

#### Sauk County Board of Supervisors November 2021

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#### On the cover...

White Mound County Park is at a level three on the Bortle scale. The nine-level Bortle scale measures the night sky's brightness, and a rating of three indicates minimal light pollution. Because of the fairly low light pollution, astronomers frequent White Mound County Park to stargaze. A number of years ago, Randy Halverson, an internationally known photographer and videographer, made a visit to White Mound County Park to practice with new camera equipment. His practice resulted in some stunning photos and videos. For more night sky pictures of White Mound County Park and other great photos and videos, please check out the Sauk County Park's Instagram @saukcountyparks.

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# 2022 BUDGET MESSAGE FROM THE ADMINISTRATOR

November 9, 2021

# TO THE CITIZENS OF SAUK COUNTY AND THE HONORABLE SAUK COUNTY BOARD OF SUPERVISORS:

The annual budget is the most important public policy document we prepare on an annual basis. As the first Administrator for Sauk County, and the new budget process that goes with it, I am presenting the 2022 adopted annual budget.

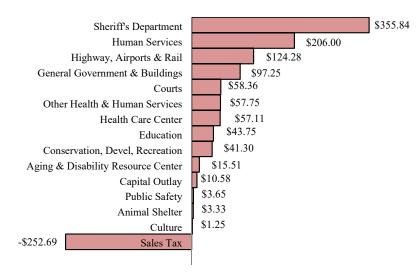
Sauk County uses its annual budget of \$149,007,263 million and 645 full-time equivalent employees to administer over 350 mandated programs across 27 departments. The local tax levy provides \$30,894,764 of the overall budget, with the remainder coming from state and federal funding, and revenues generated from service fees. Not affecting the levy but included in this budget is a new Highway building and multiple projects funded by the American Rescue Plan Act (ARPA). We have the second highest bond rating possible, and currently have reasonable cash reserves to protect the County from any unforeseen consequences.

The departments which make up the majority of our budget include the Human Services Department \$26,333,516, the Sheriff's Office \$16,288,518, the Health Care Center \$12,610,263, and the Highway Department \$12,410,400 (excluding \$38,000,000 put in the budget as a projection for a new shop – actual amount will not be known until bids are accepted). The Sheriff's Office budget has 84% of its total budget coming from levy dollars, while the Human Services Department has 29%. The Highway Department has 37% of its budget coming from levy dollars, and the Health Care Center 9%.

The average Sauk County residential property tax bill is \$823.27. The adjacent graph shows how that bill is allocated by major function. Sales tax reduces the overall tax bill by \$252.69

Overall, our tax levy has decreased by \$1,365,573, largely due to paying off the debt for the Sheriff's Office/Jail, which had debt service of \$1,862,000 in 2021. While this is a savings to the taxpayer, debt service payments are not subject to property tax levy limits. We are operating in a very restricted financial environment, and both the County

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



Board of Supervisors and department heads have worked diligently to keep expenditures down while increasing revenue sources.

There are many challenges associated with the ever-increasing cost of administering unfunded state mandates, maintaining the county infrastructure and managing increasing vendor costs for: health

insurance, liability insurance, workers compensation insurance, property insurance, fuel and natural gas, supplies, and service providers.

Through the due diligence of department heads and staff in conjunction with their oversight committees, we have continued to meet budget challenges to provide high quality and cost effective services to our constituents while staying within the guidelines set forth by the state for our budget.

More specifically, we faced many significant challenges in the development of the 2022 budget. Those challenges include:

- Health insurance increase of 6.9%, equal to \$343,019.
- Maintaining our contracted services, and purchasing from vendors with their rates increasing, at the same time state law mandates an increase of 0% or the increase in Net New Construction whichever is larger.
- Ensuring that the wage scale was adjusted by 1% for 2022 or \$772,494. We fully realize that it is easier and less expensive to keep and retain good employees rather than recruit and train new.
- There was a loss of State inmates in the jail of \$237,199, and a loss of revolving loan fund repayments of \$42,652 due to loans being paid off.

Compiling the budget is a complex process that should ensure that the allocation of available resources meets the needs of today and into future. Departments, oversight committees, the Finance Committee, Administration, Accounting, and Personnel have analyzed, reviewed, recommended changes, and reanalyzed all proposed programs operations, revenues, expenditures, staffing levels, capital projects, debt and fund balances. This process is to ensure compliance with the state law, but more importantly to ensure our budget is as lean as possible.

This budget for 2022 includes some expenditure reductions, some revenue increases, use of some of the fund balance, and following the State Statutes and State Department of Revenue guidelines. The following chart depicts the 2022 recommended budget figures:

	2022 Budget	2021 Budget	Dollar	Percent
			Change	Change
Operating Levy	\$30,894,764	\$32,260,337	(\$1,365,573)	(4.23%)
Levy Rate	\$3.85	\$4.33	(\$0.48/1000)	(10.91%)
County Operations **	\$149,007,263	\$106,460,958	\$42,546,305	39.96%
Debt Service	\$1,028,673	\$2,924,548	(\$1,895,875)	(64.83%)
Equalized Value	\$8,017,348,500	\$7,457,984,600	\$559,363,900	7.50%
Revenues **	\$107,581,093	\$60,829,714	\$46,751,379	76.86%

<sup>\*\*2022</sup> Includes \$38 million for the Highway Shop and \$7.6 million of American Rescue Plan Act (ARPA) funding

#### **Revenues:**

Wisconsin State Statute §66.0602 limits the county operating property tax levy increase to 0% or the percent increase in county-wide net new construction value, whichever is greater. Equalized value due to net new construction increased 0.947% or \$269,624. There were also 3 terminated tax incremental financing districts, which generate an additional \$15,943. Total additional levy capacity is \$285,568. Governments are also allowed to increase levy for new debt and must decrease levy for decreased debt. There is \$38 million of debt issuance and expenditure as a place holder in the 2022 budget for the

construction of a new Highway facility, as the current facility was constructed in 1949. The first repayments on this new debt are expected for the 2023 budget. The proposed 2022 levy rate is \$3.85/\$1,000 of valuation, versus the current levy rate of \$4.33/\$1,000.

County sales tax revenue for 2022 is projected at \$9,482,726. State shared revenue will be \$771,752.

#### **Expenditures:**

Departments provided program prioritization and review of their budget to the Administrator. It should be noted that the 13 following positions were reviewed and reclassified for increased responsibilities and duties, and those reclassifications will be implemented with the 2022 budget. Those positions are:

and dates) and those reduces medicine with se implemented with the 2022 staget. Those posts	00 00.
Administration - Community Development Coordinator	Tax levy
ADRC – Accounting Assistant	Tax levy
ADRC - Van Driver to Transportation Assistant	Tax levy
Clerk of Courts - Accounting Technician to Chief Deputy Clerk of Courts	Tax levy
Health Dept - Program Assistant to Environmental Health Analyst	Tax levy
Health Dept - Quality Improvement Coordinator to Health Data Analyst	Grants
Human Services - Child Protective Services Program Support to Family Support Specialist (2)	Tax levy
Land Resources & Environment (LRE) - Parks Program Coordinator to Operations Coordinator	Tax levy
LRE – Conservation Technician to Conservation Technician Advanced	Tax levy
LRE - Parks & Recreation Assistant half-time to full-time	Tax levy
MIS - GIS Analyst to Deputy Surveyor/GIS Analyst	Tax levy
Extension Education Admin Specialist to Office Coordinator	Tax levy

#### Further, 11 new positions are being created to meet the evolving needs of departments.

ADRC – Dementia Care Specialist	Grants
Child Support – Program Assistant (3-year project)	66% Grants,
Ciliu Support – Program Assistant (5-year project)	34% General fund balance
Human Services – Child Protective Services Family Support Specialist	Tax levy
Human Services – Mental Health Stabilization Case Manager	Grants and fees
Justice, Diversion, & Support – Case Coordinator	25% Tax levy, 75% Grants
Public Health – Communications Specialist	Grants
Public Health – Nurse Supervisor	Grants
Public Health – Technician (2)	Grants
Sheriff/Courts – Court Security Officer (2)	Tax levy

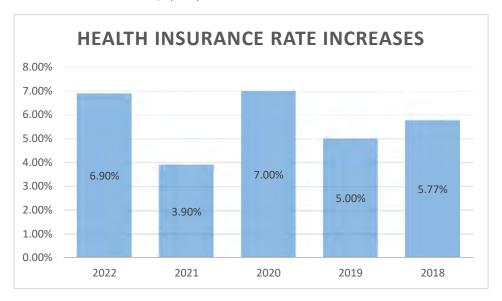
#### Finally, some positions are slated to be eliminated or reduced.

Courts – Law Intern	Tax levy
Health Care Center – Environmental Services Manager, net of Housekeeper	Tax levy
Lead designation	rax ievy
LRE – Administrative Assistant	Tax levy
LRE – Education Assistant Limited Term Employee	Tax levy
Management Information Systems (MIS) – MIS Intern	Tax levy
MIS – Web Application Developer	Tax levy
Personnel - Intern	Tax levy

#### **Salaries and Fringe Benefits:**

Cost of Living Adjustment: The 2022 budget is constructed to include a cost of living adjustment of 1.00% to the entire non-represented employee wage scale. Remaining competitive with the job market saves tremendously on recruitment and training costs. Merit increases are included as provided for in the County's Personnel Ordinance. Also, the wage scale is being recalibrated by a few pennies here and there so that exempt hourly rates are based on the same annual salaries regardless of the number of hours worked per day.

Health Insurance: There will be a 6.9% increase to health insurance rates totaling approximately \$343,019 for the plan renewal. This equates to 28.57% increase over the past five years in premium. In 2022, employees will be paying 12% of the health insurance premium. The 2022 budget includes County contributions to health insurance of \$9,127,360.



Retirement: The Wisconsin Retirement System rates and employee eligibility for the County are determined by the Wisconsin Statutes and the Employee Trust Funds. The 2022 budget includes County contributions to the retirement system of \$2,917,438, with approximately 92% funded by the tax levy.

	2022	Rates	<b>2021</b> Rates	
Classification	Employer	Employee	Employer	Employee
General	6.50%	6.50%	6.75%	6.75%
Elected	6.50%	6.50%	6.75%	6.75%
Protective	12.04%	6.50%	11.84%	6.75%

#### **Debt Service:**

Budgeted debt service payments will change from \$2,924,548 in 2021 to \$1,028,673 in 2022, a decrease of \$1,895,875. This decrease is due to payoff of the last debt for the Law Enforcement Center.

#### **Capital Outlay and Capital Projects:**

The 2022 budget shows the capital outlay listed throughout the budget. These projects are being funded in the 2022 budget as follows:

Tax Levy	970,081
Fund Balances	6,887,739
State and Federal Aid	2,805,319
Debt Issuance	38,000,000
Total	48,663,139

#### Changes from the Administrator's Proposed Budget to the Adopted 2022 Budget

Due to the diligent work of department managers and oversight committees, a balanced budget was presented to the Finance Committee. The Finance Committee only made five changes to the proposal:

- Elimination of funding for lodging at the Wisconsin Counties Association conference held in Sauk County in 2022, \$5,040
- Restoration of \$21,000 to the Arts, Humanities & Historic Preservation programs.
- Reduce funding to the Baraboo Area Homeless Shelter from \$35,000 to \$25,000.
- Increase estimated interest earned on invested funds by \$11,000.
- Utilize American Rescue Plan Act funds of \$25,000 for Discover Wisconsin to highlight Sauk County Parks.

#### **In Summary**

The summary information in the budget book should give you an awareness of individual department programs, the financial trends within a department and any budget issues and changes to department programs. My personal thanks to the Finance Director Kerry Beghin, Accounting Manager Lynn Horkan, Personnel Director Kasey Hazard, MIS Director Steve Pate, department heads, other county staff, The Finance Committee, and the Oversight Committees for their diligence in developing an allowable and effective budget.

Respectfully Submitted,

Brent Miller Administrator

**BUDGET TEAM** 

Brent Miller Kerry Beghin Kasey Hazard Lynn Horkan Steve Pate

**FINANCE COMMITTEE** 

Marty Krueger, Chair Tom Dorner Lynn Eberl Mike Flint Tim McCumber



#### GOVERNMENT FINANCE OFFICERS ASSOCIATION

### Distinguished **Budget Presentation** Award

PRESENTED TO

Sauk County Wisconsin

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morrill
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, 2021. 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

West Square Building 505 Broadway Baraboo, Wisconsin 53913 www.co.sauk.wi.us

Sauk County formed in 1844 making 2022 the 178<sup>th</sup> 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 2022, 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 2022 budget. In terms of the services the County provides and the specific objectives of the 2022 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 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 2022 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.
  - o Sauk County's agreement with its Tri-County Airport partners is evolving. Starting in 2021, Iowa County withdrew, so Sauk and Richland Counties are developing new funding allocations and responsibilities.

#### **2022 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.
- ✓ Maintained support of the 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.

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, 2021 is 1.39% 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 \$3,533,664; Great Sauk State Trail \$739,635; energy cost saving measures \$537,162; communication upgrades \$309,029)
  - o Start-up program costs
  - o Contingency fund \$350,000
  - o 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.

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 levyfunding of \$45,000 for half a year of a state Assistant District Attorney (ADA) position. County funding ended in 2022 with the State providing funding for the ADA 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.

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 2022 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 2021 and 2022 budgets include funds for update of various community plans, including the Comprehensive Plan required by the state and a Sauk County Strategic 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.

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.
- ✓ The ADRC also now distributes Breakfast Bags and shelfstable meals to provide better service to the homebound.

#### **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.

#### **Strategic Issues (SI)**

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. Due to COVID-19, these issues were not revisited in 2021. The 2022 budget continues to respond to these issues.

	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
Cons	ervation, 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

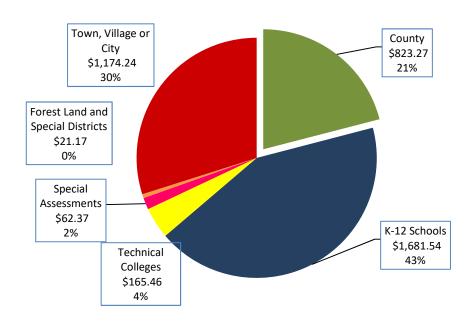
#### 2022 Budget Highlights, with Strategic Issue Response

- Federal American Rescue Plan Act funds are allocated to multiple areas:
  - 1. Great Sauk State Trail (SI 1, 8, 21) \$2,000,000
  - 2. Fiber optics, communications towers and equipment, radio equipment \$1,296,239
  - 3. Broadband (SI 2) \$1,000,000
  - 4. Placemaking, marketing, branding, Discover Wisconsin episode (SI 1) \$675,000
  - 5. Mirror Lake silt trap and dredging (SI 1, 9) \$650,000
  - 6. Health Care Center air filtration system (SI 12) \$600,000
  - 7. Parks development (SI 1): Bluffview Community Park \$100,000 (in addition to Community Development Block Grant funds of \$427,233), Hemlock dam and park \$246,000, White Mound Park horse campground \$125,000
  - 8. Tri-County Airport flood control and runway rehabilitation (SI 1, 18) \$274,101
  - 9. Funding to assist in development of a training center (SI 28) \$100,000
- The Highway budget includes \$38 million of bond issuance for construction and equipping of new highway facilities. (SI 17, 19)
- Facilities renovations and security capital expenditures of \$3.5 million are in the Building Services budget, as well as two additional Court Security officers totaling \$206,000. (SI 24)
- The Human Services budget is increased by \$1.44 million utilizing grant funds for Comprehensive Community Services. (SI 16)
- The Building Services budget includes \$225,000 for energy saving measures. (SI 4)

- Continued funding for the Justice, Diversion & Support programming. (SI 3, 26)
- Sauk County is funding 10 outside agency requests for a total of \$125,080. (SI 5)

These highlights demonstrate Sauk County's commitment to positioning itself well for the future, while keeping an eye toward the overall burden of taxes on its citizens and businesses.

#### Total Sauk County Property Tax Bill by Taxing District Total average tax bill on a property of \$204,600: \$3,928.05 (using 2021 data)



#### **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, 2021	77.3	109.0

#### **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 2021 estimated Sauk County's population is 64,272 people. Since 2011, the population has increased by 3.8%. This rate of growth is more than that of the state as a whole, ranking Sauk County as 17th among the 72 counties. The median age of County residents is 41.1 years (also higher than the state's median age of 39.5).

The population is not diverse, and the largest minority groups are American Indian (1.1%) and Hispanic/Latino (5.1%). The 26,222 family households in the County with an average family size of 2.95 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 30,414 housing units in the County. Seasonal or recreational housing units comprise 8.1% of the available housing. The owners occupy 73% 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 (9.9%) 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.

m	Sauk County	Wisconsin		Sauk County	Wisconsin
Population Profile (1)	4.4-0/	0.=00/	Occupational Profile, 2021 (2)	40/	4 < 70 /
Population, percent change from 2020	1.45%	0.79%	Manufacturing	15.7%	16.5%
Population, 2021 estimate	64,272	5,901,473	Trade, transportation, utilities	24.7%	24.2%
White persons, 2019 (3)	90.9%	81.3%	Professional, financial, information	14.4%	23.1%
Hispanic or Latino	5.1%	6.8%	Education, health	17.6%	22.9%
American Indian	1.1%	0.8%	Leisure, hospitality	24.5%	9.3%
Black or African American	0.8%	6.3%	All other	3.1%	4.0%
Asian	0.6%	2.8%	Largest Employers (6)		
Other	1.5%	2.0%	Kalahari Development LLC	1,304	
			Cardinal Company	1,200	
Less than 18 years old, 2019 (3)	22.9%	22.1%	Wilderness Lodge	1,100	
18 – 64 years old	59.1%	61.4%	Ho Chunk Nation	1,099	
Persons 65 and older	18.0%	16.5%	Lands' End Inc.	700	
Highest Educational Attainment - 2019 (3)			Sauk County	694	
Bachelor's degree or higher	22.6%	27.8%	American Axle & Manufacturing Inc	662	
High school graduates (includes bachelors or higher)	90.3%	91.8%	Mt Olympus	653	
Less than high school	9.7%	8.2%	Reedsburg Area Medical Center	603	
C			Baraboo School District	600	
Geographic Profile (1)	001	7.4.1.70	Wal-Mart	600	
Land area in square miles	831	54,158		0.77.1	0/ 077.1
Persons per square mile, 2021	77.3	109.0	Sauk County Equalized Land Values – 2021 (7)	\$ Value	% of Value
Housing			Residential	5,593,038,300	64.8%
Housing units, 2021 (1)	30,414	2,694,527	Agricultural	60,028,300	0.7%
Home ownership rate, 2017 (3)	73.0%	70.0%	Manufacturing / Commercial	2,256,994,100	26.1%
Households, 2019 (3)	26,222	2,358,156	Forest / Undeveloped / Other	729,034,800	8.4%
Projected persons per Household, 2019 (3)	2.95	2.97	(1) - Source: Wisconsin Department of Admin, ttps://doa.wi.gov/Pages/		
Median sales price, Dec 2021 (4)	\$249,950	\$265,000	<ul><li>(2) - Source: Wis. Dept. of Workforce Development, Office of Economi Wages (QCEW)</li></ul>	c Advisors, Census of Em	nployment &
Average sales price, Dec 2021 (4)	\$288,127	\$308,484	(3) - Source: United States Census Bureau		
	,,	<b>.</b> , .	(4) - Source: South Central Wisconsin Multiple Listing Service (*South	Central WI-Columbia, Da	ane, Dodge,
Earnings 2010 (2)	<b>**</b> • • • • • • • • • • • • • • • • • •	A < 1 = 1 =	Green, Rock and Sauk Counties) (5) - Source: Job Center of Wisconsin		
Median household income, 2019 (3)	\$59,943	\$61,747	(6) - Source: Primary Research by Sauk County.		
Per capita total personal income, 2020 (8)	\$55,166	\$55,593	<ul><li>(7) - Source: Wis. Dept. of Revenue, https://www.revenue.wi.gov/Pages</li><li>(8) - Source: U.S. Bureau of Economic Analysis-Regional Economic Ac</li></ul>		ΟX
Persons below poverty level, 2019 (3)	9.9%	11.3%	(o) semeet els Buleau el Lecheme I maryon regional Lechemie I m	County	
Unemployment Rate - Not seasonally adjusted (	5)				
December, 2021	2.1%	2.0%			

#### **Economy**

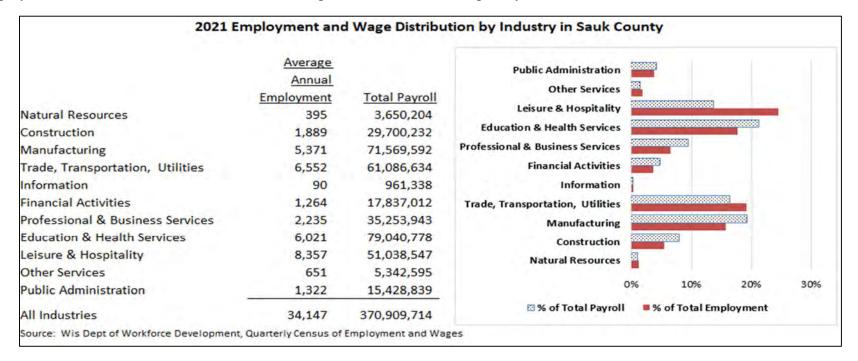
Although heavily influenced by the tourism (leisure and hospitality) industry, Sauk County has maintained a robust and diversified economy. Estimates from the Wisconsin Department of Workforce Development for 2021 indicate that the leisure and hospitality sector accounts for approximately 24.5% of the total employment in the County (13.8% of local wages), closely followed by trade, transportation, and utilities at 19.2%, education and health services at 17.6%, and manufacturing at 15.7%.

When looked at in terms of percent of average wages, trade, transportation and utilities pulls ahead of other sectors at 24.4%. 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 2021 are at 2.1% in Sauk County, compared to 2.0% 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 2021, 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 2020 was \$55,166. 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 \$59,943.



#### 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.

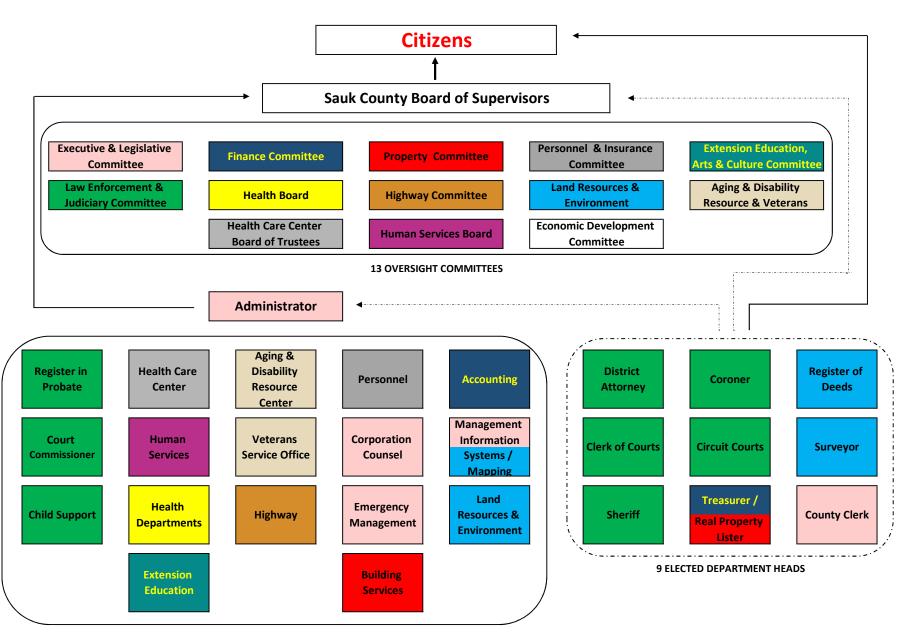
The membership of the County Board elects a Chairperson, whose duties include representing the County Board, presiding over and conducting the County Board sessions, and naming committee membership.

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.



18 NON-ELECTED DEPARTMENT HEADS

#### **Factors Affecting Budget Implementation**

The 2022 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) 2021 net new construction divided by 2021 equalized value (1.056)

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 May, 2021)

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 1.39 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 2-96, Annual Budget Process, last updated May, 2021)

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 Countywide 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 2-96, Annual Budget Process, last updated May, 2021)

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 2022 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 2022 budget are detailed in the Budget Message 2022 Budget Highlights, with Strategic Issue Response 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 2022 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 2022 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 are 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 2022 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.	2022 projections include (County Trunk Highway CTH): 2022 CTH A - CTH T to Bunker Rd (5 miles) 2022 CTH G - STH 58 to CTH EE (6 miles) 2023 CTH HH - CTH H to Juneau County Line (3.5 miles) 2023 CTH G - CTH EE to Juneau County Line (5.5 miles) 2024 CTH DL - CTH G (9 miles, 3 roadways DL, DD, WD) 2025 CTH G - STH 23 to CTH JJ (3 miles) 2026 CTH O - CTH C - STH 60 (8 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.	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 2021-2023. 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 2022 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 2022 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 2022.								
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**

#### **2022 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.

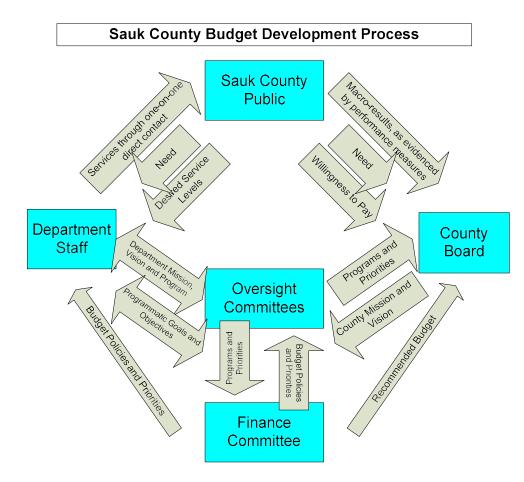
**County Board** (CB): The 31-member body corporate, which adopts the budget and sets the property tax levy.

**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 making a budget recommendation to the County Board.

**Administrator** (A): Develops a framework to manage the budget process and makes a balanced budget recommendation to the Finance Committee, balancing 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			F	in								
County Board Mid-Term Assessment to develop and prioritize strategic issues for upcoming two years (held in odd-numbered years)		СВ										
Oversight committee and departmental program review; development of mission, vision, goals, objectives, performance measures	OS, DH											
Capital improvement projects developed		DH										
Departmental and Administrator budget development						A, DH						
Capital improvements team reviews and ranks major projects for upcoming ten year period							os					
Technical administrative review of budget submissions								DH				
Administrator review of budget submissions									A			
Finance Committee proposed budget presented to County Board and public										Fin		
Proposed amendments to Finance Committee recommendation reviewed										F	in	
Public hearing on proposed budget											СВ	
Budget adoption											СВ	
Information gathering about public need	P, CB											
Budget monitoring	OS, DH											

A-Administrator 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 The Administrator, departmental staff, and 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 the Administrator, whose role is to deliberate and ultimately provide a balanced Countywide budget to the Finance Committee. The Administrator and Finance Committee are tasked with balancing "the big picture" of available funds with 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. There is no requirement that all requests are funded.

#### 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.

#### **2022 Summary Data**

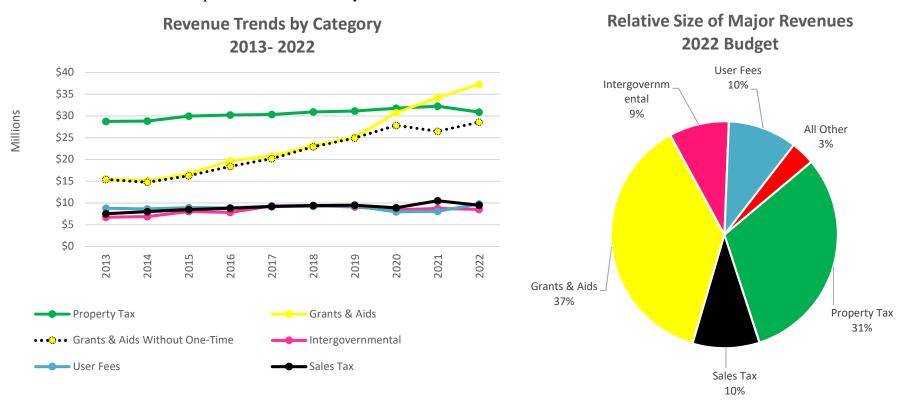
Much of the annual Sauk County budget presentation is directed at department specific detail. This level of detail is intended to provide relatively concise guidance to individual departments and functions in terms of the resources available to fulfill the visions they set forth. It is also appropriate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

### 2022 Adopted Budget by Fund Type

	General		Spe	Special Revenue		Enterprise		Enterprise		rnal Service	Totals	
Revenues												
Property Taxes	\$ 1	6,366,844	\$	8,831,071	\$	5,696,849	\$	_	\$	30,894,764		
Other Taxes	·	743,195		-		-		-	·	743,195		
Sales Tax		9,482,726		_		-		_		9,482,726		
Grants & Aids		2,920,097		20,317,962		4,034,042		-		37,272,101		
Licenses & Permits		853,939		24,000				-		877,939		
Fines, Forfeitures & Penalties		319,600		185,500		-		-		505,100		
User Fees		1,674,853		732,844		7,360,320		-		9,768,017		
Intergovernmental Charges		3,459,839		-		4,452,829		585,506		8,498,174		
Donations		500		104,250		2,500		-		107,250		
Interest		154,945		30,080		21,000		2,000		208,025		
Rent		688,825		-		-		-		688,825		
Bond / Note Proceeds		-		-		38,000,000		-		38,000,000		
Miscellaneous		241,818		22,100		1,150		-		265,068		
Transfers from Other Funds		136,000		_		1,028,673		-		1,164,673		
Use of Fund Balance		7,776,737		399,217		2,423,300				10,599,254		
Total Revenues	5	4,819,918		30,647,024		63,020,663		587,506		149,075,111		
Expenses / Expenditures												
Wages & Salaries	2	0,118,255		9,687,041		9,570,247		-		39,375,543		
Labor Benefits		7,801,204		3,638,196		4,079,494		-		15,518,894		
Supplies & Services	1	7,928,484		16,555,556		8,250,449		521,852		43,256,341		
Debt Service - Principal		-		-		900,000		-		900,000		
Debt Service - Interest & Charges		-		-		128,673		-		128,673		
Capital Outlay		7,943,302		649,037		40,070,800		-		48,663,139		
Transfers to Other Funds		1,028,673		115,000		21,000		-		1,164,673		
Addition to Fund Balance				2,194		-		65,654		67,848		
Total Expenditures	5	4,819,918		30,647,024		63,020,663		587,506		149,075,111		
Net Change in Fund Balances	(	7,776,737)		(397,023)		(2,423,300)		65,654		(10,531,406)		
Estimated January 1 Fund Balances	5	1,887,493		8,086,748		22,678,570		1,098,892		83,751,703		
Estimated December 31 Fund Balances	\$ 4	4,110,756 22 Sauk Coun	\$ ty <del>, Wis</del>	7,689,725 sconsin Adopted E	\$ Budge	20,255,270 et - 36	\$	1,164,546	\$	73,220,297		

# Revenues

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



The Revenue Trends chart shows by category how countywide major revenue sources have changed over time; as well as provides a pictorial view of the revenue relationships. Of greatest note is the 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.

All Other includes: Miscellaneous Revenues, Licenses and Permits, Fines and Forfeitures, Interest, Rent, Other Taxes and Donations. Categories not included are: Transfers, Bond/Note/Lease Proceeds, 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	\$\$\$\$\$\$\$	\$\$\$\$	\$\$\$\$\$\$	\$\$	\$	\$\$\$\$	\$\$	Magnitud	le of Revenues
Highway	\$\$		\$\$	\$\$	\$	\$	\$\$\$\$\$\$\$\$\$	by	y Fund
Human Services	\$\$\$\$		\$\$\$\$\$\$\$\$		\$		\$	(in	millions)
Health Care Center	\$		\$	\$	\$\$\$	\$\$	\$	\$	\$0 to \$2.5
ADRC	\$		\$		\$	\$	\$	\$\$	\$2.5 to \$5.0
Land Records	\$		\$		\$	\$		\$\$\$	\$5.0 to \$7.5
CDBG-ED			\$					\$\$\$\$	\$7.5 to \$10.0
Workers Compensation				\$				\$\$\$\$\$	\$10.0 to \$12.5
Insurance				\$			\$	\$\$\$\$\$\$	\$12.5 to \$15.0
Landfill Remediation						\$	\$	\$\$\$\$\$\$\$	\$15.0 to \$17.5
Jail Assessment							\$	\$\$\$\$\$\$\$\$	\$17.5 to \$20.0
Dog License							\$	\$\$\$\$\$\$\$\$\$	Over \$20.0
CDBG-Housing Rehab							\$		
Drug Seizures			\$			\$	\$		

**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.													
	l	Sauk County Code of Ordinances §30.05 – Penalty on delinquent taxes of 0.5 percent per month.												
Source			onal property own					v.v p	r					
Use	l	ally expendable pecific purpos	e at the County's dies.	iscre	etion. Spe	ecial purp	ose levie	s for brid	ge aid, lib	oraries, an	d veteran	s' service	e may onl	y be used for
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			9.605, the tax levy	rate	limit, wa	as elimina	ted with	2013 Act	t 20, the 2	013-2015	State bu	dget.		
History (2021 and 2022 are budgeted numbers)	Year 2013 2014 2015 2016 2017 2018 2019	Amount 28,758,630 28,848,878 29,962,311 30,227,641 30,350,425 30,969,018 31,147,693	Amount Over/(Under) Levy Limit (407,347) (354,710) (0) (0) (43,526) (0) (0)	in millions	\$28.76	\$28.85	\$29.96	\$30.23	\$30.35	\$30.95	\$31.15	\$31.79	\$32.26	\$30.89
	2020 2021 2022	31,789,540 32,260,337 30,894,764	(9,278) (0) (0)		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Assumptions & Future Expectations		•	ar that property ta at the State level as			_			ue source	, a trend	that has o	continued	each yea	r since then.

# 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	
(2021 and 2022 are budgeted numbers)	Year Amount 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 8,890,889 2021 9,157,074 2022 9,482,726
Assumptions & Future	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. 2020 sales tax collections dropped sharply in response to suppressed tourism and spending due to the
Expectations	COVID-19 pandemic. Due to this line item's potential volatility and general economic conditions, the County based the 2021 estimate
Expectations	conservatively low using the work of Forward Analytics, the research arm of the Wisconsin Counties Association. The 2022 estimate is
	increased significantly from 2020 since the first portion of 2021 collections are strong.
	mercused significantly from 2020 since the first portion of 2021 concentions are strong.

## **Grants & Aids**

Description	Dollars recei	ved from the State,	Federal		· local gov		s whether	r from aid	l formula:	s or annlie	ed for pro	grams. R	Rarely, private
Description		nd funds as well.	1 cacrar	01 011101	ro <b>c</b> ar go		, , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	i iroiii uic	. 101111010	or appin	ou for pro	grunns, 1	tarery, private
Authorizations	U	ations by agency and	d type o	of grant.									
Source		ound 50 Federal progr			75 State	programs	Many S	tate progr	ams are ir	tandem v	vith Feder	al prograi	ms, and nearly
		rograms are administ					•	1 0				1 0	•
Use	Nearly all gra	ants and aids are seg	regated	for the p	rovision	of specific	services	, with the	largest re	ceipts fun	ding publ	ic health,	child
	support, hum	support, human services, and highway activities. Shared revenues of \$771,752 from the State are discretionary grants and aids.											
Payment		ant. Most grants are											
	-	n the year which are	taken b	ack late	in the yea	r. A very	few gran	ts are rece	eived in e	qual mont	hly or qua	arterly ins	tallments.
Expiration	None.												
History			_										\$37.27
													757.27
(2021 and 2022			-								\$30.74		
are budgeted	Year	Amount									Ş30.74		
numbers)	2013	15,493,175								\$25.08		\$26.85	
	2014	15,092,600	SI -					ć20.70	\$23.20				
	2015	16,686,932	in millions				\$19.71	\$20.79					
	2016	19,706,116	E III	\$15.49	\$15.09	\$16.69							
	2017 2018	20,788,413 23,198,037	.⊑ _		ÿ15.05								
	2018	25,077,757											
	2019	30,738,261	-										
	2020	26,847,663											
	2022	37,272,101											
	2022	37,272,101	-										
				2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Assumptions	Each grant is	s examined based on	its par	ticular se	et of facts	and assu	mptions i	n light of	pending	changes fi	rom the F	ederal and	d State levels.
& Future		olaced on reviewing											
Expectations			·			•					C		
•		ed erosion of grant											
		ential services, partic grams. The discretion											
		grams. The discretion icreases due to funds							out future	reductions	s are expe	cieu. 202	0-2022 do see
	Substantial III	icreases due to funds	related	io ine C	O V ID-19	panuemi	c respons	С.					

Intergovernmental

D : //	di la colo										
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	<b>,</b> ,										
·	Year Amount (720.954)										
(2021 and 2022	2013 6,720,834 \$9.33 \$9.40 \$9.08 \$8.79 \$8.79										
are budgeted	2014 6,836,381 \$8.05 \$7.80										
numbers)	2014 8,050,983 \$6.72 \$6.86										
,	2015 7,799,672										
	2017 9,328,065										
	9,399,637 2018 9,376,657										
	7/110										
	2020 8,410,572										
	2021 8,788,505										
	2022 8,498,174										
	2013 2014 2015 2016 2017 2018 2019 2020 2021 2022										
Assumptions	Highway charges are based on scheduled highway projects and projected costs for materials. MIS charges are based on review of specific										
& Future	equipment or programming projects detailed by department, a decrease of \$260,000. Court security charges are based on the actual costs										
	staff assigned to those tasks. Sauk County is using existing Health Care Center staff and kitchen equipment to prepare home delivered mea										
Expectations											
	rather than contracting for their preparation. Nutrition program administration was an interdepartmental charge in 2015 only, as the										
	program's management evolved. Sauk County is self-insured for workers' compensation, and there have been favorable losses allowing f										
	low, stable rates charged to departments. County jail rental revenues are decreasing by \$237,199 to \$687,149 due to the State of Wiscons										
	removing inmates in 2022. The remaining intergovernmental charges are based on historical averages.										

## **User Fees**

	User rees										
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											
(2021 and 2022 are budgeted numbers)	Year         Amount           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         7,962,716           2021         9,820,051           2022         9,768,017										
Assumptions & Future Expectations	Projections are based on expectations of patients served at the nursing home, as well as the type of services they receive and their paysource. 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 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 polic 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, not increase slightly as grants and aids decrease.  In 2020, the nursing home limited admissions in an effort to protect existing patients and staff form the COVID-19 pandemic.										

## 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	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.								
(Primary listed)	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 \$60 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.								
History (2021 and 2022 are budgeted numbers)	Year 2013         Amount 3,335,509           2014         2,991,146           2015         3,163,169           2016         3,034,182           2017         3,802,301           2018         4,935,194           2019         5,229,192           2020         4,424,382           2021         3,862,760           2022         3,395,402      Miscellaneous								
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, rebounded in 2018-2019, but has drastic drops in earnings 2020-2022 as interest rates are low. This has led to increased efforts to seek higher return on investments, while retaining tolerable risk levels. Other taxes have declined 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 struggless 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.								

**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	\$15,000
Highway	General Fund	Recognition of interfund interest	\$6,000
Human Services	General Fund	Recognition of interfund interest	\$5,000
Jail Assessment	General Fund	Transfer of assessments to be used for jail improvements	\$110,000
General Fund	Heath Care Center	Transfer of sales tax for payment of existing debt service	\$1,028,673
		Total	\$1,164,673

**Bond/Note Proceeds** – Debt is issued to fund major capital projects for which outside funding or accumulated fund balances are not adequate to fund the project. Further, Sauk County refinances existing debt to take advantage of favorable, lower interest rates when possible. For 2022, \$38 million is budgeted for replacement of the main highway offices and shops.

**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**.

	Nonrecurring	Startup	Program	Contingency	Vacancy &	Continuing	
Fund	Capital Outlay	Costs	Termination	Fund	Turnover	Programs	Totals
General	6,361,976	0	0	350,000	900,000	164,761	7,776,737
Highway	880,000						880,000
Health Care Center	1,093,300				450,000		1,543,300
Aging & Disability Resource Center	55,000					181,000	236,000
Landfill Remediation						85,969	85,969
Land Records Modernization						72,728	72,728
Drug Seizures						4,520	4,520
Total	8,390,276	0	0	350,000	1,350,000	508,978	10,599,254

**Revenues by Fund** 

	2015	2010	2010	2020	2021	2022	2022 Change	
E 1	2017		2019		Amended	2022	Amended 1	_
Fund	Actual	Actual	Actual	Actual	Budget	Budget	<b>\$</b>	%
General Fund								
General (Major Fund)	\$ 39,275,509	\$ 43,074,102	\$ 42,340,924	\$ 45,090,444	\$ 40,878,814 \$	47,043,181	\$ 6,164,367	15.08%
Special Revenue Funds								
Aging & Disability Resource Cent	\$ 2,102,567	\$ 2,352,737	\$ 2,643,793	\$ 2,519,511	\$ 2,547,202 \$	2,551,985	\$ 4,783	0.19%
CDBG-Housing Rehabilitation	4,818	21,517	20,972	47,691	20,000	20,000	-	0.00%
CDBG-Economic Devel Revolvin	74,786	73,943	936,404	-	695,000	475,127	(219,873)	-31.64%
Dog License	25,811	22,578	26,111	25,499	24,000	24,000	-	0.00%
Drug Seizures	21,562	1,279	9,905	3,945	6,580	6,580	-	0.00%
Human Services (Major Fund)	20,510,696	22,667,945	24,156,382	25,124,270	24,566,810	26,333,515	1,766,705	7.19%
Jail Assessment	102,790	110,771	118,575	99,632	100,000	110,000	10,000	10.00%
Land Records Modernization	384,896	381,508	400,010	498,886	614,286	701,600	87,314	14.21%
Landfill Remediation	48,181	94,112	116,108	43,998	25,000	25,000		0.00%
Subtotal Special Revenue Funds	\$ 23,276,107	\$ 25,726,390	\$ 28,428,260	\$ 28,363,432	\$ 28,598,878 \$	30,247,807	\$ 1,648,929	5.77%
Debt Service Fund								
Debt Service (Major Fund)	\$ 1,533,538	\$ 1,552,273	\$ 1,586,930	\$ 1,471,753	\$ 1,475,399 \$	-	\$ (1,475,399)	-100.00%
Proprietary Funds								
Health Care Center	\$ 11,076,547	\$ 11,218,960	\$ 11,108,572	\$ 10,044,153	\$ 10,638,621 \$	11,066,963	\$ 428,342	4.03%
Highway	11,153,410	11,237,948	10,831,760	10,402,572	11,484,128	49,530,400	38,046,272	331.29%
Subtotal Enterprise Funds	\$ 22,229,957	\$ 22,456,908	\$ 21,940,332	\$ 20,446,725	\$ 22,122,749 \$	60,597,363	\$ 38,474,614	173.91%
Internal Service Funds								
Insurance	\$ 49,087	\$ 34,589	\$ 75,639	\$ 68,816	\$ 123,070 \$	135,454	\$ 12,384	10.06%
Workers Compensation	220,234	260,584	311,286	370,239	422,427	452,052	29,625	7.01%
Subtotal Internal Service Funds		\$ 295,173	\$ 386,925	\$ 439,055	\$ 545,497 \$	587,506	\$ 42,009	7.70%
Subtotal linel hal Selvice Fullus	ψ 209,321	ψ 293,173	ψ 300,923	Ψ ¬32,033	ψ 5+5,+21 Φ	567,500	ψ 72,009	7.7070
GRAND TOTAL	\$ 86,584,432	\$ 93,104,846	\$ 94,683,371	\$ 95,811,409	\$ 93,621,337 \$	138,475,857	\$ 44,854,520	47.91%

Excludes budgeted use of fund balances and retained earnings.

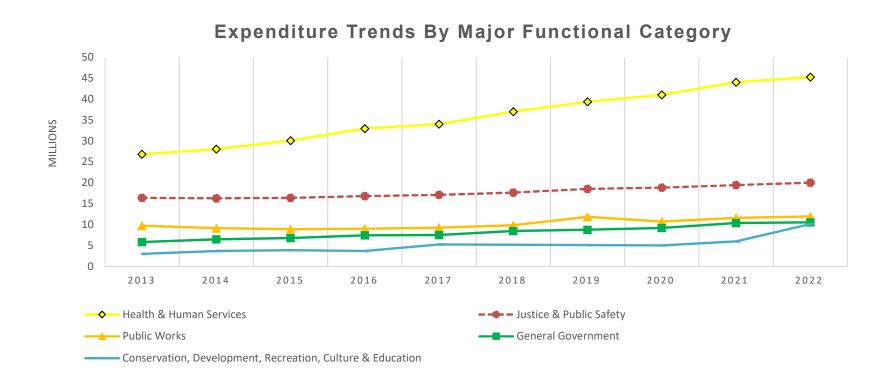
**Expenses by Fund** 

Part		***	•010	•010	•••						2	022 Change fr	
Ceneral Fund   Ceneral Content (Major Fund)   S 37,578,998   S 40,648,875   S 41,288,883   S 43,200,991   S 52,458,620   S 54,819,918   S 2,361,298   4.50%	F J	2017	2018	2019	2020			2021	n	2022		_	
Sample   S	Fund	 Actual	Actual	Actual	Actual	A	\m(	enaea Buaget	В	uaget		3	<del>%</del> 0
Sample   S	General Fund												
Aging & Disability Resource Center   \$ 1,999,337   \$ 2,186,472   \$ 2,391,201   \$ 2,415,320   \$ 2,642,202   \$ 2,787,985   \$ 145,783   5.5%   CDBG-Housing Rehabilitation   3,306   39,190   1,783   44,981   20,000   20,000   20,000   0   0,00%   CDBG-Revolving Loans   28,0010   295,956   978,870   2,106   695,000   475,127   (219,873)   -31,644%   20,000   20,00		\$ 37,578,998	\$ 40,648,875	\$ 41,288,883	\$ 43,200,991	9	\$	52,458,620 \$	54,819	9,918	\$	2,361,298	4.50%
Aging & Disability Resource Center   \$ 1,999,337   \$ 2,186,472   \$ 2,391,201   \$ 2,415,320   \$ 2,642,202   \$ 2,787,985   \$ 145,783   5.2%   CDBG-Housing Rehabilitation   3,306   39,190   1,783   34,4981   20,000   20,000   20,000   0   0   0   0   0   0   0   0	Special Revenue Funds												
CDBG-Revolving Loans   280,010   295,956   978,870   2,106   695,000   475,127   (219,873)   3-1.64%   Dog License   26,075   25,642   23,232   25,531   21,806   21,806   0   0.00%   Drug Seizures   12,146   28,142   4,698   9,069   11,100   11,100   0   0.00%   Drug Seizures   19,012,915   23,524,064   24,142,378   25,239,829   24,654,675   26,333,515   1,678,840   6.81%   Jail Assessment   97,000   100,000   135,136   99,632   100,000   110,000   10,000	Aging & Disability Resource Center	\$ 1,999,337	\$ 2,186,472	\$ 2,391,201	\$ 2,415,320	9	\$	2,642,202 \$	2,787	7,985	\$	145,783	5.52%
Dog License         26,075         25,642         23,232         25,531         21,806         21,806         0         0.00%           Drug Seizures         12,146         28,142         4,698         9,069         11,100         11,100         0         0.00%           Human Service (Major Fund)         19,012,915         23,524,064         24,142,378         25,239,829         24,654,675         26,333,515         1,678,840         6.81%           Jail Assessment         97,000         100,000         135,136         99,632         100,000         110,000         10,000         10,000           Land Records Modernization         380,373         464,514         456,518         600,269         665,337         774,328         108,991         16,38%           Land fill Remediation         72,762         74,598         93,866         96,558         106,955         110,969         4,014         3,75%           Subtotal Special Revenue Funds         \$ 1,078,248         \$ 1,862,275         \$ 1,862,875         \$ 1,862,775         \$ 1,862,000         \$ -         \$ (1,862,000)         -100,00%           Post Service Fund         1         1,078,248         \$ 1,862,275         \$ 1,862,875         \$ 1,862,775         \$ 1,862,000         \$ -         \$ (1,8	CDBG-Housing Rehabilitation	3,306	39,190	1,783	44,981			20,000	2	20,000		0	0.00%
Prog Seizures   12,146   28,142   4,698   9,069   11,100   11,100   0 0,000   10,000   11,000   10,000   10,000   10,000   11,100   10,0	CDBG-Revolving Loans	280,010	295,956	978,870	2,106			695,000	47	75,127		(219,873)	-31.64%
Human Services (Major Fund)   19,012,915   23,524,064   24,142,378   25,239,829   24,654,675   26,333,515   1,678,840   6.81%   Jail Assessment   97,000   100,000   135,136   99,632   100,000   110,000   10,000   10,000   Land Records Modernization   72,762   74,598   93,866   96,558   106,955   110,969   4,014   3.75%	Dog License	26,075	25,642					21,806	2	21,806		0	0.00%
Subtotal Special Revenue Funds   97,000   100,000   135,136   99,632   100,000   110,000   10,000	Drug Seizures	12,146	28,142	4,698	9,069			11,100	1	1,100		0	0.00%
Land Records Modernization         380,373         464,514         456,518         600,269         665,337         774,328         108,991         16.38%           Landfill Remediation         72,762         74,598         93,866         96,558         106,955         110,969         4,014         3.75%           Subtotal Special Revenue Funds         \$ 21,883,924         \$ 26,738,578         \$ 28,227,682         \$ 28,533,295         \$ 28,917,075         \$ 30,644,830         \$ 1,727,755         5.97%           Debt Service Fund         Debt Service (Major Fund)         \$ 1,078,248         \$ 1,862,275         \$ 1,862,875         \$ 1,862,775         \$ 1,862,000         \$ -         \$ (1,862,000)         -100.00%           Proprietary Funds         \$ 10,699,565         \$ 10,610,408         \$ 9,889,987         \$ 8,731,884         \$ 12,871,643         \$ 12,610,263         \$ (261,380)         -2.03%           Highway         \$ 9,259,368         \$ 9,922,654         \$ 11,946,423         \$ 10,739,711         \$ 14,275,728         \$ 50,410,400         36,134,672         253,12%           Subtotal Proprietary Funds         \$ 19,958,933         \$ 20,533,062         \$ 21,836,410         \$ 19,471,595         \$ 27,147,371         \$ 63,020,663         \$ 35,873,292         132,14%           Insurance         \$ 52,921	Human Services (Major Fund)	19,012,915	23,524,064	24,142,378	25,239,829			24,654,675	26,33	33,515		1,678,840	6.81%
Remediation   Part	Jail Assessment	97,000	100,000	135,136	99,632			100,000	11	0,000		10,000	10.00%
Subtotal Special Revenue Funds         \$ 21,883,924         \$ 26,738,578         \$ 28,227,682         \$ 28,533,295         \$ 28,917,075         \$ 30,644,830         \$ 1,727,755         5.97%           Debt Service Fund Debt Service (Major Fund)         \$ 1,078,248         \$ 1,862,275         \$ 1,862,875         \$ 1,862,775         \$ 1,862,000         \$ -         \$ (1,862,000)         -100.00%           Proprietary Funds           Health Care Center         \$ 10,699,565         \$ 10,610,408         \$ 9,889,987         \$ 8,731,884         \$ 12,871,643         \$ 12,610,263         \$ (261,380)         -2.03%           Highway         \$ 9,259,368         \$ 9,922,654         \$ 11,946,423         \$ 10,739,711         \$ 14,275,728         \$ 50,410,400         36,134,672         253,12%           Subtotal Proprietary Funds         \$ 19,958,933         \$ 20,533,062         \$ 21,836,410         \$ 19,471,595         \$ 27,147,371         \$ 63,020,663         \$ 35,873,292         132,14%           Insurance         \$ 52,921         \$ 56,216         \$ 81,147         \$ 64,069         \$ 66,000         \$ 69,800         \$ 3,800         5.76%           Workers Compensation         \$ 312,330         \$ 398,572         \$ 345,224         \$ 377,535         \$ 422,427         \$ 452,052         29,625 <t< td=""><td>Land Records Modernization</td><td>380,373</td><td>464,514</td><td>456,518</td><td>600,269</td><td></td><td></td><td>665,337</td><td>77</td><td>74,328</td><td></td><td>108,991</td><td>16.38%</td></t<>	Land Records Modernization	380,373	464,514	456,518	600,269			665,337	77	74,328		108,991	16.38%
Debt Service Fund Debt Service (Major Fund)         \$ 1,078,248         \$ 1,862,275         \$ 1,862,875         \$ 1,862,775         \$ 1,862,000         \$ -         \$ (1,862,000)         -100.00%           Proprietary Funds           Health Care Center         \$ 10,699,565         \$ 10,610,408         \$ 9,889,987         \$ 8,731,884         \$ 12,871,643         \$ 12,610,263         \$ (261,380)         -2.03%           Highway         \$ 9,259,368         \$ 9,922,654         \$ 11,946,423         \$ 10,739,711         \$ 14,275,728         \$ 50,410,400         36,134,672         253.12%           Subtotal Proprietary Funds         \$ 19,958,933         \$ 20,533,062         \$ 21,836,410         \$ 19,471,595         \$ 27,147,371         \$ 63,020,663         \$ 35,873,292         132.14%           Insurance         \$ 52,921         \$ 56,216         \$ 81,147         \$ 64,069         \$ 66,000         \$ 69,800         \$ 3,800         5.76%           Workers Compensation         \$ 312,330         \$ 398,572         \$ 345,224         \$ 377,535         \$ 422,427         \$ 452,052         29,625         7.01%           Subtotal Internal Service Funds         \$ 365,251         \$ 454,788         \$ 426,371         \$ 441,604         \$ 488,427         \$ 521,852         \$ 33,425         6.84%<	Landfill Remediation	 72,762	74,598	93,866	96,558	_		106,955	11	0,969		4,014	3.75%
Debt Service (Major Fund)         \$ 1,078,248         \$ 1,862,275         \$ 1,862,875         \$ 1,862,775         \$ 1,862,000         \$ -         \$ (1,862,000)         -100.00%           Proprietary Funds           Health Care Center         \$ 10,699,565         \$ 10,610,408         \$ 9,889,987         \$ 8,731,884         \$ 12,871,643         \$ 12,610,263         \$ (261,380)         -2.03%           Highway         \$ 9,259,368         \$ 9,922,654         \$ 11,946,423         \$ 10,739,711         \$ 14,275,728         \$ 50,410,400         36,134,672         253.12%           Subtotal Proprietary Funds         \$ 19,958,933         \$ 20,533,062         \$ 21,836,410         \$ 19,471,595         \$ 27,147,371         \$ 63,020,663         \$ 35,873,292         132.14%           Internal Service Funds           Insurance         \$ 52,921         \$ 56,216         \$ 81,147         \$ 64,069         \$ 66,000         \$ 69,800         \$ 3,800         5.76%           Workers Compensation         \$ 312,330         \$ 398,572         \$ 345,224         \$ 377,535         \$ 422,427         \$ 452,052         29,625         7.01%           Subtotal Internal Service Funds	Subtotal Special Revenue Funds	\$ 21,883,924	\$ 26,738,578	\$ 28,227,682	\$ 28,533,295	9	\$	28,917,075 \$	30,644	4,830	\$	1,727,755	5.97%
Proprietary Funds           Health Care Center         \$ 10,699,565         \$ 10,610,408         \$ 9,889,987         \$ 8,731,884         \$ 12,871,643         \$ 12,610,263         \$ (261,380)         -2.03%           Highway         \$ 9,259,368         \$ 9,922,654         \$ 11,946,423         \$ 10,739,711         \$ 14,275,728         \$ 50,410,400         36,134,672         253.12%           Subtotal Proprietary Funds         \$ 19,958,933         \$ 20,533,062         \$ 21,836,410         \$ 19,471,595         \$ 27,147,371         \$ 63,020,663         \$ 35,873,292         132.14%           Internal Service Funds           Workers Compensation         \$ 52,921         \$ 56,216         \$ 81,147         \$ 64,069         \$ 66,000         \$ 69,800         \$ 3,800         5.76%           Workers Compensation         \$ 312,330         \$ 398,572         \$ 345,224         \$ 377,535         \$ 422,427         \$ 452,052         29,625         7.01%           Subtotal Internal Service Funds	Debt Service Fund												
Health Care Center	Debt Service (Major Fund)	\$ 1,078,248	\$ 1,862,275	\$ 1,862,875	\$ 1,862,775		\$	1,862,000 \$		-	\$	(1,862,000)	-100.00%
Health Care Center	Proprietary Funds												
Subtotal Proprietary Funds         \$ 19,958,933         \$ 20,533,062         \$ 21,836,410         \$ 19,471,595         \$ 27,147,371         \$ 63,020,663         \$ 35,873,292         132.14%           Internal Service Funds         Insurance         \$ 52,921         \$ 56,216         \$ 81,147         \$ 64,069         \$ 66,000         \$ 69,800         \$ 3,800         5.76%           Workers Compensation         \$ 312,330         \$ 398,572         \$ 345,224         \$ 377,535         \$ 422,427         \$ 452,052         29,625         7.01%           Subtotal Internal Service Funds         \$ 365,251         \$ 454,788         \$ 426,371         \$ 441,604         \$ 488,427         \$ 521,852         \$ 33,425         6.84%		\$ 10,699,565	\$ 10,610,408	\$ 9,889,987	\$ 8,731,884	9	\$	12,871,643 \$	12,610	0,263	\$	(261,380)	-2.03%
Internal Service Funds         \$ 52,921 \$ 56,216 \$ 81,147 \$ 64,069 \$ 66,000 \$ 69,800 \$ 3,800 5.76%           Workers Compensation         \$ 312,330 \$ 398,572 \$ 345,224 \$ 377,535 \$ 422,427 \$ 452,052 \$ 29,625 7.01%           Subtotal Internal Service Funds         \$ 365,251 \$ 454,788 \$ 426,371 \$ 441,604 \$ 488,427 \$ 521,852 \$ 33,425 6.84%	Highway	\$	9,922,654	\$	10,739,711	9	\$		50,410	0,400			253.12%
Insurance         \$ 52,921         \$ 56,216         \$ 81,147         \$ 64,069         \$ 66,000         \$ 69,800         \$ 3,800         5.76%           Workers Compensation         \$ 312,330         \$ 398,572         \$ 345,224         \$ 377,535         \$ 422,427         \$ 452,052         29,625         7.01%           Subtotal Internal Service Funds         \$ 365,251         \$ 454,788         \$ 426,371         \$ 441,604         \$ 488,427         \$ 521,852         \$ 33,425         6.84%	Subtotal Proprietary Funds	\$ 19,958,933	\$ 20,533,062	\$ 21,836,410	\$ 19,471,595	9	\$	27,147,371 \$	63,020	0,663	\$	35,873,292	132.14%
Insurance         \$ 52,921         \$ 56,216         \$ 81,147         \$ 64,069         \$ 66,000         \$ 69,800         \$ 3,800         5.76%           Workers Compensation         \$ 312,330         \$ 398,572         \$ 345,224         \$ 377,535         \$ 422,427         \$ 452,052         29,625         7.01%           Subtotal Internal Service Funds         \$ 365,251         \$ 454,788         \$ 426,371         \$ 441,604         \$ 488,427         \$ 521,852         \$ 33,425         6.84%	Internal Service Funds												
Workers Compensation         \$ 312,330 \$ 398,572 \$ 345,224 \$ 377,535 \$ 422,427 \$ 452,052         29,625 7.01%           Subtotal Internal Service Funds         \$ 365,251 \$ 454,788 \$ 426,371 \$ 441,604 \$ 488,427 \$ 521,852 \$ 33,425 6.84%		\$ 52,921	\$ 56,216	\$ 81,147	\$ 64,069	9	\$	66,000 \$	69	9,800	\$	3,800	5.76%
										*		,	
GRAND TOTAL \$ 80,865,354 \$ 90,237,578 \$ 93,642,221 \$ 93,510,260 \$ 110,873,493 \$ 149,007,263 \$ 38,133,770 34.39%	Subtotal Internal Service Funds	\$ 365,251	\$ 454,788	\$ 426,371	\$ 441,604	9	\$	488,427 \$	52	1,852	\$	33,425	6.84%
	GRAND TOTAL	\$ 80,865,354	\$ 90,237,578	\$ 93,642,221	\$ 93,510,260		\$	110,873,493 \$	149,00	7,263	\$	38,133,770	34.39%

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 2013 to 2020 represent actual expenditures, and 2021 and 2022 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.



