight Committee: **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

4.00 FTE

Environmental Health Technician

1.00 FTE

Program Assistant

1.00 FTE

Public Health

Nurse Manager

1.00 FTE

Public Health Nurse

6.00 FTE

Public Health Technician

Environmental Health 0.10 FTE
Public Health 1.25 FTE

Epidemiologist

1.00 FTE

Health Educator

2.00 FTE

Community Health Strategist

1.00 FTE

Overdose Response Coordinator

0.75 FTE

Quality Improvement Coordinator

1.00 FTE

Public Health Nurse
(Nurse Family Partnership)

3.00 FTE

Accounting Specialist

1.00 FTE

Dental Hygienist Project

0.42 FTE

Financial Analyst

Public Health 0.95 FTE
Environmental Health 0.05 FTE

Administrative Specialist

1.00 FTE

Women, Infants & Children

Nutrition Programs Coordinator

1.00 FTE

Registered Dietitian

1.58 FTE

**Administrative Support /
Health Screener**

0.90 FTE

**Administrative Support /
Receptionist**

WIC 0.34 FTE
Public Health 0.32 FTE
Environmental Health 0.33 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Public Health					
FTE Change	3.77	0.59	3.06	0.77	0.89
FTE Balance	17.38	17.97	21.03	21.80	22.69
Environmental Health					
FTE Change	2.26	0.65	-0.35	0.50	-0.15
FTE Balance	6.83	7.48	7.13	7.63	7.48
Women, Infants & Children (WIC)					
FTE Change	-0.21	-0.90	0.00	-0.42	0.12
FTE Balance	5.02	4.12	4.12	3.70	3.82
Total					
FTE Change	5.82	0.34	2.71	0.85	0.86
FTE Balance	29.23	29.57	32.28	33.13	33.99

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PUBLIC HEALTH											
<u>Revenues</u>											
Tax Levy	819,624	973,004	1,162,065	1,310,121	1,310,121	1,454,218	144,097	11.00%	None	0	0
Grants & Aids	794,752	918,463	1,066,909	1,020,693	1,646,484	1,111,936	91,243	8.94%			
User Fees	90,983	95,968	120,702	96,500	126,124	85,500	(11,000)	-11.40%	2021 Total	0	0
Intergovernmental	885	3,715	2,620	0	0	0	0	0.00%			
Donations	1,945	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	3,122	0	98,570	0	0	(98,570)	-100.00%	2022	25,000	0
Total Revenues	1,708,188	1,994,272	2,352,297	2,525,884	3,082,729	2,651,654	125,770	4.98%	2023	0	0
									2024	0	0
									2025	0	0
<u>Expenses</u>											
Labor	1,059,533	1,210,905	1,361,040	1,527,604	1,527,604	1,619,130	91,526	5.99%			
Labor Benefits	360,264	388,862	453,509	541,991	541,991	640,816	98,825	18.23%			
Supplies & Services	252,589	371,278	439,178	431,289	407,793	391,708	(39,581)	-9.18%			
Capital Outlay	22,233	23,227	0	25,000	25,000	0	(25,000)	-100.00%			
Addition to Fund Balance	13,569	0	98,570	0	580,341	0	0	0.00%			
Total Expenses	1,708,188	1,994,272	2,352,297	2,525,884	3,082,729	2,651,654	125,770	4.98%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2021 Highlights & Issues on the Horizon

Staffing changes include a Deputy Director reclassification, Director, Health Educator and Community Health Strategist, resulting in increased labor and benefits.

Department will do strategic planning for 2020-2021.

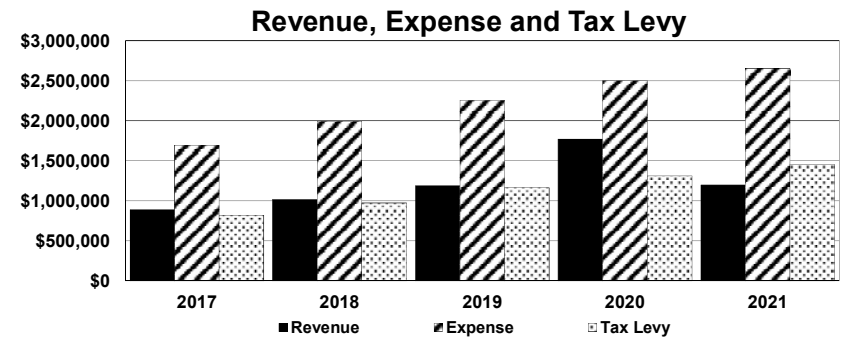
Community Health Improvement Plan (CHIP) Action Plan and Community Health Needs Assessment (CHA).

Well Water Testing in partnership with UW Extension and Planning and Zoning (PH will provide education) (4 more

Previously eradicated diseases resurfacing. (Hepatitis A, mumps and measles)

Vector borne tracking and eradication and identification. (Mosquitos testing and Tick dragging)

COVID-19 pandemic response - unknown time frame and fiscal impact.



Fund: GENERAL FUND									\$ Change
Department: PUBLIC HEALTH	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10040 PUBLIC HEALTH REVENUE									
411100 GENERAL PROPERTY TAXES	-819,624	-973,004	-1,162,065	-655,061	-1,310,121	-1,310,121	-1,310,121	-1,454,218	144,097
422160 HO-CHUNK GAMING GRANT	-25,400	-20,000	-3,450	-35,000	-35,000	-35,000	-35,000	0	-35,000
423900 BIOTERRORISM GRANT	-67,214	-64,051	-65,187	-13,836	-61,169	-61,169	-61,169	-57,015	-4,154
424030 MICHV-NFP GRANT	-309,396	-368,196	-442,672	-230,841	-470,195	-470,195	-470,195	-481,995	11,800
424110 IMMUNIZATION GRANT	-19,936	-17,460	-16,904	-11,904	-15,952	-15,952	-15,952	-15,899	-53
424160 PREVENTION GRANT	-8,277	-16,907	-28,156	0	-14,561	-14,561	-9,795	-13,595	-966
424170 LEAD GRANT	-7,157	-7,157	-7,157	-3,579	-7,157	-7,157	-7,157	-7,157	0
424175 FORWARD HL MA MATCH GRANT	-21,007	-28,197	-21,417	-11,732	-27,978	-27,978	-27,978	-26,851	-1,127
424203 DENTAL GRANTS	-39,381	-38,570	-26,400	-59,075	-30,000	-30,000	-59,075	-35,000	5,000
424204 WI-PDO PRESCR DRUG OVERDOSE	-225,552	-260,136	-293,860	-73,576	-225,522	-225,522	-225,522	-225,522	0
424205 STRAT PREV FRAME PRESCRIP RX	0	-24,972	-53,594	-28,722	-30,000	-30,000	-48,658	-50,000	20,000
424206 OVERDOSE DEATH REVIEW ODR	0	-21,447	-26,976	-13,182	-25,000	-25,000	-25,000	-35,000	10,000
424440 MATERNAL CHILD HEALTH	-34,170	-27,128	-29,159	-9,362	-29,159	-29,159	-29,159	-28,902	-257
424481 TEST,STRATEGY,COORD	0	0	0	0	0	0	-106,400	0	0
424482 PHEP-COVID	0	0	0	0	0	0	-54,465	0	0
424483 EPIDEM LAB	0	0	0	0	0	0	-21,100	0	0
424484 QUARANTINE GRANTS	0	0	0	0	0	0	-103,999	0	0
424497 OVERDOSE 2 ACTION	0	0	0	0	0	0	-26,635	-85,000	85,000
424498 CONTACT TRACING	0	0	0	0	0	0	-262,699	0	0
424499 PANDEMIC PLANNING	0	0	0	0	0	0	-30,000	0	0
424510 MEDICAL ASSISTANCE	0	0	-1,587	0	0	0	0	0	0
424511 MEDICAL ASSISTANCE DENTAL	-37,156	-24,048	-50,171	-26,526	-47,000	-47,000	-26,526	-50,000	3,000
424512 MEDICAL ASSISTANCE IMMUNIZATIO	-105	-195	-220	0	-2,000	-2,000	0	0	-2,000
452060 MISCELLANEOUS REVENUES	-1,866	-9,155	-15,135	-14,601	-2,000	-2,000	-19,820	-3,000	1,000
455100 PUBLIC HEALTH FOOT CLINIC	-52,290	-55,220	-61,575	-13,370	-55,000	-55,000	-13,370	0	-55,000
455130 PRENATAL CARE	-32,923	-29,994	-40,726	-89,940	-37,000	-37,000	-89,939	-80,000	43,000
455160 HEP B MEDICAL REIMBURSEMENT	-1,240	-730	-605	-225	0	0	-230	0	0
455170 FLU & PNEUMONIA REIMBURSEMENT	-885	-3,715	-2,620	-1,365	0	0	0	0	0
455180 TB SKIN TESTS	-2,664	-869	-2,661	-2,655	-2,500	-2,500	-2,765	-2,500	0
485010 DONATIONS & CONTRIBUTIONS	-1,500	0	0	0	0	0	0	0	0
485160 COMMUNITY CARE DONATIONS	-445	0	0	0	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-98,570	0	0	-98,570
TOTAL PUBLIC HEALTH REVENUE	-1,708,188	-1,991,150	-2,352,297	-1,294,551	-2,427,314	-2,525,884	-3,082,729	-2,651,654	125,770
10040416 PUBLIC HEALTH									
511100 SALARIES PERMANENT REGULAR	863,059	997,888	1,124,595	596,955	1,273,338	1,273,338	1,273,338	1,493,663	220,325
511200 SALARIES-PERMANENT-OVERTIME	4	0	0	38,199	0	0	0	0	0
511900 LONGEVITY-FULL TIME	2,332	2,378	1,979	140	2,312	2,312	2,312	2,326	14
512100 WAGES-PART TIME	193,569	209,999	233,859	153,014	251,179	251,179	251,179	122,787	-128,392
512200 WAGES-PART TIME-OVERTIME	0	0	0	9,707	0	0	0	0	0

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: PUBLIC HEALTH	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2020
				Actual	Adopted	Budget			2021
					Budget				2021
10040416 PUBLIC HEALTH									
512900 LONGEVITY-PART TIME	570	639	607	188	775	775	775	354	-421
514100 FICA & MEDICARE TAX	77,589	87,654	98,568	57,890	116,862	116,862	116,862	123,863	7,001
514200 RETIREMENT-COUNTY SHARE	70,520	76,395	85,113	50,134	99,552	99,552	99,552	106,098	6,546
514400 HEALTH INSURANCE COUNTY SHARE	202,460	212,220	253,474	158,156	308,884	308,884	308,884	390,633	81,749
514500 LIFE INSURANCE COUNTY SHARE	462	354	371	164	413	413	413	381	-32
514600 WORKERS COMPENSATION	9,232	12,240	15,983	8,815	16,280	16,280	16,280	19,841	3,561
514800 UNEMPLOYMENT	0	0	0	47	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	10	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	34,159	38,793	76,459	61,631	46,618	46,618	46,618	55,341	8,723
522500 TELEPHONE	7,702	8,375	9,225	5,968	11,021	11,021	11,021	12,211	1,190
526100 HO-CHUNK APPROPRIATION	5,398	0	2,426	439	10,000	11,024	11,024	0	-11,024
531000 FOOT CLINIC EXPENSE	4,002	7,149	3,777	1,358	3,739	11,516	1,358	0	-11,516
531100 POSTAGE AND BOX RENT	1,764	1,643	1,625	1,208	2,879	2,879	2,879	3,279	400
531200 OFFICE SUPPLIES AND EXPENSE	17,339	11,161	9,520	4,742	7,379	7,379	7,379	8,234	855
531500 FORMS AND PRINTING	0	0	0	0	3,073	3,073	3,073	3,073	0
531800 MIS DEPARTMENT CHARGEBACKS	31,924	70,693	78,637	37,387	39,493	39,493	67,831	44,792	5,299
532200 SUBSCRIPTIONS	210	400	384	86	400	400	400	400	0
532400 MEMBERSHIP DUES	1,920	2,100	1,585	225	1,500	1,500	1,500	1,500	0
532600 ADVERTISING	0	90	32	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	6,733	29,828	71,282	8,808	40,357	40,357	40,357	67,809	27,452
533200 MILEAGE	13,703	12,286	12,687	3,790	36,710	36,710	15,000	32,454	-4,256
533500 MEALS AND LODGING	4,356	10,044	25,432	6,488	11,418	11,418	11,418	14,619	3,201
534200 MEDICAL SUPPLIES	76,199	120,219	68,049	14,247	37,779	98,760	98,760	41,660	-57,100
534201 COMMUNITY CARE VOUCHER EXPENSE	419	640	23	176	2,500	23,005	20,405	2,500	-20,505
534202 BOO AREA UN FUND DENTAL VOUCHER	569	465	1,149	579	5,421	9,006	3,585	5,421	-3,585
534203 BAUF DENTAL CHILDREN	0	128	0	0	4,826	9,524	4,698	4,826	-4,698
534300 FOOD COVID QUARANTINE	0	0	0	16,659	0	0	0	0	0
534800 EDUCATIONAL SUPPLIES	543	11,037	113	0	7,119	7,119	0	13,218	6,099
534900 PROJECT SUPPLIES	39,793	37,928	67,633	18,756	51,738	51,738	51,738	71,622	19,884
535100 VEHICLE FUEL / OIL	1,413	2,143	1,730	441	4,036	4,036	4,036	4,036	0
535200 VEHICLE MAINTENANCE AND REPAIR	1,083	174	349	196	2,339	2,339	2,339	2,339	0
551900 INSURANCE-GENERAL LIABILITY	3,358	5,972	7,062	0	2,374	2,374	2,374	2,374	0
581900 CAPITAL OUTLAY	22,233	23,227	0	0	25,000	25,000	25,000	0	-25,000
TOTAL PUBLIC HEALTH	1,694,619	1,994,272	2,253,727	1,256,593	2,427,314	2,525,884	2,502,388	2,651,654	125,770
TOTAL DEPARTMENT REVENUE	-1,708,188	-1,991,150	-2,352,297	-1,294,551	-2,427,314	-2,525,884	-3,082,729	-2,651,654	125,770
TOTAL DEPARTMENT EXPENSE	1,694,619	1,994,272	2,253,727	1,256,593	2,427,314	2,525,884	2,502,388	2,651,654	125,770
-ADDITION TO / USE OF FUND BALANCE	-13,569	3,122	-98,570	-37,959	0	0	-580,341	0	

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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development
General Government - Criminal Justice Coordinating Council and stepping up initiative
General Government - Cooperation
Health and Human Services - Peer learning groups
Health and Human Services - Visiting nurses / home health care / isolated individuals
Health and Human Services - Comprehensive community services
Justice & Public Safety - Diversion programs / alternatives to incarceration
Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry
Outside Issues - Affordable/low income housing
Outside Issues - Workforce development
Outside Issues - Transportation
Outside Issues - Communication - into and with the community
Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop a plan to expand outreach to include remote service. We will establish an occasional presence in different parts of Sauk County to facilitate a higher profile and to make it easier for veterans to meet with staff and learn about their benefits.	Track how many times we offered services remotely.	By being available in different locations we will make it easier for veterans outside of the Baraboo area to avail themselves of our services and access their benefits.	12/31/2021
Develop and implement a system to reach out to retired-disabled veterans who have not reached a 50% or higher VA disability rating.	Track the number of veterans contacted & appointments made.	Utilizing VetraSpec the Veterans Service Office staff will identify the retired-disabled veterans that are service-connected at less than 50%. We will contact these veterans by the most expeditious means, inviting them to meet with us to identify possible increase in rating percentage.	12/31/2021
Develop & implement a veterans benefits presentation series to increase public awareness of the benefits that veterans and their dependents have earned with their service.	Track the number of presentations.	Identify the topics and content of presentations. Identify locations for presentations in the different areas of the county. Promote through all available media outlets to include traditional and social media and public awareness of how military service affects mental health.	12/31/2021

Veterans Service Office

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 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	4.60	25% of the Disabled Veterans Contacted by the Veterans Service Office Staff Will Complete a Full Benefits Review.
			Grants	\$11,500		
			TOTAL REVENUES	\$11,500		
			Wages & Benefits	\$340,966		
			Operating Expenses	\$25,059		
			TOTAL EXPENSES	\$366,025		
			COUNTY LEVY	\$354,525		
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. Additionally liaison with partners to seek alternative and more appropriate options for our needy/homeless vets.	Wisconsin Statute 45.81	Grants	\$0	0.39	Veterans avoid homeless and dependence on other county services. Veterans benefit by having reduced stress about finances. Suicide prevention.
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$23,319		
			Operating Expenses	\$25,028		
			TOTAL EXPENSES	\$48,347		
			COUNTY LEVY	\$48,347		
Care of Graves	Assist County Clerk by providing funds to pay for care of veteran graves and disperse flag holders for veteran graves.	Wisconsin Statute 45.85	Use of Fund Balance	\$53,500	0.01	
			Grants	\$0		
			TOTAL REVENUES	\$53,500		
			Wages & Benefits	\$482		
			Operating Expenses	\$64,300		
			TOTAL EXPENSES	\$64,782		
			COUNTY LEVY	\$11,282		
			TOTAL REVENUES	\$65,000		
Totals			TOTAL EXPENSES	\$479,153	5.00	
			COUNTY LEVY	\$414,153		

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimated	2021 Budget
Number of Federal Applications for Veterans Benefits Processed	4,283	4,100	4,100
Homeless veterans assisted annually	89	70	65
Number of Veteran Contacts	25,019	22,000	23,000
Monetary Impact to Sauk County from Federal Sources - actual dollars and benefit value	41,027,000	42,000,000	42,000,000
Property tax refund to Sauk County Veterans from state	559,451	560,000	570,000
Number of Veterans who Received Relief and Subsequent Services	132	120	120
Number of times remote services offered	NA	NA	6
Number of veterans retired-disabled contacts/appointments	NA	NA	40/10
Number of veteran benefits presentations for public awareness of benefits	NA	NA	6

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimated	2021 Budget
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	33%	20%	25%
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. Additionally liaison with partners to seek alternative and more appropriate options for our needy/homeless vets.	Veterans avoid homeless and dependence on other county services. Veterans benefit by having reduced stress about finances. Suicide prevention. (homeless/at risk vets and vet relief apps)	51 (partial tracking)	108	120

Veterans' Services

Oversight Committee: Aging & Disability Resource Center and Veterans
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Veteran Service Officer

1.00 FTE

Assistant Veteran Service Officer
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1.00 FTE

Veteran Program Coordinator

1.00 FTE

Veteran Benefit Specialist

2.00 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	0.00	0.50	0.19	0.31	0.00
FTE Balance	4.00	4.50	4.69	5.00	5.00

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
VETERANS SERVICE											
<u>Revenues</u>											
Tax Levy	304,269	338,857	345,371	385,598	385,598	414,153	28,555	7.41%	None	0	0
Grants & Aids	6,804	11,500	11,500	11,500	11,500	11,500	0	0.00%			
Use of Fund Balance	1,423	0	0	9,465	0	53,500	44,035	465.24%	2021 Total	0	0
Total Revenues	312,496	350,357	356,871	406,563	397,098	479,153	72,590	17.85%			
<u>Expenses</u>											
Labor	203,091	229,441	241,972	291,366	282,307	295,122	3,756	1.29%	2022	0	0
Labor Benefits	64,585	54,511	58,259	66,803	66,757	69,644	2,841	4.25%	2023	0	0
Supplies & Services	44,820	48,026	47,175	48,394	42,031	114,387	65,993	136.37%	2024	0	0
Addition to Fund Balance	0	18,379	9,465	0	6,003	0	0	0.00%	2025	0	0
Total Expenses	312,496	350,357	356,871	406,563	397,098	479,153	72,590	17.85%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2021 Highlights & Issues on the Horizon

\$53,500 of general fund balance was added to make endowments to cemeteries for perpetual care of veterans' graves. This will eliminate a recurring expense in future annual budgets, provide cemeteries with more flexibility, and reduce the administrative burden of writing numerous checks every year.

The 2021 budget also includes an additional \$15,000 for veterans relief, an increase to \$25,000.

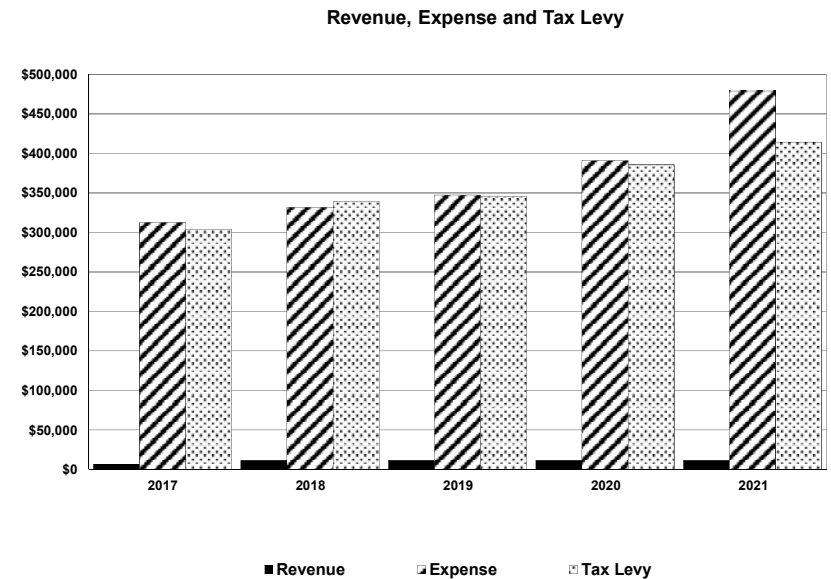
* Changes, such as the national work queue (NWQ) at the Federal Department of Veterans Affairs continues to significantly consume the department case management time and resources. We expect this to continue.

* 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.

* Homelessness – We have seen a sharp rise in homelessness in Sauk County over the past few years, mental health is frequently a core reason. We expect this increase to continue into 2021 and beyond. Trying to get these vet's connected to mental health services is a significant challenge when services are not available locally.

* As we get better at identifying mental health issues with the veterans we serve, we have noticed that accessibility and qualification issues are a significant obstacle for many of our veterans. Treatment & counseling of certain family members of our veterans is an unmet need. Two key reasons that many of our veterans do not seek the help and treatment they need is that there is no warm hand off – we are asking them to contact a complete stranger and often the stranger is not a fellow veteran, so they often choose to suffer silently. Having a counselor that is a veteran in this office is the only way to fill this huge gap. There is no outreach within Sauk County for veterans that are unable to travel to meet with a counselor in person.

* We served 89 homeless/at-risk of homeless veterans in 2019. The vast majority of the financial assistance they received was Federal grant dollars that may not be available in 2021. Also, they are restricted to how often those funds can be used, therefore the commission believes the additional \$15,000 is necessary.



Fund: GENERAL FUND									\$ Change
Department: VETERANS SERVICE	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10055 VETERANS SERVICE REVENUE									
411100 GENERAL PROPERTY TAXES	-304,269	-338,857	-345,371	-192,799	-385,598	-385,598	-385,598	-414,153	28,555
424550 S/A:VETERANS SERVICE	-6,804	-11,500	-11,500	-11,500	-11,500	-11,500	-11,500	-11,500	0
493010 FUND BALANCE APPLIED	0	0	0	0	0	0	0	-53,500	53,500
493200 CONTINUING APPROPRIOR YEAR	0	0	0	0	0	-9,465	0	0	-9,465
TOTAL VETERANS SERVICE REVENUE	-311,073	-350,357	-356,871	-204,299	-397,098	-406,563	-397,098	-479,153	72,590
10055470 VETERANS SERVICE									
511100 SALARIES PERMANENT REGULAR	201,797	211,817	212,319	140,821	280,932	289,391	280,932	293,249	3,858
511900 LONGEVITY-FULL TIME	1,095	1,215	1,307	225	1,375	1,375	1,375	1,273	-102
512100 WAGES-PART TIME	0	16,409	28,346	2,102	0	0	0	0	0
514100 FICA & MEDICARE TAX	15,107	17,067	18,096	10,655	21,596	21,596	21,596	22,531	935
514200 RETIREMENT-COUNTY SHARE	13,785	14,171	15,540	8,967	19,056	19,056	19,056	19,880	824
514400 HEALTH INSURANCE COUNTY SHARE	34,737	22,153	23,299	12,848	24,785	24,785	24,785	25,752	967
514500 LIFE INSURANCE COUNTY SHARE	124	152	158	66	173	173	173	106	-67
514600 WORKERS COMPENSATION	816	968	1,166	561	1,147	1,147	1,147	1,329	182
520900 CONTRACTED SERVICES	3,750	3,500	0	0	0	0	0	0	0
522500 TELEPHONE	252	367	460	340	600	600	600	600	0
531100 POSTAGE AND BOX RENT	1,786	1,451	990	558	2,000	2,000	1,500	2,000	0
531200 OFFICE SUPPLIES AND EXPENSE	1,506	2,107	4,334	1,205	1,300	1,300	2,000	2,000	700
531400 SMALL EQUIPMENT	0	3,159	0	92	250	250	530	250	0
531800 MIS DEPARTMENT CHARGEBACKS	10,558	8,645	14,486	7,356	10,268	10,268	10,268	10,251	-17
532200 SUBSCRIPTIONS	419	409	174	0	100	100	0	100	0
532400 MEMBERSHIP DUES	160	180	130	100	350	350	350	350	0
532800 TRAINING AND INSERVICE	840	1,100	890	-90	2,760	2,760	450	810	-1,950
532900 OTHER PUBLICATIONS	926	861	824	174	1,000	1,000	0	1,000	0
533200 MILEAGE	2,742	2,302	1,702	573	2,435	2,435	2,000	2,501	66
533500 MEALS AND LODGING	4,357	3,961	3,519	618	5,450	5,450	3,450	5,150	-300
552100 OFFICIALS BONDS	47	47	47	52	47	47	52	47	0
TOTAL VETERANS SERVICE	294,802	312,040	327,785	187,222	375,624	384,083	370,264	389,179	5,096
10055472 VETERAN SERVICE COMMISSION									
514100 FICA & MEDICARE TAX	15	0	0	0	46	46	0	46	0
514600 WORKERS COMPENSATION	0	0	0	0	0	0	0	0	0
515500 COMMISSIONER FEES	200	0	0	0	600	600	0	600	0
552100 OFFICIALS BONDS	28	28	28	31	28	28	31	28	0
571800 VETERANS SERVICE AIDS	7,271	9,302	10,260	4,763	10,000	11,006	10,000	25,000	13,994
TOTAL VETERAN SERVICE COMMISSION	7,515	9,330	10,288	4,794	10,674	11,680	10,031	25,674	13,994

Fund: GENERAL FUND									\$ Change
Department: VETERANS SERVICE	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				
10055473 CARE OF VETERANS GRAVES									
521700 GRAVE CARE	7,662	7,728	6,516	0	7,800	7,800	7,800	61,300	53,500
534900 PROJECT SUPPLIES FLAG HOLDERS	2,518	2,881	2,817	0	3,000	3,000	3,000	3,000	0
TOTAL CARE OF VETERANS GRAVES	10,180	10,609	9,333	0	10,800	10,800	10,800	64,300	53,500
TOTAL DEPARTMENT REVENUE	-311,073	-350,357	-356,871	-204,299	-397,098	-406,563	-397,098	-479,153	72,590
TOTAL DEPARTMENT EXPENSE	312,496	331,978	347,406	192,016	397,098	406,563	391,095	479,153	72,590
-ADDITION TO / USE OF FUND BALANCE	1,423	-18,379	-9,465	-12,283	0	0	-6,003	0	

Women, Infants & Children

Department Vision - Where the department would ideally like to be

The Sauk County Health Department is an independent, nationally accredited, Level III 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
Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
Health and Human Services - Commitment to Health Care Center
Justice & Public Safety - Emergency response and preparedness
Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry
Outside Issues - Affordable/low income housing
Outside Issues - Workforce development
Outside Issues - Transportation
Outside Issues - Communication - into and with the community
Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Increase awareness of Farmers Markets to Sauk County residents	Increase redemption rate of Farmer's Market checks to 66%	1. Provide at least 2 healthy cooking demonstrations at local Farmers Markets; 2. Keep WIC Farmer's Markets webpage updated with produce availability biweekly; 3. Promote healthy eating and physical activity with at least 10 posts on Social Media; 4. Send a minimum of 8 text message reminders to WIC participants throughout the season.	12/31/2021
Provide medical nutrition therapy to high-risk pregnant women in the Prenatal Care Coordination Program (PNCC).	The number of MNT education contacts increases as the PNCC caseload increases.	50% of pregnancy women enrolled in PNCC who are identified as being high-risk receive medical nutrition therapy by a registered dietician.	12/31/2021
Improve breastfeeding duration rates of Women, Infants & Children (WIC) mothers	The breastfeeding duration rates would increase	1. 57% of WIC mothers breastfeed until baby is 6 months old; 2. Provide breast feeding support, education, training, and promotion to at least 3 Sauk County employers;	12/31/2021
Maximize WIC services to WIC-eligible families	WIC participation rates would increase	1. Ensure 97% of the assigned WIC caseload participates in WIC services. 2. scheduled social media posts about the WIC program weekly; 3. Outreach on a monthly basis to organizations, churches, schools, medical providers and other agencies that work with low income families.	12/31/2021

Women, Infants & Children

Program Evaluation

Program Title	Program Description	Mandates and References	2021 BUDGET		FTE's	Key Outcome Indicator(s)
Women, Infants & Children Grant (WIC)	Provides nutritious food and nutrition counseling to help keep pregnant, postpartum, and breast feeding women, infants and children under five years of age healthy and strong. The WIC program provides food benefits to WIC families to shop at the local grocery stores and farmers markets to improve the health of Sauk County residents. The dollars received from this grant are based on client caseload and can change annually.	42 USC Section 1771-1793 Rag 7CFR Part 246	User Fees / Misc.	\$9,697	3.46	97% of WIC caseload will be maintained
			Grants	\$339,686		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$349,383		
			Wages & Benefits	\$328,450		
			Operating Expenses	\$20,933		
			TOTAL EXPENSES	\$349,383		
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.	42 USC Section 1771-1793 Reg 7CFR Part 246	COUNTY LEVY	\$0	0.02	Improve breast feeding rates at six (6) months to 57%.
			User Fees / Misc.	\$0		
			Grants	\$17,620		
			TOTAL REVENUES	\$17,620		
			Wages & Benefits	\$1,674		
			Operating Expenses	\$15,946		
			TOTAL EXPENSES	\$17,620		
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 mentors other nutritional professionals to help develop expertise with providing nutrition services to CYSHCN.	Wis Stat 253.12 Wis Admin Ch. DHS 116	COUNTY LEVY	\$0	0.01	Completion of monthly mentoring visits with mentee by WIC director
			User Fees / Misc.	\$0		
			Grants	\$1,700		
			TOTAL REVENUES	\$1,700		
			Wages & Benefits	\$1,183		
			Operating Expenses	\$517		
			TOTAL EXPENSES	\$1,700		
Lead	Sauk County WIC Program tests for elevated blood lead levels (EBLL) for children with WIC		COUNTY LEVY	\$0	0.06	100% of Sauk County WIC children are screened for EBLL;
			User Fees / Misc.	\$6,500		
			Grants	\$2,000		
			TOTAL REVENUES	\$8,500		
			Wages & Benefits	\$4,989		
			Operating Expenses	\$3,511		
			TOTAL EXPENSES	\$8,500		
Prenatal Child Coordination (PNCC)	This program requires a registered dietician to provide Medical Nutrition Therapy to pregnant women enrolled in the PNCC program.		COUNTY LEVY	\$0	0.02	Provide MNT to 50% of high-risk women enrolled in PNCC
			User Fees / Misc.	\$1,672		
			Grants	\$0		
			TOTAL REVENUES	\$1,672		
			Wages & Benefits	\$1,669		
			Operating Expenses	\$3		
			TOTAL EXPENSES	\$1,672		
Supplemental Nutrition Assistance Program (SNAP) Education Grant	A grant for Fit Families to change behavior for families with children ages 2 to 4 years of age to prevent childhood obesity. The WIC Director provides mentoring and technical support to grant recipients in the State of Wisconsin.		COUNTY LEVY	\$0	0.26	Greater than 95% of enrolled families report at least one positive health change
			User Fees / Misc.	\$0		
			Grants	\$32,305		
			TOTAL REVENUES	\$32,305		
			Wages & Benefits	\$27,571		
			Operating Expenses	\$4,734		
			TOTAL EXPENSES	\$32,305		
Totals			COUNTY LEVY	\$0	3.82	
			TOTAL REVENUES	\$411,180		
			TOTAL EXPENSES	\$411,180		

Women, Infants & Children

Output Measures - How much are we doing?				
Description		2019 Actual	2020 Estimate	2021 Budget
WIC Caseload of Clients		1,133	1,190	1,200
Fit Families Grant enrollees		50	53	53
Worksite Wellness Activities		4	3	4
Blood Lead Testing		357	150	400
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Participation: 96% of enrolled participants are participating in WIC. The state average is 91.6%.	WIC participation rates indicate connection to nutritional services to improve maternal and child health.	97.0%	98.0%	98.0%
Breast Feeding: Breast feeding duration rates at six (6) months were 56% in 2019.	50% of all breastfeeding women are still breastfeeding at six (6) months. The state average is 36.8%.	56.0%	57.0%	58.0%
Lead screening: 100% of Sauk County WIC children are lead screened	All children at ages one and two have a lead test completed. Any child over age three, with no prior lead test, will have a lead test completed.	100.0%	80.0%	100.0%
Health Behavior: Greater than 50% of families have positive health change	Fit Families (SNAP) set goals and work to meet those goals to improve healthy behaviors to reduce chronic health conditions and obesity. 100% percent of participants met the objective of 1 or less sweetened beverage per week. 98% of children completing the program engaged 60 minutes or more of physical activity each day.	85% 98%	90% 98%	91% 98%

Health Departments

Oversight Committee: **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

4.00 FTE

Environmental Health Technician

1.00 FTE

Program Assistant

1.00 FTE

Public Health

Nurse Manager

1.00 FTE

Public Health Nurse

6.00 FTE

Public Health Technician

Environmental Health 0.10 FTE
Public Health 1.25 FTE

Epidemiologist

1.00 FTE

Health Educator

2.00 FTE

Community Health Strategist

1.00 FTE

Overdose Response Coordinator

0.75 FTE

Quality Improvement Coordinator

1.00 FTE

Public Health Nurse
(Nurse Family Partnership)

3.00 FTE

Accounting Specialist

1.00 FTE

Dental Hygienist Project

0.42 FTE

Financial Analyst

Public Health 0.95 FTE
Environmental Health 0.05 FTE

Administrative Specialist

1.00 FTE

Women, Infants & Children

Nutrition Programs Coordinator

1.00 FTE

Registered Dietitian

1.58 FTE

**Administrative Support /
Health Screener**

0.90 FTE

**Administrative Support /
Receptionist**

WIC 0.34 FTE
Public Health 0.32 FTE
Environmental Health 0.33 FTE

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Public Health					
FTE Change	3.77	0.59	3.06	0.77	0.89
FTE Balance	17.38	17.97	21.03	21.80	22.69
Environmental Health					
FTE Change	2.26	0.65	-0.35	0.50	-0.15
FTE Balance	6.83	7.48	7.13	7.63	7.48
Women, Infants & Children (WIC)					
FTE Change	-0.21	-0.90	0.00	-0.42	0.12
FTE Balance	5.02	4.12	4.12	3.70	3.82
Total					
FTE Change	5.82	0.34	2.71	0.85	0.86
FTE Balance	29.23	29.57	32.28	33.13	33.99

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WOMEN, INFANTS & CHILDREN											
<u>Revenues</u>											
Grants & Aids	356,977	356,209	364,322	365,697	367,322	394,983	29,286	8.01%	None	0	0
User Fees	13,829	6,586	5,908	7,125	3,000	7,125	0	0.00%			
Intergovernmental	11,304	10,748	10,140	13,520	13,520	9,072	(4,448)	-32.90%	2021 Total	0	0
Use of Fund Balance	0	0	0	27,118	27,118	0	(27,118)	-100.00%			
Total Revenues	382,110	373,544	380,370	413,460	410,960	411,180	(2,280)	-0.55%	2022	0	0
									2023	0	0
									2024	0	0
									2025	0	0
<u>Expenses</u>											
Labor	219,899	220,889	230,811	233,842	233,842	246,619	12,777	5.46%			
Labor Benefits	97,215	100,637	106,043	113,626	113,626	118,917	5,291	4.66%			
Supplies & Services	56,012	51,577	43,517	65,992	63,492	45,644	(20,348)	-30.83%			
Addition to Fund Balance	8,985	441	0	0	0	0	0	0.00%			
Total Expenses	382,110	373,544	380,370	413,460	410,960	411,180	(2,280)	-0.55%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

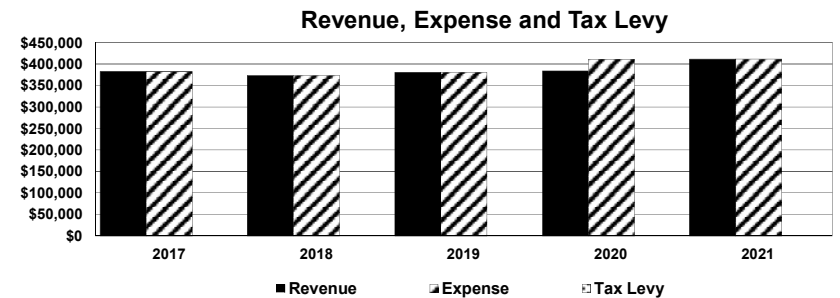
2021 Highlights & Issues on the Horizon

In 2021, activities will take place at local farmers markets and food pantries to help increase the consumption of fresh produce by Sauk County residents to improve their nutritional status.

All time record of 61% of all infants enrolled in Sauk county WIC are still breastfeeding at 6 months, compared to the state rate of 35%.

WIC participates in part of the Sauk County Wellness Team promoting Sauk Employees Health & Wellness.

Future funding may change based on the federal budget.



Fund: GENERAL FUND									\$ Change
Department: PUBLIC HEALTH-WIC	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10044 PUBLIC HEALTH-WIC REVENUE									
424410 WOMEN, INFANTS & CHILDREN	-349,946	-351,669	-361,652	-89,991	-358,697	-358,697	-360,322	-391,311	32,614
424510 MEDICAL ASSISTANCE / MEDICAID	-7,031	-4,540	-2,670	-717	-7,000	-7,000	-7,000	-3,672	-3,328
452060 MISCELLANEOUS REVENUES	-146	-72	-2,120	0	-625	-625	0	-625	0
455600 WIC- INSURANCE	-13,683	-6,515	-3,788	-445	-6,500	-6,500	-3,000	-6,500	0
474010 DEPARTMENTAL CHARGES	-11,304	-10,748	-10,140	0	-13,520	-13,520	-13,520	-9,072	-4,448
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-27,118	0	0	-27,118
TOTAL PUBLIC HEALTH-WIC REVENUE	-382,110	-373,544	-380,370	-91,154	-386,342	-413,460	-383,842	-411,180	-2,280
10044419 PUBLIC HEALTH WIC PROGRAM									
511100 SALARIES PERMANENT REGULAR	6,711	10,342	9,916	3,685	12,167	12,167	12,167	12,738	571
511900 LONGEVITY-FULL TIME	0	0	0	0	40	40	40	40	0
512100 WAGES-PART TIME	212,561	209,837	220,115	111,282	220,773	220,773	220,773	232,979	12,206
512200 WAGES-PART TIME-OVERTIME	0	0	0	923	0	0	0	0	0
512900 LONGEVITY-PART TIME	627	710	779	0	862	862	862	862	0
514100 FICA & MEDICARE TAX	15,499	15,179	15,781	7,924	17,889	17,889	17,889	18,866	977
514200 RETIREMENT-COUNTY SHARE	14,461	14,786	15,138	7,823	15,784	15,784	15,784	16,647	863
514400 HEALTH INSURANCE COUNTY SHARE	65,075	68,214	72,127	40,311	77,521	77,521	77,521	80,606	3,085
514500 LIFE INSURANCE COUNTY SHARE	41	45	47	23	49	49	49	51	2
514600 WORKERS COMPENSATION	2,139	2,413	2,950	1,382	2,383	2,383	2,383	2,747	364
520900 CONTRACTED SERVICES	9,368	13,623	16,632	16,121	13,000	13,000	13,000	19,326	6,326
522500 TELEPHONE	2,459	2,610	2,771	1,717	2,500	2,500	3,000	3,200	700
531100 POSTAGE AND BOX RENT	1,489	1,284	1,569	1,119	1,300	1,300	2,500	1,300	0
531200 OFFICE SUPPLIES AND EXPENSE	1,938	3,271	2,743	1,147	1,200	1,200	1,500	2,000	800
531800 MIS DEPARTMENT CHARGEBACKS	4,812	1,587	2,679	3,462	6,615	6,615	6,615	6,500	-115
532200 SUBSCRIPTIONS	0	100	0	100	125	125	0	125	0
532400 MEMBERSHIP DUES	0	130	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	541	836	1,165	0	1,000	1,000	1,000	1,000	0
533200 MILEAGE	2,256	1,772	1,711	315	1,900	1,900	500	1,200	-700
533500 MEALS AND LODGING	705	147	13	0	500	500	250	250	-250
534200 MEDICAL SUPPLIES	1,800	6,897	509	1,187	4,725	4,725	2,000	4,801	76
534800 EDUCATIONAL SUPPLIES	5,642	0	6,750	0	1,142	1,142	1,142	1,514	372
534900 PROJECT SUPPLIES	25,001	19,293	6,877	1,694	4,867	31,985	31,985	4,428	-27,557
535100 VEHICLE FUEL / OIL	0	28	99	0	0	0	0	0	0
TOTAL PUBLIC HEALTH WIC PROGRAM	373,125	373,103	380,370	200,214	386,342	413,460	410,960	411,180	-2,280
TOTAL DEPARTMENT REVENUE	-382,110	-373,544	-380,370	-91,154	-386,342	-413,460	-383,842	-411,180	-2,280
TOTAL DEPARTMENT EXPENSE	373,125	373,103	380,370	200,214	386,342	413,460	410,960	411,180	-2,280
-ADDITION TO / USE OF FUND BALANCE	-8,985	-441	1	109,060	0	0	27,118	0	

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

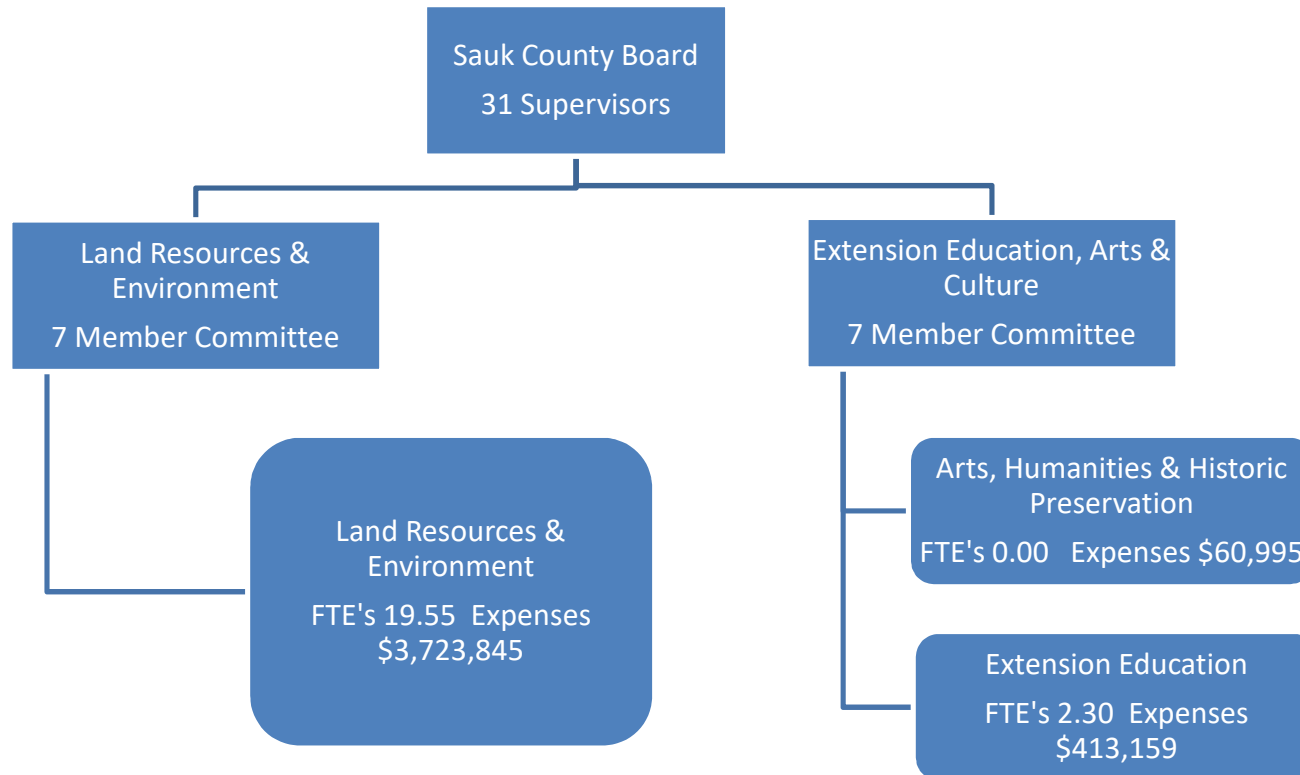
To protect and enhance the health, safety, welfare, and quality of life, of the citizens of Sauk County, through the coordination of the various land related efforts; to improve the efficiency of these functions through collaboration and the modernization of land records systems, and to educate the public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

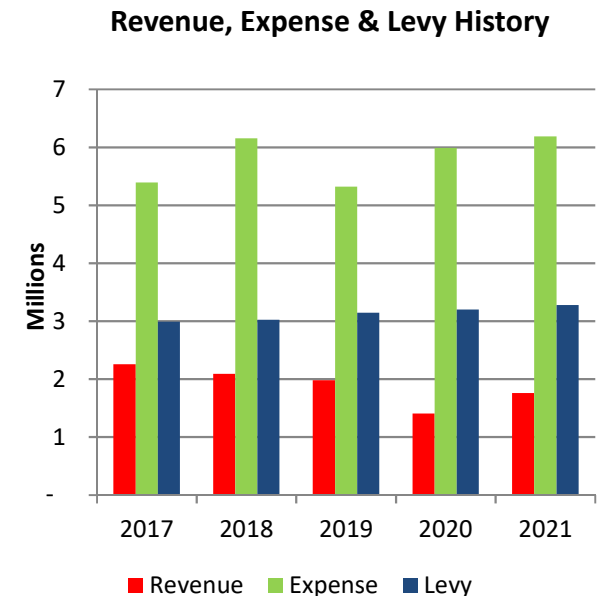
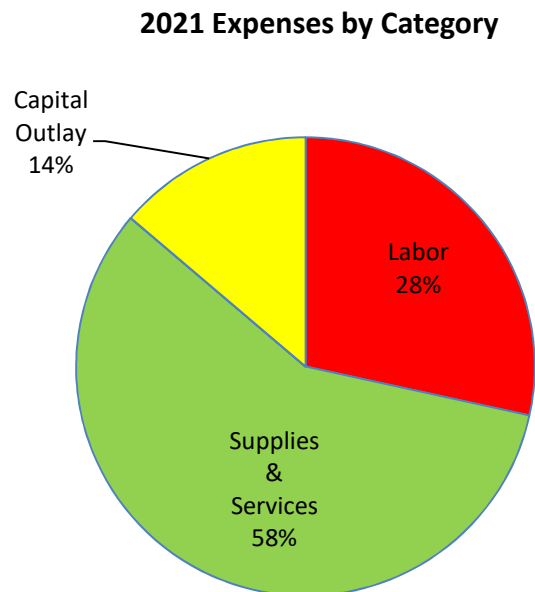
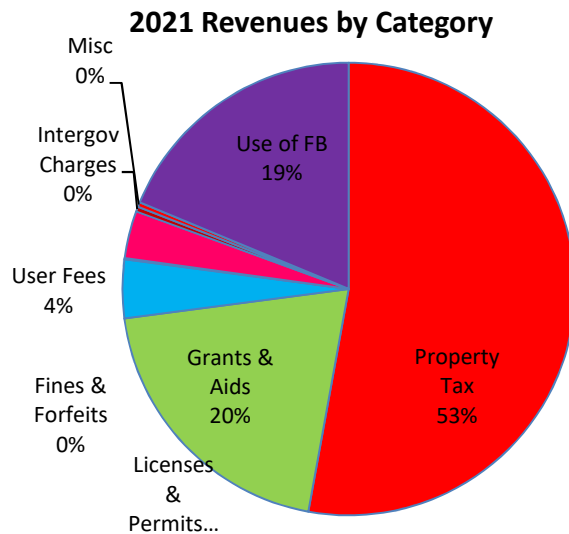
Fiscally Responsible Essential Services
Safe Community
Stewardship of Natural Resources
Development of cultural, social, and community values



Conservation, Development, Recreation, Culture & Education

Significant Changes in the Conservation, Development, Recreation, Culture & Education Function for 2021

- General maintenance of dam facilities is required each year. Both the Redstone Dam and the Delton Dam are in need of some repairs based upon inspections completed in 2020. An additional \$55,000 of tax levy is included in 2021 for these repairs.
- 2020 was the year for the 10-year update to the County's comprehensive plan, and this was deferred to 2021. Marketing and public outreach of \$90,000 from general fund balance and Ho-Chunk intergovernmental agreement funding of \$15,000 are being carried over for the planning processes.
- Additional planning activities are anticipated with the creation of a White Mound County Park master plan, and planning for Man Mound and Yellow Thunder Memorials. \$25,000 for this work.
- Efforts continue to link the Great Sauk State Trail to and through Devil's Lake State Park in the north, as well as across the Wisconsin River to the Walking Iron Trail in Dane County to the south. Previously appropriated general fund balance of \$656,000 is re-appropriated in the 2021 budget.
- Monitoring of the Baraboo Range Protection Program (BRPP) easements will continue using \$5,000 of the \$100,000 carryforward. Monitoring of the BRPP easements is required indefinitely. The current funding will last approximately 14 years.



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

General Government - Placemaking and economic development

General Government - Cooperation

Outside Issues - Communication - into and with the community

Outside Issues - Workforce development

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
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.	Complete grant policies and procedure project from 2019 in July. Provide grant writing workshops and assistance. Continue collaborating with Spring Green Arts Coalition and Wisconsin Arts Board to provide local opportunities for organizations to learn more about programs and processes.	2/1/2021
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 though database. Use social media insights on posts specific to grant programs. Coordinate with local organizations	Improve the AHHP website and strengthen social media presence on the Sauk County Facebook page. Continue to improve on public outreach highlighting the grant program including testimonials from grant recipients. Offer Good Idea Grants in Spanish.	Ongoing
The economic impact of the Sauk County Arts and Culture program is measured and shared publicly.	Track feedback from 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. Review program to see if we can combine grants with the Placemaking initiative.	Ongoing
Ensure Sauk County is a desirable place to live and work in part due to a vibrant arts and culture scene.	Sauk County cultural assets are appreciated and recognized.	Ensure that Sauk County's cultural assets are included in the County's creative placemaking initiative by working with the Community Liaison and Economic Development Committee.	Ongoing

Program Evaluation

Program Title	Program Description	Mandates and References	2021 Budget	FTE's	Key Outcome Indicator(s)
Arts and Culture	<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	Chapter 38	Grants	\$7,750	Comm. Per Diem
			User of Fund Balance	\$0	
			TOTAL REVENUES	\$7,750	
			Wages & Benefits	\$969	
			Operating Expenses	\$60,026	
			TOTAL EXPENSES	\$60,995	
			COUNTY LEVY	\$53,245	
Outside Agencies	Sauk County Historical Society \$17,000		Grants	\$0	
			User of Fund Balance	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$0	
			Operating Expenses	\$0	
			TOTAL EXPENSES	\$0	
			COUNTY LEVY	\$0	
Totals			TOTAL REVENUES	\$7,750	-
			TOTAL EXPENSES	\$60,995	
			COUNTY LEVY	\$53,245	

Arts, Humanities & Historic Preservation

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Number of Arts, Culture and Historic Preservation (AHHP) grants awarded	15	15	15
Number of Good Idea grants awarded	12	10	10

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

Description	What do the results mean?	2018 Actual	2019 Estimate	2020 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.	\$55,725	\$52,378	\$50,000
Dollars leveraged due to Arts, Culture and Historic Preservation grants being awarded (total cost of projects-grants funds awarded)	These are the dollars leveraged by Sauk County's annual contribution to arts, culture and historic preservation programs.	\$378,020	\$350,000	\$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.	\$5,367	\$5,950	\$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%

					2020	2020			\$ Change
		2017	2018	2019	2020	Originally	2020	2020	2020
		Actual	Actual	Actual	6 Months	Adopted	Amended	Estimated	Adopted to
Fund: GENERAL					Actual	Budget	Budget		2021
Department: Arts, Humanities & Historic Preservation									2021
10999 GENERAL REVENUE									
411100	GENERAL PROPERTY TAXES	(68,762)	(68,762)	(92,422)	(34,873)	(69,745)	(69,745)	(69,745)	(16,500)
424635	ARTS & HUMANITIES GRANTS	(7,010)	(7,010)	(7,750)	-	(7,750)	(7,750)	(7,750)	-
493455	CONTINUING APPROP AHP	-	-	-	-	(15,000)	(20,000)	-	(20,000)
TOTAL GENERAL REVENUE		(75,772)	(75,772)	(100,172)	(34,873)	(92,495)	(97,495)	(77,495)	(36,500)
10999513 ARTS, HUMANITIES GRANT									
514100	FICA & MEDICARE TAX	50	19	19	15	69	69	69	-
514600	WORKERS COMPENSATION	0	0	0	0	1	1	1	-
515800	PER DIEM COMMITTEE	600	250	250	200	900	900	900	-
526100	SAUK CO HISTORICAL SOCIETY	15,000	15,000	15,000	17,000	17,000	17,000	17,000	(17,000)
526102	WORMFARM INSTITUTE	-	-	20,000	-	-	-	-	-
526103	REEDSBURG HISTORICAL SOCIETY	-	-	-	15,000	15,000	15,000	15,000	(15,000)
531100	POSTAGE	176	214	205	15	200	200	100	-
531200	OFFICE SUPPLIES AND EXPENSE	-	74	14	-	200	200	200	-
532200	SUBSCRIPTIONS	125	125	100	-	100	100	100	-
532500	SEMINARS AND REGISTRATIONS	-	-	30	-	100	100	100	-
533200	MILEAGE	95	11	269	220	125	125	223	-
534900	PROJECT SUPPLIES	-	-	83	189	200	200	200	-
572000	MAJOR GRANTS	57,910	55,725	52,379	28,272	52,600	52,600	52,600	-
572001	MINI GRANTS	3,876	5,367	5,950	2,800	6,000	6,000	6,000	-
572002	SPECIAL PROGRAMS / PROJECTS	-	-	-	-	-	5,000	500	(4,500)
TOTAL ARTS, HUMANITIES GRANT		77,832	76,784	94,299	63,711	92,495	97,495	92,993	(36,500)
TOTAL DEPARTMENT REVENUE		(75,772)	(75,772)	(100,172)	(34,873)	(92,495)	(97,495)	(77,495)	(36,500)
TOTAL DEPARTMENT EXPENSE		77,832	76,784	94,299	63,711	92,495	97,495	92,993	(36,500)
-ADDITION TO / USE OF FUND BALANCE		2,060	1,012	(5,873)	28,839	-	-	15,498	-

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-ED (Economic Development) REVOLVING LOANS											
<u>Revenues</u>											
Grants & Aids	0	0	0	578,793	283,793	695,000	116,207	20.08%	CDBG-Close Projects	695,000	0
Interest	16,567	31,633	14,918	0	0	0	0	0.00%			
Miscellaneous	58,217	42,310	17,148	0	0	0	0	0.00%	2021 Total	695,000	0
Transfer from Other Funds	0	0	904,338	0	0	0	0	0.00%			
Transfer from CDBG-FRSB	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	205,226	222,012	42,466	0	0	0	0	0.00%	2022	0	0
									2023	0	0
									2024	0	0
									2025	0	0
Total Revenues	280,010	295,955	978,870	578,793	283,793	695,000	116,207	20.08%			
<u>Expenses</u>											
Supplies & Services	280,010	295,956	978,870	0	0	0	0	0.00%			
Capital Outlay	0	0	0	578,792	283,793	695,000	116,208	20.08%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	280,010	295,956	978,870	578,792	283,793	695,000	116,208	20.08%			
Beginning of Year Fund Balance	469,704	264,478	42,466		0	0					
End of Year Fund Balance	264,478	42,466	0		0	0					

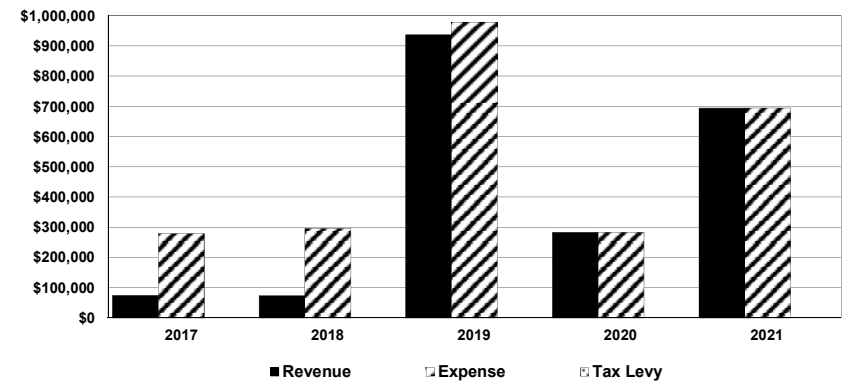
2021 Highlights & Issues on the Horizon

The Community Development Block Grant - Economic Development (ED) program will be complete in 2021 or 2022.