#### **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. Starting in 2020, expenditures are also increased sharply for COVID-19 response.

**Justice and public safety** expenditures have moderate increases over the last ten years, averaging an increase of about 2.3% per year over the last ten 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. The 2022 budget includes \$80,000 of funding for another classification and compensation study.

Conservation, development, recreation, culture and education expenditures have stayed generally stable. Greater emphasis has focused on developing Sauk County as a superior place to work, live and play, not just a tourist destination. Funding for parks and recreation trails has increased, as well as staff to help coordinate community development.

**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). The 2022 budget includes possible debt issuance of \$38 million to construct and equip new Highway facilities. 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**

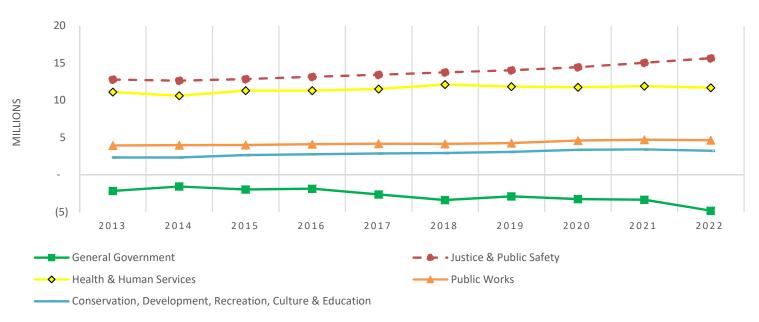
Expenditures by function should be considered concurrently with property tax levy by function. Although considerably more is spent on health and human services, more property tax levy is allocated to justice and public safety. Also note that the general government function contains significant revenues that are not directly related to other functions, such as the approximately \$9.48 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	2013	2022
Health & Human Services	37.84%	25.86%
Justice & Public Safety	77.49%	78.12%
Public Works	43.34%	38.89%
General Government	-23.85%	-45.32%
Conservation, Development, Recreation, Culture & Education	62.78%	31.89%

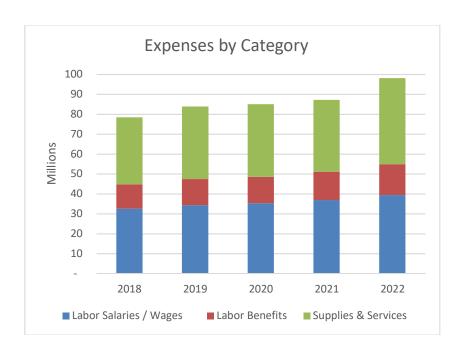
# **Property Tax Levy Trends By Function**

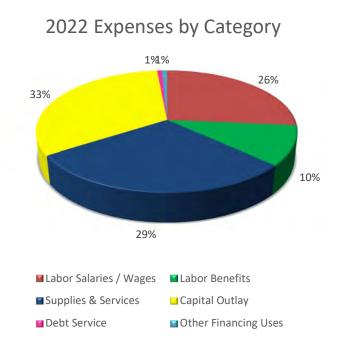


## **Expenditures by Category**

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 2022 how expenses are allocated.

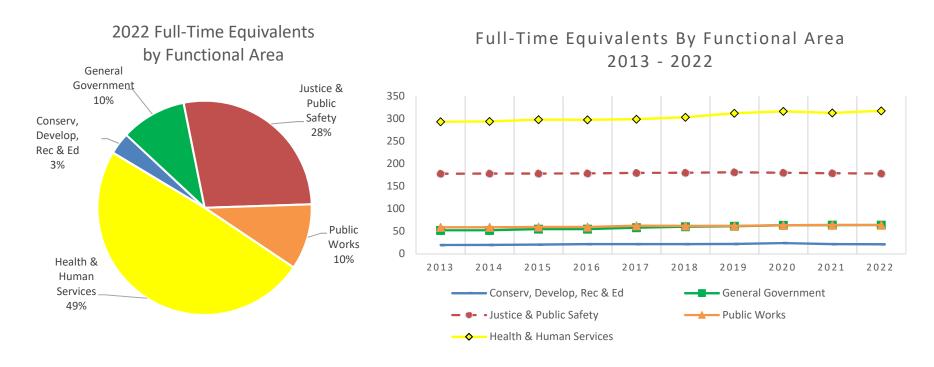
Detailed expenditure information by category, function, and department, including trend charts is included on the division tabs for each functional area.





### **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 36 percent of the total expenses for 645.18 full-time equivalents (FTE's) in 2022 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.



Departments continue to react to outside funding changes and explore implementation of technological and workflow efficiencies. 2022 sees an increase in staff of 3.70 FTE's.

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

			(-	,		- ·p		P				FTE Change
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022	from
	Balance	Change	Change	<u>Change</u>	Change	<u>Change</u>	<u>Change</u>	<u>Change</u>	Change	Change	Balance	2013 to 2022
General Government												
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	6.29					0.21		0.50	-1.50	0.50	6.00	-0.29
County Clerk / Elections	3.08				0.92						4.00	0.92
Justice, Diversion, & Support (eff 2021 FKA Criminal Justice (	0.00			1.00	2.25	0.45	1.30	1.75	-1.00	0.75	6.50	6.50
Land Records Modernization (from Cons, Dev, Rec, Cul, Ed)	1.20		0.29	3.00	-0.49	-0.01		-0.50		3.00	6.49	5.29
Management Information Systems (MIS)	11.30		1.00	-1.67	-0.26		-1.00			-0.87	8.50	-2.80
Personnel	4.09		0.21	0.01	0.85	-0.16		0.30		-0.30	5.00	0.91
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		-3.00	3.00	-4.07
Total General Government	52.30	0.00	2.75	0.08	2.94	2.29	1.00	2.05	0.50	0.08	63.99	11.69
Justice & Public Safety												
Circuit Courts	3.40							-0.01	0.01	-0.15	3.25	-0.15
Clerk of Court	14.00	-1.00		-1.00				-0.01	0.01	-0.13	12.00	-2.00
Coroner	1.00	-1.00		-1.00							1.00	0.00
Court Commissioner / Family Court Counseling	2.00										2.00	0.00
District Attorney / Victim Witness	7.60	0.20									7.80	0.20
Emergency Management	2.00	0.20		-0.66	0.41		0.50	-0.50			1.75	-0.25
Register in Probate	2.00			-0.00	0.41		0.30	-0.30			2.00	0.00
		1.20	0.05	2.00	0.52	0.49	0.50	0.51	1.00	0.69		
Sheriff's Department	145.88	1.29	-0.05	2.00	0.52	0.48	0.50	-0.51	-1.00	-0.68	148.43	2.55
Total Justice & Public Safety	177.88	0.49	-0.05	0.34	0.93	0.48	1.00	-1.02	-0.99	-0.83	178.23	0.35
Public Works												
Highway	59.00		0.50		3.00	-0.50		1.50	0.50		64.00	5.00
Total Public Works	59.00	0.00	0.50	0.00	3.00	-0.50	0.00	1.50	0.50	0.00	64.00	5.00
Health & Human Services												
Aging & Disability Resource Center	21.64		-5.85	3.12	2.36	-0.21	2.49	-0.08	0.34	0.50	24.31	2.67
Child Support	11.00									0.52	11.52	0.52
Environmental Health	3.75		0.65	0.17	2.26	0.65	-0.35	0.50	-0.15	-0.10	7.38	3.63
Health Care Center	134.57	-0.47	8.89	-1.62	-8.16	-0.24	-2.63	-0.70	-4.67	-2.06	122.91	-11.66
Home Care (to Health Care Center)	7.45	-1.55	-5.90			V			,		0.00	-7.45
Human Services	96.67	1.30	1.98	-0.96	1.30	4.00	6.00	4.00		3.00	117.29	20.62
Public Health	10.55	1.53	0.70	0.83	3.77	0.59	3.06	0.77	0.89	2.65	25.34	14.79
Veterans' Services	3.00	1.55	1.06	-0.06	3.77	0.50	0.19	0.31	0.07	2.03	5.00	2.00
Women, Infants and Children	4.66		2.50	-1.93	-0.21	-0.90	0.17	-0.42	0.12		3.82	-0.84
Total Health & Human Services	293.29	0.81	4.03	-0.45	1.32	4.39	8.76	4.38	-3.47	4.51	317.57	24.28
<del>-</del>	2,3,2,	0.01		0110	1.02	,	0170		3.17			
Conservation, Development, Recreation, Culture & Education												
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	-0.06	19.09	5.94
Parks (to LRE)	3.78			1.00			0.29	-5.07			0.00	-3.78
Total Cons, Devel, Rec, Culture & Ed	19.57	0.41	0.70	1.00	0.00	0.00	0.29	1.98	-2.50	-0.06	21.39	1.82
TOTAL COUNTY FTE's - CHANGE	7.76	1.71	7.93	0.97	8.19	6.66	11.05	8.89	-5.96	3.70		
TOTAL COUNTY FTE's	602.04	603.75	611.68	612.65	620.84	627.50	638.55	647.44	641.48	645.18	645.18	43.14
TOTAL DEDCONG EMDLOVED CHANCE		2	5	1	7	9	1.4	0	2	2		
TOTAL PERSONS EMPLOYED - CHANGE TOTAL PERSONS EMPLOYED	677	-3 674	5 679	-1 678	685	694	14 708	9 717	-2 715	-3 712	712	35
TOTAL LERSONS EIVILLOTED	0//	0/4	0/9	0/8	083	094	/08	/1/	/13	712	/12	33

Note: This summary excludes any funding source information.

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		2022 Changes to Budgeted Posit	tions	
Functional Area	Department	Position	Change in FTE's	Reason
General Government	Corporation Counsel	Corporation Counsel	0.50	Significant staff turnover in 2020 led to contracted attorney assistance. During 2021 and 2022, it is budgeted for the contractual arrangements to return to staff attorneys.
General Government	Justice, Diversion, & Support	Case Coordinator	0.75	Position funded by 75% by Diversion Supervision Agreement state grant.
General Government	Land Records Modernization	Real Property Specialist Real Property Lister Real Property Specialist/GIS Specialist	1.00 1.00 1.00	Transfer oversight of these positions from the Treasurer to Land Records Modernization to better align functions.
General Government	Management Information Systems (MIS)	Web Application Developer MIS Intern	-0.57 -0.30	Transfer of web duties to contracted services. Reductions to streamline budget.
General Government	Personnel	Human Resources Intern	-0.30	Reduction to streamline budget.
General Government	Treasurer	Real Property Specialist Real Property Lister Real Property Specialist/GIS Specialist	-1.00 -1.00 -1.00	Transfer oversight of these positions from the Treasurer to Land Records Modernization to better align functions.
Justice & Public Safety	Circuit Courts	Law Clerk	-0.15	Reduction to streamline budget.
Justice & Public Safety	Clerk of Courts	Chief Deputy Clerk of Courts Deputy Clerk of Courts/Accounting Technician	1.00 -1.00	Reclassification of position to provide better continuity of responsibility.
Justice & Public Safety	Sheriff's Department	Telecommunicator-Limited Term Jailor Court Security Deputy Prisoner Transport	-0.39 -1.00 2.00 -1.29	Increase in court security to accommodate enhanced physical security at the Courthouse entrances. Increased use of technology for prisoner appearances decreases the need for physical transports.  (Total decrease 0.68)
Health & Human Services	Aging & Disability Resource Center (ADRC)	Dementia Care Specialist Van Driver Transportation Assistant	0.50 -0.74 0.74	Grant funds for dementia care, to respond to the "gray tsunami. Reclassification of transportation staff to better meet office needs.
Health & Human Services	Child Support	Program Assistant	0.52	Limited term staff to help transition the office from paper to electronic filing.
Health & Human Services	Environmental Health	Environmental Health Analyst Program Assistant Environment Health Sanitarian Environment Health Technician Public Health Technician	1.00 -1.00 1.00 -1.00 -0.10	Reclassification of office staff and in the field staff to be meet departmental needs.

		2022 Changes to Budgeted Position	ons	
Functional Area	Department	Position	Change in FTE's	Reason
Health & Human Services	Health Care Center	Certified Nursing Assistant	-0.90	Recognition of severe staff shortage in certified
		Casual CNA	-0.16	nursing assistants. Reallocation of division
		Environmental Services Supervisor	-1.00	oversight to gain staffing efficiencies and savings.
		Environmental Services Leadworker	1.00	(Total decrease 2.06)
		Environmental Services Staff	-1.00	
Health & Human Services	Human Services	Business and Admin-Program Specialist	1.00	Realign staff to better meet the needs of the
		Business and Admin-Administration	-1.00	department.
		Support		(Total increase 3.00)
		Child Protective Services (CPS) Social	1.00	
		Worker		
		CPS Social Worker-Assessment	-1.00	
		CPS Program Support Specialist	-2.00	
		CPS Family Support Specialist	3.00	
		Children & Families-Social Worker	1.00	
		Mental Health & Recovery-Crisis	1.00	
		Stabilization Case Manager		
Health & Human Services	Public Health	Nurse Supervisor	1.00	Increased attention on data management and
		Public Health Nurse	1.00	response to the COVID-19 pandemic.
		Epidemiologist	-1.00	(Total increase 2.65)
		Quality Improvement Coordinator	-1.00	
		Health Data Analyst	1.00	
		Public Health Technician	1.60	
		Overdose Response Coordinator	-0.75	
		Communication Specialist	0.80	
Conservation, Development,	Land Resources &	Conservation Technician	-1.00	Reclassify technician position to provide career
Recreation, Culture &	Environment (LRE)	Conservation Technician Advanced	1.00	progression. Reallocate Parks positions to match
Education		Parks Programs Coordinator	-1.00	duties performed. Trim intern staff positions to
		Parks Operations Coordinator	1.00	achieve budget savings.
		Parks & Recreation Assistant	0.51	(Total decrease 0.06)
		LRE Intern	0.03	
		LRE Administrative Assistant Limited	-0.30	
		Term/Seasonal		
		Education Assistant Limited Term	-0.30	
		<b>Total Change in Full-Time Equivalents</b>	3.70	

**Employee Representation**: County employees are represented by one bargaining unit in addition to the non-represented employees and elected officials. The Service Employees International Union (SEIU) unit did not recertify itself during 2021, and those employees have become part non-represented exempt staff. The Sauk County Personnel Ordinance Chapter 13 and the Employee Handbook govern their terms of employment. The Wisconsin Professional Police Association (WPPA) retains full bargaining rights.

Union / Employee Group	Group Represented	2022 Number of Full-Time	Contract	Known	Wage A	ge Adjustments 3   2024   202		
1 0	* *	Equivalents	Expiration	2022	2023	2024	2025	
Wisconsin Professional Police Association (WPPA) Local #241	Sauk County Sheriff's Department Sworn Employees: Jailors, Patrol, Electronic Monitoring, Court Security, Detectives	94.00	June 30, 2021	In negotiation				
Non-Represented – Exempt	Exempt from Overtime	187.46	Not Applicable	1.00%				
Non-Represented – Hourly	Not Exempt from Overtime	356.73	Not Applicable	1.00%				
Elected – Law Enforcement & Judiciary focus	Clerk of Courts, Coroner, Sheriff	3.00	Term of office 2019 through 2022	0.00%				
Elected – General Administration focus	County Clerk, Register of Deeds, Surveyor, Treasurer	4.00	Term of office 2021 through 2024	1.50%	1.50%	1.50%		

**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 2022 budget continues use of this money-saving program.

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Wages & Salaries	\$30,912,422	\$31,189,947	\$32,587,168	\$34,335,359	\$35,274,953	\$38,264,626	\$39,375,543
Benefits	<u>\$11,713,154</u>	\$12,223,996	\$12,184,237	\$13,110,922	\$13,272,403	\$14,908,495	<u>\$15,518,894</u>
Total Personnel Costs	\$42,167,941	\$43,413,943	\$44,771,405	\$47,446,281	\$48,547,356	\$53,173,121	\$54,894,437
Benefits as a % of Total Personnel Costs	27.78%	28.16%	27.21%	27.63%	27.34%	28.04%	28.27%

**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.

	2016	2017	2018	2019	2020	2021	2022
Sauk County Health Insurance Premium Rate Changes	3.00%	2.00%	5.77%	5.00%	7.00%	3.90%	6.90%

**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.

	2016	2017	2018	2019	2020	2021	2022
Vacancy Factor Tax Levy Reduction	\$950,000	\$917,532	\$950,000	\$950,000	\$825,000	\$1,300,000	\$1,350,000

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

Some funds' balances are anticipated to undergo significant changes during 2022. 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.

	2022 Estimated Beginning and Ending Fund Balances												
		December											
	January 1	31 Fund	Dollar	Percent									
Fund	Fund Balance	Balance	Change	Change	Detail of Fund Balances Changing More Than 10 %								
Aging & Disability Resource Center	\$1,179,894	\$943,894	-236,000	-20.00%	Previously received grant funds utilized for the nutrition program, \$111,000. Accumulated fund balance for vehicle replacement, \$125,000.								
CDBG-ED Revolving Loans	0	0	0	0.00%									
CDBG-Housing Revolving Loans	36,631	36,631	0	0.00%									
Dog License	-1,810	384	2,194	121.22%	Decrease in dog license expenditures to replenish balance.								
Drug Seizures	57,373	52,853	-4,520	-7.88%									
General (Major fund)	51,887,493	44,110,756	-7,776,737	-14.99%	Uses of fund balance appropriated to fund non-recurring capital projects: \$6,361,976. Offsets the tax levy in an amount approximating the wages/benefits unspent due to vacancy and turnover of \$900,000, and contingency fund of \$350,000.								
Health Care Center	7,585,293	6,041,993	-1,543,300	-20.35%	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, \$470,000. Offsets the tax levy in an amount for vacancy and turnover of \$450,000. Expenditure of previously received Medicaid funds for capital updates \$623,300.								
Highway	15,093,277	14,213,277	-880,000	-5.83%									
Human Services (Major fund)	1,800,348	1,800,348	0	0.00%									
Insurance	434,346	500,000	65,654	15.12%	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	253,838	181,110	-72,728	-28.65%	Use of accumulated program funds for remonumentation project.								
Landfill Remediation	4,760,474	4,674,505	-85,969	-1.81%									
Workers Compensation	664,546	664,546	0	0.00%									
Totals	\$83,751,703	\$73,220,297	-\$10,531,406	-12.57%									

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 2022 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 2022 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 2022 budget through its prudent use of resources, allows for program sustainability for years to come.

A \$149 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 2022 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 commonalties 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 2022 and the future	Strategic Issue (SI) Addressed / Link to Planning Processes	Funding Source	2022	2023	2024	2025	2026
Energy cost saving measures	SI #4 Energy savings/lower carbon footprint. SI #11 Solar.	General fund balance	\$537,162	\$225,000	\$225,000	\$225,000	\$225,000
Space needs study, building security, remodel facilities		General fund balance	\$3,533,664				
Communications infrastructure upgrades and fiber optics network expansion		General fund balance, grants & tax levy	\$1,514,221	\$475,355	\$485,032	\$50,000	\$350,000
Parks Improvements: White Mound bridge replacement Horse campground electric/restrooms Hemlock Park upgrades Lake weed harvester	SI #10 Comprehensive Outdoor Recreation Plan	General fund balance	\$58,000 \$125,000 \$50,000	\$60,000			
UW-Platteville Baraboo/Sauk County – Theater Renovation		Grants	\$400,000	\$27,500	\$45,000	\$62,500	\$72,500
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	\$3,000,000	\$3,000,000	\$3,000,000	\$4,000,000	\$3,000,000
Highway shop replacement	SI #17 Highway building	Debt & Highway retained earnings	\$38,000,000				

							2021-2026
CAPITAL OUTLAY PLAN - FIVE-YEAR	2021	2022	2023	2024	2025	2026	TOTALS
Accounting	0	0	0	0	0	0	0
Administrator	0	0	0	0	0	0	0
Aging and Disability Resource Center	61,000	115,000	70,000	30,000	35,000	35,000	346,000
Building Projects Fund	0	0	0	0	0	0	0
Building Services	6,696,637	6,021,029	435,000	910,000	335,000	660,000	15,057,666
CDBG-Close Grant	695,000	475,127	0	0	0	0	1,170,127
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	35,471	0	0	0	35,000	70,471
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	47,412	63,518	96,200	0	0	207,130
Environmental Health	0	0	0	0	0	0	0
Extension Education	0	0	0	0	0	0	0
General Accounts	0	400,000	27,500	45,000	62,500	72,500	607,500
Health Care Center	1,293,522	1,190,800	225,500	57,000	20,000	20,000	2,806,822
Highway	2,626,000	38,880,000	900,000	900,000	900,000	900,000	45,106,000
Human Services	0	0	0	25,000	0	25,000	50,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	50,000	58,910	120,000	150,000	75,000	90,000	543,910
Land Resources & Environment	196,962	268,000	85,000	25,000	25,000	25,000	624,962
Landfill Remediation	0	0	0	0	0	0	0
MIS	1,372,536	573,081	493,500	626,500	536,500	736,500	4,338,617
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	320,000	598,309	737,837	717,832	379,000	320,000	3,072,978
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	13,336,657	48,663,139	3,182,855	3,582,532	2,368,000	2,919,000	74,052,183

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 2022 can be found with the departmental budgets.

CAPITAL OUTLAY PLAN - LEVY-FUNDED	2021	2022	2023	2024	2025	2026	2021-2026 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	80,000	86,000	160,000	135,000	110,000	135,000	706,000
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	30,000	0	0	0	35,000	65,000
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	35,000	0	0	0	35,000
Environmental Health	0	0	0	0	0	0	0
Extension Education	0	0	0	0	0	0	0
General Accounts	0	0	27,500	45,000	62,500	72,500	207,500
Health Care Center	0	0	0	6,000	0	0	6,000
Highway	0	0	0	0	0	0	0
Human Services	0	0	0	25,000	0	25,000	50,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	0	0	0	0	0	0	0
Land Resources & Environment	30,000	35,000	25,000	25,000	25,000	25,000	165,000
Landfill Remediation	0	0	0	0	0	0	0
MIS	527,662	573,081	493,500	626,500	536,500	736,500	3,493,743
Personnel	0	0	0	0	0	0	0
Public Health	0	0	25,000	0	0	0	25,000
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	320,000	246,000	346,000	379,000	379,000	320,000	1,990,000
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	957,662	970,081	1,112,000	1,241,500	1,113,000	1,349,000	6,743,243

This summary represents the outlay requests that have no alternate funding sources and must be borne by the property tax levy or other as yet unspecified funds. Alternate funding sources include State or Federal grants, available fund balances, or debt issuance. MIS outlay is actually charged back to departments and the levy is recorded in the departments. Gross MIS outlay is shown here where the original purchases are made.

Most departments are part of the General Fund, Special Revenue Funds or Capital Project Funds. After applying grant revenues, other outside funds and fund balance for items whose purchases are nonrecurring, the tax levy is the remaining funding source. These funds by their definition do not depreciate asset acquisitions. The General Fund, Special Revenue Funds and Capital Project Funds are those that are not Proprietary Funds as discussed below.

The proprietary funds fund their outlay at time of purchase with grant or other revenues, then available fund balance. The assets are capitalized and depreciated over their useful lives. The proprietary funds are the Health Care Center and Highway.

#### **CAPITAL PROJECTS**

## **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 Committee 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 2022 Capital Improvement Plan.

# Adopted Sauk County 2022 to 2031 Capital Improvement Plan

Department - Item	Funding Source	2022	2023	2024	<u>2025</u>	<u>2026</u>	2027	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	2022 to 2031
Health Care Center												
HCC - Property Improvements - Roofs	HCC Fund Balance		20,000	20,000	20,000	20,000	20,000	40,000				140,000
HCC - Property Improvement - Replace Flooring	Certified Public Expenditure (CPE) carryforward funds	249,000										249,000
HCC - Property Improvements - Roof Top Unit (RTU) replacement with HEPA filtration upgrade	American Rescue Plan Act (ARPA)	600,000										600,000
HCC - Property Improvement - Water Heater Replacement	HCC Fund Balance	35,000										35,000
HCC - Property Improvement - Replace Worn Fire Doors	HCC Fund Balance	10,000										10,000
HCC - Property Improvement - Grounds Improvements	CPE carryforward funds	15,000										15,000
Cameras Security Monitoring Upgrades	HCC Fund Balance	22,000										22,000
Highway	Uniford Dalama	200.000	000 000	000 000	0.40.000	000 000	000 000	000 000	000 000	4.000.000	4 000 000	0.400.000
Equipment Replacement	Hwy Fund Balance	880,000	880,000	900,000	840,000	900,000	920,000	920,000	920,000	1,000,000	1,000,000	9,160,000
New Highway Shop (\$35,000,000)	Bonding Hwy Fund Balance	35,000,000										35,000,000
County Highway A from CTH T to Bunker Rd (5 miles) \ County Highway G From STH 58 to CTH EE (6 m	nile: Tax Levy/Wis Co Hwy Improve	3,000,000										3,000,000
County Highway HH from CTH H to Juneau Co Line (3.5) \ County Highway G From CTH EE to Juneau Co Line (5.	5) Tax Levy/Wis Co Hwy Improve		3,000,000									3,000,000
County Highway DL/CTH DD CTH WD (9 miles)	Tax Levy/Wis Co Hwy Improve		-,,	3,000,000								3,000,000
County Highway G Reconstruction From STH 23 to CTH JJ (3 miles)	Tax Levy/Wis Co Hwy Improve			0,000,000	4,000,000							4,000,000
County Highway O from CTH C to STH 60 (8 miles)	Tax Levy/Wis Co Hwy Improve				4,000,000	3,000,000						3,000,000
High Risk Rural Roads		132,000	76,000	61,000		3,000,000						
	Tax Levy/Wis Co Hwy Improve	132,000	76,000		450.000							269,000
Bridge Replacement	Tax Levy/Wis Co Hwy Improve			150,000	150,000							300,000
Road Construction	Tax Levy/Wis Co Hwy Improve						3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
Shop Yard Paving	Hwy Fund Balance				60,000							60,000
Tri-County Airport												
	Cardinal Glass	289,000										
	Federal Funds	2,168,500										
Drainage Ditch to Bear Creek (\$2,698,444)	State Funds	120,472										2,698,444
	Sauk ARPA & Richland Counties, allocation TBD	120,472										
	Cardinal Glass	0										
	Federal Funds	3,480,235										
Runway 09-27 Rehabilitation (\$3,866,927)	State Funds	193,346										3,866,927
	Sauk ARPA & Richland Counties, allocation											-,,
	TBD	193,346										
	Cardinal Glass	0										
	Federal Funds	1,399,594										
Flood Control and Ditching at Airport (\$1,555,104)	State Funds	77,755										1,555,104
	Sauk ARPA & Richland Counties, allocation	77,755										
	TBD	11,100										
UW-Platteville Baraboo Sauk County												
2022: Fine Arts Renovation (\$700,000); Lange Building Roof and Penthouse Replacement (\$100,000)	American Rescue Plan Act (ARPA)	400,000										400,000
2023: Fine Arts Entry Remodel (\$25,000); Umhoeffer Building Rooftop AC (\$30,000)	American resource harry or (7 th 7 t)	400,000										400,000
2024: Lange Building Gym Roof (\$55,000); Parking Lot Repair (\$35,000)	Undetermined		27,500	45,000	62,500	72,500						
2025: Fine Arts Air Handler (\$125,000)	City of Baraboo	400,000	27,500	45,000	62,500	72,500						607,500
2026: Parking Lot Replacement with Added Lighting (\$145,000)	City of Baraboo	400,000	21,500	+3,000	02,500	72,500						007,500
Management Information Systems (MIS)												
Phone System Upgrades	Tax Levy	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
Hardware upgrades	Tax Levy						125,000					200,000
9-1-1 Phone System Replacement	Tax Levy						250,000					250,000
(replacement about every 7 years, next in 2027)	<u> </u>	05.000	05.000	05.000	05.000	05.000		05.000	05.000	05.000	05.000	
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	E02.000
Firewall Upgrades for HCH, LEC and LE outside agency connections Core Switch Replacement at LEC & HCH Data Center	Tax Levy	7,000		7,000	7,000		7,000		7,000	7,000		502,000
Virtual Infrastructure - Host server replacements. HCH 2025, 2030. LEC 2022, 2027.	Tax Levy	25,000			105,000 25,000		105,000 25,000			25,000		
Backup appliance replacement	Tax Levy Tax Levy	23,000	55,000		25,000		23,000	55,000		25,000		410,000
Storage array replacement. HCH 2026, 2031. LEC 2024, 2029.	Tax Levy Tax Levy		55,000	50,000		50,000		55,000	50,000		50,000	-10,000
	201			23,000		20,000			55,000		23,000	
County Clerk												
Election Equipment Replacement	General Fund Balance							460,000				460,000
Circuit Courts												
Fourth Jury Courtroom	Undetermined										2,000,000	2,000,000
·												,

# Adopted Sauk County 2022 to 2031 Capital Improvement Plan

Department - Item	Funding Source	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022 to 2031
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	
Replacement of Tower Road Tower site (2022) (\$850,000)	American Rescue Plan Act (ARPA)	800,000										
	General Fund Balance	50,000										
Radio Upgrade for departments over a three year period	American Rescue Plan Act (ARPA)	325,750	325,750	325,750								3.344.374
Upgrade Mobile and Portable Radio Equipment for Maintenance staff (2023)	American Rescue Plan Act (ARPA)		35,000									3,344,374
Tower Site Remote Monitoring Equipment (2024)	Tax Levy			50,000								
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
Building controls from pneumatic to digital (Historic Courthouse, Reedsburg Human Services, Law Enf)	General Fund Balance			225,000	225,000	225,000						2,000,000
Energy Measures - Upgrade building controls at Historic Courthouse	General Fund Balance	225,000	1,100,000									2,000,000
Law Enforcement Center (LEC) Video Upgrade	General Fund Balance	220,000									150,000	370,000
Replace Roofs: West Square 2021, LEC/Huber 2024	General Fund Balance			360,000								360,000
Elevators - Courthouse Annex and Court Holding	Carryover from 2021	110,000										110,000
LEC Sally Port Concrete Replacement	Tax Levy	55,000										55,000
Carpet Replacement - Law Enforcement Center (Administrative & Jail)	Tax Levy	50,000					65,000					115,000
Re-Gasket, Check Bearings on Chillers West Square/Courthouse 2024. Law Enforcement Center 2027.	Tax Levy			190,000			205,000					395,000
Remodel and Building Security-West Entrance Redesign Construction (excluding space modification for scanners and including ADA compliance) Building Security-2021/2022 Continued Recommended Implementations	General Fund Balance	3,000,000	1,500,000		2,400,000							6,900,000
Land Resources & Environment												
White Mound Bridge Replacement (\$28,000 in 2021 budget, additional \$30,000 in 2022)	General Fund Balance	58,000										58,000
GSST Expansion - WI River Bridge - Engineered Plans/Designs & Construction (Est'd \$7,700,000)	General Fund Balance/Stewardship Grant											0
Total Expenditure		53,999,225	,,	5,588,750		4,800,000	, ,	4,935,000	4,137,000	, . ,	6,360,000	104,549,849
Portion Funded by Grant Revenues or Fund Balances		50,570,225	3,888,250	1,875,750	3,607,500	1,517,500	1,145,000	1,720,000	920,000	1,000,000	1,150,000	67,394,225
Portion Funded in Part by Tax Levy or Undetermined Funding Source		3,429,000	3,318,500	3,713,000	4,841,624	3,282,500	3,737,000	3,215,000	3,217,000	3,192,000	5,210,000	37,155,624

	Sa	auk Cou	nty Ca <sub>l</sub>	oital In	ıprovem	ent Pro	ject						
PROJECT:	Health Care Cen	ter Property Imp	rovements	DEPARTM	ENT: Health Car	e Center	MANAGER:	Jennifer Vos	en				
PROJECT DESCRIPTION:	Replacements to	o aging equipmer	nt and building	components at	the HCC								
ANALYSIS OF NEED:	1				nponents are sho nage to building s		n need of rep	airs and/or r	eplacement. I	Replacement o	f equipment		
LOCATION:	Health Care Cer	nter											
			UR	GENCY					OTHER IN	FO			
		in year propose	d	х	Optional - Saves	•		Maintenanc					
	x Mandatory	within 5 years			Optional - Impr			New Facility					
					Optional - Redu		Х	Replacemen	nt				
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):  General Government Cons, Devel, Rec, Culture, Educ Health & Human Services Public Works Justice & Public Safety Outside Issue													
General Government	Cons, Devel, Re	c, Culture, Educ	Health & Hu	man Services	Public	Works	Justi	ce & Public S	afety				
Placemaking / Economic Development	Groundwa	·	x Health Ca	re Center	Highway b	uilding	Coroner	budget	Affordab income h	ousing			
Broadband	Comprehe update	nsive Plan	Peer lear	earning groups Tri-County Airport				ncy e/preparedn	Workford developn	_			
Criminal Justice Coordinating / stepping up initiative	Great Sauk completion		Visiting RNs, I isolated indiv		Improve hi maintenan	ghways / road ce		Security in buildings and for employees			tation		
Energy savings / lower carbon footprint	Protect air,	water, land	Medical a treatmen		Wifi access	s/broadband	Diversion incarcer	n/alternative ation	es to	Communion into/with	cation community		
Cooperation	Comprehe Recreation	nsive Outdoor Plan	Compreh communi	ensive ty services	Great Sauk	State Trail	Crimina plans / r	l Justice Coor e-entry	rd release	Homeles	sness		
	Solar initia												
ALTERNATIVES CONSIDERED:		it increasing HCC	budget for ant	icipated costly	repairs to equipr	nent that is vital	to operation	s at the facili	ity				
ONGOING REVENUES & EXPENSES:		nly routine main	tenance costs w	ould be neede	d and would be in	ncorporated into	HCC operati	onal budget					
PREVIOUS ACTIONS:	none												
	ON OF EXPENSE			AMOUNT		REVENUE	- LIST EACH	FUNDING SO	URCE		AMOUNT		
Cameras Security Monitoring Upgrades				\$22,000	HCC fund balan	се					\$22,000		
Flooring				\$249,000	Certified Public	Expenditure (CP	E) carryforwa	ırd funds			\$249,000		
Roofs (Allocate \$20,000 2023-2027, and \$40,0	00 the project ye	ar of 2028)		\$140,000	HCC fund balan	ce					\$140,000		
Roof top unit (RTU) replacements with HEPA fil	tration upgrade			1 ' '	ARPA Funds						\$600,000		
Water heater replacement					HCC fund balan						\$35,000		
Replacement of worn fire doors					HCC fund balan						\$10,000		
Grounds improvements					Certified Public	Expenditure (CP	E) carryforwa	ırd funds			\$15,000		
				\$1,071,000					TO	TAL REVENUE	\$1,071,000		
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL		
EXPENDITURE BUDGET	\$931,000	\$20,000	\$20,00	0 \$20,000	\$20,000	\$20,000	\$40,000				\$1,071,000		
REVENUE BUDGET	\$931,000	\$20,000									\$1,071,000		
NET COUNTY COST / YEAR		\$20,000		0 \$0					\$0	\$0			
, . <u>,</u>	, , , , ,	2			Adopted Budget	- 67		, ,,,	, ,,,		1 70		

	S	auk Cou	inty Cap	oital Im	pr	ovem	ent Pro	ject				
PROJECT:	Equipment Repla	acement		DEPARTME	NT:	Highway		MANAGER:	Pat Gavinsk	i		
PROJECT DESCRIPTION:	Annual replacen mower.	nent of highway e	quipment, includi	ing patrol trucks	s, plo	ws and wing:	s, salt spreaders	, tandem trud	ks, pickup tru	ıcks, dump tru	cks, loaders, ti	ractors and
ANALYSIS OF NEED:		nent of highway e ent at the end of t										tion of each
LOCATION:	Various location	s throughout Sau										
			URG	GENCY						OTHER IN	FO	
		in year propose	d			ional - Saves			Maintenanc			
	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):  Cons, Devel, Rec, Culture, Educ Health & Human Services Public Works Justice & Public Safety Outside I											
General Government	Cons, Devel, Re	c, Culture, Educ	Health & Hur	nan Services		Public	Works	Just	ce & Public S	Safety		
Placemaking / Economic Development	Groundwa	·	Health Car	e Center		Highway bu	uilding	Corone	's office and	budget	Affordab income h	ousing
Broadband	Comprehe update	nsive Plan	Peer learn	ing groups		Tri-County	Airport	Emerge respons	ncy e/preparedn	ess	Workford developm	
Criminal Justice Coordinating / stepping up initiative	Great Sauk completion	State Trail	Visiting RNs, h individuals	ome health, isolated	x	Improve hip maintenan	ghways / road ce	Security in buildings and for employees			x Transpor	tation
Energy savings / lower carbon footprint	Protect air	, water, land	Medical as treatment			Wifi access	/broadband		Diversion/alternatives to incarceration			cation community
Cooperation	Comprehe Recreation	nsive Outdoor Plan	Comprehe communit			Great Sauk State Trail  Criminal Justice Coord release plans / re-entry				Homeles	sness	
	Solar initia	tives										
ALTERNATIVES CONSIDERED:		t longer, which co	ould force more c	ost for repairs	and d	lown time.						
ONGOING REVENUES & EXPENSES:		ance on equipme	nt.									
PREVIOUS ACTIONS:	None											
DESCRIPTION	ON OF EXPENSE			AMOUNT			REVENUE	- LIST EACH	FUNDING SO	URCE		AMOUNT
2022 - Equipment Replacement					High	hway Fund B	alance					\$9,160,000
2023 - Equipment Replacement				\$880,000	)							
2024 - Equipment Replacement				\$900,000	)							
2025 - Equipment Replacement				\$840,000	)							
2026 - Equipment Replacement				\$900,000	)							
2027 - Equipment Replacement				\$920,000								
2028 - Equipment Replacement				\$920,000								
2029 - Equipment Replacement				\$920,000								
2030 - Equipment Replacement				\$1,000,000								
2031 - Equipment Replacement				\$1,000,000								
			TOTAL COST	70,-00,000						TO	TAL REVENUE	\$9,160,000
			CAPIT	AL BUDGET SU	JMM	ARY	1		1	1		1
	2022	2023	2024	2025		2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE BUDGET REVENUE BUDGET	\$880,000	\$880,000	\$900,000	\$840,000	1	\$900,000	\$920,000	\$920,000	\$920,000	\$1,000,000	\$1,000,000	\$9,160,000 \$0
NET COUNTY COST / YEAR	\$880,000	\$880,000	\$900,000	\$840,000		\$900,000	\$920,000	\$920,000	\$920,000	\$1,000,000	\$1,000,000	

		S	Sauk Co	unty Cap	pital Im	pr	ovem	ent Pro	ject				
	PROJECT:	New Highway Si	hop		DEPARTME	NT:	Highway		MANAGER	: Pat Gavinski			
	PROJECT DESCRIPTION:	Replacement of	Highway Shop th	hat has reached th	e end of its use	eful lii	fe.			•			
	ANALYSIS OF NEED:	The current High size of equipmen		aboo is at the end	l of it's useful lif	e. Ti	he existing b	uilding was built	in 1950 and	is not designe	ed to handle t	he number of e	mployees or
	LOCATION:	Various location	s throughout Sau	ık County									
					ENCY						OTHER II	NFO	
			in year propose	ed		<u> </u>	ional - Saves			Maintenanc			
		X Mandatory	within 5 years					oves service leve	el X	New Facility			
								ces overall risk		Replacemen	t		
				STRATEGIC ISSUE(		(che		· · · ·					
	General Government	Cons, Devel, Re	ec, Culture, Educ	Health & Hum	nan Services		Public '	Works	Just	ice & Public S	afety	-	e Issues
	Placemaking / Economic Development	Groundwa	ter study	Health Care	Center	Х	Highway bu	uilding	Corone	r's office and	budget	Affordabl housing	e/low income
	Broadband	Comprehe update	nsive Plan	Peer learnir	ng groups		Tri-County	Airport	Emerge respon	ency se/preparedn	ess	Workford developm	
	Criminal Justice Coordinating / stepping up initiative	Great Sauk completion		Visiting RNs, hor individuals	me health, isolated		Improve hig	ghways / road	Securiti employ	y in buildings rees	and for	Transport	tation
Х	Energy savings / lower carbon footprint		, water, land	Medical ass	isted		Wifi access	/broadband	<u> </u>	on/alternative	es to	Communi	ication community
	Cooperation	Comprehe	nsive Outdoor	Comprehen			Great Sauk	State Trail	Crimina	al Justice Coor re-entry	d release	Homeless	
		Solar initia		Community	3CT VICCS				piansy	TC CITCLY			
	ALTERNATIVES CONSIDERED:	Stay in existing	facilities. A facilit	ty condition assess n needed within 5 y								uld be needed v	with in the
	IMPACT TO OTHER COUNTY DEPTS:	None.											
	ONGOING REVENUES & EXPENSES:	Older equipment defined.	t and facilities are	e less efficient to o	pperate and ma	intain	n. Far more	detailed operation	onal reviews	will take place	once a site a	nd project scop	e are
	PREVIOUS ACTIONS:		Committee awar	rded contract to De 2021	evine Inc. on A <sub>l</sub>	oril 1	2, 2021 for d	lesign of new fac	cility at existi	ng Baraboo si	te and Reeds	burg. Bidding d	locuments
	DESCRIPTION	ON OF EXPENSE			AMOUNT			REVENUE	- LIST EACH	FUNDING SO	URCE		AMOUNT
2022	New Highway Facilities (Baraboo and Red	edsburg)			\$35,000,000	Bon	d Proceeds						\$35,000,000
				TOTAL COST	\$35,000,000	)					то	TAL REVENUE	\$35.000.000
				CAPIT	AL BUDGET SU		ARY						
		2022	2023	2024	2025		2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE BUDGET	\$35,000,000								1			\$35,000,000
	REVENUE BUDGET									1			\$0
	NET COUNTY COST / YEAR	\$35,000,000			1 -		\$0		\$(	\$0	\$0	\$0	\$35,000,000
			2	022 Sauk Count	y, Wisconsin	Ado	oted Budge	t - 69					

	S	auk Co	unty Cap	oital Im	pr	ovem	ent Pro	ject				
PROJECT:	Road & Bridge F	Projects		DEPARTME	NT:	Highway		MANAGER:	Pat Gavinsk	i		
PROJECT DESCRIPTION:	Cold in Place Re	ecycling and Pav	re 3.5" mat on Cou	unty Highways.	Main	ntenance on	bridges.		<u> </u>			
ANALYSIS OF NEED:												
LOCATION:	Various location	s throughout Sau	uk County									
			URG	SENCY						OTHER II	NFO	
	Mandatory	in year propose	d		Opt	ional - Saves	money		Maintenanc	e		
	X Mandatory	within 5 years	ors Optional - Improves service level New Facility or Service									
				Optional - Reduces overall risk X Replacement								
		S	TRATEGIC ISSUE(	S) ADDRESSED	(che	ck all that ap	ply):					
General Government	Health & Hun	nan Services		Public \	Works	Justi	ice & Public S	Safety	Outsid	de Issues		
Placemaking / Economic Development	opment Groundwater study Health Care					Highway bu	ilding	Corone	r's office and	budget	Affordat housing	ole/low income
Broadband	Comprehei update	nsive Plan	Peer learnir	ng groups		Tri-County A	Airport	Emerge respons	ncy e/preparedn	ess	Workfor develop	
Criminal Justice Coordinating / stepping	Great Sauk	State Trail	Visiting RNs, hor	me health, isolated	1	Improve hig	ghways / road		in buildings			
up initiative	completion	1	individuals		Х	maintenand		employ	ū		X Transpo	rtation
Energy savings / lower carbon footprint	Protect air,	water, land	Medical ass	isted		Wifi access,	/broadband	Diversion	n/alternative	es to	Commui into/wit	nication h community
	Comprehe	nsive Outdoor	Comprehen	ısive					l Justice Coor	d release		· · ·
Cooperation	Recreation		community			Great Sauk	State Trail	plans /	Homeles	ssness		
	Solar initia	tives							·			
ALTERNATIVES CONSIDERED:	Defer road and	bridge projects, v	which could increa	ase the risk of o	dama	ge to travele	rs and increase	future costs.				
IMPACT TO OTHER COUNTY DEPTS:	None											
	Because project already realized		going necessary r halt products.	maintenance, d	lelayir	ng these proj	ects to subsequ	ient years wi	ll increase m	aintenance co	sts above the	increases
			of fuel, asphalt, a with obsolete equ					quipment out	lay and highv	vay maintenar	nce projects.	Continued
DESCRIPTION	N OF EXPENSE			AMOUNT	AMOUNT							
2022 - County Highway A from CTH T to Bunker	Rd (5 miles)			\$3,000,000	) Tax	levy dollars						\$31,569,000
County Highway G from STH 58 to CTH E	E				Cou	nty Highway	Improvement F	Project reimb	ursements - S	State of Wisco	nsin	
High Risk Rural Roads				\$132,000	) -4	Amount of fu	nding undeterm	ined until the	e time of the	project.		
2023 - County Highway HH from CTH H to June	au County Line			\$3,000,000	)							
County Highway G from CTH EE to Junea	u County Line											
High Risk Rural Roads				\$76,000								
2024 - County Highway DL/CTH DD CTH WD (9	miles)			\$3,000,000								
High Risk Rural Roads				\$61,000								
Bridge Replacement				\$150,000								
2025 - County Highway G Reconstruction From	STH 23 to CTH JJ		\$4,000,000									
Bridge Replacement	. (0 . (1 . )		\$150,000									
2026 - County Highway O from CTH C to STH 60	,			\$3,000,000								
2027-2031 Road Construction projects to be de	termined		TOTAL COST	\$15,000,000						TOT	AL DEVENUE	¢24 FC0 000
			TOTAL COST	\$31,569,000 FAL BUDGET SI		ΔRV				101	AL REVENUE	\$31,569,000
					141141					T		
EXPENDITURE BUDGET	\$2 122 000	2023	<b>2024</b> \$3,211,000	2025		\$3,000,000	\$3,000,000	\$2,000,000	2029	<b>2030</b> \$3,000,000	2031	†31 F60 000
REVENUE BUDGET	\$3,132,000	\$3,076,000	\$3,211,000	\$4,150,000	_	<b>33,000,000</b>	\$3,000,000	<i>3</i> 3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$31,569,000 \$0
NET COUNTY COST / YEAR	\$3,132,000	\$3,076,000	\$3,211,000	\$4,150,000	1	\$3,000,000	¢3 000 000	\$3 000 nnn	\$3 000 000	\$3,000,000	\$3,000,000	\$31,569,000
INLI COUNTI COSI / TEAR	93,132,000		35,211,000					33,000,000	35,000,000	000,000,000	\$3,000,000	321,309,000

		S	auk Cou	nty Cap	ital Im	pr	ovem	ent Proj	ect				
	PROJECT:	Shop Yard Pavi	ing		DEPARTMEI	 NT:	Highway		MANAGER:	Pat Gavinski			
	PROJECT DESCRIPTION:	·		Highway Departme									
	ANALYSIS OF NEED:							nent locations					
			s throughout Sau			·g							
			.o unougnout ouu		ENCY						OTHER II	NFO	
		Mandatory	y in year proposed			Ont	ional - Saves	money		Maintenance			
			y within 5 years	•				ves service level		New Facility			
		X   Warractory	, within 5 years					ces overall risk	Х	Replacemen			
			ST	RATEGIC ISSUE(S	) ADDRESSED	<u> </u>				перисентен	•		
	General Government	Cons Devel Re	ec, Culture, Educ	Health & Hum		(CITC	Public		lust	ice & Public S	afety	Outside	Issues
	General Government	cons, seven, ne	co, curture, zuuc	Ticulari & Tidiri	un services		T donc	VOIRS		ice & r ubiie 5	uicty	Affordabl	
	Placemaking / Economic Development	Groundwa	ter study	Health Care	Center		Highway bu	ıilding	Corone	r's office and l	oudget	income h	•
		Comprehe	ncius Plan						Emorgo	2001		Workforc	
	Broadband	update	lisive Plati	Peer learnin	g groups		Tri-County	Airport	Emerge	se/preparedne		developm	
	Criminal Luction Connection / standing	·	State Trail				Imam ray a his	aburara / raad				developii	ient
	Criminal Justice Coordinating / stepping			Visiting RNs, hon	ne health, isolated	х		ghways / road		/ in buildings a	ina ior	Transport	ation
	up initiative	completio	n		'arad		maintenand	ce	employ			6	
	Energy savings / lower carbon footprint	Protect air	, water, land	Medical ass	istea		Wifi access,	/broadband		on/alternative	s to	Communi	
				treatment					incarce			into/with	community
	Cooperation		nsive Outdoor	Comprehen			Great Sauk	State Trail	-	Il Justice Coor	a release	Homeless	ness
	<u> </u>	Recreation		community	services				plans /	re-entry			
	A175011471155 6011617575	Solar initia	tives										
	ALTERNATIVES CONSIDERED:												
	IMPACT TO OTHER COUNTY DEPTS:	None											
	ONGOING REVENUES & EXPENSES:	None											
	PREVIOUS ACTIONS:	None											
	DESCRIPTION	ON OF EXPENSE			ANACHINIT			DEVENUE.	LICT FACIL	FUNDING SO	LIDCE		ANACHINIT
2025		IN OF EXPENSE			AMOUNT	11:1	ha		- LIST EACH	FUNDING 30	URCE		AMOUNT
2025	- Shop Yard Paving				\$60,000	Higi	hway Fund B	aiance					\$60,000
				TOTAL COST	+ /						TO	OTAL REVENUE	\$60,000
			1 1	CAPITA	AL BUDGET SU	MM.	ARY	<u> </u>				1	
		2022	2023	2024	2025		2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE BUDGET				\$60,000								\$60,000
	REVENUE BUDGET												\$0
	NET COUNTY COST / YEAR	\$0	\$0	\$0	\$60,000		\$0	\$0	\$0	\$0	\$0	\$0	\$60,000

			Sa	nuk Cou	nty	Z Capi	ital In	ıp:	rovem	ent Pro	je	ct						
	PROJECT:	Drai	nage Ditch t	o Bear Creek			DEPARTME	NT:	Tri-County A	Airport	MA	NAGER:	Marc Higgs					
	PROJECT DESCRIPTION:	Cons	struction of f	flood mitigation (	ditch f	rom Tri-Cou	nty airport w	est t	to Bear Creek				•					
		l		irport has experi			-			•		-			-	-		
	ANALYSIS OF NEED:	l		.,			•			located on the	airp	ort. Heav	y precipitation	on events hav	e inc	reased in r	ecent years	
				continue requirir			age for the a	airpo	ort.									
	LOCATION:	Fron	n the Tri-Cou	ınty Airport west	to Be							T						
		-	I			URGE		I					l	OTHER II	NFO			
				in year proposed within 5 years	d		Х	+-	tional - Saves		. 1		Maintenanc					
			X	<u> </u>	· · · · · · · · · · · · · · · · · · ·	ves service leve	21		New Facility Replacemen									
				CT	DATE	SIC ISSUE/S)	X ADDRESSED	<u> </u>	eck all that ap				керіасепіеі	ıı				
	General Government	Co	ns Devel Re	c, Culture, Educ		alth & Huma			Public \			lusti	ce & Public S	Safety	1	Outside	Issues	
																Affordabl		
Х	Placemaking / Economic Development		Groundwat	er study		Center		Highway bu	ilding		Coroner	's office and	budget		income h	-		
	Dreadhand		Comprehen	nsive Plan		Door loors:	a arouna	١.,	Tri Countri	^irnort		Emerge	ncy			Workforc		
	Broadband		update			Peer learnin	g groups	X	Tri-County A	Airport	Х	respons	e/preparedn	ess		developm	nent	
	Criminal Justice Coordinating / stepping		Great Sauk	State Trail		Visiting RNs, hon			Improve hig	ghways / road		Security in buildings and for		and for	y Trans		nsportation	
	up initiative		completion	l		isolated individu			maintenand	e		employe			^	·		
	Energy savings / lower carbon footprint	l <sub>x</sub>	Protect air,	water. land		Medical ass	isted		Wifi access	/broadband			n/alternative	es to	Communicat			
		<u> </u>	,	,	-	treatment		-				incarceration Criminal Justice Coord release			into/with		community	
х	Cooperation			nsive Outdoor	1 1	Comprehen			Great Sauk	State Trail		l		d release		Homelessness		
			Recreation Solar initiat			community	services					plans / r	re-entry					
	ALTERNATIVES CONSIDERED:		1	ives														
	IMPACT TO OTHER COUNTY DEPTS:																	
				district to the con-			- 640 000											
	ONGOING REVENUES & EXPENSES:																	
	PREVIOUS ACTIONS:			udy, wildlife haza	ard ass	sessment an		ntal	study are cor	-								
	DESCRIPTIO						AMOUNT	-					FUNDING SO				AMOUNT	
Purch	ase of land at ditch location, finish engine	ering	g, excavation	1.			\$2,698,444	Fea	leral GA Appo	ortionment, ent	itlem	ent, and	Discretionar	y Funding			\$2,168,500	
								Cta	<b>t</b> 0								Ć120 472	
								Sta		land and Sauk	alloc	ation to	ha datarmina	nd.			\$120,472	
								1	rdinal Glass	land and Sauk,	unoc	ution to i	be determine	:u			\$120,472	
								Cui	ulliul Gluss								\$289,000	
					T	OTAL COST	\$2,698,444							TO	OTAL	REVENUE	\$2,698,444	
						CAPITA	L BUDGET SI	ÚMN	/IARY								. , ,	
			2022	2023		2024	2025		2026	2027		2028	2029	2030		2031	TOTAL	
	EXPENDITURE BUDGET		\$2,698,444														\$2,698,444	
	REVENUE BUDGET		\$2,577,972														\$2,577,972	
	NET COUNTY COST / YEAR		\$120,472	\$0		\$0	\$0		\$0	\$0		\$0	\$0	\$0	)	\$0	\$120,472	