The seven outstanding loans were transferred to the general fund in 2019 and their repayments will continue to be used for economic development loans through the Administrative Coordinator's office into the future.

The federal funds previously held by Sauk County of \$978,793 have been sent to the CDBG Close Program at the State. These funds are available to the County as grants that meet specific requirements related to low to moderate income (LMI) and/or slum and blight, and can include various public service and economic development projects.

Revenue, Expense and Tax Levy



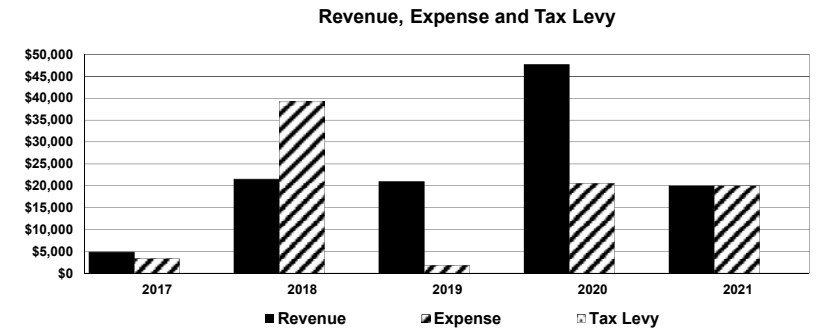
Fund: CDBG-ED REVOLVING LOANS									\$ Change
Department: GENERAL	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				
31999 CDBG-ED REVOLVING LOANS REV									
425662 CDBG CLOSE GRANT	0	0	0	0	-578,793	-578,793	-283,793	-695,000	116,207
481100 INTEREST ON INVESTMENTS	-2,387	-3,031	-590	0	0	0	0	0	0
481420 INTEREST ON LOAN PAYMENTS	-14,180	-28,601	-14,328	0	0	0	0	0	0
481500 PRINCIPAL REPAYMENTS	-58,219	-42,310	-17,148	0	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	0	0	-904,338	0	0	0	0	0	0
TOTAL CDBG-ED REVOLVING LOANS REV	-74,785	-73,943	-936,404	0	-578,793	-578,793	-283,793	-695,000	116,207
31999679 CDBG-ED REVOLVING LOANS									
526300 LOANS ISSUED TO PARTICIPANTS	280,000	295,926	0	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	10	30	0	0	0	0	0	0	0
572000 GRANTS & DONATIONS-CDBG CLSE	0	0	978,870	0	0	0	0	0	0
581900 CAPITAL OUTLAY-CDBG CLOSE GR	0	0	0	0	578,793	578,793	283,793	695,000	116,207
TOTAL CDBG-ED REVOLVING LOANS	280,010	295,956	978,870	0	578,793	578,793	283,793	695,000	116,207
TOTAL DEPARTMENT REVENUE	-74,785	-73,943	-936,404	0	-578,793	-578,793	-283,793	-695,000	116,207
TOTAL DEPARTMENT EXPENSE	280,010	295,956	978,870	0	578,793	578,793	283,793	695,000	116,207
-ADDITION TO / USE OF FUND BALANCE	205,225	222,013	42,466	0	0	0	0	0	

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 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	8	5	3	0	6	0	0	0.00%	2021 Total	0	0
Miscellaneous	4,810	21,512	20,969	20,000	47,681	20,000	0	0.00%			
Use of Fund Balance	0	17,673	0	0	0	0	0	0.00%			
Total Revenues	4,818	39,190	20,972	20,000	47,687	20,000	0	0.00%	2022	0	0
									2023	0	0
									2024	0	0
									2025	0	0
<u>Expenses</u>											
Supplies & Services	3,306	39,190	1,783	20,000	20,530	20,000	0	0.00%			
Addition to Fund Balance	1,512	0	19,189	0	27,157	0	0	0.00%			
Total Expenses	4,818	39,190	20,972	20,000	47,687	20,000	0	0.00%			
Beginning of Year Fund Balance	19,047	20,559	2,886		22,075	49,232					
End of Year Fund Balance	20,559	2,886	22,075		49,232	49,232					

2021 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 October 2012. Subsequent budgets include issuance of new loans from repaid proceeds.



Fund: CDBG HOUSING REHAB								\$ Change	
Department: GENERAL	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				
35999 CDBG HOUSING REHAB									
481100 INTEREST ON INVESTMENTS	-8	-5	-3	-4	0	0	-6	0	0
481500 PRINCIPAL REPAYMENTS	-4,810	-21,512	-20,969	-2,870	-20,000	-20,000	-47,681	-20,000	0
TOTAL CDBG HOUSING REHAB	-4,818	-21,517	-20,972	-2,874	-20,000	-20,000	-47,687	-20,000	0
35999705 CDBG HOUSING REHAB									
520900 CONTRACTED SERVICES	341	4,160	1,468	1,628	600	600	2,500	600	0
526300 LOANS ISSUED TO PARTICIPANTS	2,965	35,030	315	16,530	19,400	19,400	18,030	19,400	0
TOTAL CDBG HOUSING REHAB	3,306	39,190	1,783	18,158	20,000	20,000	20,530	20,000	0
TOTAL DEPARTMENT REVENUE	-4,818	-21,517	-20,972	-2,874	-20,000	-20,000	-47,687	-20,000	0
TOTAL DEPARTMENT EXPENSE	3,306	39,190	1,783	18,158	20,000	20,000	20,530	20,000	0
-ADDITION TO / USE OF FUND BALANCE	-1,512	17,673	-19,189	15,285	0	0	-27,157	0	

Extension Education

Department Vision - Where the department would ideally like to be

A thriving, well-known and sought-out educational resource that reflects the rich diversity of the state.

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

We teach, learn, lead and serve, connecting people with the University of Wisconsin, and engaging with them in transforming lives and communities.

Elements of Countywide Mission Fulfilled

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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development
 General Government - Broadband
 General Government - Criminal Justice Coordinating Council and stepping up initiative
 General Government - Energy savings and lower carbon footprint
 General Government - Cooperation
 Conservation, Development, Recreation, Culture, and Education - Groundwater study
 Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
 Conservation, Development, Recreation, Culture, and Education - Great Sauk State Trail completion
 Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land
 Conservation, Development, Recreation, Culture, and Education - Solar Sauk County / more solar initiatives
 Outside Issues - Affordable/low income housing
 Outside Issues - Workforce development
 Outside Issues - Transportation
 Outside Issues - Communication - into and with the community
 Outside Issues - Homelessness

Extension Education

Goals - Desired results for department	How to tell if goals are being met	Objectives - Specific projects	Completion Date
Support Sauk County's strong and competitive agriculture sector while conserving and protecting natural resources.	Evaluations are conducted to measure progress.	Ag educator will learn more about the different agricultural areas in Sauk County by connecting with farmers and agricultural businesses through visits and discussions.	6/30/2021
		Ag educator will work with producers to help them utilize resources and research based knowledge to make informed decisions on their farms and/or businesses. Topics may include animals, business management, crops, financial and farm transition.	12/31/2021
		Offer educational programming and training in agriculture related topics according to needs assessment results and emerging issues.	12/31/2021
		Respond to emerging issues affecting agriculture industry including droughts, floods, pest management and animal/plant diseases.	12/31/2021
		At least 50 participants will complete Pesticide Applicator Training that will certify them to handle and use pesticides per DATCP requirements.	5/1/2021
		Ag Educator with Human Development & Relationships Educator to provide agriculture professionals and farmers with farm stress mental health programming and farm stress resources.	12/31/2021
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 15 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 1000 hours of community service to Sauk County.	11/30/2021
	Evaluations are conducted to measure progress toward the learning objectives.	Develop and implement educational programs/resources related to horticulture including plant selection/cultivation, plant/insect identification and disease diagnostics.	12/31/2021
	Measure how many residents have grown their own food.	Develop and coordinate community gardens in Prairie du Sac and Reedsburg.	12/31/2021
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.	12/31/2021
Build strong communities through economic development, land use planning, and local government education.	Increase workforce diversity in Sauk County	Partner with MadREP and the Urban League to develop and strengthen diversity and inclusivity initiatives to bolster economic development throughout Sauk County and the region. This includes conducting an annual workforce diversity survey and developing best practices/tools to increase workforce diversity.	5/1/2021
	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.	12/31/2021
	Evaluations are conducted to measure how well the goals were met.	Partner with local governments and economic development entities as needed to address community issues. Past initiatives have included retail market analyses, downtown revitalization, community marketing efforts, etc.	12/31/2021
	Sauk County's natural and cultural assets are valued and protected.	Promote Sauk County's natural and culture resources. Distribute Sauk County maps featuring natural and heritage tourism resources and Baraboo River recreational water trail maps.	12/31/2021
	Evaluations are conducted to measure progress.	Conduct economic impact assessments of key sectors (i.e. Sauk County rail line, Great Sauk State Trail, natural resource nonprofits) as needed. The purpose of the analyses is to provide objective information for decision makers.	12/31/2021
	Evaluations are conducted to measure progress.	Encourage more diversity on local elected boards and councils. Extension formed a team focused on this work and currently the team is developing a statewide Zoom on running for office and presenting at the WCA conference.	2/1/2021

Extension Education

Goals - Desired results for department	How to tell if goals are being met	Objectives - Specific projects	Completion Date
Protect and preserve Sauk County's natural resources.	Groundwater trend data is collected and results are shared with county officials and residents.	Sauk County will participate in a groundwater quality trend study. Over 200 private wells will be tested annually for at least five years (2019-2024). Extension will help coordinate the project and lead education and outreach efforts.	12/31/2021
	Well owners test their water more frequently and have knowledge of the options to address water quality issues.	Partner to conduct an annual well water testing program. Participants will test their private well water and attend an educational program designed to help them interpret their results and options to address potential issues.	6/30/2021
	Sauk County residents install solar panels on their residences, farms and businesses to offset their fossil fuel energy use.	Partner with Midwest Renewable Energy Association and Sauk County Land Resource and Environment to offer the Solar Sauk County Program. Solar Sauk County provides education and incentives to encourage solar energy.	9/1/2021
	Residents can make informed decisions regarding issues impacting their soil and well water.	Provide private well water and soil (garden and lawn) test kits to Sauk County residents and offer resources to explain results.	12/31/2021
Build human capital through the education, development and support of leaders to serve their communities and the workforce of Sauk County.	Evaluation using THRIVE model for youth and adults will show 4-H Volunteers have the knowledge, skills, and abilities to create environments for positive youth development. Demonstrated through growth of 4-H clubs, project meetings, etc.	Positive Youth Development Educator will support, develop, coach and advise 4-H Volunteers. PYD Educator will conduct new adult volunteer orientations, best practices trainings, and project leader trainings in order to build human capital of 4-H volunteers. In addition the PYD educator will facilitate Countywide volunteer leadership, Senior Leaders Association and Countywide committee meetings to continue to coach and advise 4-H volunteer leaders. PYD educator provides one on one guidance, coaching and development as needed for all 4-H volunteer leaders.	12/31/2021
	Older youth will have the knowledge, skills and abilities to have equal voice in the leadership of the Sauk County 4-H Youth Development Program. Demonstrated through the growth of youth serving in leadership roles.	Older youth will participate in a variety of leadership development programs including Junior Leader Council, camp counselor training, club officer training, club and countywide committee work, presenting/teaching at leadership workshops and participating in community-wide youth leadership conferences.	12/31/2021
	Short and long term evaluations of the revised Sauk County Institute of Leadership (SCIL) program are conducted.	Due to COVID 19 the 2020-2021 SCIL program will not be held in person. Community Develop educators will develop and transition the program to an online format.	6/1/2021
Create an environment where families and youth have the information, skills and assets they need to improve their quality of life and contribute to their communities.	Parents will be offered resources and parenting classes to fulfill court ordered mandates.	Caregivers of children and youth will participate in age and development specific parenting classes that support healthy social emotional caregiving strategies in a multitude of venues; home, school and communities.	12/31/2021
	Educational programming will be created to respond to current family issues.	Two human lifespan conferences will be delivered within the county to build partnerships with community residents, local businesses and services to solve local challenges and improve local resources.	12/31/2021
	Evaluations of FoodWise educational events will be conducted.	Provide education and policy, systems and/or environmental support that will encourage Sauk County residents to consume less sugar sweetened beverages and increase consumption of fruit and vegetables.	10/1/2021
	Evaluations of FoodWise educational events will be conducted.	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.	10/1/2021
	4-H Clubs and county-wide project groups complete annual Charter documentation.	At least 450 youth will participate in 4-H clubs and associated activities throughout Sauk County.	12/31/2021

Extension Education

Program Evaluation						
Program Title	Program Description	Mandates and References	2021 BUDGET		FTE's	Key Outcome Indicator(s)
Agriculture	Help farmers compete in an increasingly challenging, volatile marketplace. Backed by University research, Agriculture and Natural Resources Educators work to provide continuous educational resources and programs to assist with decision making. Extension educators work with individual farmers and farmer networks, home and community gardeners, commercial horticulture and nursery businesses, and consumers of agricultural products in urban as well as rural areas.	Wis Admin ATCP 29 (Pesticide Applicator Training)	User Fees / Misc.	2,180	0.30	Number of participants completing certification
			Grants	682		
			Use of Carry forward	-		
			TOTAL REVENUES	2,862		
			Wages & Benefits	20,078		
			Operating Expenses	34,826		
			TOTAL EXPENSES	54,904		
Positive Youth Development	Provide young people opportunities to learn life skills such as decision making, responsibility, leadership, public speaking while contributing to their communities. Backed by the knowledge and research of the University, The Positive Youth Development Educators designs educational, leadership, and citizenship experiences for youth; as well as developing training and leadership development opportunities for youth and adults. Most 4-H Youth Development programs are delivered directly through local adult volunteers in 4-H clubs and by collaborating with other local organizations.		User Fees / Misc.	680	1.00	Number of volunteers and leaders trained
			Grants	683		
			TOTAL REVENUES	1,363		
			Wages & Benefits	54,041		
			Operating Expenses	57,689		
			TOTAL EXPENSES	111,730		
			COUNTY LEVY	110,367		
Human Development & Relationship	Help families thrive in a rapidly changing world. Backed by University research, Educators work with families to help them solve problems and improve their quality of life. This education meets family needs through building parental understanding of child development, improving parenting skills and guiding people through experiences throughout their lifespan, across health and developmental stages, through caregiving and intergenerational relationships. Financial education programming also helps individuals and families to achieve financial well-being through one to one coaching and a variety of classes. Programs target the unique needs of Sauk County by being both a resource and an agent for connecting partner agencies, services and community groups collaboratively for the best interests of county residents to build strong families that make even stronger communities.		User Fees / Misc.	680	0.30	Dollar value of education programs offered
			Grants	683		
			TOTAL REVENUES	1,363		
			Wages & Benefits	20,085		
			Operating Expenses	68,921		
			TOTAL EXPENSES	89,006		
			COUNTY LEVY	87,643		
Community Development	The Extension Institute of Community Development provides educational programming to assist leaders, communities, and organizations realize their fullest potential. We work with communities to build the vitality that enhances their quality of life and enriches the lives of their residents. We educate in leadership development, organizational development, food systems, community economic development, local government education and much more. In short, the Community Development Institute plants and cultivates the seeds for thriving communities and organizations.		User Fees / Misc.	8,680	0.30	
			Grants	683		
			TOTAL REVENUES	9,363		
			Wages & Benefits	20,085		
			COUNTY LEVY	33,953		
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.	680	0.15	Number of volunteers and hours volunteered. Hours of outreach to Sauk County residents.
			Grants	682		
			TOTAL REVENUES	1,362		
			Wages & Benefits	10,042		
			Operating Expenses	25,273		
			TOTAL EXPENSES	35,315		
			COUNTY LEVY	33,953		

Extension Education

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.	-	0.25	Administration of grants
			Grants	-		
			TOTAL REVENUES	-		
			Wages & Benefits	16,740		
			Operating Expenses	-		
			TOTAL EXPENSES	16,740		
Totals			COUNTY LEVY	16,740	2.30	
			TOTAL REVENUES	16,313		
			TOTAL EXPENSES	413,160		
			COUNTY LEVY	396,847		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Number of direct contacts through attending agricultural educational programming/trainings, general agricultural questions received and answered in the office.	172	450	300
Number of participants who attended Pesticide Applicator training to become state certified.	63	80	90
Number of local stakeholders that actively participate in the Sauk County Institute of Leadership each year.	95	150	100
Number of nonprofit organizations and local government participants (duplicated) involved in planning programs with the Community Development Educator. (best estimate)	350	326	150
Number of households that participated in the Sauk County well water testing program.	152	155	120
Number of individuals Master Gardener Volunteers reached with various outreach projects.	New measurement in 2019	5,296	5,500
Total volunteer service hours for Sauk County Master Gardeners	1,738	2,600	2,600
Number of direct client contacts made by the Sauk County FoodWise program. (unduplicated: # of unique individuals; duplicated: included meeting with the same unique individuals various times such as in lesson series where participants learn about new topics each lesson).	FY19 10/1/2018-09/30/2019 980 unduplicated; 3600 duplicated contacts	980 unduplicated contacts; 3600 duplicated contacts	980 unduplicated contacts; 3500 duplicated contacts
Number of indirect client contacts made by the Sauk County FoodWise Program (reached indirectly via newsletter).	1375 unduplicated	1300 unduplicated	1300 unduplicated
Number of client contacts made by the Sauk County 4-H program (best estimate).	5,500	5,500	6,000
Number of adults who served as certified Sauk County 4-H Volunteers.	128	139	145
Number of youth enrolled as members of Sauk County 4-H Clubs.	469	487	500
Number of participants engaged in parenting education.	170	200	230
Number of participants engaged in financial education.	New program in 2020	25	50

Extension Education

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Percent of participants that gained knowledge through agricultural educational programming and resources. Topics based on countywide needs assessment results and emerging issues.	Participants were able to utilize and gain knowledge to effectively make informed decisions.	95%	95%	95%
Total dollar value of the strategic planning services provided through the Community Development Educator (estimate based on cost of a planning consultant).	Consultants hired to do organizational development/strategic planning for non-profits and local units of government may be cost prohibitive, but Extension can offer educational services that help these organizations be more effective.	\$60,000	\$30,000	\$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 10 year program evaluation).	Community members are taking on new leadership roles in Sauk County, in part, as a result of the SCIL program.	95%	95%	Program not offered in same format
Percent of nonprofit organizations and local government entities that claim to make more decisions that are informed and take more effective actions based on 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 Extension.	90%	98%	95%
Percent Sauk County well water testing program participants that are making more informed decisions and taking action where appropriate to improve their drinking water as a result of Extension educational programming.	According to program evaluations the vast majority of Sauk County well water testing program participants have learned more about their private well systems and have taken steps to improve their water quality as a result of the educational program.	96%	98%	95%
Number of children growing up in families with certified co-parents from the "Parents Forever" program.	Parents who attend the co-parenting class learn skills and resources to better manage co-parenting relationships and greater resiliency in their children.	128	144	150
Total dollar value of the nutrition education services provided by the FoodWise educator. (Value based on total grant allotment from Federal Funds used to support the Sauk County FoodWise program)	Nutrition education on making healthy food choices, stretching food dollars to help ensure adequate food availability in the home, food safety, feeding young children provided to income-eligible participants throughout Sauk County. FoodWise works with partners such as food pantries, schools and apartments to help make healthy choices the easy choice and the available choice in places where participants live, learn, work and play.	\$42,525	\$47,242	\$45,000
Total dollar value of Master Gardener volunteer (estimated value by Independent Sector).	Volunteers support the Master Gardener program and provide education and outreach to Sauk County residents.	\$41,718	\$40,000	\$45,000
Total dollar value of adult 4-H volunteers (based on 75 hours per year at a rate of \$24.14 per hour or \$1,810.50 per volunteer).	Volunteer leaders support the Sauk County 4-H program and provide guidance and leadership to youth members.	\$231,744	\$251,659	\$262,522

Extension Education

Oversight Committee: Extension Education, Arts & Culture

Area Extension Director*

**Positive Youth Development
Educator**

Agriculture Educator

**Human Development &
Relationships Educator**

**Community Development
Educator**

Summer Intern
0.30 FTE

Horticulture Educator

Food Wise Coordinator*

Food Wise Educator*

Administrative Specialist
1.00 FTE

Program Specialist
1.00 FTE

The 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 positions.

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
FTE Change	0.07	0.00	0.00	0.00	-0.41
FTE Balance	2.71	2.71	2.71	2.71	2.30

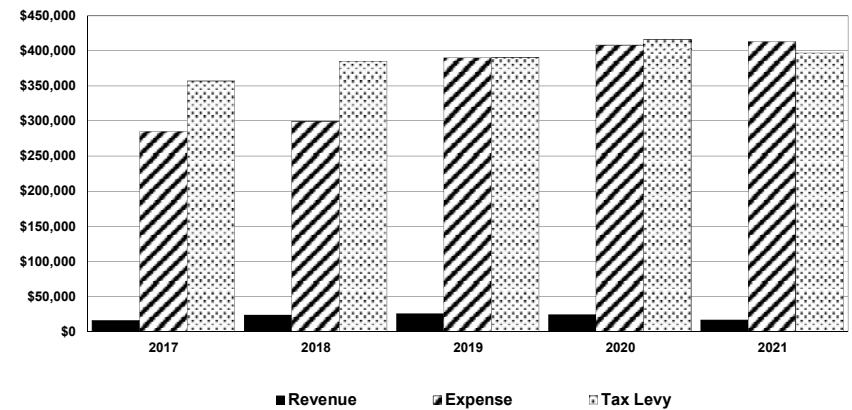
	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EXTENSION EDUCATION (UW)											
<u>Revenues</u>											
Tax Levy	357,005	385,072	390,790	416,303	416,303	396,846	(19,457)	-4.67%	None	0	0
Grants & Aids	3,413	3,413	3,413	3,413	3,413	3,413	0	0.00%			
User Fees	12,584	19,940	21,856	12,600	20,466	12,900	300	2.38%	2021 Total	0	0
Use of Fund Balance	0	0	0	24,920	0	0	(24,920)	-100.00%			
Total Revenues	373,002	408,425	416,059	457,236	440,182	413,159	(44,077)	-9.64%	2022	0	0
<u>Expenses</u>											
Labor	105,649	109,810	115,411	120,568	112,277	107,309	(13,259)	-11.00%	2023	0	0
Labor Benefits	33,256	22,934	32,728	33,841	33,202	33,761	(80)	-0.24%	2024	0	0
Supplies & Services	146,253	166,922	241,911	302,827	262,825	272,089	(30,738)	-10.15%	2025	0	0
Addition to Fund Balance	87,844	108,758	26,009	0	31,878	0	0	0.00%			
Total Expenses	373,002	408,425	416,059	457,236	440,182	413,159	(44,077)	-9.64%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2021 Highlights & Issues on the Horizon

Sauk County Extension Educator contracts represent a portion of the salary and benefits for the 3 full-time and 3 part-time educators and a \$10,000 discount. 2021 includes the shift from a Horticulture Assistant from being a fully-funded County staff position to a contracted position through the Extension contract.

Sauk County Extension programs transitioning to more remote teaching due to COVID-19 pandemic: Programs being offered remotely resulted in decreased a.) Mileage by \$1,000 and b.) Office supplies & expense by \$1,500 resulting in a budget decrease of \$2,500.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: EXTENSION EDUCATION	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10070 EXTENSION EDUCATION REVENUE									
411100 GENERAL PROPERTY TAXES	-357,005	-385,072	-390,790	-208,151	-416,303	-416,303	-416,303	-396,846	-19,457
424381 UWEX POSTAGE GRANT	-3,413	-3,413	-3,413	-1,706	-3,413	-3,413	-3,413	-3,413	0
467000 UWX OFFICE SERVICES	-2,990	-5,242	-3,810	-2,002	-3,000	-3,000	-3,400	-3,400	400
467150 PESTICIDE TRAINING REVENUE	-1,020	-2,212	-1,900	-1,170	-1,600	-1,600	-1,170	-1,500	-100
467170 DRINKING WATER TEST ADMIN FEES	-8,450	-12,485	-15,426	-15,896	-8,000	-8,000	-15,896	-8,000	0
467180 MASTER GARDNER TRAINING	0	0	-721	0	0	0	0	0	0
483300 SALE OF MATERIAL AND SUPPLIES	-124	0	0	0	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-5,500	-24,920	0	0	-24,920
TOTAL EXTENSION EDUCATION REVENUE	-373,002	-408,425	-416,059	-228,925	-437,816	-457,236	-440,182	-413,159	-44,077
10070541 SAUK COUNTY FAIR BOARD									
526100 AGRICULTURAL SOCIETY (FAIR)	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	-25,000
TOTAL SAUK COUNTY FAIR BOARD	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	-25,000
10070560 EXTENSION EDUCATION									
511100 SALARIES PERMANENT REGULAR	83,055	81,170	92,263	47,518	97,046	97,046	97,046	100,329	3,283
511900 LONGEVITY-FULL TIME	200	220	297	0	340	340	340	380	40
512100 WAGES-PART TIME	6,577	0	589	0	0	0	0	0	0
512700 WAGES-PARTTIME-NO BENEFITS	15,816	28,421	22,263	8,131	23,182	23,182	14,891	6,600	-16,582
514100 FICA & MEDICARE TAX	7,825	8,147	8,423	4,060	9,223	9,223	8,589	8,209	-1,014
514200 RETIREMENT-COUNTY SHARE	5,657	5,448	6,107	3,207	6,574	6,574	6,574	6,798	224
514400 HEALTH INSURANCE COUNTY SHARE	19,633	9,185	18,036	9,675	17,862	17,862	17,862	18,559	697
514500 LIFE INSURANCE COUNTY SHARE	25	30	31	16	32	32	32	34	2
514600 WORKERS COMPENSATION	115	124	130	33	150	150	145	161	11
520600 CONTRACTS	40,430	79,510	134,387	78,614	166,509	166,509	166,509	187,130	20,621
522100 WATER TESTING	7,881	12,601	15,022	15,298	8,000	8,000	15,298	8,000	0
522500 TELEPHONE	1,436	1,681	2,320	1,147	3,000	3,000	3,000	3,000	0
526100 APPROPRIATION-SCIL	0	0	8,000	8,000	8,000	8,000	8,000	8,000	0
531100 POSTAGE AND BOX RENT	3,500	2,960	3,822	2,758	6,000	6,000	5,000	6,000	0
531200 OFFICE SUPPLIES AND EXPENSE	13,389	6,682	13,002	2,124	10,500	10,500	6,000	9,000	-1,500
531400 SMALL EQUIPMENT	573	578	563	97	1,200	1,200	500	1,200	0
531500 FORMS AND PRINTING	6,965	1,891	7,945	849	10,000	10,000	6,000	7,500	-2,500
531800 MIS DEPARTMENT CHARGEBACKS	15,317	12,331	12,350	4,818	11,239	11,239	11,239	14,000	2,761
532200 SUBSCRIPTIONS	633	409	515	381	500	500	0	0	-500
532400 MEMBERSHIP DUES	380	350	515	635	1,000	1,000	500	500	-500
532500 SEMINARS AND REGISTRATIONS	0	0	1,666	571	0	17,519	1,520	0	-17,519
532800 TRAINING AND INSERVICE	3,667	4,542	2,723	760	5,000	5,000	2,000	5,000	0
533000 PESTICIDE EXPENSES	1,941	1,041	1,946	373	5,500	7,401	2,000	1,800	-5,601
533200 MILEAGE	7,474	4,899	6,905	1,550	13,000	13,000	4,000	12,000	-1,000

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	\$ Change	
Department: EXTENSION EDUCATION	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2021	2020
				Actual	Adopted	Budget		Amended To	2021
10070560 EXTENSION EDUCATION					Budget				
533500 MEALS AND LODGING	928	451	354	39	600	600	400	600	0
534800 EDUCATIONAL SUPPLIES	13,920	9,139	2,043	1,179	5,500	5,500	3,000	5,500	0
534900 PROJECT SUPPLIES	2,500	2,500	2,500	0	2,500	2,500	2,500	2,500	0
551000 INSURANCE	319	359	334	0	359	359	359	359	0
TOTAL EXTENSION EDUCATION	260,158	274,667	365,050	191,835	412,816	432,236	383,304	413,159	-19,077
TOTAL DEPARTMENT REVENUE	-373,002	-408,425	-416,059	-228,925	-437,816	-457,236	-440,182	-413,159	-44,077
TOTAL DEPARTMENT EXPENSE	285,158	299,667	390,050	216,835	437,816	457,236	408,304	413,159	-44,077
-ADDITION TO / USE OF FUND BALANCE	-87,844	-108,758	-26,009	-12,091	0	0	-31,878	0	

Land Resources & Environment

Department Vision - Where the department would ideally like to be
The Land Resources and Environment Department strives to integrate economic, social, and environmental strategies to enhance, improve, and maintain Sauk County now and for future generations. 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 conserve natural, cultural, and community resources by promoting, planning, and implementing efficient and effective programs. 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
<div style="text-align: center;"> Provide fiscally responsible / essential services Encourage economic development Stewardship of natural resources Development of cultural, social, and community values </div>

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
General Government - Placemaking and economic development
General Government - Broadband
General Government - Energy savings and lower carbon footprint
General Government - Cooperation
Conservation, Development, Recreation, Culture, and Education - Groundwater study
Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
Conservation, Development, Recreation, Culture, and Education - Great Sauk State Trail completion
Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land
Conservation, Development, Recreation, Culture, and Education - Comprehensive Outdoor Recreation Plan
Conservation, Development, Recreation, Culture, and Education - Solar Sauk County / more solar initiatives
Public Works - Highway building
Public Works - Tri County Airport
Public Works - Great Sauk State Trail (bridge and trail)
Outside Issues - Affordable/low income housing
Outside Issues - Workforce development
Outside Issues - Transportation
Outside Issues - Communication - into and with the community
Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop long and short range plans to guide growth and development in unincorporated areas and to promote healthy and sustainable communities as well as implement ordinances, policies, and programs consistent with proposed and adopted plans.	Outcomes are measured by meeting specific project or implementation objectives.	Complete a comprehensive revision of the County Land Division and Subdivision Regulations Ordinance (Chapter 22) .	6/30/2021
		Complete updates to Chapter 7 Zoning Ordinance.	7/31/2021
		Provide planning assistance to the Great Sauk Trail to Devils Lake, Baraboo-Reedsburg, and the bridge from Dane County to Sauk County to connect to the Walking Iron Trail.	12/31/2021
		Complete the Sauk County Comprehensive Planning Process.	12/31/2022
		Establish and implement a Land Resources and Environment Strategic Plan.	1/31/2021
		Provide planning assistance to the Baraboo River Corridor Plan and assist with implementation.	12/31/2021
		Implementation of the Sauk County Comprehensive Outdoor Recreation Plan.	12/31/2025
		Develop a White Mound Park Master Plan.	6/30/2021

Land Resources & Environment

Enhance and protect Sauk County's natural environment, open space areas, and agricultural lands.	Align County and Department ordinances, policies, and plans that encourage the protection of agricultural and environmental resources as well as environmental corridors and open spaces.	Assess the Agricultural Plastics Recycling Program and make appropriate changes to address the ending of the Revolution Plastics program in Sauk County.	12/31/2021
		Implement and assess proposed changes to County's Clean Sweep Program.	12/31/2021
	Management and mitigation of threats to agricultural and natural resources in the County.	Implement parks and recreation programming and events.	12/31/2021
	Educate County youth and adults on the importance of maintaining our County's natural resources.	Update and implement Chapter 10 County Parks.	3/31/2021
		Continue Nitrogen Use Efficiency Program in collaboration with Discovery Farms.	12/31/2021
Disseminate information through a variety of avenues in order to assist community leaders and the general public.	Increase the number of e-government services and transactions.	Implement on-line tree sale program that includes raingarden plants and seeds as well as rain barrels and compost bins.	4/30/2021
	Increase opportunities for dialogue and information exchanges between elected/appointed officials, contractor's and other groups that work closely with the department.	Work with the MIS Department to update and organize the department website.	12/31/2021
		Create promotional and marketing materials to encourage park usage and highlight historic, environmental and cultural significance.	7/31/2021
	Increase collaboration, coordination, and partnerships throughout the County.	Establish a better relationship with towns and coordinate planning and zoning efforts.	12/31/2021
	Increase revenues to the park system.	Implement a GovDelivery program to inform Sauk County residents of upcoming events, programs changes, ordinance amendments, planning processes, etc.	7/31/2021
	Increase the number of participants in department events/programs and patrons.	Monitor best practices and distribute information about Departmental resources, programs, and public educational activities through various media outlets, newsletters, workshops, and the internet.	12/31/2021
Improve department and program operational efficiency as well as improve maintenance efforts.	Outcomes are measured by meeting specific project objectives and statutory requirements.	Implement a capital improvement plan and maintenance schedule.	12/31/2021
		Prepare, update, and monitor EAP and IOM, as needed.	12/31/2021
		Process map department policies and procedures to identify inconsistencies and inefficiencies; address as needed.	12/31/2021
		Review department programs and operations to determine level of service requirements and potential future changes.	12/31/2021
Implement programs focused on water quality improvement.	Implementation of strategies and programs to ensure reliable water sources, both in quality and quantity. Pursue funding mechanisms that may assist in implementation.	Implement Sauk County's Groundwater Initiative in cooperation with UWEX, Public Health, and UW-Stevens Point.	12/31/2024
		Expand water quality monitoring program in area rivers and streams to identify resource needs.	12/31/2021
		Provide technical assistance to lake associations with water quality issues.	12/31/2021
		Install water quality improvement projects through Land and Water Resource Management, Baraboo River RCPP and other grant programs.	12/31/2021

Land Resources & Environment

Program Evaluation							
Program Title		Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
1	Planning & Zoning	Creation and implementation of local and countywide development or comprehensive plans. Administration of conditional use permits, zoning map amendments, subdivision plats, and certified survey map requests. Implement Solar/Wind Energy Systems, Tower Siting, Shoreland Zoning, Farmland Preservation, and Floodplain/wetland zoning.	Wis. Stats 59.69, 66.0401, 87.30, 91, 236, 281, 703, A-E 7; Admin Code ATCP 72, ATCP 79, NR 115, NR 116; Sauk County Ordinance 7, 8, 9, 12, 18, 22, 41	User Fees / Misc	\$29,800	2.29	Create and adopt ordinances that increase administrative efficiency, create opportunities for economic development, housing options, and joint land uses. Consistency with current state regulations including certifications with State Statutes Ch. 91 Farmland Preservation. Assist in related planning activities throughout the County.
				Grants	\$0		
				Use of Carryforward	\$15,000		
				TOTAL REVENUES	\$44,800		
				Wages & Benefits	\$199,804		
				Operating Expenses	\$63,531		
				TOTAL EXPENSES	\$263,335		
				COUNTY LEVY	\$218,535		
2	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.	Wis. Stats 59.69, 66.0401, 87.30, 91, 145, 236, 281, 293, 295, 703, A-E 7; Admin Code ATCP 72, ATCP 79, DSPS 383, NR 115, NR 116, NR 135; Sauk County Ordinance 7, 8, 9, 12, 18, 20, 22, 24, 25, 41	User Fees / Misc	\$5,500	0.91	Properties in compliance with County ordinances. Increased property values due to property maintenance enforcement.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$5,500		
				Wages & Benefits	\$88,011		
				Operating Expenses	\$11,605		
				TOTAL EXPENSES	\$99,616		
				COUNTY LEVY	\$94,116		
3	Permits	Review and issuance of land use and sanitary permits. Complete inspections as they relate to department programs and permit follow-up.	Wis. Stats 59.69, 66.0401, 87.30, 91, 145, 236, 281, 293, 295, 703, A-E 7; Admin Code COMM 55, ATCP 72, ATCP 79, DSPS 383, NR 115, NR 116, NR 135; Sauk County Ordinance 7, 8, 9, 12, 18, 20, 22, 24, 25, 41	User Fees / Misc	\$163,500	0.90	Verification of complete permits with ordinance required information provided to verify compliance with County ordinances. Permit issuance in a timely manner; minimal permits held due to incomplete information.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$163,500		
				Wages & Benefits	\$84,393		
				Operating Expenses	\$14,439		
				TOTAL EXPENSES	\$98,832		
				COUNTY LEVY	(\$64,668)		
4	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 to conclude at the end of 2018.	Wis. Stats. 145; Admin Code DSPS 383-387; Sauk County Ordinance 25	User Fees / Misc	\$13,100	0.58	Verification of complete permits with ordinance required information provided to verify compliance with County ordinances. Permit issuance in a timely manner; minimal permits held due to incomplete information.
				Grants	\$0		
				TOTAL REVENUES	\$13,100		
				Wages & Benefits	\$54,866		
				Operating Expenses	\$9,171		
				TOTAL EXPENSES	\$64,037		
				COUNTY LEVY	\$50,937		

Land Resources & Environment

5	Signs	Maintain a rural identification system in all the unincorporated areas of Sauk County. Assign, map, assemble, install and coordinate location with Land Records for GIS updates. Notification provided to fire protection districts, ambulance and post office locations. Notice letters mailed to all districts and towns of the new addresses.	Wis Stat 59.54	User Fees / Misc	\$6,000	0.05	Assign, create, and place fire signs in accordance with ordinance requirements and department policy.
				Grants	\$0		
				TOTAL REVENUES	\$6,000		
				Wages & Benefits	\$4,822		
				Operating Expenses	\$1,788		
6	Non-Metallic Mining (NMM)	Administer permitting, reclamation plan review and inspection, financial assurance review, reporting requirements, public hearings, enforcement and fee for non-metallic mining program. Ensure accuracy of annual reporting to DNR.	Wis Stats. 295; Admin Code NR 135; Sauk County Ordinance 24	TOTAL EXPENSES	\$6,610	0.62	Coordinate final information with appropriate departments and outside agencies.
				COUNTY LEVY	\$610		
				User Fees / Misc	\$32,500		
				Grants	\$0		
8	Baraboo Range Monitoring	Continued monitoring of easements purchased through the Baraboo Range Preservation Association program.	MOA Resolution 36-99	TOTAL REVENUES	\$32,500	0.03	Ensure process and procedures are in place which ensure that the County's program adheres to NR 135.
				Wages & Benefits	\$58,159		
				Operating Expenses	\$3,925		
				TOTAL EXPENSES	\$62,084		
9	Board of Adjustment	Enforcement and review authority for provisions of the county zoning ordinance, as related to special exception permits, variances, and challenges to administrative decisions through a quasi-judicial hearing process.	Wis. Stats 59.694; Admin Code NR 115, SPS 383; Sauk County Ordinance 7, 8, 24, 25	COUNTY LEVY	\$29,584	0.38	Set benchmarks for existing mines to assist in meeting annual reporting requirements.
				User Fees / Misc	\$0		
				Grants	\$0		
				Use of Carryforward	\$5,118		
10	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 pilot program for agricultural plastics began and continues each year.	Wis. Stats 59.694; Admin Code NR 115, SPS 383; Sauk County Ordinance 7, 8, 24, 25	TOTAL REVENUES	\$5,118	0.03	Verify annual compliance with easements purchased through this program.
				Wages & Benefits	\$2,743		
				Operating Expenses	\$2,375		
				TOTAL EXPENSES	\$5,118		
11	Dam Maintenance	Oversees management and compliance with state safety standards for the dams owned by Sauk County. Workload varies with higher needs at times of repair and rehabilitation projects. Yearly inspections are completed each year, but are required as follows: Redstone - County responsible for inspection every 2 years Delton (Mirror Lake) - County every 10 years Hemlock - County every 10 years White Mound - NRCS every 10 years Shanahan - NRCS every 10 years County N - NRCS every 10 years	Wis. Stats. 59.694; Admin Code NR 115, SPS 383; Sauk County Ordinance 7, 8, 24, 25	COUNTY LEVY	(\$0)	0.39	Verification of complete applications with ordinance required information provided to verify compliance with County ordinances.
				User Fees / Misc	\$6,000		
				Grants	\$0		
				Use of Carryforward	\$0		
12	Community Outreach, Education, and Monitoring	This is a combination of all educational programs within the department. This includes educational, sustainability, monitoring, storm water management, forestry, and invasive activities and efforts. Park program opportunities are also examined and initiated when feasible. These activities are necessary to complete many of the requirements and objectives in which to allow the department to gain or compete for grant funding.	Wis. Stats. 59.694; Admin Code NR 115, SPS 383; Sauk County Ordinance 7, 8, 24, 25	TOTAL REVENUES	\$6,000	1.89	Provide for processes and policies that ensure a fair, effective, and efficient hearing.
				Wages & Benefits	\$40,517		
				Operating Expenses	\$14,162		
				TOTAL EXPENSES	\$54,679		
13	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 pilot program for agricultural plastics began and continues each year.	Wis Stat 93.57	COUNTY LEVY	\$48,679	0.39	Provide for the Clean Sweep event twice a year, providing options for the proper disposal of electronics and hazardous waste.
				User Fees / Misc	\$7,000		
				Grants	\$12,500		
				Use of Carryforward	\$0		
14	Dam Maintenance	Oversees management and compliance with state safety standards for the dams owned by Sauk County. Workload varies with higher needs at times of repair and rehabilitation projects. Yearly inspections are completed each year, but are required as follows: Redstone - County responsible for inspection every 2 years Delton (Mirror Lake) - County every 10 years Hemlock - County every 10 years White Mound - NRCS every 10 years Shanahan - NRCS every 10 years County N - NRCS every 10 years	Wis. Stats. Ch. 31 NR 330, 333, 335 Mandated by the Wisconsin DNR to maintain and inspect all County owned Dams	TOTAL REVENUES	\$19,500	0.32	Provide for the agricultural plastics recycling program, providing an option for the collection of plastic that would have otherwise been landfilled or burned.
				Wages & Benefits	\$31,917		
				Operating Expenses	\$60,792		
				TOTAL EXPENSES	\$92,709		
15	Community Outreach, Education, and Monitoring	This is a combination of all educational programs within the department. This includes educational, sustainability, monitoring, storm water management, forestry, and invasive activities and efforts. Park program opportunities are also examined and initiated when feasible. These activities are necessary to complete many of the requirements and objectives in which to allow the department to gain or compete for grant funding.	Wis Admin ATCP 50	COUNTY LEVY	\$73,209	1.89	Inspection of dams on an annual basis for minor maintenance issues to ensure the dams are operating adequately and safely.
				User Fees / Misc	\$0		
				Grants	\$82,009		
				Use of Carryforward	\$155,773		
16	Community Outreach, Education, and Monitoring	This is a combination of all educational programs within the department. This includes educational, sustainability, monitoring, storm water management, forestry, and invasive activities and efforts. Park program opportunities are also examined and initiated when feasible. These activities are necessary to complete many of the requirements and objectives in which to allow the department to gain or compete for grant funding.	Wis Admin ATCP 50	TOTAL REVENUES	\$237,782	1.89	Responsible for implementation of EAP/IOM Plans for Sauk County owned dams.
				Wages & Benefits	\$32,494		
				Operating Expenses	\$294,113		
				TOTAL EXPENSES	\$326,607		
17	Community Outreach, Education, and Monitoring	This is a combination of all educational programs within the department. This includes educational, sustainability, monitoring, storm water management, forestry, and invasive activities and efforts. Park program opportunities are also examined and initiated when feasible. These activities are necessary to complete many of the requirements and objectives in which to allow the department to gain or compete for grant funding.	Wis Admin ATCP 50	COUNTY LEVY	\$88,825	1.89	Provide information on the benefits of soil and water conservation including improved soil health, fertility and productivity as well as clean streams and groundwater. All of these increase economic vitality and preserving the natural resources of Sauk County.
				User Fees / Misc	\$17,500		
				Grants	\$25,509		
				Use of Carryforward	\$0		
18	Community Outreach, Education, and Monitoring	This is a combination of all educational programs within the department. This includes educational, sustainability, monitoring, storm water management, forestry, and invasive activities and efforts. Park program opportunities are also examined and initiated when feasible. These activities are necessary to complete many of the requirements and objectives in which to allow the department to gain or compete for grant funding.	Wis Admin ATCP 50	TOTAL REVENUES	\$43,009	1.89	Provide information on the benefits of soil and water conservation including improved soil health, fertility and productivity as well as clean streams and groundwater. All of these increase economic vitality and preserving the natural resources of Sauk County.
				Wages & Benefits	\$159,434		
				Operating Expenses	\$90,115		
				TOTAL EXPENSES	\$249,549		
19	Community Outreach, Education, and Monitoring	This is a combination of all educational programs within the department. This includes educational, sustainability, monitoring, storm water management, forestry, and invasive activities and efforts. Park program opportunities are also examined and initiated when feasible. These activities are necessary to complete many of the requirements and objectives in which to allow the department to gain or compete for grant funding.	Wis Admin ATCP 50	COUNTY LEVY	\$206,540	1.89	Provide information on the benefits of soil and water conservation including improved soil health, fertility and productivity as well as clean streams and groundwater. All of these increase economic vitality and preserving the natural resources of Sauk County.
				User Fees / Misc	\$17,500		
				Grants	\$25,509		
				Use of Carryforward	\$0		

Land Resources & Environment

13	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.	Wis Admin ATCP 50, NR 151	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$118,091</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$118,091</td></tr><tr><td>Wages & Benefits</td><td>\$142,390</td></tr><tr><td>Operating Expenses</td><td>\$11,186</td></tr><tr><td>TOTAL EXPENSES</td><td>\$153,576</td></tr><tr><td>COUNTY LEVY</td><td>\$35,485</td></tr></table>	User Fees / Misc	\$0	Grants	\$118,091	Use of Carryforward	\$0	TOTAL REVENUES	\$118,091	Wages & Benefits	\$142,390	Operating Expenses	\$11,186	TOTAL EXPENSES	\$153,576	COUNTY LEVY	\$35,485	1.37	Ensure compliance with state agricultural performance standards that aim to protect ground and surface water while keeping cropland productive and economically viable with tax credits.
User Fees / Misc	\$0																					
Grants	\$118,091																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$118,091																					
Wages & Benefits	\$142,390																					
Operating Expenses	\$11,186																					
TOTAL EXPENSES	\$153,576																					
COUNTY LEVY	\$35,485																					
14	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. Grants amounts are provided by the state for staff and 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.	Wis Admin ATCP 50, NR 151	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$73,786</td></tr><tr><td>Use of Carryforward</td><td>\$20,855</td></tr><tr><td>TOTAL REVENUES</td><td>\$94,641</td></tr><tr><td>Wages & Benefits</td><td>\$131,673</td></tr><tr><td>Operating Expenses</td><td>\$129,738</td></tr><tr><td>TOTAL EXPENSES</td><td>\$261,411</td></tr><tr><td>COUNTY LEVY</td><td>\$166,770</td></tr></table>	User Fees / Misc	\$0	Grants	\$73,786	Use of Carryforward	\$20,855	TOTAL REVENUES	\$94,641	Wages & Benefits	\$131,673	Operating Expenses	\$129,738	TOTAL EXPENSES	\$261,411	COUNTY LEVY	\$166,770	1.52	Installation of practices that prevent soil erosion and agricultural runoff and protect ground and surface water. A review of countywide natural resources and a plan to make improvements for the economic vitality and the enjoyment of all our citizens.
User Fees / Misc	\$0																					
Grants	\$73,786																					
Use of Carryforward	\$20,855																					
TOTAL REVENUES	\$94,641																					
Wages & Benefits	\$131,673																					
Operating Expenses	\$129,738																					
TOTAL EXPENSES	\$261,411																					
COUNTY LEVY	\$166,770																					
15	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.	Wis Stats 283.16, Admin Code NR 151	<table><tr><td>User Fees / Misc</td><td>\$20,881</td></tr><tr><td>Grants</td><td>\$0</td></tr><tr><td>Use of Carryforward</td><td>\$40,000</td></tr><tr><td>TOTAL REVENUES</td><td>\$60,881</td></tr><tr><td>Wages & Benefits</td><td>\$6,930</td></tr><tr><td>Operating Expenses</td><td>\$60,881</td></tr><tr><td>TOTAL EXPENSES</td><td>\$67,811</td></tr><tr><td>COUNTY LEVY</td><td>\$6,930</td></tr></table>	User Fees / Misc	\$20,881	Grants	\$0	Use of Carryforward	\$40,000	TOTAL REVENUES	\$60,881	Wages & Benefits	\$6,930	Operating Expenses	\$60,881	TOTAL EXPENSES	\$67,811	COUNTY LEVY	\$6,930	0.07	Assist municipalities and property owners in meeting interim phosphorus requirements through implementation of conservation practices on on-point source locations.
User Fees / Misc	\$20,881																					
Grants	\$0																					
Use of Carryforward	\$40,000																					
TOTAL REVENUES	\$60,881																					
Wages & Benefits	\$6,930																					
Operating Expenses	\$60,881																					
TOTAL EXPENSES	\$67,811																					
COUNTY LEVY	\$6,930																					
16	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 LRE Department. Efforts include educational programming that allows farmers to develop their own plans and oversight of the plans provided for program compliance.	Wis Admin ATCP 50, NR 151	<table><tr><td>User Fees / Misc</td><td>\$1,000</td></tr><tr><td>Grants</td><td>\$69,018</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$70,018</td></tr><tr><td>Wages & Benefits</td><td>\$67,710</td></tr><tr><td>Operating Expenses</td><td>\$101,695</td></tr><tr><td>TOTAL EXPENSES</td><td>\$169,405</td></tr><tr><td>COUNTY LEVY</td><td>\$99,387</td></tr></table>	User Fees / Misc	\$1,000	Grants	\$69,018	Use of Carryforward	\$0	TOTAL REVENUES	\$70,018	Wages & Benefits	\$67,710	Operating Expenses	\$101,695	TOTAL EXPENSES	\$169,405	COUNTY LEVY	\$99,387	0.73	Assist with the review process for the installation, alteration or abandonment of manure storage and transfer systems. Compliance with agricultural performance standards and a process for enforcing the ordinance.
User Fees / Misc	\$1,000																					
Grants	\$69,018																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$70,018																					
Wages & Benefits	\$67,710																					
Operating Expenses	\$101,695																					
TOTAL EXPENSES	\$169,405																					
COUNTY LEVY	\$99,387																					
17	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.	Wis Admin 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>\$28,858</td></tr><tr><td>Operating Expenses</td><td>\$12,194</td></tr><tr><td>TOTAL EXPENSES</td><td>\$41,052</td></tr><tr><td>COUNTY LEVY</td><td>\$41,052</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$28,858	Operating Expenses	\$12,194	TOTAL EXPENSES	\$41,052	COUNTY LEVY	\$41,052	0.30	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	\$28,858																					
Operating Expenses	\$12,194																					
TOTAL EXPENSES	\$41,052																					
COUNTY LEVY	\$41,052																					
18	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.	Wis Admin 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>\$15,048</td></tr><tr><td>Operating Expenses</td><td>\$2,310</td></tr><tr><td>TOTAL EXPENSES</td><td>\$17,358</td></tr><tr><td>COUNTY LEVY</td><td>\$17,358</td></tr></table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$15,048	Operating Expenses	\$2,310	TOTAL EXPENSES	\$17,358	COUNTY LEVY	\$17,358	0.18	The installation of CREP practices enhance wildlife habitat, protect surface water, create or enhance healthy wetlands, reduce soil loss, and increase water retention for flood protection.
User Fees / Misc	\$0																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$0																					
Wages & Benefits	\$15,048																					
Operating Expenses	\$2,310																					
TOTAL EXPENSES	\$17,358																					
COUNTY LEVY	\$17,358																					
19	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.	Wis Stats 29.885-29.89; Admin Code NR 12.10	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$13,800</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$13,800</td></tr><tr><td>Wages & Benefits</td><td>\$2,869</td></tr><tr><td>Operating Expenses</td><td>\$13,800</td></tr><tr><td>TOTAL EXPENSES</td><td>\$16,669</td></tr><tr><td>COUNTY LEVY</td><td>\$2,869</td></tr></table>	User Fees / Misc	\$0	Grants	\$13,800	Use of Carryforward	\$0	TOTAL REVENUES	\$13,800	Wages & Benefits	\$2,869	Operating Expenses	\$13,800	TOTAL EXPENSES	\$16,669	COUNTY LEVY	\$2,869	0.03	Transfer of funds for assistance with wildlife damage.
User Fees / Misc	\$0																					
Grants	\$13,800																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$13,800																					
Wages & Benefits	\$2,869																					
Operating Expenses	\$13,800																					
TOTAL EXPENSES	\$16,669																					
COUNTY LEVY	\$2,869																					

Land Resources & Environment

20	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.		<table><tr><td>User Fees / Misc</td><td>\$46,657</td></tr><tr><td>Grants</td><td>\$3,505</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$50,162</td></tr><tr><td>Wages & Benefits</td><td>\$18,745</td></tr><tr><td>Operating Expenses</td><td>\$16,885</td></tr><tr><td>TOTAL EXPENSES</td><td>\$35,630</td></tr><tr><td>COUNTY LEVY</td><td>(\$14,531)</td></tr></table>	User Fees / Misc	\$46,657	Grants	\$3,505	Use of Carryforward	\$0	TOTAL REVENUES	\$50,162	Wages & Benefits	\$18,745	Operating Expenses	\$16,885	TOTAL EXPENSES	\$35,630	COUNTY LEVY	(\$14,531)	0.18	Maintain the County Farm as a productive and sustainable farm. Utilize the farm to showcase innovative practices through farm tours, workshops, etc.
User Fees / Misc	\$46,657																					
Grants	\$3,505																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$50,162																					
Wages & Benefits	\$18,745																					
Operating Expenses	\$16,885																					
TOTAL EXPENSES	\$35,630																					
COUNTY LEVY	(\$14,531)																					
21	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.	Wis Admin ATCP 50, NR 151	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$3,505</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$3,505</td></tr><tr><td>Wages & Benefits</td><td>\$15,188</td></tr><tr><td>Operating Expenses</td><td>\$1,729</td></tr><tr><td>TOTAL EXPENSES</td><td>\$16,917</td></tr><tr><td>COUNTY LEVY</td><td>\$13,412</td></tr></table>	User Fees / Misc	\$0	Grants	\$3,505	Use of Carryforward	\$0	TOTAL REVENUES	\$3,505	Wages & Benefits	\$15,188	Operating Expenses	\$1,729	TOTAL EXPENSES	\$16,917	COUNTY LEVY	\$13,412	0.15	Department assists USDA-NRCS with installing water quality practices ranging from barnyard runoff control, stream bank erosion, grazing plans, etc. Practices are focused on preventing soil erosion and reducing agricultural runoff.
User Fees / Misc	\$0																					
Grants	\$3,505																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$3,505																					
Wages & Benefits	\$15,188																					
Operating Expenses	\$1,729																					
TOTAL EXPENSES	\$16,917																					
COUNTY LEVY	\$13,412																					
22	Targeted Runoff Management Grant	Focused on improving water quality in Otter Creek through the state funded Targeted Runoff Management Program. Otter Creek was listed on the 303D list as an impaired waters and removal of this designation is was 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. While the project was completed, the area experienced damage in 2018. Additional funds were obtained to make repairs to the area in 2019.	Wis Stats 281.65; Admin Code ATCP 50, NR 151, NR 153, NR 154	<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	-	Repair of areas along Otter Creek that received damage from the 2018 flood event.
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																					
23	Regional Conservation Partnership Program	The Regional Conservation Partnership Program (RCP) 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.	2008 Farm Bill	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$27,009</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$27,009</td></tr><tr><td>Wages & Benefits</td><td>\$97,620</td></tr><tr><td>Operating Expenses</td><td>\$40,600</td></tr><tr><td>TOTAL EXPENSES</td><td>\$138,220</td></tr><tr><td>COUNTY LEVY</td><td>\$111,211</td></tr></table>	User Fees / Misc	\$0	Grants	\$27,009	Use of Carryforward	\$0	TOTAL REVENUES	\$27,009	Wages & Benefits	\$97,620	Operating Expenses	\$40,600	TOTAL EXPENSES	\$138,220	COUNTY LEVY	\$111,211	1.26	Installation of conservation practices that prevent soil erosion and prevent agricultural runoff to protect ground and surface water and improve farm productivity. Focus efforts in watersheds with the highest concentrations of soil erosion and runoff. Provide outreach and education to inform landowners of program.
User Fees / Misc	\$0																					
Grants	\$27,009																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$27,009																					
Wages & Benefits	\$97,620																					
Operating Expenses	\$40,600																					
TOTAL EXPENSES	\$138,220																					
COUNTY LEVY	\$111,211																					
24	Snowmobile	Counties are responsible for the administration of such program; and receive aid from the state for snowmobile purposes as defined in Wis. Statute.	Wis. Stats. 23.09(26)	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$60,391</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$60,391</td></tr><tr><td>Wages & Benefits</td><td>\$6,529</td></tr><tr><td>Operating Expenses</td><td>\$65,661</td></tr><tr><td>TOTAL EXPENSES</td><td>\$72,190</td></tr><tr><td>COUNTY LEVY</td><td>\$11,799</td></tr></table>	User Fees / Misc	\$0	Grants	\$60,391	Use of Carryforward	\$0	TOTAL REVENUES	\$60,391	Wages & Benefits	\$6,529	Operating Expenses	\$65,661	TOTAL EXPENSES	\$72,190	COUNTY LEVY	\$11,799	0.08	Implementation of collaborative efforts to support snowmobile organizations in Sauk County.
User Fees / Misc	\$0																					
Grants	\$60,391																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$60,391																					
Wages & Benefits	\$6,529																					
Operating Expenses	\$65,661																					
TOTAL EXPENSES	\$72,190																					
COUNTY LEVY	\$11,799																					
25	ATV / UTV	Counties are responsible for the administration of such program; and receive aid from the state for ATV purposes as defined in Wis. Statute.	Wis. Stats 23.33; NR 64	<table><tr><td>User Fees / Misc</td><td>\$0</td></tr><tr><td>Grants</td><td>\$33,279</td></tr><tr><td>Use of Carryforward</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$33,279</td></tr><tr><td>Wages & Benefits</td><td>\$1,384</td></tr><tr><td>Operating Expenses</td><td>\$33,279</td></tr><tr><td>TOTAL EXPENSES</td><td>\$34,663</td></tr><tr><td>COUNTY LEVY</td><td>\$1,384</td></tr></table>	User Fees / Misc	\$0	Grants	\$33,279	Use of Carryforward	\$0	TOTAL REVENUES	\$33,279	Wages & Benefits	\$1,384	Operating Expenses	\$33,279	TOTAL EXPENSES	\$34,663	COUNTY LEVY	\$1,384	0.02	Implementation of collaborative efforts to support ATV organizations in Sauk County.
User Fees / Misc	\$0																					
Grants	\$33,279																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$33,279																					
Wages & Benefits	\$1,384																					
Operating Expenses	\$33,279																					
TOTAL EXPENSES	\$34,663																					
COUNTY LEVY	\$1,384																					
26	Camping	Maintenance and operation of a 66-unit campground at White Mound Park	Sauk County Ordinance Chapter 10; ATCP 79	<table><tr><td>User Fees / Misc</td><td>\$55,000</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>\$55,000</td></tr><tr><td>Wages & Benefits</td><td>\$67,405</td></tr><tr><td>Operating Expenses</td><td>\$28,592</td></tr><tr><td>TOTAL EXPENSES</td><td>\$95,997</td></tr><tr><td>COUNTY LEVY</td><td>\$40,997</td></tr></table>	User Fees / Misc	\$55,000	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$55,000	Wages & Benefits	\$67,405	Operating Expenses	\$28,592	TOTAL EXPENSES	\$95,997	COUNTY LEVY	\$40,997	1.11	Improved and compliant campsites with access to park amenities and activities.
User Fees / Misc	\$55,000																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$55,000																					
Wages & Benefits	\$67,405																					
Operating Expenses	\$28,592																					
TOTAL EXPENSES	\$95,997																					
COUNTY LEVY	\$40,997																					