		Sa	auk Cou	nty Cap	ital Im	ipro	ovem	ent Pro	ject						
	PROJECT:	Runway 09-27 R	ehabilitation		DEPARTME	ENT: T	ri-County A	Airport	MANA	GER:	Marc Higgs				
	PROJECT DESCRIPTION:	Runway 09-27 R	including runwo	ay lighting and red	construction	of taxiw	vay from ru	unway to ramp							
	ANALYSIS OF NEED:	(PCI) of 58 maki	ng it eligible for	nary runway, after rehabilitation with inches due to flo	h State and F	ederal i	Funding. F	ederal Aviation	n Assoc	ation	considers a P	PCI index of 7	70 or h	igher a de	
	LOCATION:														
				URGI	ENCY							OTHER II	NFO		
			in year propose	d		Option	nal - Saves	money		Х	Maintenance	е			
		Mandatory	within 5 years		Х	Option	nal - Impro	ves service leve	el		<b>New Facility</b>	or Service			
					Х	Option	nal - Reduc	es overall risk		Х	Replacemen	t			
			ST	RATEGIC ISSUE(S)	ADDRESSED	check)	k all that ap	oply):			•				
	General Government	Cons, Devel, Re	c, Culture, Educ	Health & Huma	an Services		Public \	Works		Justi	ce & Public S	afety		Outside	Issues
х	Placemaking / Economic Development	Groundwat	<u> </u>	Health Care	e Center	Н	lighway bu	ilding	Co	roner	's office and	budget		Affordabl income h	•
	Broadband	Compreher update	nsive Plan	Peer learnir	ng groups	хТ	ri-County A	Airport	x re	-	e/preparedno			Workford developm	-
	Criminal Justice Coordinating / stepping up initiative	Great Sauk completion		Visiting RNs, hor isolated individu			mprove hig naintenanc	ghways / road ce	er	nploye			х	Transport	tation
х	Energy savings / lower carbon footprint	Protect air,	water, land	Medical ass treatment	sisted	v	Vifi access,	/broadband		versio carcer	n/alternative ation	es to		Communic into/with	cation community
х	Cooperation	Compreher Recreation	nsive Outdoor Plan	Comprehen community		G	Great Sauk	State Trail			l Justice Coor e-entry	d release		Homeless	sness
		Solar initia	tives												
ļ	ALTERNATIVES CONSIDERED:														
	IMPACT TO OTHER COUNTY DEPTS:												_		
	ONGOING REVENUES & EXPENSES:	replacement / re	epair with county							groun	d cable with	Federal assis	stance	will avoid	
	PREVIOUS ACTIONS:		est Federal fundi	ng for this project	T .	Sauk Co	ounty Board			- 4 611		LIDOS			
	DESCRIPTIO	ON OF EXPENSE			AMOUNT			KEVENUE	- LIST	ACH	FUNDING SO	UKCE			AMOUNT
Reco	nstruction of runway and taxiway in 2022				\$3,866,927	State									\$193,346
						Federo	al GA Appo	ortionment and	Discret	ionary	/ Funding				\$3,480,235
				TOTAL COST	\$2.966.027	_	ies of Richl	land and Sauk,	allocati	on to	be determine		OTAL I	REVENUE	\$193,346 \$3,866,927
					L BUDGET SI		RY					- 10	JIAL	VEALINGE	, ۶۵,000,92
		2022	2023	2024	2025		2026	2027	20	28	2029	2030		2031	TOTAL
	EXPENDITURE BUDGET	\$3,866,927											1		\$3,866,92
	REVENUE BUDGET	\$3,673,581											1		\$3,673,582
	NET COUNTY COST / YEAR	\$193,346	\$0	\$0	\$0	)	\$0	\$0		\$0	\$0	\$0	)	\$0	
	· ·	. ,		2022 Sauk County											,

		S	auk Cou	nty Cap	ital In	ıpr	ovem	ent Pro	ject				
	PROJECT:	Flood control ar	nd ditching on air	port	DEPARTME	ENT:	Tri-County /	Airport	MANAG	R: Marc Higgs			
	PROJECT DESCRIPTION:	Install ditching	and culverts on t	he airport to chan	nel heavy pro	ecipit	ation events	off airport pro	perty.				
	ANALYSIS OF NEED:	businesses on tl	he airport. An ad	ienced serious flo ditional project is vater from parts o	planned to b	uild a	drainage di	itch from a rete					
	LOCATION:												
				URGI	ENCY						OTHER IN	NFO	
			y in year propose	d	Х		onal - Saves			Maintenanc			
		x Mandator	y within 5 years		Х			ves service lev	el	New Facility			
					Х			ces overall risk		Replacemen	it		
				RATEGIC ISSUE(S)	ADDRESSED	che (che			1				
	General Government	Cons, Devel, Re	ec, Culture, Educ	Health & Hum	an Services		Public \	Works	Ju	stice & Public S	afety	Outside	
х	Placemaking / Economic Development	Groundwa		Health Care	Center		Highway bu	ilding	Coro	ner's office and	budget	Affordab income h	nousing
	Broadband	Comprehe update		Peer learnir	ng groups	х	Tri-County A	·	Y	gency onse/preparedn	ess	Workford developr	
	Criminal Justice Coordinating / stepping up initiative	Great Saul	k State Trail n	Visiting RNs, hor isolated individu			Improve hig maintenand	ghways / road ce		rity in buildings oyees	and for	x Transpor	tation
	Energy savings / lower carbon footprint	X Protect air	, water, land	Medical ass treatment	isted		Wifi access,	/broadband		sion/alternative	es to	Commun into/with	ication community
	Cooperation	Comprehe Recreation	nsive Outdoor n Plan	Comprehen community			Great Sauk	State Trail		nal Justice Coor / re-entry	d release	Homeles	sness
		Solar initia	itives										
	ALTERNATIVES CONSIDERED:	None											
	IMPACT TO OTHER COUNTY DEPTS:	None											
	ONGOING REVENUES & EXPENSES:	_											
	PREVIOUS ACTIONS:	_	ing and design ho	as been accomplis		wood	and funded						
		ON OF EXPENSE			AMOUNT					CH FUNDING SO	URCE		AMOUNT
exca	ation and construction of ditches				\$1,555,104			ortionment and	Discretion	ary Funding			\$1,399,59
						State							\$77,75
						Cour	nties of Richi	land and Sauk,	allocation	to be determine	ed .		\$77,75
						1							
					44 === :	1							44
				TOTAL COST			4 DV				ТО	TAL REVENUE	\$1,555,10
		2022	2023	2024	L BUDGET SI 2025	UIVIM	2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE BUDGET	\$1,555,104				1							\$1,555,10
	REVENUE BUDGET	\$1,333,104				<del>                                     </del>						1	\$1,355,104
	NET COUNTY COST / YEAR	. , ,		\$0	\$0	+	\$0	\$0		\$0 \$0	\$0	\$0	
	INLI COONTI COST / TEAR	رد ۱,۱۱۶	\$0	2022 Sauk County	y, Wisconsin	Adop	ted Budget -	74		<del>2</del> 0  \$0	ļ \$0	30	<i>\$11,</i> 75

		Sauk Cou	nty Cap	ital In	provement	Proje	ect			
	PROJECT:	UWPBSC 2022 capital improvem	ent plan	DEPARTM	ENT: Maintenance	М	ANAGER: Phil Wedekind			
	PROJECT DESCRIPTION:	Main focus renovation repair and till 2024.	d upgrades to Fin	e Arts Buildir	ng. Last of main roofing p	roject, Lang	ge Center main roof and Penthouse	area	. Gymnasiu	ım to wait
	ANALYSIS OF NEED:									
	LOCATION:									
			URGI	ENCY			OTHER I	NFO		
		Mandatory in year propose	ed	Х	Optional - Saves money		X Maintenance			
		X Mandatory within 5 years		Х	Optional - Improves ser		New Facility or Service			
				Х	Optional - Reduces over	all risk	X Replacement			
		ST	RATEGIC ISSUE(S)	ADDRESSE	(check all that apply):		, ,			
	General Government	Cons, Devel, Rec, Culture, Educ	Health & Hum	an Services	Public Works		Justice & Public Safety		Outside	Issues
Х	Placemaking / Economic Development	Groundwater study	Health Care	Center	Highway building		Coroner's office and budget		Affordable income he	•
	Broadband	Comprehensive Plan update	Peer learnir	ng groups	Tri-County Airport		Emergency response/preparedness	х	Workforce developm	
	Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, ho		Improve highways maintenance	/ road	Security in buildings and for employees		Transport	ation
	Energy savings / lower carbon footprint	Protect air, water, land	Medical ass treatment	isted	Wifi access/broadb	and	Diversion/alternatives to incarceration	Х	Communic into/with c	ation community
Х	Cooperation	Comprehensive Outdoor Recreation Plan	Comprehen community		Great Sauk State Tr	rail	Criminal Justice Coord release plans / re-entry		Homeless	ness
		Solar initiatives								
	ALTERNATIVES CONSIDERED:									
	IMPACT TO OTHER COUNTY DEPTS:									
	ONGOING REVENUES & EXPENSES:									
	PREVIOUS ACTIONS:			T	T				Т	
262		ON OF EXPENSE		AMOUNT			IST EACH FUNDING SOURCE			AMOUNT
	Fine Arts ADA Bathroom Remodel	1		. ,	50/50 Split between Sau					\$25,000
	Fine Arts Building Art Class Area Remode	I		,	50/50 Split between Sau	•	, ,			\$62,500
	Fine Arts Thomas Electrical and Lighting				50/50 Split between Sau	,	, ,			\$40,000
	Fine Arts Theatre Electrical and Lighting Fine Arts Theatre Floor and New Seating			. ,	50/50 Split between Sau 50/50 Split between Sau					\$125,000
	Fine Arts Theatre Acoustical Ceiling Redo			. ,	50/50 Split between Sat 50/50 Split between Sat					\$25,000 \$12,500
	Replace 2 Fire Panels Umhoeffer and Arts				50/50 Split between Sau					\$12,500
	Fine Arts Building Mechanicals Boiler Ma				50/50 Split between Sau	•	, -			\$30,000
	Lange Building Roof and Penthouse Repla				50/50 Split between Sau					\$50,000
_022	Lange banding hoof and renthouse hepit			ا00,000 ج	, job, so spile between suc	an country u	a the city of baraboo		ļ	الالاران د د

	Sa	uk Cou	nty Cap	ital Im	provem	ent Pro	ject				
PROJECT:	JWPBSC 2022 co	apital improveme	ent plan	DEPARTME	NT: Maintenand	ce	MANAGER:	Phil Wedekir	nd		
2023 Fine Arts Building Foyer Entry Remodel				\$25,000	50/50 Split betw	een Sauk Count	y and the Cit	y of Baraboo			\$12,500
2023 Umhoeffer Rooftop AC for A 241 Classroom	n			\$30,000	50/50 Split betw	een Sauk Count	y and the Cit	y of Baraboo			\$15,000
2024 Lange Building Gymnasium Roof Replacen	nent			\$55,000	50/50 Split betw	een Sauk Count	y and the Cit	y of Baraboo			\$27,500
2024 Parking Lot Repair, Sealcoat and Repaint				\$35,000	50/50 Split betw	een Sauk Count	y and the Cit	y of Baraboo			\$17,500
2025 Fine Arts Building Air Handler Replace, De	lta			\$125,000	50/50 Split betw	een Sauk Count	y and the Cit	y of Baraboo			\$62,500
2026 Parking Lot Replacement with Added Light	ting			\$145,000	50/50 Split betw	een Sauk Count	y and the Cit	y of Baraboo			\$72,500
			TOTAL COST	\$1,215,000					TO	TAL REVENUE	\$607,500
			CAPITA	L BUDGET SU	IMMARY						
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE BUDGET	\$800,000	\$55,000	\$90,000	\$125,000	\$145,000						\$1,215,000
REVENUE BUDGET	\$400,000	\$27,500	\$45,000	\$62,500	\$72,500						\$607,500
NET COUNTY COST / YEAR	\$400,000	\$27,500	\$45,000	\$62,500	\$72,500	\$0	\$0	\$0	\$0	\$0	\$607,500

	Sa	nuk Cou	nty Cap	ital In	provem	ent Pro	ject				
PROJECT:	Phone System M	laintenance		DEPARTME	ENT: MIS		MANAGER:	Pate			
PROJECT DESCRIPTION:	Ongoing improve	ement / enhance	ment / maintena	nce of Sauk C	ounty's enterprise	phone system					
ANALYSIS OF NEED:	, ,	•		, , ,	es. This equipment that ensures comp	, ,	4 hours a da	y, 7 days a we	eek, 365 days	a year. Syster	n integrates
LOCATION:	Multiple location	ıs									
			URGI	ENCY					OTHER IN	FO	
		in year proposed	l		Optional - Saves		Х	Maintenance			
	Mandatory	within 5 years		Х	Optional - Impro			New Facility			
				Х	Optional - Reduc		Х	Replacemen	t		
Constant Constant			•		(check all that ap	. ,,		0 D LIL- C		0.1:1	
General Government	Cons, Devel, Re	c, Culture, Educ	Health & Hum	an Services	Public V	Works	Justi	ce & Public S	afety		e Issues
Placemaking / Economic Development	Groundwat	er study	Health Care	Center	Highway bu	ilding	Coroner	's office and l	oudget	Affordab income h	•
Broadband	Compreher update	nsive Plan	Peer learnir	ng groups	Tri-County /	Airport	Emerger	ncy e/preparedne	ess	Workford develops	
Criminal Justice Coordinating / stepping up initiative	Visiting RNs, hor		Improve hig	ghways / road	Security	in buildings a	and for	Transpor	tation		
Energy savings / lower carbon footprint	completion Protect air,	water, land	Medical ass	isted	Wifi access,	/broadband		n/alternative	s to	Communi into/with	cation community
Cooperation	Compreher Recreation	nsive Outdoor Plan	Comprehen community		Great Sauk	State Trail	Crimina plans / r	l Justice Coord	d release	Homeles	sness
	Solar initiat	tives	-				*				
ALTERNATIVES CONSIDERED:											
IMPACT TO OTHER COUNTY DEPTS:	Provides phone s	service to the ent	ire enterprise								
ONGOING REVENUES & EXPENSES:	Annual licensing	and support agr	eements - current	tly \$50,000							
PREVIOUS ACTIONS:	Hardware and so	oftware upgrade	in 2020								
DESCRIPTION	ON OF EXPENSE			AMOUNT		REVENUE	- LIST EACH	FUNDING SO	URCE		AMOUNT
Annual hardware replacement costs				\$250,000							\$250,000
System Hardware Upgrade in 2027				\$125,000	Tax levy						\$125,000
			TOTAL COST	φσ.σ,σσσ			· · · · · · · · · · · · · · · · · · ·		TO	TAL REVENUE	\$375,000
			CAPITA	L BUDGET S	JMMARY						
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE BUDGET	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$150,000	\$25,000	\$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	\$150,000	\$25,000	\$25,000	\$25,000	\$25,000	\$375,000

	Sa	auk Cou	nty Cap	ital Im	provem	ent Pro	ject				
PROJECT:	911 System Maii	ntenance		DEPARTME	NT: MIS		MANAGER	: Pate			
PROJECT DESCRIPTION:	The 911 system	provides for inco	ming emergency	communicati	ons in the Sheriff	s Dispatch Cen	ter				
ANALYSIS OF NEED:	This system is cr	itical to 911 eme	rgency communic	cations is Sau	k County						
LOCATION:	Law Enforcemen	nt Center / Histor									
			URGI	ENCY	1			T	OTHER IN	FO	
		in year propose	d		Optional - Saves		X	Maintenanc			
	Mandatory	within 5 years			Optional - Impro			New Facility			
		671	ATEOLO 1001 15(6)	ADDRESSED	Optional - Redu		Х	Replacemen	it		
			RATEGIC ISSUE(S)								
General Government	Cons, Devel, Re	c, Culture, Educ	Health & Huma	an Services	Public	Works	Just	ice & Public S	afety	Outside	
Placemaking / Economic Development	Groundwat	er study	Health Care	Center	Highway bu	uilding	Corone	r's office and	budget	Affordabl income h	•
Broadband	Compreher update	nsive Plan	Peer learnir	ng groups	Tri-County	Airport	x respons	ency se/preparedn	ess	Workford developm	-
Criminal Justice Coordinating / stepping up initiative	Criminal Justice Coordinating / stepping Great Sauk State Trail Visit						Security employ	y in buildings rees	and for	Transport	tation
Energy savings / lower carbon footprint	Protect air,	water, land	Medical ass treatment	isted	Wifi access	/broadband	Diversion	on/alternative	es to	Communi into/with	ication community
Cooperation	Compreher Recreation	nsive Outdoor Plan	Comprehen community		Great Sauk	State Trail		al Justice Coor re-entry	d release	Homeless	sness
	Solar initiat	tives					1.	·		•	
ALTERNATIVES CONSIDERED:	NA				•						
IMPACT TO OTHER COUNTY DEPTS:	Impact is to Pub	lic Safety - syster	n is central to 911	1 communica	tions throughout	Sauk County					
ONGOING REVENUES & EXPENSES:	This system is ur	nder a 24x7 mair	tenance agreeme	ent with the v	endor. Current d	annual support	cost = \$34,00	00			
PREVIOUS ACTIONS:	System upgrade	in 2020									
DESCRIPTION	N OF EXPENSE			AMOUNT		REVENUE	- LIST EACH	<b>FUNDING SO</b>	URCE		AMOUNT
System Upgrade in 2027				\$250,000	Tax Levy						\$250,000
			TOTAL COST	\$250,000					ТО	TAL REVENUE	\$250,000
			CAPITA	L BUDGET SU	JMMARY						
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE BUDGET						\$250,000					\$250,000
REVENUE BUDGET											\$0
NET COUNTY COST / YEAR	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000

	Sa	auk Cou	nty Cap	ital Im	pro	veme	ent Pro	ject				
PROJECT:	Network Infrasti	ructure Maintena	ınce	DEPARTME	NT: MI	IS		MANAGER:	Pate			
PROJECT DESCRIPTION:	This schedule pro	ovides for the pla	ınned replacemer	nt of informat	ion syste	em netwo	rk components.		•			
ANALYSIS OF NEED:			ardware exists th must be periodic	-	•	y facilities	and constitute	s the backbo	ne of the com	puter network	k communicati	ons. These
LOCATION:	Multiple											
			URG	ENCY	T=				I	OTHER IN	FO	
		in year proposed	d			al - Saves	•	X	Maintenance			
	IMandatory	within 5 years		Х			ves service leve es overall risk		New Facility Replacement			
		STI	RATEGIC ISSUE(S	X				Х	керіасепіепі			
General Government	Cons. Devel. Re	c, Culture, Educ	Health & Hum		(check a	Public V		lusti	ce & Public Sa	afety	Outside	Issues
Placemaking / Economic Development	Groundwat		Health Care		Hig	ghway bui			's office and b		Affordabl	e/low
Broadband	Compreher update	nsive Plan	Peer learnii	ng groups	Tri-	i-County A	Airport	Emerge	ncy e/preparedne	ess	Workford developm	
Criminal Justice Coordinating / stepping up initiative	Great Sauk completion		Visiting RNs, ho			prove hig	hways / road e	Security employe	in buildings a	and for	Transport	ation
Energy savings / lower carbon footprint	Protect air,	water, land	Medical ass treatment	isted	Wit	ifi access/	broadband	Diversio incarcer	n/alternative ation	s to	Communi into/with	cation community
Cooperation	Compreher Recreation	nsive Outdoor Plan	Compreher community		Gre	eat Sauk S	State Trail	Crimina plans / r	I Justice Coord e-entry	d release	Homeless	ness
,	Solar initiat	tives	·									
ALTERNATIVES CONSIDERED:												
IMPACT TO OTHER COUNTY DEPTS:												
ONGOING REVENUES & EXPENSES:												
PREVIOUS ACTIONS:				1	1							
DESCRIPTIO	ON OF EXPENSE			AMOUNT			REVENUE	- LIST EACH	FUNDING SOI	URCE		AMOUNT
Annual network switch upgrades throughout a	ll facilities - \$25,0	00 per year		\$250,000	Tax levy	у						\$502,000
Firewall upgrades for Historic Courthouse (HCH Enforcement (LE) outside agency connections in 2030 - based on a 5 year planned life at \$7,000 Core switch replacements at HCH and LEC in 20 each	027, 2029 and	\$42,000 \$210,000										
			TOTAL COST	¢E02.000						TO	TAL DEVENUE	¢E02.000
				\$502,000 AL BUDGET SU		Y				10	TAL REVENUE	\$502,000
	2022	2023	2024	2025		026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE BUDGET	\$32,000	\$25,000	\$32,000	\$137,000		\$25,000	\$137,000	\$25,000	\$32,000	\$32,000	\$25,000	\$502,000
REVENUE BUDGET												\$0
NET COUNTY COST / YEAR	\$32,000	\$25,000	\$32,000	\$137,000		\$25,000	\$137,000	\$25,000	\$32,000	\$32,000	\$25,000	\$502,000

	Sa	auk Cou	nty Cap	ital In	provem	ent Pro	ject				
PROJECT:	Virtual Infrastru	cture Replaceme	nt Schedule	DEPARTMI	ENT: MIS		MANAGER	: Pate			
PROJECT DESCRIPTION:		ovides for the pla costs based on c		nt of key con	nponents of the p	rimary infrastruc	ture that su	upports all on	premise, coun	ty owned, info	ormation
ANALYSIS OF NEED:	function in tand	ment replacemen em, it is importai apromise the perf	nt the equipment	t age be main	ntained to within						
LOCATION:	Law Enforcemer	nt Center / Histor									
				ENCY	T				OTHER IN	FO	
		in year propose	d		Optional - Save		X	Maintenance			
	Mandatory	within 5 years		Х		oves service leve	_	New Facility			
		CTI	RATEGIC ISSUE(S	X \ADDRESSEE	Optional - Redu		Х	Replacemen	ıt		
General Government	Cons David Po	c, Culture, Educ	Health & Hum			Works	luci	ice & Public S	afatu	Outside	lecues
Placemaking / Economic Development	Groundwat		Health Care		Highway b			er's office and		Affordabl	le/low
Broadband	Comprehei update	nsive Plan	Peer learni	ng groups	Tri-County	-	Emerge			income h Workford developn	ce
Criminal Justice Coordinating / stepping up initiative		Visiting RNs, ho		Improve h	ighways / road	Securit employ	y in buildings vees	and for	Transpor		
Energy savings / lower carbon footprint	Protect air,	, water, land	Medical as treatment	sisted	Wifi acces	s/broadband	Diversi incarce	on/alternative ration	es to	Commun into/with	ication community
Cooperation	Recreation		Compreher community		Great Saul	State Trail		al Justice Coor re-entry	d release	Homeless	sness
	Solar initia	tives									
ALTERNATIVES CONSIDERED:			to a to all a set a sec	111 - 11 - C							
IMPACT TO OTHER COUNTY DEPTS:		···	·	· · · · · ·	· · · · · · · · · · · · · · · · · · ·						
ONGOING REVENUES & EXPENSES:	Annual mainten	ance and suppor	t agreements wi	th the equipn	nent vendors						
PREVIOUS ACTIONS:	This is an ongoir	ng maintenance <sub>l</sub>	program								
DESCRIPTION	ON OF EXPENSE			AMOUNT		REVENUE	- LIST EACH	FUNDING SO	URCE		AMOUNT
Host server replacements on a 5 year basis - H Enforcement Center (LEC) in 2022 and 2027. \$			and 2030. Law	\$100,000	Property tax le	'y					\$410,000
Backup appliance replacement on a 5 year bas	sis in 2023 and 20	028		\$110,000							
Storage array replacement on a 5 year basis - \$50,000 per replacement.	HCH in 2026 and	2031. LEC in 202	24 and 2029.	\$200,000							
			TOTAL COST	\$410,000	1				TO.	TAL REVENUE	\$410,000
				AL BUDGET S					.0	L INE V LIVOL	7-10,000
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE BUDGET	\$25,000	\$55,000	\$50,000	\$25,000	\$50,000	\$25,000	\$55,000	\$50,000	\$25,000	\$50,000	\$410,000
REVENUE BUDGET		<del>455,000</del>	<b>\$35,500</b>	723,000	\$33,300	723,000	755,000	750,000	723,000	+30,000	\$410,000
NET COUNTY COST / YEAR		\$55,000	\$50,000	\$25,000	\$50,000	\$25,000	\$55,000	\$50,000	\$25,000	\$50,000	
-			2022 Sauk Count								

		S	auk Cou	nty Ca	pital In	npro	ovem	ent Proj	ject				
	PROJECT:	Election Equipm	ent Replacement		DEPARTM	ENT: (	County Cler	k	MANAGER:	Rebecca C. I	vert		
	PROJECT DESCRIPTION:	Replacement of	election equipme	ent utilized by	the county and o	all 39 m	nunicipalitie	es.					
	ANALYSIS OF NEED:	election units in County's chosen for themselves.	inty purchased re the County are the equipment, the (	he same mode County purcha	l and program,	which h	nelps ensur	e elections run s	moothly. As	an incentive	for all munici	palities to utiliz	e the
	LOCATION:	County Clerk's o	ffice and all 39 m						1				
		laa			RGENCY	lo .:	1.0			In a · ·	OTHER IN	IFO	
			/ in year propose	<u>a</u>	.,		nal - Saves			Maintenand			
		Iviandatory	within 5 years		Х	<del></del>		ves service leve		New Facility			
			CT	BATECIC ISSU	E(S) ADDRESSE			ces overall risk	Х	Replacemer	IT .		
	General Government	Cons Dovol Po	ec, Culture, Educ		uman Services	(checi	Public 1	• • • •	lucti	ce & Public S	afatu	Outside	a lecues
	Placemaking / Economic Development	Groundwa			Care Center	F	Highway bu			's office and		Affordab income h	le/low
	Broadband	Comprehe update	nsive Plan	Peer lea	rning groups	1	Γri-County <i>i</i>	Airport	Emerge respons	ncy e/preparedn	ess	Workford developr	ce
	Criminal Justice Coordinating / stepping	Great Sauk	State Trail	Visiting RN:	s, home health,	I	mprove hig	ghways / road	Security	in buildings	and for	Transpara	***
	up initiative	completion	า	isolated inc	lividuals	r	maintenand	ce	employ	ees		Transpor	tation
	Energy savings / lower carbon footprint	Protect air	, water, land	Medical treatme	assisted nt	\	Wifi access,	/broadband	Diversion incarcer	n/alternative ation	es to	Communion into/with	cation community
Х	Cooperation	Comprehen Recreation I	sive Outdoor Plan	Compre commu	hensive nity services		Great Sauk	State Trail	Crimina plans / ı	l Justice Coor e-entry	d release	Homeles	sness
	•	Solar initia	tives						•				
	ALTERNATIVES CONSIDERED:	municipalities w	pallots is always o vere each able to e spent and likeli	each purchase	their system of	f choice,			•				-
L	IMPACT TO OTHER COUNTY DEPTS:												
	ONGOING REVENUES & EXPENSES:	annual mainten			on of the system	ı is abol	ut \$5,600 p	er year currentl	y. System up	grades may l	be needed pei	riodically in add	dition to
	PREVIOUS ACTIONS:		the upcoming re	placement				DE1/E11/15					
Purc	nase of replacement election equipment	ON OF EXPENSE			\$460,000	_	ral fund ba		- LIST EACH	FUNDING SC	UKCE		\$460,000
rarci	iose of replacement election equipment				3400,000	Gener	arjuna sa	ance:					\$400,000
				TOTAL CO	<b>SST</b> \$460,000	0	•			•	TC	TAL REVENUE	\$460,000
				CAI	PITAL BUDGET S	SUMMA	NRY						
		2022	2023	2024	2025		2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE BUDGET								\$460,000				\$460,000
	REVENUE BUDGET				40 .		1 -		A.c:-			1	\$(
	NET COUNTY COST / YEAR	\$0			\$0 \$0		\$0		\$460,000	\$0	\$0	\$0	\$460,000

		Sa	auk Cou	nty Ca	pital l	m	provem	ent Pro	ject				
	PROJECT:	Fourth Jury Cou	rtroom		DEPAR	ГМЕ	NT: Circuit Cour	rts	MANAGER	: Judge Micha	el Screnock		
	PROJECT DESCRIPTION:	Fourth courtroor	m with chambers,	conference re	oom, jury roo	m ar	nd support staff a	nrea.	1				
	ANALYSIS OF NEED:	In the event the next five years.	state legislature	created a four	th circuit cou	t bra	anch, a fully func	tional courtroor	n will be need	ded. We do no	ot anticipate ti	his would occu	r within the
	LOCATION:	Old jail area.											
				U	RGENCY						OTHER IN	IFO	
		Mandatory	in year propose	d			Optional - Saves	money		Maintenance	9		
		Mandatory	within 5 years		X		Optional - Impro		el X	New Facility	or Service		
							Optional - Redu	ces overall risk		Replacemen	t		
			ST				(check all that a	pply):				•	
	General Government	Cons, Devel, Re	c, Culture, Educ	Health & H	uman Servic	es	Public	Works	Just	tice & Public S	afety	Outside	Issues
	Placemaking / Economic Development	Groundwat	ter study	Health (	Care Center		Highway bu	uilding	Corone	er's office and l	oudget	Affordabl income h	•
	Broadband	Compreher update	nsive Plan	Peer lea	rning groups		Tri-County	Airport		se/preparedne		Workford developm	
	Criminal Justice Coordinating / stepping up initiative	Great Sauk completion		Visiting RN isolated inc	s, home health, lividuals		Improve hig maintenand	ghways / road ce	Securit employ	y in buildings a rees	and for	Transport	ation
	Energy savings / lower carbon footprint	Protect air,	water, land	Medical treatme	assisted nt		Wifi access	/broadband	Diversion incarce	on/alternative ration	s to	Communi into/with	cation community
х	Cooperation	Compreher Recreation	nsive Outdoor Plan	Compre commu	hensive nity services		Great Sauk	State Trail		al Justice Coord re-entry	d release	Homeless	iness
		Solar initiat	tives										
	ALTERNATIVES CONSIDERED:												
	IMPACT TO OTHER COUNTY DEPTS:												
		A slight revenue supplies and jury											one, office
	PREVIOUS ACTIONS:				1		T	551/5111					
		ON OF EXPENSE			AMOU		11-1	KEVENU	E - LIST EACH	FUNDING SO	UKCE		AMOUNT
Desigi	n and construction in accordance with Sup	oreme Court guid	elines				Unknown						\$2,000,000
					<b>ST</b> \$2,000,						то	TAL REVENUE	\$2,000,000
		2022	2023	2024	PITAL BUDGE		2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE BUDGET											\$2,000,000	
	REVENUE BUDGET											\$2,000,000	\$2,000,000
	NET COUNTY COST / YEAR	\$0	\$0		\$0	\$0	\$0	\$0	) \$(	0 \$0	\$0	\$2,000,000	\$2,000,000
<u> </u>	ILL COOKIT COST / TEAK	ŞŪ	ŞÜ	<u> </u>	~ ·	γU	γU	٦٢	, <sup>,</sup>	٥٢	ŞŪ	72,000,000	72,000,000

						ty Car	ital Imp	orov	vemen	t Projec	et					
	PROJECT:		nmunication Systems U lacement	Ipgrad	les/		DEPARTMEN	NT: B	Building Serv	rices	MA	NAGER:	lan Crammo	nd		
		fiber	\$50,000 is utilized for contic sites and equipm nology changes it is po	nent).	This is	s not intende	ed to cover "big"	" one ti	me expendi	tures such as						
	PROJECT DESCRIPTION:		9: In 2019 transition to r nges that were complete							ata and Highw	vay (	Channels	s. This transiti	on will use so	ome antenna a	nd filtering
		the r	0-2022: In 2020 transition replacement tower is to er area coverage and all pment from these smal	be de llow de	termi ecomi	ned. 2022 a missioning s	dding new Cou	nty site	es will need	to be consider	red (	ıtilizing to	owers built by	Bug Tussel.	These sites wi	ll provide
	ANALYSIS OF NEED:	new	n 2003 through 2007 th towers, 4 of which wen artment, Parks, Landfill	e new	sites.	. Since 2007	an additional	36.5 m	iles of fiber	has been adde	ed a	long with	a number of	smaller fiber e		
	LOCATION:	Cou	nty wide													
			1			URG	ENCY						1	OTHER IN	IFO	
			Mandatory in year pro	•	d				nal - Saves r				Maintenance			
		Х	Mandatory within 5 ye	ears				_		es service leve	el	X	New Facility			
				-	FD A TE	CIC ICCLIE/C	X X			es overall risk		Х	Replacemen	į .		
	General Government	<u></u>	ns, Devel, Rec, Culture, E			ealth & Hum	ADDRESSED (	cneck a	Public W	•		luct	ice & Public S	afoty	Outside	lecue
	Placemaking / Economic Development	CO	Groundwater study	Luuc		Health Care			Highway bui				r's office and l		Affordab	le/low
	Broadband		Comprehensive Plan	Peer learnin	g groups		ri-County A	_	х	Emerge	ncy se/preparedne		income h Workford develope	ce		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion			Visiting RNs, hon	ne health, isolated		mprove high	nways / road	х		in buildings a		Transpor	
	Energy savings / lower carbon footprint		Protect air, water, land	d		Medical assi	sted		Wifi access/l				on/alternative	s to	Commun	
	Energy savings / lower carbon lootprint		Comprehensive Outdo			treatment Comprehen	sive					Crimina	ration Il Justice Coor	1 release	into/with	community
Х	Cooperation		Recreation Plan Solar initiatives	001		community		G	Great Sauk S	tate Trail			re-entry	a release	Homeles	sness
	ALTERNATIVES CONSIDERED:	Non														
	IMPACT TO OTHER COUNTY DEPTS:			stem in	nprov	ement that v	vill benefit all us	ers (Fi	ire, EMS, La	w Enforceme	nt) b	ut should	d not have an	adverse affec	t on those use	rs.
	ONGOING REVENUES & EXPENSES:		*	by Bu	iilding	Services sta	aff. Maintain a t	technic	al support a	greement on	fiber	node eq	uipment.			
	PREVIOUS ACTIONS: DESCRIPTIO						AMOUNT			DE\/ENITE	:	ST EACH	FUNDING SO	IIDCE		AMOUNT
Comn	nunications System replacements/upgrade						\$500,000	Tax I e	PVV	ILVENOL	L1	JI LACII	TONDING 30	ONCL		\$500,000
	cement of Tower Road Tower site (2022)	L3	30,000 annuany				\$850,000									\$850,000
Radio	Upgrade for departments over a 3 year p gency Management, Coroner, & Building S			clude:	Sheri	ff,			evy/possible	grants						\$977,250
Mobil	e and Portable radio upgrade for mainter e life (2023)			coming	g to ei	nd of	\$35,000	Fund I	Balance							\$35,000
Towe	r site remote monitoring equipment as lor d facilities (2024)	county	\$50,000	Tax Le	evy							\$50,000				
Upgra	rde of Radio Equipment due to Manufactu n, IFERN Base Station, Court Security Repo						\$332,124	Tax Le	evy							\$332,124
Additi	onal (new) site development at Bug Tusse	l Tov	ver site (2026)				\$300,000	Undet	termined							\$300,000
Additi	onal (new) site development at Bug Tusse	l Tov	ver site (2028)				\$300,000	Undet	termined							\$300,000
					Т	OTAL COST	\$3,344,374							то	TAL REVENUE	\$3,344,374
						CAPITA	AL BUDGET SUI	MMAR	Y						1	1
			2022 2023			2024	2025		2026	2027		2028	2029	2030	2031	TOTAL
	EXPENDITURE BUDGET REVENUE BUDGET		\$1,225,750 \$410	0,750		\$425,750	\$382,124		\$350,000	\$50,000	Ç	350,000	\$50,000	\$50,000	\$50,000	\$3,344,374

		Sa	auk Cou	nty Cap	ital In	iprove	ment P	roje	ect				
	PROJECT:	Tuck-point/Caul	king of Facilities		DEPARTM	ENT: Building	Services	N	MANAGER:	Ian Crammo	nd		
	PROJECT DESCRIPTION:	Ongoing inspect	tions, maintenanc	e/repairs of caulk	k and tuck-po	int joints on fa	cility concrete p	oanels	and stones	5.			
	ANALYSIS OF NEED:									oad joints that	could cause	significant dam	nage.
	LOCATION:	Historic Courtho	use, West Square		sburg Human ENCY	Services & La	aw Enforcement	t Cente	er		OTHER IN	FO.	
		Mandaton	in year proposed		ENCT	Optional - Sa	ves money		X	Maintenance		FO	
			within 5 years			+ -	proves service	level	^	New Facility			
		ivialidatory	Within 5 years		Х	+ -	duces overall ri			Replacement			
			STI	RATEGIC ISSUE(S		<u> </u>				перисситен	<u> </u>		
	General Government	Cons, Devel, Re	c, Culture, Educ	Health & Hum	•	1	olic Works		Justi	ce & Public S	afety	Outside	Issues
	Placemaking / Economic Development	Groundwa	ter study	Health Care	e Center	Highwa	y building		Coroner	's office and b	oudget	Affordabl income h	•
	Broadband	Comprehei update	nsive Plan	Peer learnir	ng groups	Tri-Cou	nty Airport		Emerge	ncy e/preparedne	ess	Workford developm	e
	Criminal Justice Coordinating / stepping up initiative	Great Sauk		Visiting RNs, hor		Improv	e highways / roa	ad		in buildings a		Transport	
Х	Energy savings / lower carbon footprint	Medical ass	sisted		ess/broadband	ı		n/alternative	s to	Communi into/with	ication community		
	Cooperation	Comprehe Recreation	nsive Outdoor Plan	Comprehen		Great S	auk State Trail			l Justice Coord	d release	Homeless	•
		Solar initia		,								<u> </u>	
	ALTERNATIVES CONSIDERED:	None											
	IMPACT TO OTHER COUNTY DEPTS:	None											
	ONGOING REVENUES & EXPENSES:		ne ordinary										
	PREVIOUS ACTIONS:				T	T	DE1/51		LICT FACIL	FUNDING CO.	LIDOE		
	DESCRIPTIO	N OF EXPENSE			AMOUNT		REVE	NUE -	LIST EACH	FUNDING SO	URCE		AMOUNT
Tuck-	pointing & Caulking - \$30,000 annually				\$300,000	Tax Levy							\$300,000
				TOTAL COST	\$300,000						то	TAL REVENUE	\$300,000
					AL BUDGET S								, , . 30
		2022	2023	2024	2025	2026	2027		2028	2029	2030	2031	TOTAL
	EXPENDITURE BUDGET	\$30,000	\$30,000	\$30,000	\$30,000	\$30,	000 \$30,0	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

		auk Cou	_	ital Im	pr	ovem	ent Pro	ject	,					
PROJECT:	Communication replacement	Center - Radio co	nsole	DEPARTME	NT:	Building Ser	vices	MAN	AGER:	Ian Crammoi	nd			
PROJECT DESCRIPTION:	communications	io consoles at boti with all Fire, EMS ze budget dollars	S, Law Enforcem	ent, Highway	and	other public s	service agencie							
ANALYSIS OF NEED:		le equipment is op onse agencies. E										lio cor	mmunicatio	ons with all
LOCATION:	Law Enforcemen	nt Center and EO	C at the Courtho	use										
			URG	ENCY							OTHER IN	IFO		
	Mandatory	in year proposed			Opti	ional - Saves	money			Maintenance	9			
	Mandatory	within 5 years			Opti	ional - Impro	ves service leve	el		New Facility	or Service			
				х	Opti	ional - Reduc	es overall risk		Х	Replacement	t			
		STF	RATEGIC ISSUE(S	) ADDRESSED	(che	ck all that ap	ply):							
General Government	Cons, Devel, Re	c, Culture, Educ	Health & Hum	an Services		Public V	Vorks		Justi	ce & Public S	afety		Outside	Issues
Placemaking / Economic Development	Groundwat	er study	Health Care	Center	x	Highway bu	ilding	C	oroner'	s office and b	oudget		Affordable income ho	,
Broadband	Criminal Justice Coordinating / stepping   Great Sauk State Trail   Visiting RNs. home health   Improve highways / road   Security in buildings and for													
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														ation
Energy savings / lower carbon footprint	up initiative   completion   Isolated Individuals   maintenance   employees      Medical assisted   Diversion/alternatives to   Communication													
x Cooperation	Compreher Recreation	nsive Outdoor Plan	Compreher community			Great Sauk S	State Trail			Justice Coord e-entry	d release		Homelessi	ness
	Solar initiat	tives				·				·				
ALTERNATIVES CONSIDERED:	None													
IMPACT TO OTHER COUNTY DEPTS:	Sheriff's Departn	nent and Highway	Department											
ONGOING REVENUES & EXPENSES:														
PREVIOUS ACTIONS:	Several upgrade	s/replacements h	ave taken place	over the last 3	30 ye	ars.								
	ON OF EXPENSE			AMOUNT			REVENUI	E - LIST	EACH F	UNDING SO	URCE			AMOUNT
Communications System replacements - \$30,000	0 annually			\$300,000	Tax	Levy								\$300,000
			TOTAL COST	\$300,000							TO	TAL R	REVENUE	\$300,000
				AL BUDGET SU		IARY								+ - 30,000
	2022	2023	2024	2025		2026	2027	20	28	2029	2030	2	2031	TOTAL
EXPENDITURE BUDGET	\$30,000	\$30,000	\$30,000	\$30,000		\$30,000	\$30,000	\$3	30,000	\$30,000	\$30,000		\$30,000	\$300,000
REVENUE BUDGET							*			-	*			\$0
NET COUNTY COST / YEAR	\$30,000	\$30,000 20	\$30,000 <del>22 Sauk Count</del> y	\$30,000 y, Wisconsin	Adop	\$30,000 oted Budget	\$30,000 - <del>85</del>	\$3	80,000	\$30,000	\$30,000		\$30,000	\$300,000

		5	Sauk Co	unty Ca	pital I	mproven	nent Proje	ct						
	PROJECT:	Courtroom Video	Arraignment Up	grade	DEPARTME	NT: Building Ser	vices	MANAGER	: lan Crammo	ond				
	PROJECT DESCRIPTION:	Upgrade the vide	eo arraignment sy	stems in Circuit	Court Branch	es I, II, III, and Fa	mily Court Commissio	ner.						
		plan is being de	veloped to upgrad	de the system and	d will allow the	e courtrooms to g	raignment system has et improved technolog us required appearand	gies for all th						
	LOCATION:	County wide						1						
		1			RGENCY	T			1 .	OTHER IN	NFO			
			in year proposed			Optional - Saves			Maintenanc					
		Mandatory	within 5 years		Х	Optional - Impro			New Facility					
				CTDATECIC ISSUE	X X	Optional - Reduc		Х	Replacemen	t				
—	General Government	Come Daviel Be		Health & Hum		ED (check all that	appiy): lic Works	luc	tice & Public S	afatu	Outside	- Issues		
	General Government	Cons, Devei, Re	c, Culture, Educ	nealth & num	an services	Pub	IIC WOTKS	Jus	tice & Public S	arety	Affordab			
	Placemaking / Economic Development	Groundwat	•	Health Care	Center	Highway bu	ilding		er's office and	budget	income h	ousing		
	Broadband	Compreher update		Peer learnii	ng groups	Tri-County /	Airport		se/preparedn		Workford developn			
	Criminal Justice Coordinating / stepping up initiative  Great Sauk State Trail completion  Visiting RNs, home health, isolated individuals maintenance  Visiting RNs, home health, isolated individuals maintenance  X  Security in buildings and for employees													
	Energy savings / lower carbon footprint	Protect air,	water, land	Medical ass treatment	sisted	Wifi access,	/broadband	Diversi incarce	on/alternative ration	es to	X Commun into/with	ication community		
Х	Cooperation	Compreher Recreation	nsive Outdoor Plan	Compreher community		Great Sauk	State Trail		al Justice Coor re-entry	d release	Homeless	sness		
		Solar initiat	ives	·		·								
	ALTERNATIVES CONSIDERED:													
	IMPACT TO OTHER COUNTY DEPTS:	Help to reduce in to help with troui	nmate transport c bleshooting tech i	osts for Sheriff's issues.	Dept as well a	as reduce chance	of safety breaches, H	luman Servi	ces staff for gu	ıardianships a	and children's n	natters, MIS		
	ONGOING REVENUES & EXPENSES:	Ī	annually for future	e software and h	ardware upgr	ades in the Buildii	ng Services annual Mi	S budget						
	PREVIOUS ACTIONS:				****	1	DEVENUE I	ICT FACILIE	INDING COLID	<u> </u>		****		
Vid-	o Arraignment System replacement	N OF EXPENSE			\$50,000	Carryforward fro		ISI EACH FU	INDING SOUR	CE		\$50,00		
viue	o Arruigilment System replacement				\$30,000	Carrylorward no	III 2020					\$30,00		
				TOTAL COST	, ÇEO 000						TAL DEVENUE	¢50.00		
				TOTAL COST	\$50,000					10	OTAL REVENUE	\$50,000		
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL		
	EXPENDITURE BUDGET	\$50,000							+			\$50,00		
	REVENUE BUDGET	455,550			<b>†</b>							\$10,000		
	KEVENOE BODGET													

			Sauk (	Cou	nty C	apital	Improv	ement I	Project	t					
	PROJECT:	Energ	gy Cost Saving Measures			DEPARTMI	ENT: Building Se	rvices	MANAGER	: lan Crammo	ond				
	PROJECT DESCRIPTION:		ement cost saving measures ssment by Hoffman Architec												
	ANALYSIS OF NEED:	utilize remo may l	e are a number of energy co ed for the replacement of the del (2013) and a 2017 WS C be eligible for grants, such a	e existin Controls as Focus	ng building o s upgrade. s on Energy	controls in the The Courtho y.	e CH and WS from Suse pneumatic to	m pneumatic to d digital controls i	digital. Some	of this replac	ement has star	ted with the re	cently completed WS		
	LOCATION:	Coun	thouse, West Square, Reeds	sburg H			Enforcement Cen	ter							
					URGI		Ia a			1		IER INFO			
		-	Mandatory in year propose	ed .		Х	Optional - Saves		X	Maintenand					
			Mandatory within 5 years				Optional - Impro		21	New Facility					
				CTI	DATECICIO	CITE(C) VDD	Optional - Redu			Replacemer	IL				
	General Government	C0-	ns Davel Rec Culture Educ			_ ` '	RESSED (check all	- ' ' ' '	lucak	ica & Dublic S	afaty		uteido Issues		
	General Government Cons, Devel, Rec, Culture, Educ Health & Human Services Public Works Justice & Public Safety Outside Is  Placemaking / Economic Development Groundwater study Health Care Center Highway building Coroner's office and budget Affordable/low in														
	Placemaking / Economic Development Groundwater study Health Care Center Highway building Coroner's office and budget Affordable/low  Broadband Comprehensive Plan update Peer learning groups Tri-County Airport Emergency response/preparedness Workforce deve														
Broadband update Peer learning groups ITI-County Airport response/preparedness Workforce development of the continuous properties of															
	Criminal Justice Coordinating / stepping up date  Criminal Justice Coordinating / stepping up initiative  Great Sauk State Trail completion  Visiting RNs, home health, isolated individuals  Wisiting RNs, home health, isolated individuals  Maintenance  Transportation														
Х	Energy savings / lower carbon footprint		Protect air, water, land		Medical assi reatment	isted	Wifi access	/broadband	Diversi incarce	on/alternativerration	es to	Communi	ication into/with ty		
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehens community		Great Sauk	State Trail		al Justice Coo	rd release	Homeless	sness		
		_	Solar initiatives	1					1, ,						
	ALTERNATIVES CONSIDERED:	Make	no changes								·				
	IMPACT TO OTHER COUNTY DEPTS:	All Co	ourthouse Departments												
	ONGOING REVENUES & EXPENSES:		·				<u> </u>								
			acement of pneumatic to digi	ital con	trols in the		building and curi								
	DESCRIPTION	ON OF	EXPENSE			AMOUNT		REVENU	E - LIST EACH	FUNDING SO	URCE		AMOUNT		
pneu	ade of building controls at Historic Courth matic to digital, along with improving equ 1, 2024, 2025, 2026)		-	•		\$900,000	Fund Balance						\$900,000		
Upgr	ade of building controls at the Historic Cod	urthou	ise (2023)			\$1,100,000	Fund Balance						\$1,100,000		
				то	OTAL COST	\$2,000,000					TO:	TAL REVENUE	\$2,000,000		
							GET SUMMARY						, , , , , , , , ,		
			2022 2023	2	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL		
	EXPENDITURE BUDGET		\$225,000 \$1,100,000		\$225,000	\$225,000	\$225,000						\$2,000,000		
	REVENUE BUDGET												\$(		
	NET COUNTY COST / YEAR		\$225,000 \$1,100,000		\$225,000				\$(	\$0	\$0	\$0	\$2,000,000		
			<u> </u>	20	22 Sauk C	ounty, Wisc	consin Adopted I	Budget - 87							

Project will not be completed in 2021   Camera only replacement in 10 years as the equipment will be out dated and need to be upgraded.   \$150,000   Fund Balance   \$150,000		Sa	auk Cou	nty Cap	ital In	iprovem	ent Pro	ject								
The cument cameras at the LEC are onginal to the building from 2003. Many of the cameras have been replaced, and are becoming more difficult to find. The pages. The upgrade to the cameras will also greatly improve the video quality and recording rate.  LOCATION: Law Enforcement Center  UNGENCY  Mandatory in year proposed  Mandatory within 5 years  V Optional - Sews more V New Company of the Cameras over the years of the video quality and recording rate.  STRATEGIC ISSUE(5) ADDRESSIO (Tocket all that apply):  General Government  Cons, Devel, Rec, Culture, Educ Health & Human Services  Placemaking / Economic Development  Broadband  Comprehensive Plan  Comprehensive Culture Educ Health Assessment  Comprehensive Culture Educ Health Care Center  Highway building  Coroner's office and budget  Coroner's office and budget  Comprehensive Plan  Comprehensive Plan  Comprehensive Plan  Comprehensive Plan  Comprehensive Plan  Comprehensive Culture Educ Health Care  Comprehensive Cultu	PROJECT:	LEC Video Upgr	ade		DEPARTMI	ENT: Building Se	ervices	MANAGER:	Ian Crammo	nd						
ANALYSIS OF NEED: current cameras an an on coase cable instead of CAT 6, very few cameras run on this technology hoday. Technology hoday is preally improved to the cameras over the years. The buggade to the cameras will also greatly improve the video quality and recording rate.  LOCATION:  LOCATION:  LOCATION:  LOCATION:  Mandatory within 5 years  VIRGINITY  VIRGINITY  VIRGINITY  Mandatory within 5 years  VIRGINITY  VIRGINIT	PROJECT DESCRIPTION:	Upgrade the vide	eo cameras and	software licensing	g at the LEC.	·										
Mandatory in year groposed   Optional - Saves money   Maintenance	ANALYSIS OF NEED:	current cameras	run on coax cab	le instead of CAT	6, very few o	cameras run on t	his technology to	oday. Techno								
Mandatory in year proposed   Optional - Saves money   Maintenance   Mandatory within 5 years   X Optional - Improves service level   New Facility or Service   Optional - Improves service level   New Facility or Service   Optional - Improves service level   New Facility or Service   Optional - Improves service level   New Facility or Service   Optional - Improves service level   New Facility or Service   New Facility or Service   Optional - State   New Facility or Service   Optional - State   New Facility or Service   New Facility or Service   Optional - State   New Facility or Service   New Facility or Service   Optional - State   New Facility or Service   N	LOCATION:	Law Enforceme	nt Center													
Mandatory within 5 years					ENCY	T					FO					
STRATECIC ISSUE(S) ADDRESSED (check all that apply):  General Government Cons, Devel, Rec, Culture, Educ Placemaking / Economic Development Groundwater study Placemaking / Economic Development Groundwater study Groundwater study Flacemaking / Economic Development Groundwater study Groundwater study Groundwater study Flacemaking / Economic Development Groundwater study Groun		_		d												
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 Affordable/low income housing Affordable/low income housing Tri-County Airport income housing Update Groundwater study Groundwater study Broadband Comprehensive Plan update Update Update Update Graft Sauk State Trail Completion Energy savings / lower carbon footprint Energy savings / lower carbon footprint Cooperation Cooperati		Mandatory	within 5 years		Х	<u> </u>										
General Government   Cons, Devel, Rec, Culture, Educ   Health & Human Services   Public Works   Justice & Public Safety   Outside Issues   Affordable/low income housing   Inc								X	Replacemen	t						
Placemaking / Economic Development Groundwater study Health Care Center Highway building Coroner's office and budget Affordable/low income housing Workforce development Update Great Sauk State Trail Update		Γ .				1		1								
Placemaking / Economic Development   Groundwater study   Health Care Center   Highway building   Coroner's office and budget   income housing   Workforce   development   Update   Upda	General Government	Cons, Devel, Re	c, Culture, Educ	Health & Hum	an Services	Public	Works	Justi	ice & Public S	afety						
Broadband   Update   Peer learning groups   Tri-County Airport   response/preparedness   development	Placemaking / Economic Development	Groundwat	ter study	Health Care	e Center	Highway b	uilding	Corone	r's office and	budget		•				
up initiative completion bolatest individuals maintenance Energy savings / lower carbon footprint Protect air, water, land Energy savings / lower carbon footprint Protect air, water, land It reatment It reatment Energy savings / lower carbon footprint Protect air, water, land It reatment It re	Broadband		nsive Plan	Peer learnin	ng groups	Tri-County	Airport	_	•	ess		-				
Energy savings / lower carbon tootprint   Protect air, water, land   treatment   Cooperation   Comprehensive   Comprehensive   Comprehensive   Comprehensive   Comprehensive   Comprehensive   Comprehensive   Community services   Great Sauk State Trail   Criminal Justice Coord release   Homelessness   Homelessness		Justice Coordinating / stepping   Great Sauk State Trail   Visiting RNs, home health, isolated individuals   Improve highways / road maintenance   X   Security in buildings and for employees   Transportation   Transportation   Communication   Communica														
Cooperation Recreation Plan community services Great Sauk State Trail plans / re-entry Homelessness  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 comeras and licensing at the LEC. \$205,000 was budgeted in the 2021 Capital Outloy. \$53,000 was used for an add on with the door controls upgrade project. This project will not be completed in 2021  Camera only replacement in 10 years as the equipment will be out dated and need to be upgraded.  TOTAL COST \$370,000  Fund Balance  TOTAL BUDGET SUMMARY  EXPENDITURE BUDGET \$220,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$370,000 \$370,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Energy savings / lower carbon footprint	Protect air,	Protect air, water, land  Medical assisted treatment  Medical assisted treatment  Wifi access/broadband incarceration  Diversion/alternatives to into/with													
ALTERNATIVES CONSIDERED: 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 was budgeted in the 2021  Capital Outlay. \$53,000 was used for an add on with the door controls upgrade project. This project will not be completed in 2021  Camera only replacement in 10 years as the equipment will be out dated and need to be upgraded.  TOTAL COST \$370,000  CAPITAL BUDGET SUMMARY  2022 2023 2024 2025 2026 2027 2028 2029 2030 2031 TOTAL EXPENDITURE BUDGET \$220,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Cooperation			· ·		Great Saul	State Trail			d release	Homeless	sness				
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 was budgeted in the 2021  Capital Outlay. \$53,000 was used for an add on with the door controls upgrade project. This project will not be completed in 2021  Camera only replacement in 10 years as the equipment will be out dated and need to be upgraded.  TOTAL COST \$370,000  Fund Balance  \$150,000  Fund Balance  \$150,000  CAPITAL BUDGET SUMMARY   EXPENDITURE BUDGET \$220,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		l l	tives													
ONGOING REVENUES & EXPENSES: General maintenance  PREVIOUS ACTIONS: None  DESCRIPTION OF EXPENSE  DESCRIPTION OF EXPENSE  Upgrade all video cameras and licensing at the LEC. \$205,000 was budgeted in the 2021 Capital Outlay. \$53,000 was used for an add on with the door controls upgrade project. This project will not be completed in 2021 Camera only replacement in 10 years as the equipment will be out dated and need to be upgraded.  TOTAL COST \$370,000  Fund Balance  \$150,000  Fund Balance  \$150,000  TOTAL REVENUE \$370,000  CAPITAL BUDGET SUMMARY  EXPENDITURE BUDGET \$202,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0																
PREVIOUS ACTIONS: None  DESCRIPTION OF EXPENSE AMOUNT REVENUE - LIST EACH FUNDING SOURCE AMOUNT  Upgrade all video cameras and licensing at the LEC. \$205,000 was budgeted in the 2021 Capital Outlay. \$53,000 was used for an add on with the door controls upgrade project. This project will not be completed in 2021  Camera only replacement in 10 years as the equipment will be out dated and need to be upgraded.  TOTAL COST \$370,000  Fund Balance  \$150,000  Fund Balance  \$150,000  CAPITAL BUDGET SUMMARY   EXPENDITURE BUDGET \$220,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$150,000 \$370,000 \$0 \$70,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	IMPACT TO OTHER COUNTY DEPTS:	Sheriff's Departr	nent													
DESCRIPTION OF EXPENSE  AMOUNT  Upgrade all video cameras and licensing at the LEC. \$205,000 was budgeted in the 2021 Capital Outlay. \$53,000 was used for an add on with the door controls upgrade project. This project will not be completed in 2021 Camera only replacement in 10 years as the equipment will be out dated and need to be upgraded.  TOTAL COST \$370,000  Fund Balance  \$150,000  Fund Balance  \$150,000  TOTAL REVENUE \$370,000  CAPITAL BUDGET SUMMARY  EXPENDITURE BUDGET \$20,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			nance													
Upgrade all video cameras and licensing at the LEC. \$205,000 was budgeted in the 2021   \$220,000   Fund Balance   \$150,000					ANACHINIT	1	DEV/ENUE	LICT FACIL	FUNDING CO	LIBCE		ANACHINIT				
Capital Outlay. \$53,000 was used for an add on with the door controls upgrade project. This project will not be completed in 2021  Camera only replacement in 10 years as the equipment will be out dated and need to be upgraded.  TOTAL COST \$370,000  CAPITAL BUDGET SUMMARY  CAPITAL BUDGET SUMMARY  EXPENDITURE BUDGET \$220,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$150,000 \$370,000  REVENUE BUDGET \$220,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					AMOUNT		KEVENUE	- LIST EACH	FUNDING SU	URCE		AMOUNT				
Variable	Capital Outlay. \$53,000 was used for an add o		-		\$220,000	Fund Balance						\$220,000				
CAPITAL BUDGET SUMMARY           2022         2023         2024         2025         2026         2027         2028         2029         2030         2031         TOTAL           EXPENDITURE BUDGET         \$220,000         \$0         \$0         \$0         \$0         \$0         \$0         \$150,000         \$370,00           REVENUE BUDGET         \$0         \$0         \$0         \$0         \$0         \$0         \$150,000         \$370,00		quipment will be	out dated and ne	eed to be	\$150,000	Fund Balance						\$150,000				
CAPITAL BUDGET SUMMARY           2022         2023         2024         2025         2026         2027         2028         2029         2030         2031         TOTAL           EXPENDITURE BUDGET         \$220,000         \$0         \$0         \$0         \$0         \$0         \$0         \$150,000         \$370,00           REVENUE BUDGET         \$0         \$0         \$0         \$0         \$0         \$0         \$150,000         \$370,00																
2022   2023   2024   2025   2026   2027   2028   2029   2030   2031   TOTAL										TO'	TAL REVENUE	\$370,000				
EXPENDITURE BUDGET   \$220,000   \$0   \$0   \$0   \$0   \$0   \$0   \$0		T		CAPITA	AL BUDGET S	UMMARY	_	1				1				
REVENUE BUDGET \$		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL				
The state of the s	EXPENDITURE BUDGET	\$220,000	\$0	\$0	\$0	\$(	\$0	\$0	\$0	\$0	\$150,000	\$370,000				
I NET COUNTY COST / YEAR   \$220,000   \$0   \$0   \$0   \$0   \$0   \$0   \$0												\$0				
2022 Sauk County, Wisconsin Adopted Budget - 88	NET COUNTY COST / YEAR	\$220,000						\$0	\$0	\$0	\$150,000	\$370,000				