Land Resources & Environment

27	Park Operations	Maintenance and operation of park properties, to include beaches, trails, structures, and associated amenities (tables, signage, benches, equipment, etc.) as well as management of forest resources at the following locations:		User Fees / Misc	\$85,000	3.15	Available and enhanced facilities where the public can enjoy the County's natural resources and open spaces.
		White Mound (1,088 acres), Redstone Beach (30 acres), Redstone Boat Landing (1 acre), Hemlock (80 acres), Man Mound (2 acres) Summer Oaks Boat Landing (6 acres), Yellow Thunder Wayside (.5 acres), Mirror Lake Dam (.5 acres), and Community Forest (690 acres). Weidman Woods (80 acres, but is not maintained)	Grants	\$0			
			Use of Carryforward	\$76,965			
			TOTAL REVENUES	\$161,965			
			Wages & Benefits	\$204,563			
			Operating Expenses	\$144,044			
			TOTAL EXPENSES	\$348,607			
				COUNTY LEVY	\$186,642		
28	Lake Management	Management of water resources to determine general trends in water quality. Use secchi depth readings to measure the clarity and general health of area lakes.		User Fees / Misc	\$0	0.15	Increased Secchi Depth Readings to ensure clear water.
			Grants	\$0			
			Use of Carryforward	\$50,000			
			TOTAL REVENUES	\$50,000			
			Wages & Benefits	\$7,846			
			Operating Expenses	\$50,000			
			TOTAL EXPENSES	\$57,846			
				COUNTY LEVY	\$7,846		
29	County Conservation Aids	Financial assistance provided to the County for fish and wildlife programs. Funds are allocated to each County in proportion to the ratio of the size of each County to the total area of the state. Such funds can be used toward development projects, habitat projects, stocking projects, maintenance projects or miscellaneous projects.	Wis. Stats. 23.09(12)	User Fees / Misc	\$0	0.01	Implementation of a project that meets one of the category requirements for the funds.
				Grants	\$2,245		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$2,245		
				Wages & Benefits	\$692		
				Operating Expenses	\$4,490		
				TOTAL EXPENSES	\$5,182		
				COUNTY LEVY	\$2,937		
30	Great Sauk State Trail	Development, management, and maintenance of multi-use recreational trails.		User Fees / Misc	\$8,000	0.49	
			Grants	\$0			
			Use of Carryforward	\$655,896			
			TOTAL REVENUES	\$663,896			
			Wages & Benefits	\$42,243			
			Operating Expenses	\$667,896			
			TOTAL EXPENSES	\$710,139			
				COUNTY LEVY	\$46,243		
	Outlay	Parking area for GSST - United Coop Property Replacement Tractor/Purchase Mower White Mound Bridge Replacement Extended cab - Compact Pick-up Truck (Levy)	\$25,000	User Fees / Misc	\$0	-	Implementation and completion of specific projects identified on the capital outlay document.
			\$75,000	Grants	\$0		
			\$28,000	Use of Carryforward	\$128,000		
			\$30,000	TOTAL REVENUES	\$128,000		
				Wages & Benefits	\$0		
				Operating Expenses	\$158,000		
				TOTAL EXPENSES	\$158,000		
				COUNTY LEVY	\$30,000		
	Totals			TOTAL REVENUES	\$2,169,691	19.18	
				TOTAL EXPENSES	\$3,723,846		
				COUNTY LEVY	\$1,554,155		

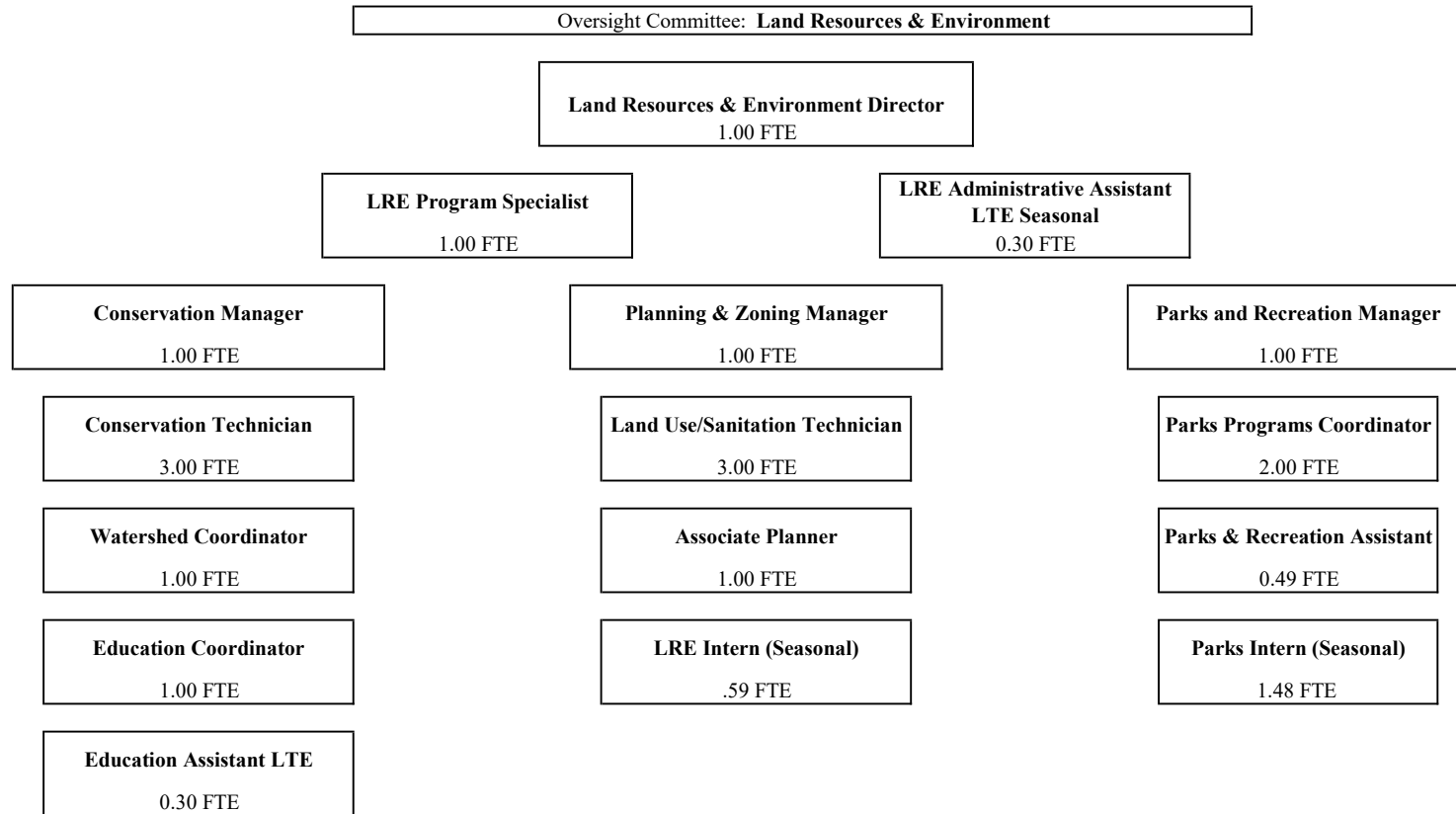
Land Resources & Environment

Output Measures - How much are we doing?				
	Description	2019 Actual	2020 Estimate	2021 Budget
Conservation	Assist land owners and operators with nutrient management and conservation plans. (Acres installed)	9,508	7,000	5,000
	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)	76 practices	75 practices installed	100 practices installed
	CREP Buffer strip program - Linear Feet in program	0	1,400	6,000
	Agricultural Plastics Programs and participants	6 events / 84 participants 27.39 tons collected	6 events / 90 participants 20 tons collected	6 events / 100 participants 25 tons collected
	Creation and implementation of grazing plans. Acres converted.	589	500	500
	Programs and Participants at Clean Sweep Events	2 programs / 1,082 participants	1 programs / 1,500 participants	2 programs / 900 participants
	Ordinance Rewrites and Revisions	0 rewrite / 0 revisions	0 rewrite / 0 revisions	0 rewrites / 1 revision
	Inspect farms to determine compliance with state and local soil and water conservation standards for Farmland Preservation Program and Land and Water Resource Management participants and Sauk County Chapter 26 Ordinance.	118 FPP 7 LWRM 11 Chapter 26	75 FPP 10 LWRM 10 Chapter 26	100 FPP 25 LWRM 15 Chapter 26
Planning and Zoning	Subdivision Plats and Certified Survey Maps (CSMs) approved	1 plat / 72 CSM	2 plats / 90 CSM	2 plats, 80 CSM
	Number of county plans completed	0	2 - SCORP/Man Mound & Yellow Thunder	1 - White Mound
	Board of Adjustment (BOA) Inspections	33	25	40
	Shoreland Zoning Inspections	91	90	90
	Code Enforcement Complaint/Follow up Inspections	211	100	100
	Non Metallic Mining Reclamation Program - Total Sites/Total Acres	32 Sites 2,400 acres	32 Sites 2,400 acres	32 Sites 2,400 acres
	Non Metallic Mining - Site Inspections	46 inspections	40 inspections	40 inspections
	Non Metallic Mining - Blast Reports	Not measured in 2019	10 reports	10 reports
	Ordinance Rewrites and Revisions	0 / 0	0 rewrite / 1 revisions	2 rewrites / 0 revision
	Planned Rural Development (PRD) (Lots, agricultural acres converted, and acres protected)	22 Lots 649.22 participating acres 68.95 PRD lot acres	24 Lots 850 participating acres 90 PRD lot acres	14 Lots 400 participating acres 50 PRD lot acres
	Conditional Use Permit (CUP) (Land Use)	23 CUP	20 CUP	15 CUP
	Conditional Use Permit (Exclusive Agricultural (EA) Zoning Dwelling)	5 CUP	4 CUP	4 CUP
	Land Use / Sanitary Permits Issued	358 Land Use 174 Sanitary	345 Land Use 140 Sanitary	350 Land Use 150 Sanitary
	Code Enforcement Citations	189	50	50
	Wisconsin Fund Grant Awards / Grant Amount	1 / \$6,585	4 / \$27,978	May not be available next year.
	Septic System Maintenance Verifications	5,473 reported	4,500 reported	4,500
	Soil Test / Septic Closing On-site Inspections	10 Soils On-Site 154 Closing Inspections	10 Soils On-Site 100 Closing Inspections	10 Soils On-Site 100 Closing Inspections
Parks and Recreation	Miles of snowmobile trail maintained	213.4	211.9	211.9
	Days snowmobile trail open	35	25	25
	Online camping reservations	641	500	500
	Direct camping reservations	751	600	600
	Camping revenue	\$63,081	\$55,000	\$50,000
	Entrance fee revenue	\$84,305	\$82,000	\$75,000
	Parks/Properties maintained	13	13	13
	Boat landings maintained	6	6	6
	Acres of land maintained	2,011	2,011	2,011
	Volunteers	20	13	13
	Number of volunteer hours	Not measured in 2019	3	10
	Prairie Smoke Terrace reservations	52	60	60
	Other shelter reservations	18	18	20
	Special event permits issued	3	3	3
	Annual passes given to Sauk County Veterans	341	400	300
	Paddle sport rental revenue	\$1,312	\$700	\$500
	Acres of lake maintained	104	104	104
	Projects funded by County Conservation Aids	1	1	1
	Number of park programs offered / Number of participants	Not measured in 2019	0 / 0	2 / 100 participants
	Dams - Number of inspections completed	Not measured in 2019	5	10
	Dams - Staff time for dam inspections/repairs	Not measured in 2019	54 hours	100 hours
	Emergency Action Plans updated	3	3	3
	Emergency Action Plan meetings	0	1	1
	Number of GSST trail users	49,870	50,000	50,000
	GSST Revenue generated - Trail passes	\$10,042	\$11,000	\$11,000
	GSST staff time (hours)	379	400	400
	GSST expenses (maintenance, etc.)	\$7,362	\$8,000	\$8,000
	Miles of hiking trails maintained at White Mound	7.85	7.85	7.85
	Miles of biking trails maintained	11.92	11.92	11.92
	Miles of horse trails maintained	9.46	9.46	9.46

Land Resources & Environment

Key Outcome Indicators / Selected Results - How well are we doing?					
	Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Conservation	Regional Conservation Partnership Program - Baraboo River Watershed: Practices installed in project area	Active participation within the project area will result reduced soil erosion.	26 landowners	15 landowners	15 landowners
	Collection of stream water quality monitoring data by department staff	Trends in water quality can be quantified and areas of concern identified.	9 sites	15 sites	15 sites
	Outreach and education: Presentations and programs offered by staff	The public will better understand the department's mission and topics of interest.	77 programs	20 programs	25 programs
	Creation and Implementation of Grazing Plans	Conversion of cropland or enhancement of degraded pasture will result in reduced soil erosion.	588.7 acres	500 acres	500 acres
	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.	9,508 acres	6,000 acres	4,000 acres
	On-site farm visits completed by staff to determine compliance with state and local soil and water conservation standards	Active participation will result reduced soil erosion and agricultural runoff.	136 on-site farm visits	100 on-site farm visits	100 on-site farm visits
	Installed conservation practices	Tons of soil saved, amount of phosphorus reduced, and gallons of water infiltrated.	1,914 tons of soil / 923 phosphorus reduction / 42,386,400 gallons infiltrated	2,500 tons of soil / 8,000 phosphorus reduction / 50,000,000 gallons of water infiltrated	3,000 tons of soil / 8,000 phosphorus reduction / 50,000,000 gallons of water infiltrated
	Ag Plastics Collection	Participation in recycling efforts for agriculture plastics means less is discarded inappropriately or ending up in a landfill	27.39 tons collected	25 tons collected	25 tons collected
	Clean Sweep Events - Waste Collection	Collection of waste and other items protects the natural resources of the County.	87,406 lbs waste 88,534 lbs electronics	90,000 lbs waste 92,000 lbs electronics	85,000 lbs waste 85,000 lbs electronics
Planning and Zoning	CSM - Review and Approval	CSM review and approval assures compliance with Sauk County Chapter 22 and Wis Stat. 236.	72 / \$9,530	80 / \$11,700	80
	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 storm water management planning.	1 / \$680	2 / \$2,000	2
	Land Use / Sanitary Permits	Permits issued by the department to ensure compliance with county and state codes.	358 Land Use / \$90,832 174 Sanitary / \$71,205	384 Land Use / \$98,000 156 Sanitary / \$75,000	350 / 150
	Compliance with Septic Maintenance - # failing to report / # reported failing	The department's ability to notify and record compliance with Chapter 25 and Wis Admin Code NR 113 and Comm 83 for the maintenance and servicing of all POWTS in Sauk County that are due each year.	48 non-reporting 11 failing	45 non-reporting 10 failing	45 non-reporting 10 failing
	Citations Issued	The department's ability achieve compliance on zoning violations and ensure that the provisions of the County ordinances are upheld.	189 citations / \$7,822	50 citations / \$3,500	50 citations / \$3,500
	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.	1 / \$27,978	4 applicants / \$27,978	Program will end.
	Nonmetallic mining and reclamation administration, permitting and reporting - Approved plans / acres reclaimed	Ensures the effective reclamation of nonmetallic mining sites on which mining takes place in Sauk County.	Not measured in 2019		
	Civic Engagement - # events / # participants	Ensure that a broad segment of the County is participating and planning for the future	Not measured in 2019	1 event / 30 participants	1 event / 50 participants
	Plan Implementation - # projects or programs initiated	Implementation of plans ensure that the County is meeting identified goals and objectives.	Not measured in 2019	1 project	1 project
Parks and Recreation	Secchi Depth Readings	White Mound Lake clarity	April - 8', May - 11', June - 15', July - 12', and August - 5'	April - 6', May - 10', June - 6.2', July - 6', and August 6'	April - 4', May - 10', June - 4.2', July - 4', and August - 4'
	Acres of land acquired for park and recreation activities	Expansion of the County park system in accordance with approved plans.	Not measured in 2019	2,170 acres	0 acres
	Funding awarded through Grant programs	County Conservation Aid grants, Stewardship Funds, and other grant opportunities to assist with implementation of park projects.	2 grants \$108,435	2 grants \$52,435	1 grant \$2,435
	Park and recreation programs and activities provided.	The public is using the park system and learning to appreciate the natural amenities of the County. Number of program and activity participants.	Not measured in 2019	0 programs / 0 participants	2 programs / 100 participants
	Lineal feet of trails developed or improved.	Expansion of the County trail system in accordance with approved plans.	Not measured in 2019	0 feet	0 feet
	Dam compliance with the State of Wisconsin DNR	Safety for county residents and visitors	Yes	Yes	Yes

Land Resources & Environment



	2017	2018	2019	2020	2021
Land Resources & Environment					
FTE Change	0.00	0.00	0.00	7.05	-2.09
FTE Balance	14.19	14.19	14.19	21.24	19.15
Parks					
FTE Change	1.00	0.00	0.29	-5.07	0.00
FTE Balance	4.78	4.78	5.07	0.00	0.00
Total					
FTE Change	0.00	0.00	0.29	1.98	-2.09
FTE Balance	18.97	18.97	19.26	21.24	19.15

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget		Total Expense Amount	Property Tax Levy Impact
									Outlay		
LAND RESOURCES & ENVIRONMENT											
Revenues											
Tax Levy	1,067,834	1,072,017	1,128,574	1,482,101	1,482,101	1,554,154	72,053	4.86%	Mower Replacement	75,000	0
Grants & Aids	292,876	269,720	305,345	464,995	445,186	538,146	73,151	15.73%	Parking Area for Great Sauk State Trail	25,000	0
Licenses & Permits	286,491	305,307	272,997	258,850	249,050	258,800	(50)	-0.02%	White Mound Bridge Replacement	28,000	0
Fees, Fines & Forfeitures	2,712	8,149	11,072	5,000	600	5,500	500	10.00%	Vehicle	30,000	30,000
User Fees	64,679	51,421	55,633	187,257	217,157	197,257	10,000	5.34%			
Intergovernmental	0	0	89,582	124,507	130,134	21,881	(102,626)	-82.43%	2021 Total	158,000	30,000
Donations	500	8,000	500	500	500	500	0	0.00%			
Miscellaneous	28,409	20,666	512	0	0	0	0	0.00%			
Use of Fund Balance	0	0	0	2,040,629	864,980	1,147,607	(893,022)	-43.76%	2022	103,000	103,000
									2023	85,000	25,000
Total Revenues	1,743,501	1,735,280	1,864,215	4,563,839	3,389,708	3,723,845	(839,994)	-18.41%	2024	25,000	25,000
									2025	25,000	25,000
Expenses											
Labor	820,889	891,373	874,746	1,253,742	1,148,886	1,216,383	(37,359)	-2.98%			
Labor Benefits	270,616	276,586	262,965	396,574	372,870	398,467	1,893	0.48%			
Supplies & Services	503,017	432,897	497,764	2,443,470	1,637,952	1,950,995	(492,475)	-20.15%			
Capital Outlay	22,285	22,050	0	470,053	230,000	158,000	(312,053)	-66.39%			
Addition to Fund Balance	126,694	112,375	228,740	0	0	0	0	0.00%			
Total Expenses	1,743,501	1,735,280	1,864,215	4,563,839	3,389,708	3,723,845	(839,994)	-18.41%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											
Conservation, Planning & Zoning became Land Resources & Environment in 2020											
Parks Combined into Land Resources & Environment in 2020											

2021 Highlights & Issues on the Horizon

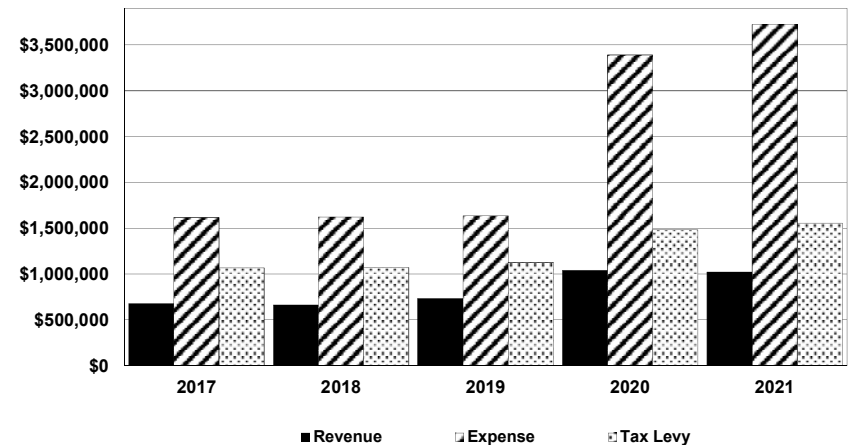
State Statute requires that the County undertake a comprehensive planning process every ten (10) years. The existing comprehensive plan was adopted in 2009. Due to changing circumstances throughout the County, the adoption of a new plan is needed. The department intended to begin this process in 2020; however, with the COVID pandemic the project was placed on hold. The Department intends to start this process in 2021. Ho-Chunk Funding of \$15,000 is included for marketing/branding efforts for the planning process. Due to uncertainties surrounding the COVID pandemic, additional funds were not included in this budget cycle, but may be needed in 2022.

The budget contains carry forward funds of \$25,000 to assist in the preparation of a Master Plan for White Mound Park. The plan will take into consideration general guidance provided within the County's SCORP to identify specific improvements for the park. Funds were designated in 2019, but were carried forward to 2020 to complete the plan. As with the Comprehensive Plan, COVID has delayed the project. While staff has started the planning process, completion of the plan will not occur until 2021.

The County is entering the second year of the Well Water (Groundwater) Monitoring Program. This is a collaborative effort between LRE, Public Health, University of Wisconsin Extension, and the UW-Stevens Point. The collection of this trend data will enable the County to make meaningful program and policy decisions surrounding the management of groundwater quality. Over 397 participants sampled their well water in the first year.

Efforts continue to make the Great Sauk State Trail connection to Devil's Lake State park through the "Wye". In addition, Sauk County worked with Dane County on a feasibility study for a bridge over the Wisconsin River to make the connection with the Walking Iron Trail in Dane County. \$656,000 is included in the 2021 budget for removal of railroad ties and construction of the "Wye" and for the development of a parking area and trail connection on property adjacent to United Coop.