		Sa	auk Cou	nty Cap	ital In	nprove	eme	nt Pro	ject					
	PROJECT:	Replace Roofs			DEPARTM	ENT: Buildin	ing Servi	ices	MANAGER:	Ian Crammo	ond			
	PROJECT DESCRIPTION:	Replace rubber	roofs on facilities			•								
	ANALYSIS OF NEED:	years old or mor have been comp and cost.	of the rubber roo re. The Reedsbu bleted. A full ins	rg Human Servic pection of the We	es (2017), a l est Square ro	large portion of was condu	of the L ucted pr	aw Enforcentior to the 201	nent Center ro 9 budget yea	of (2018), an r to determind	d the Courtho e a more accu	use Annex roo	f (2019)	
	LOCATION:	West Square, Co	ourthouse Annex			ion, Reedsbu	urg Hum	nan Services,	Law Enforce	ment Center.				
		T			ENCY	To				l.a · ·	OTHER IN	IFO		
			in year proposed	<u> </u>		Optional - S				Maintenanc				
		X Mandatory	within 5 years			<u> </u>	•	es service leve		New Facility				
			CT	DATECIC ISSUE/S	X	1 '		overall risk	Х	Replacemen	ıt			
	Canada Cayaramant	Come David Bo		RATEGIC ISSUE(S				•	1	aa O Dublia C	`afatı.	Outoid.	. leaves	
	General Government		c, Culture, Educ	Health & Hum			ublic W			ce & Public S		Outside Affordab		
	Placemaking / Economic Development	Groundwat	,	Health Care	center	nignw	vay build	Bulk		's office and	budget	income h Workford		
Broadband update Peer learning groups Tri-County Airport response/preparedness dev														
	Criminal Justice Coordinating / stepping Great Sauk State Trail Visiting RNs, home health, Improve highways / road Security in buildings and for Transportation													
	up initiative	completion	1	isolated individ	uals	mainte	enance		employe	ees		Transpor	tation	
Х	Energy savings / lower carbon footprint	Protect air,	water, land	Medical ass	sisted	Wifi a	ccess/b	roadband	Diversio incarcer	n/alternative	es to	Commun	ication community	
	Cooperation	Compreher	nsive Outdoor	Compreher	nsive	Great	Sauk St	ate Trail		Justice Coor	d release	Homeless	•	
	Cooperation	Recreation	Plan	community	services	Great	. Jauk Ji	ate man	plans / r	e-entry		Tiomeles.	511033	
		Solar initiat	tives											
	ALTERNATIVES CONSIDERED:													
	IMPACT TO OTHER COUNTY DEPTS:	Sheriff's Departr	ment, Courthouse	and West Squar	re Administra	tive Departm	nents							
	ONGOING REVENUES & EXPENSES:	Once replaced, t	the roofs are for t	he most part mai	ntenance free	e.								
	PREVIOUS ACTIONS:	Working with co	ntractors for insp	ecting the roofs h	AMOUNT			REVENUE	- LIST EACH	FLINDING SO	ILIRCE		AMOUNT	
									2.01 2,1011		- CITCL			
Repla	replacement of roofs: Remaining Law Enforcement Center & Huber roof replacement 2024 \$360,000 Fund Balance \$360,000													
				TOTAL COST	\$360,000	0					TO	TAL REVENUE	\$360,000	
				CAPITA	AL BUDGET S	UMMARY							· · ·	
		2022	2023	2024	2025	2026	,	2027	2028	2029	2030	2031	TOTAL	
	EXPENDITURE BUDGET	\$0	\$0	\$360,000	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$360,000	
	REVENUE BUDGET	, -							, -	,,,	7.0	, -	\$0	
	NET COUNTY COST / YEAR	\$0	\$0	\$360,000	\$0	)	\$0	\$0	\$0	\$0	\$0	\$0		

	Sa	auk Cou	nty Cap	ital Im	prove	emer	nt Pro	ject						
PROJECT:	Elevators - Anne	x & Court Holdin	g	DEPARTME	NT: Buildin	ng Service	es	MANAGE	R: lan Crammo	ond				
PROJECT DESCRIPTION:	Replacement of	the single-botton	n underground hy	draulic cylinde	er assembly	on the A	Annex Elevat	or and Coul	t Holding Elev	ator.				
ANALYSIS OF NEED:			der assembly inst levator making it v									nould this fail		
LOCATION:	Courthouse							•						
	Mandatan		URGI	ENCY	Optional - S	Caucos mo	.no./		Maintanana	OTHER IN	FO			
		in year proposed within 5 years	ג				s service leve	1	Maintenand New Facility					
	Iviaridatory	within 5 years		X	Optional - I			Х	Replacemen					
		ST	RATEGIC ISSUE(S)		- 1			1 ~	периссинен					
General Government	Cons, Devel, Re	c, Culture, Educ	Health & Huma		-	ublic Wo	-	Jus	tice & Public S	Safety	Outside	Issues		
Placemaking / Economic Development	Groundwat	er study	Health Care	Center	Highw	vay buildi	ing	Corone	er's office and	budget	Affordablincome h	•		
Broadband	Compreher update	Freet Sauk State Trail Visiting RNs home health Improve highways / road Security in buildings and for												
Criminal Justice Coordinating / stepping up initiative	Great Sauk completion		Visiting RNs, hor isolated individu		l .	•	ays / road	X		and for	Transpor	tation		
Energy savings / lower carbon footprint	Protect air,	Isolated individuals maintenance employees  Medical assisted treatment Wifi access/broadband incarceration  Medical assisted treatment wifi access/broadband incarceration  Mifi access/broadband incarceration  Diversion/alternatives to incarceration												
Cooperation	Compreher Recreation	nsive Outdoor Plan	Comprehen community		Great	Sauk Sta	te Trail	_	al Justice Coor re-entry	d release	Homeless	sness		
	Solar initiat	ives												
ALTERNATIVES CONSIDERED: IMPACT TO OTHER COUNTY DEPTS:	None None													
ONGOING REVENUES & EXPENSES:		covered under o	ur elevator mainte	enance contra	act.									
PREVIOUS ACTIONS:	None													
	N OF EXPENSE			AMOUNT			REVENUE	- LIST EACH	I FUNDING SC	URCE		AMOUNT		
Replacement of the single-bottom underground Elevator.	hydraulic cylinde	r assembly on the	e Annex	\$55,000	Carry forw	ard from	2021					\$55,000		
Replacement of the single-bottom underground Elevator.	hydraulic cylinde	r assembly on th	e Court Holding	\$55,000	Carry forw	ard from	2021					\$55,000		
		TOTAL COST \$110,000 TOTAL REVENUE												
		CAPITAL BUDGET SUMMARY												
	2022	2023	2024	2025	2026		2027	2028	2029	2030	2031	TOTAL		
EXPENDITURE BUDGET	\$110,000											\$110,000		
REVENUE BUDGET NET COUNTY COST / YEAR	\$0 \$110,000	\$0	\$0	\$0		\$0	\$0	\$	0 \$0	\$0	\$0	\$0 \$110.000		
INLI COONTI COST / TEAR	7110,000	\$0	<b>3</b> 0	<u>J</u> 30	I	٥ڔ	ŞU	۶	~ <sub>[</sub> \$0	ا عل	J 30	3110,000		

		Sauk Co	ounty Ca	apital l	lm	provei	ment P	roje	et			
PROJECT:	Sally Port Concre	ete Replacemen	t	DEPARTME	ENT:	Building Ser	vices	MANA	GER: lan Cram	mond		
PROJECT DESCRIPTION:	Replacement of t	he concrete and	d trench drain at th	ne Law Enfor	ceme	ent Center Sa	lly Port	•	•			
ANALYSIS OF NEED:		es entering and	lly Port's concrete leaving the Sally I			-	-		,			
LOCATION:	Law Enforcement	t Center										
			URGI	ENCY							ER INFO	
		in year propose	d		<u> </u>	ional - Saves			Maintena			
	X Mandatory	within 5 years					ves service leve	el	New Faci	lity or Service		
				Х			es overall risk		X Replacen	nent		
			STRATEGIC ISSU	JE(S) ADDRES	SSED	(check all tha	t apply):					
General Government	Cons, Devel, Rec	, Culture, Educ	Health & Hum	an Services		Public V	Vorks		Justice & Publ	ic Safety	Out	side Issues
Placemaking / Economic Development	Groundwate	er study	Health Care	e Center		Highway bu	ilding	Coi	oner's office a	nd budget	Affordabl housing	e/low income
Broadband	Comprehen: update	sive Plan	Peer learnir	ng groups		Tri-County A	Airport		ergency ponse/prepare	dness	Workford	e development
Criminal Justice Coordinating / stepping	Great Sauk S	State Trail	Visiting RNs, ho	me health,		Improve hig	hways / road	Sec	urity in buildin	gs and for	T	tation.
up initiative	completion		isolated individu	uals		maintenanc	e	X em	ployees		Transport	tation
Energy savings / lower carbon footprint	Protect air,	water, land	Medical ass treatment	isted		Wifi access/	broadband		ersion/alterna	ives to	Commun	ication into/with
Cooperation	Comprehen:	sive Outdoor	Comprehen community			Great Sauk S	State Trail		ninal Justice Cons / re-entry	oord release	Homeless	•
	Solar initiati		community	3CI VICC3				Ipia	13 / 10-01101 y			
ALTERNATIVES CONSIDERED:	ļ	1463										
IMPACT TO OTHER COUNTY DEPTS:												
ONGOING REVENUES & EXPENSES:		nce										
PREVIOUS ACTIONS:	None											
DESCRIPTION	ON OF EXPENSE			AMOUNT			REVENU	E - LIST E	ACH FUNDING	SOURCE		AMOUNT
Remove and replace current 6" concrete slab in	the Law Enforcem	ent Center Sally	Port. The trench									
drain will be removed, a wider trench drain will industrial epoxy coating to help preserve the co	•	•		\$55,000	Fun	nd Balance						\$55,000
are brought in by vehicles.												
			TOTAL COST	\$55,000						T	OTAL REVENUE	\$55,000
	<del>                                     </del>		CA	PITAL BUDGE	T SU	JMMARY		1				
	2022	2023	2024	2025		2026	2027	202	3 2029	2030	2031	TOTAL
EXPENDITURE BUDGET	\$55,000											\$55,000
REVENUE BUDGET	655.000		40		_	40			ćo	40	1	\$0
NET COUNTY COST / YEAR	\$55,000	\$0	\$0	\$0	)	\$0	\$0		\$0	\$0 \$0	5 \$0	\$55,000

		Sa	uk Cou	nty Cap	ital In	provem	ent Proj	ject				
	PROJECT:	Carpet Replacen	nent - LEC		DEPARTMI	ENT: Building Se	rvices	MANAGER	: lan Crammo	ond		
	PROJECT DESCRIPTION:	Replacement of areas.	the carpet and flo	ooring in the secu	re and unsec	ure areas of the L	aw Enforcement	Center, alc	ong with areas	of the Courth	nouse public and	d office
	ANALYSIS OF NEED:	maintenance of t	the surfaces. The	Enforcement Cer e Courthouse last is 10-15 years fo	t replaced car	rpet in the facility						
	LOCATION:	Historic Courtho	use, Law Enforc									
				URGI	ENCY	ı				OTHER IN	NFO	
			in year propose	d		Optional - Saves		Х	Maintenand			
		Mandatory	within 5 years				oves service leve	-	New Facility			
					X	Optional - Redu		Х	Replacemen	nt		
		0 0 10		RATEGIC ISSUE(S)		1					0.111	
	General Government	Cons, Devel, Re	c, Culture, Educ	Health & Hum	an Services	Public	Works	Just	tice & Public S	ьатету	Outside	
	Placemaking / Economic Development	Groundwat	•	Health Care	e Center	Highway bu	uilding		er's office and	budget	Affordabl income h	<i>o</i> using
	Broadband	Compreher update	nsive Plan	Peer learnir	ng groups	Tri-County	Airport	Emerge respon	ency se/preparedn	ess	Workford developn	
	Criminal Justice Coordinating / stepping up initiative	Great Sauk completion		Visiting RNs, hor isolated individu		Improve hi	ghways / road ce	Securit employ	y in buildings yees	and for	Transport	tation
Х	Energy savings / lower carbon footprint	Protect air,	water, land	Medical ass treatment	sisted	Wifi access	/broadband	Diversi incarce	on/alternativeration	es to	Commun into/with	ication community
	Cooperation	Compreher Recreation	nsive Outdoor Plan	Comprehen community		Great Sauk	State Trail		al Justice Coo re-entry	rd release	Homeless	sness
		Solar initiat	tives			·					·	
	ALTERNATIVES CONSIDERED:											
	IMPACT TO OTHER COUNTY DEPTS:	Departments in (	Courthouse, LEC	, Human Services	s Reedsburg,	& West Sq. Facil	lities					
	ONGOING REVENUES & EXPENSES:		and bi-annual ca	arpet extraction								
	PREVIOUS ACTIONS:				*****	I	DEVENUE	LICT FACIL	LEUNDING CO	NIBCE .		4 4 4 C L L N I T
Carro	t Replacement at the Courthouse-2022	N OF EXPENSE			\$50,000	Tax Levy	KEVENUE	- LIST EACH	FUNDING SC	DURCE		\$50,000
	Square Carpet replacement at West Squa	re & Human Serv	ices Reedsburg-2	2027	\$65,000	Tax Levy						\$65,000
				TOTAL COST	-,					TC	TAL REVENUE	\$115,000
				CAPITA	AL BUDGET S	UMMARY	,		Т	1	1	
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE BUDGET	\$50,000					\$65,000					\$115,000
	REVENUE BUDGET	4										\$0
	NET COUNTY COST / YEAR	\$50,000	\$0	\$0 2022 Sauk County	·		1 /	\$(	\$0	\$0	\$0	\$115,000

		S	auk Cou	nty Cap	ital Im	provem	ent Pro	ject				
	PROJECT:	1	ck bearings on Cl			ENT: Building Se		Ĭ	: lan Crammo	ond		
	PROJECT DESCRIPTION:	Complete tear	down on chillers a	t the West Square	e & Law Enfo	rcement Center.	Replacement of	of gaskets an	d check bear	ings.		
	ANALYSIS OF NEED:	in catastrophic	failure of the chille	ommended every ers which would re at either facility wo	equire a full r	eplacement of th	e chiller which v					
	LOCATION:	Courthouse, W	est Square, Law E	Enforcement Cent	er (LEC)							
				URGE	NCY					OTHER IN	IFO	
		<del></del>	y in year propose	d		Optional - Saves	•	Х	Maintenanc			
		Mandator	y within 5 years			Optional - Impr		el	New Facility			
			CT	RATEGIC ISSUE(S)	X	Optional - Redu			Replacemen	nt .		
	General Government	Cons Devel P	ec, Culture, Educ	Health & Huma		Public		luct	ice & Public S	Safoty	Outside	lecue
										•	Affordab	
	Placemaking / Economic Development	Groundwa	•	Health Care	Center	Highway b	uilding		r's office and	budget	income h	ousing
	Broadband	Comprehe update	ensive Plan	Peer learnin	ng groups	Tri-County	Airport	Emerge respons	ency se/preparedn	ess	Workford develops	-
	Criminal Justice Coordinating / stepping up initiative	Great Saul	k State Trail n	Visiting RNs, hon isolated individu		Improve hi	ghways / road ce	Security	y in buildings ees	and for	Transpor	tation
Х	Energy savings / lower carbon footprint	Protect air	r, water, land	Medical ass treatment	isted	Wifi access	/broadband	Diversion	on/alternative	es to	Commun into/with	ication community
	Cooperation	Comprehe Recreation	ensive Outdoor n Plan	Comprehen community		Great Sauk	State Trail		al Justice Coor re-entry	rd release	Homeless	sness
		Solar initia	atives									
	ALTERNATIVES CONSIDERED:											
	IMPACT TO OTHER COUNTY DEPTS:	Sheriff's Dept Si	taff and Courthou	se & West Square	staff							
	ONGOING REVENUES & EXPENSES:	, ,		, ,			`				ed vendor.	
-	PREVIOUS ACTIONS:		hillers completed	in 2008 & 2016 C		019, LEC done ir						T
		ON OF EXPENSE	-1		AMOUNT	Tax Levy	REVENU	: - LIST EACH	FUNDING SO	JURCE		AMOUNT
_	isket & Check Bearings on Chiller (West Sc isket & Check Bearings on Chiller (Law Enj	•	•		\$190,000 \$205,000	Tax Levy Tax Levy						\$190,000 \$205,000
ne ge	isket & elicek bearings on eliller (Eaw Elij	oreement cente	· ·		<b>\$203,000</b>	TOX LEVY						\$203,000
				TOTAL COST	\$395,000					TO	TAL REVENUE	\$395,000
				CAPITA	L BUDGET SI						•	
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE BUDGET			\$190,000			\$205,000					\$395,000
	REVENUE BUDGET			\$0			\$0					\$0
	NET COUNTY COST / YEAR	\$0	\$0	\$190,000	\$0	\$0	\$205,000	\$0	\$0	\$0	\$0	\$395,000

		5	Sauk Co	unty Cap	ital Imp	rovem	ent Proj	ect				
	PROJECT:	Remodel and Se facilities	ecurity improveme	ents of County	DEPARTMEN	T: Building	Services	MANAGE	R: lan Crammo	ond		
	PROJECT DESCRIPTION:	Design and Re-r	nodel areas iden	tified in the Space N	leeds Assessme	nt completed	by Strang Inc. froi	n July of 20	19			
	ANALYSIS OF NEED:	in an office at thi which was comp	is time. In some leted in 2020.	,	e has been conv							
	LOCATION:	Courthouse, We	st Square, & Ree	edsburg Human Serv URGE						OTHER	NEO	
		Mandatory	in year proposed		INCT	Optional - Sav	ves money	X	Maintenand	OTHER II	NFO	
		,	within 5 years			· ·	proves service lev		New Facility			
		X Wandatory	within 5 years		Х		duces overall risk	Х	Replacemen			
				STRATEGIC ISSUE(S)		•		<u>``</u>	1	··		
	General Government	Cons, Devel, Re	c, Culture, Educ	Health & Huma			ic Works	Jus	tice & Public	Safety	Outside	Issues
ı	Placemaking / Economic Development	Groundwat	er study	Health Care Ce	enter	Highway	building	Coron	er's office and	budget	Affordab income h	•
ı	Broadband	Compreher update		Peer learning g	groups		ty Airport	<del> </del>	nse/preparedn		Workford develops	
	Criminal Justice Coordinating / stepping	Great Sauk		Visiting RNs, home h	ealth, isolated		highways / road	I X I	ty in buildings	and for	Transpor	tation
	up initiative	completion	l	individuals		mainten	ance	Pivor	yees ion/alternativ	os to	Communi	cation
X	Energy savings / lower carbon footprint	Protect air,	water, land	Medical assiste	ed treatment	Wifi acce	ess/broadband		eration	es to		cation community
Х	Cooperation	Compreher Recreation	nsive Outdoor Plan	Comprehensive services	e community	Great Sa	uk State Trail		al Justice Coo / re-entry	rd release	Homeles	sness
		Solar initiat		Services				Piaris	Te chiry			
	ALTERNATIVES CONSIDERED:											
	IMPACT TO OTHER COUNTY DEPTS:	All Courthouse &	West Square D	epts., Human Servic	es Reedsburg							
	ONGOING REVENUES & EXPENSES:	Remodeling of o	ther areas not co	vered with current b	udget dollars.							
	PREVIOUS ACTIONS:	2019 Strang Inc.	Space Needs A	ssessment								
	DESCRIPT	ON OF EXPENSE			AMOUNT		REVENU	E - LIST EAC	H FUNDING SO	OURCE		AMOUNT
Reedsb from d	le to a secure and ADA compliant Courth urg Human Services main entrance, and esign stages to complete remodel of curi finished by Spring of 2022)	upgrade building	g for suites, office	s, and furniture	\$3,000,000	Fund Balance	•					\$3,000,000
	le of building suites, offices, and furnitur also may include purchasing of addition	, ,		•	\$1,500,000	Fund Balance	<b>;</b>					\$1,500,000
Upgrad areas (	le of building suites, offices, and furnitur 2025)	e from design sta	iges to complete	remodel of current	\$2,400,000	Fund Balance	;					\$2,400,000
				TOTAL COST	\$6,900,000					TC	OTAL REVENUE	\$6,900,000
				CAPITA	L BUDGET SUM	MARY						
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE BUDGET	\$3,000,000	\$1,500,000	\$0	\$2,400,000							\$6,900,000
	REVENUE BUDGET											\$0
	NET COUNTY COST / YEAR	\$3,000,000	\$1,500,000	\$0	\$2,400,000		\$0 \$0	)	0 \$0	\$0	)  \$0	\$6,900,000

		Sa	auk Cou	nty Cap	ital Im	ıproven	nent Pro	ject				
	PROJECT:	White Mound - E	Bridge Replacem	ent	DEPARTME	ENT: LRE		MANAGER:	Lisa Wilson			
	PROJECT DESCRIPTION:	Replacement of	wooden bridge ii	n White Mound Pa	ark.							
		those bridges is and park staff fo character of this backdrop for nui purposes, additi	fairly old and cor r maintenance pu bridge, the cost merous photo op onal funding is ne	White Mound Park instructed of wood urposes, the bridg to replace the structural in orcecessary.	Over the year of the over the	ears, the bridge e replaced. Fur eater than antic	has deteriorated. ds were placed v pated. This bridg	To ensure to the top the To ensure to the Toler Toler Toler to the Toler	hat access is 21 budget to r point in the pa	provided for l eplace this br ork for park pa	ooth those visit idge; however, itrons, as it is u	ing the park due to the used as a
	LOCATION:	White Mound Pa	ark	URGI	TNCV					OTUED IN	IFO	
		Mandaton	in year propose		ENCY	Optional - Save	as money		Maintenanc	OTHER IN	NFO	
			within 5 years	u	Х	<u> </u>	roves service leve	ام	New Facility			
			Tremin's years		X	+ ' - '	uces overall risk	X	Replacemen			
			STI	RATEGIC ISSUE(S)	ADDRESSED	(check all that	apply):	<u> </u>				
	General Government	Cons, Devel, Re	c, Culture, Educ	Health & Hum	an Services	Public	Works	Just	ice & Public S	afety	Outside	e Issues
Х	Placemaking / Economic Development	Groundwa	ter study	Health Care	Center	Highway I	ouilding	Corone	r's office and	budget	Affordab income h	•
	Broadband	Comprehe update	nsive Plan	Peer learnir	ng groups	Tri-Count	/ Airport		se/preparedn		Workford developr	
	Criminal Justice Coordinating / stepping up initiative	Great Sauk completion		Visiting RNs, hor isolated individu		Improve h	nighways / road nce	Security employ	y in buildings ees	and for	X Transpor	rtation
	Energy savings / lower carbon footprint	Protect air,	water, land	Medical ass treatment	isted	Wifi acces	s/broadband	Diversion incarce	on/alternative ration	es to	Commur into/with	nication n community
	Cooperation	X Comprehe Recreation	nsive Outdoor Plan	Comprehen community		Great Sau	k State Trail		ll Justice Cooi re-entry	rd release	Homeles	sness
		Solar initia										
<u> </u>	ALTERNATIVES CONSIDERED:		g level of service.									
	IMPACT TO OTHER COUNTY DEPTS:	- ' '										
	ONGOING REVENUES & EXPENSES:	•	• •	-		•	lic.					
	PREVIOUS ACTIONS:		t includes \$28,00	00 funded by gene		ance						
14.		ON OF EXPENSE			AMOUNT	6		- LIST EACH	FUNDING SC	URCE		AMOUNT
Woo	d bridge replacement				\$30,000	General Fund I	Balance					\$30,000
				TOTAL COST	\$30,000					TC	TAL REVENUE	\$30,000
				CAPITA	L BUDGET SI	UMMARY						
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE BUDGET	\$58,000										\$58,000
	REVENUE BUDGET	ć=0.000		40	.4 -		1 -			1 -	40	\$0
	NET COUNTY COST / YEAR	\$58,000	\$0	\$0	\$0	\$	0 \$0	\$0	\$0	\$0	\$0	\$58,000

			Sauk Cou	1 <b>n</b> 1	tv Can	ital Im	nr	nvem	ent Pro	iec1	<u> </u>					
	PROJECT:	GSS	T Expansion	411	ij Cap	DEPARTME	_			_		: Lisa Wilson				
	PROJECT DESCRIPTION:		truction of the Great Sauk S County.	State	Trail (GSST)	from the Wye t	to Re	eedsburg. Co	onstruction of th				ect the GSST	to th	e Walking	Iron Trail in
	ANALYSIS OF NEED:	the V WI R	County continues to plan for Valking Iron Trail. A work pl iver bridge; costs to constru me more concrete as the De	an ha ct ad	as been create Iditional trail s	ed to plan for a egments towar	dditi ds R	onal trail seg Reedsburg ar	ments. While pe undetermined	orelimir d. The	nary co timelir	osts were obta ne for construc	ined through ction is also u	the f	easibility stermined; ho	tudy for the owever, may
	LOCATION:	From	the Wye to the 400 Trail in	Reed	dsburg. Bridg	e over the WI	Rive	r.								
					URG	ENCY							OTHER II	NFO		
			Mandatory in year propose	ed			Opt	ional - Saves	money			Maintenand	e			
			Mandatory within 5 years			Х	Opt	ional - Impro	ves service lev	/el	Х	New Facility	or Service			
						X	Opt	ional - Redu	ces overall risk	<u> </u>		Replacemer				
			S	TRAT	EGIC ISSUE(S	) ADDRESSED										
	General Government	Cor	ns, Devel, Rec, Culture, Educ		lealth & Hum	•	İ	Public			Jus	tice & Public S	Safety		Outside	elssues
					=					$\dagger$			•	1	Affordab	le/low
Х	Placemaking / Economic Development		Groundwater study		Health Care	Center		Highway bu	uilding		Corone	er's office and	budget		income h	•
			Comprehensive Plan							E	merge	encv			Workford	
	Broadband		update		Peer learnin	ng groups		Tri-County	Airport		_	se/preparedn	iess		developr	nent
	Criminal Justice Coordinating / stepping		Great Sauk State Trail		Visiting PNs hon	ne health, isolated		Improve his	ghways / road		•	y in buildings			i i	
	up initiative	. X	completion		individuals	ne neatti, isolated		maintenand			mploy	, ,		Х	Transpor	tation
	ap miliative		completion		Medical ass	isted		mameenan				on/alternative	es to		Commun	ication
	Energy savings / lower carbon footprint		Protect air, water, land		treatment	isteu		Wifi access	/broadband			eration	c3 t0			n community
			Comprehensive Outdoor		Comprehen	sive						al Justice Coo	rd release		into, with	reommanicy
Х	Cooperation	Χ	Recreation Plan		community		Х	Great Sauk	State Trail			re-entry	a release		Homeles	sness
			Solar initiatives		Community	3CT VICCS				11	nans /	TC CITTY				
	ALTERNATIVES CONSIDERED:			and	no longer nav	vina additional	trail d	or construction	na the hridae							
	IMPACT TO OTHER COUNTY DEPTS:		•			_				,						
			rail will continue to take in fu								nile mo	wing and tree	removal will	occu	ır on a mor	e regular
	ONGOING REVENUES & EXPENSES:		there will also be expense.		•										22	
	PREVIOUS ACTIONS:		·					<b>J</b> ·								
	DESCRIPTION	N OF	EXPENSE			AMOUNT			REVENU	E - LIST	EACH	FUNDING SC	URCE			AMOUNT
Land .	Acquisition - Easements					Unknown	Gen	eral Fund Ba	lance							
	eered plans/designs - Trail segments							wardship Fun								
_	ruction - Trail segments								/Private Donati	ions						
	amenities (signage, rest facilities, benches	, etc.)						-	Dane County							
	eered plans/designs - WI River Bridge	/				\$1,000,000										
_	ruction - WI River Bridge					\$6,700,000										
23,,30					TOTAL COST	\$7,700,000	_						T	ΤΔΙ	REVENUE	\$(
						AL BUDGET SU		ARY								۲.
			2021 2022		2023	2024		2025	2026	2	027	2028	2029		2030	TOTAL
							<u> </u>			<del>  </del>				-		_
	EXPENDITURE BUDGET						<u> </u>			-				1		\$
	REVENUE BUDGET						<u> </u>			1				<u> </u>		\$
	NET COUNTY COST / YEAR		\$0 \$0		\$0	\$0		\$0	\$0	)	\$(	\$0	\$0	)	\$0	\$

#### **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.

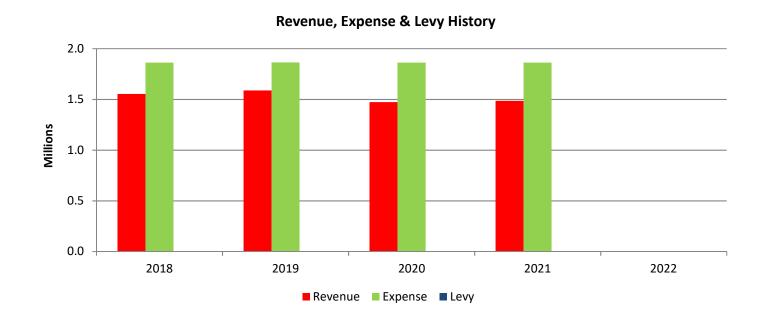
Investor services, such as Moody's and Standard & Poor's, do detailed in-depth analysis of an issuer's ability to remain a going concern and make bond payments. Based on this analysis, the service provides a rating for each issue. A rating can be enhanced with bond insurance; however, no outstanding 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 Aa1in 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 2022

- 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.
- Future debt service is expected to be incurred for Highway facilities and equipment starting in 2023. Those debt repayments will be recorded in the Highway enterprise fund.
- The final debt service on Sauk County's Law Enforcement Center was paid in 2021.

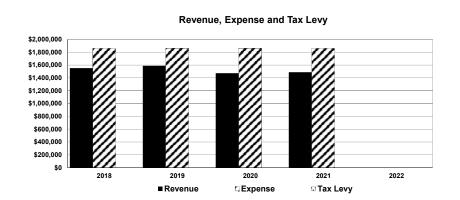


	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DEBT SERVICE											
Revenues											
Tax Levy	0	0	0	0	0	0	0	0.00%	None	0	0
Interest	33,976	55,338	11,032	8,000	1,300	0	(8,000)	-100.00%			
Transfer from other Funds	1,518,297	1,531,592	1,460,721	1,467,399	1,484,409	0	(1,467,399)	-100.00%	2022 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	310,002	275,945	391,022	386,601	376,266	0	(386,601)	-100.00%	2023	0	0
						_	•		2024	0	0
Total Revenues	1,862,275	1,862,875	1,862,775	1,862,000	1,861,975	0	(1,862,000)	-100.00%	2025	0	0
									2026	0	0
<u>Expenses</u>											
Principal Redemption	1,720,000	1,755,000	1,790,000	1,825,000	1,825,000	0	(1,825,000)	-100.00%			
Interest Payments	142,275	107,875	72,775	37,000	36,975	0	(37,000)	-100.00%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	1,862,275	1,862,875	1,862,775	1,862,000	1,861,975	0	(1,862,000)	-100.00%			
Beginning of Year Fund Balance	1,353,234	1,043,232	767,287		376,266	0					
End of Year Fund Balance	1,043,232	767,287	376,266		0	0					

#### 2022 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.



Fund: DEBT SERVICE Department: GENERAL	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
50999 DEBT SERVICE REVENUE									
481180 INTEREST DEBT SERVICE INVESTME	-33,976	-55,338	-11,032	-792	-8,000	-8,000	-1,300	0	-8,000
492100 TRANSFER FROM GENERAL FUND	-1,418,297	-1,396,456	-1,361,089	-683,699	-1,367,399	-1,367,399	-1,374,409	0	-1,367,399
492200 TRANSFER FROM SPECIAL REVENUE	-100,000	-135,136	-99,632	-50,000	-100,000	-100,000	-110,000	0	-100,000
493010 FUND BALANCE APPLIED	0	0	0	0	-386,601	-386,601	0	0	-386,601
TOTAL DEBT SERVICE REVENUE	-1,552,273	-1,586,930	-1,471,754	-734,491	-1,862,000	-1,862,000	-1,485,709	0	-1,862,000
50999800 DEBT SERVICE FUND									
561000 PRINCIPAL REDEMPTION	1,720,000	1,755,000	1,790,000	0	1,825,000	1,825,000	1,825,000	0	-1,825,000
562000 INTEREST EXPENSE	142,275	107,875	72,775	18,250	37,000	37,000	36,975	0	-37,000
TOTAL DEBT SERVICE FUND	1,862,275	1,862,875	1,862,775	18,250	1,862,000	1,862,000	1,861,975	0	-1,862,000
TOTAL DEPARTMENT REVENUE	-1,552,273	-1,586,930	-1,471,754	-734,491	-1,862,000	-1,862,000	-1,485,709	0	-1,862,000
TOTAL DEPARTMENT EXPENSE	1,862,275	1,862,875	1,862,775	18,250	1,862,000	1,862,000	1,861,975	0	-1,862,000
-ADDITION TO / USE OF FUND BALANCE	310,002	275,945	391,021	-716,241	0	0	376,266	0	

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

				Year-End						
Year of			Total	Outstanding						
Payment	Principal	Interest	Payments	Principal						
General Governmental										
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 (Enterprise Fund)									
2022 2023 2024 2025 2026 2027 2028	900,000 935,000 995,000 1,020,000 1,050,000 1,085,000 0	198,100 153,850 124,500 94,650 64,050 32,550	1,098,100 1,088,850 1,119,500 1,114,650 1,114,050 1,117,550	5,085,000 4,150,000 3,155,000 2,135,000 1,085,000 0					
Total									
2022 2023 2024 2025 2026 2027 2028	900,000 935,000 995,000 1,020,000 1,050,000 1,085,000	198,100 153,850 124,500 94,650 64,050 32,550 0	1,098,100 1,088,850 1,119,500 1,114,650 1,114,050 1,117,550 0	5,085,000 4,150,000 3,155,000 2,135,000 1,085,000 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

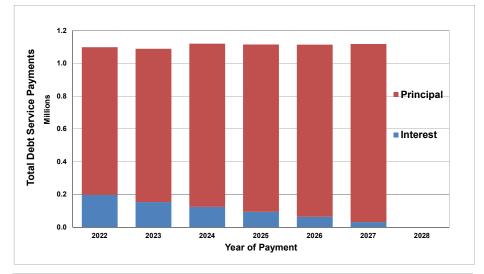
Sauk County is considering replacement of its main Highway building, which may require issuance of debt. Consult the Capital Improvement Plan for possible future projects needing funding.

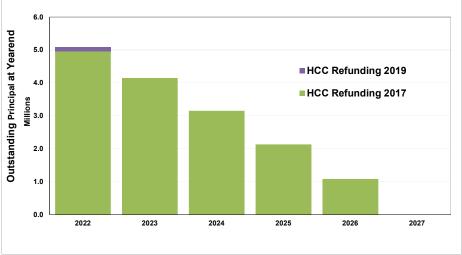
Whenever interest rates are such that opportunities arise to refinance debt and obtain savings, these opportunities will be explored. Further, opportunities to extinguish debt using reserves will be considered.

#### 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.

2021 County Equalization Report as issued by the Wisconsin Department of Revenue	=	\$8,639,095,500
5% Debt Limitation	100.00%	\$431,954,775
Outstanding General Obligation Debt at 1/1/2022	1.39%_	\$5,985,000
Remaining Debt Margin	98.61% _	\$425,969,775





## **GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE**

Issue Type:	Gene	General Obligation Refunding Bonds				General Obligation Refunding Bonds			
Purpose:	Refunding o	of July 6, 2007 \$4,925	Skilled Nursin ,000	g Facility	Refunding of October 13, 2009 Skilled Nursing Facility \$4,965,000				
Dated:		April 20	, 2017			July 30,	2019		
Original Issue \$:		\$5,080,000				\$2,665	5,000		
Moody's Rating:		Aa	1			Aa	1		
Principal Due:		Octob	er 1			Octob	er 1		
Interest Due:		April 1 and	October 1			April 1 and	October 1		
Callable:		October 1, 2				Nor			
CUSIP:		8043	•			8043			
Paying Agent:	Associated Bank				Associated Bank				
Budgeted Fund:	Health Care Center				Health Care Center				
Baagotoa Fana.	riediti Gare Genter					rioditir odi	o conton		
Year of Payment	Principal	Interest		Total	Principal	Interest		Total	
2017		67,598		67,598				0	
2018	25,000	151,150	2.000% *	176,150				Ö	
2019	25,000	150,650	2.000% *	175,650				o	
2020	25,000	150,150	2.000% *	175,150	795,000	154,308	5.000% **	949,308	
2021	25,000	149,650	2.000% *	174,650	865,000	92,200	5.000% **	957,200	
2022	25,000	149,150	2.000% *	174,150	875,000	48,950	5.000% **	923,950	
2023	805,000	148,650	3.000% **	953,650	130,000	5,200	4.000% *	135,200	
2024	995,000	124,500	3.000% **	1,119,500				0	
2025	1,020,000	94,650	3.000% **	1,114,650				0	
2026	1,050,000	64,050	3.000% **	1,114,050				0	
2027	1,085,000	32,550	3.000% **	1,117,550				0	
			^						
Totals	5,080,000	1,282,748	Average 2.990%	6,362,748	2,665,000	300,658	Average 4.911%	2,965,658	
10.0.0	0,000,000	.,202,1 10	2.00070	5,552,1 70	2,000,000	000,000	1.01170	_,000,000	

<sup>\*</sup> Indicates the lowest interest rate for each issue.
\*\* Indicates the highest (remaining if refunded) interest rate for each issue.

## **General Government**

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

#### FUNCTIONAL AREA MISSION STATEMENT

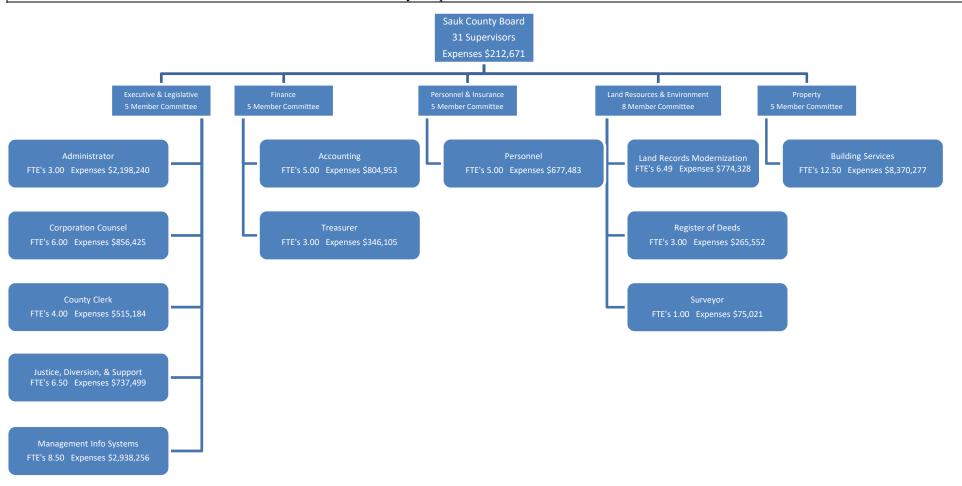
To support the mission of the departments comprising county government through the facilitation of a collaborative environment.

#### **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**

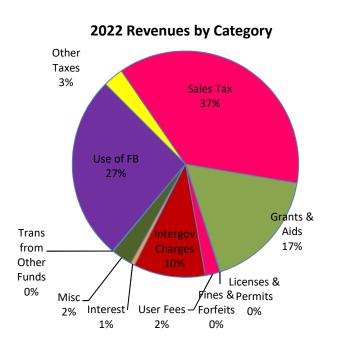
Fiscally Responsible / Essential Services

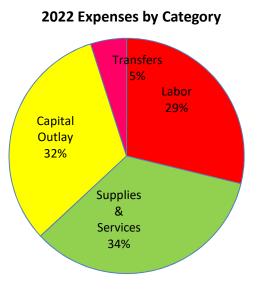


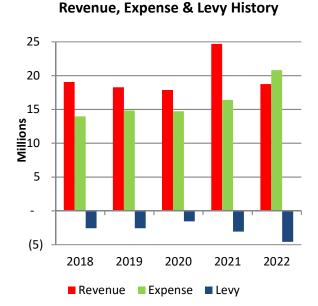
## **General Government**

## Significant Changes in the General Government Function for 2022

- 2022 sales tax revenue projections are increased by \$325,652 to \$9,482,726. This is a cautious rebound after 2020's COVID-19.
- Health insurance rates are increasing by 6.9%. Excluding new positions the increased cost is \$343,000 (\$316,000 of tax levy).
- The 2022 budget includes expenditure of \$2,710,000 of American Rescue Plan Act funds, much of which for broadband expansion.
- The Justice, Diversion, & Support budget anticipates award of a Diversion Supervision Agreement grant of nearly \$100,000 and creation of a 75% of full-time Case Coordinator to manage it.
- Interest on invested funds is expected to decrease by \$114,000 to \$136,000 in the Treasurer's budget due to lower interest rates. Conversely, interest and penalty collected on delinquent taxes is expected to increase by \$125,000 to \$425,000, recognizing the financial difficulties of taxpayers related to COVID-19.
- Four elections are anticipated in 2022, increasing County Clerk expenditures by \$92,000 and tax levy by \$69,000.
- General Fund balance has been allocated for non- or rarely-recurring capital projects including: Remodeling to accommodate space needs and building security \$3,534,000; energy efficiency improvements \$537,000; Law Enforcement Center video, carpet and concrete replacements \$243,000; and roof replacement \$160,000.







## **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	7/31/2022
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.	6/30/2022
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	12/31/2022
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	12/31/2022
Provide more comprehensive historical financial and community information	Award received	The Comprehensive Annual Financial Report receives the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting	12/31/2022
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	12/31/2023
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	12/31/2024

Program Evaluation									
Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)			
			User Fees	\$0					
			Use of Fund Balance						
	Financial and Accounting Expertise: Provide consultation services and professional direction for County staff		TOTAL REVENUES	\$0					
Finance	and elected officials on accounting and financial matters. Recommend new or updated County financial		Wages & Benefits	\$41,749	0.30				
	policies to the Finance Committee and County Board. Review and update accounting processes.		Operating Expenses	\$10,055					
			TOTAL EXPENSES	\$51,804					
			COUNTY LEVY	\$51,804					

## **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	User Fees Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$850 \$0 \$850 \$211,107 \$131,522 \$342,628 \$341,778	2.20	Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)
Reporting	Financial Reporting & Analysis: Produce periodic financial and payroll reports for funding agencies, department managers and elected officials. Review and reconciliation of reports to granting agencies as needed. Review of fiscal notes on proposed County Board actions. Special studies or analysis as required.	Wis Stats 59 61 59 65	User Fees TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$3,393 \$3,393 \$87,097 \$18,311 \$105,408 \$102,015	0.75	
Budget	Budgeting and Strategic Planning: Compile, analyze, maintain and monitor the annual County budget. Participate in the development of the Capital Improvement Plan. Incorporate strategic planning in the budgeting process and implement financial and operational performance measurement as a management tool for all County departments.	Wis Stats 65 90	User Fees TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$91,095 \$8,621 \$99,716	0.70	Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings
Audit	Audit: Safeguard County assets and protect the integrity of the County's accounting system through performance of internal audits as needed. Perform operational reviews of County functions to enhance overall efficiency and effectiveness. Serve as the County contact for financial audits performed by outside agencies. Contract for an annual audit of the County's financial statements by an independent public accounting firm. Review County financial records for compliance with regulatory requirements and generally accepted accounting principals as promulgated by the Governmental Accounting Standards Board.	Wis Stats 59.47, 46.036; Federal OMB Circular A-133 "Audits of States, Local Governments and Nonprofit Organizations"; State Single Audit Guidelines	User Fees Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$0 \$127,171 \$78,227 \$205,397 \$205,397	1.05	New audit findings reported in the management letter prepared by the County's external auditors Quantity of auditor-generated adjustments to financial statements
Totals			TOTAL REVENUES TOTAL EXPENSES COUNTY LEVY	\$4,243 \$804,953 \$800,710	5.00	

Output Measures - How much are we doing?							
Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget			
Accounts payable checks - Number issued, and checks as a percent of checks and direct deposits issued	8,956 100%	8,578 100%	9,000 100%	9,000 100%			
Accounts payable direct deposits – Number issued, and direct deposits as a percent of checks and direct deposits issued	0 0%	0 0%	0 0%	0 0%			
Payroll checks - Number issued, and checks as a percent of checks and direct deposits issued	260 1%	223 1%	250 1%	250 1%			
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	17,806 99%	17,615 99%	18,500 99%	18,500 99%			
W2's issued to employees	873	855	900	900			

Key Outcome Indicators / Selected Results - How well are we doing?							
Description	What do the results mean?	2019 Actual	2020 Actual	2021 Estimate	2022 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 2019 budget 80 of 81, or 99%	Yes, for 2020 budget 79 of 81, or 98%	Yes, for 2021 budget 79 of 81, or 98%	Yes, for 2022 budget 79 of 81, or 98%		
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 2018 audit	0 Findings for 2019 audit	2 Findings for 2020 audit	0 Findings for 2021 audit		
Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting received with "proficient" or "outstanding" ratings for Comprehensive Annual Financial Report	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 2019 financial statements	Yes, for 2020 financial statements	Yes, for 2021 financial statements	Yes, for 2022 financial statements		
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.		Rating affirmed July, 2019 at Aa1	No debt issued or refunded in 2020. Maintain Aa1 rating.	May issued debt in 2021. Anticipate maintaining Aa1 rating.	May issued debt in 2022. Anticipate maintaining 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	1, 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 2018 audit	0 for 2019 audit	0 for 2020 audit	0 for 2021 audit		

# Accounting

Oversight Committee: Finance

**Finance Director** 

1.00 FTE

Accounting Manager

1.00 FTE

Accountant

1.00 FTE

**Accounting Supervisor** 

1.00 FTE

Payroll & Accounting Technician

1.00 FTE

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</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

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ACCOUNTING											
Revenues											
Tax Levy	700,404	708,695	650,103	754,087	754,087	800,710	46,623	6.18%	None	0	0
Grants & Aids	0	0	2,139	0	0	0	0	0.00%			
Intergovernmental	2,341	3,784	3,128	3,998	4,648	4,243	245	6.13%	2022 Total	0	0
Use of Fund Balance	0	0	0	184,873	56,076	0	(184,873)	-100.00%			
Total Revenues	702,745	712,479	655,370	942,958	814,811	804,953	(138,005)	-14.64%	2023	0	0
									2024	0	0
Expenses									2025	0	0
Labor	340,794	365,239	326,363	382,271	387,274	401,707	19,436	5.08%	2026	0	0
Labor Benefits	127,353	132,291	114,717	148,216	148,951	156,511	8,295	5.60%			
Supplies & Services	182,244	213,161	210,966	412,471	278,586	246,735	(165,736)	-40.18%			
Addition to Fund Balance	52,354	1,788	3,324	0	0	0_	0	0.00%			
Total Expenses	702,745	712,479	655,370	942,958	814,811	804,953	(138,005)	-14.64%			

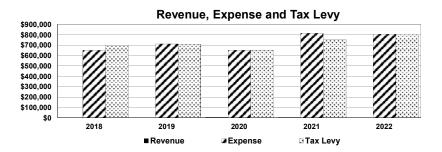
Beginning of Year Fund Balance End of Year Fund Balance Included in General Fund Total

#### 2022 Highlights & Issues on the Horizon

2022 Will include implementation of centralized timekeeping and human resources systems. This will allow the County to track time more accurately and completely with standardized application of policies.

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

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



Fund: GENERAL FUND Department: ACCOUNTING	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 Amended To 2022
10007 ACCOUNTING REVENUE									
411100 GENERAL PROPERTY TAXES	-700,404	-708,695	-650,103	-377,044	-754,087	-754,087	-754,087	-800,710	46,623
424296 ROUTES TO RECOVERY COVID	0	0	-2,139	0	0	0	0	0	0
451100 ADMINISTRATIVE FEES	-923	-1,448	-1,449	-510	-750	-750	-1,400	-850	100
474610 CSA CONTRACT	-1,418	-2,336	-1,679	-810	-3,248	-3,248	-3,248	-3,393	145
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-184,873	0	0	-184,873
TOTAL ACCOUNTING REVENUE	-702,745	-712,479	-655,370	-378,364	-758,085	-942,958	-758,735	-804,953	-138,005
10007150 ACCOUNTING									
511100 SALARIES PERMANENT REGULAR	339,374	363,515	322,368	186,349	380,862	380,862	386,074	400,196	19,334
511200 SALARIES-PERMANENT-OVERTIME	0	184	0	0	209	209	0	211	2
511900 LONGEVITY-FULL TIME	1,420	1,540	1,080	0	1,200	1,200	1,200	1,300	100
512100 WAGES-PART TIME	0	0	2,915	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	24,498	26,138	23,530	13,200	29,244	29,244	29,626	30,731	1,487
514200 RETIREMENT-COUNTY SHARE	22,811	23,958	21,776	12,578	25,803	25,803	26,141	26,111	308
514400 HEALTH INSURANCE COUNTY SHARE	75,849	81,881	69,079	50,263	92,793	92,793	92,793	99,196	6,403
514500 LIFE INSURANCE COUNTY SHARE	107	112	96	82	108	108	120	192	84
514600 WORKERS COMPENSATION	203	203	236	130	268	268	271	281	13
514800 UNEMPLOYMENT	3,885	0	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	65,445	66,785	71,874	11,254	69,265	69,265	68,466	79,050	9,785
522500 TELEPHONE	128	127	137	53	150	150	130	0	-150
531100 POSTAGE AND BOX RENT	624	521	548	386	750	750	800	800	50
531200 OFFICE SUPPLIES AND EXPENSE	4,310	2,252	2,720	1,939	4,300	4,300	3,750	3,750	-550
531300 PHOTO COPIES	307	333	307	100	400	400	400	400	0
531500 FORMS AND PRINTING	484	608	642	0	800	800	800	800	0
531800 MIS DEPARTMENT CHARGEBACKS	108,821	140,952	133,463	86,358	149,778	334,651	202,508	159,580	-175,071
532200 SUBSCRIPTIONS	237	260	260	287	280	280	287	300	20
532400 MEMBERSHIP DUES	447	447	472	670	475	475	670	680	205
532500 SEMINARS AND REGISTRATIONS	690	280	295	298	750	750	500	750	0
532600 ADVERTISING	95	160	142	0	200	200	175	175	-25
533200 MILEAGE	391	422	107	0	400	400	100	400	0
533500 MEALS AND LODGING	266	16	0	0	50	50	0	50	0
TOTAL ACCOUNTING	650,392	710,691	652,046	363,949	758,085	942,958	814,811	804,953	-138,005
TOTAL DEPARTMENT REVENUE	-702,745	-712,479	-655,370	-378,364	-758,085	-942,958	-758,735	-804,953	-138,005
TOTAL DEPARTMENT EXPENSE	650,392	710,691	652,046	363,949	758,085	942,958	814,811	804,953	-138,005
-ADDITION TO / USE OF FUND BALANCE	-52,354	-1,788	-3,324	-14,415	0	0	56,076	0	

# 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

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
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
Health and Human Services - Commitment to Health Care Center
Health and Human Services - Peer learning groups
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

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.	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.	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.     Facilitate conversations regarding personnel policies and practices.     Build and maintain an atmosphere of trust and respect for staff and board members. Recognizing that the chief function of local government is to serve the best interest of all constituents.      Encourage innovation and creativity to improve services and increase efficiencies in the delivery of programming.     Clarify and distinguish roles and expectations and serve as mentor. Maintaining a continuous, objective and creative attitude while advocating for department heads and staff.	12/31/22 and beyond Continual evaluation and improvement
Development of performance measurements as a vital part of County operations	1.program review process 2. revised and updated goals and outcome measures used through out the 2022 budget.	Develop a program review process for county programs, services, and functions.     Process improvement, including measuring outcomes.	12/31/22 and beyond Continual evaluation and improvement
Increase value of economic development programming though collaboration with business associations in Sauk County to better serve all industries.	Review how federal, state and local funds are used, ensuring best practices. 2. Amount of funds coming into the County from outside agencies.     Level of business engagement	Develop website to provide central location for business and new resident resources     Promote economic development programs from local, State and Federal agencies     Establish regional economic development consortium	12/31/2022 and beyond
Expand community development and placemaking programming	Develop a communication strategy and provide regular updates. 2.     Review progress made on pilot projects. 3. Review place plan strategies.	Complete Bluffview Community Park development using CDBG CLOSE funds     Continue providing support to other County departments for special projects     Develop key partnerships and grant program guidelines to help mitigate food insecurity.     Continue promoting the County using social media and other modes of communication.     Collaborate with marketing and communication firm to increase tourism generated revenue, business and resident attraction.	12/31/2022 and beyond

	Program	n Evaluation				
Program Title	Program Description	Mandates and References	2022 Budge	et	FTE's	Key Outcome Indicator(s)
Administration	1) Budget Process / Financial Management: Incorporate quantifiable performance measures in and through the budget process. Strive to develop outcomes that are measurable for analysis of programs for cost effectiveness and efficiency.  2) Administrative Practices: a. Continue development of technology to improve both workflow and interdepartmental communications. b. Improve the quality and image of the public service while encouraging regular communications between citizens and County Officials. c. Review current practices in regard to changes in technology, policy, and emerging best practices.  3) Provide Effective Leadership to all Departments: Train and empower staff to attain high standards of professionalism. Be dedicated to the highest ideals of honor and integrity in all relationships. Create leadership training opportunities for all management.  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. Inspiring, establishing, administering and communicating sound policies, practices, and procedures while maintaining compliance with County Ordinances, and both state and federal laws.  6) Project Development and Oversight: Foster problem solving, and continuous learning through all projects and initiatives.	Wis Stats 59.18	Grants Misc Revenues Use of Fund Balance TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$75,000 \$0 \$75,000 \$228,759 \$83,411 \$312,170 \$237,170	1.80	Budget process presents choices that are better and more clear recognizing the chief function of local government is to provide the most cost effective and efficient services to constituents. The measurement of this will be staying with statutory requirements for the County Budget.

Support County economic and community development initiatives. Help identify, study, and recommend policies and programs that address identified issues. Collaborate with local, regional and

Economic Development	Support County economic and community development initiati recommend policies and programs that address identified issustate business associations, providing greater level of service and residents. Develop opportunities to encourage local know business relationships.  Identify eligible projects that would qualify for PACE funding a The PACE program is designed to enable property owners to energy efficiency, renewable energy, and water conservation i business profitability, an increase in property value, and enhar Increase opportunities for low to moderate income residents' any increase in food security as a result of COVID. Expand op sustainable agriculture production and the use of whole food tresiliency. Promote opportunities that allow people to gain expencourage them to learn how to utilize whole food products. Pregional supply chain between producers and consumers.	nes. Collaborate with local, regional and to our existing and future businesses yledge sharing and strengthen/develop and promote benefits of the program. Obtain low-cost, long-term loans for mprovements. The result is improved noted sustainability.  Access to fresh produce and mitigate portunities for education related to be promote public health and food nosure to how food is produced and		TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$50,763 \$1,750,000 \$1,800,763 \$131,703 \$1,754,367 \$1,886,070 \$85,307	1.20	Development of new business, and assistance for existing business.  Decrease energy consumption for eligible commercial projects. Increase utilization of green energy while saving significant expenditures.  Promotion of a local agriculture Community connecting local producers to consumers by providing healthy alternatives and education for low-moderate income families.
Totals				TOTAL EXPENSES	\$1,875,763	3.00	
Totals				TOTAL EXPENSES  COUNTY LEVY	\$2,198,240 \$322,477	3.00	
		Output Measures - F	low much are we doing?				
	Descrip	tion		2020 Actual	2021 Estimate		2022 Budget
Number of Departmen	t Head Meetings Held			12	12		12
Dollars leveraged thro	0 0			n/a	1:1		1:1
Number of housing uni	its developed through grants or other support			n/a	n/a		50
Number of community	events and programs sponsored/developed			n/a	n/a		6
Number of Business si	upport events			n/a	7		4
Number of business st				n/a	n/a		7 Businesses
Number of raised gard				n/a	n/a		75 Raised garden beds
			ted Results - How well are v				
	Description	What do the	results mean?	2020 Actual	2021 Esti	imate	2022 Budget
New Business develop	pment contacts, assist existing business development	Results in new or retained jobs and new		n/a	n/a		7 Businesses
Assistance to local businesses with PACE funding  Increase the number of businesses accessing PACE funding efficiency				n/a	n/a		5 Businesses
Leverage ARPA fundir	ng to increase tourism dollars spent in Sauk County	nication budget to promote tourism and	n/a	n/a		\$300,000	
Leverage ARPA fundir	ng to attract new business to Sauk County	Through the marketing and communica County	tion plan, attract new business to Sauk	n/a	n/a		5 Businesses

Oversight Committee: Executive & Legislative

Administrator

1.00 FTE

Sauk County
Department Heads

**Administrative Specialist** 

1.00 FTE

Community Development Coordinator

1.00 FTE

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	2022
FTE Change	1.30	0.20	0.00	0.00	0.00
FTE Balance	2.80	3.00	3.00	3.00	3.00

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Cha from : Amend 2022 B	2021 led to	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ADMINISTRATOR												
<u>Revenues</u>												
Tax Levy	230,373	261,027	387,061	296,266		322,477		26,211	8.85%	None	0	0
Grants & Aids	0	12,000	16,000	10,000		1,825,000	1,8	15,000	18150.00%			
Intergovernmental	2,064	1,032	0	0	0	0		0	0.00%	2022 Total	0	0
Donations	0	0	0	0	58,000	0		0	0.00%			
Interest	0	0	19,935	38,761	38,109	18,945		19,816)	-51.12%			
Miscellaneous	0	0	25,255	174,654	325,826	31,818		12,836)	-81.78%	2023	0	0
Use of Fund Balance	62,173	140,357	120,317	15,307	0	0	(	15,307)	-100.00%	2024	0	0
Total Revenues	294,610	414,416	568,568	534,988	778,201	2,198,240	1,6	3,252	310.90%	2025 2026	0	0 0
<u>Expenses</u>												
Labor	196,924	234,350	157,565	256,642	256,642	262,382		5,740	2.24%			
Labor Benefits	61,201	73,554	52,445	93,780		98,080		4,300	4.59%			
Supplies & Services	36,484	106,512	358,558	184,566		1,837,778	1.6	53,212	895.73%			
Addition to Fund Balance	0	0	0	0	171,883	0		0	0.00%			
Total Expenses	294,610	414,416	568,568	534,988	778,201	2,198,240	1,6	63,252	310.90%			

Included in General Fund Total

### 2022 Highlights & Issues on the Horizon

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

Due to budget constraints, it is recommended the County-funded Revolving Loan Fund (RLF) Program be discontinued 2022 loan repayments be used to reduce the tax levy.

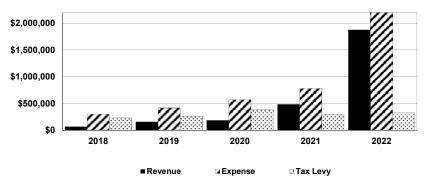
American Rescue Plan Act funds totaling \$1,815,000 are planned for multiple uses in the 2022 Administrator's budget:

\$50,000 Countywide strategic plan
\$100,000 Training center
\$1,000,000 Broadband
\$650,000 Branding and marketing. Extension of Belo + Company services begun in 2021 utilizing contingency funds of \$120,000.
\$15,000 Leadership training

Programmatic review, process analysis and communication will be a priority moving forward. The reality is that the cost of doing the County's business will continue to increase more than the increase in levy limits.

Due to budget constraints, it is recommended the County-funded Revolving Loan Fund (RLF) Program be discontinued 2022 loan repayments be used to reduce the tax levy.

# Revenue, Expense and Tax Levy Five Year Trend



Fund: GENERAL FUND Department: ADMINISTRATOR	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10024 ADMINISTRATOR									
411100 GENERAL PROPERTY TAXES	-230,373	-261,027	-387,061	-148,133	-296,266	-296,266	-296,266	-322,477	26,211
422160 HO-CHUNK GAMING GRANT	0	-12,000	-16,000	-10,000	0	-10,000	-10,000	-10,000	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	0	0	0	-1,815,000	1,815,000
424314 ECONOMIC DEVELOPMENT GRANT	0	0	0	0	0	0	-50,000	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-2,064	-1,032	0	0	0	0	0	0	0
481420 INTEREST ON LOAN PAYMENTS	0	0	-19,935	-19,780	-38,761	-38,761	-35,709	-18,945	-19,816
481430 LATE FEES	0	0	0	-1,800	0	0	-2,400	0	0
481500 PRINCIPAL REPAYMENTS	0	0	-25,255	-22,417	-54,654	-54,654	-325,826	-31,818	-22,836
485080 DONATIONS	0	0	0	0	0	0	-58,000	0	0
489020 XFER FROM CONTINGENCY/C&COMP	0	0	0	0	0	-120,000	0	0	-120,000
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-15,307	0	0	-15,307
TOTAL ADMINISTRATOR	-232,437	-274,059	-448,251	-202,130	-389,681	-534,988	-778,201	-2,198,240	1,663,252
10024142 ADMINISTRATOR									
511100 SALARIES PERMANENT REGULAR	196,924	234,350	80,513	78,241	165,842	165,842	165,842	168,908	3,066
514100 FICA & MEDICARE TAX	14,304	17,086	6,044	5,705	12,687	12,687	12,687	12,921	234
514200 RETIREMENT-COUNTY SHARE	13,181	15,372	4,921	5,281	11,194	11,194	11,194	10,979	-215
514400 HEALTH INSURANCE COUNTY SHARE	29,176	40,090	10,312	17,592	32,478	32,478	32,478	35,711	3,233
514500 LIFE INSURANCE COUNTY SHARE	33	44	24	71	48	48	122	122	74
514600 WORKERS COMPENSATION	623	962	59	55	116	116	116	118	2
514800 UNEMPLOYMENT	3,885	0	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	320	0	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	0	0	101,944	0	0	0	0	50,000	50,000
521313 ECONOMIC DEVELOPMENT	20,873	1,222	0	0	0	0	0	0	0
521314 COMMUNITY DEVELOPMENT GRANTS	0	50,250	0	0	0	0	0	0	0
521315 YOUNG PROFESSIONALS	0	5,000	0	0	0	0	0	0	0
521316 TOURISM	0	14,750	0	0	0	0	0	0	0
522500 TELEPHONE	965	1,365	778	190	750	750	550	550	-200
531100 POSTAGE AND BOX RENT	145	1,303	16	2	750 75	75	15	30	-200 -45
531200 OFFICE SUPPLIES AND EXPENSE	1,048	487	1,255	62	500	500	200	250	-250
531800 MIS DEPARTMENT CHARGEBACKS	· · · · · · · · · · · · · · · · · · ·	7,980	10,391	3,464	2,999		2,999	2,881	-230 -118
532200 SUBSCRIPTIONS	5,234 37	0			2,999	2,999	2,999	2,001	-116
532400 MEMBERSHIP DUES			100	0		2.500			
	1,463	1,561	198	0	2,500	2,500	1,500	1,500	-1,000
532500 SEMINARS AND REGISTRATIONS	4,540	8,399	150	175	2,500	2,500	400	1,000	-1,500
532801 STAFF DEVELOPMENT	0	0	1,250	0	0	10,000	0	15,000	15,000
533030 COMMUNITY EVENTS	1.571	11,993	18,751	0	1.450	10,000	10,000	10,000	0
533200 MILEAGE	1,571	2,453	278	404	1,450	1,450	1,200	1,400	-50 200
533500 MEALS AND LODGING	289	919	0	0	1,000	1,000	300	800	-200
TOTAL ADMINISTRATOR	294,610	<b>414,416</b> 2022 Sauk Co	236,886 unty, Wisconsin	111,243 Adopted Budget	- 115 <b>234,139</b>	244,139	239,603	312,170	68,031

Fund: GENERAL FUND Department: ADMINISTRATOR	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
10024684 ECONOMIC DEVELOPMENT									
511100 SALARIES PERMANENT REGULAR	0	0	77,052	43,472	90,740	90,740	90,740	93,394	2,654
511900 LONGEVITY-FULL TIME	0	0	0	0	60	60	60	80	20
514100 FICA & MEDICARE TAX	0	0	5,494	3,069	6,946	6,946	6,946	7,151	205
514200 RETIREMENT-COUNTY SHARE	0	0	5,201	2,934	6,129	6,129	6,129	6,076	-53
514400 HEALTH INSURANCE COUNTY SHARE	0	0	19,373	12,566	23,198	23,198	23,198	23,807	609
514500 LIFE INSURANCE COUNTY SHARE	0	0	11	14	15	15	15	24	9
514600 WORKERS COMPENSATION	0	0	1,006	467	969	969	969	1,171	202
520100 CONSULTANT AND CONTRACTUAL	0	0	0	15,000	0	120,000	110,000	0	-120,000
521313 ECONOMIC DEVELOPMENT	0	0	4,693	160	24,000	39,307	18,000	1,750,000	1,710,693
521314 COMMUNITY DEVELOPMENT GRANTS	0	0	95,284	0	0	0	108,000	0	0
522500 TELEPHONE	0	0	175	186	200	200	318	200	0
526100 NON-DEPARTMENT APPROPRIATION	0	0	122,744	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	0	0	0	0	25	25	15	25	0
531200 OFFICE SUPPLIES AND EXPENSE	0	0	296	0	200	200	15	75	-125
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	0	2,135	2,135	2,135	3,392	1,257
532500 SEMINARS AND REGISTRATIONS	0	0	145	0	500	500	0	250	-250
533200 MILEAGE	0	0	209	48	300	300	150	300	0
533500 MEALS AND LODGING	0	0	0	0	125	125	25	125	0
TOTAL ECONOMIC DEVELOPMENT	0	0	331,683	77,915	155,542	290,849	366,715	1,886,070	1,595,221
TOTAL DEPARTMENT REVENUE	-232,437	-274,059	-448,251	-202,130	-389,681	-534,988	-778,201	-2,198,240	1,663,252
TOTAL DEPARTMENT EXPENSE	294,610	414,416	568,569	189,159	389,681	534,988	606,318	2,198,240	1,663,252
-ADDITION TO / USE OF FUND BALANCE	62,173	140,357	120,318	-12,972	0	0	-171,883	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 Objectives - Specific projects **Completion Date** Measures - How to tell if goals are being met Correct any maintenance or compliance issues. Keep systems up to Fuel Tank Storage - Maintain compliance Pass inspections permits are maintained 12/31/2022 current standards. Upkeep of Facilities Interior Maintenance - Maintain clean and professional Complaints on services provided, work orders handle quickly, Continue work on major repair/refurbishment projects that have been 12/31/2022 looking facilities identified. efficient and fiscally responsible Continue to implement any changes that will keep our usage at minimal Mail - Maintain cost effective services Monitoring overall costs of postal services. 12/31/2022 levels. Monitoring outages, equipment failures and complaints of Update tower, radio and fiber systems as needed to keep current. 12/31/2022 Communications - Maintain, upgrade, replace all communications systems 'coverage" issues by the various users of the systems Implementation/Tracking of green projects (i.e., Lighting, digital Continue work on systems to save on utilities, implementation of digital Utilities - Effectively manage facility usage controls, implement alternate energy sources-solar) keep or 12/31/2022 controls and lighting changes. reduce energy usage All parking lot and Exterior wall packs will be converted to LED from Utilities - Changes to Exterior lighting of Facility All Exterior lighting at the facility will be changed from HID to LED 12/31/2022 their current HID. Maintain a zero impact on the levy, revenues equal or exceed Vending - Maintain minimal vending Evaluate the needs of the buildings to determine needed changes. 12/31/2022 expenses

	одопосо					
	Program Evaluation					
Program Title	Program Description	Mandates and References	2022 Budg	et	FTE's	Key Outcome Indicator(s)
			User Fees	\$52,202		
			TOTAL REVENUES	\$52,202		
Mail	Shipping, receiving and postal duties for the County facilities		Wages & Benefits	\$36,441	0.55	
IVIAII	Shipping, receiving and postal duties for the County facilities		Operating Expenses	\$15,761	0.55	
			TOTAL EXPENSES	1 . , .		
			COUNTY LEVY			
Litilities & Energy			Operating Expenses	\$636,081		
Efficiency	Oversight of approximately 425,030 square feet including utilities and energy efficiency measures		TOTAL EXPENSES	\$636,081	0.40	
Efficiency			COUNTY LEVY	1 ,		
			User Fees	\$150,500	1	
			Grants	\$50,000		
	Oversight of maintenance and care of all county facilities and properties, including approximately 425,030 square feet of building		TOTAL REVENUES Wages & Benefits	\$200,500		Work orders and Maintenance
Maintenance	space			\$773,928	10.40	cost per square foot
	Space		Operating Expenses	\$559,897		
			TOTAL EXPENSES	\$1,333,825		
			COUNTY LEVY	\$1,133,325		
			User Fees	\$500		
			Grants	\$14,168		
			Rent Use of Fund Balance	\$543,825		Communication systems
0	Maintain of infrastructure including all phone/data wiring for all facilities and the 9-1-1 System. Maintain Fiber optic network,	W:- C+-+ c E0 20		\$8,260	4.45	(phones, radios, fiber) run at
Communications	communications infrastructure and all associated equipment and towers.	Wis Stat § 59.28	TOTAL REVENUES	\$566,753	1.15	peak efficiency, short or no outages on network.
			Wages & Benefits	\$134,954		outages on network.
			Operating Expenses TOTAL EXPENSES	\$192,185		
	2022 Soulk County, Wisconsin Adopted Budge	+ 447	COUNTY LEVY	\$327,139 (\$239,614)		
	2022 Sauk County, Wisconsin Adopted Budge	L-     <i> </i>	COUNTY LEVY	(\$239,614)		

# **Building Services**

	Elevator Upgrades (Annex Elevator - Court holding) - Carryforward funds Tuck pointing / Caulking of Facilities - \$25,614 carryforward and \$30,000 levy Facility Renovations & Security - Carryforward Courtroom Video Arraignment Upgrade - Carryforward funds Implement Energy Cost Saving Measures - \$312,162 carryforward, \$225,000 general fund balance	\$3,533,664 \$9,832	Use of Fund Balance Use of Carryforward	\$750,000 \$383,000 \$4,802,029 \$5,935,029		
Outlay	Replace roofs on West Square, Courthouse & Human Services - Carryforward funds Leased Facility Furnace Replacement - \$6,918 carryforward and \$6,000 levy Communications Upgrades - \$309,029 carryforward and \$50,000 levy Dispatch Center Radio Console Replacement - \$150,000 carryforward and \$30,000 levy Tower Road Replacement - American Rescue Plan Act funds LEC Carpet Replacement - Carryforward funds LEC Video Camera Upgrades - \$117,000 carryforward funds and \$103,000 general fund balance LEC Sally Port Concrete Replacement - General fund balance	\$160,145 \$12,918 \$359,029 \$180,000 \$750,000 \$67,665 \$220,000 \$55,000	COUNTY LEVY	\$6,021,029 \$6,021,029 \$86,000		
Totals			TOTAL REVENUES TOTAL EXPENSES COUNTY LEVY	\$6,754,484 \$8,370,276 \$1,615,792	12.50	

Output Measures - How much are we doing?									
Description	2020 Actual	2021 Estimate	2022 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, LEC Controls upgrade, LEC Mini-split AC unit upgrades (5)	upgrades in all facilities, WS VFD upgrade, LEC boiler upgrade, LEC Mini-split AC unit	CH & HSR HVAC controls Engineering, equipment upgrade corresponding with Security/Space Needs upgrades, 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						

Key Outcome Indicators / Selected Results - How well are we doing?									
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget					
Indintenance costs per square foot includes all tower sites (NOTE: based on final	Some fluctuation in this cost would be considered normal. Although we try to "spread out" our facility improvements within Capital Improvement Plan to keep this somewhat close from year to year, unforeseen failures may happen that could skew these costs which would require us to be even more diligent in our maintenance programs	\$3.52	\$4.77	\$4.85					
Communications - All systems are running at peak efficiency with little or no down time, handle specific communications work orders, manage tower colocators/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

	2018	2019	2020	2021	2022
FTE Change	0.00	0.50	-0.50	3.00	0.00
FTE Balance	9.50	10.00	9.50	12.50	12.50

<sup>\*</sup> Shared position with the Management Information Systems Department

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
BUILDING SERVICES											
									Implement Energy Cost Saving Measures	537,162	0
Revenues									Elevator Upgrades - Courthouse	110,000	0
Tax Levy	2,626,213	2,165,603	2,026,312	1,728,497	1,728,497	1,615,793	(112,704)	-6.52%	Tuck-pointing & Caulking of Facilities	25,614	0
Grants & Aids	0	0	253,862	0	0	814,168	814,168	0.00%	Courtroom Sound/Video Arraign Equip	9,832	0
User Fees	6,656	6,425	4,058	5,000	5,000	5,000	0	0.00%	Facility Renovations	3,533,664	0
Intergovernmental	44,378	42,890	48,912	50,393	50,393	52,702	2,309	4.58%	Replace Roofs of Facilities	160,145	0
Rent	414,002	441,348	734,432	619,500	574,500	688,825	69,325	11.19%	Leased Facility Furnace Replacement	12,918	6,000
Miscellaneous	10,157	95,748	83,875	500	500	500	0	0.00%	Communications Upgrades	359,029	50,000
Use of Fund Balance	129,269	159,936	0	6,671,758	1,654,568	5,193,289	(1,478,469)	-22.16%	Tower Road Replacement	750,000	0
									Sheriff Radio Replacement	180,000	30,000
Total Revenues	3,230,676	2,911,951	3,151,451	9,075,648	4,013,458	8,370,277	(705,371)	-7.77%	LEC Carpet Replacement	67,665	0
									LEC Sally Port Concrete Replacement	55,000	0
Expenses									LEC Camera Upgrades	220,000	0
Labor	527,059	548,801	577,455	687,905	688,296	717,613	29,708	4.32%			
Labor Benefits	176,517	191,138	209,970	297,329	297,329	270,408	(26,921)	-9.05%	2022 Total	6,021,029	86,000
Supplies & Services	1,354,271	1,541,095	1,384,312	1,393,777	1,328,833	1,361,227	(32,550)	-2.34%	=		
Capital Outlay	1,172,829	630,917	731,833	6,696,637	1,699,000	6,021,029	(675,608)				
Addition to Fund Balance	0	0	247,881	0	0	0	0	0.00%	2023	435,000	160,000
			,						2024	910,000	135,000
Total Expenses	3,230,676	2,911,951	3,151,451	9,075,648	4,013,458	8,370,277	(705,371)	-7.77%	2025	335,000	110,000
,			, , -						2026	660.000	135.000

Included in General Fund Total

### 2022 Highlights & Issues on the Horizon

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

Implementation of space needs assessment continues for all facilities and security upgrades.

2022 Funding of capital outlay projects is shifting from fund balance or carried forward funds to more tax levy \$36,000 and use of American Rescue Plan Act funds \$750,000.

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

Work on energy savings measures to reduce / maintain utility costs.

# Revenue, Expense and Tax Levy \$8,000,000 \$7,000,000 \$5,000,000 \$4,000,000 \$3,000,000 \$2,000,000 \$1,000,000 \$0

■ Expense

□ Tax Levy

■ Revenue

Fund: GENERAL FUND Department: BUILDING SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10017 BUILDING SERVICES REVENUE									
411100 GENERAL PROPERTY TAXES	-2,626,213	-2,165,603	-2,026,312	-864,248	-1,728,497	-1,728,497	-1,728,497	-1,615,793	-112,704
424296 ROUTES TO RECOVERY COVID	0	0	-253,862	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	0	0	0	-814,168	814,168
472490 LOCAL GOVT/AGENCY PAYMENTS	0	-323	-684	0	-500	-500	-500	-500	0
474010 DEPARTMENTAL CHARGES	-44,378	-42,567	-48,228	-22,768	-49,893	-49,893	-49,893	-52,202	2,309
482100 RENT OF COUNTY BUILDINGS	-55,572	-2,577	-170,605	-53,875	-145,000	-145,000	-100,000	-145,000	0
482470 RENT/LEASE - TOWER SPACE	-222,868	-273,016	-350,639	-269,154	-314,500	-314,500	-314,500	-323,825	9,325
482480 RENT/LEASE - FIBER OPTICS	-135,563	-165,755	-213,189	-117,019	-160,000	-160,000	-160,000	-220,000	60,000
483700 VENDING MACHINE SALES	-6,656	-6,425	-4,058	-1,274	-5,000	-5,000	-5,000	-5,000	0
484160 MISCELLANEOUS REVENUES	-4,169	-1,146	-2,749	-315	-500	-500	-500	-500	0
484175 FOCUS ON ENERGY	-5,988	-94,602	0	0	0	0	0	0	0
484176 SOLAR UNDERPERFORMANCE REBATE	0	0	-1,724	0	0	0	0	0	0
486300 INSURANCE RECOVERIES	0	0	-79,402	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-780,000	-780,000	0	-391,260	-388,740
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-5,223,963	-5,891,431	0	-4,802,029	-1,089,402
493400 CONTINUING APPROP SUNSHINE FND	0	0	0	0	0	-327	0	0	-327
TOTAL BUILDING SERVICES REVENUE	-3,101,407	-2,752,014	-3,151,451	-1,328,654	-8,407,853	-9,075,648	-2,358,890	-8,370,277	-705,371
10017110 BLDG SRVCS ADMINISTRATION 511100 SALARIES PERMANENT REGULAR	104,670	113,005	116,678	58,520	189,977	189,977	189,977	195,556	5,579
511900 LONGEVITY-FULL TIME	90	120	260	0	280	280	280	330	50
514100 FICA & MEDICARE TAX	7,402	8,033	8,345	4,109	14,555	14,555	14,555	14,985	430
514200 RETIREMENT-COUNTY SHARE	7,462	7,469	7,936	3,993	12,842	12,842	12,842	12,733	-109
514400 HEALTH INSURANCE COUNTY SHARE	15,965	17,486	17,937	10,084	37,117	37,117	37,117	39,678	2,561
514500 LIFE INSURANCE COUNTY SHARE	15,705	17,400	17,737	14	29	29	29	35,078	2,301
514600 WORKERS COMPENSATION	1,205	1,518	1,744	810	2,607	2,607	2,607	3,036	429
519300 VEHICLE ALLOWANCE	724	0	0	0	2,007	2,007	2,007	0,030	0
520100 CONSULTANT AND CONTRACTUAL	0	45,242	0	0	0	0	0	0	0
522500 TELEPHONE	3,960	6,275	4,335	2,232	4,000	4,000	4,000	4,100	100
525010 RENOVATION/REFURBISHMENT	60,399	19,701	5,505	0	50,000	104,794	50,000	50,000	-54,794
525010 BUILDING SECURITY	10,005	24,008	7,792	1,538	15,000	15,000	15,000	5,000	-10,000
531100 POSTAGE AND BOX RENT	58	24,008 45	55	67	336	336	336	336	-10,000
531200 OFFICE SUPPLIES AND EXPENSE	617	269	208	30	737	737	700	650	-87
531800 MIS DEPARTMENT CHARGEBACKS	40,921	12,416	5,860	1,679	4,608	4,608	4,608	12,167	7,559
532200 SUBSCRIPTIONS	40,921	12,410	0,800	0	100	100	100	100	0
532400 MEMBERSHIP DUES	0	0	0	0	100	100	100	100	0
532800 TRAINING AND INSERVICE	1,515	390	279	177	2,000	2,000		2,000	0
532800 TRAINING AND INSERVICE 533100 VEHICLE EXPENSES							2,000		0
533200 VEHICLE EXPENSES 533200 MILEAGE	1,951 0	1,668 0	2,267 0	35,500 0	3,000 200	3,000 200	3,000 200	3,000 200	0
	0			Adopted Budget	404	200			
533500 MEALS AND LODGING	0	0	,, U <sup>-</sup>		200	200	200	200	0

Fund: GENERAL FUND Department: BUILDING SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
10017110 BLDG SRVCS ADMINISTRATION									
581900 CAPITAL OUTLAY	303,086	318,160	296,053	204,013	4,988,661	5,292,914	1,038,000	4,389,335	-903,579
TOTAL BLDG SRVCS ADMINISTRATION	559,641	575,822	475,272	322,765	5,326,349	5,685,396	1,375,651	4,733,544	-951,852
10017162 HS SERV/RDBGS/6TH STR									
511100 SALARIES PERMANENT REGULAR	0	0	0	0	0	0	0	47,107	47,107
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	0	0	0	1,007	1,007
511900 LONGEVITY-FULL TIME	0	0	0	0	0	0	0	220	220
514100 FICA & MEDICARE TAX	0	0	0	0	0	0	0	3,698	3,698
514200 RETIREMENT-COUNTY SHARE	0	0	0	0	0	0	0	3,142	3,142
514400 HEALTH INSURANCE COUNTY SHARE	0	0	0	0	0	0	0	7,690	7,690
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	0	0	0	0	24	24
514600 WORKERS COMPENSATION	0	0	0	0	0	0	0	749	749
520900 CONTRACTED SERVICES	13,640	27,926	28,325	3,495	16,000	16,000	16,000	17,000	1,000
522900 UTILITIES	23,725	21,681	23,308	8,236	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	184	280	200	0	250	250	250	250	0
531800 MIS DEPARTMENT CHARGEBACKS	800	-757	-327	290	580	580	580	796	216
533100 VEHICLE EXPENSES	4,159	946	184	52	2,500	2,500	2,500	2,500	0
534000 OPERATING/MEETING SUPPLIES	6,701	5,728	6,789	1,152	6,000	6,000	6,000	6,000	0
551000 INSURANCE	1,486	1,519	1,555	1,582	1,720	1,720	1,720	1,800	80
TOTAL HS SERV/RDBGS/6TH STR	50,694	57,323	60,035	14,806	50,050	50,050	50,050	114,983	64,933
10017163 HS-SHELTERED WORKSHOP									
523000 TRADE SERVICES	165	375	3,552	0	3,000	3,000	3,000	3,000	0
534000 OPERATING/MEETING SUPPLIES	1,748	84	473	0	500	500	500	500	0
551000 INSURANCE	3,085	3,146	3,219	3,305	3,581	3,581	3,581	3,750	169
TOTAL HS-SHELTERED WORKSHOP	4,998	3,604	7,244	3,305	7,081	7,081	7,081	7,250	169
10017180 POSTAGE METERING									
511100 SALARIES PERMANENT REGULAR	23,328	24,508	25,466	12,679	26,243	26,243	26,243	27,005	762
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	584	584	584	603	19
511900 LONGEVITY-FULL TIME	176	187	360	0	209	209	209	220	11
514100 FICA & MEDICARE TAX	1,740	1,835	1,915	931	2,068	2,068	2,068	2,129	61
514200 RETIREMENT-COUNTY SHARE	1,573	1,620	1,743	856	1,825	1,825	1,825	1,809	-16
514400 HEALTH INSURANCE COUNTY SHARE	3,404	3,579	3,842	2,143	3,956	3,956	3,956	4,229	273
514500 LIFE INSURANCE COUNTY SHARE	7	7	6	5	7	7	7	14	7
514600 WORKERS COMPENSATION	269	329	383	174	370	370	370	431	61
520900 CONTRACTED SERVICES	7,650	8,246	9,439	3,553	8,000	8,000	8,500	9,000	1,000
524800 MAINTENANCE AGREEMENT	324		unty, Wiscotsin	Adopted Bud@jet		800	800	800	0

Fund: GENERAL FUND Department: BUILDING SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10017180 POSTAGE METERING									
531100 POSTAGE AND BOX RENT	2,620	0	1,390	1,390	2,000	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	560	-351	566	290	580	580	580	711	131
534000 OPERATING/MEETING SUPPLIES	2,728	2,895	3,744	748	3,250	3,250	3,250	3,250	0
TOTAL POSTAGE METERING	44,378	43,179	48,856	22,768	49,892	49,892	50,392	52,201	2,309
10017182 GENERAL COUNTY BUILDINGS 511100 SALARIES PERMANENT REGULAR	200,634	214,933	226,386	151,800	258,780	258,780	258,780	270,433	11,653
511200 SALARIES PERMANENT-OVERTIME	945	91	87	552	4,315	4,315	4,315	4,491	176
511900 LONGEVITY-FULL TIME	589	473	360	0	571	571	571	620	49
512100 WAGES-PART TIME	10,837	1,028	4,582	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	218	0	30	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	15,488	15,625	16,505	10,925	20,170	20,170	20,170	21,079	909
514200 RETIREMENT-COUNTY SHARE	12,604	14,073	15,212	10,289	17,797	17,797	17,797	17,910	113
514400 HEALTH INSURANCE COUNTY SHARE	50,679	56,919	67,267	43,539	114,589	114,589	114,589	78,357	-36,232
514500 LIFE INSURANCE COUNTY SHARE	43	51	62	58	121	121	121	116	-5
514600 WORKERS COMPENSATION	2,437	2,886	3,429	2,088	3,612	3,612	3,612	4,271	659
520900 CONTRACTED SERVICES	165,531	220,298	202,992	27,434	98,000	98,000	98,000	100,000	2,000
522900 UTILITIES	219,651	227,614	199,116	96,763	218,965	218,965	219,515	220,315	1,350
523000 TRADE SERVICES	1,575	1,200	3,000	600	6,250	6,250	6,250	6,250	0
525100 VENDING MACHINES	6,788	6,076	4,317	3,163	8,500	8,827	8,500	8,500	-327
531100 POSTAGE AND BOX RENT	57	202	51	0	100	100	100	100	0
531400 SMALL EQUIPMENT	1,546	412	596	379	2,000	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	3,146	127	5,975	886	1,773	1,773	1,773	4,222	2,449
533100 VEHICLE EXPENSES	647	1,246	558	173	2,250	2,250	2,250	2,250	0
533500 MEALS AND LODGING	0	75	0	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	49,845	92,411	161,669	36,854	95,000	95,000	95,000	95,000	0
551000 INSURANCE	26,398	28,092	29,136	29,257	31,900	31,900	31,900	33,815	1,915
TOTAL GENERAL COUNTY BUILDINGS	769,658	883,833	941,327	414,760	884,693	885,020	885,243	869,729	-15,291
10017184 COMMUNICATIONS SYSTEM	00.117	06.576	01.012	44.202	02.205	02.205	02.205	05 722	2.520
511100 SALARIES PERMANENT REGULAR	82,117	86,576	91,013	44,303	92,205	92,205	92,205	95,733	3,528
511900 LONGEVITY-FULL TIME	300	320	340	0	360	360	360	380	20
514100 FICA & MEDICARE TAX	6,187	6,527	6,863	3,315	7,081	7,081	7,081	7,353	272
514200 RETIREMENT-COUNTY SHARE	5,565	5,728	6,093	3,014	6,248	6,248	6,248	6,247	-1
514400 HEALTH INSURANCE COUNTY SHARE	6,188	6,508	6,946	3,896	7,193	7,193	7,193	7,690	497
514600 WORKERS COMPENSATION	950 25 172	1,168	1,363	612	1,268	1,268	1,268	1,490	222
520900 CONTRACTED SERVICES	35,173	28,214	20,681	15,721	32,000	32,000	32,000	32,000	0
522500 TELEPHONE	4,659	4,720 58 102	4,114 57,180	1,753	5,400	5,400	5,400	5,400	1,000
522900 UTILITIES 523000 TRADE SERVICES	65,176 571	2022 Sauk Coi	unty, Wiscopsir	21,189 n Adopted Budget 284	- 123 61,900 8,500	61,900 8,500	59,900 8,500	60,900 8,500	-1,000 0

Fund: GENERAL FUND Department: BUILDING SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10017184 COMMUNICATIONS SYSTEM									
524800 MAINTENANCE AGREEMENT	0	22,657	22,657	22,657	23,000	23,000	23,000	23,000	0
531100 POSTAGE AND BOX RENT	1,037	826	200	108	2,000	2,000	2,000	1,800	-200
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	0	500	500	500	500	0
531400 SMALL EQUIPMENT	25,228	30,724	19,076	14,760	30,000	30,000	30,000	30,000	0
531800 MIS DEPARTMENT CHARGEBACKS	-545	473	2,264	825	1,649	1,649	1,649	2,487	838
532800 TRAINING AND INSERVICE	0	0	0	0	2,000	2,000	2,000	2,000	0
533100 VEHICLE EXPENSES	7,424	6,646	5,551	4,327	5,000	5,000	5,000	6,000	1,000
533200 MILEAGE	0	0	0	0	300	300	300	300	0
533500 MEALS AND LODGING	0	0	0	0	200	200	200	200	0
535600 RADIO UPGRADE/REPAIR	0	0	0	0	0	0	0	14,168	14,168
551000 INSURANCE	1,201	1,226	2,366	2,574	4,202	4,202	4,351	4,930	728
581900 CAPITAL OUTLAY	239,568	265,642	86,883	0	758,637	1,041,029	582,000	1,289,029	248,000
TOTAL COMMUNICATIONS SYSTEM	480,801	526,524	334,509	139,337	1,049,643	1,332,035	871,155	1,600,107	268,072
10017265 WEST BARABOO GARAGE									
522900 UTILITIES	3,694	3,659	3,211	1,709	4,500	4,500	4,500	4,500	0
534000 OPERATING/MEETING SUPPLIES	499	0	611	0	2,000	2,000	2,000	2,000	0
551000 INSURANCE	0	0	0	0	450	450	450	450	0
TOTAL WEST BARABOO GARAGE	4,193	3,659	3,821	1,709	6,950	6,950	6,950	6,950	0
10017270 LAW ENFORCEMENT CENTER									
511100 SALARIES PERMANENT REGULAR	101,792	106,763	111,034	58,997	112,649	112,649	112,649	73,329	-39,320
511200 SALARIES PERMANENT-OVERTIME	0	120	140	82	973	973	1,364	0	-973
511900 LONGEVITY-FULL TIME	639	679	719	0	759	759	759	579	-180
514100 FICA & MEDICARE TAX	7,516	7,922	8,226	4,297	8,750	8,750	8,750	5,654	-3,096
514200 RETIREMENT-COUNTY SHARE	6,856	7,055	7,548	3,988	7,721	7,721	7,721	4,804	-2,917
514400 HEALTH INSURANCE COUNTY SHARE	22,153	23,299	24,866	15,496	25,752	25,752	25,752	19,839	-5,913
514500 LIFE INSURANCE COUNTY SHARE	43	44	64	51	84	84	84	67	-17
514600 WORKERS COMPENSATION	1,171	1,439	1,659	809	1,567	1,567	1,567	1,146	-421
520900 CONTRACTED SERVICES	117,354	181,892	114,258	43,995	68,000	68,000	68,000	70,000	2,000
522900 UTILITIES	345,400	303,370	281,885	128,510	300,000	300,000	300,000	300,000	0
522901 UTILITIES-SOLAR	0	39,307	43,907	19,113	45,324	45,324	45,324	46,970	1,646
523000 TRADE SERVICES	0	0	0	0	9,000	9,000	0	9,000	0
531400 SMALL EQUIPMENT	1,457	3,203	329	299	2,000	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	1,749	1,221	-324	726	1,451	1,451	1,451	1,945	494
533100 VEHICLE EXPENSES	1,027	1,527	6,254	382	1,500	1,500	1,500	1,500	0
534000 OPERATING/MEETING SUPPLIES	50,655	63,840	53,274	23,021	75,000	75,000	75,000	70,000	-5,000
551000 INSURANCE	27,913	28,640	29,415	30,027	33,000	33,000	33,000	33,000	0
581900 CAPITAL OUTLAY	630,175	47,114 2022 Sauk Cou	348,896 unty, Wisconsin	$\stackrel{0}{\text{Adopted Budget}}$	- 124 <sup>336,665</sup>	362,694	79,000	342,665	-20,029

Fund: GENERAL FUND Department: BUILDING SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
TOTAL LAW ENFORCEMENT CENTER	1,315,899	817,434	1,032,149	329,791	1,030,195	1,056,224	763,921	982,498	-73,726
10017411 ANIMAL SHELTER									
523000 TRADE SERVICES	44	195	0	42	2,500	2,500	2,500	2,500	0
551000 INSURANCE	370	377	357	391	500	500	515	515	15
TOTAL ANIMAL SHELTER	414	572	357	432	3,000	3,000	3,015	3,015	15
TOTAL DEPARTMENT REVENUE	-3,101,407	-2,752,014	-3,151,451	-1,328,654	-8,407,853	-9,075,648	-2,358,890	-8,370,277	-705,371
TOTAL DEPARTMENT EXPENSE	3,230,676	2,911,951	2,903,570	1,249,673	8,407,853	9,075,648	4,013,458	8,370,277	-705,371
-ADDITION TO / USE OF FUND BALANCE	129,269	159,936	-247,882	-78,981	0	0	1,654,568	0	

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

Provide legal advice and guidance to County officials to assist them in making policy decisions, and provide legal support to the organization to facilitate and carry out those decisions.

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

Provide professional legal services to Sauk County government, including the Board of Supervisors, committees, departments, and connected boards and commissions, and provide legal representation of the public interest in statutorily and contractually defined areas.

# **Elements of Countywide Mission Fulfilled**

Provide fiscally responsible / essential services

Promote safe community

Encourage economic development

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 economic development activity through proactive legal support to the county	a timely manner and with appropriate	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	12/31/2022
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	12/31/2022
Support the County with legal services for the construction of the two new Highway Dept. facilities		Review related contracts in a timely manner in order to meet the milestones set forth for the project	12/31/2022

Support the County's efforts at enhancing security and resiliency in the areas of cyber and facility protection

properly without issues and all potential cyber attacks will be identified, isolated and eliminated.

Computer system will continue to work properly without issues and all

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)

12/31/2022

	Pr	ogram Evaluation				
Program Title	Program Description	Mandates and References	2022 Budge	t	FTE's	Key Outcome Indicator(s)
			Use of Fund Balance	\$51,700		
	The office serves as legal counsel for the county, provides legal guidance and		TOTAL REVENUES	\$51,700		Attorneys and staff provide consistently
General Government	advice to county officials and departments on all subjects related to county	Wis Stat 59.42	Wages & Benefits	\$262,038	2.07	reliable, timely and helpful legal assistance
	government and prosecutes or defends county interests in legal actions.	Wis Stat 111.70	Operating Expenses	\$82,391		or law related service for all units of Sauk County government.
			TOTAL EXPENSES	\$344,429		County government.
			COUNTY LEVY	\$292,729		
			User Fees	\$0		
Human Services /	The office represents the Sauk County Department of Human Services in various		Other Revenues	\$113,358		Assigned attorney and staff actively works
	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	1 ' H	TOTAL REVENUES	\$113,358		to meet SCDHS needs and address
			Wages & Benefits	\$288,650	2.93	SCDHS issues with clear advice, open communication, accessibility and
	rights, guardianships and protective placements.		Operating Expenses	\$85,050		professionalism.
			TOTAL EXPENSES	\$373,700		ſ
			COUNTY LEVY	\$260,342		
			Other Revenues	\$138,296		
			Use of Fund Balance	\$85,000		
Child Support	The office represents the State of Wisconsin and the Sauk County Child Support	IV-D of Federal Social	TOTAL REVENUES	\$223,296	4.00	Child Support Agency improves its metrics
1 ''	Agency in all child support enforcement and paternity matters.	Security Act	Wages & Benefits	\$137,696	1.00	due to proactive legal support.
			Operating Expenses	\$600		
			TOTAL EXPENSES	\$138,296		
			COUNTY LEVY	(\$85,000)		
			TOTAL REVENUES	\$388,354		
Totals			TOTAL EXPENSES	\$856,425	6.00	
			COUNTY LEVY	\$468,071		

Output Measures - How much are we doing?									
Description	2020 Actual	2021 Estimate	2022 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						

	Key Outcome Indicators / Selected Results - H	low well are we doi	ng?	
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 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%

Oversight Committee: Executive & Legislative

**Corporation Counsel** 

1.00 FTE

**Assistant Corporation Counsel** 

(General Civil Law) 1.00 FTE

**Lead Assistant Corporation Counsel** 

(Child Support Enforcement) 1.00 FTE

> Paralegal 1.00 FTE

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

1.00 FTE

Office Manager 1.00 FTE

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
FTE Change	0.21	0.00	0.50	-1.50	0.50
FTE Balance	6.50	6.50	7.00	5.50	6.00

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CORPORATION COUNSEL											
Revenues											
Tax Levy	433,529	451,267	499,370	503,016	503,016	468,071	(34,945)	-6.95%	None	0	0
Grants & Aids	0	0	10,129	0	0	0	0	0.00%			
Intergovernmental	224,127	229,921	279,518	242,385	160,509	251,654	9,269	3.82%	2022 Total	0	0
Miscellaneous	21	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	0	333,530	0	271,540	136,700	136,700	0.00%			
									2023	0	0
Total Revenues	657,678	681,188	1,122,547	745,401	935,065	856,425	111,024	14.89%	2024	0	0
									2025	0	0
<u>Expenses</u>									2026	0	0
Labor	459,963	498,966	311,766	419,678	332,986	509,004	89,326	21.28%			
Labor Benefits	122,175	146,711	121,071	162,911	126,949	179,380	16,469	10.11%			
Supplies & Services	51,706	28,761	689,710	162,812	475,130	168,041	5,229	3.21%			
Addition to Fund Balance	23,834	6,750	0	0	0	0	0	0.00%			
Total Expenses	657,678	681,188	1,122,547	745,401	935,065	856,425	111,024	14.89%			

Included in General Fund Total

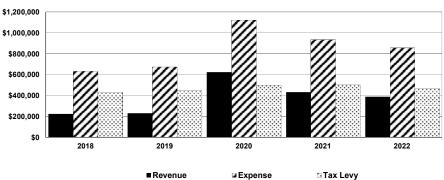
# 2022 Highlights & Issues on the Horizon

Significant staff turnover in 2020 led to contracted attorney assistance. In 2022 Corporation Counsel is resolved to transition cases that are in progress back to the County office. Some cases will be harder to transition back to the county office due to the complexity and/or status of the case. As new staff become fully trained, contracted cases counsel can likely be reduced in future years.

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.

The office re-subscribed to Westlaw for legal research needs. This increases Management Information Services (MIS) chargeback expense.

# Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: CORPORATION COUNSEL	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 amended To 2022
10015 CORPORATION COUNSEL REVENUE									
411100 GENERAL PROPERTY TAXES	-433,529	-451,267	-499,370	-251,508	-503,016	-503,016	-503,016	-468,071	-34,945
424296 ROUTES TO RECOVERY COVID	0	0	-10,129	0	0	0	0	0	0
474600 HUMAN SERVICES REVENUE	-107,161	-106,992	-151,938	-48,434	-110,019	-110,019	-27,693	-113,358	3,339
474620 CSA SUPPORT ENFORCEMENT	-116,967	-122,929	-127,580	-69,839	-132,366	-132,366	-132,816	-138,296	5,930
484160 MISCELLANEOUS REVENUES	-21	0	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	0	0	0	-136,700	136,700
TOTAL CORPORATION COUNSEL REVENUE	-657,678	-681,188	-789,017	-369,781	-745,401	-745,401	-663,525	-856,425	111,024
10015132 CORPORATION COUNSEL									
511100 SALARIES PERMANENT REGULAR	238,462	297,424	213,416	86,749	240,010	240,010	213,062	323,425	83,415
511200 SALARIES-PERMANENT-OVERTIME	43	0	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	859	899	896	0	500	500	500	540	40
512100 WAGES-PART TIME	52,879	20,633	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	21,610	23,262	15,457	6,206	18,400	18,400	16,337	24,783	6,383
514200 RETIREMENT-COUNTY SHARE	16,029	20,695	13,554	5,856	16,234	16,234	14,415	21,058	4,824
514400 HEALTH INSURANCE COUNTY SHARE	28,851	53,287	55,072	22,885	64,955	64,955	55,484	67,207	2,252
514500 LIFE INSURANCE COUNTY SHARE	164	249	191	38	87	87	78	90	3
514600 WORKERS COMPENSATION	174	177	155	61	168	168	149	227	59
514800 UNEMPLOYMENT	0	0	4,926	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	0	0	813	13,000	13,000	1,500	0	-13,000
520900 CONTRACTED SERVICES	0	0	376,015	77,511	128,402	128,402	110,000	50,000	-78,402
521200 LEGAL SERVICES	10,279	1,374	690	0	2,500	2,500	1,000	2,500	0
521400 COURT REPORTER AND TRANSCRIBER	23	85	284	41	1,000	1,000	250	500	-500
522500 TELEPHONE	151	236	866	140	175	175	280	600	425
531100 POSTAGE AND BOX RENT	1,449	1,505	2,596	1,098	2,000	2,000	2,000	2,000	0
531200 OFFICE SUPPLIES AND EXPENSE	3,777	1,487	2,146	1,133	2,500	2,500	2,500	2,500	0
531800 MIS DEPARTMENT CHARGEBACKS	28,358	18,231	11,462	4,382	6,585	6,585	8,000	17,291	10,706
532200 SUBSCRIPTIONS	2,858	2,888	1,606	513	2,500	2,500	1,000	2,000	-500
532400 MEMBERSHIP DUES	1,098	140	0	783	2,000	2,000	1,500	2,500	500
532500 SEMINARS AND REGISTRATIONS	1,714	175	0	175	1,000	1,000	500	1,000	0
533200 MILEAGE	987	1,083	351	0	500	500	500	500	0
533500 MEALS AND LODGING	435	686	0	0	500	500	500	1,000	500
TOTAL CORPORATION COUNSEL	410,200	444,517	699,683	208,382	503,016	503,016	429,555	519,721	16,705
10015442 TERMS OF PARENTAL RIGHTS									
511100 SALARIES PERMANENT REGULAR	79,674	87,264	1,460	10,752	79,878	79,878	20,134	81,855	1,977
511900 LONGEVITY-FULL TIME	0	60	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	5,650	6,486	106	798	6,111	6,111	1,540	6,262	151
514200 RETIREMENT-COUNTY SHARE	5,333	2022 <b>5</b> auk Co	unty, Wiscð <mark>h</mark> sin	Adopted Budget	- 131 5,392	5,392	1,359	5,321	-71

Fund: GENERAL FUND Department: CORPORATION COUNSEL	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A1	\$ Change 2021 mended To 2022
10015442 TERMS OF PARENTAL RIGHTS									
514400 HEALTH INSURANCE COUNTY SHARE	15,957	6,956	0	2,320	18,559	18,559	4,640	19,839	1,280
514500 LIFE INSURANCE COUNTY SHARE	15	48	28	2	24	24	6	24	0
514600 WORKERS COMPENSATION	48	49	1	8	55	55	14	57	2
520900 CONTRACTED SERVICES	0	0	293,455	199,017	0	0	345,000	85,000	85,000
521400 COURT REPORTER AND TRANSCRIBER	0	0	182	0	0	0	0	0	0
533200 MILEAGE	0	370	0	0	0	0	0	50	50
533500 MEALS AND LODGING	0	31	0	0	0	0	0	0	0
TOTAL TERMS OF PARENTAL RIGHTS	106,676	106,992	295,284	213,623	110,019	110,019	372,693	198,408	88,389
10015451 CORP COUNSEL-CHILD SUPPORT 511100 SALARIES PERMANENT REGULAR 511900 LONGEVITY-FULL TIME 514100 FICA & MEDICARE TAX 514200 RETIREMENT-COUNTY SHARE 514400 HEALTH INSURANCE COUNTY SHARE 514600 WORKERS COMPENSATION 533200 MILEAGE 533500 MEALS AND LODGING TOTAL CORP COUNSEL-CHILD SUPPORT	87,545 500 6,434 5,893 15,965 52 430 147 116,967	92,166 520 6,852 6,079 16,791 52 383 87 122,929	95,454 540 7,060 6,480 17,920 70 48 9	47,910 0 3,501 3,234 10,053 34 0 0	98,730 560 7,596 6,702 18,559 69 100 50	98,730 560 7,596 6,702 18,559 69 100 50	98,730 560 7,596 6,702 18,559 70 100 500 132,817	102,604 580 7,894 6,707 19,839 72 100 500	3,874 20 298 5 1,280 3 0 450
TOTAL DEPARTMENT REVENUE TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE	-657,678 633,844 -23,834	-681,188 674,437 -6,750	-789,017 1,122,547 333,530	-369,781 486,736 116,955	-745,401 745,401 0	-745,401 745,401 0	-663,525 935,065 271,540	-856,425 856,425 0	111,024 111,024

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY BOARD											
Revenues											
Tax Levy	156,853	160,260	189,583	213,948	213,948	205,171	(8,777)	-4.10%	None		0
Use of Fund Balance	0	70,735	0	0	0	7,500	7,500	0.00%			
									2022 Total		0
Total Revenues	156,853	230,995	189,583	213,948	213,948	212,671	(1,277)	-0.60%			
<u>Expenses</u>									2023	(	0
Labor	80,202	83,160	103,705	128,970	114,188	126,570	(2,400)	-1.86%	2024		0
Labor Benefits	6,302	6,440	8,146	10,096	,	9,912	(184)	-1.82%	2025		0
Supplies & Services	62,104	124,174	74,719	74,882		76,189	1,307	1.75%	2026		0
Capital Outlay	0	17,221	0	0	0	0	0	0.00%			
Addition to Fund Balance	8,245	0	3,013	0	27,564	0_	0	0.00%			
Total Expenses	156,853	230,995	189,583	213,948	213,948	212,671	(1,277)	-0.60%			

Included in General Fund Total

# 2022 Highlights & Issues on the Horizon

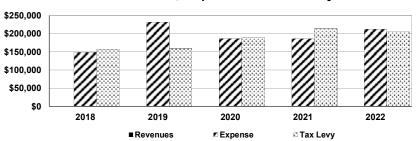
2022 includes an upgrade to the Roll Call voting system funded by general fund balance.

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

Effective with the term of office beginning April 2020, per diem for County Board meetings increased from \$60 to \$90 and for committee meetings from \$50 to \$75. These established rates will remain the same for the next term beginning April 2022.

The Wisconsin Counties Association (WCA) conference is budgeted to be in Wisconsin Dells in 2022, compared to LaCrosse in 2021. This budget assumes more County Board members will attend when it's close to home and as being the host county, but lodging costs will be reduced.

# Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: COUNTY BOARD	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 nended To 2022
10001 COUNTY BOARD REVENUE									
411100 GENERAL PROPERTY TAXES	-156,853	-160,260	-189,583	-106,974	-213,948	-213,948	-213,948	-205,171	-8,777
493010 FUND BALANCE APPLIED	0	0	0	0	0	0	0	-7,500	7,500
TOTAL COUNTY BOARD REVENUE	-156,853	-160,260	-189,583	-106,974	-213,948	-213,948	-213,948	-212,671	-1,277
10001111 COUNTY BOARD CHAIRMAN									
511100 SALARIES PERMANENT REGULAR	9,626	9,600	8,550	3,900	7,800	7,800	7,800	7,800	0
514100 FICA & MEDICARE TAX	1,266	1,117	1,169	610	1,504	1,504	1,499	1,506	2
514600 WORKERS COMPENSATION	10	8	11	6	14	14	14	14	0
515100 PER DIEM / COUNTY BOARD	660	840	1,260	450	1,440	1,440	1,260	1,440	0
515800 PER DIEM COMMITTEE	4,796	3,750	4,890	3,223	8,625	8,625	8,625	8,625	0
522500 TELEPHONE	786	1,003	923	336	1,002	1,002	1,002	1,002	0
531100 POSTAGE AND BOX RENT	1	2	97	0	100	100	50	50	-50
531200 OFFICE SUPPLIES AND EXPENSE	94	49	0	0	100	100	100	100	0
531800 MIS DEPARTMENT CHARGEBACKS	13,618	81,798	39,147	11,005	23,946	23,946	23,946	30,010	6,064
532400 MEMBERSHIP DUES	100	0	0	0	100	100	0	100	0
532500 SEMINARS AND REGISTRATIONS	390	0	150	175	400	400	240	400	0
533200 MILEAGE	2,683	1,730	1,340	904	1,792	1,792	1,914	3,000	1,208
533500 MEALS AND LODGING	242	0	-115	0	300	300	100	300	0
581900 CAPITAL OUTLAY	0	17,221	0	0	0	0	0	0	0
TOTAL COUNTY BOARD CHAIRMAN	34,272	117,118	57,422	20,608	47,123	47,123	46,550	54,347	7,224
10001112 COMMITTEE & COMMISSIONS									
514100 FICA & MEDICARE TAX	4,985	5,277	6,900	3,539	8,500	8,500	7,200	8,316	-184
514600 WORKERS COMPENSATION	41	38	65	33	78	78	66	76	-2
515100 PER DIEM / COUNTY BOARD	20,220	23,220	32,700	13,410	42,480	42,480	34,290	42,480	0
515800 PER DIEM COMMITTEE	44,900	45,750	56,305	31,575	68,625	68,625	62,213	66,225	-2,400
521900 OTHER PROFESSIONAL SERVICES	100	0	0	0	0	0	0	125	125
531100 POSTAGE AND BOX RENT	1,544	2,048	1,595	546	2,250	2,250	957	1,750	-500
531200 OFFICE SUPPLIES AND EXPENSE	589	574	569	479	800	800	700	1,000	200
532400 MEMBERSHIP DUES	10,097	9,310	9,952	9,952	10,592	10,592	9,952	9,952	-640
532700 BOARD PROCEEDINGS	3,124	2,380	2,834	547	3,000	3,000	2,500	2,800	-200
532800 TRAINING AND INSERVICE	2,250	3,475	115	1,400	3,500	3,500	1,400	3,000	-500
533200 MILEAGE	22,550	21,806	17,873	7,513	23,000	23,000	16,556	22,500	-500
533500 MEALS AND LODGING	3,936	0	241	0	4,000	4,000	4,000	100	-3,900

Fund: GENERAL FUND Department: COUNTY BOARD	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
TOTAL COMMITTEE & COMMISSIONS	114,336	113,877	129,148	68,994	166,825	166,825	139,834	158,324	-8,501
TOTAL DEPARTMENT REVENUE	-156,853	-160,260	-189,583	-106,974	-213,948	-213,948	-213,948	-212,671	-1,277
TOTAL DEPARTMENT EXPENSE	148,608	230,995	186,570	89,602	213,948	213,948	186,384	212,671	-1,277
-ADDITION TO / USE OF FUND BALANCE	-8,245	70,735	-3,013	-17,372	0	0	-27,564	0	

# 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

(foals - 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	Ability to meet mandated deadlines     Monitoring the outcome of the services we are providing	Meeting election deadlines that are mandated by the state: ballots, supplies, election notices, WisVote duties, etc.     Provide informational handouts to public regarding documentation needed for services within the office.	12/31/2022
Cross Training Staff	Ability to have staff perform all office responsibilities	Cross Train all staff	12/31/2022

	Prog	gram Evaluation			
Program Title	Program Description	Mandates and References	2022 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.		User Fees	\$0 <b>525</b> 329 567 <b>896</b>	1) Marriage License Corrections
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           Use of Carryforward           TOTAL REVENUES           Wages & Benefits         \$65,           Operating Expenses         \$11,           TOTAL EXPENSES         \$77,           COUNTY LEVY         \$77,	567 <b>102</b> 0.68	1) Resolutions/Ordinances
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   \$105,     Use of Fund Balance	\$0 049 261 308 569 520	Election Correspondence     Law Updates
Passports	Accept and compile application and documents for passports.     Collect fees on behalf of US Departments of State and County Clerk Department.     Provide photo services.     Forward all documentation to the US Department of State for processing.	Not mandated	TOTAL EXPENSES \$37, COUNTY LEVY \$13,	\$0 000 618 000 618 618	Passport Corrections
Totals	2022 Sauk County	, Wisconsin Adopted E	TOTAL REVENUES \$139, TOTAL EXPENSES \$515, udget - 1370UNTY LEVY \$375,	<b>185</b> 4.00	

	Output Measures - How much are	we doing?		
Desc	ription	2020 Actual	2021 Estimate	2022 Budget
Marriage Licenses Issued		300	300	300
Passport Applications		500	800	600
Passport Photos		500	500	500
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		179/30	179/30	179/30
Elections Conducted		4	2	4
Domestic Partnership Agreements Issued		Discontinued	Discontinued	Discontinued
Termination of Domestic Partnerships Issued		0	0	0
Number of WisVote Reliers		24	23	23
February 18, 2020 Spring Primary Election		15% Voter Turnout		
April 7, 2020 Spring Election & Presidential Prefer	ence	40% Voter Turnout		
August 11, 2020 Partisan Primary Election		12% Voter Turnout		
November 3, 2020 General Election		66% Voter Turnout		
February 16, 2021 Spring Primary Election			9% Voter Turnout	
April 6, 2021 Spring Election		-	16% Voter Turnout	
February 15, 2022 Spring Primary Election				13% Voter Turnout Estimate
April 5, 2022 Spring Election				25% Voter Turnout Estimate
August 9, 2022 Partisan Primary Election				22% Voter Turnout Estimate
November 8, 2022 General Election				60% Voter Turnout Estimate
	Key Outcome Indicators / Selected Results - H	low well are we doing	?	
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 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 2020 Election = 10 mistakes; Fall 2020 Elections = 10 mistakes	Spring 2021 Election = 10 mistakes	Spring 2022 Election = 10 mistakes; Fall 2022 Elections = 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 - 7	Corrections - 7

Oversight Committee: Executive & Legislative

**County Clerk** 

1.00 FTE

Lead Deputy County Clerk

1.00 FTE

Lead Elections/Deputy County Clert

1.00 FTE

**Deputy County Clerk** 

1.00 FTE

	<u>2018</u>	2019	2020	<u>2021</u>	2022
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	4.00	4.00	4.00	4.00	4.00

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY CLERK / ELECTIONS											
Revenues											
Tax Levy	263,495	222,446	300,514	307,771	307,771	375,610	67,839	22.04%	None	0	0
Grants & Aids	0	8,754	10,000	0	0	0	0	0.00%			
Licenses & Permits	15,805	16,010	14,220	10,500	10,500	10,500	0	0.00%		0	0
User Fees	35,355	44,549	21,137	24,025	24,025	24,025	0	0.00%	2022 Total		
Intergovernmental	93,589	83,826	98,738	80,517	86,952	105,049	24,532	30.47%			
									2023	0	0
Total Revenues	408,244	375,586	444,609	422,813	429,248	515,184	92,371	21.85%	2024	0	0
-									2025	0	0
<u>Expenses</u>									2026	0	0
Labor	182,842	187,098	200,527	222,761	222,761	234,981	12,220	5.49%			
Labor Benefits	73,356	76,248	85,883	106,486	106,486	112,760	6,274	5.89%			
Supplies & Services	104,063	66,160	148,899	93,566	85,455	167,443	73,877	78.96%			
Capital Outlay	10,005	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	37,979	46,080	9,300	0	14,546	0	0	0.00%			
Total Expenses	408,244	375,586	444,609	422,813	429,248	515,184	92,371	21.85%			

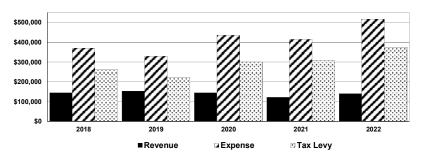
Included in General Fund Total

# 2022 Highlights & Issues on the Horizon

2022 will be a 4 Year Election Cycle. This increases 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 Department: COUNTY CLERK	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10010 COUNTY CLERK REVENUE									
411100 GENERAL PROPERTY TAXES	-263,495	-222,446	-300,514	-153,886	-307,771	-307,771	-307,771	-375,610	67,839
424290 FEMA DISASTER AIDS	0	-8,754	0	0	0	0	0	0	0
424319 ELECTION INCENTIVE GRANT	0	0	-10,000	-21,220	0	0	0	0	0
442200 MARRIAGE LICENSE FEE CTY	-15,805	-16,010	-14,220	-6,075	-10,500	-10,500	-10,500	-10,500	0
451230 PASSPORT FEES-COUNTY	-35,219	-44,485	-21,061	-12,499	-24,000	-24,000	-24,000	-24,000	0
451650 COPIER/POSTAGE/MISC	-136	-65	-76	0	-25	-25	-25	-25	0
472490 LOCAL GOVT/AGENCY PMTS SVRS	-62,570	-61,809	-61,809	-59,517	-59,517	-59,517	-59,517	-75,049	15,532
473400 ELECTION PROCESSING FEES	-31,019	-22,017	-36,929	-20,578	-21,000	-21,000	-27,435	-30,000	9,000
TOTAL COUNTY CLERK REVENUE	-408,244	-375,586	-444,609	-273,775	-422,813	-422,813	-429,248	-515,184	92,371
10010140 COUNTY CLERK									
511100 SALARIES PERMANENT REGULAR	90,577	93,384	99,686	71,628	107,575	107,575	107,575	110,499	2,924
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	4,253	4,253	4,253	3,647	-606
511900 LONGEVITY-FULL TIME	400	240	579	0	310	310	310	340	30
512100 WAGES-PART TIME	0	0	0	106	0	0	0	0	0
514100 FICA & MEDICARE TAX	6,586	6,747	7,157	4,961	8,579	8,579	8,579	8,758	179
514200 RETIREMENT-COUNTY SHARE	6,073	6,139	6,762	4,840	7,569	7,569	7,569	7,442	-127
514400 HEALTH INSURANCE COUNTY SHARE	24,036	25,226	27,928	30,112	37,117	37,117	37,117	39,678	2,561
514500 LIFE INSURANCE COUNTY SHARE	23	29	31	24	34	34	34	38	4
514600 WORKERS COMPENSATION	54	52	72	50	78	78	78	80	2
520900 CONTRACTED SERVICES	0	0	0	18	9,500	9,500	9,500	9,500	0
522500 TELEPHONE	268	116	261	65	300	300	300	0	-300
531100 POSTAGE AND BOX RENT	2,339	2,884	2,031	1,494	2,500	2,500	2,500	2,500	0
531200 OFFICE SUPPLIES AND EXPENSE	1,481	1,487	2,680	1,181	2,500	2,500	2,500	2,500	0
531300 PHOTO COPIES	307	334	307	100	400	400	400	400	0
531500 FORMS AND PRINTING	0	49	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	4,434	5,192	6,805	466	5,056	5,056	5,056	6,423	1,367
532100 PUBLICATION OF LEGAL NOTICES	554	69	63	18	250	250	250	250	0
532200 SUBSCRIPTIONS	506	744	1,374	90	745	745	745	745	0
532400 MEMBERSHIP DUES	125	125	125	125	200	200	200	200	0
532500 SEMINARS AND REGISTRATIONS	465	250	75	175	600	600	600	600	0
533200 MILEAGE	787	340	248	49	700	700	300	700	0
533500 MEALS AND LODGING	624	0	0	0	300	300	300	300	0
552100 OFFICIALS BONDS	12	12	13	12	15	15	15	15	0
TOTAL COUNTY CLERK	139,650	143,419	156,196	115,513	188,581	188,581	188,181	194,615	6,034
10010141 ELECTIONS									
511100 SALARIES PERMANENT REGULAR	90,399	93,133	97,292	32,317	107,709	107,709	107,709	110,631	2,922
511200 SALARIES-PERMANENT-OVERTIME	0			Adopted Budget		2,004	2,004	8,324	6,320

Fund: GENERAL FUND Department: COUNTY CLERK	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10010141 ELECTIONS									
511900 LONGEVITY-FULL TIME	0	240	0	0	310	310	310	340	30
512100 WAGES-PART TIME	866	0	56	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	6,607	6,702	7,164	2,322	8,463	8,463	8,463	9,218	755
514200 RETIREMENT-COUNTY SHARE	6,040	6,125	6,717	2,181	7,418	7,418	7,418	7,746	328
514400 HEALTH INSURANCE COUNTY SHARE	23,858	25,147	29,950	10,099	37,117	37,117	37,117	39,678	2,561
514500 LIFE INSURANCE COUNTY SHARE	23	29	30	17	34	34	34	38	4
514600 WORKERS COMPENSATION	55	52	73	23	77	77	77	84	7
515300 BOARD OF CANVASSERS	600	100	700	300	600	600	600	1,200	600
520900 CONTRACTED ELEC SECURITY	0	0	0	21,220	0	0	0	0	0
524800 MAINTENANCE AGREEMENT	8,545	8,545	8,545	0	8,600	8,600	8,600	8,600	0
526700 PROGRAMMING COSTS	26,653	29,458	34,095	22,517	30,000	30,000	22,517	53,000	23,000
530600 BALLOTS CHARGES	45,343	12,133	63,941	22,262	25,000	25,000	22,262	65,000	40,000
531100 POSTAGE AND BOX RENT	2,895	828	2,664	1,371	1,000	1,000	2,000	2,500	1,500
531200 OFFICE SUPPLIES AND EXPENSE	888	569	7,351	263	1,300	1,300	1,300	2,500	1,200
531500 FORMS AND PRINTING	1,117	839	8,649	0	2,000	2,000	2,000	3,000	1,000
532100 PUBLICATION OF LEGAL NOTICES	6,635	2,171	8,784	3,534	2,500	2,500	4,000	8,500	6,000
532500 SEMINARS AND REGISTRATIONS	0	0	0	0	0	0	0	100	100
533200 MILEAGE	87	16	849	30	100	100	100	100	0
533500 MEALS AND LODGING	0	0	40	0	0	0	10	10	10
581900 CAPITAL OUTLAY	10,005	0	0	0	0	0	0	0	0
TOTAL ELECTIONS	230,615	186,087	279,113	118,457	234,232	234,232	226,521	320,569	86,337
TOTAL DEPARTMENT REVENUE	-408,244	-375,586	-444,609	-273,775	-422,813	-422,813	-429,248	-515,184	92,371
TOTAL DEPARTMENT EXPENSE	370,265	329,505	435,309	233,970	422,813	422,813	414,702	515,184	92,371
-ADDITION TO / USE OF FUND BALANCE	-37,979	-46,080	-9,300	-39,805	0	0	-14,546	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 General Fund 10 Department General Non-Departmental 999	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended to 2022
10999 GENERAL REVENUES									
411100 General Property Taxes	7,416,481	6,835,406	6,782,829	3,816,781	7,633,562	7,633,562	7,633,562	9,116,736	1,483,174
In this account grouping, there is a net reduction in tax levy due to the large sales tax revenue recorded here.									
412100 Sales Tax Discount	(125)	(131)	(143)	(63)	(130)	(130)	(130)	(130)	0
Retailer's Discount retained on taxable sales made by the County.									
412200 County Sales Tax Revenues	(9,383,467)	(9,460,672)	(8,890,889)	(3,364,127)	(9,157,074)	(9,157,074)	(10,500,000)	(9,482,726)	(325,652)
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	(749,374)	(758,160)	(780,329)	0	(771,223)	(771,223)	(780,865)	(771,752)	(529)
Payment from the State to local governments without restrictions on use. The program's goals are property tax relief, equalization of revenue raising ability among local governments, and compensation for utility property.									
422150 Computer Aid	(93,482)	(95,745)	(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 Payment from the State to offset the taxable value lost for machinery, tools, and patterns exempted from personal property tax (new in 2019).	0	(266,019)	(215,541)	(165,062)	(165,062)	(165,062)	(165,062)	(215,540)	(50,478)
422152 Personal Property Aid - Tax Incremental Financing District Adjustments Adjustments for exempted from personal property tax related to TID districts (new in 2022).	0	0	0	0	0	0	0	(23,241)	(23,241)
424120 Indirect Cost Reimbursement Reimbursement from certain Federal and State programs for the cost of central services provided by County departments.	(148,781)	(142,665)	(181,206)	(104,414)	(205,055)	(205,055)	(205,055)	(147,690)	57,365
<b>424299 American Rescue Plan Act (ARPA)</b> Federal funds to assist with COVID-19 recovery.	0	0	0	(6,258,552)	0	0	(6,258,552)	(674,101)	(674,101)
424635 Arts & Humanities Grants Advocate for and expand arts, humanities and historic resources in the County.	(7,010)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(9,090)	(1,340)

# **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  Department General Non-Departmental 999	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended to 2022
481420 Interest on Loan Payments	(32)	(28,153)	0	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 Administrator in 2020	To Administrator in 2020	To Administrator in 2020	To Administrator in 2020	To Administrator in 2020	To Administrator in 2020	
481500 Principal Loan Payments	0	(34,210)	0	0	0	0	0	0	0
Principal payments for outstanding De-Federalized CDBG-ED loans from CDBG Close program.			To Administrator in 2020	To Administrator in 2020	To Administrator in 2020	To Administrator in 2020	To Administrator in 2020	To Administrator in 2020	
482100 Rent of County Buildings Rent of space to the Wis Dept of Natural Resources Forester,	(135,624)	(119,019)	0	0	0	0	-	0	0
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	To Building Services in 2020	
483600 Sale of County Owned Property Proceeds from sale of surplus property.	(13,566)	(7,937)	(5,581)	(3,118)	(8,000)	(8,000)	(7,000)	(7,000)	1,000
<b>484110 Miscellaneous Revenues</b> Miscellaneous revenues.	(2,076)	(3,031)	(6,748)	(5,820)	(1,000)	(1,000)	(8,000)	(2,000)	(1,000)
<b>492200 Transfer from Special Revenue Funds</b> Transfer of Human Services excess fund balance and interfund investment income.	(1,953,641)	(1,127,521)	(982,076)	(1,054,572)	(90,000)	(90,000)	(1,057,828)	(5,000)	85,000
492600 Transfer from Enterprise Funds Transfer of Supplemental Payment (SP) Program revenues from the Health Care Center (transfer of SP ended 2018) and interfund investment income.	(1,213,660)	(67,493)	(15,305)	(913)	(65,000)	(65,000)	(15,000)	(15,000)	50,000
<b>492700</b> Transfer from Highway Fund Transfer of interfund investment income.	(152,515)	(193,099)	(47,136)	(2,040)	(200,000)	(200,000)	(6,000)	(6,000)	194,000
493100 General Fund Applied	0	0	0	0	(1,330,000)	(1,330,000)	0	(1,250,000)	80,000
Use of General Fund balance to fund selected non-recurring projects. A budget only account; no actual revenues are received. Vacancy factor: \$700,000 2018; \$525,000 2019; \$300,000 2020; \$900,000 2021 and 2022. Contingency fund of \$350,000 in 2018-2020, \$430,000 2021. \$350,000 2022. First time outside agencies \$56,000 2020.									
TOTAL GENERAL REVENUES	(6,436,871)	(5,476,199)	(4,445,620)	(7,149,649)	(4,462,476)	(4,462,476)	(11,473,424)	(3,588,278)	874,198

### **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  Department General Non-Departmental 999	2018 Actual	2019 Actual		2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	2021 Amended to 2022
GENERAL EXPENSES									
10999148-524000 Miscellaneous Expenses Miscellaneous expenses.	4,195	3	3,017	6,383	500	500	8,000	2,000	1,500
10999148-524700 Charitable and Penal Charges 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.	212	253	174	660	660	660	660	1,126	466
10999148-526100 Outside Agencies "Community Chest" of outside agencies	0	0	0	186,105	186,900	186,900	186,105	135,080	(51,820)
10999190-526100 Contingency Expense 10999190-526101 Transfer Contingency to Depts 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.	0	0	0	0	430,000 0	310,000 120,000	0	350,000 0	40,000 (120,000)
10999350 Airports 526100-99004 Tri-County Airport 526100-99977 Tri-County Airport ARPA 526100-99003 Sauk-Prairie Airport (outside agency) 526100-99002 Reedsburg Airport (outside agency) 526100-99001 Baraboo-Dells Airport (outside agency) TOTAL AIRPORTS	16,422 0 4,100 4,100 4,100 28,722	16,422 0 4,100 4,100 4,100 28,722	0 0 0 0 0	0 0 0 0 0	49,412 0 0 0 0 0 49,412	49,412 0 0 0 0 49,412	43,113 0 0 0 0 0 43,113	51,174 274,101 0 0 0 325,275	1,762 274,101 0 0 275,863
			To Administrator in 2020						
10999360-526100 Wisconsin River Rail Transit Eight-county consortium to maintain and manage existing railroad right-of-way.	28,000	30,000	0 To Administrator in 2020	30,000	30,000	30,000	30,000	30,000	0
10999361-526100 Pink Lady Rail Transit Commission Commission to promote rail service along the line from Madison to Reedsburg, WI.	1,200	750	0 To Administrator in 2020	0	0	0	0	0	0
10999362 Mid-Continent Railway Museum Living museum to educate about the Golden Years of Railroads.	77,000	125,000	0 To Administrator in 2020	0	0	0	0	0	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.

These deficial rund accounts are general accounts whose train	sactions do not p	crum to the m	ission of activities	or any specific oa	uk county deput	unicit.			\$ Change
Fund General Fund 10 Department General Non-Departmental 999	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	2021 Amended to 2022
10999510 Sauk County Library Board Provide library service for rural county residents.	1,044,867	1,075,037	1,170,557	1,215,275	1,214,062	1,214,062	1,216,476	1,226,129	12,067
10999513 Arts, Humanities Grant Advocate for and expand arts, humanities and historic resources in the County.	76,784	94,299	85,768	44,668	60,995	60,995	60,720	34,995	(26,000)
10999562 UW-Platteville - Baraboo/Sauk County Operating & Outlay	102,500	102,500	60,000	60,000	60,000	60,000	60,000	55,000	(5,000)
10999562-99977 UW-Platteville - Baraboo/Sauk County ARPA	0	0	0	0	0	0	0	400,000	400,000
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	71,250	50,000	0	0	0	0	-	0	0
Promote and retain diverse economic vitality for Sauk County and its communities.			To Administrator in 2020	To Outside Agency	To Outside Agency	To Outside Agency	To Outside Agency	To Outside Agency	
10999683-526100 ATC Environmental Impact Fee Projects Badger Coulee transmission line environmental impact fee projects.	150,001	44,251	238,425	0	0	0	0	0	0
10999900-592000 Transfer to Special Revenue Funds 2019 - CDBG ED Loan Close program payment to State 2020 - Human Services for 3 outside agencies	0	904,338	56,000	0	0	0	0	0	0
10999900-595000 Transfer to Debt Service Fund Transfer of sales tax proceeds to fund debt service.	1,418,297	1,396,456	1,361,089	683,699	1,367,399	1,367,399	1,374,409	0	(1,367,399)
10999900-596000 Transfer to Enterprise Funds Transfer of sales tax proceeds to fund Health Care Center debt service.	1,132,167	1,141,440	1,033,810	531,274	1,062,548	1,062,548	1,062,548	1,028,673	(33,875)
Transfer to Health Care Center for capital items: 2018 - Assisted Living study 2019 - Grounds equipment, HVAC, Certified Public Expenditure Medicaid program	36,000	453,701	0	0	0	0	0	0	0
TOTAL GENERAL EXPENSES	4,171,195	5,446,751	4,008,841	2,758,065	4,462,476	4,462,476	4,042,031	3,588,278	(874,198)
TOTAL DEPARTMENT REVENUE TOTAL DEPARTMENT EXPENSE ADDITION TO (-)/USE OF FUND BALANCE	(6,436,871) 4,171,195 (2,265,676)	(5,476,199) 5,446,751 (29,448)	(4,445,620) 4,008,841 (436,779)	(7,149,649) 2,758,065 (4,391,585)	(4,462,476) 4,462,476 0	(4,462,476) 4,462,476 0	(11,473,424) 4,042,031 (7,431,393)	(3,588,278) 3,588,278 0	874,198 (874,198)

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
INSURANCE FUND											
Revenues											
Intergovernmental	27,598	49,225	54,733	117,570	49,986	133,454	15,884	13.51%	None	0	0
Interest	6,992	10,879	5,818	5,500	2,000	2,000	(3,500)	-63.64%			
Miscellaneous	0	15,535	8,265	0	0	0	0	0.00%	2022 Total	0	0
Use of Fund Balance	21,626	5,508	0	0	15,667	0	0	0.00%			
Total Revenues	56,216	81,147	68,816	123,070	67,653	135,454	12,384	10.06%	2023	0	0
									2024	0	0
<u>Expenses</u>									2025	0	0
Supplies & Services	56,216	81,147	64,069	66,000	67,653	69,800	3,800	5.76%	2026	0	0
Addition to Fund Balance	0	0	4,747	57,070	0	65,654	8,584	15.04%			
Total Expenses	56,216	81,147	68,816	123,070	67,653	135,454	12,384	10.06%			
Beginning of Year Fund Balance	472,401	450,775	445,267		450,014	434,347					
End of Year Fund Balance	450,775	445,267	450,014		434,347	500,001					

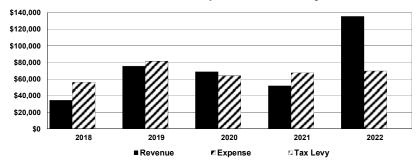
### 2022 Highlights & Issues on the Horizon

Charges to departments to bring the estimated fund balance back to its minimum of \$500,000, as well as meet 2022 expenses.

Estimated premiums have increased for liability insurance

Interest earned on invested funds is expected to decrease.

### Revenue, Expense and Tax Levy



Fund: COUNTY INSURANCE Department: GENERAL	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
73999 COUNTY INSURANCE REVENUE									
474010 DEPARTMENTAL CHARGES	-27,598	-49,225	-54,733	-49,986	-117,570	-117,570	-49,986	-133,454	15,884
481100 INTEREST ON INVESTMENTS	-6,992	-10,879	-5,818	-1,097	-5,500	-5,500	-2,000	-2,000	-3,500
486400 DEDUCTIBLE FUND REFUNDS/DIVIDE	0	-15,535	-8,265	0	0	0	0	0	0
TOTAL COUNTY INSURANCE REVENUE	-34,590	-75,639	-68,816	-51,084	-123,070	-123,070	-51,986	-135,454	12,384
73999157 NON DEPARTMENT INSURANCE/BOND									
551900 INSURANCE-GENERAL LIABILITY	49,959	41,435	58,301	59,733	60,000	60,000	59,733	61,800	1,800
552200 EMPLOYEE BONDS	6,257	4,712	5,768	7,920	6,000	6,000	7,920	8,000	2,000
574500 SETTLEMENTS	0	35,000	0	0	0	0	0	0	0
TOTAL NON DEPARTMENT INSURANCE/BOND	56,216	81,147	64,069	67,653	66,000	66,000	67,653	69,800	3,800
73999930 ADDITION TO FUND BALANCE									
593000 ADDTN TO FUND BAL/RET EARNINGS	0	0	0	0	57,070	57,070	0	65,654	8,584
TOTAL ADDITION TO FUND BALANCE	0	0	0	0	57,070	57,070	0	65,654	8,584
TOTAL DEPARTMENT REVENUE	-34,590	-75,639	-68,816	-51,084	-123,070	-123,070	-51,986	-135,454	12,384
TOTAL DEPARTMENT EXPENSE	56,216	81,147	64,069	67,653	123,070	123,070	67,653	135,454	12,384
-ADDITION TO / USE OF FUND BALANCE	21,626	5,508	-4,747	16,570	0	0	15,667	0	

#### 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

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	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. 100% of referred individuals complete an ASAM (American Society of Addiction Medicine Assessment) 3. 75% of Adult Treatment Court participants complete programming and graduate 4. Assist participants in any program by referring them to employment services if they are capable to work.  5. Proxy will be used to determine risk level for referrals/participants.  6. 100% of referred SUDs participants will complete an ASAM (American Society of Addiction Medicine Assessment) to determine the level of care.  7. 100% of the Educational Navigator Program participants complete a GED Orientation and are referred to the Job Service/Work Force Development Programs if they are not employed.  8. Educational Navigator Program will have 5 participants take practice tests for GED/HSED every quarter.  9. The Educational Navigator Program will conduct Pre and Post surveys on 100% of participants to identify barriers and improve economic self-sufficiency and tracking progress.	12/31/2022
Increase community awareness of Justice, Diversion, and Support programs and how they add value to the community	Track the trainings and outreach opportunities	1. Increase referrals to all JDS programs 2. Increase the number of outreach interactions and educational communications to community members by 20% 3. Provide Education to community groups/ partners/ stakeholders to reduce stigma of mental health and substance use disorders 4. Develop a Website presence with relevant information housed in a format readily navigated 5. Complete a training for law enforcement, attorney's, and treatment providers to inform them of the programs, the expectations, and statistical information to help promote referrals to the programs	12/31/2022
Improve public safety. Assist in expediting and navigating clients/participants into services to meet their needs, this will assist in improving the quality of life for the individuals in our programs.	Recidivism Rates JDS Program participants have a reduced recidivism rate compared to peers More likely to continue engagement in services after successful completion of the program. Drug and Alcohol Relapse Prevention Safety Plans	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 relapse prevention 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.	Ongoing

	Pro	gram Evaluation				
Program Title	Program Description	Mandates and References	2022 BUDGI	ET	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.	Kelerenees	User Fees / Misc. Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES	\$0 \$0 \$0 <b>\$0</b> <b>\$0</b> \$67,267 \$27,871 <b>\$95,138</b>	0.90	1.Conduct at least 6 community education/outreach events. 2.Research, plan, budget, and implement new programs that will decrease the individuals incarcerated
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. Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES	\$95,138 \$4,000 \$141,740 \$0 \$145,740 \$190,347 \$103,706 \$294,053	2.40	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 remain arrest free at least 2 years of leaving the program.
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. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES  COUNTY LEVY	\$100,000 \$100,000 \$100,000 \$76,761 \$23,239 \$100,000	1.00	1. Enroll 30 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.
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. Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES  COUNTY LEVY	\$0 \$71,000 \$0 \$71,000 \$48,762 \$22,238 \$71,000	0.75	Enroll 20 justice-involved individuals into the Educational Navigation Program.     100% of enrolled participants attended a minimum of 5 tutoring sessions.     3.50% of enrolled participants improve their employment status.

		User Fees / Misc.	\$0		
		Grants	\$102,006		
Diversion		Use of Carryforward	\$0		
Supervision	To allow individuals that have had limited touch with the criminal justice	TOTAL REVENUES	\$102,006	1.45	Enroll 60 justice-involved
'	' Isystem to correct their behavior and continue to live a crime tree life	Wages & Benefits	\$124,569	1.43	individuals into the DSA Program
Agreement		Operating Expenses	\$52,739		
		TOTAL EXPENSES	\$177,308		
		COUNTY LEV	\$75,302		
		TOTAL REVENUES			
Totals		TOTAL EXPENSES		6.50	
		COUNTY LEV	\$318,753		

Output Measures - How much are we doing?											
Description	2020 Actual	2021 Estimated	2022 Budget								
Community Outreach events for JDS Programs	7	10	15								
lighest Treatment Court Participant Enrollment	15	20	30								
Adult Treatment Court Graduates	7 Jan - Aug	8	10								
of monthly CJCC meetings that meet quorum	7	6	8								
Percentage of enrolled SUDs participants will be referred for an American Society of addiction Medicine assessment (ASAM) to determine											
he level of care	NA	100%	100%								
ercentage of enrolled SUDS participants who complete program and are diverted from justice system.	18	50%	55%								
lighest number of participants in SUDS - Pre-booking Diversion Program	56 Jan - Aug	24	30								
lumber of people referred to SUDS	34 Jan - Aug	60	75								
lumber of individuals enrolled in SUDS	27 (1.5 years)	40	50								
Number of individuals provided GED/HSED tutoring	11	15	20								
lumber of GED/HSED certificates obtained	1	3	10								

	Key Outcome Indicators / Selected Results - How v	vell are we doing?		
Description	What do the results mean?	2021 Actual	2022 Estimated	2022 Budget
Treatment Court - Recidivism Rates of Graduates @ 0 - 6 mo. 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 Graduates @ 6 - 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 Graduates @ 12 - 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)	17%	10%	<25%
Treatment Court - Recidivism Rates of Graduates @ 24 - 36 month post program completion	Drug Court is impacting long term sobriety and demonstrating no new criminal convictions three years post programming.	18%	15%	<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	60%	60%
CJCC meetings - Obtain quorum for 9/12 monthly meetings	To demonstrate member commitment and avoid unnecessary delays in committee action	100%	100%	100%

Oversight Committee: Executive & Legislative

Overseen by the Administrator

JDS Program Manager 1.00 FTE

JDS Case Coordinator

2.75 FTE

Case Manager (Pre-Booking)
1.00 FTE

**Education Navigator** 

0.75 FTE

**Administrative Specialist** 

1.00 FTE

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	2022
FTE Change	0.45	1.30	1.75	-1.00	0.75
FTE Balance	3.70	5.00	6.75	5.75	6.50

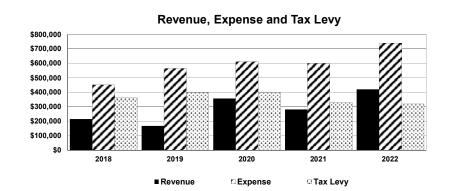
	2018	2019	2020	2021 Amended	Year End Actual as of	2022	\$ Change from 2021 Amended to	% Change from 2021 Amended to	0.11		Total Expense	Property Tax Levy
_	Actual	Actual	Actual	Budget	August 2021	Budget	2022 Budget	2022 Budget	Outlay		Amount	Impact
JUSTICE, DIVERSION, & SUPPOR	т											
Revenues_												
Tax Levy	363,042	397,461	395,494	331,369	331,369	318,753	(12,616)	-3.81%	None		0	0
Grants & Aids	203,269	159,906	353,006	313,644	,	410,246	96,602	30.80%		_		
User Fees	11,172	6,950	2,964	4,000	6,000	8,500	4,500	112.50%	2022 Total	_	0	0
Use of Fund Balance	0	0	0	48,664	0	0_	(48,664)	-100.00%		_		
											_	
Total Revenues	577,483	564,317	751,464	697,677	612,102	737,499	39,822	5.71%	2023		0	0
									2024		0	0
<u>Expenses</u>									2025		0	0
Labor	226,000	302,145	329,546	359,567	359,567	373,207	13,640	3.79%	2026		0	0
Labor Benefits	57,516	82,848	110,816	108,487	108,487	134,501	26,014	23.98%				
Supplies & Services	166,859	178,538	170,444	229,623	130,301	229,791	168	0.07%				
Addition to Fund Balance	127,108	786	140,658	0	13,747	0	0	0.00%				
Total Expenses	577,483	564,317	751,464	697,677	612,102	737,499	39,822	5.71%				
=	2:1,100	22.1,0.1	: 31,101		- : - ; : - : - : - : - : - : - : - : -	,		0.7.70				

Beginning of Year Fund Balance End of Year Fund Balance Included in General Fund Total

#### 2022 Highlights & Issues on the Horizon

As of 2021 Justice, Diversion, & Support (formerly Criminal Justice Coordinating) has transitioned to the Administrator's Department for management and oversight. The 2022 budget continues to support the efforts of the JDS programs and its growth.

Diversion Supervision Agreement (DSA) program was added increasing levy \$17,922 due to required match.



Fund: GENERAL FUND  Department: JUSTICE, DIVERSION, &	2018 Actual	2019 Actual	2020 Actual	2021 6 Months	2021 Originally	2021 Amended Budget	2021 Estimated	2022 An	\$ Change 2021 nended To 2022
SUPPORT				Actual	Adopted Budget	Duaget			2022
10027 JUSTICE, DIVERSION, & SUPPORT					_				
411100 GENERAL PROPERTY TAXES	-363,042	-397,461	-395,494	-165,685	-331,369	-331,369	-331,369	-318,753	-12,610
424275 TREATMENT ALTERNATIVES & DIVER	-157,824	-83,866	-133,730	-40,671	-155,644	-155,644	-116,733	-239,246	83,60
424276 PRE-BOOKING DIVERSION	-45,295	-76,040	-124,671	-22,454	-87,000	-87,000	-87,000	-100,000	13,00
424296 ROUTES TO RECOVERY COVID	0	0	-104	0	0	0	0	0	(
424496 SSM HEALTH GRANT	0	0	-94,500	-71,000	-71,000	-71,000	-71,000	-71,000	(
425971 NE WIS AREA HLTH ED CENTER	-150	0	0	0	0	0	0	0	(
451211 OP AFTER REVOCATION PROG FEES	-7,110	-1,435	-185	0	0	0	0	0	
451212 TREATMENT COURT USER FEES	-4,062	-5,515	-2,779	-3,138	-4,000	-4,000	-5,000	-4,000	(
451214 DIVERSION SUPERVISION AGREE FE	0	0	0	0	0	0	-1,000	-4,500	4,500
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-48,664	0	0	-48,664
TOTAL JUSTICE, DIVERSION, & SUPPORT	-577,483	-564,317	-751,463	-302,947	-649,013	-697,677	-612,102	-737,499	39,822
10027133 JUSTICE, DIVERSION, & SUPPORT									
511100 SALARIES PERMANENT REGULAR	108,556	110,242	293,236	128,082	290,072	290,072	290,072	337,636	47,56
511200 SALARIES-PERMANENT-OT SUDS	0	0	127	0	0	0	0	0	(
511900 LONGEVITY-FULL TIME	0	0	0	0	0	0	0	80	8
512100 WAGES-PART TIME	0	27,524	35,677	19,112	34,307	69,495	69,495	35,491	-34,00
12200 WAGES-PART TIME-OVERTIME	0	0	506	0	0	0	0	0	
14100 FICA & MEDICARE TAX	7,885	9,964	24,050	10,749	24,815	24,815	24,815	28,551	3,73
514200 RETIREMENT-COUNTY SHARE	7,096	8,522	21,601	9,685	21,896	21,896	21,896	24,259	2,36
514400 HEALTH INSURANCE COUNTY SHARE	17,618	23,433	51,705	20,567	58,697	58,697	58,697	77,628	18,93
514500 LIFE INSURANCE COUNTY SHARE	15	21	143	49	125	125	125	45	-8
514600 WORKERS COMPENSATION	421	677	3,697	1,360	2,954	2,954	2,954	4,018	1,064
514800 UNEMPLOYMENT	0	0	9,620	0	0	0	0	0	(
520900 CONTRACTED SERVICES	0	9,287	33,134	11,875	42,067	42,067	28,263	23,375	-18,692
520912 URINE ANALYSIS	0	292	38,978	12,623	31,000	31,000	30,370	42,598	11,59
520913 TREATMENT	0	4,035	5,926	0	20,000	20,000	3,300	41,500	21,50
520914 MONITORING	0	0	847	1,056	7,000	7,000	2,300	8,100	1,100
520915 SCRAM	0	0	4,089	0	1,000	1,000	0	0	-1,00
522500 TELEPHONE	679	1,108	3,386	1,193	3,840	3,840	3,019	4,171	33
528600 TRANSPORTATION	0	0	2,465	2,751	500	500	2,750	4,910	4,41
531100 POSTAGE AND BOX RENT	25	43	110 5 946	2 107	400	400	184	600	200
531200 OFFICE SUPPLIES AND EXPENSE	782 2.770	1,874	5,846	2,197	6,400	6,400	3,550	12,355	5,95
331800 MIS DEPARTMENT CHARGEBACKS	3,779 5,220	12,998	17,033	20,967	18,336	31,812	28,723	20,780	-11,03
332500 SEMINARS AND REGISTRATIONS	5,230	1,488	8,885	6,404	0 500	0 500	7,264	11,761	11,76
532800 TRAINING AND INSERVICE SUDS	0 245	0	190	628	9,500	9,500	650 2.750	2.020	-9,50 -6
333200 MILEAGE 333500 MEALS AND LODGING	245	47 333	187 4.607	406 677	3,000	3,000	2,750	2,939	
533300 MEALS AND LODGING 534200 MEDICAL SUPPLIES- COVID ORD	128 0	333	4,697 36	677 0	2,200 0	2,200 0	6,114 0	5,660 0	3,460
534200 MEDICAL SUPPLIES- COVID ORD 534800 EDUCATIONAL SUPPLIES	0	2022 Sauk <sub>0</sub> Co				7,564	0	5,618	-1,940

Fund: GENERAL FUND Department: JUSTICE, DIVERSION, & SUPPORT	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 Ar	\$ Change 2021 nended To 2022
10027133 JUSTICE, DIVERSION, & SUPPORT									
534801 MARKETING	0	0	0	1,417	10,500	10,500	2,007	6,000	-4,500
535100 VEHICLE FUEL / OIL	0	228	574	0	1,000	1,000	300	1,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	0	998	151	0	500	500	400	500	0
537500 PROGRAM INCENTIVES & EXPENSES	0	2,066	8,362	1,012	9,000	9,000	2,325	18,610	9,610
538130 HOUSING ASSISTANCE	0	575	27,977	3,809	34,000	34,000	5,854	16,614	-17,386
538140 MISC PARTICIPANT ASSISTANCE	0	0	6,110	0	8,340	8,340	50	1,000	-7,340
538530 OUTREACH AND DEVELOPMENT	400	0	0	128	0	0	128	1,700	1,700
TOTAL JUSTICE, DIVERSION, & SUPPORT	152,860	215,758	610,807	256,836	649,013	697,677	598,355	737,499	39,822
10027135 TREATMENT COURT									
511100 SALARIES PERMANENT REGULAR	94,968	107,285	0	0	0	0	0	0	0
511200 SALARIES-PERMANENT-OVERTIME	0	14	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	7,005	7,911	0	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	6,268	7,036	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	4,613	7,953	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	41	62	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	1,042	1,348	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	0	6,885	0	0	0	0	0	0	0
520912 URINE ANALYSIS	44,995	49,850	0	0	0	0	0	0	0
520913 TREATMENT	3,370	7,701	0	0	0	0	0	0	0
520914 MONITORING	5,354	4,336	0	0	0	0	0	0	0
522500 TELEPHONE	911	568	0	0	0	0	0	0	0
528600 TRANSPORTATION	4,000	2,700	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	46	46	0	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	3,495	5,593	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	2,970	6,037	0	0	0	0	0	0	0
532500 SEMINARS AND REGISTRATIONS	2,160	3,835	0	0	0	0	0	0	0
533200 MILEAGE	391	38	0	0	0	0	0	0	0
533500 MEALS AND LODGING	1,322	1,016	0	0	0	0	0	0	0
537500 PROGRAM INCENTIVES	1,925	2,935	0	0	0	0	0	0	0
538130 HOUSING ASSISTANCE	18,685	7,675	0	0	0	0	0	0	0
TOTAL TREATMENT COURT	203,562	230,824	0	0	0	0	0	0	0
10027136 OPERATING AFTER REVOCATION 520911 OAR DIVERSION TOTAL OPERATING AFTER REVOCATION	45,539 <b>45,539</b>	7,190 <b>7,190</b>	<u> </u>	0	0	0	0	0	0
10027137 PRE-BOOKING DIVERSION 511100 SALARIES PERMANENT REGULAR	22,476			Adopted Bud@et		0	0	0	0

Fund: GENERAL FUND Department: JUSTICE, DIVERSION, &	2018 Actual	2019 Actual	2020 Actual	2021 6 Months	2021 Originally	2021 Amended	2021 Estimated	2022 Aı	\$ Change 2021 mended To
SUPPORT				Actual	Adopted Budget	Budget			2022
10027137 PRE-BOOKING DIVERSION					, and the second				
511200 SALARIES-PERMANENT-OVERTIME	0	7	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	1,665	4,169	0	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	1,502	3,739	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	2,080	7,283	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	7	15	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	258	714	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	2,875	0	0	0	0	0	0	0	0
520912 URINE ANALYSIS	73	491	0	0	0	0	0	0	0
520913 TREATMENT	175	553	0	0	0	0	0	0	0
522500 TELEPHONE	350	537	0	0	0	0	0	0	0
528600 TRANSPORTATION	0	2,950	0	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	6,170	2,801	0	0	0	0	0	0	0
531500 FORMS AND PRINTING	34	52	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	6,469	15,400	0	0	0	0	0	0	0
532500 SEMINARS AND REGISTRATIONS	654	294	0	0	0	0	0	0	0
532800 TRAINING	2,250	0	0	0	0	0	0	0	0
533100 VEHICLE EXPENSES	0	88	0	0	0	0	0	0	0
533200 MILEAGE	555	206	0	0	0	0	0	0	0
533500 MEALS AND LODGING	822	516	0	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	0	184	0	0	0	0	0	0	0
538130 HOUSING ASSISTANCE	0	1,827	0	0	0	0	0	0	0
538140 CLIENT SHELTER AND CLOTHING	0	1,650	0	0	0	0	0	0	0
TOTAL PRE-BOOKING DIVERSION	48,415	100,549	0	0	0	0	0	0	0
10027138 PRE-TRIAL DIVERSION									
520900 CONTRACTED SERVICES	0	9,210	0	0	0	0	0	0	0
TOTAL PRE-TRIAL DIVERSION	0	9,210	0	0	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	-577,483	-564,317	-751,463	-302,947	-649,013	-697,677	-612,102	-737,499	39,822
TOTAL DEPARTMENT EXPENSE	450,375	563,531	610,807	256,836	649,013	697,677	598,355	737,499	39,822
-ADDITION TO / USE OF FUND BALANCE	-127,108	-786	-140,656	-46,112	0	0	-13,747	0	,

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

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

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

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

## **Elements of Countywide Mission Fulfilled**

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

### **Specific Strategic Issues Addressed**

Parks/trails development. Placemaking

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific achievements	Completion Date	
Consolidation of GIS dataset	Fire number data up to date in E911 system	Maintain fire number addresses to keep E911 up to date. Obtain Maplex training to support E911 system (funding through Sheriff's Dept)	Ongoing	
Maintain the Land Records Modernization Plan	Land Records Modernization Plan  We are able to continue to retain fees from document recording		Ongoing	
Improved Integration of Land Information Systems with existing County systems	All section corners and centers updated with current coordinates from tie sheets  CPZ CSM upgrade & PZ systems modifications	Complete Remonumentation of Section Corners countywide, including Center of Section Acquisition  Improved Coordination among land records departments and overall system upgrades to provide a more efficient streamlined workflow	2021-2022 Ongoing	

	Historic Aerial Photos	Scanning, Indexing, georeferencing of all Historic Aerial Photos	12/31/2024
Preserve, Scan & Index Paper Records	Treasurer Green Books & WPA records into GIS	Scanning and Indexing of Green Books & WPA records	12/31/2021
rieselve, Scall & Illuex rapel Necolus	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
		Elections Results Application	Ongoing
Deploy Applications to meet County needs		Create Place-Making Tour Application to promote attractions in Sauk Co	On Hold
	All applications exist within	Open Data Repository	Ongoing
	GIS	Imagery & LiDAR Data Download	Ongoing
		Surveyor Application	7/31/2020
		Incorporate NG911 model into GIS infrastructure	7/31/2020
		Update GIS data to support NG911 specifications	7/31/2021
Prepare for NG911	GIS data support NG911 data model & accuracy	Work with Sheriffs Department to validate MSAG database to GIS data	7/31/2022
	anousi & accuracy	Assist Sheriffs 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 Dana Man Data Lauren	City data updated in GIS	Incorporate City of Baraboo & City of Reedsburg Zoning into County GIS	Ongoing
Maintain Base Map Data Layers	Data provided to program	Provide County Data to Community Maps Program	Ongoing
	GIS maintained with edits	Maintain parcel transactions and history	Ongoing

Program Title	Program Description	Mandates and References	2022 Budge	et	FTE's	Key Outcome Indicator(s)	
			User Fees / Misc	\$69,500			
	State law allows for the retention of a		Grants	\$51,000			
	portion of the recording fees received by	Wis Stats 59.72	Use of Fund Balance	\$72,728		Land Records Council meets	
Land Records	the Register of Deeds Office, provided these fees are used for the		TOTAL REVENUES	\$193,228	0.90		
Modernization	modernization of land records		Wages & Benefits	\$56,733	0.50	Land Necords Council Meets	
	information and the provision of the		Operating Expenses	\$140,084			
	information on the internet.		TOTAL EXPENSES	\$196,817			
			COUNTY LEVY	\$3,589			
			User Fees / Misc	\$0			
			Grants	\$0			
	Maintenance of tax parcel maps.		Use of Fund Balance	\$0			
GIS	Provides Land Records Information to	Wis Stats 59.72	TOTAL REVENUES	\$0	5.60	Avg turn around time for parcel edits (# of working days)	
Olo	the public and other government		Wages & Benefits	\$491,573	0.00		
	agencies.		Operating Expenses	\$27,027			
			TOTAL EXPENSES	\$518,600			
			COUNTY LEVY	\$518,600			
	ArcGIS	\$8,910	User Fees / Misc	\$62,500			
	Remonumentation	\$50,000	Grants	\$0			
			Use of Carryforward	\$0			
Outlay			TOTAL REVENUES	\$62,500		Remonumentation backlog	
			Operating Expenses	\$58,910			
			TOTAL EXPENSES	\$58,910			
			COUNTY LEVY	(\$3,590)			
			TOTAL REVENUES	\$255,728			
Totals			TOTAL EXPENSES	\$774,327	6.50		
			COUNTY LEVY	\$518,599			

Output Measures - How much are we doing?								
Description	2020 Actual	2021 Estimate	2022 Budget					
Number of parcel edits completed annually	338	400	400					
Hours spent on parcel edits	606	700	700					
Number of times Land Records Council meets	3	3	3					
GIS Requests for Service	366	175	200					
GIS Project Hours	1,366	2,000	2,000					
Land Records Modernization Project Hours	12 requests - 216 hours	25 requests - 250 hours	25 / 250					

Key Outcome Indicators	Key Outcome Indicators - How well are we doing?									
Description	2020 Actual	2021 Estimate	2022 Budget							
Remonumentation corners moved	40	50	50							
Remonumentation corners acquired (Strategic Initiative Grant)	50	100	100							
Avg turn around time for parcel edits (# of working days)	11.2	5	5							
Avg turn around time for parcel edits (# of working days)  Land Records Council met, meeting requirement of Wisconsin Statute	Yes	Yes	Yes							

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

**Deputy Surveyor/GIS Analyst** 

1.00 FTE

**Real Property Lister** 

1.00 FTE

**GIS Specialist** 

1.00 FTE

**Real Property Specialist** 

1.00 FTE

**GIS Interns** 

0.50 FTE

	2018	2019	<u>2020</u>	<u>2021</u>	2022
FTE Change	-0.01	0.00	-0.50	0.00	3.01
FTE Balance	3.99	3.99	3.49	3.49	6.50

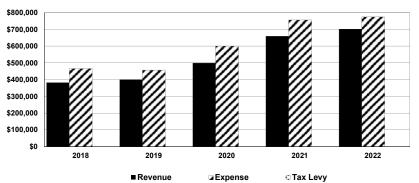
_	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RECORDS MODERNIZATION	N										
Revenues											
Tax Levy	206,242	217,762	251,126	419,286	419,286	518,600	99,314	23.69%		8,910	0
Grants & Aids	51,000	51,000	90,128	51,000	95,128	51,000	0	0.00%	Remonumentation	50,000	0
User Fees	124,266	131,248	157,632	144,000	145,000	132,000	(12,000)	-8.33%			
Intergovernmental	0	0	0	0	0	0	0	0.00%	2022 Total	58,910	0
Use of Fund Balance	83,006	56,508	101,383	51,051	96,623	72,728	21,677	42.46%			
Total Revenues	464,514	456,518	600,269	665,337	756,037	774,328	108,991	16.38%	2023	120,000	0
=			-			· · · · · · · · · · · · · · · · · · ·	-		2024	150,000	0
<u>Expenses</u>									2025	75,000	0
Labor	230,049	240,287	218,406	338,766	338,766	404,430	65,664	19.38%	2026	90,000	0
Labor Benefits	82,674	86,365	84,043	121,105	121,805	143,876	22,771	18.80%			
Supplies & Services	101,856	98,312	53,356	155,466	155,466	167,112	11,646	7.49%			
Capital Outlay	49,936	31,554	244,464	50,000	140,000	58,910	8,910	17.82%			
Addition to Fund Balance	0	0	0	0	0	0_	0	0.00%			
Total Expenses =	464,514	456,518	600,269	665,337	756,037	774,328	108,991	16.38%			
Beginning of Year Fund Balance	591,359	508,353	451,845		350,461	253,838					
End of Year Fund Balance	508,353	451,845	350,461		253,838	181,110					

### 2022 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.

The 2021 incorporation of the Property Lister staff into the Department has resulted in an increase in levy. In addition to wages, the additional staff also incur cost for MIS, supplies and training.