Revenue, Expense and Tax Levy



PARKS

Revenues

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	\$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	288,029	297,861	303,373	0	0	0	0	0.00%	None	0	0
Grants & Aids	492,178	263,570	51,133	0	0	0	0	0.00%			
Licenses & Permits	0	4,119	10,381	0	0	0	0	0.00%	2021 Total	0	0
User Fees	324,587	518,430	151,842	0	0	0	0	0.00%			
Intergovernmental	465,117	15,163	39,913	0	0	0	0	0.00%			
Donations	197,500	500,000	125	0	0	0	0	0.00%	2022	0	0
Miscellaneous	0	604	1,075	0	0	0	0	0.00%	2023	0	0
Use of Fund Balance	0	773,636	265,339	0	0	0	0	0.00%	2024	0	0
									2025	0	0
Total Revenues	1,767,411	2,373,382	823,180	0	0	0	0	0.00%			

Expenses

Labor	197,488	207,204	229,646	0	0	0	0	0.00%
Labor Benefits	40,612	49,898	55,684	0	0	0	0	0.00%
Supplies & Services	1,372,094	1,190,888	370,103	0	0	0	0	0.00%
Capital Outlay	58,028	925,392	167,747	0	0	0	0	0.00%
Addition to Fund Balance	99,189	0	0	0	0	0	0	0.00%
Total Expenses	1,767,411	2,373,382	823,180	0	0	0	0	0.00%

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

Parks Combined into Land Resources & Environment in 2020

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: LAND RESOURCES & ENVIRONMENT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To 2021	2020
10064 LAND RESOURCES & ENVIRONMENT									
411100 GENERAL PROPERTY TAXES	-1,067,834	-1,072,017	-1,128,574	-741,050	-1,482,101	-1,482,101	-1,482,101	-1,554,154	72,053
422160 HO-CHUNK GAMING GRANT	0	-16,000	-36,000	-15,000	-15,000	-15,000	0	0	-15,000
424630 SNOWMOBILE TRAILS	0	0	0	-105,169	-60,391	-60,391	-60,391	-60,391	0
424632 ATV/UTV TRAILS	0	0	0	0	0	0	0	-33,279	33,279
424720 WI FUND SEPTIC SYSTEM	-28,075	-7,505	-6,585	0	-12,000	-12,000	-12,251	0	-12,000
424730 CO CONSERVATION AID	0	0	0	0	-2,245	-2,245	-2,245	-2,245	0
424750 LAND/WATER RESOURCE	-90,728	-81,097	-93,437	0	-109,350	-109,350	-109,350	-153,750	44,400
424770 LAND CONSERVATION AID	-127,418	-129,164	-131,289	0	-142,660	-142,660	-142,600	-140,181	-2,479
424785 PRODUCER LED GROUP	0	0	0	-5,000	-40,000	-40,000	-40,000	-30,000	-10,000
424790 WILDLIFE DAMAGE PROGRAM	-7,440	-10,474	-10,319	0	-13,800	-13,800	-13,800	-13,800	0
424842 DNR DAM REHABILITATION REIMB	0	0	0	0	0	0	0	-75,000	75,000
424844 RIVER PLANNING	-1,515	0	0	0	0	0	0	0	0
424847 NUTRIENT MGNT FAM ED / MALWEG	-9,800	0	0	0	0	0	0	0	0
424848 OTTER CR COST SHARE TRM GRANT	0	0	0	0	-36,549	-36,549	-36,549	0	-36,549
424860 PLANNING GRANTS	-3,750	0	0	0	0	0	0	0	0
424863 EDUCATION GRANTS	0	0	-2,500	0	-3,500	-3,500	-3,500	-3,500	0
424880 CLEAN SWEEP	-12,550	-12,990	-12,500	0	-12,500	-12,500	-12,500	-12,500	0
441010 CONS COURT ORDERED FINES/FEES	-1,112	-2,449	-7,822	-2,285	-2,500	-2,500	2,600	-3,000	500
441110 NON-PERMIT CONSTRUCT FINE	-1,600	-5,700	-3,250	-1,935	-2,500	-2,500	-3,200	-2,500	0
442500 GREAT SAUK ST TRAIL PERMITS	0	0	0	-4,498	-8,000	-8,000	-7,500	-8,000	0
444100 LAND USE PERMITS	-100,246	-105,207	-91,632	-46,660	-90,000	-90,000	-85,000	-90,000	0
444130 SOIL TEST CERT FEES	-12,600	-13,800	-15,150	-6,300	-11,500	-11,500	-11,000	-11,500	0
444140 SANITARY PERMITS	-66,900	-81,400	-72,305	-36,025	-62,000	-62,000	-62,000	-62,000	0
444141 SANITARY SYSTEM REVIEW FEE	-11,450	-10,985	-10,790	-4,270	-8,000	-8,000	-8,000	-8,000	0
444150 SUBDIVISION PLAT REVIEW FEE	-1,620	-1,380	-1,825	0	-1,000	-1,000	-500	-1,000	0
444160 GROUNDWATER PERMITS	-7,775	-8,075	-6,675	-2,800	-5,000	-5,000	-5,000	-5,000	0
444170 MANURE STORAGE PERMIT	-1,200	-400	0	0	-1,000	-1,000	0	-1,000	0
444180 NONMETALIC MINING PERMITS	-32,440	-32,380	-31,890	0	-31,000	-31,000	-31,000	-31,000	0
444181 NONMETALLIC PLAN REVIEW	0	0	-1,400	-250	-1,500	-1,500	-500	-1,500	0
444185 CONDITIONAL USE PERMIT BUSINES	-10,000	-7,250	-10,000	-4,750	-10,000	-10,000	-8,000	-10,000	0
444186 CONDITIONAL USE EXCLUSIVE AG	-100	-300	-500	0	-600	-600	-300	-300	-300
444200 FIRE SIGN FEES	-12,520	-11,670	-7,550	-4,700	-5,000	-5,000	-7,500	-6,000	1,000
444210 MAINTENANCE TRACKING FEE	-70	0	0	0	-100	-100	0	-100	0
444220 CERTIFIED SURVEY FEES	-8,740	-11,410	-9,780	-6,775	-7,000	-7,000	-8,500	-7,000	0
444240 REZONING HEARING PETITION	-1,500	-1,500	-1,500	-1,750	-2,500	-2,500	-2,500	-2,500	0
444242 PRD DEVELOP PLAN REVIEWS	-7,000	-10,250	-7,000	-4,000	-8,000	-8,000	-7,000	-8,000	0
444260 BOARD OF ADJUSTMENT FILING	-11,500	-9,000	-5,000	-3,000	-6,000	-6,000	-4,500	-6,000	0
444270 EDUCATION PROGRAM FEES	0	0	0	0	-2,000	-2,000	0	-2,000	0
445100 APPLICATION FEES	-900	-300	0	-600	-750	-750	-250	0	-750
464350 CLEAN SWEEP FEES	-2,855	-2,484	-4,311	0	-7,000	-7,000	-4,000	-7,000	0

2021 Sauk County, Wisconsin Adopted Budget - 400

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: LAND RESOURCES & ENVIRONMENT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2020 To 2021
10064 LAND RESOURCES & ENVIRONMENT									
467200 COUNTY PARK REVENUE	0	0	0	-41,169	-55,000	-55,000	-60,000	-55,000	0
467250 PARKS ENTRANCE FEES	0	0	0	-86,833	-75,000	-75,000	-100,000	-80,000	5,000
468200 SALE CONSERVATION MATERIAL	-11,599	-12,490	-12,715	-13,953	-17,000	-17,000	-12,000	-13,500	-3,500
468205 BUILDING USE FEES	0	0	0	-3,998	0	0	-5,000	-5,000	5,000
468210 RENT OF TREE PLANTER	-190	-201	-628	-450	-500	-500	-500	-500	0
468270 PRODUCER LED FEES	0	0	0	-1,965	0	0	0	0	0
472495 MULTI-DISCHARGE VARIANCE PROG	0	0	-89,582	-129,134	-83,963	-123,507	-129,134	-20,881	-102,626
474010 DEPARTMENTAL CHARGES	0	0	0	0	-1,000	-1,000	-1,000	-1,000	0
474050 LANDFILL MONITORING CHARGES	0	0	0	-100	0	0	0	0	0
483600 SALE OF COUNTY OWNED PROPERTY	0	-7,300	0	0	0	0	0	0	0
484110 MISC PUBLIC CHARGES	-2,355	-2,079	-5,001	-1,856	-1,000	-1,000	-1,000	-1,000	0
484160 MISCELLANEOUS REVENUES	-1,115	-292	-512	0	0	0	0	0	0
484250 COUNTY FARM REVENUES	-59,210	-46,657	-45,693	-22,412	-46,657	-46,657	-46,657	-46,657	0
485010 DONATIONS & CONTRIBUTIONS	-500	-8,000	-500	-500	-500	-500	-500	-500	0
486300 INSURANCE RECOVERIES	-27,295	-13,074	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-695,000	-695,000	0	-208,000	-487,000
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-567,350	-1,345,629	0	-939,607	-406,022
TOTAL LAND RESOURCES & ENVIRONMENT	-1,743,501	-1,735,280	-1,864,215	-1,299,188	-3,746,016	-4,563,839	-2,524,728	-3,723,845	-839,994
10064110 LRE ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	794,232	879,940	851,376	514,138	1,149,929	1,149,929	1,049,929	1,114,749	-35,180
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	1,432	1,432	0	1,486	54
511900 LONGEVITY-FULL TIME	2,670	3,030	2,523	0	2,985	2,985	2,985	3,425	440
512100 WAGES-PART TIME	21,023	4,091	18,546	18,692	93,424	93,424	90,000	90,665	-2,759
512200 WAGES-PART TIME-OVERTIME	63	0	27	94	0	0	0	0	0
514100 FICA & MEDICARE TAX	60,828	65,367	64,285	39,065	95,760	95,760	85,000	92,896	-2,864
514200 RETIREMENT-COUNTY SHARE	53,977	55,181	54,301	34,758	77,918	77,918	74,000	75,577	-2,341
514400 HEALTH INSURANCE COUNTY SHARE	148,524	146,333	133,619	94,422	207,963	207,963	200,000	213,988	6,025
514500 LIFE INSURANCE COUNTY SHARE	224	264	170	100	214	214	214	220	6
514600 WORKERS COMPENSATION	6,950	8,587	10,286	5,938	14,063	14,063	13,000	15,102	1,039
515800 PER DIEM COMMITTEE	1,600	1,800	1,350	375	4,000	4,000	4,000	4,000	0
519300 VEHICLE ALLOWANCE	-3	3	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	0	0	0	52,500	52,500	25,000	50,000	-2,500
520900 CONTRACTED SERVICES	1,886	0	0	17,583	52,500	52,517	20,000	125,287	72,770
521400 COURT REPORTER AND TRANSCRIBER	591	502	0	0	1,000	1,000	12,521	1,000	0
521900 OTHER PRO SRVCS-WISC FUND	28,075	7,505	6,585	0	12,000	12,000	0	0	-12,000
522100 WATER TESTING	0	0	8,719	7,128	42,244	42,244	40,000	42,244	0
522500 TELEPHONE	6,596	6,460	6,379	3,574	7,800	7,800	7,600	8,210	410
522800 TRASH/SNOW REMOVAL/MOWING	0	0	0	112	2,600	2,600	2,000	3,000	400
522900 UTILITIES	0	0	0	2,223	8,500	8,500	8,000	9,500	1,000

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: LAND RESOURCES & ENVIRONMENT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2020 To 2021
10064110 LRE ADMINISTRATION									
523700 SNOWMOBILE TRAIL MAINTENANCE	0	0	0	47,682	60,391	60,391	60,391	65,661	5,270
523701 ATV/UTV TRAIL MAINTENANCE	0	0	0	0	0	0	0	33,279	33,279
523800 WEED HARVESTER EXPENSE	0	0	0	0	250	250	0	0	-250
524400 PARK MAINTENANCE	0	0	0	10,020	42,752	54,864	50,000	53,448	-1,416
524600 FILING FEES	60	30	90	90	250	250	250	250	0
525000 FARM BLDG/PROPERTY REPAIRS	18,796	29,000	1,256	7,440	15,000	15,000	9,000	15,000	0
525010 MAJOR REPAIRS	0	0	0	0	0	83,130	0	263,773	180,643
525200 EQUIPMENT REPAIR	0	0	0	987	2,500	2,500	2,500	3,250	750
526100 OUTSIDE AGENCIES	1,300	1,400	11,400	225,000	226,400	226,400	227,400	0	-226,400
530500 LICENSES AND PERMITS	0	0	0	520	520	520	700	520	0
531100 POSTAGE AND BOX RENT	8,511	9,994	9,006	6,673	10,500	10,500	10,500	10,500	0
531200 OFFICE SUPPLIES AND EXPENSE	4,620	4,396	6,750	2,630	10,500	10,500	9,000	10,500	0
531400 SMALL EQUIPMENT	0	355	0	0	1,100	1,100	0	1,100	0
531800 MIS DEPARTMENT CHARGEBACKS	37,596	54,338	92,210	29,756	66,134	92,977	92,977	47,621	-45,356
532100 PUBLICATION OF LEGAL NOTICES	2,028	1,540	2,288	1,324	2,800	2,800	2,800	2,800	0
532200 SUBSCRIPTIONS	916	983	554	745	1,050	1,050	1,050	1,050	0
532400 MEMBERSHIP DUES	6,663	7,680	6,777	4,028	7,500	7,500	7,500	7,500	0
532500 SEMINARS AND REGISTRATIONS	4,690	5,743	5,233	2,401	8,200	8,200	8,200	8,200	0
533000 PESTICIDE/CLEAN SWEEP EXPENSES	99,018	90,547	104,119	2,596	98,500	98,500	96,000	57,000	-41,500
533200 MILEAGE	930	1,226	1,056	213	2,250	2,250	800	2,250	0
533500 MEALS AND LODGING	1,497	1,940	1,861	768	3,800	3,800	1,000	3,800	0
534700 FIELD SUPPLIES	10,399	4,870	6,336	5,365	11,500	11,500	10,000	12,560	1,060
534800 EDUCATIONAL SUPPLIES	12,710	15,872	13,097	6,486	12,500	12,003	8,000	12,500	497
534900 PROJECT SUPPLIES	0	0	0	0	105,000	105,000	0	15,000	-90,000
535000 REPAIRS AND MAINTENANCE	0	0	0	9,790	10,000	29,525	9,800	30,000	475
535100 VEHICLE FUEL / OIL	8,237	7,508	6,543	6,467	21,000	21,000	15,000	21,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	3,822	2,321	3,895	822	8,500	8,500	7,000	8,500	0
539100 OTHER SUPPLIES & EXPENSES	0	0	0	14,026	404,490	820,003	414,225	660,386	-159,617
551000 INSURANCE	72	79	0	39	0	0	0	0	0
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	7	13	13	35	4,050	4,050	2,000	4,050	0
551200 INSURANCE-VEHICLE LIABILITY	3,096	3,428	4,376	0	4,000	4,000	2,000	4,000	0
551900 INSURANCE-GENERAL LIABILITY	0	0	0	23	1,200	1,200	1,200	1,200	0
573300 PRIZES AND AWARDS	0	100	468	0	750	750	250	750	0
579100 COST SHARING CONSERVATION	77,421	78,858	97,786	16,570	80,000	84,330	84,330	80,000	-4,330
579110 TARGETED RUNOFF MANAGEMENT	0	0	0	0	36,549	36,549	0	0	-36,549
579112 PRODUCER LED PRACTICES	0	0	0	5,557	40,000	40,000	40,000	30,000	-10,000
579150 MULTI DISCHARGE VARIANCE PROGR	0	0	0	14,220	89,595	129,126	178,716	60,881	-68,245
579600 LAND/WATER RESOURCE MGMNT	107,264	75,524	77,082	966	125,350	125,350	125,350	153,750	28,400
579800 NUTRIENT MANAGEMENT	9,746	0	0	0	0	0	0	0	0
581900 CAPITAL OUTLAY	22,285	22,050	0	184,144	368,500	470,053	230,000	158,000	-312,053

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	2021	\$ Change
Department: LAND RESOURCES & ENVIRONMENT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2021	2020 Amended To 2021
TOTAL LRE ADMINISTRATION	1,568,919	1,598,856	1,610,364	1,345,586	3,710,213	4,412,270	3,342,188	3,691,428	-720,842
10064674 BADGER ARMY AMMUNITION PLANT									
520900 CONTRACTED SERVICES	0	0	0	0	0	15,217	15,217	0	-15,217
TOTAL BADGER ARMY AMMUNITION PLANT	0	0	0	0	0	15,217	15,217	0	-15,217
10064682 PLACEMAKING									
520900 CONTRACTED SERVICES	24,593	0	0	0	0	0	0	0	0
526100 APPROPRIATION	2,500	0	0	0	0	0	0	0	0
TOTAL PLACEMAKING	27,093	0	0	0	0	0	0	0	0
10064691 LAND/EASEMENT ACQUISITION									
511100 SALARIES PERMANENT REGULAR	0	2,443	852	0	1,823	1,823	1,823	1,885	62
511900 LONGEVITY-FULL TIME	0	0	0	0	5	5	5	5	0
512100 WAGES-PART TIME	1,304	66	72	0	144	144	144	168	24
514100 FICA & MEDICARE TAX	100	183	68	0	151	151	151	157	6
514200 RETIREMENT-COUNTY SHARE	0	164	56	0	123	123	123	128	5
514400 HEALTH INSURANCE COUNTY SHARE	0	479	168	0	358	358	358	371	13
514600 WORKERS COMPENSATION	13	28	12	0	24	24	24	28	4
526100 APPROPRIATION	0	0	0	0	0	100,549	0	0	-100,549
535900 MAINTENANCE/MONITORING	0	0	0	0	2,375	2,375	2,375	2,375	0
TOTAL LAND/EASEMENT ACQUISITION	1,417	3,363	1,227	0	5,003	105,552	5,003	5,117	-100,435
10064692 COUNTY TREE PROGRAM									
534100 AG SUPPLIES	8,904	10,368	10,421	12,737	17,000	17,000	13,500	13,500	-3,500
TOTAL COUNTY TREE PROGRAM	8,904	10,368	10,421	12,737	17,000	17,000	13,500	13,500	-3,500
10064696 WILDLIFE DAMAGE PROGRAM									
520900 CONTRACTED SERVICES	10,474	10,319	13,463	579	13,800	13,800	13,800	13,800	0
TOTAL WILDLIFE DAMAGE PROGRAM	10,474	10,319	13,463	579	13,800	13,800	13,800	13,800	0
TOTAL DEPARTMENT REVENUE	-1,743,501	-1,735,280	-1,864,215	-1,299,188	-3,746,016	-4,563,839	-2,524,728	-3,723,845	-839,994
TOTAL DEPARTMENT EXPENSE	1,616,807	1,622,906	1,635,475	1,358,902	3,746,016	4,563,839	3,389,708	3,723,845	-839,994
-ADDITION TO / USE OF FUND BALANCE	-126,694	-112,375	-228,740	59,714	0	0	864,980	0	

Fund: GENERAL FUND Department: PARKS	2017 Actual	2018 Actual	2019 Actual	2020 6 Months Actual	2020 Originally Adopted Budget	2020 Amended Budget	2020 Estimated	\$ Change 2020 Amended To 2021	
								2021	
10062 PARKS REVENUE									
411100 GENERAL PROPERTY TAXES	-288,029	-297,861	-303,373	0	0	0	0	0	0
422160 HO-CHUNK GAMING GRANT	-5,100	0	0	0	0	0	0	0	0
424630 SNOWMOBILE TRAILS	-85,236	-63,570	-46,575	0	0	0	0	0	0
424730 CO CONSERVATION AID	-1,842	0	-4,558	0	0	0	0	0	0
424862 STEWARDSHIP FUNDS	-400,000	-200,000	0	0	0	0	0	0	0
442500 GREAT SAUK ST TRAIL PERMIT	0	-4,119	-10,381	0	0	0	0	0	0
467200 COUNTY PARK REVENUE	-54,337	-57,148	-63,081	0	0	0	0	0	0
467250 PARKS ENTRANCE FEES	-86,464	-80,242	-84,305	0	0	0	0	0	0
468205 BUILDING USE FEES	0	0	-4,282	0	0	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-465,117	-15,163	-39,913	0	0	0	0	0	0
483300 SALE OF MATERIAL AND SUPPLIES	-183,786	-381,040	-176	0	0	0	0	0	0
483610 SALE OF COUNTY TIMBER	0	0	-1,075	0	0	0	0	0	0
485010 DONATIONS & CONTRIBUTIONS	-197,500	-500,000	-125	0	0	0	0	0	0
486300 INSURANCE RECOVERIES	0	-604	0	0	0	0	0	0	0
TOTAL PARKS REVENUE	-1,767,411	-1,599,746	-557,842	0	0	0	0	0	0
10062520 COUNTY PARKS									
511100 SALARIES PERMANENT REGULAR	158,937	171,616	183,426	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	420	460	500	0	0	0	0	0	0
512100 WAGES-PART TIME	38,131	34,455	43,610	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	14,952	15,514	17,094	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	10,838	11,562	12,179	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	13,172	20,730	23,037	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	32	33	34	0	0	0	0	0	0
514600 WORKERS COMPENSATION	1,619	1,867	2,775	0	0	0	0	0	0
520900 CONTRACTED SERVICES	14,506	2,500	2,500	0	0	0	0	0	0
522500 TELEPHONE	680	736	1,296	0	0	0	0	0	0
522800 TRASH/SNOW REMOVAL	1,628	1,944	2,684	0	0	0	0	0	0
522900 UTILITIES	6,700	7,185	9,244	0	0	0	0	0	0
524400 PARK MAINTENANCE/IMPROVEMENTS	17,595	34,065	29,391	0	0	0	0	0	0
525200 EQUIPMENT REPAIR	1,269	2,331	2,462	0	0	0	0	0	0
530500 LICENSES AND PERMITS	520	520	520	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	264	600	492	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	500	219	499	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	2,691	30,586	8,781	0	0	0	0	0	0
532200 SUBSCRIPTIONS	43	44	44	0	0	0	0	0	0
532400 MEMBERSHIP DUES	150	160	160	0	0	0	0	0	0
532500 SEMINARS AND REGISTRATIONS	300	390	300	0	0	0	0	0	0
533200 MILEAGE	115	0	246	0	0	0	0	0	0
533500 MEALS AND LODGING	0	240	0	0	0	0	0	0	0

Fund: GENERAL FUND									\$ Change
Department: PARKS	2017	2018	2019	2020	2020	2020	2020	2021	2020
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2021
					Budget				2021
10062520 COUNTY PARKS									
534800 MARKETING	0	0	250	0	0	0	0	0	0
535100 FUEL / OIL	7,111	12,018	13,083	0	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	2,702	2,701	3,010	0	0	0	0	0	0
551000 INSURANCE	4,417	4,247	7,717	0	0	0	0	0	0
581900 CAPITAL OUTLAY	58,028	925,392	151,915	0	0	0	0	0	0
TOTAL COUNTY PARKS	357,320	1,282,116	517,247	0	0	0	0	0	0
10062523 CO CONSERVATION AID									
539100 OTHER SUPPLIES & EXPENSES	3,684	0	0	0	0	0	0	0	0
581900 CAPITAL OUTLAY	0	0	9,116	0	0	0	0	0	0
TOTAL CO CONSERVATION AID	3,684	0	9,116	0	0	0	0	0	0
10062529 TRAILS									
524400 TRAIL MAINTENANCE/IMPROVEMENTS	0	0	7,361	0	0	0	0	0	0
539100 TRAILS OTHER SUPPLIES & EXPS	1,207,302	1,025,489	175,030	0	0	0	0	0	0
TOTAL TRAILS	1,207,302	1,025,489	182,391	0	0	0	0	0	0
10062540 SNOWMOBILE TRAILS									
511100 SALARIES SNOMO 18/19	0	673	2,111	0	0	0	0	0	0
514100 17/18 FICA & MEDICARE TAX	0	50	157	0	0	0	0	0	0
514200 17/18 RETIREMENT-CO	0	45	138	0	0	0	0	0	0
514400 HEALTH SNOMO 18/19	0	97	262	0	0	0	0	0	0
514500 LIFE SNOMO 18/19	0	0	0	0	0	0	0	0	0
514600 17/18 WORKERS COMP	0	0	8	0	0	0	0	0	0
523700 SNOWMOBILE TRAIL MAINTENANCE	55,336	49,260	84,286	0	0	0	0	0	0
551900 18/19 INSURANCE-GENERAL LIAB	0	0	150	0	0	0	0	0	0
581900 CAPITAL OUTLAY	0	0	6,716	0	0	0	0	0	0
TOTAL SNOWMOBILE TRAILS	55,336	50,125	93,829	0	0	0	0	0	0
10062694 COUNTY DAM MAINTENANCE									
520100 CONSULTANT AND CONTRACTUAL	0	2,000	0	0	0	0	0	0	0
525010 MAJOR REPAIRS-DAMS	0	0	10,775	0	0	0	0	0	0
535000 REPAIRS AND MAINTENANCE	44,580	13,652	9,823	0	0	0	0	0	0
TOTAL COUNTY DAM MAINTENANCE	44,580	15,652	20,598	0	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	-1,767,411	-1,599,746	-557,842	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	1,668,222	2,373,382	823,180	0	0	0	0	0	0

Fund: GENERAL FUND	2017	2018	2019	2020	2020	2020	2020	\$ Change
Department: PARKS	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2020
				Actual	Adopted	Budget		Amended To
					Budget			2021
-ADDITION TO / USE OF FUND BALANCE	-99,189	773,636	265,339	0	0	0	0	0

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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 recognized when earned and expenses recorded when the liability is incurred or economic asset used.
- Cash - Revenues / expenses recorded only when cash is received or paid.

Governmental			Proprietary	
General	Special Revenue	Debt Service	Enterprise	Internal Service
General (Major)	Aging & Disability Resource Center	Debt Service (Major)	Health Care Center	Insurance
	CDBG-ED		Highway	Workers Compensation
	CDBG-Housing Rehab			
	Dog License			
	Drug Seizures			
	Human Services (Major)			
	Jail Assessment			
	Land Records Modernization			
	Landfill Remediation			

Fund Types

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

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

SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects). Sauk County Special Revenue Funds are:

- Aging and Disability Resource Center - Accounts for funds used to provide a wide range of programming, advocacy, and access to services for the elderly and disabled.
- Community Development Block Grant – Economic Development (CDBG-ED) - Accounts for economic development revolving loans with an emphasis on job creation.
- CDBG-Housing Rehabilitation - Accounts for revolving loans extended to low-income homeowners for housing rehabilitation.
- Dog License - Accounts for retained dog license fees for animal care and shelter.
- Drug Seizures - Accounts for funds seized under certain federal and state statutes for drug prevention activities.
- Human Services (This fund is considered a major fund for GASB 34 purposes) -
- Jail Assessment - Accounts for the portion of court imposed fines or forfeitures ordered under Wisconsin Statutes subsection 302.46 for use in maintaining the jail or providing educational and medical services to inmates.
- Land Records Modernization - Accounts for the portion of document filing fees collected under Wisconsin Statutes subsection 59.72(5)(b)3 for provision of land information data collection and retrieval.
- Landfill Remediation - Accounts for maintenance of the County's two closed landfill sites.

DEBT SERVICE FUNDS: Debt Service Funds are used to accumulate resources for the payment of general long-term debt principal, interest and related costs. Sauk County Fund: Debt Service (This fund is considered a major fund for GASB 34 purposes).

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

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

- Health Care Center - accounts for operations of the County's health care facility.
- Highway - accounts for the maintenance and repair of infrastructure assets in the County.

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

- Insurance - Accounts for funds used for payment of general liability deductibles and claims on a self-insured basis or for purchase of certain insurance coverage.
- Workers Compensation - Accounts for workers' compensation claims on a self-insured basis.

FIDUCIARY FUNDS are agency funds. Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Measurement focus: None. Basis of Accounting: Not applicable. These funds are not appropriated.

Major and Non-Major Funds

Every fund is also classified as Major or Non-Major. A fund is considered major if it is the primary operating fund of the County, or meets the following criteria:

- Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type.
- The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund.

The County has three major funds: General, Human Services, and Debt Service. All other funds are considered non-major.

Fund - Cross Reference Schedule

Department to Generally Accepted Accounting Principles (GAAP) Budget

<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> - used to accumulate resources for and the payment of general long-term debt principal, interest and related costs				
Debt Service	Debt Service *	Modified Accrual	Spending	Bond Indentures
<u>General Government</u> - revenues received and expenditures incurred to carry out the statutory duties of running the County				
Accounting	General	Modified Accrual	Spending	Annual Operating Budget
Administrator	General	Modified Accrual	Spending	Annual Operating Budget
Building Services	General	Modified Accrual	Spending	Annual Operating Budget
Corporation Counsel	General	Modified Accrual	Spending	Annual Operating Budget
County Board	General	Modified Accrual	Spending	Annual Operating Budget
County Clerk / Elections	General	Modified Accrual	Spending	Annual Operating Budget
Insurance Fund	Internal Service	Accrual	Economic Resources	Annual Operating Budget
Justice, Diversion, & Support	General	Modified Accrual	Spending	Annual Operating Budget
Land Records Modernization	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Management Information Systems	General	Modified Accrual	Spending	Annual Operating Budget
Personnel	General	Modified Accrual	Spending	Annual Operating Budget
Register of Deeds	General	Modified Accrual	Spending	Annual Operating Budget
Surveyor	General	Modified Accrual	Spending	Annual Operating Budget
Treasurer	General	Modified Accrual	Spending	Annual Operating Budget
Workers Compensation	Internal Service	Accrual	Economic Resources	Annual Operating Budget
<u>Justice & Public Safety</u> - law enforcement, prosecution, adjudication, correction, detention, and emergency management activities				
Circuit Courts	General	Modified Accrual	Spending	Annual Operating Budget
Clerk of Courts	General	Modified Accrual	Spending	Annual Operating Budget
Coroner	General	Modified Accrual	Spending	Annual Operating Budget
Court Commissioner	General	Modified Accrual	Spending	Annual Operating Budget
District Attorney / Victim Witness	General	Modified Accrual	Spending	Annual Operating Budget
Drug Seizures	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Emergency Management	General	Modified Accrual	Spending	Annual Operating Budget
Jail Assessment	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Register in Probate	General	Modified Accrual	Spending	Annual Operating Budget
Sheriff	General	Modified Accrual	Spending	Annual Operating Budget

* The General, Human Services and Debt Service Funds are considered major funds for Governmental Accounting Standards Board Statement 34 purposes.

Basis of Budgeting and Accounting - refers to the method by which revenues and expenses or expenditures are recognized. The basis of budget and accounting are the same as used in Sauk County's audited financial statements.

A **Measurement Focus** on current financial resources (or spending) means that current, available, spendable resources are primarily presented; while a measurement focus on economic resources means that net income and long-term financial position are primarily presented.