### Revenue, Expense and Tax Levy



Fund: LAND RECORDS MODERNIZATION Department: GENERAL	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A1	\$ Change 2021 nended To 2022
23999 LAND RECORDS MODERN REVENUE									
411100 GENERAL PROPERTY TAXES	-206,242	-217,762	-251,126	-131,753	-263,505	-419,286	-419,286	-518,600	99,314
424360 S/A WIS LAND INFO BOARD	-51,000	-51,000	-90,128	-95,128	-51,000	-51,000	-95,128	-51,000	0
461700 RECORDING FEES/COUNTY SHARE	-124,266	-131,248	-157,632	-73,224	-144,000	-144,000	-145,000	-132,000	-12,000
493010 FUND BALANCE APPLIED	0	0	0	0	-51,051	-51,051	0	-72,728	21,677
TOTAL LAND RECORDS MODERN REVENUE	-381,508	-400,010	-498,886	-300,105	-509,556	-665,337	-659,414	-774,328	108,991
23999173 LAND RECORDS MODERNIZATION									
511100 SALARIES PERMANENT REGULAR	228,567	239,235	217,295	107,988	219,752	322,980	322,980	388,717	65,737
511200 SALARIES-PERMANENT-OVERTIME	491	0	0	0	1,678	1,880	1,880	1,737	-143
511900 LONGEVITY-FULL TIME	991	1,051	1,111	0	1,171	1,251	1,251	1,351	100
512100 WAGES-PART TIME	0	0	0	0	12,655	12,655	12,655	12,625	-30
514100 FICA & MEDICARE TAX	16,578	17,184	15,609	7,620	17,997	25,915	25,915	30,939	5,024
514200 RETIREMENT-COUNTY SHARE	14,897	15,335	14,434	7,140	15,026	22,013	22,013	25,467	3,454
514400 HEALTH INSURANCE COUNTY SHARE	50,988	53,627	53,760	30,158	55,676	72,844	72,844	87,046	14,202
514500 LIFE INSURANCE COUNTY SHARE	73	86	82	57	91	96	96	141	45
514600 WORKERS COMPENSATION	137	134	158	76	165	237	237	283	46
514800 UNEMPLOYMENT	0	0	0	554	0	0	700	0	0
520100 CONSULTANT AND CONTRACTUAL	0	0	525	-525	40,000	40,000	40,000	50,000	10,000
522500 TELEPHONE	0	0	0	0	0	50	50	50	0
524800 MAINTENANCE AGREEMENT	20,800	0	8,350	30,825	57,695	57,695	57,695	60,300	2,605
531100 POSTAGE AND BOX RENT	2	26	13	1	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	200	628	343	788	1,000	1,000	1,000	1,000	0
531500 FORMS AND PRINTING	0	0	0	0	0	3,000	3,000	3,000	0
531800 MIS DEPARTMENT CHARGEBACKS	70,117	88,971	41,242	29,247	23,150	37,575	37,575	31,612	-5,963
532400 MEMBERSHIP DUES	0	0	0	0	0	80	80	150	70
532500 SEMINARS AND REGISTRATIONS	1,065	1,671	1,250	615	2,000	2,770	2,770	3,000	230
532800 TRAINING AND INSERVICE	7,224	1,842	1,042	0	10,000	10,000	10,000	15,000	5,000
533200 MILEAGE	783	966	87	0	500	1,404	1,404	1,000	-404
533500 MEALS AND LODGING	1,665	4,208	504	0	1,000	1,892	1,892	2,000	108
581900 CAPITAL OUTLAY	49,936	31,554	244,464	139,050	50,000	50,000	140,000	58,910	8,910
TOTAL LAND RECORDS MODERNIZATION	464,514	456,518	600,269	353,594	509,556	665,337	756,037	774,328	108,991
TOTAL DEPARTMENT REVENUE	-381,508	-400,010	-498,886	-300,105	-509,556	-665,337	-659,414	-774,328	108,991
TOTAL DEPARTMENT EXPENSE	464,514	456,518	600,269	353,594	509,556	665,337	756,037	774,328	108,991
-ADDITION TO / USE OF FUND BALANCE	83,006	56,508	101,383	53,489	0	0	96,623	0	

## 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
Sustainability  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	System performance and availability	Reduce the impact of security measures on end user productivity  Maintain Critical down time at less than .001%  All down time less than .02%	Ongoing
ownership.	All equip replaced per planned replacement schedules	Workstation replacement cycles     Server replacement cycles     Print device replacement cycles	Ongoing
	Reductions in the annual cost of systems ownership	Seek to reduce the ongoing cost of technology ownership by finding alternatives to current licensing and support models for key systems and infrastructure	December-21
<u>Utilization</u>	Improved web content - improved use of calendaring and collaboration - better departmental reporting	Improve overall utilization of technology through: • process improvement • training / training resources	Ongoing
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	Improved visibility of network and devices	Update Security Technologies  Improve Security Monitoring Capabilities Implement monitoring dashboards (systems) Improve threat detection Improve endpoint protection and management	March-21
technology solutions.		Expand remote work and remote access capabilities  Integration of remote participation tech into meeting rooms  Remote access to CB voting system	Ongoing

Compliance	Policies updated in timely fashion - security	Improve security and compliance	
	incidents managed in a timely fashion -	Policy Revisions as required	
	training provided - completion of user	Dedicated staff and management training	December-21
	assessments (audits)	Improve end user awareness and response	
		Conduct regular security risk assessments	
	Risk prone percentage	Risk prone percentage lower than industry average per KnowBe4	Ongoing
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.	Implementation of redundant offsite data center for DR	Improve/Revise Disaster Recovery and Business Continuity Implement system redundancy	December-21
		<ul> <li>Develop a continuity plan for key systems</li> <li>Improve infrastructure at offsite facilities</li> <li>Regularly test failover and recovery</li> </ul>	
	System Security incidents Reported and followed up on.	Document all incidents through the Incident Reporting Process	Ongoing
	Reductions in medium and high risk	Items identified by SRA addressed in a timely fashion	
	exposures identified in periodic Security Risk Assessments	SRA is updated bi annually or less     Continuous improvement in assessment results	December-21
	Continuity between policy and system settings		
		Improve desktop deployment strategy	June-21
		Revise: Policy, Standards, Replacement Cycles	
		Development of a written systems DR plan	
Service	Help call Statistics	Enhance End User Support:	
	User Satisfaction Survey	Enhance user support functions	
	Outside agency hours	Improve problem resolution times	Ongoing
		Improve end user communication and feedback	
		Improve Helpdesk effectiveness	
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.	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	2022 Bud	get	FTE's	Key Outcome Indicator(s)						
			Other Revenues	\$956,208								
	Majority of MIS department work in this program. Encompasses all helpdesk activities, hardware replacement and upgrade, software upgrades and		Use of Fund Balance	\$12,500		Average hours per help						
			TOTAL REVENUES	\$968,708		call						
			Wages & Benefits	\$402,366	4.06							
	system administration.		Operating Expenses	\$1,166,048		Project closed / projects						
	System duministration.		TOTAL EXPENSES	\$1,568,414		in queue						
		2022 Sauk County. Wisconsin Adopted Bu	COUNTY LEVY	\$599,706								

	Work with County departments/agencies to find,		Other Revenues	\$3,690		
	evaluate new technology, purchase/or develop and		Use of Fund Balance	\$0		
	implement that best meets their needs.		TOTAL REVENUES	\$3,690		
Research and			Wages & Benefits	\$245,652	0.04	
Development	As technology changes, continuously assess the		Operating Expenses	\$30,696	2.24	
	application of that technology, insure implemented		TOTAL EXPENSES	\$276,348		
	solutions improve job efficiencies and meet		TOTAL EXTENSES	Ψ270,340		
	regulatory requirements.		COUNTY LEVY	\$272,658		
	As technology changes so do the skills required to					
	support and use it. Provide for the ongoing skills		User Fees	\$0		
	training of MIS department employees and assist		Grants	\$0		
	other department in providing end user training		Use of Fund Balance	\$0		
Training	tailored to meet their staff needs.		TOTAL REVENUES	\$0	0.62	
			Wages & Benefits	\$70,742		
	Expand program to provide more MIS sponsored,		Operating Expenses	\$11,775		
	in-house training on applications and systems		TOTAL EXPENSES	\$82,517		
	specific to the County.		COUNTY LEVY	\$82,517		
			User Fees	\$0		Critical and non-critical
			Grants	\$0		unplanned downtime
	Government's overall dependence on technology		Use of Fund Balance	\$0		'
	constitutes a substantial risk to the continuity of		TOTAL REVENUES	\$0		Items identified in risk
Continuity and	operations. A system failure could interrupt the		Wages & Benefits	\$97,500		assessment addressed
Canumitu	provision of services. MIS continuously evaluates	45CFR 160 & 164	Operating Expenses	\$40,837	0.92	
Security	systems, seeking systemic weaknesses and		TOTAL EXPENSES	\$138,337		Security incidents
	applying necessary resources to lessen those					reported
	weaknesses in an effort to mitigate risk.					
						Security breaches
			COUNTY LEVY	\$138,337		reported
			Other Revenues	\$20,000		
	Assist other units of government, within Sauk		TOTAL REVENUES	\$20,000		
	County, with technology support. Develop		Wages & Benefits	\$20,937	0.22	Revenues received
Support	cooperative agreements for sharing of resources.		Operating Expenses	\$856	0.22	cover costs
	sooperative agreements for sharing of resources.		TOTAL EXPENSES	\$21,793		
			COUNTY LEVY	\$1,793		
			Other Revenues	\$0		
	Maintain phone system network which includes		TOTAL REVENUES	\$0		Downtime in hours
Dhanas	Courthouse/West Square, Health Care Center,		Wages & Benefits	\$41,964	0.44	
Phones	Human Services Reedsburg, Highway Shops, Parks and LEC, including 9-1-1 System as well as		Operating Expenses	\$235,802	0.44	Enhanced functions
	all phone/data wiring for all facilities.		TOTAL EXPENSES	\$277,766		utilized
	an priorie/data wiring for all facilities.		COUNTY LEVY	\$277,766		

		Other Revenues	\$445,031		
	Durchage technology items and products for	TOTAL REVENUES	\$445,031		
Outlay	Purchase technology items and products for County technology.	Operating Expenses	\$573,081		
	County technology.	TOTAL EXPENSES	\$573,081		
		COUNTY LEVY	\$128,050		
		TOTAL REVENUES	\$1,437,430		
Totals		TOTAL EXPENSES	\$2,938,256	8.50	
		COUNTY LEVY	\$1,500,826		

Output Measures - How much are	we doing?		
Description	2020 Actual	2021 Estimate	2022 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

Ke	ey Outcome Indicators - How well a	re we doing?		
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 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 KnowBe4 2022 Sauk County, Wisconsin Adopted Bud	14.00%	<14%	<13%

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 DeskTechnician

2.00 FTE

**Software Specialist** 

1.00 FTE

	2018	<u>2019</u>	2020	<u>2021</u>	2022
FTE Change	0.00	-1.00	0.00	0.00	-0.87
FTE Balance	10.37	9.37	9.37	9.37	8.50

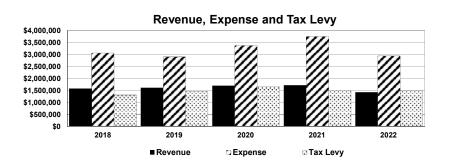
<sup>\*</sup> Shared position with the Building Services Department

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
MANAGEMENT INFORMATION S	YSTEMS										
									Replacement PC's	276,300	276,300
Revenues									New PC's	6,551	6,551
Tax Levy	1,307,955	1,454,203	1,656,099	1,512,406	1,512,406	1,500,826	(11,580)	-0.77%	Replacement Printers and Peripherals	2,810	2,810
Grants & Aids	0	0	76,123	0	0	0	0	0.00%	Replacement Copiers	33,000	33,000
User Fees	18,018	17,294	21,408	22,000	22,000	0	(22,000)	-100.00%	New Printers & Peripherals	3,800	3,800
Intergovernmental	1,558,912	1,592,211	1,599,854	1,684,471	1,684,471	1,424,930	(259,541)	-15.41%	New Copiers	6,600	6,600
Use of Fund Balance	173,120	0	11,385	523,847	523,847	12,500	(511,347)	-97.61%	Software	1,620	1,620
									Phone Equipment	5,300	5,300
Total Revenues	3,058,005	3,063,708	3,364,869	3,742,724	3,742,724	2,938,256	(804,468)	-21.49%	Replacement Hardware	4,500	4,500
									New Hardware	45,000	45,000
<u>Expenses</u>									Network/Virtual Infrastructure	87,600	87,600
Labor	694,870	677,934	692,226	708,175	708,175	679,374	(28,801)	-4.07%	Systems Software Upgrades	32,500	32,500
Labor Benefits	210,696	193,564	204,575	212,697	212,697	199,787	(12,910)	-6.07%	New Systems	5,000	5,000
Supplies & Services	1,241,465	1,342,602	1,439,654	1,449,316	1,449,316	1,486,014	36,698	2.53%	GIS	7,500	7,500
Capital Outlay	910,974	680,433	1,028,414	1,372,536	1,372,536	573,081	(799,455)	-58.25%	Avatar System	30,000	30,000
Addition to Fund Balance	0	169,175	0	0	0	0	0	0.00%	Phone System	25,000	25,000
Total Expenses	3,058,005	3,063,708	3,364,869	3,742,724	3,742,724	2,938,256	(804,468)	-21.49%	2022 Total	573,081	573,081
Beginning of Year Fund Balance					Included in Gen	eral Fund Total					
End of Year Fund Balance									2023	493,500	493,500
									2024	626,500	626,500
									2025	536,500	536,500
									2026	736,500	736,500
										, 55,500	, 00,000

#### 2022 Highlights & Issues on the Horizon

Due to a high number of replacement PCs and a reduction in copier program charges, revenues in the replacement fund are significantly reduced from 2021. This requires a reallocation of funds internally to cover normal replacement cycles. As a result, technology spending exclusive to MIS has been reduced significantly to accommodate this.

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 Department: MANAGEMENT INFORMATION SYSTEMS	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10025 MANAGEMENT INFORMATION REVENUE	E								
411100 GENERAL PROPERTY TAXES	-1,307,955	-1,454,203	-1,656,099	-756,203	-1,512,406	-1,512,406	-1,512,406	-1,500,826	-11,580
424296 ROUTES TO RECOVERY COVID	0	0	-76,123	0	0	0	0	0	0
452050 TELEPHONE REBATES	-17,761	-17,104	-21,392	-9,432	-22,000	-22,000	-22,000	0	-22,000
472490 LOCAL GOVT/AGENCY PAYMENTS	-12,067	-16,418	-19,165	-3,769	-20,000	-20,000	-20,000	-20,000	0
474010 DEPARTMENTAL CHARGES	-1,424,637	-1,403,940	-1,416,186	-557,403	-1,112,256	-1,433,283	-1,433,283	-1,278,328	-154,955
474040 REPLACEMENT FUND CHARGES	-122,208	-171,852	-164,504	-115,594	-231,188	-231,188	-231,188	-126,602	-104,586
483300 SALE OF MATERIAL AND SUPPLIES	-256	-190	-15	-57	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	0	0	0	-12,500	12,500
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-523,847	0	0	-523,847
TOTAL MANAGEMENT INFORMATION REVENUE	-2,884,885	-3,063,708	-3,353,483	-1,442,456	-2,897,850	-3,742,724	-3,218,877	-2,938,256	-804,468
10025147 MANAGEMENT INFORMATION SYSTE	MS								
511100 SALARIES PERMANENT REGULAR	646,044	624,518	633,093	330,121	650,951	650,951	650,951	667,549	16,598
511200 SALARIES-PERMANENT-OVERTIME	9,812	13,919	18,738	4,535	9,024	9,024	9,024	9,245	221
511800 FT WAGES NONPRODUCTIVE	170	0	206	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	2,190	2,111	2,200	0	2,420	2,420	2,420	2,580	160
512100 WAGES-PART TIME	36,369	37,090	37,682	18,471	45,444	45,444	45,444	0	-45,444
512900 LONGEVITY-PART TIME	284	296	307	0	336	336	336	0	-336
514100 FICA & MEDICARE TAX	50,579	49,318	50,428	25,444	54,175	54,175	54,175	51,972	-2,203
514200 RETIREMENT-COUNTY SHARE	46,502	43,710	46,726	23,836	47,316	47,316	47,316	44,159	-3,157
514400 HEALTH INSURANCE COUNTY SHARE	112,642	99,567	106,263	60,036	110,050	110,050	110,050	102,426	-7,624
514500 LIFE INSURANCE COUNTY SHARE	295	262	271	186	303	303	303	335	32
514600 WORKERS COMPENSATION	678	707	888	420	853	853	853	895	42
520100 CONSULTANT AND CONTRACTUAL	127,350	100,902	68,885	16,607	86,060	86,060	86,060	107,690	21,630
522500 TELEPHONE	69,188	45,682	46,304	17,602	55,460	55,460	55,460	56,900	1,440
522700 911 EMERGENCY NUMBER	36,300	40,169	2,869	0	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	870,221	1,017,432	1,198,544	455,619	1,133,836	1,133,836	1,133,836	1,167,464	33,628
524800 MAINTENANCE AGREEMENT	2,604	0	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	77	122	84	80	250	250	250	250	0
531200 OFFICE SUPPLIES AND EXPENSE	388	0	0	0	3,000	3,000	2,000	3,000	0
532200 SUBSCRIPTIONS	0	0	0	375	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	305	2,495	0	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	5,511	-69	2,297	17,128	10,000	10,000	20,000	10,000	0
533200 MILEAGE	368	455	780	0	1,500	1,500	1,500	1,500	0
533500 MEALS AND LODGING	143	2,262	0	0	1,200	1,200	1,200	1,200	0
534000 OPERATING/MEETING SUPPLIES	38,805	42,946	29,686	11,739	50,560	50,560	41,560	30,560	-20,000
535400 COMPUTER SUPPLIES	0	2022 Sauk <sub>0</sub> Co	ounty, vvisconsir	n Adopted Budget	- 170 500	500	500	500	0

Fund: GENERAL FUND  Department: MANAGEMENT INFORMATION SYSTEMS	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10025147 MANAGEMENT INFORMATION SYSTE	MS								
581900 CAPITAL OUTLAY	910,974	680,433	1,028,414	361,472	527,662	1,372,536	1,372,536	573,081	-799,455
TOTAL MANAGEMENT INFORMATION SYSTEMS	3,058,005	2,894,534	3,364,869	1,373,598	2,897,850	3,742,724	3,742,724	2,938,256	-804,468
TOTAL DEPARTMENT REVENUE	-2,884,885	-3,063,708	-3,353,483	-1,442,456	-2,897,850	-3,742,724	-3,218,877	-2,938,256	-804,468
TOTAL DEPARTMENT EXPENSE	3,058,005	2,894,534	3,364,869	1,373,598	2,897,850	3,742,724	3,742,724	2,938,256	-804,468
-ADDITION TO / USE OF FUND BALANCE	173,120	-169,175	11,385	-68,858	0	0	523,847	0	

### SAUK COUNTY, WISCONSIN 2022 BUDGET APPROPRIATION "The Community Chest"

		2017 Budgeted Appropriation	2018 Budgeted Appropriation	2019 Budgeted Appropriation	2020 Budgeted Appropriation	2021 Budgeted Appropriation	2022 Budgeted Appropriation	\$	%
	Agricultural Society (Fair Board)	25,000	25,000	25,000	25,000	25,000	25,000	-	0.00%
	Bar Buddies	0	0	10,000	0	0	0	-	
	Bar Buddies - Reedsburg	0	0	0	5,000	0	0	-	
	Baraboo Area Homeless Shelter	0	0	0	35,000 *	0	25,000	25,000	
	Baraboo Dells Airport	4,100	4,100	4,100	4,100	8,200	4,100	(4,100)	-50.00%
	Boys & Girls Clubs	0	20,000	25,000	50,000	25,000	0	(25,000)	-100.00%
	Central Wisconsin Community Action Council	7,500	7,500	7,500	7,500	7,500	7,500	-	0.00%
	Conservation Congress	1,300	1,400	1,400	1,400	0	1,400	1,400	
	Court Appointed Special Advocate (CASA)	50,000	50,000	0	0	0	0	-	
	Friends of the Baraboo River	0	0	0	25,000 *	28,000	0	(28,000)	
S	Hope House	25,000	25,000	25,000	25,000	25,000	25,000	-	0.00%
gencie	Hope Through Christ Ministries Warming Shelter / Transitional	0	5,000	0	0	0	0	-	
<u>a</u>	Kid's Ranch	0	0	0	15,000 *	10,000	0	(10,000)	-100.00%
<b>4</b>	Lake Redstone Protection District (General Fund Balance)	0	0	0	200,000 *	0	0	-	
utside	Mid-Continent Railway Museum (General Fund Balance)	0	77,000	125,000 *	0	0	0	-	
On	Mirror Lake Management District (General Fund Balance)	0	0	10,000 *	0	0	0	-	
	Reedsburg Airport	4,100	4,100	4,100	4,100	4,100	4,100	-	0.00%
	Reedsburg Area Historical Society	0	0	0	15,000 *	0	0	-	
	Safe Harbor Homeless Shelter	0	0	0	6,000 *	0	0	-	
	Sauk County Development Corporation	50,000	50,000	50,000	50,000	25,000	0	(25,000)	-100.00%
	Sauk County Development Corporation Housing Study (General Fund Balance)	0	25,000	0	0	0	0	-	
	Sauk County Historical Society	15,000	15,000	15,000	17,000	20,000	25,000	5,000	25.00%
	Sauk Prairie Airport, Inc.	4,100	4,100	4,100	4,100	4,100	4,100	-	0.00%
	VETS	0	0	0	0	5,000	3,880	(1,120)	-22.40%
	Wormfarm Institute	0	0	20,000	0	0	0	-	
	Total Outside Agencies	\$186,100	\$313,200	\$326,200	\$489,200	\$186,900	\$125,080	(\$61,820)	-33.08%
	Total Outside Agencies - Tax Levy Funded	\$186,100	\$211,200	\$191,200	\$193,200	\$186,900	\$125,080	(\$61,820)	-33.08%

2021 to 2022 Adopted

	•							2021 to 2022	2 Adopted
		2017 Budgeted Appropriation	2018 Budgeted Appropriation	2019 Budgeted Appropriation	2020 Budgeted Appropriation	2021 Budgeted Appropriation	2022 Budgeted Appropriation	\$	%
	Tri-County Airport - Operations	15,665	16,422	16,422	29,694	49,412	51,174	1,762	3.57%
hip	Tri-County Airport - Capital (ARPA 2022)	0	0	0	0	0	274,101 *	274,101	
Ownership	Disabled Parking Enforcement Assistance Council	1,300	1,300	1,100	1,100	1,100	0	(1,100)	
₹	UW-Platteville Baraboo Sauk County - Operating	131,000	102,500	102,500	60,000	60,000	55,000	(5,000)	-8.33%
0	UW-Platteville Baraboo Sauk County - Theater & Arts Renovation (General Fund Balance 2019, ARPA 2022)	0	0	50,000 *	0	0	400,000 *	400,000	
	Total Ownership	\$147,965	\$120,222	\$170,022	\$90,794	\$110,512	\$780,275	\$669,763	606.05%
	Total Ownership - Tax Levy Funded	\$147,965	\$120,222	\$120,022	\$90,794	\$110,512	\$106,174	(\$4,338)	-3.93%
		<u> </u>							
_	Sauk County Institute of Leadership	9,000	4,000	8,000	8,000	8,000	8,000	-	0.00%
пa	Library Board (Levy not subject to levy limits)	1,027,131	1,044,698	1,074,904	1,173,754	1,214,062	1,226,129	12,067	0.99%
act	Pink Lady Rail Transit Commission	1,200	1,200	750	750	0	0	-	
Contractual	Wisconsin River Rail Transit	28,000	28,000	30,000	30,000	30,000	30,000	-	0.00%
0	Animal Shelter	147,000	147,000	201,000	201,000	191,959	125,000	(66,959)	-34.88%
	Total Contractual	\$1,212,331	\$1,224,898	\$1,314,654	\$1,413,504	\$1,444,021	\$1,389,129	(\$54,892)	-3.80%
	Total Contractual - Tax Levy Funded	\$1,212,331	\$1,224,898	\$1,314,654	\$1,413,504	\$1,444,021	\$1,389,129	(\$54,892)	-3.80%

<sup>\*</sup> Not funded by tax levy

## **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 and utilization 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 2022
Settlement of WPPA (Sheriff's Department) collective bargaining agreement prior to contract expiration.	Collective bargaining agreement settled by November 2022.	Fair and equitable settlement of the collective bargaining agreement. Ensure collective bargaining agreements align with economic conditions and operational needs.	November 2022
Review of compensation structure for effectiveness and competitiveness with the market.	Employees compensated appropriately. Competitive with labor market and fewer reclassification requests.	Conduct a classification and compensation review; request for proposal, plan selection, organizational review, and implementation of new classification and compensation system	December 2022
Healthier employees and future lower health insurance premiums.	Successful completion of Phase 1 of the Sauk County Wellness Plan.	Increase participation in MyChart by 5%. 30% of employees complete an online health assessment. Quarterly campaigns. Plan in place for biometric communication in 2024.	December 2022
Management of complex employment laws related to human resources.	5 or more managers attend each training session held. Liability claims related to employment are minimal	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.	December 2022
Effective human resources programs that ensure competiveness with the market, making Sauk County an employer of choice.	Reduced turnover. Increased retention. At minimum, meeting average benchmarks for comparable agencies, shown in benchmarking reports.	Review of benefits related programming to ensure competitive with the market. Implement stay interviews and succession planning to reduce turnover, increase retention, and research Sauk County's strategic strengths and weaknesses.	December 2022-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.	December 2022-Ongoing
Maintain a safe and productive workforce.	Fewer workers compensation claims. Reduced workers compensation incident rate.	Development of meaningful training programs for safety related processes and procedures results in safer work environment. Development of Safety Team.	December 2022-Ongoing
Continued focus on development of meaningful management and employee training programs.	5 or more managers attend each training session held. Sessions are not cancelled due to lack of interest.	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
Minimize Sauk County's risk exposure.	Fewer liability claims. Increased Triple I reporting.	Coordination with departments on best practices, proper upkeep and maintenance of equipment and personal protective equipment, and policy.	Ongoing

# **Personnel Department**

Review of SCCO Chapter 13 and Policy Document(s).

Additional Personnel Ordinance, Employee Handbook Policy Document, and Safety Manual updated in 2022.

More frequent reviews and updates to ensure consistency with current practices and applicable employment laws, as well as improved responsiveness to employee requests. Implement ongoing supplemental documents to coincide with policy.

		Program Evaluation					
Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)	
			Other Revenues	\$0			
			Use of Carryforward	\$15,000			
Human Resources	Employee Assistance Program, Employee Relations, Employee		TOTAL REVENUES	\$15,000		Training attendance/completion	
Administration	Development/Training, Unemployment (hearings and claims),	Wis Stats 103 and 108	Wages & Benefits	\$79,702	0.95	rate.	
, tarriii 10 ta atiori	wage/hour compliance, ADA/Civil Rights/EEO		Operating Expenses	\$20,768			
			TOTAL EXPENSES	\$100,470			
			COUNTY LEVY	\$85,470			
			TOTAL REVENUES	\$0			
Labor Relations and	Collective bargaining, contract interpretation, contract preparation,		Wages & Benefits	\$14,701			
Negotiations and	labor/management relations, grievance meditation/arbitration, conflict	Wis Stats 111	Operating Expenses	\$27,343	0.15	Average Contract Settlement	
Negotiations	dispute/resolution		TOTAL EXPENSES	\$42,044			
			COUNTY LEVY	\$42,044			
	On-line application system, employment advertising, interviews, testing, selection, union position postings, shift bids		Wages & Benefits	\$84,011		Increased emplications and	
Recruitment and		Wis Stats 103	Operating Expenses	\$3,568	<b>⊣</b> 1.∠⊃	Increased applications and referrals. Retention rate at 80% or above.	
Selection		Wis Stats 105	TOTAL EXPENSES	\$87,579			
			COUNTY LEVY	\$87,579			
	FLSA, performance appraisals, position descriptions, vacant position audits (VPA), job description maintenance/development/compliance, market adjustments, reclassifications, benchmarking, new position requests.	Wis Stats 103	Other Revenues	\$80,000			
			TOTAL REVENUES	\$80,000	0.20	Completion, implementation and maintenance of classification	
Classification and			Wages & Benefits	\$20,334			
Compensation			Operating Expenses	\$84,568	0.20	and compensation analysis.	
			TOTAL EXPENSES	\$104,902			
			COUNTY LEVY	\$24,902			
			Other Revenues	\$6,500			
	ACA implementation, Family Medical Leave Act (FMLA), COBRA,		TOTAL REVENUES	\$6,500		Low health insurance percentage	
Benefits Administration	HIPAA, Deferred Compensation, WRS coordination, EAP, Health	Wis Stats 103 and 111	Wages & Benefits	\$113,158	1.25	increase over prior year and	
Dononto / tarrimiotration	Insurance and Other Voluntary Benefits (short term disability, Section	Wie State 100 and 111	Operating Expenses	\$48,316	1.20	variety of options for voluntary	
	125, dental, vision, life insurance, etc.), employee wellness initiatives.		TOTAL EXPENSES	\$161,474		benefits.	
			COUNTY LEVY	\$154,974			
			Use of Carryforward	\$25,000			
			TOTAL REVENUES	\$25,000		Reduced risk, liability and	
	Coordinate all aspects of Workers Compensation program, risk	Wis Stats 101, 102, 343	Wages & Benefits	\$130,637	1.20	maintain lower modification	
Compensation	management, liability, safety and other related training.	5.5.501, 102, 010	Operating Expenses	\$50,378	1.20	rating for Workers	
			TOTAL EXPENSES	\$181,015		Compensation.	
			COUNTY LEVY	\$156,015			
			TOTAL REVENUES	\$126,500			
Totals			TOTAL EXPENSES	\$677,483	5.00		
			COUNTY LEVY	\$550,983			

# **Personnel Department**

	Output Measures - How much are	we doing?		
	Description	2020 Actual	2021 Estimate	2022 Budget
Benefits Administration - Leave of Absence Coordination		448 FMLA applications 135 COBRA docs	475 FMLA applications 150 COBRA docs	450 FMLA applications 150 COBRA docs
Benefits Administration - New Employee Benefits Orientat	on	137	140	150
Classification and Compensation - General Administration		605 performance appraisals 8 internal promotions 2 reclass vacant positions 4.75 new positions created 18 reclass budget process 0 project position created 18 LTE created 0 positions eliminated	610 performance appraisals 10 internal promotions 2 reclass vacant positions 7.5 new positions created 14 reclass budget process 0 project position created 20 LTE created 0 positions eliminated	620 performance appraisals 10 internal promotions 2 reclass vacant positions 5 new positions created 10 reclass budget process 0 project position created 10 LTE created 0 positions eliminated
Employee Assistance Program (Utilization and Helpline Us	se)	11 EE Helpline calls 1 Supervisory call 150 online visits 2.0% utilization rate	15 EE Helpline calls 1 Supervisory call 175 online visits 2.0% utilization rate	20 EE Helpline calls 2 Supervisory call 185 online visits 2.5% utilization rate
Employee Onboarding Program (Admin, EM, HR, MIS, Saf	ety)	4	7	6
Employee Retention and Turnover		17% Turnover 83% Retention	20% Turnover 80% Retention	18% Turnover 82% Retention
Health Insurance Participants (Employees)		530	535 0 Step Three Hearings	520
_abor Relations (Grievances and Hearings)		Step Three Hearings     Grievance Arbitrations     Interest Arbitration Hearing     Side Letter (continued from 2018)     Contract Negotiation	O Step Three Hearings     O Grievance Arbitrations     Interest Arbitration     Side Letters     Contract negotiation	
ighthouse Utilization (third party complaint system)		NA- discontinued 2020	Discontinued in 2020	Discontinued in 2020
Recruitment and Selection - (All Departments)		1,383 applications 86 recruitments 18 posting/shift bids	1,300 applications 150 recruitments 20 posting/shift bids	1,500 applications 125 recruitments 15 posting/shift bids
Fraining Program - Management Series (Conflict, Docume Performance Management, Recruitment, Risk Managemer	ntation, Employment Law, Interview Techniques, Management Basics, t)	8 management sessions 4 leadership sessions	13 management sessions 0 leadership sessions	8 management sessions 4 leadership sessions
Vellness Fair for Employees		Cancelled in 2020	160 participants	
Risk Management, Safety, Training, and Workers Compen	sation	5.94 WC Incident Rate 2.78 Lost workday cases 22 Trainings	6.0 WC Incident Rate 3 Lost workday cases 30 Trainings	5.5 WC Incident Rate 2.5 Lost workday cases 40 Trainings
Property/Liability Claims Management		19	15	15
	Key Outcome Indicators / Selected Results - H		?	
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Benefits Administration - Health Insurance Percentage ncrease Over Prior Year Statewide average approximately 5% -11%)	Lower overall health insurance premiums results in reductions for employee and employer share of health insurance.	6.00%	3.90%	6.90%
denefits Administration - Health Risk Assessment (HRA) Completion	Employee completion of the HRA/biometric screening results in healthier employees, as well as lower health insurance premiums.	0.00%	0.00%	30.00%
abor Relations (Average Contract Settlement - Sheriff's Department)	Internal parity between all departments while maintaining competiveness for talent acquisition purposes.	1.77%	1.75%	1.75%
IR Administration - Training Attendance/Completion	Departments are more prepared when attrition occurs.	NA	75.00%	100.00%
Vellness Programming Activities, one per quarter	Wellness programming that has positive impacts on employees; more accountability.	100.00%	100.00%	100.00%
Retention rate at 80% or above.	Successful internal retention and branding programs.	83.00%	80.00%	83.00%

# 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

	<u>2018</u>	<u>2019</u>	2020	2021	2022
FTE Change	-0.16	0.00	0.30	0.00	-0.30
FTE Balance	5.00	5.00	5.30	5.30	5.00

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PERSONNEL											
<u>Revenues</u>											
Tax Levy	557,405	574,504	709,215	579,890	579,890	550,983	(28,907)		None	0	0
Grants & Aids	0	0	0	0	0	80,000	80,000	0.00%			
User Fees	1,156	1,471	1,745	1,075	1,000	1,000	(75)	-6.98%	2022 Total	0	0
Intergovernmental	0	1,600	0	0	0	0	0	0.00%			
Miscellaneous	5,970	4,064	7,302	3,000	6,163	3,000	0	0.00%			
Use of Fund Balance	0	0	0	42,723	0	42,500	(223)	-0.52%	2023	0	0
									2024	0	0
Total Revenues	564,531	581,639	718,262	626,688	587,053	677,483	50,795	8.11%	2025	0	0
•							<u> </u>		2026	0	0
<u>Expenses</u>											
Labor	328,216	341,381	329,968	346,225	346,225	344,848	(1,377)	-0.40%			
Labor Benefits	110,312	99,994	90,352	114,040	113,440	97,694	(16,346)	-14.33%			
Supplies & Services	95,366	98,960	86,986	166,423	107,313	234,941	68,518	41.17%			
Addition to Fund Balance	30,636	41,304	210,956	0	20,075	0	0	0.00%			
Total Expenses	564,531	581,639	718,262	626,688	587,053	677,483	50,795	8.11%			

Beginning of Year Fund Balance End of Year Fund Balance Included in General Fund Total

### 2022 Highlights & Issues on the Horizon

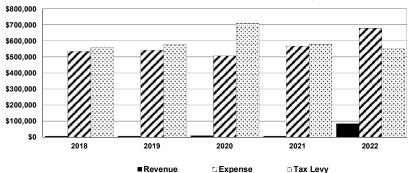
The Personnel Department is committed to developing and providing innovative human resources and safety services for employees that align with both county and departmental goals. The department is planning to address trends and challenges related to effective human resource management.

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 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.

2022 Includes an allocation of \$80,000 for a classification and compensation analysis of all positions within Sauk County. The labor market has drastically changed and an analysis is needed to stay competitive within the recruitment and retention areas. Funding is anticipated to be American Rescue Plan Act funds.

### Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: PERSONNEL	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10011 PERSONNEL REVENUE									
411100 GENERAL PROPERTY TAXES	-557,405	-574,504	-709,215	-289,945	-579,890	-579,890	-579,890	-550,983	-28,907
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	0	0	0	-80,000	80,000
451650 COPIER/POSTAGE/MISC	-30	0	0	0	-75	-75	0	0	-75
452160 SECTION 125 FORFEITURES	-5,970	-4,064	-7,302	-6,163	-3,000	-3,000	-6,163	-3,000	0
461400 COBRA ADMINISTRATION FEES	-1,126	-1,471	-1,745	-397	-1,000	-1,000	-1,000	-1,000	0
474010 DEPARTMENTAL CHARGES	0	-1,600	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	0	0	0	-27,500	27,500
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-24,750	-42,723	0	-15,000	-27,723
TOTAL PERSONNEL REVENUE	-564,531	-581,639	-718,262	-296,505	-608,715	-626,688	-587,053	-677,483	50,795
10011143 PERSONNEL									
511100 SALARIES PERMANENT REGULAR	259,828	265,508	240,654	103,845	269,087	269,087	269,087	264,319	-4,768
511200 SALARIES-PERMANENT-OVERTIME	140	0	185	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	734	674	394	0	434	434	434	474	40
512100 WAGES-PART TIME	0	4,042	14,866	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	18,545	19,406	18,792	7,514	20,618	20,618	20,618	20,257	-361
514200 RETIREMENT-COUNTY SHARE	17,450	17,283	15,409	7,010	17,585	17,585	17,585	17,212	-373
514400 HEALTH INSURANCE COUNTY SHARE	47,894	35,573	25,962	13,949	44,311	44,311	44,311	27,529	-16,782
514500 LIFE INSURANCE COUNTY SHARE	47	55	46	30	45	45	45	62	17
514600 WORKERS COMPENSATION	156	150	185	73	189	189	189	185	-4
514800 UNEMPLOYMENT	0	0	505	0	600	600	0	0	-600
520100 CONSULTANT AND CONTRACTUAL	0	0	0	0	0	0	0	80,000	80,000
521800 PURCHASED SERVICES	30,435	20,565	26,266	12,129	27,500	28,408	28,000	25,000	-3,408
522500 TELEPHONE	644	692	762	515	1,800	1,800	1,800	1,800	0
531011 WELLNESS	0	0	0	0	0	0	0	2,500	2,500
531100 POSTAGE AND BOX RENT	364	358	329	262	400	400	400	400	0
531200 OFFICE SUPPLIES AND EXPENSE	1,061	1,291	1,164	402	1,200	1,200	1,200	1,400	200
531300 PHOTO COPIES	0	0	0	0	25	25	10	25	0
531800 MIS DEPARTMENT CHARGEBACKS	8,582	18,387	16,838	12,157	11,490	25,292	20,329	17,086	-8,206
532200 SUBSCRIPTIONS	617	289	819	95	1,000	1,000	500	600	-400
532400 MEMBERSHIP DUES	393	615	310	667	500	500	900	1,250	750
532600 RECRUITMENT	16,042	16,221	4,728	507	16,000	16,000	10,000	16,000	0
532800 TRAINING AND INSERVICE	2,962	1,079	1,229	736	7,500	7,500	2,000	6,500	-1,000
532801 STAFF DEVELOPMENT	0	0	0	0	0	0	0	15,000	15,000
533200 MILEAGE	401	223	0	0	500	500	250	700	200
533500 MEALS AND LODGING	18	21	0	0	200	200	150	400	200
536100 BACKGROUND CHECKS	1,181	2,512	1,675	854	3,500	3,500	500	3,500	0
536500 EMPLOYEE RECOGNITION	7,300	2,549	5,529	0	4,750	8,013	2,000	4,750	-3,263
537300 EMPLOYEE ASSISTANCE	0	11,400 2022 Sauk Cou	12,750 unty, Wisconsin	4,500 Adopted Budget	11,500 t - 179	11,500	11,500	11,500	0

Fund: GENERAL FUND Department: PERSONNEL	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A1	\$ Change 2021 nended To 2022
TOTAL PERSONNEL	414,793	418,895	389,399	165,245	440,734	458,707	431,808	518,449	59,742
10011114 NEGOTI ATIONG AND LADOR									
10011146 NEGOTIATIONS AND LABOR 532300 PROFESSIONAL SUBSCRIPTION	80	75	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	25	0	25	210	125	125	295	0	-125
532800 TRAINING AND INSERVICE	2,010	0	0	1,434	1,500	1,500	1,434	0	-1,500
533200 MILEAGE	2,010	0	0	0	200	200	150	0	-200
533500 MEALS AND LODGING	98	0	0	0	200	200	150	0	-200
TOTAL NEGOTIATIONS AND LABOR	2,213	75	25	1,644	2,025	2,025	2,029	0	-2,025
10011152 RISK MANAGEMENT AND INSURANCE									
511100 SALARIES PERMANENT REGULAR	67,515	71,097	73,789	36,714	76,604	76,604	76,604	79,935	3,331
511900 LONGEVITY-FULL TIME	0	60 5.101	80 5.422	0	100	100	100	120	20
514100 FICA & MEDICARE TAX	4,946	5,101	5,423	2,684	5,868	5,868	5,868	6,124 5,204	256
514200 RETIREMENT-COUNTY SHARE	4,519	4,667	4,986	2,478	5,177	5,177	5,177	5,204	27
514400 HEALTH INSURANCE COUNTY SHARE	15,965	16,791	17,920	10,053	18,559	18,559	18,559	19,839	1,280
514500 LIFE INSURANCE COUNTY SHARE 514600 WORKERS COMPENSATION	18 772	19 948	28 1,095	22 503	37 1,051	37 1,051	37 1,051	41	4 190
521100 MEDICAL EXAMINATIONS			7,911		,	<i>'</i>	,	1,241	190
522500 TELEPHONE	6,833 35	9,755 13	7,911 54	3,252 170	11,000 250	11,000 250	10,000 520	11,000 520	270
531100 POSTAGE AND BOX RENT	33 14	4	6	8	50	50	25	50	0
531100 POSTAGE AND BOX RENT 531200 OFFICE SUPPLIES AND EXPENSE	167	0	416	0	560	560	550	560	0
531800 MIS DEPARTMENT CHARGEBACKS	0	268	278	0	15,300	15,300	300	15,000	-300
532200 SUBSCRIPTIONS	1,455	1,580	1,605	1,455	2,000	2,000	2,000	2,000	-300
532400 MEMBERSHIP DUES	150	650	650	650	10,000	10,000	1,000	1,000	-9,000
532800 TRAINING AND INSERVICE	13.079	9.227	680	897	15,500	15,500	8,000	3,000	-12,500
532801 STAFF DEVELOPMENT	0	0	0	0	0	0	0	10,000	10,000
533200 MILEAGE	50	382	70	0	200	200	200	200	0
533500 MEALS AND LODGING	0	0	0	0	100	100	50	100	0
535200 VEHICLE MAINTENANCE AND REPAIR	0	0	0	0	500	500	0	0	-500
539100 OTHER SUPPLIES & EXPENSES	1,371	804	2,892	647	3,100	3,100	3,100	3,100	0
TOTAL RISK MANAGEMENT AND INSURANCE	116,889	121,365	117,883	59,533	165,956	165,956	133,141	159,034	-6,922
TOTAL DEPARTMENT REVENUE	-564,531	-581,639	-718,262	-296,505	-608,715	-626,688	-587,053	-677,483	50,795
TOTAL DEPARTMENT EXPENSE	533,895	540,335	507,307	226,421	608,715	626,688	566,978	677,483	50,795
-ADDITION TO / USE OF FUND BALANCE	-30,636	-41,304	-210,956	-70,084	0	0	-20,075	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	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	2022 Budg	2022 Budget		2022 Budget		Key Outcome Indicator(s)		
	The Register of Deeds maintains real estate indexes (Grantor/Grantee and Tract) that allow title companies,		User Fees / Misc.	\$560,000						
	attorneys, appraisers, Realtors, bankers and any other interested party to research title to a property, based		Grants	\$0						
	lupon documents pertaining to a parcel that have been submitted for recording. Deeds, mortgages, certified		TOTAL REVENUES			Timeliness of recording				
	survey maps, and numerous other documents affecting title are all considered public record. The Register of	Wis Stat 59.43	Wages & Benefits	\$224,862						
Recordings	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	Chapter 706	Operating Expenses	\$20,035	2.75	Counter Service (public customer)				
	professional. Public computers are available at no cost for real estate research. There is a statutory fee for		TOTAL EXPENSES	\$244,897						
	any copy of a real estate document issued by this office.					Staff Service (Title companies,				
	arry copy of a real estate document issued by this office.		COUNTY LEVY	(\$315,103)		funeral directors, attorneys)				
			User Fees / Misc.	\$45,000						
	The Register of Deeds maintains records of all births, deaths, and marriages that occur in Sauk County.		Grants	\$0						
	Unlike real estate records, the public's access to vital records is quite limited. As a result, the Register of		TOTAL REVENUES	\$45,000						
Vitals	Deeds must determine "direct and tangible" interest before allowing research of vital records, or the issuance	Wis Stat 69.21	Wages & Benefits	\$18,755	0.25					
	of copies of vital records. Copies, certified and/or uncertified are issued to qualified requesters, for a		Operating Expenses	\$1,900						
	statutory fee.		TOTAL EXPENSES	\$20,655						
			COUNTY LEVY	(\$24,345)						
			TOTAL REVENUES	\$605,000						
Totals			TOTAL EXPENSES	\$265,552	3.00					
			COUNTY LEVY	(\$339,448)						

Output Measures - How much are we doing?							
Description	2020 Actual	2021 Estimate	2022 Budget				
Documents recorded	19,711	18,000	16,800				
Legacy documents entered into computerized index	1,000	1,000	10,000				
Vital records filed	2,087	2,100	2,300				
Copies of vital records issued	11,795	11,300	11,000				

Key Outcome Indicators / Selected Results - How well are we doing?							
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 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.	-	40	30			
	Business partners, as well as, the public are frequently viewing the records kept by the Register of Deeds.	\$55,000	\$60,000	\$70,000			

## **Register of Deeds**

Oversight Committee: Land Resources & Environment

**Register of Deeds** 

1.00 FTE

**Deputy Register of Deeds** 

2.00 FTE

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</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

	2018	2019	2020	2021 Amended	Estimated Year End Actual as of	2022	\$ Change from 2021 Amended to	% Change from 2021 Amended to		Tot Expe	nse	Property Tax Levy
	Actual	Actual	Actual	Budget	August 2021	Budget	2022 Budget	2022 Budget	Outlay	Amo	unt	Impact
REGISTER OF DEEDS												
Revenues												
Tax Levy	(320,434)	(319,818)	(303,469)	(337,626)	(337,626)	(339,448)	(1,822)	-0.54%	None		0	0
Other Taxes	254,384	250,602	297,037	250,000	270,000	250,000	0	0.00%				
User Fees	350,432	371,005	419,315	344,000	365,000	355,000	11,000	3.20%	2022 Total		0	0
Total Revenues	284,382	301,789	412,883	256,374	297,374	265,552_	9,178	3.58%				
									2023		0	0
Expenses									2024		0	0
Labor	140,986	143,143	144,499	159,384	159,384	161,074	1,690	1.06%	2025		0	0
Labor Benefits	67,462	69,991	73,878	78,844	78,844	82,543	3,699	4.69%	2026		0	0
Supplies & Services	16,069	14,480	16,307	18,146	18,732	21,935	3,789	20.88%				
Addition to Fund Balance	59,865	74,175	178,199	0	40,414	0_	0	0.00%				
Total Expenses	284,382	301,789	412,883	256,374	297,374	265,552	9,178	3.58%				

Included in General Fund Total

#### 2022 Highlights & Issues on the Horizon

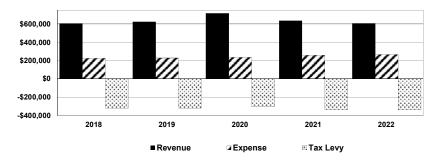
Continue to incorporate all older records into new system and enter grantor/grantee information found in old indexes.

Enter parcel numbers of historic documents.

Despite the pandemic, real estate activity continued at a high level through 2021, leading to higher revenues than expected. 2021 marked the first year the Register of Deeds was able to accept credit card payments for copies of documents online through our LandShark program. This added service will result in an increase in copy revenue in 2021 by approximately \$15,000.

An increased interest in the "shielding" of personally identifiable information in public records may present challenges in the future.

#### Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: REGISTER OF DEEDS	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 An	\$ Change 2021 nended To 2022
10013 REGISTER OF DEEDS REVENUE									
411100 GENERAL PROPERTY TAXES	320,434	319,818	303,469	168,813	337,626	337,626	337,626	339,448	-1,822
419100 REAL ESTATE TRANSFER TAX	-254,384	-250,602	-297,037	-140,951	-250,000	-250,000	-270,000	-250,000	0
451150 REGISTER OF DEEDS FEES	-287,000	-300,102	-346,040	-166,601	-285,000	-285,000	-295,000	-285,000	0
451650 ELECTRONIC COPIES	-63,433	-70,903	-73,275	-37,301	-59,000	-59,000	-70,000	-70,000	11,000
TOTAL REGISTER OF DEEDS REVENUE	-284,382	-301,789	-412,882	-176,040	-256,374	-256,374	-297,374	-265,552	9,178
10013170 REGISTER OF DEEDS									
511100 SALARIES PERMANENT REGULAR	140,184	142,301	143,617	76,499	158,462	158,462	158,462	160,112	1,650
511900 LONGEVITY-FULL TIME	802	842	882	0	922	922	922	962	40
514100 FICA & MEDICARE TAX	9,977	10,055	10,163	5,332	12,193	12,193	12,193	12,322	129
514200 RETIREMENT-COUNTY SHARE	9,431	9,389	9,754	5,164	10,758	10,758	10,758	10,470	-288
514400 HEALTH INSURANCE COUNTY SHARE	47,894	50,372	53,760	30,158	55,676	55,676	55,676	59,518	3,842
514500 LIFE INSURANCE COUNTY SHARE	76	95	96	64	105	105	105	120	15
514600 WORKERS COMPENSATION	84	79	105	54	112	112	112	113	1
522500 TELEPHONE	70	70	117	22	100	100	80	100	0
524800 MAINTENANCE AGREEMENT	18	27	211	371	300	300	850	850	550
531100 POSTAGE AND BOX RENT	4,157	3,946	3,498	2,188	4,200	4,200	4,300	4,300	100
531200 OFFICE SUPPLIES AND EXPENSE	1,363	1,086	1,084	652	2,500	2,500	2,500	2,500	0
531500 FORMS AND PRINTING	1,091	1,189	1,125	922	1,400	1,400	1,400	1,500	100
531600 RECORD BOOKS AND BINDERS	0	288	312	309	0	0	609	650	650
531800 MIS DEPARTMENT CHARGEBACKS	8,070	6,144	9,632	2,461	7,156	7,156	7,156	9,648	2,492
532200 SUBSCRIPTIONS	0	79	0	0	80	80	80	80	0
532400 MEMBERSHIP DUES	425	470	200	235	750	750	750	750	0
533200 MILEAGE	623	767	103	134	850	850	600	750	-100
533500 MEALS AND LODGING	246	408	19	0	800	800	400	800	0
552100 OFFICIALS BONDS	7	7	8	7	10	10	7	7	-3
TOTAL REGISTER OF DEEDS	224,517	227,614	234,684	124,571	256,374	256,374	256,960	265,552	9,178
TOTAL DEPARTMENT REVENUE	-284,382	-301,789	-412,882	-176,040	-256,374	-256,374	-297,374	-265,552	9,178
TOTAL DEPARTMENT EXPENSE	224,517	227,614	234,684	124,571	256,374	256,374	256,960	265,552	9,178
-ADDITION TO / USE OF FUND BALANCE	-59,865	-74,175	-178,198	-51,469	0	0	-40,414	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

(inals - I)estred results for denartment	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	2022 Budget		FTE's	Key Outcome Indicator(s)				
			User Fees / Misc	\$0						
	Continue remonumentation, maintenance, and perpetuation of the PLSS corners.		Grants	\$0						
	Respond to and help resolve issues with regards to PLSS corners and Surveys.  Coordinate with Land Resources and Environment, Land Information, Treasurer,	NAT: 01 / 50 /5	TOTAL REVENUES	\$0		G.P.S. Coordinates Map Production				
	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	Wis. Stats. 59.45 and	Wages & Benefits	\$55,539						
Surveyor	submitted. Provide information and education to other units of Government and the	59.74 Sauk County Code of	Operating Expenses	\$19,482	1.00	Document scans				
	general public. Coordination and cooperation with Mapping Department, Land Information Officer and Land Records Council in providing for scanning of new	Ordinances, Ch. 43.65	TOTAL EXPENSES	\$75,021						
	records, database maintenance, and preparations in an ongoing effort to provide internet access to the public of all County Survey Records.		0011117/15/04							
			COUNTY LEVY	1 -7-						
			TOTAL REVENUES							
Totals			TOTAL EXPENSES	, -,-	1.00					
			COUNTY LEVY	\$75,021						

Output Measures - How much are we doing?							
Description	2020 Actual	2021 Estimate	2022 Budget				
Corner Remonumentation	17	15	15				
Corner Maintenance	168	200	200				
G.P.S. Coordinates on corners	168	200	200				
Review of Plats of Survey	240	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?	2020 Actual	2021 Estimate	2022 Budget			
Document Scans Section Corner Tie Sheets and Section Summaries	Documents hyperlinked to GIS map to facilitate on-line research	168	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	168	200	200			

## Surveyor

Oversight Committee: Land Resources & Environment

Surveyor 1.00 FTE

The Land Records Modernization budget also includes one full-time Deputy Surveyor/GIS Analyst

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</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

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
SURVEYOR											
Revenues											
Tax Levy	81,346	81,026	79,141	81,047	81,047	75,021	(6,026)	-7.44%	None		0 0
Intergovernmental	0	0	0	0	0	0	0	0.00%			
							•		2022 Total		0 0
Total Revenues	81,346	81,026	79,141	81,047	81,047	75,021	(6,026)	-7.44%			
<u>Expenses</u>									2023		0 0
Labor	25,513	41,629	48,662	50,716	50,716	50,860	144	0.28%	2024		0 0
Labor Benefits	2,243	3,740	4,443	4,575	4,575	4,679	104	2.27%	2025		0 0
Supplies & Services	17,847	12,594	14,084	25,756	25,755	19,482	(6,274)	-24.36%	2026		0 0
Addition to Fund Balance	35,743	23,063	11,952	0	1	0	0	0.00%			
Total Expenses	81,346	81,026	79,141	81,047	81,047	75,021	(6,026)	-7.44%			

Included in General Fund Total

#### 2022 Highlights & Issues on the Horizon

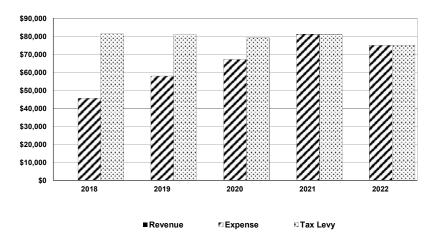
Storage facilities for paper copies of survey records (as mandated by State Statutes), have become overloaded and require expansion. Efforts begun in 2021 to rehabilitate Survey Records to optimize available storage space will continue.

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.

#### Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: COUNTY SURVEYOR	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 nended To 2022
10016 COUNTY SURVEYOR									
411100 GENERAL PROPERTY TAXES	-81,346	-81,026	-79,141	-40,523	-81,047	-81,047	-81,047	-75,021	-6,026
TOTAL COUNTY SURVEYOR	-81,346	-81,026	-79,141	-40,523	-81,047	-81,047	-81,047	-75,021	-6,026
10016171 COUNTY SURVEYOR									
511100 SALARIES PERMANENT REGULAR	9,244	13,987	9,239	4,687	9,716	9,716	9,716	9,860	144
512700 WAGES-PART TIME-NO BENEFITS	16,269	27,642	39,423	18,335	41,000	41,000	41,000	41,000	0
514100 FICA & MEDICARE TAX	1,952	3,185	3,723	1,761	3,880	3,880	3,880	3,891	11
514600 WORKERS COMPENSATION	291	555	720	315	695	695	695	788	93
520300 MONUMENTATION (FIELD)	0	0	0	0	500	500	500	500	0
520400 CERTIFIED SURVEY REVIEW	90	0	0	0	150	150	150	150	0
520500 MONUMENTATION MAINT & PRES	12,750	8,500	8,600	4,300	18,000	18,000	18,000	12,000	-6,000
522500 TELEPHONE	9	196	567	174	519	519	519	519	0
531200 OFFICE SUPPLIES AND EXPENSE	0	0	285	0	1,500	1,500	1,500	1,500	0
531800 MIS DEPARTMENT CHARGEBACKS	4,690	3,786	2,927	1,487	2,974	2,974	2,974	2,700	-274
532400 MEMBERSHIP DUES	100	100	100	0	100	100	100	100	0
536300 MONUMENTS,SIGNS,POSTS,ETC	196	0	1,593	0	2,000	2,000	2,000	2,000	0
552100 OFFICIALS BONDS	12	12	13	12	13	13	12	13	0
TOTAL COUNTY SURVEYOR	45,603	57,963	67,189	31,071	81,047	81,047	81,046	75,021	-6,026
TOTAL DEPARTMENT REVENUE	-81,346	-81,026	-79,141	-40,523	-81,047	-81,047	-81,047	-75,021	-6,026
TOTAL DEPARTMENT EXPENSE	45,603	57,963	67,189	31,071	81,047	81,047	81,046	75,021	-6,026
-ADDITION TO / USE OF FUND BALANCE	-35,743	-23,063	-11,952	-9,452	0	0	-1	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 - Desire	d results for department	Measures - How to tell if goals are being met	Objectives - Specific pro	ojects			Completion Date			
	zed, properly identified ment records to comply with tention policies		Need to inventory current reco understandable access. Scan storage areas.		12/31/2022					
			Program Evaluation							
Program Title	Program I	Description	Mandates and References	2022 Budget FTE's			Key Outcome Indicator(s)			
				Other Revenues	\$826,065					
				Use of Fund Balance	\$0					
Receive and Disburse all County Monies, Complete Tax Roll and Tax			Wis Stat §§ Chapters 26, 25,	TOTAL REVENUES	\$826,065		Average rate of investments			
Treasurer	Treasurer  Bills, Tax Deed Lands, Property Tax Collection, Universiting of County Funds, Drainage District Treasurer		34, 59, 60, 66, 69, 80, 74, 75,	Wages & Benefits	\$233,950		Percentage of current year			
Filings, Land Information Council		77, 174, 236, 814, 990	Operating Expenses	\$112 155		taxes delinquent as of				

Totals

\$112,155

\$346,105

(\$479,960)

\$826,065

\$346,105

(\$479,960)

September 1

3.00

Operating Expenses

**TOTAL EXPENSES** 

**TOTAL REVENUES** 

**TOTAL EXPENSES** 

**COUNTY LEVY** 

**COUNTY LEVY** 

### **Treasurer / Real Property Lister**

Output Measures - How much are we doing?										
	Description	2020 Actual	2021 Estimate	2022 Budget						
Acres of Ag Use Converted / \$ Amount (Cty Share)		56 / \$5,988	25 / \$6,000	30 / \$9,000						
Address Changes Processed		681	650	750						
Lottery Credit Letters Sent		144	100	100						
Tax Receipts Processed		10,630	11,000	11,000						
County Department Receipts Processed		7,173	7,000	7,000						
Payroll Checks/Advices Processed		17,829	17,800	17,800						
Accounts Payable Checks Processed		8,575	9,000	9,000						
Tax Certificates Issued for Delinquent Taxes (Current	Year)	2,113	1,300	1,300						
Amount Due for Tax Certificates Issued for Delinquent	Taxes (Current Year)	\$5,849,189	\$1,800,000	\$1,800,000						
Certified Mailings Sent to Owners/Interested Parties for	r Tax Foreclosure	236	250	250						
Properties Taken by Tax Foreclosure		21	25	25						
	Key Outcome Indicators / Selected Results - H	low well are we doing?	·							
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget						
Weighted average rate of investments	The higher the rate, the more interest income earned	0.31%	0.13%	0.09%						
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	22.00%	1.35%	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

Accounting Assistant
1.00 FTE

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
FTE Change	0.00	0.00	0.50	0.00	-3.00
FTE Balance	5.50	5.50	6.00	6.00	3.00

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
TREASURER											
Revenues											
Tax Levy	(432,593)	(747,246)	(313,026)	(422,449)	(422,449)	(479,960)	(57,511)	-13.61%	None	0	0
Other Taxes	528,055	700,146	600,337	418,065	468,065	493,065	75,000	17.94%			
Grants & Aids	130,753	127,377	126,426	125,000	125,000	125,000	0	0.00%	2022 Total	0	0
Fees, Fines & Forfeitures	9,834	7,848	5,989	3,500	14,000	3,500	0	0.00%		·	
User Fees	12,502	15,184	17,189	14,800	14,100	10,500	(4,300)	-29.05%			
Intergovernmental	29,309	155,773	90,936	30,000	30,000	33,000	3,000	10.00%	2023	0	0
Interest	728,611	942,411	495,248	250,000	130,000	136,000	(114,000)	-45.60%	2024	0	0
Miscellaneous	43,990	44,689	220,078	15,000	35,000	25,000	10,000	66.67%	2025	0	0
Use of Fund Balance	0	0	0	0	28,391	0_	0	0.00%	2026	0	0
Total Revenues	1,050,462	1,246,182	1,243,177	433,916	422,107	346,105	(87,811)	-20.24%			
Expenses											
Labor	283,666	295,188	318,616	227,925	227,925	180,599	(47,326)	-20.76%			
Labor Benefits	111,766	107,341	112,774	93,215	93,215	53,351	(39,864)	-42.77%			
Supplies & Services	404,716	110,103	135,494	112,776	100,967	112,155	(621)	-0.55%			
Addition to Fund Balance	250,314	733,551	676,293	0	0	0		0.00%			
Total Expenses	1,050,462	1,246,182	1,243,177	433,916	422,107	346,105	(87,811)	-20.24%			

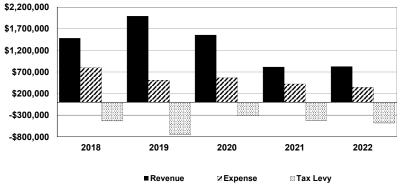
Included in General Fund Total

#### 2022 Highlights & Issues on the Horizon

Investment rates decreased significantly in 2020 due to the COVID pandemic and continue to remain very low. Principle investments remain consistent and allow for interest reinvestment.