<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>Public Works</u> - provision of services that benefit the general public at large				
Highway	Enterprise	Accrual	Economic Resources	Annual Operating Budget
Landfill Remediation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
<u>Health & Human Services</u> - general and mental health, consumer protection, health inspections, animal and insect control, social services, income maintenance, elderly programs, nursing home, and health clinics				
Aging & Disability Resource Center	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Child Support	General	Modified Accrual	Spending	Annual Operating Budget
Dog License Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Environmental Health	General	Modified Accrual	Spending	Annual Operating Budget
Health Care Center	Enterprise	Accrual	Economic Resources	Annual Operating Budget
Human Services	Special Revenue *	Modified Accrual	Spending	Annual Operating Budget
Public Health	General	Modified Accrual	Spending	Annual Operating Budget
Veteran's Service	General	Modified Accrual	Spending	Annual Operating Budget
Women, Infants, and Children	General	Modified Accrual	Spending	Annual Operating Budget
<u>Conservation, Development, Recreation & Education</u> - conservation and development, forestry, conservation of natural resources, planning and zoning, recreation as provided by county parks, and educational opportunities				
Arts, Humanities, Historic Preserv	General	Modified Accrual	Spending	Annual Operating Budget
Baraboo Range Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
CDBG-ED Revolving Loans	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
CDBG-Housing Rehabilitation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Extension Education	General	Modified Accrual	Spending	Annual Operating Budget
Land Resources & Environment	General	Modified Accrual	Spending	Annual Operating Budget

FUND BALANCES ANTICIPATED AT YEAREND

	Actual* Year-End 2017	Actual Year-End 2018	Actual Year-End 2019	Estimated Fund Balance 1/1/2021	2021 Budgeted Revenues	2021 Property Tax Levy	2021 Budgeted Expenditures	Addition to (Use of) Fund Balance	Estimated Fund Balance 12/31/2021
Nonspendable for Prepaid Items	46,690	81,420	44,553	44,553					44,553
Nonspendable for Long-Term Delinquent Taxes Receivable	1,252,457	1,402,144	1,299,339	1,299,339					1,299,339
Nonspendable for Long-Term Loan to Tri-County Airport Receivable	1,349	0	0	0					0
Nonspendable for Inventories	23,959	32,038	15,932	15,932					15,932
Nonspendable for Interfund Receivable	97,945	131,470	45,346	45,346					45,346
Assigned for Encumbrances	285,130	326,094	727,024	0					0
Assigned for Carryforward Funds	3,206,036	1,967,539	3,104,006	1,500,000					1,500,000
Assigned for Budgeted Use of Fund Balance	4,803,264	5,353,077	7,270,302	8,635,844				-7,305,844	1,330,000
Unassigned (Working Capital)	15,410,375	16,787,792	17,961,377	19,485,555				443,924	19,929,479
Unassigned	15,736,935	17,207,792	13,873,529	10,195,670	22,801,709	17,744,934	49,182,487	-1,773,924	8,421,746
Total General Fund	40,864,140	43,289,366	44,341,408	41,222,239	22,801,709	17,744,934	49,182,487	-8,635,844	32,586,395
Aging & Disability Resource Center	520,522	686,787	939,380	1,096,527	1,922,775	624,427	2,642,202	-95,000	1,001,527
Human Services	3,758,571	2,902,449	2,916,455	2,468,026	16,788,705	7,778,105	24,566,810	0	2,468,026
Jail Assessment	5,790	16,562	0	0	100,000	0	100,000	0	0
Land Records Modernization	591,359	508,352	451,845	199,952	195,000	263,505	509,556	-51,051	148,901
Landfill Remediation	4,853,234	4,872,748	4,894,989	4,830,138	25,000	0	106,955	-81,955	4,748,183
Drug Seizures	88,674	61,811	67,018	62,496	6,580	0	11,100	-4,520	57,976
CDBG-ED Revolving Loans	264,478	42,466	0	0	695,000	0	695,000	0	0
CDBG-Revolving Loan Fund Housing Rehabilitation	20,559	2,886	22,075	49,232	20,000	0	20,000	0	49,232
Dog License	-264	-3,328	-449	-2,242	24,000	0	21,806	2,194	-48
Total Special Revenue Funds	10,102,923	9,090,733	9,291,313	8,704,129	19,777,060	8,666,037	28,673,429	-230,332	8,473,797
Debt Service	1,353,234	1,043,232	767,287	386,601	1,475,399	0	1,862,000	-386,601	0
Health Care Center	4,722,731	5,331,282	6,549,867	4,758,232	9,440,436	1,198,185	12,022,221	-1,383,600	3,374,632
Highway	15,060,815	16,376,108	15,261,444	15,228,262	6,789,613	4,651,181	14,232,394	-2,791,600	12,436,662
Total Enterprise Funds	20,209,002	21,707,390	21,811,311	19,986,494	16,230,049	5,849,366	26,254,615	-4,175,200	15,811,294
Insurance	472,401	450,775	445,267	442,930	123,070	0	66,000	57,070	500,000
Workers Compensation	709,529	571,541	537,604	488,533	422,427	0	422,427	0	488,533
Total Internal Service Funds	1,181,930	1,022,316	982,871	931,463	545,497	0	488,427	57,070	988,533
GRAND TOTAL - ALL FUNDS	73,711,229	76,153,037	77,194,190	71,230,926	60,829,714	32,260,337	106,460,958	-13,370,907	57,860,019

*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		
Personnel		
Use of carryforward for training	Continuing Programs	18,500
Use of carryforward for Wellness programming and employee recognition	Continuing Programs	6,250
		<u>24,750</u>
Court Commissioner / Family Court Counseling		
Use of fund balance long time staff retirement and new staff training overlap expense	Non-Recurring/Capital	47,670
Use of carryforward program funds	Continuing Programs	1,076
		<u>48,746</u>
Building Services		
Use of fund balance for energy cost saving measures	Non-Recurring/Capital	225,000
Use of carryforward fund balance for elevator upgrades	Non-Recurring/Capital	110,000
Use of carryforward for space needs implementation / renovation and building security	Non-Recurring/Capital	4,283,902
Use of carryforward for tuck-pointing / caulking of facilities	Non-Recurring/Capital	9,614
Use of carryforward for roof replacement	Non-Recurring/Capital	360,145
Use of fund balance Spring Green fiber expansion	Non-Recurring/Capital	250,000
Use of carryforward communications upgrades	Non-Recurring/Capital	308,637
Use of carryforward dispatch & emergency operations center radio console	Non-Recurring/Capital	120,000
Use of fund balance for LEC video camera upgrades	Non-Recurring/Capital	205,000
Use of carryforward Law Enforcement Center (LEC) carpet replacement	Non-Recurring/Capital	87,665
Use of carryforward LEC kitchen equipment replacement	Non-Recurring/Capital	44,000
		<u>6,003,963</u>
Emergency Management		
Use of fund balance for 2080 flood study match	Non-Recurring/Capital	7,500
		<u>7,500</u>
Environmental Health		
Use of carryforward of previously collected fees for sanitarian position	Continuing Programs	19,778
		<u>19,778</u>
Land Resources and Environment		
Use of carryforward Great Sauk State Trail continuation	Non-Recurring/Capital	655,896
Use of fund balance Great Sauk State Trail - United Coop property for parking	Non-Recurring/Capital	25,000
Use of fund balance replacement tractor/purchase mower	Non-Recurring/Capital	75,000
Use of fund balance for county-wide lake management projects	Non-Recurring/Capital	50,000
Use of carryforward Multi Discharge Variance (MDV) program	Continuing Programs	40,000
Use of carryforward Ho-Chunk funding for water testing	Continuing Programs	20,855
Use of carryforward comprehensive planning	Continuing Programs	15,000
Use of carryforward Baraboo Range monitoring funds	Continuing Programs	5,118
Use of carryforward Firehouse maintenance	Continuing Programs	50
Use of carryforward Ho-Chunk funding for Yellow Thunder & Man Mound master planning	Continuing Programs	7,017
Use of fund balance park American with Disabilities Act (ADA) compliance plan	Non-Recurring/Capital	30,000
Use of fund balance White Mound bridge replacement	Non-Recurring/Capital	28,000
Use of carryforward White Mound Park construction furniture/equipment	Non-Recurring/Capital	14,898
Use of carryforward White Mound Park master plan	Non-Recurring/Capital	25,000
Use of carryforward Hemlock Dam repair/replacement	Non-Recurring/Capital	155,773
		<u>1,147,607</u>
General		
Fund vacancy factor with fund balance	Vacancy & Turnover	900,000
Fund contingency fund with fund balance	Contingency Fund	430,000
		<u>1,330,000</u>
Veterans Service		
Use of fund balance to buyout care of veterans graves	Non-Recurring/Capital	53,500
		<u>53,500</u>
	General Fund Total	8,635,844

Other Funds		
Aging & Disability Resource Center		
Use of program funds for transportation program van	Non-Recurring/Capital	61,000
Use of program funds for transportation vehicle maintenance	Continuing Programs	6,000
Use of carryforward prevention grant	Continuing Programs	2,000
Use of carryforward congregate meal program	Continuing Programs	1,000
Use of carryforward home delivered meals program	Continuing Programs	25,000
		95,000
Debt Service		
Use of accumulated funds for debt service	Continuing Programs	386,601
		386,601
Drug Seizures		
Use of program funds for drug enforcement equipment	Continuing Programs	4,520
		4,520
Health Care Center		
Fund depreciation with fund balance	Non-Recurring/Capital	475,000
Use of fund balance for staff training	Non-Recurring/Capital	30,000
Use of carry forward for outlay	Non-Recurring/Capital	478,600
Fund vacancy factor with fund balance	Vacancy & Turnover	400,000
		1,383,600
Highway		
Use of fund balance for radio replacement	Non-Recurring/Capital	200,600
Use of fund balance for outlay	Non-Recurring/Capital	2,591,000
		2,791,600
Land Records Modernization		
Use of accumulated program funds for monumentation and capital	Continuing Programs	51,051
		51,051
Landfill Remediation		
Use of program funds for long term care	Continuing Programs	81,955
		81,955
	Other Funds Total	4,794,327
Grand Total Use of Fund Balances		13,430,171

	<u>General Fund</u>	<u>Other Funds</u>	<u>Grand Total</u>
Non-Recurring/Capital	7,172,200	3,836,200	11,008,400
Start Up of Programs	0	0	0
Contingency Fund	430,000	0	430,000
Vacancy & Turnover	900,000	400,000	1,300,000
Continuing Programs	<u>133,644</u>	<u>558,127</u>	<u>691,771</u>
	<u>8,635,844</u>	<u>4,794,327</u>	<u>13,430,171</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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021 Change from 2020	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Amended Budget	
											\$	%
General Government	(2,393,441)	(2,153,183)	(1,552,455)	(1,946,585)	(1,850,825)	(2,609,808)	(3,377,533)	(2,877,514)	(3,304,047)	(3,333,315)	(29,268)	-0.89%
Justice & Public Safety	12,867,604	12,814,500	12,660,218	12,870,027	13,169,471	13,452,254	13,775,863	14,060,233	14,472,981	15,068,808	595,827	4.12%
Public Works	3,894,712	3,959,494	3,995,100	4,014,583	4,122,355	4,184,727	4,174,876	4,280,679	4,613,201	4,730,593	117,392	2.54%
Health & Human Services	11,198,771	11,132,627	10,640,054	11,331,521	11,323,136	11,542,491	12,144,651	11,858,832	11,778,598	11,935,402	156,804	1.33%
Culture	63,751	63,762	63,762	64,762	64,762	68,762	68,762	92,422	69,745	53,245	(16,500)	-23.66%
Recreation	151,918	159,323	158,240	165,582	228,787	229,529	248,861	249,373	0	0	0	--
Education	1,334,179	1,319,878	1,317,915	1,440,179	1,452,131	1,515,136	1,532,270	1,568,194	1,650,057	1,670,908	20,851	1.26%
Development	67,528	67,528	67,528	72,528	10,000	30,000	50,000	50,000	215,070	180,542	(34,528)	-16.05%
Conservation	611,756	739,201	738,916	925,714	1,019,324	1,042,834	1,047,017	1,128,574	1,443,601	1,524,154	80,553	5.58%
Capital Outlay	467,000	405,500	509,600	1,024,000	688,500	894,500	1,285,000	736,900	791,670	430,000	(361,670)	-45.68%
Debt Service	250,000	250,000	250,000	0	0	0	0	0	0	0	0	--
All Funds Total	28,513,778	28,758,630	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,730,876	32,260,337	529,461	1.67%

The general government function contains significant revenues that are not directly related to other functions, such as \$9.157 million in sales tax collections. This forces the general government function to have a net reduction of the property tax levy.

The general government function also includes costs related to general building services, such as utilities and maintenance staff, for the Law Enforcement Center and Human Services in Reedsburg.

Building Services Budget - Law Enforcement Center Operations	710,203	688,587	644,981	672,412	685,614	686,370	694,711	702,377	710,729	643,530	(67,199)	-9.45%
Building Services Budget - Law Enforcement Center Capital	89,000	0	0	0	0	230,000	360,000	0	0	50,000	50,000	--
Building Services Budget - Human Services Reedsburg Operations	54,157	49,302	47,506	47,110	46,468	44,712	43,870	67,403	64,734	50,050	(14,684)	-22.68%

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	28,531,297	28,531,297	28,854,774	29,878,110	30,183,042	30,351,664	30,969,018	31,162,356	31,730,876	32,260,337		
Adjustment for delinquent taxes	(17,519)	227,333	(5,896)	84,201	44,599	(1,239)	(19,251)	(14,663)	TBD	TBD		
Property tax recognized	28,513,778	28,758,630	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,730,876	32,260,337		

TBD - To be determined

REVENUE SUMMARY

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021 Change from 2020	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended	Budget	Amended Budget	
									Budget	Budget	\$	%
Property Tax	28,513,778	28,758,630	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,730,876	32,260,337	529,461	1.67%
Sales Tax	7,323,695	7,519,870	8,000,256	8,483,880	8,764,687	9,172,923	9,383,467	9,460,672	9,889,000	9,157,074	(731,926)	-7.40%
Other Taxes	1,216,591	1,499,732	1,081,741	1,038,274	864,559	781,677	782,564	950,879	685,195	668,195	(17,000)	-2.48%
Grants and Aids	17,812,002	15,493,175	15,092,600	16,686,932	19,706,116	20,788,413	23,198,037	25,077,757	25,336,367	26,757,404	1,421,037	5.61%
Intergovernmental	6,349,543	6,720,854	6,856,581	8,050,984	7,799,672	9,328,064	9,399,637	9,076,657	8,716,372	8,467,478	(248,894)	-2.86%
Licenses & Permits	307,027	357,252	362,804	436,630	448,179	913,003	968,298	931,951	876,836	898,120	21,284	2.43%
User Fees	8,766,447	8,767,573	8,640,799	8,903,794	8,878,578	9,258,828	9,232,464	9,272,215	9,831,548	9,820,051	(11,497)	-0.12%
Fines & Forfeitures	630,711	653,695	509,814	488,298	444,222	488,169	506,515	531,738	489,500	490,100	600	0.12%
Donations	108,368	94,224	105,471	117,837	103,676	291,401	608,515	122,134	120,650	101,200	(19,450)	-16.12%
Interest	159,865	154,963	152,037	200,646	301,354	546,073	1,175,677	1,536,049	901,045	682,341	(218,704)	-24.27%
Rent	258,997	304,984	343,047	398,678	427,163	481,675	549,625	560,367	471,374	619,500	148,126	31.42%
Bond / Note Proceeds	0	0	2,683,009	0	7,392,309	0	0	0	0	0	0	--
Use of Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	16,578,770	13,430,171	(3,148,599)	-18.99%
Transfers from Other Funds	4,427,389	4,469,580	8,272,329	5,569,275	5,062,704	3,883,476	6,006,280	5,419,185	2,800,899	2,884,947	84,048	3.00%
Other	268,027	270,659	436,232	482,810	445,029	300,305	344,000	596,074	443,034	283,304	(159,730)	-36.05%
Total Revenues	76,142,440	75,065,191	81,385,598	80,820,349	90,865,889	86,584,432	93,104,846	94,683,371	108,871,466	106,520,222	(2,351,244)	-2.16%

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

<i>Property tax as levied</i>	<i>28,531,297</i>	<i>28,531,297</i>	<i>28,854,774</i>	<i>29,878,110</i>	<i>30,183,042</i>	<i>30,351,664</i>	<i>30,969,018</i>	<i>31,162,356</i>	<i>31,730,876</i>	<i>32,260,337</i>		
<i>Adjustment for delinquent taxes</i>	<i>(17,519)</i>	<i>227,333</i>	<i>(5,896)</i>	<i>84,201</i>	<i>44,599</i>	<i>(1,239)</i>	<i>(19,251)</i>	<i>(14,663)</i>	<i>TBD</i>	<i>TBD</i>		
<i>Property tax recognized</i>	<i>28,513,778</i>	<i>28,758,630</i>	<i>28,848,878</i>	<i>29,962,311</i>	<i>30,227,641</i>	<i>30,350,425</i>	<i>30,949,767</i>	<i>31,147,693</i>	<i>31,730,876</i>	<i>32,260,337</i>		

TBD - To be determined

The 2020 Budget figures represent the 2020 budget as modified by County Board action through June 2020.

EXPENSE SUMMARY

Functional Area	2012	2013	2014	2015	2016	2017	2018	2019	2020	2020	2021	2021 Change from 2020 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget *	Estimated Actual	Budget	\$	%
General Government	6,021,743	5,880,544	6,509,131	6,820,291	7,475,013	7,547,023	8,530,986	8,817,645	10,320,381	9,358,542	10,118,873	(201,508)	-1.95%
Public Works/Transportation	9,072,072	9,761,387	9,217,817	8,922,779	9,051,009	9,333,816	9,902,660	11,906,662	10,797,549	10,824,794	11,627,761	830,212	7.69%
Culture	75,395	70,447	111,109	67,191	67,477	77,832	153,784	219,299	97,495	92,993	60,995	(36,500)	-37.44%
Recreation	324,642	332,244	348,429	633,694	460,427	1,635,194	1,472,990	680,433	25,000	25,000	0	(25,000)	-100.00%
Education	1,300,442	1,297,236	1,323,324	1,405,734	1,416,264	1,418,888	1,422,033	1,542,587	1,665,990	1,616,024	1,687,221	21,231	1.27%
Justice & Public Safety	17,216,621	16,434,762	16,338,309	16,437,077	16,859,883	17,161,275	17,714,882	18,595,414	19,110,147	18,479,285	19,465,342	355,195	1.86%
Health & Human Services	27,375,464	26,874,023	28,115,218	30,120,369	33,004,148	34,083,521	37,084,303	39,450,956	42,248,738	40,794,890	42,984,659	735,921	1.74%
Conservation	1,257,720	1,274,336	1,496,054	1,681,472	1,682,301	1,818,003	1,750,857	1,679,726	4,332,211	3,398,133	3,565,845	(766,366)	-17.69%
Economic Development	709,951	68,340	458,603	138,281	118,008	360,409	406,396	1,030,653	583,989	343,821	175,542	(408,447)	-69.94%
Debt Service	2,958,762	3,038,919	7,130,108	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,896,585	2,076,585	2,924,548	27,963	0.97%
Capital Outlay	2,666,859	2,041,883	1,758,744	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	13,980,965	3,813,416	10,965,225	(3,015,740)	-21.57%
Transfer to Other Funds	4,427,389	4,469,580	8,305,333	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	2,800,899	3,863,815	2,884,947	84,048	3.00%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	11,517	Budget Only	59,264	47,747	414.58%
Total Gross Expenditures	73,407,061	71,543,701	81,112,179	77,925,857	85,694,608	80,865,353	90,237,577	93,642,221	108,871,466	94,687,298	106,520,222	(2,351,244)	-2.16%

Expenditure Category	2012	2013	2014	2015	2016	2017	2018	2019	2020	2020	2021	2021 Change from 2020 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget *	Estimated Actual	Budget	\$	%
Wages & Salaries	26,476,342	26,969,999	27,647,942	29,521,669	30,454,787	31,189,947	32,587,168	34,335,359	36,966,392	35,547,398	38,130,473	1,164,081	3.15%
Labor Benefits	10,792,482	11,189,831	11,393,077	10,982,993	11,713,154	12,223,996	12,184,237	13,110,922	14,360,014	13,815,223	14,908,495	548,481	3.82%
Supplies & Services	26,085,227	23,833,489	24,876,975	25,722,226	27,966,589	30,022,018	33,667,486	36,477,094	37,855,094	35,570,861	36,647,270	(1,207,824)	-3.19%
Debt Service	2,958,762	3,038,920	7,130,109	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,896,585	2,076,585	2,924,548	27,963	0.97%
Capital Outlay	2,666,859	2,041,883	1,758,744	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	13,980,965	3,813,416	10,965,225	(3,015,740)	-21.57%
Transfer to Other Funds	4,427,389	4,469,579	8,305,333	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	2,800,899	3,863,815	2,884,947	84,048	3.00%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	11,517	Budget Only	59,264	47,747	414.58%
Total Gross Expenditures	73,407,061	71,543,701	81,112,180	77,925,857	85,694,608	80,865,353	90,237,577	93,642,221	108,871,466	94,687,298	106,520,222	(2,351,244)	-2.16%

* The 2020 Budget figures represent the 2020 budget as modified by County Board action through June 2020.

The general government function also includes costs related to general building services, such as utilities and maintenance staff, for the Law Enforcement Center and Human Services in Reedsburg.

Building Services Budget - Law Enforcement Center	589,474	637,241	697,819	646,418	655,464	640,077	685,724	770,320	710,729	715,529	643,530	(67,199)	-9.45%
Building Services Budget - Human Services Reedsburg	38,323	34,903	40,020	33,125	43,289	36,832	50,694	57,323	64,734	64,734	50,050	(14,684)	-22.68%

Sauk County 2021 Adopted Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2021	Estimated Fund Balance End 2021
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2020 Tax Levy (as amended)	2019 Tax Levy (as amended)	\$ Change 2020 Amended to 2021 Adopted	% Change 2020 Amended to 2021 Adopted		
	ALL FUNDS TOTAL	32,260,337	60,829,714	13,430,171	106,520,222	95,495,733	10,965,225	59,264	106,520,222	31,730,876	31,162,356	529,461	0	71,230,926	57,860,019
105	Accounting	754,087	3,998	0	758,085	758,085	0	0	758,085	723,103	708,695	30,984	4.28%	In General Fund Total	
110	Administrator	296,266	93,415	0	389,681	389,681	0	0	389,681	521,115	261,027	(224,849)	-43.15%	In General Fund Total	
277	Aging & Disability Resource Center	624,427	1,922,775	95,000	2,642,202	2,581,202	61,000	0	2,642,202	579,109	581,970	45,318	7.83%	1,096,527	1,001,527
371	Arts, Humanities, Historic Preservation	53,245	7,750	0	60,995	60,995	0	0	60,995	69,745	92,422	(16,500)	-23.66%	In General Fund Total	
174	Baraboo Dells Airport (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
118	Building Services	1,728,497	675,393	6,003,963	8,407,853	2,323,890	6,083,963	0	8,407,853	2,022,312	2,165,603	(293,815)	-14.53%	In General Fund Total	
374	CDBG-ED Revolving Loans	0	695,000	0	695,000	0	695,000	0	695,000	0	0	0	--	0	0
376	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	49,232	49,232
147	Charitable / Penal Fines	660	0	0	660	660	0	0	660	174	253	486	279.31%	In General Fund Total	
292	Child Support	197,938	836,839	0	1,034,777	1,034,777	0	0	1,034,777	186,576	189,303	11,362	6.09%	In General Fund Total	
203	Circuit Courts	518,192	220,012	0	738,204	738,204	0	0	738,204	499,550	469,957	18,642	3.73%	In General Fund Total	
209	Clerk of Courts	354,066	971,130	0	1,325,196	1,325,196	0	0	1,325,196	321,363	339,268	32,703	10.18%	In General Fund Total	
147	Contingency	0	0	430,000	430,000	430,000	0	0	430,000	0	0	0	--	In General Fund Total	
215	Coroner	158,745	34,000	0	192,745	192,745	0	0	192,745	158,202	175,604	543	0.34%	In General Fund Total	
128	Corporation Counsel	503,016	242,385	0	745,401	745,401	0	0	745,401	499,370	451,267	3,646	0.73%	In General Fund Total	
135	County Board	213,948	0	0	213,948	213,948	0	0	213,948	193,583	160,260	20,365	10.52%	In General Fund Total	
138	County Clerk / Elections	307,771	115,042	0	422,813	422,813	0	0	422,813	282,554	222,446	25,217	8.92%	In General Fund Total	
219	Court Commissioner	188,553	51,943	48,746	289,242	289,242	0	0	289,242	184,745	178,907	3,808	2.06%	In General Fund Total	
95	Debt Service	0	1,475,399	386,601	1,862,000	1,862,000	0	0	1,862,000	0	0	0	--	386,601	0
225	District Attorney / Victim Witness	602,930	163,961	0	766,891	766,891	0	0	766,891	526,640	500,259	76,290	14.49%	In General Fund Total	
296	Dog License Fund	0	24,000	0	24,000	21,806	0	2,194	24,000	0	0	0	--	-2,242	-48
231	Drug Seizures Fund	0	6,580	4,520	11,100	11,100	0	0	11,100	0	0	0	--	62,496	57,976
233	Emergency Management	159,165	125,474	7,500	292,139	292,139	0	0	292,139	163,224	145,720	(4,059)	-2.49%	In General Fund Total	
298	Environmental Health	76,417	623,850	19,778	720,045	720,045	0	0	720,045	75,435	47,903	982	1.30%	In General Fund Total	
378	Extension Education	396,846	16,313	0	413,159	413,159	0	0	413,159	416,303	390,790	(19,457)	-4.67%	In General Fund Total	
145	General Non-Departmental	(11,657,788)	10,758,288	900,000	500	500	0	0	500	(11,666,008)	(10,731,491)	8,220	0.07%	41,222,239	32,586,395
306	Health Care Center	1,198,185	9,440,436	1,383,600	12,022,221	11,543,621	478,600	0	12,022,221	1,321,211	1,386,614	(123,026)	-9.31%	4,758,232	3,374,632
261	Highway	4,651,181	6,789,613	2,791,600	14,232,394	11,641,394	2,591,000	0	14,232,394	4,540,457	4,221,207	110,724	2.44%	15,228,262	12,436,662
328	Human Services	7,778,105	16,788,705	0	24,566,810	24,566,810	0	0	24,566,810	7,820,648	7,983,506	(42,543)	-0.54%	2,468,026	2,468,026
149	Insurance	0	123,070	0	123,070	66,000	0	57,070	123,070	0	0	0	--	442,930	500,000
239	Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	0	0
151	Justice, Diversion, & Support	331,369	317,644	0	649,013	649,013	0	0	649,013	395,494	397,461	(64,125)	-16.21%	In General Fund Total	
160	Land Records Modernization	263,505	195,000	51,051	509,556	459,556	50,000	0	509,556	251,126	217,762	12,379	4.93%	199,952	148,901
388	Land Resources & Environment (LRE)	1,554,154	1,022,084	1,147,607	3,723,845	3,565,845	158,000	0	3,723,845	1,482,101	1,128,574	72,053	4.86%	In General Fund Total	
271	Landfill Remediation	0	25,000	81,955	106,955	106,955	0	0	106,955	0	0	0	--	4,830,138	4,748,183
148	Library Board	1,214,062	0	0	1,214,062	1,214,062	0	0	1,214,062	1,173,754	1,074,904	40,308	3.43%	In General Fund Total	
166	Management Information Systems	1,512,406	1,385,444	0	2,897,850	2,370,188	527,662	0	2,897,850	1,658,854	1,454,203	(146,448)	-8.83%	In General Fund Total	
174	Outside Agencies	186,900	0	0	186,900	186,900	0	0	186,900	0	0	186,900	--	In General Fund Total	

Sauk County 2021 Adopted Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2021	Estimated Fund Balance End 2021
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2020 Tax Levy (as amended)	2019 Tax Levy (as amended)	\$ Change 2020 Amended to 2021 Adopted	% Change 2020 Amended to 2021 Adopted		
388	Parks (combined into LRE 2020)	0	0	0	0	0	0	0	0	0	303,373	0	--	In General Fund Total	
175	Personnel	579,890	4,075	24,750	608,715	608,715	0	0	608,715	809,215	574,504	(229,325)	-28.34%	In General Fund Total	
174	Pink Lady Rail Transit Commission (to Outside Agencies)	0	0	0	0	0	0	0	0	0	750	0	--	In General Fund Total	
344	Public Health	1,454,218	1,197,436	0	2,651,654	2,651,654	0	0	2,651,654	1,310,121	1,162,065	144,097	11.00%	In General Fund Total	
174	Reedsburg Airport (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
241	Register in Probate	172,533	25,300	0	197,833	197,833	0	0	197,833	157,486	154,613	15,047	9.55%	In General Fund Total	
183	Register of Deeds	(337,626)	594,000	0	256,374	256,374	0	0	256,374	(303,469)	(319,818)	(34,157)	-11.26%	In General Fund Total	
174	Sauk County Development Corporation (to Outside Agencies)	0	0	0	0	0	0	0	0	0	50,000	0	--	In General Fund Total	
174	Sauk Prairie Airport, Inc. (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
247	Sheriff	13,426,583	2,036,888	0	15,463,471	15,143,471	320,000	0	15,463,471	13,014,771	12,650,905	411,812	3.16%	In General Fund Total	
188	Surveyor	81,047	0	0	81,047	81,047	0	0	81,047	79,141	81,026	1,906	2.41%	In General Fund Total	
148	Transfer Sales Tax to Debt Service	1,367,399	0	0	1,367,399	1,367,399	0	0	1,367,399	1,361,089	1,396,456	6,310	0.46%	In General Fund Total	
148	Transfer Sales Tax to HCC for Debt Pmt	1,062,548	0	0	1,062,548	1,062,548	0	0	1,062,548	1,033,810	1,134,741	28,738	2.78%	In General Fund Total	
192	Treasurer	(266,668)	856,365	0	589,697	589,697	0	0	589,697	(577,626)	(747,246)	310,958	53.83%	In General Fund Total	
147	Tri-County Airport	49,412	0	0	49,412	49,412	0	0	49,412	0	16,422	49,412	--	In General Fund Total	
148	UW-Platteville Baraboo Sauk County	60,000	0	0	60,000	60,000	0	0	60,000	60,000	102,500	0	0.00%	In General Fund Total	
357	Veterans Service	414,153	11,500	53,500	479,153	479,153	0	0	479,153	385,598	345,371	28,555	7.41%	In General Fund Total	
147	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	0	30,000	30,000	--	In General Fund Total	
363	Women, Infants & Children	0	411,180	0	411,180	411,180	0	0	411,180	0	0	0	--	In General Fund Total	
198	Workers Compensation	0	422,427	0	422,427	422,427	0	0	422,427	0	0	0	--	488,533	488,533
ALL FUNDS TOTAL		32,260,337	60,829,714	13,430,171	106,520,222	95,495,733	10,965,225	59,264	106,520,222	31,730,876	31,162,356	529,461	1.67%	71,230,926	57,860,019

	<u>2020 Amended</u>	<u>2021 Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Equalized Value (without tax incremental districts)	7,141,653,900	7,457,984,600	316,330,700	4.43%
Total Levy Rate	\$4.44	\$4.33	-\$0.12	-2.64%
Total Levy Amount	31,730,876	32,260,337	529,461	1.67%
Impact of a one penny increase to the mil rate	\$71,417	\$74,580	\$3,163	4.43%
Impact of a one penny increase to the mil rate on an average residential property	\$1.89	\$1.96		
Average residential property value	\$188,600	\$196,100	\$7,500	3.98%
Average County tax on an average residential property	\$837.96	\$848.25	\$10.29	1.23%

Sauk County 2021 Adopted Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2020	2019	\$ Change	% Change	Estimated Fund Balance	Estimated Fund Balance
		Tax Levy	Other 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)	2020 Amended to 2021 Adopted	2020 Amended to 2021 Adopted	Beginning 2021	End 2021
		32,260,337	60,829,714	13,430,171	106,520,222	95,495,733	10,965,225	59,264	106,520,222	31,730,876	31,162,356	529,461	1.67%	71,230,926	57,860,019
	ALL FUNDS TOTAL														
247	Sheriff	13,426,583	2,036,888	0	15,463,471	15,143,471	320,000	0	15,463,471	13,014,771	12,650,905	411,812	3.16%	In General Fund Total	
328	Human Services	7,778,105	16,788,705	0	24,566,810	24,566,810	0	0	24,566,810	7,820,648	7,983,506	(42,543)	-0.54%	2,468,026	2,468,026
261	Highway	4,651,181	6,789,613	2,791,600	14,232,394	11,641,394	2,591,000	0	14,232,394	4,540,457	4,221,207	110,724	2.44%	15,228,262	12,436,662
118	Building Services	1,728,497	675,393	6,003,963	8,407,853	2,323,890	6,083,963	0	8,407,853	2,022,312	2,165,603	(293,815)	-14.53%	In General Fund Total	
388	Land Resources & Environment (LRE)	1,554,154	1,022,084	1,147,607	3,723,845	3,565,845	158,000	0	3,723,845	1,482,101	1,128,574	72,053	4.86%	In General Fund Total	
166	Management Information Systems	1,512,406	1,385,444	0	2,897,850	2,370,188	527,662	0	2,897,850	1,658,854	1,454,203	(146,448)	-8.83%	In General Fund Total	
344	Public Health	1,454,218	1,197,436	0	2,651,654	2,651,654	0	0	2,651,654	1,310,121	1,162,065	144,097	11.00%	In General Fund Total	
148	Transfer Sales Tax to Debt Service	1,367,399	0	0	1,367,399	1,367,399	0	0	1,367,399	1,361,089	1,396,456	6,310	0.46%	In General Fund Total	
148	Library Board	1,214,062	0	0	1,214,062	1,214,062	0	0	1,214,062	1,173,754	1,074,904	40,308	3.43%	In General Fund Total	
306	Health Care Center	1,198,185	9,440,436	1,383,600	12,022,221	11,543,621	478,600	0	12,022,221	1,321,211	1,386,614	(123,026)	-9.31%	4,758,232	3,374,632
148	Transfer Sales Tax to HCC for Debt Pmt	1,062,548	0	0	1,062,548	1,062,548	0	0	1,062,548	1,033,810	1,134,741	28,738	2.78%	In General Fund Total	
105	Accounting	754,087	3,998	0	758,085	758,085	0	0	758,085	723,103	708,695	30,984	4.28%	In General Fund Total	
277	Aging & Disability Resource Center	624,427	1,922,775	95,000	2,642,202	2,581,202	61,000	0	2,642,202	579,109	581,970	45,318	7.83%	1,096,527	1,001,527
225	District Attorney / Victim Witness	602,930	163,961	0	766,891	766,891	0	0	766,891	526,640	500,259	76,290	14.49%	In General Fund Total	
175	Personnel	579,890	4,075	24,750	608,715	608,715	0	0	608,715	809,215	574,504	(229,325)	-28.34%	In General Fund Total	
128	Corporation Counsel	503,016	242,385	0	745,401	745,401	0	0	745,401	499,370	451,267	3,646	0.73%	In General Fund Total	
203	Circuit Courts	518,192	220,012	0	738,204	738,204	0	0	738,204	499,550	469,957	18,642	3.73%	In General Fund Total	
357	Veterans Service	414,153	11,500	53,500	479,153	479,153	0	0	479,153	385,598	345,371	28,555	7.41%	In General Fund Total	
378	Extension Education	396,846	16,313	0	413,159	413,159	0	0	413,159	416,303	390,790	(19,457)	-4.67%	In General Fund Total	
209	Clerk of Courts	354,066	971,130	0	1,325,196	1,325,196	0	0	1,325,196	321,363	339,268	32,703	10.18%	In General Fund Total	
151	Justice, Diversion, & Support	331,369	317,644	0	649,013	649,013	0	0	649,013	395,494	397,461	(64,125)	-16.21%	In General Fund Total	
138	County Clerk / Elections	307,771	115,042	0	422,813	422,813	0	0	422,813	282,554	222,446	25,217	8.92%	In General Fund Total	
110	Administrator	296,266	93,415	0	389,681	389,681	0	0	389,681	521,115	261,027	(224,849)	-43.15%	In General Fund Total	
160	Land Records Modernization	263,505	195,000	51,051	509,556	459,556	50,000	0	509,556	251,126	217,762	12,379	4.93%	199,952	148,901
135	County Board	213,948	0	0	213,948	213,948	0	0	213,948	193,583	160,260	20,365	10.52%	In General Fund Total	
292	Child Support	197,938	836,839	0	1,034,777	1,034,777	0	0	1,034,777	186,576	189,303	11,362	6.09%	In General Fund Total	
219	Court Commissioner	188,553	51,943	48,746	289,242	289,242	0	0	289,242	184,745	178,907	3,808	2.06%	In General Fund Total	
241	Register in Probate	172,533	25,300	0	197,833	197,833	0	0	197,833	157,486	154,613	15,047	9.55%	In General Fund Total	
174	Outside Agencies	186,900	0	0	186,900	186,900	0	0	186,900	0	0	186,900	--	In General Fund Total	
233	Emergency Management	159,165	125,474	7,500	292,139	292,139	0	0	292,139	163,224	145,720	(4,059)	-2.49%	In General Fund Total	
215	Coroner	158,745	34,000	0	192,745	192,745	0	0	192,745	158,202	175,604	543	0.34%	In General Fund Total	
188	Surveyor	81,047	0	0	81,047	81,047	0	0	81,047	79,141	81,026	1,906	2.41%	In General Fund Total	
298	Environmental Health	76,417	623,850	19,778	720,045	720,045	0	0	720,045	75,435	47,903	982	1.30%	In General Fund Total	
148	UW-Platteville Baraboo Sauk County	60,000	0	0	60,000	60,000	0	0	60,000	60,000	102,500	0	0.00%	In General Fund Total	
371	Arts, Humanities, Historic Preservation	53,245	7,750	0	60,995	60,995	0	0	60,995	69,745	92,422	(16,500)	-23.66%	In General Fund Total	
147	Tri-County Airport	49,412	0	0	49,412	49,412	0	0	49,412	0	16,422	49,412	--	In General Fund Total	
147	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	0	30,000	30,000	--	In General Fund Total	
147	Charitable / Penal Fines	660	0	0	660	660	0	0	660	174	253	486	279.31%	In General Fund Total	
95	Debt Service	0	1,475,399	386,601	1,862,000	1,862,000	0	0	1,862,000	0	0	0	--	386,601	0
374	CDBG-ED Revolving Loans	0	695,000	0	695,000	0	695,000	0	695,000	0	0	0	--	0	0
147	Contingency	0	0	430,000	430,000	430,000	0	0	430,000	0	0	0	--	In General Fund Total	
198	Workers Compensation	0	422,427	0	422,427	422,427	0	0	422,427	0	0	0	--	488,533	488,533

Sauk County 2021 Adopted Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2020	2019	\$ Change	% Change	Estimated Fund Balance	Estimated Fund Balance
		Tax Levy	Other 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)	2020 Amended to 2021 Adopted	2020 Amended to 2021 Adopted	Beginning 2021	End 2021
363	Women, Infants & Children	0	411,180	0	411,180	411,180	0	0	411,180	0	0	0	--	In General Fund Total	
271	Landfill Remediation	0	25,000	81,955	106,955	106,955	0	0	106,955	0	0	0	--	4,830,138	4,748,183
239	Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	0	0
149	Insurance	0	123,070	0	123,070	66,000	0	57,070	123,070	0	0	0	--	442,930	500,000
376	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	49,232	49,232
296	Dog License Fund	0	24,000	0	24,000	21,806	0	2,194	24,000	0	0	0	--	-2,242	-48
231	Drug Seizures Fund	0	6,580	4,520	11,100	11,100	0	0	11,100	0	0	0	--	62,496	57,976
174	Baraboo Dells Airport (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
388	Parks (combined into LRE 2020)	0	0	0	0	0	0	0	0	0	303,373	0	--	In General Fund Total	
174	Pink Lady Rail Transit Commission (to Outside Agencies)	0	0	0	0	0	0	0	0	0	750	0	--	In General Fund Total	
174	Reedsburg Airport (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
174	Sauk County Development Corporation (to Outside Agencies)	0	0	0	0	0	0	0	0	0	50,000	0	--	In General Fund Total	
174	Sauk Prairie Airport, Inc. (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
192	Treasurer	(266,668)	856,365	0	589,697	589,697	0	0	589,697	(577,626)	(747,246)	310,958	53.83%	In General Fund Total	
183	Register of Deeds	(337,626)	594,000	0	256,374	256,374	0	0	256,374	(303,469)	(319,818)	(34,157)	-11.26%	In General Fund Total	
145	General Non-Departmental	(11,657,788)	10,758,288	900,000	500	500	0	0	500	(11,666,008)	(10,731,491)	8,220	0.07%	41,222,239	32,586,395
ALL FUNDS TOTAL		32,260,337	60,829,714	13,430,171	106,520,222	95,495,733	10,965,225	59,264	106,520,222	31,730,876	31,162,356	529,461	1.67%	71,230,926	57,860,019

	2020 Amended	2021 Adopted	\$ Change	% Change
Equalized Value (without tax incremental districts)	7,141,653,900	7,457,984,600	316,330,700	4.43%
Total Levy Rate	\$4.44	\$4.33	-\$0.12	-2.64%
Total Levy Amount	31,730,876	32,260,337	529,461	1.67%
Impact of a one penny increase to the mil rate	\$71,417	\$74,580	\$3,163	4.43%
Impact of a one penny increase to the mil rate on an average residential property	\$1.89	\$1.96	\$0.07	3.98%
Average residential property value	\$188,600	\$196,100	\$7,500	3.98%
Average County tax on an average residential property	\$837.96	\$848.25	\$10.29	1.23%

Sauk County 2021 Adopted Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2021	Estimated Fund Balance End 2021
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2020 Tax Levy (as amended)	2019 Tax Levy (as amended)	\$ Change 2020 Amended to 2021 Adopted	% Change 2020 Amended to 2021 Adopted		
	ALL FUNDS TOTAL	32,260,337	60,829,714	13,430,171	106,520,222	95,495,733	10,965,225	59,264	106,520,222	31,730,876	31,162,356	529,461	1.67%	71,230,926	57,860,019
328	Human Services	7,778,105	16,788,705	0	24,566,810	24,566,810	0	0	24,566,810	7,820,648	7,983,506	(42,543)	-0.54%	2,468,026	2,468,026
247	Sheriff	13,426,583	2,036,888	0	15,463,471	15,143,471	320,000	0	15,463,471	13,014,771	12,650,905	411,812	3.16%	In General Fund Total	
261	Highway	4,651,181	6,789,613	2,791,600	14,232,394	11,641,394	2,591,000	0	14,232,394	4,540,457	4,221,207	110,724	2.44%	15,228,262	12,436,662
306	Health Care Center	1,198,185	9,440,436	1,383,600	12,022,221	11,543,621	478,600	0	12,022,221	1,321,211	1,386,614	(123,026)	-9.31%	4,758,232	3,374,632
118	Building Services	1,728,497	675,393	6,003,963	8,407,853	2,323,890	6,083,963	0	8,407,853	2,022,312	2,165,603	(293,815)	-14.53%	In General Fund Total	
388	Land Resources & Environment (LRE)	1,554,154	1,022,084	1,147,607	3,723,845	3,565,845	158,000	0	3,723,845	1,482,101	1,128,574	72,053	4.86%	In General Fund Total	
166	Management Information Systems	1,512,406	1,385,444	0	2,897,850	2,370,188	527,662	0	2,897,850	1,658,854	1,454,203	(146,448)	-8.83%	In General Fund Total	
344	Public Health	1,454,218	1,197,436	0	2,651,654	2,651,654	0	0	2,651,654	1,310,121	1,162,065	144,097	11.00%	In General Fund Total	
277	Aging & Disability Resource Center	624,427	1,922,775	95,000	2,642,202	2,581,202	61,000	0	2,642,202	579,109	581,970	45,318	7.83%	1,096,527	1,001,527
95	Debt Service	0	1,475,399	386,601	1,862,000	1,862,000	0	0	1,862,000	0	0	0	--	386,601	0
148	Transfer Sales Tax to Debt Service	1,367,399	0	0	1,367,399	1,367,399	0	0	1,367,399	1,361,089	1,396,456	6,310	0.46%	In General Fund Total	
209	Clerk of Courts	354,066	971,130	0	1,325,196	1,325,196	0	0	1,325,196	321,363	339,268	32,703	10.18%	In General Fund Total	
148	Library Board	1,214,062	0	0	1,214,062	1,214,062	0	0	1,214,062	1,173,754	1,074,904	40,308	3.43%	In General Fund Total	
148	Transfer Sales Tax to HCC for Debt Pmt	1,062,548	0	0	1,062,548	1,062,548	0	0	1,062,548	1,033,810	1,134,741	28,738	2.78%	In General Fund Total	
292	Child Support	197,938	836,839	0	1,034,777	1,034,777	0	0	1,034,777	186,576	189,303	11,362	6.09%	In General Fund Total	
128	Corporation Counsel	503,016	242,385	0	745,401	745,401	0	0	745,401	499,370	451,267	3,646	0.73%	In General Fund Total	
225	District Attorney / Victim Witness	602,930	163,961	0	766,891	766,891	0	0	766,891	526,640	500,259	76,290	14.49%	In General Fund Total	
105	Accounting	754,087	3,998	0	758,085	758,085	0	0	758,085	723,103	708,695	30,984	4.28%	In General Fund Total	
203	Circuit Courts	518,192	220,012	0	738,204	738,204	0	0	738,204	499,550	469,957	18,642	3.73%	In General Fund Total	
298	Environmental Health	76,417	623,850	19,778	720,045	720,045	0	0	720,045	75,435	47,903	982	1.30%	In General Fund Total	
374	CDBG-ED Revolving Loans	0	695,000	0	695,000	0	695,000	0	695,000	0	0	0	--	0	0
151	Justice, Diversion, & Support	331,369	317,644	0	649,013	649,013	0	0	649,013	395,494	397,461	(64,125)	-16.21%	In General Fund Total	
175	Personnel	579,890	4,075	24,750	608,715	608,715	0	0	608,715	809,215	574,504	(229,325)	-28.34%	In General Fund Total	
192	Treasurer	(266,668)	856,365	0	589,697	589,697	0	0	589,697	(577,626)	(747,246)	310,958	53.83%	In General Fund Total	
160	Land Records Modernization	263,505	195,000	51,051	509,556	459,556	50,000	0	509,556	251,126	217,762	12,379	4.93%	199,952	148,901
357	Veterans Service	414,153	11,500	53,500	479,153	479,153	0	0	479,153	385,598	345,371	28,555	7.41%	In General Fund Total	
147	Contingency	0	0	430,000	430,000	430,000	0	0	430,000	0	0	0	--	In General Fund Total	
138	County Clerk / Elections	307,771	115,042	0	422,813	422,813	0	0	422,813	282,554	222,446	25,217	8.92%	In General Fund Total	
198	Workers Compensation	0	422,427	0	422,427	422,427	0	0	422,427	0	0	0	--	488,533	488,533
378	Extension Education	396,846	16,313	0	413,159	413,159	0	0	413,159	416,303	390,790	(19,457)	-4.67%	In General Fund Total	
363	Women, Infants & Children	0	411,180	0	411,180	411,180	0	0	411,180	0	0	0	--	In General Fund Total	
110	Administrative Coordinator	296,266	93,415	0	389,681	389,681	0	0	389,681	521,115	261,027	(224,849)	-43.15%	In General Fund Total	
233	Emergency Management	159,165	125,474	7,500	292,139	292,139	0	0	292,139	163,224	145,720	(4,059)	-2.49%	In General Fund Total	
219	Court Commissioner	188,553	51,943	48,746	289,242	289,242	0	0	289,242	184,745	178,907	3,808	2.06%	In General Fund Total	
183	Register of Deeds	(337,626)	594,000	0	256,374	256,374	0	0	256,374	(303,469)	(319,818)	(34,157)	-11.26%	In General Fund Total	
135	County Board	213,948	0	0	213,948	213,948	0	0	213,948	193,583	160,260	20,365	10.52%	In General Fund Total	
241	Register in Probate	172,533	25,300	0	197,833	197,833	0	0	197,833	157,486	154,613	15,047	9.55%	In General Fund Total	
215	Coroner	158,745	34,000	0	192,745	192,745	0	0	192,745	158,202	175,604	543	0.34%	In General Fund Total	
174	Outside Agencies	186,900	0	0	186,900	186,900	0	0	186,900	0	0	186,900	--	In General Fund Total	
271	Landfill Remediation	0	25,000	81,955	106,955	106,955	0	0	106,955	0	0	0	--	4,830,138	4,748,183
239	Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	0	0
188	Surveyor	81,047	0	0	81,047	81,047	0	0	81,047	79,141	81,026	1,906	2.41%	In General Fund Total	

Sauk County 2021 Adopted Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2020 Tax Levy (as amended)	2019 Tax Levy (as amended)	\$ Change 2020 Amended to 2021 Adopted	% Change 2020 Amended to 2021 Adopted	Fund Balance Beginning 2021	Fund Balance End 2021
149	Insurance	0	123,070	0	123,070	66,000	0	57,070	123,070	0	0	0	--	442,930	500,000
371	Arts, Humanities, Historic Preservation	53,245	7,750	0	60,995	60,995	0	0	60,995	69,745	92,422	(16,500)	-23.66%	In General Fund Total	
148	UW-Platteville Baraboo Sauk County	60,000	0	0	60,000	60,000	0	0	60,000	60,000	102,500	0	0.00%	In General Fund Total	
147	Tri-County Airport	49,412	0	0	49,412	49,412	0	0	49,412	0	16,422	49,412	--	In General Fund Total	
147	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	0	30,000	30,000	--	In General Fund Total	
296	Dog License Fund	0	24,000	0	24,000	21,806	0	2,194	24,000	0	0	0	--	-2,242	-48
376	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	0.00%	49,232	49,232
231	Drug Seizures Fund	0	6,580	4,520	11,100	11,100	0	0	11,100	0	0	0	--	62,496	57,976
147	Charitable / Penal Fines	660	0	0	660	660	0	0	660	174	253	486	279.31%	In General Fund Total	
145	General Non-Departmental	(11,657,788)	10,758,288	900,000	500	500	0	0	500	(11,666,008)	(10,731,491)	8,220	0.07%	41,222,239	32,586,395
174	Baraboo Dells Airport (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
388	Parks (combined into LRE 2020)	0	0	0	0	0	0	0	0	0	303,373	0	--	In General Fund Total	
174	Pink Lady Rail Transit Commission (to Outside Agencies)	0	0	0	0	0	0	0	0	0	750	0	--	In General Fund Total	
174	Reedsburg Airport (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
174	Sauk County Development Corporation (to Outside Agencies)	0	0	0	0	0	0	0	0	0	50,000	0	--	In General Fund Total	
174	Sauk Prairie Airport, Inc. (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
ALL FUNDS TOTAL		32,260,337	60,829,714	13,430,171	106,520,222	95,495,733	10,965,225	59,264	106,520,222	31,730,876	31,162,356	529,461	1.67%	71,230,926	57,860,019

	2020 Amended	2021 Adopted	\$ Change	% Change
Equalized Value (without tax incremental districts)	7,141,653,900	7,457,984,600	316,330,700	4.43%
Total Levy Rate	\$4.44	\$4.33	-\$0.12	-2.64%
Total Levy Amount	31,730,876	32,260,337	529,461	1.67%
Impact of a one penny increase to the mil rate	\$71,417	\$74,580	\$3,163	4.43%
Impact of a one penny increase to the mil rate on an average residential property	\$1.89	\$1.96		
Average residential property value	\$188,600	\$196,100	\$7,500	3.98%
Average County tax on an average residential property	\$837.96	\$848.25	\$10.29	1.23%

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 https://www.afscme.org/
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 https://www.cms.gov/
CNA	Certified Nursing Assistant
CPZ	Conservation, Planning & Zoning
CRD	Community Resource Development
CUSIP	Committee on Uniform Securities Identification Procedures

- D -

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

- E -

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

- F -

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

- G -

GAAP	Generally Accepted Accounting Principles
GAL	Guardian Ad Litem
GASB	Governmental Accounting Standards Board https://www.gasb.org/home
GFOA	Government Finance Officers Association https://www.gfoa.org/
GIS	Geographical Information System
GPS	Global Positioning System
GSST	Great Sauk State Trail https://dnr.wisconsin.gov/topic/parks/greatsauk

- H -

HARN	High Accuracy Reference Network
HAZMAT	Hazardous Materials
HCC	Health Care Center
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

ACRONYMS

- J -		- S -	
JDS	Justice, Diversion, & Support	SARA	Superfund Amendment and Reauthorization Act
- L - LEC Law Enforcement Center LOMA Letter of Map Amendments LPN Licensed Practical Nurse LTE Limited Term Employee		SCIL	Sauk County Institute of Leadership https://saukcountyinstituteofleadership.org/
		SCPP	Sauk County Preservation Program
		SNF	Skilled Nursing Facility
		SNS	Strategic National Stockpile
		ST	Speech Therapy
- M - MA Medical Assistance or Medicaid MATC Madison Area Technical College https://madisoncollege.edu/ MCO Managed Care Organization MDS Minimum Data Set MIRG Management Intensive Rotational Grazing MIS Management Information Systems MOA Memorandum of Agreement MOU Memorandum of Understanding		SWOT	Strengths, Weaknesses, Opportunities, Threats
		- T -	
		TBD	To Be Determined
		TDD	Telecommunications Device for the Deaf
		TID	Tax Incremental District
- N - NA Not Applicable NFP Nurse Family Partnership NH Nursing Home NRCS Natural Resources Conservation Service https://www.nrcs.usda.gov/wps/portal/nrcs/site/national/home/		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
- O - OMB Office of Management and Budget (United States) https://www.whitehouse.gov/omb/		- U -	
		UCC	Uniform Commercial Code
		USDA	United States Department of Agriculture https://www.usda.gov/
		USDVA	United States Department of Veterans Affairs https://www.va.gov/
		UW	University of Wisconsin
- 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		UWEX	University of Wisconsin-Extension
		- V -	
		VIMS	Veterans Information Messaging System
		- W -	
		WILA	Wisconsin Land Information Association
- R - RCAC Residential Care Apartment Complex RCPP Regional Conservation Partnership Program RLF Revolving Loan Fund RN Registered Nurse		WIC	Women, Infants and Children
		WISDNR	Wisconsin Department of Natural Resources
		WISDOT	Wisconsin Department of Transportation
		WNEP	Wisconsin Nutrition Education Program
		WPPA	Wisconsin Professional Police Association https://wppa.com/
- Y - YEPS Youth Environmental Projects of Sauk County YODA Youth Opportunity Day		WRS	Wisconsin Retirement System

GLOSSARY
(As these terms apply to Sauk County)

ACCOUNTING BASIS

The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

ACCRUAL ACCOUNTING

Accounting basis whereby revenues are reported in the period in which they are earned and expenses reported in the period in which they are incurred. For instance, a revenue would be recorded when and in the amount of an invoice being issued, not when and to the extent a payment is made. Used by proprietary funds.

ADA

Americans with Disabilities Act; federal legislation (P.L. 101-336) requiring equal opportunity for the disabled in the access to programs and services and in employment matters.

AFDC

Aids to Families with Dependent Children; the former income maintenance program, now replaced by W-2, providing payments to low-income households with children.

AGENCY FUNDS

Fund to account for dollars of which the County is a custodian. The County does not manage the funds or make decisions about their use.

AODA

Alcohol and Other Drug Abuse; services to individuals experiencing alcohol and/or other drug abuse.

AMENDED BUDGET

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

APPROPRIATION

An authorization by the County Board which permits public officials to incur obligations against and make expenditures of resources for specific purposes. Appropriations are generally made for a fixed amount and are usually granted for a one-year period.

ADOPTED BUDGET

The budget approved by the County Board in November for the fiscal year beginning January 1.

ASSESSED VALUATION

A valuation set upon real estate and certain personal property by the municipal assessor, as a basis for levying property taxes. This amount may be above or below the current market value of the property. Taxes are not levied on assessed value; they are levied on equalized value.

ASSETS

Property and resources owned or held which have monetary value.

AUDIT

An independent review of financial statements in accordance with generally accepted auditing standards in order to express an opinion on the financial statements.

AUTHORIZED POSITIONS

Regular, full-time or regular part-time positions as authorized by County Board approval.

BALANCE SHEET

A statement which discloses the financial condition of an entity by assets, liabilities, reserves, and equities of a fund or account group at a specific date to exhibit financial position.

BALANCED BUDGET

A financial plan in which operating (ongoing) expenditures or expenses do not exceed operating (ongoing) revenues over the long term.

GLOSSARY
(As these terms apply to Sauk County)

BOND ANTICIPATION NOTES (BANs)

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

BONDS

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

BUDGET

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

BUDGET, ADOPTED

See Adopted Budget

BUDGET, AMENDED

BUDGET, MODIFIED

BUDGET, REVISED

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

BUDGET MESSAGE

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

BUDGETARY CONTROL

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

BUDGETED POSITIONS

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

CAFR

Comprehensive Annual Financial Report.

CAPITAL IMPROVEMENT PLAN (CIP)

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

CAPITAL OUTLAY

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

CAPITAL IMPROVEMENT

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

CAPITAL PROJECTS FUND

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

CARRY FORWARD FUNDS

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

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

MAJOR FUND

A fund is considered major

MILL RATE

(See TAX LEVY RATE)

MISSION

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

MODIFIED ACCRUAL ACCOUNTING

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

MODIFIED BUDGET

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

MOU

Memorandum of Understanding.

NON-DEPARTMENTAL

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

NON-MAJOR FUND

A fund that is not considered a major fund.

NOTES

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

OBJECTIVES

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

OPERATING BUDGET

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

OPERATING TRANSFERS

All interfund transfers other than residual equity transfers.

ORDINANCE

A rule, law, or regulation that is enacted by a municipality.

GLOSSARY
(As these terms apply to Sauk County)

OTHER FINANCING SOURCES

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

OTHER FINANCING USES

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

OUTCOME MEASURES

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

OUTSIDE AGENCIES

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

OUTPUT MEASURES

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

PERFORMANCE MEASURES

Indicators that allow the assessment of program accomplishments.

POLICIES, BUDGET

Overarching courses of action to prudently guide budget decisions.

POSITION SUMMARY

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

PRIORITIES, BUDGET

Broad, overarching goals to promote accomplish Sauk County's mission.

PROPERTY TAX

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

PROPRIETARY FUNDS

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

RETAINED EARNINGS

The difference between assets and liabilities of proprietary funds.

REVISED BUDGET

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

SINGLE AUDIT

A comprehensive financial and compliance audit pursuant to Federal and State Uniform Grant Guidance (formerly OMB Circular A-133) of an entity receiving federal funds.

SHARED REVENUE

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

SPECIAL REVENUE FUND

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

STANDING COMMITTEES

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

GLOSSARY
(As these terms apply to Sauk County)

STRATEGIC ISSUES

Fundamental policy choices or critical challenges that must be addressed in order for Sauk County to achieve its vision and mission.

STRATEGIC PLAN

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

STATUTE

The body of written law enacted by the State or Federal Legislative body.

TAX LEVY

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

TAX LEVY RATE (MILL RATE)

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

TID

Tax Incremental District refers to a geographic area established by resolution of a local legislative body according the provisions of Chapter 66.86 of the Wisconsin Statutes. This section of the 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.

TRANSFERS TO / FROM OTHER FUNDS
(See OPERATING TRANSFERS)

TRUST FUNDS

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

VISION

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

VITAL RECORD

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

WORKING CAPITAL

Minimum fund balance requirement. Set by Financial Policy 5-94, Fund Balance/Retained Earning and Contingent Funds Policy.

WRS

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

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