Real Property Listing to Land Records Modernization budget: Effective May 2, 2021, the real property listing function transferred from the Treasurer's office to the Land Records Modernization budget. This transfer included 3 staff and related other expenses. The purpose of this transfer was to consolidate the duties with related functions in Land Records.

#### ----



Revenue, Expense and Tax Levy

Fund: GENERAL FUND Department: TREASURER/REAL PROPERTY	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10012 TREASURER/REAL PROP REVENUE									
411100 GENERAL PROPERTY TAXES	432,593	747,246	313,026	133,334	266,668	422,449	422,449	479,960	-57,511
411400 FOREST CROP TAX	-65	-65	-65	0	-65	-65	-65	-65	0
411500 MANAGED FOREST LAND TAXES	-61,428	-67,100	-79,639	-8,473	-68,000	-68,000	-68,000	-68,000	0
411600 PAYMENT IN LIEU OF TAXES-PILT	-110,114	-106,678	-105,217	-105,194	-105,000	-105,000	-105,000	-105,000	0
411700 FOREST LANDS AID	-20,639	-20,699	-20,810	0	-20,000	-20,000	-20,000	-20,000	0
412260 CHARGEBACKS	0	0	-135	0	0	0	0	0	0
412270 OMITTED TAXES	0	0	-2,002	0	0	0	0	0	0
419900 INTEREST/PENALTY ON TAXES	-466,562	-632,981	-518,496	-227,467	-350,000	-350,000	-400,000	-425,000	75,000
424296 ROUTES TO RECOVERY COVID	0	0	-400	0	0	0	0	0	0
443110 AG USE CONVERSION CHRG	-9,834	-7,848	-5,989	-1,743	-3,500	-3,500	-14,000	-3,500	0
451650 COPIER/POSTAGE/MISC	-1,501	-1,491	-1,053	-322	-1,000	-1,000	-500	-500	-500
451680 UNCLAIMED FUNDS FORFEITURE	-5,424	0	-11,381	0	0	0	0	-5,000	5,000
461510 LETTER & SEARCH FEES	-10,150	-13,200	-15,550	-5,400	-13,500	-13,500	-13,500	-10,000	-3,500
472490 LOCAL GOVT/AGENCY PAYMENTS	-29,309	-28,000	-31,248	0	-30,000	-30,000	-30,000	-33,000	3,000
473100 TIF DISTRICT OVERRUNS	0	-127,773	-59,688	0	0	0	0	0	0
481100 INTEREST ON INVESTMENTS	-728,611	-942,411	-495,248	-72,097	-250,000	-250,000	-130,000	-136,000	-114,000
483300 SALE OF MATERIAL AND SUPPLIES	-851	-493	-586	-57	-300	-300	-100	0	-300
483600 SALE OF COUNTY OWNED PROPERTY	0	0	-1	0	0	0	0	0	0
483650 GAIN ON SALE OF TAX DEEDS	-38,566	-44,689	-208,696	-34,149	-15,000	-15,000	-35,000	-20,000	5,000
TOTAL TREASURER/REAL PROP REVENUE	-1,050,462	-1,246,182	-1,243,177	-321,568	-589,697	-433,916	-393,716	-346,105	-87,811
10012153 TREASURER/REAL PROP TAX LISTER									
511100 SALARIES PERMANENT REGULAR	283,348	294,745	318,118	128,780	330,554	227,326	227,326	180,161	-47,165
511200 SALARIES-PERMANENT-OVERTIME	0	24	0	0	303	101	101	0	-101
511900 LONGEVITY-FULL TIME	318	418	498	0	578	498	498	438	-60
514100 FICA & MEDICARE TAX	20,234	21,079	23,074	9,446	25,355	17,437	17,437	13,816	-3,621
514200 RETIREMENT-COUNTY SHARE	18,988	19,362	21,367	8,553	22,372	15,385	15,385	11,739	-3,646
514400 HEALTH INSURANCE COUNTY SHARE	72,289	66,642	67,986	15,468	77,256	60,088	60,088	27,529	-32,559
514500 LIFE INSURANCE COUNTY SHARE	85	95	116	79	150	145	145	141	-4
514600 WORKERS COMPENSATION	169	164	230	90	232	160	160	126	-34
522500 TELEPHONE	183	118	94	33	150	100	90	90	-10
531100 POSTAGE AND BOX RENT	35,849	40,928	42,156	7,325	40,000	40,000	40,000	45,000	5,000
531200 OFFICE SUPPLIES AND EXPENSE	3,388	579	972	116	1,000	1,000	750	500	-500
531400 SMALL EQUIPMENT	0	0	1,200	0	1,000	1,000	500	500	-500
531500 FORMS AND PRINTING	13,870	9,933	11,001	1,557	13,000	10,000	10,000	10,000	0
531800 MIS DEPARTMENT CHARGEBACKS	39,262	16,752	49,045	38,694	43,247	28,822	28,822	30,525	1,703
532100 PUBLICATION OF LEGAL NOTICES	0	294	0	486	300	300	486	0	-300
532200 SUBSCRIPTIONS	50	0	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	160	160	170	180	180	100	180	100	0
532500 SEMINARS AND REGISTRATIONS	630	2022 Sayık5Co	ounty, Wissegnsin	Adopted Budget	- 194 1,050	280	200	250	-30

Fund: GENERAL FUND Department: TREASURER/REAL PROPERTY	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
10012153 TREASURER/REAL PROP TAX LISTER									
532800 TRAINING AND INSERVICE	85	0	20	0	100	100	100	100	0
533200 MILEAGE	1,129	1,299	287	35	1,500	596	300	450	-146
533500 MEALS AND LODGING	1,249	1,332	191	0	1,500	608	300	600	-8
552100 OFFICIALS BONDS	1,168	1,168	1,289	1,168	1,300	1,300	1,169	1,300	0
TOTAL TREASURER/REAL PROP TAX LISTER	492,455	475,797	538,065	212,053	561,127	405,346	404,037	323,365	-81,981
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	4,330	10,608	8,915	5,160	7,000	7,000	6,000	6,000	-1,000
524600 FILING FEES	60	255	150	30	150	150	150	120	-30
531100 POSTAGE AND BOX RENT	1,681	1,322	1,093	0	1,400	1,400	1,400	1,600	200
532100 PUBLICATION OF LEGAL NOTICES	5,442	4,433	2,726	0	5,000	5,000	5,000	5,000	0
556000 LOSS ON ASSET DISPOSALS	63	0	0	0	0	0	0	0	0
559100 TAXES/EXP/MAINT ON DEEDS TAKEN	5,002	4,270	5,292	1,678	0	0	0	0	0
TOTAL TAX DEED EXPENSE	16,577	20,889	18,177	6,868	13,550	13,550	12,550	12,720	-830
10012159 TAX CHARGEBACKS									
526200 REAL ESTATE / PROPERTY TAX	291,115	15,945	10,643	5,219	15,000	15,000	5,500	10,000	-5,000
TOTAL TAX CHARGEBACKS	291,115	15,945	10,643	5,219	15,000	15,000	5,500	10,000	-5,000
TOTAL DEPARTMENT REVENUE	-1,050,462	-1,246,182	-1,243,177	-321,568	-589,697	-433,916	-393,716	-346,105	-87,811
TOTAL DEPARTMENT EXPENSE	800,148	512,632	566,884	224,140	589,697	433,916	422,107	346,105	-87,811
-ADDITION TO / USE OF FUND BALANCE	-250,314	-733,551	-676,293	-97,428	0	0	28,391	0	•

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WORKERS' COMPENSATION											
Revenues											
Intergovernmental	260,584	311,286	370,239	422,427	448,276	452,052	29,625	7.01%	None	0	0
Miscellaneous	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	137,988	33,938	7,296	0	0	0	0	0.00%	2022 Total	0	0
Total Revenues	398,572	345,224	377,535	422,427	448,276	452,052	29,625	7.01%			
F									2023	0	0
Expenses	200 572	245 224	277 525	400 407	244.027	452.052	20.625	7.040/	2024	0	0
Supplies & Services	398,572	345,224	377,535	422,427	314,037	452,052	29,625	7.01%	2025	0	0
Addition to Fund Balance	0	U	0	0	134,239	0		0.00%	2026	Ü	U
Total Expenses	398,572	345,224	377,535	422,427	448,276	452,052	29,625	7.01%			
Beginning of Year Fund Balance End of Year Fund Balance	709,529 571,541	571,541 537,603	537,603 530,307		530,307 664,546	664,546 664,546					

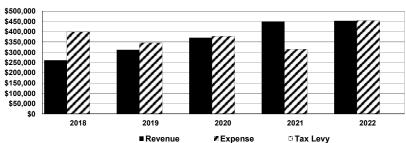
#### 2022 Highlights & Issues on the Horizon

County began self insuring workers compensation in 2008. Workers compensation losses have been favorable since then.

Workers compensation rates to departments remain stable due to adequate accumulated reserves.

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

#### Revenue, Expense and Tax Levy



Fund: WORKERS COMPENSATION Department: GENERAL	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A1	\$ Change 2021 nended To 2022
74999 WORKERS COMPENSATION									
474070 WORKERS COMP CHARGES	-260,584	-311,286	-370,239	-169,720	-422,427	-422,427	-448,276	-452,052	29,625
TOTAL WORKERS COMPENSATION	-260,584	-311,286	-370,239	-169,720	-422,427	-422,427	-448,276	-452,052	29,625
<b>74999152 WORKERS COMPENSATION</b> 520900 CONTRACTED SERVICES 535300 DAMAGE CLAIMS	128,248 270,324	135,045 210,179	132,265 245,270	140,429 49,296	135,500 286,927	135,500 286,927	140,929 173,108	145,500 306,552	10,000 19,625
TOTAL WORKERS COMPENSATION	398,572	345,224	377,535	189,725	422,427	422,427	314,037	452,052	29,625
TOTAL DEPARTMENT REVENUE TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE	-260,584 398,572 137,988	-311,286 345,224 33,938	-370,239 377,535 7,297	-169,720 189,725 20,005	-422,427 422,427 0	-422,427 422,427 0	-448,276 314,037 -134,239	-452,052 452,052 0	29,625 29,625

#### **Justice & Public Safety**

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

#### FUNCTIONAL AREA MISSION STATEMENT

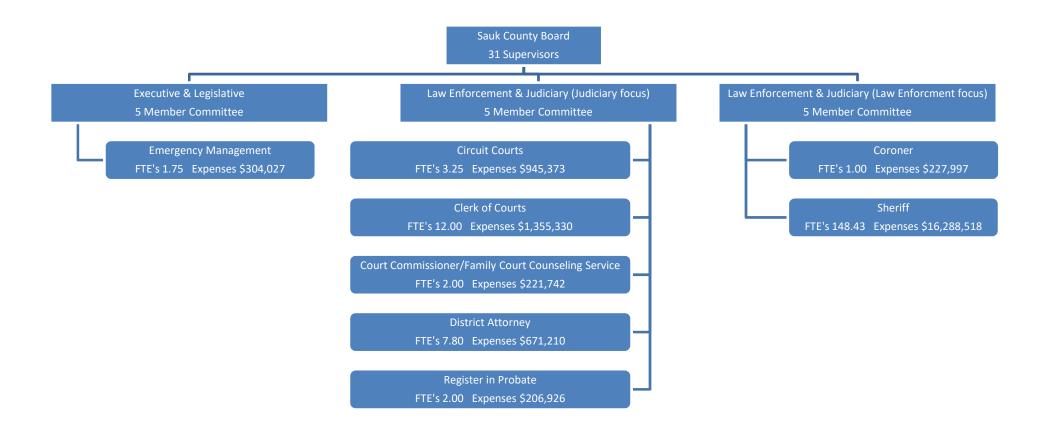
To continually improve the communication and interaction of Sauk County departments. To effectively and efficiently complete short term and long term agreements. Continue to search resources for innovative and collaborative programs.

#### 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 FULFULLED

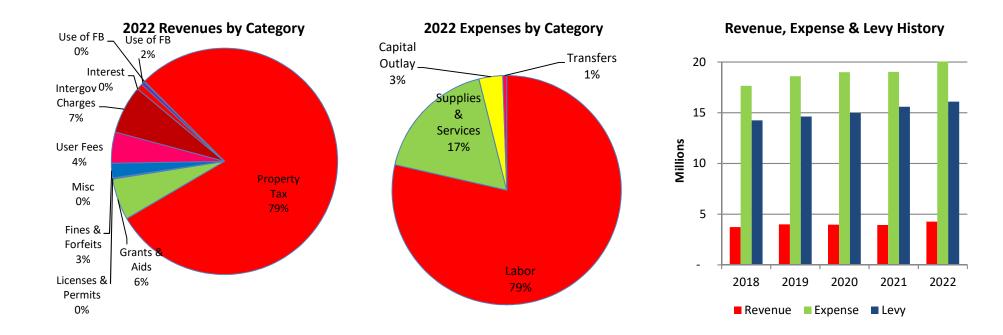
Fiscally Responsible / Essential Services Safe Community



#### **Justice & Public Safety**

#### Significant Changes in the Justice & Public Safety Function for 2022

- The District Attorney Federal Improving Criminal Justice Responses (ICJR) grant through the Department of Justice's Office on Violence Against Women for 2018-2021 has ended.
- The County committed to maintaining an Assistant District Attorney (ADA) position after completion of the ICJR grant by allocating \$45,000 of tax levy for the last six months of 2021. The State of Wisconsin has created an ADA position for Sauk County so the need for County funding is obviated.
- Elimination of a Sheriff's Department jailor position, reducing the tax levy by \$85,000. This provided levy capacity to add two Court Security Officers for a total cost of \$206,000. The additional Court Security will be utilized to staff the enhanced scanners and security at the remodeled entrances of the Historic Courthouse.
- The Wisconsin Department of Corrections has provided notice that it will be greatly reducing the number of state inmates housed at Sauk County. This is expected to decrease revenues by \$237,000.
- Because debt service on the Law Enforcement Center was completed in 2021, jail assessment funds of \$110,000 are now able to reduce tax levy usage in the Sheriff's budget. By Wis. Stats. 302.46, jail assessment funds must be used for "construction, remodeling, repair or improvement of county jails and for costs related to providing educational and medical services to inmates."



#### 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

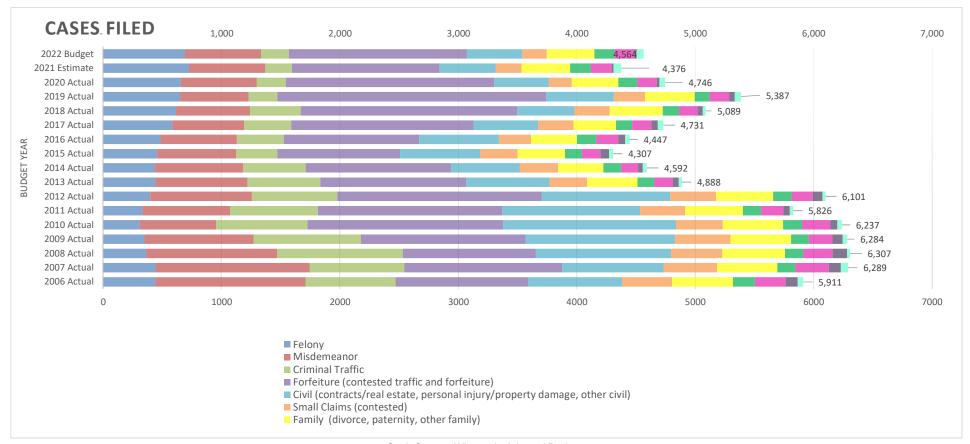
#### Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation

Justice & Public Safety - Security for county buildings / employees

	Program Evalu	ation				
Program Title	Program Description	Mandates and References	2022 Budget			Key Outcome Indicator(s)
			Other Revenues	\$222,058		
			Use of Fund Balance	\$0		
	The Courts are a separate and co-equal branch of government. The Courts are not a	Wisconsin Constitution	TOTAL REVENUES	\$222,058		Casas are disposed
	department of county government. The Courts, by constitution and statute, are the	Article VII Sections 2 & 8	Wages & Benefits	\$240,821	3.25	Cases are disposed within state guidelines
	designated decision makers for those who choose to bring matters to them.		Sections 2 & 8 Operating Expenses \$704,55	\$704,552		J
			TOTAL EXPENSES	\$945,373		
			COUNTY LEVY	\$723,315		
			TOTAL REVENUES	\$222,058		
Totals			TOTAL EXPENSES	\$945,373	3.25	
			COUNTY LEVY	\$723,315		

Output Measures - How much are we doing	?		
Description	2020 Actual	2021 Estimate	2022 Budget
Number of cases filed, by category:			
Felony	659	728	694
Misdemeanor	642	644	643
Criminal Traffic	246	224	235
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	1,757	1,246	1,502
Civil (contracts/real estate, personal injury/property damage, other civil)	458	476	467
Small Claims	195	216	206
Family (divorce, paternity, other family)	393	410	402
Probate (informal, estates, trusts)	160	176	168
Probate (commitments, guardianships, adoptions, other)	166	176	171
Juvenile (delinquency, other)	21	14	18
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	49	66	58
Total Cases Filed	4,746	4,376	4,564



Key Outcome Indicators / Selected Results - How well are we doing?											
Description											
Description		2020 Actual	2021	I Estimate		2022 Budget					
Jury Costs	These figures demonstrate the potential impact of jury	\$	25,470	\$	5,320	\$	34,200				
Number of Jury Trials / Number of Trial Days	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.		12/15		2/2		16 / 25				

Year	# of Trials	# of Days	Per Diem	Mileage	Meals/Lodging	Total
2012	18	26	30,920	10,646	1,321	42,887
2013	9	18	20,137	7,422	2,376	29,962
2014	15	37	30,602	10,560	2,720	43,934
2015	6	17	10,000	3,903	666	14,592
2016	9	27	29,953	10,548	2,828	43,365
2017	8	19	20,151	7,664	1,924	29,766
2018	18	32	29,040	10,383	2,819	42,292
2019	12	15	17,370	6,601	1,499	25,497
2020	1	1	1,760	568	132	2,462
(6 months) 2021	2	6	4,960	1,859	620	7,447

Oversight Committee: Law Enforcement & Judiciary

Circuit Court Judges \*

3.00 FTE

Judicial Assistant Leadworker

1.00 FTE

Judicial Assistant 2.00 FTE Law Clerk 0.25 FTE

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
FTE Change	0.00	0.00	-0.01	-0.15	0.01
FTE Balance	3.40	3.40	3.39	3.24	3.25

<sup>\*</sup> Circuit Court Judges are elected officials paid by the State of Wisconsin

	2018	2019	2020	2021 Amended	Estimated Year End Actual as of	2022	\$ Change from 2021 Amended to	% Change from 2021 Amended to		Total Expense	Proper Tax Le	evy
	Actual	Actual	Actual	Budget	August 2021	Budget	2022 Budget	2022 Budget	Outlay	Amount	Impac	<u>t</u>
CIRCUIT COURTS												
Revenues												
Tax Levy	460,753	469,957	455,635	518,192	518,192	723,315	205,123	39.58%	None		0	0
Grants & Aids	219,507	219,634	219,902	220,012	221,035	222,058	2,046	0.93%				
Use of Fund Balance	4,782	0	0	10,000	0	0	(10,000)	-100.00%	2022 Total		0	0
Total Revenues	685,042	689,591	675,537	748,204	739,227	945,373	197,169	26.35%				
			0.0,00	,					2023		0	0
<u>Expenses</u>									2024		0	0
Labor	157,720	146,434	138,283	171,198	163,198	170,369	(829)	-0.48%	2025		0	0
Labor Benefits	59,702	67,020	72,608	78,843	,	70,452	(8,391)	-10.64%			0	0
Supplies & Services	467,620	435,043	427,353	498,163	434,719	704,552	206,389	41.43%				
Addition to Fund Balance	0	41,095	37,293	0	62,467	0	0	0.00%				
Total Expenses	685,042	689,591	675,537	748,204	739,227	945,373	197,169	26.35%				

Included in General Fund Total

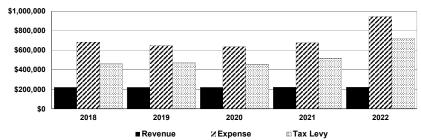
#### 2022 Highlights & Issues on the Horizon

2022 includes the addition of two court security officers charged back from the Sheriff's Department to manage enhanced courthouse entrance security. The supplies/services expense increase is funded by county levy.

The court audio video upgrade was completed in 2021, which accounts for decreased use of carry forward funds and supplies/services expense.

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 Department: CIRCUIT COURTS	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A1	\$ Change 2021 mended To 2022
10004 CIRCUIT COURTS REVENUE									
411100 GENERAL PROPERTY TAXES	-460,753	-469,957	-455,635	-259,096	-518,192	-518,192	-518,192	-723,315	205,123
424000 STATE AID COURTS SYSTEM	-219,507	-219,634	-219,902	-110,006	-220,012	-220,012	-221,035	-222,058	2,046
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-10,000	0	0	-10,000
TOTAL CIRCUIT COURTS REVENUE	-680,260	-689,591	-675,537	-369,102	-738,204	-748,204	-739,227	-945,373	197,169
10004120 CIRCUIT COURTS									
511100 SALARIES PERMANENT REGULAR	129,098	130,642	133,084	69,051	143,340	143,340	143,340	147,902	4,562
511900 LONGEVITY-FULL TIME	1,079	1,119	1,159	0	1,199	1,199	1,199	1,299	100
512100 WAGES-PART TIME	15,773	4,013	1,796	296	12,000	12,000	4,000	7,427	-4,573
514100 FICA & MEDICARE TAX	11,594	10,630	10,046	5,041	13,097	13,097	13,097	13,033	-64
514200 RETIREMENT-COUNTY SHARE	8,714	8,544	9,025	4,661	9,756	9,756	9,756	9,698	-58
514400 HEALTH INSURANCE COUNTY SHARE	39,144	47,613	53,219	29,364	55,676	55,676	55,676	47,368	-8,308
514500 LIFE INSURANCE COUNTY SHARE	54	54	53	37	59	59	59	72	13
514600 WORKERS COMPENSATION	196	179	122	65	255	255	255	281	26
514800 UNEMPLOYMENT	0	0	142	-4	0	0	0	0	0
515800 PER DIEM BAILIFF	11,769	10,660	2,244	1,429	14,659	14,659	14,659	13,741	-918
520100 COURT SECURITY	388,193	384,423	399,887	199,727	419,274	419,274	358,052	638,144	218,870
522500 TELEPHONE	364	251	322	1,684	300	300	3,200	0	-300
523300 PER DIEM JURY WITNESS	29,040	17,370	1,720	4,960	30,000	30,000	25,000	25,000	-5,000
531100 POSTAGE AND BOX RENT	6,889	7,356	9,509	4,889	7,600	7,600	9,778	9,800	2,200
531200 OFFICE SUPPLIES AND EXPENSE	14,577	3,441	3,115	1,362	4,000	4,000	4,000	4,000	0
531500 FORMS AND PRINTING	696	509	700	0	700	700	700	700	0
531800 MIS DEPARTMENT CHARGEBACKS	8,739	7,577	6,146	1,873	6,889	16,889	16,889	9,008	-7,881
532300 PROFESSIONAL SUBSCRIPTION	5,120	5,137	5,137	1,994	5,500	5,500	5,200	5,500	0
533200 MILEAGE	799	879	133	15	900	900	900	900	0
533220 JURY MILEAGE	10,383	6,601	551	1,859	10,000	10,000	8,500	8,500	-1,500
533600 JURY MEALS AND LODGING	2,819	1,499	132	620	3,000	3,000	2,500	3,000	0
TOTAL CIRCUIT COURTS	685,042	648,496	638,243	328,921	738,204	748,204	676,760	945,373	197,169
TOTAL DEPARTMENT REVENUE	-680,260	-689,591	-675,537	-369,102	-738,204	-748,204	-739,227	-945,373	197,169
TOTAL DEPARTMENT EXPENSE	685,042	648,496	638,243	328,921	738,204	748,204	676,760	945,373	197,169
-ADDITION TO / USE OF FUND BALANCE	4,782	-41,095	-37,294	-40,181	0	0	-62,467	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		Update Sauk County website for ease of navigation for collection information, quick links and overall user friendliness.	Ongoing
Increase restitution collections for victims	, , ,	Collections via payment plans, income assignments and referral to State Debt Collection	Ongoing
Increase revenues	IL Ollection hercentages 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	2022 Budget		FTE's	Key Outcome Indicator(s)					
			User Fees / Misc	\$227,170							
	The office files and records all documents received for all case types.	1-	Grants	\$25,000							
	We clerk all court proceedings implementing new procedures such as in-		TOTAL REVENUES Wages & Benefits	\$252,170							
Court Support	court processing and generalist clerks to enhance efficiency; administer jury functions; provide interpreter services; provide access to public	Wis. Stats. 59.40	Operating Expenses	\$612,380 \$95,321	7.95	New cases filed and cases					
			TOTAL EXPENSES	\$707,701		disposed					
	records and searches to the public, both in person and also phone inquiry		COUNTY LEVY	\$455,531	1						
	requests. The office monitors and maintains all court records and files.		OCONTI LEVI	Ψ400,001							
	This office collects and disburses all funds received for fines, fees and		User Fees / Misc	\$638,040							
	forfeitures ordered by the courts; executes judgments and implements all		Grants	\$90,000		Debts assessed in year					
	tools available to ensure collections. A Guardian ad Litem and/or Court-		TOTAL REVENUES	\$728,040		<b>,</b>					
	Appointed Attorney is appointed in appropriate cases and the appointed	Wis. Admin. Code	Wages & Benefits	\$304,629		Accounts turned over to private					
Collections	attorney acts on behalf of the incompetent party, minor party or	Chapters 48, 51, 54, 55,	Operating Expenses	\$343,000	4.05	collection agencies					
	defendant. The GAL attorneys are contracted annually for a monthly fee.	767 and 938	TOTAL EXPENSES	\$647,629							
	Parties are billed when ordered, unless the fee is waived and the state					Accounts turned over to State					
	reimburses a prorated amount set by the state annually. Financial					Debt Collection					
	records are maintained, collected and disbursed for all fees and costs.		COUNTY LEVY	(\$80,411)							
			TOTAL REVENUES	\$980,210							
Totals			TOTAL EXPENSES	\$1,355,330	12.00						
			COUNTY LEVY	\$375,120							

Output Measures - How much are we doing?										
Description	2020 Actual	2021 Estimate	2022 Budget							
New cases filed	15,280	17,000	19,500							
Total Receipts	\$3,224,119	\$3,800,000	\$3,800,000							
Collections via Tax Intercept (DOR) and State Debt Collection (SDC)	\$693,182	\$760,500	\$850,000							
Collections via private collection agencies (Stark and CMC)	\$208,141	\$180,000	\$150,000							
Clerk of Courts Restitution Collections for Victims	\$106,020	\$150,000	\$150,000							
Clerk of Court Revenue	\$749,013	\$840,000	\$850,000							

Key Outcome Indicators / Selected Results - How well are we doing?										
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget						
Debts assessed in individual year	Indicates a need for collection enforcement	\$3,478,302	\$3,700,000	\$3,700,000						
Accounts turned over to private collection agencies	Efforts to collect unpaid court obligations	1,307	1,000	1,400						
Accounts turned over to State Debt Collection	Efforts to collect unpaid court obligations	3,930	4,400	4,400						

## **Clerk of Courts**

Oversight Committee: Law Enforcement & Judiciary

**Clerk of Courts** 

1.00 FTE

**Deputy Clerk of Courts** 

10.00 FTE

**Chief Deputy Clerk of Courts** 

1.00 FTE

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</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

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CLERK OF COURTS											
Revenues Toy Leave	317,707	339,268	349,813	354,066	354,066	375,120	21,054	5.95%	None	0	0
Tax Levy Grants & Aids	81,436	95,649	122,462	95,000	115,647	115,000	20,000		Notic		
Licenses & Permits	80	100	20	80	40	40	(40		2022 Total	0	0
Fees, Fines & Forfeitures	298,034	305,170	270,896	297,000	299,303	300,000	3,000			-	
User Fees	356,302	370,868	328,495	391,550	372,945	389,870	(1,680				
Intergovernmental	18,952	23,170	17,880	22,500	18,104	20,300	(2,200		2023	0	0
Miscellaneous	152,879	133,775	133,188	165,000	161,568	155,000	(10,000		2024	0	0
Use of Fund Balance	0	0	25,817	0	0	0_		0.00%	2025	0	0
									2026	0	0
Total Revenues	1,225,391	1,268,001	1,248,571	1,325,196	1,321,673	1,355,330	30,134	2.27%			
<u>Expenses</u>											
Labor	539,463	574,636	594,775	613,983	613,983	632,799	18,816	3.06%			
Labor Benefits	231,576	244,005	258,653	270,460	270,460	284,209	13,749	5.08%			
Supplies & Services	365,376	415,337	395,143	440,753	375,246	438,322	(2,431	) -0.55%			
Addition to Fund Balance	88,976	34,023	0	0	61,984	0		0.00%			
Total Expenses	1,225,391	1,268,001	1,248,571	1,325,196	1,321,673	1,355,330	30,134	2.27%			

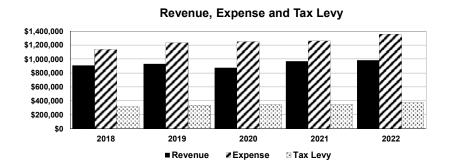
Included in General Fund Total

#### 2022 Highlights & Issues on the Horizon

Outside collection agency efforts have been extremely beneficial to collections. Interest on collections has been budgeted at a slight reduction do to a terminated collection contract.

Court Appointed Attorneys budget was decreased resulting in a levy decrease.

Due to the increase in the 2020 Guardian ad Litem (GAL) expenses, an increase in the GAL State reimbursement has been realized.



Fund: GENERAL FUND Department: CLERK OF COURTS	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10002 CLERK OF COURTS REVENUE									
411100 GENERAL PROPERTY TAXES	-317,707	-339,268	-349,813	-177,033	-354,066	-354,066	-354,066	-375,120	21,054
424295 COVID-19 RELIEF	0	0	-5,567	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	0	0	-1,722	0	0	0	0	0	0
424340 INTERPRETER FEE-COUNTY	-17,082	-26,230	-17,114	-4,554	-26,000	-26,000	-23,293	-25,000	-1,000
424370 GAL STATE AID	-64,354	-69,419	-98,059	0	-69,000	-69,000	-92,354	-90,000	21,000
441100 P000-COUNTY ORDINANCES	-148,887	-158,860	-138,439	-81,589	-150,000	-150,000	-149,761	-150,000	0
441200 PENAL FINE SF341/OTHER CO	-119,224	-120,246	-117,675	-67,497	-125,000	-125,000	-124,906	-125,000	0
441210 BAIL FORFEITURES	-20,483	-15,900	-4,927	-3,200	-12,000	-12,000	-14,300	-15,000	3,000
441240 GUARDIAN AD LITEM FEES CO	-111,326	-97,693	-114,423	-60,931	-125,000	-125,000	-122,267	-125,000	0
441700 IGNITION INTERLOCK DEVICE	-9,441	-10,165	-9,855	-5,467	-10,000	-10,000	-10,336	-10,000	0
451110 ODLF-OCCUP LICENSE CO	-80	-100	-20	0	-80	-80	-40	-40	-40
451130 OTHER CLERK FEES-COUNTY	-23,395	-22,641	-20,236	-10,027	-20,000	-20,000	-21,297	-20,000	0
451160 ATTORNEYS FEES DUE COUNTY	-80,784	-103,386	-71,467	-41,078	-100,000	-100,000	-87,063	-100,000	0
451170 FAMILY FILING FEE COST	-1,068	-1,190	-1,060	-530	-1,200	-1,200	-1,250	-1,200	0
451180 CIRCUIT COURT FEES	-85,155	-90,694	-79,374	-39,399	-90,000	-90,000	-90,012	-90,000	0
451190 COUNTY SHARE COURT COSTS	-120	-120	-80	-60	-120	-120	-120	-120	0
451210 JURY FEES-COUNTY	-5,184	-6,641	-5,616	-2,492	-6,000	-6,000	-4,780	-6,000	0
451220 MUNICIPAL FEES	-16,585	-21,100	-15,725	-4,695	-20,000	-20,000	-12,375	-18,000	-2,000
451231 PAYMENT PLAN FEES	-5,880	-5,417	-4,280	-2,083	-6,000	-6,000	-5,360	-6,000	0
451240 RESTITUTION SURCHARGE-CO	-9,054	-8,703	-5,811	-3,148	-10,000	-10,000	-9,721	-9,000	-1,000
451241 RESTITUTION ADMIN SURCHARGE 5%	-3,381	-4,942	-3,881	-2,321	-3,200	-3,200	-3,448	-3,500	300
451260 SEARCH FEES COUNTY	-50	-50	-15	0	-30	-30	-30	-50	20
451270 SMALL CLAIMS	-20,336	-18,947	-14,659	-7,058	-19,000	-19,000	-16,946	-18,000	-1,000
451280 TRANSMITTAL FEES	-210	-180	-195	-150	-200	-200	-240	-200	0
451410 JLF-JUVENILE LEGAL FEE-CO	-996	-638	-669	-929	-1,300	-1,300	-1,429	-1,100	-200
451650 COPIER/POSTAGE/MISC	-9,590	-9,548	-6,559	-3,718	-10,000	-10,000	-9,603	-10,000	0
451660 FAX FEES COUNTY	-181	-261	-231	-176	-350	-350	-358	-350	0
451670 MAIL FEES COUNTY	-202	-310	-223	-91	-250	-250	-250	-250	0
474610 CSA CONTRACT	-1,371	-1,433	-1,486	-1,015	-1,200	-1,200	-4,300	-1,200	0
481250 INTEREST ON A/R	-152,879	-133,775	-133,188	-109,618	-165,000	-165,000	-161,568	-155,000	-10,000
484010 NON-SUFFICIENT FUNDS FEES	-386	-146	-384	-90	-200	-200	-200	-200	0
TOTAL CLERK OF COURTS REVENUE	-1,225,391	-1,268,001	-1,222,754	-628,949	-1,325,196	-1,325,196	-1,321,673	-1,355,330	30,134
10002122 CLERK OF COURT									
511100 SALARIES PERMANENT REGULAR	536,476	571,273	591,226	292,196	607,888	607,888	607,888	626,382	18,494
511200 SALARIES-PERMANENT-OVERTIME	0	76	43	0	2,368	2,368	2,368	2,470	102
511900 LONGEVITY-FULL TIME	2,987	3,287	3,507	0	3,727	3,727	3,727	3,947	220
514100 FICA & MEDICARE TAX	38,913	41,657	42,734	20,804	46,970	46,970	46,970	48,409	1,439
514200 RETIREMENT-COUNTY SHARE	36,110	37,694	40,097	19,723	41,444	41,444	41,444	41,132	-312
514400 HEALTH INSURANCE COUNTY SHARE	156,059	202 <del>2</del> 65aµk <sub>4</sub> Co	ounty, <sub>1</sub> Wjsç <del>o</del> nsin	Adopted Budget	- 210 <sub>181,414</sub>	181,414	181,414	193,932	12,518

Fund: GENERAL FUND Department: CLERK OF COURTS	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 Amended To 2022
10002122 CLERK OF COURT									
514500 LIFE INSURANCE COUNTY SHARE	173	202	219	155	255	255	255	293	38
514600 WORKERS COMPENSATION	321	319	430	204	377	377	377	443	66
521200 LEGAL SERVICES (GAL)	175,659	192,871	206,954	103,387	208,000	208,000	209,025	208,000	0
521400 COURT REPORTER AND TRANSCRIBER	3,004	4,251	2,809	1,698	3,200	3,200	3,160	3,200	0
522500 TELEPHONE	894	965	2,457	511	1,000	1,000	1,011	500	-500
523900 INTERPRETER FEES	11,304	12,857	15,566	6,050	16,000	16,000	15,855	16,000	0
523901 INTERPRETER FEES-TRAVEL	13,028	15,997	8,586	1,167	12,000	12,000	5,155	10,000	-2,000
525500 APPOINTED COUNSEL	92,587	127,559	83,622	27,639	145,000	145,000	81,769	135,000	-10,000
525600 EXPERT WITNESS FEES-PSYCH EVAL	19,527	14,880	25,210	4,240	18,000	18,000	21,365	20,000	2,000
525601 EXPERT WITNESS TRAVEL-PSYCH	668	67	0	813	0	0	2,413	5,000	5,000
525700 WITNESS FEES-DA	590	112	16	96	200	200	196	200	0
525701 WITNESS FEES-DA-TRAVEL	1,030	47	17	384	200	200	884	500	300
531100 POSTAGE AND BOX RENT	26,476	26,384	30,301	11,481	24,500	24,500	22,310	24,500	0
531200 OFFICE SUPPLIES AND EXPENSE	8,946	7,511	4,607	2,316	4,000	4,000	4,316	4,500	500
531400 SMALL EQUIPMENT	1,881	1,782	1,442	0	500	500	0	500	0
531800 MIS DEPARTMENT CHARGEBACKS	8,572	8,538	12,638	2,796	6,543	6,543	6,543	8,777	2,234
532200 SUBSCRIPTIONS	254	149	168	76	200	200	225	225	25
532400 MEMBERSHIP DUES	125	125	125	125	150	150	125	150	0
532800 TRAINING AND INSERVICE	170	170	0	105	200	200	210	210	10
533200 MILEAGE	247	471	123	0	300	300	250	300	0
533500 MEALS AND LODGING	183	367	243	0	500	500	200	500	0
552100 OFFICIALS BONDS	234	234	258	234	260	260	234	260	0
TOTAL CLERK OF COURT	1,136,415	1,233,978	1,248,571	594,466	1,325,196	1,325,196	1,259,689	1,355,330	30,134
TOTAL DEPARTMENT REVENUE	-1,225,391	-1,268,001	-1,222,754	-628,949	-1,325,196	-1,325,196	-1,321,673	-1,355,330	30,134
TOTAL DEPARTMENT EXPENSE	1,136,415	1,233,978	1,248,571	594,466	1,325,196	1,325,196	1,259,689	1,355,330	30,134
-ADDITION TO / USE OF FUND BALANCE	-88,976	-34,023	25,816	-34,483	0	0	-61,984	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	2022 Budg	jet	FTE's	Key Outcome Indicator(s)							
			User Fees / Misc	\$34,000									
	Pronounces death as needed and also issue Cremation, Disinterment and Embalming permits.		Grants	\$0									
	Involved in the notification of death to families, both residents of and visitors to our County, as		TOTAL REVENUES Wages & Benefits	<b>\$34,000</b> \$118,422									
	needed. Work closely with the Hospice Program, Home Health Nurses and Local Doctors to		Operating Expenses	\$74,104									
Coroner	assist in providing care for the families of terminal patients in our county. Work with the Sheriffs	Wis Stats 59.34, 979	TOTAL EXPENSES	\$192,526	1.00								
	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.			, , , , , ,									
			COUNTY LEVY	\$158,526									
			User Fees / Misc	\$0									
	Transit Van	\$30,000		\$5,471									
	Radio and Communications Equipment	\$5,471		\$5,471									
Outlay			Wages & Benefits	\$0									
			Operating Expenses	\$35,471									
			TOTAL EXPENSES COUNTY LEVY	\$35,471 \$30,000									
			TOTAL REVENUES	\$30,000									
Totals			TOTAL EXPENSES	\$227,997	1.00								
			COUNTY LEVY	\$188,526									

Output Measures - How much are we doing?										
Description	2020 Actual	2021 Estimate	2022 Budget							
Coroner cases - cremation and death investigations	1,090	950	940							
Number of autopsies	28	31	12							
Number of toxicologies	47	45	42							
Number of cremation permits	453	365	380							
Number of signed death certificates (signed by County Coroner)	173	200	176							
Natural Deaths (signed by County Coroner or Medical Doctor)	637	440	506							
Accidents	52	50	32							
Suicide	13	10	18							
Homicide	1	1	0							
Undetermined	0	0	0							

Key Outcome Indicators / Selected Results - How well are we doing?									
Description What do the results mean? 2020 Actual 2021 Estimate 2022 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

Coroner 1.00 FTE

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	2022
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	1.00	1.00	1.00	1.00	1.00

_	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CORONER											
Revenues											
Tax Levy	127,012	175,604	158,202	158,745	158,745	188,526	29,781	18.76%	Radio/Communications Equipment	5,471	
Grants & Aids	0	0	0	0	0	5,471	5,471	0.00%	Vehicle	30,000	30,000
Licenses & Permits	32,250	34,625	47,000	34,000	34,000	34,000	0	0.00%			<u> </u>
Use of Fund Balance	14,834	2,176	0	0	0	0	0	0.00%	2022 Total	35,471	30,000
Total Revenues	174,096	212,405	205,202	192,745	192,745	227,997	35,252	18.29%			
=									2023	0	0
<u>Expenses</u>									2024	0	0
Labor	73,292	84,226	84,652	86,273	86,273	86,261	(12)	-0.01%	2025	0	0
Labor Benefits	25,976	28,565	29,993	30,582	30,582	32,160	1,578	5.16%	2026	35,000	35,000
Supplies & Services	74,829	75,035	74,033	75,890	46,299	74,105	(1,785)	-2.35%			
Capital Outlay	0	24,580	0	0	0	35,471	35,471	0.00%			
Addition to Fund Balance	0	0	16,524	0	29,591	0	0	0.00%			
Total Expenses	174,096	212,405	205,202	192,745	192,745	227,997	35,252	18.29%			

Included in General Fund Total

#### 2022 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.

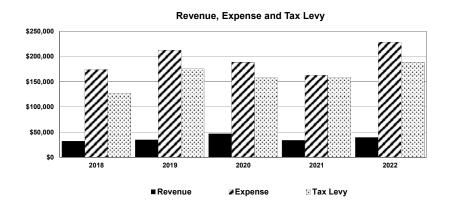
The state budget includes a freeze on cremation fee rates for two years. Also, if a decedent is on assistance and qualifies, their funeral expenses will be assisted by the State. When this occurs, counties are expected to waive cremation fees. This has reduced Sauk County cremation fee revenue as more 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 Department: CORONER	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 An	\$ Change 2021 nended To 2022
10021 CORONER REVENUES									
411100 GENERAL PROPERTY TAXES	-127,012	-175,604	-158,202	-79,373	-158,745	-158,745	-158,745	-188,526	29,781
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	0	0	0	-5,471	5,471
441600 CREMATION PERMITS	-32,250	-34,625	-47,000	-18,875	-34,000	-34,000	-34,000	-34,000	0
TOTAL CORONER REVENUES	-159,262	-210,229	-205,202	-98,248	-192,745	-192,745	-192,745	-227,997	35,252
10021126 CORONER									
511100 SALARIES PERMANENT REGULAR	54,837	65,851	66,012	31,873	66,023	66,023	66,023	66,011	-12
514100 FICA & MEDICARE TAX	5,440	6,268	6,297	2,882	6,351	6,351	6,351	6,599	248
514200 RETIREMENT-COUNTY SHARE	3,671	4,319	4,456	2,151	4,457	4,457	4,457	4,291	-166
514400 HEALTH INSURANCE COUNTY SHARE	15,965	16,791	17,920	10,053	18,559	18,559	18,559	19,839	1,280
514500 LIFE INSURANCE COUNTY SHARE	63	64	67	48	78	78	78	94	16
514600 WORKERS COMPENSATION	837	1,123	1,254	535	1,137	1,137	1,137	1,337	200
515800 PER DIEM	18,455	18,375	18,640	7,165	20,250	20,250	20,250	20,250	0
521120 INTERMENT/CREMATION	0	0	2,000	500	0	0	2,000	2,000	2,000
521900 OTHER PROFESSIONAL SERVICES	60,405	57,749	53,879	5,422	55,000	55,000	22,000	50,000	-5,000
522500 TELEPHONE	73	49	169	144	150	150	325	325	175
531200 OFFICE SUPPLIES AND EXPENSE	587	1,010	1,005	1,248	1,200	1,200	1,500	1,500	300
531800 MIS DEPARTMENT CHARGEBACKS	1,754	1,674	2,999	-849	1,952	1,952	1,952	2,492	540
532400 MEMBERSHIP DUES	120	120	120	0	120	120	120	120	0
532800 TRAINING AND INSERVICE	500	250	0	0	1,000	1,000	0	1,000	0
533500 MEALS AND LODGING	0	0	0	0	800	800	0	800	0
534700 FIELD SUPPLIES	1,453	2,686	3,458	1,051	3,300	3,300	8,300	3,500	200
535100 VEHICLE FUEL / OIL	5,408	5,032	4,428	1,937	6,866	6,866	4,600	6,866	0
535200 VEHICLE MAINTENANCE AND REPAIR	3,155	4,866	4,186	2,095	4,000	4,000	4,000	4,000	0
551200 INSURANCE-VEHICLE LIABILITY	1,373	1,597	1,788	1,606	1,500	1,500	1,500	1,500	0
552100 OFFICIALS BONDS	1	1	1	1	2	2	2	2	0
581900 CAPITAL OUTLAY	0	24,580	0	0	0	0	0	35,471	35,471
TOTAL CORONER	174,096	212,405	188,678	67,861	192,745	192,745	163,154	227,997	35,252
TOTAL DEPARTMENT REVENUE	-159,262	-210,229	-205,202	-98,248	-192,745	-192,745	-192,745	-227,997	35,252
TOTAL DEPARTMENT EXPENSE	174,096	212,405	188,678	67,861	192,745	192,745	163,154	227,997	35,252
-ADDITION TO / USE OF FUND BALANCE	14,834	2,176	-16,524	-30,387	0	0	-29,591	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	2022 Budge	et	FTE's	Key Outcome Indicator(s)	
			User Fees / Misc.	\$28,588			
	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		Grants	\$0			
		Chs. 340-350, 757.68.	Use of Fund Balance	0			
Circuit Court		757.69, 767, 812, 813, Wis.	TOTAL REVENUES	\$28,588	1.98		
Commissioner			Wages & Benefits	\$200,522	1.50		
	maker for those who choose to bring matters to them.		Operating Expenses	\$6,720			
			TOTAL EXPENSES	\$207,242			
			COUNTY LEVY	\$178,654			
			User Fees / Misc.	\$14,500	\$14,500		
			Grants	\$0			
	Mediation of legal custody and physical placement disputes: In any "action affecting		Use of Fund Balance	0			
	the family" (i.e., Ch. 767, Wis. Stats. divorce, legal separation, paternity, child custody,		Use of Carryforward Funds	0			
Mediation	etc.) in which child custody, physical placement rights or visitation rights are contested,	Ch. 767.405 Wis. Stats.	TOTAL REVENUES	\$14,500	0.02	Referrals completed	
	or a party experiences difficulty in exercising those rights, the matter is referred to a		Wages & Benefits	\$2,500			
	mediator for assistance in resolving the problem.		Operating Expenses	\$12,000			
			TOTAL EXPENSES	\$14,500			
			COUNTY LEVY TOTAL REVENUES	\$0			
Totals			TOTAL EXPENSES	\$43,088 \$221,742	2.00		
Totals					2.00		
			COUNTY LEVY	\$178,654			

Output Measures - How much are we doing?						
Description	Description 2020 Actual 2021 Estimate 2022 Budget					
"Family law" cases						
Temporary (initial) hearings	256	280	300			
Final divorce hearings	123	140	130			
Child support-related hearings	408	415	420			
"Civil Law" cases						
Domestic abuse hearings	75	72	73			
Small claims initial appearances	67	0	0			
"Watts" reviews	60	60	60			
Other cases						
Criminal case appearances	1,158	1,250	1,250			
Traffic / forfeitures initial appearances	245	362	512			
Mediation referrals made	108	157	150			

Key Outcome Indicators / Selected Results - How well are we doing?					
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget	
Contested cases scheduled for hearing/decided within desired or required time frame (generally, all matters are to be scheduled within 3-4 weeks, unless a later date is requested to allow time for service, etc.; all matters that come on for hearing must be decided within 30 days of hearing)		100%	100%	100%	
Respond to correspondence/information requests within 3 working days (some inquiries require research and/or investigation before a written response can be completed, which may take longer than 3 working days)		95%	95%	95%	
Referrals completed (includes referrals terminated after mandatory domestic violence screening)	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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</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

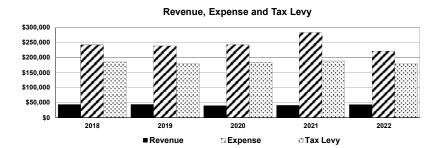
	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Ex	otal pense nount	Property Tax Levy Impact
COURT COMMISSIONER/FAMILY COURT COUNSELING SERVICE												
Revenues												
Tax Levy	185,448	178,907	183,745	188,553	188,553	178,654	(9,899)	-5.25%	None		0	0
User Fees	16,411	16,010	13,995	16,500	14,600	14,500	(2,000)	-12.12%				
Intergovernmental	27,135	27,739	25,935	35,443	26,000	28,588	(6,855)	-19.34%	2022 Total		0	0
Use of Fund Balance	13,162	16,020	19,218	48,018	54,232	0_	(48,018)	-100.00%				
Total Revenues	242,156	238,675	242,893	288,514	283,385	221,742	(66,772)	-23.14%	2023		0	0
=									2024		0	0
Expenses									2025		0	0
Labor	168,417	163,132	167,011	203,975	209,648	160,495	(43,480)	-21.32%	2026		0	0
Labor Benefits	52,967	56,367	59,638	65,936	54,272	42,527	(23,409)	-35.50%				
Supplies & Services	20,772	19,176	16,244	18,603	19,465	18,720	117	0.63%				
Total Expenses	242,156	238,675	242,893	288,514	283,385	221,742	(66,772)	-23.14%				

Included in General Fund Total

### 2022 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 Department: COURT COMMISSIONER	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	\$ Change 2022 2021 Amended To 2022	
10005 COURT COMMISSIONER REVENUE									
411100 GENERAL PROPERTY TAXES	-185,448	-178,907	-183,745	-94,277	-188,553	-188,553	-188,553	-178,654	-9,899
451200 FAMILY CT COUNSEL FEE MARRIAGE	-8,500	-8,640	-7,680	-3,300	-9,000	-9,000	-6,600	-7,000	-2,000
451250 FAMILY CT COUNSEL REV CLKCOURT	-7,911	-7,370	-6,315	-3,555	-7,500	-7,500	-8,000	-7,500	0
474610 CSA CONTRACT	-27,135	-27,739	-25,935	-14,160	-35,443	-35,443	-26,000	-28,588	-6,855
493010 FUND BALANCE APPLIED	0	0	0	0	-47,670	-47,670	0	0	-47,670
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-1,076	-348	0	0	-348
TOTAL COURT COMMISSIONER REVENUE	-228,994	-222,656	-223,675	-115,292	-289,242	-288,514	-229,153	-221,742	-66,772
10005124 COURT COMMISSIONER									
511100 SALARIES PERMANENT REGULAR	155,608	149,957	155,509	124,547	194,075	194,075	200,941	155,252	-38,823
511900 LONGEVITY-FULL TIME	1,170	955	1,056	362	1,064	1,064	805	471	-593
514100 FICA & MEDICARE TAX	11,733	11,316	11,574	9,315	15,142	15,142	15,648	12,127	-3,015
514200 RETIREMENT-COUNTY SHARE	9,688	9,899	10,568	5,949	11,057	11,057	11,135	10,122	-935
514400 HEALTH INSURANCE COUNTY SHARE	28,271	31,575	33,703	17,252	37,504	37,504	25,658	19,591	-17,913
514500 LIFE INSURANCE COUNTY SHARE	106	115	121	76	98	98	128	15	-83
514600 WORKERS COMPENSATION	116	109	119	88	164	164	169	144	-20
515800 PER DIEM COMMITTEE	2,400	2,640	520	0	2,800	2,800	2,800	2,800	0
521400 COURT REPORTER AND TRANSCRIBER	130	0	0	0	0	0	0	0	0
521500 COURT COMMISSIONERS	0	715	0	0	1,000	1,000	250	250	-750
522500 TELEPHONE	114	165	1,454	336	1,000	1,000	500	300	-700
531100 POSTAGE AND BOX RENT	1,859	2,364	2,581	1,107	2,000	2,000	2,200	2,200	200
531200 OFFICE SUPPLIES AND EXPENSE	467	913	632	341	600	600	700	1,200	600
531400 SMALL EQUIPMENT	6,163	0	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	554	951	1,236	191	2,131	2,131	2,131	1,686	-445
532400 MEMBERSHIP DUES	200	200	0	484	200	200	484	484	284
532800 TRAINING AND INSERVICE	0	200	0	0	400	400	200	200	-200
533200 MILEAGE	480	543	41	0	600	600	0	0	-600
533500 MEALS AND LODGING	0	0	0	0	400	400	400	400	0
TOTAL COURT COMMISSIONER	219,061	212,619	219,114	160,045	270,235	270,235	264,149	207,242	-62,993
10005127 MEDIATION COUNSELING									
511100 SALARIES PERMANENT REGULAR	9,164	9,519	9,926	2,714	6,003	6,003	5,077	1,966	-4,037
511900 LONGEVITY-FULL TIME	75	61	0	11	33	33	25	6	-27
514100 FICA & MEDICARE TAX	677	704	731	201	461	461	390	151	-310
514200 RETIREMENT-COUNTY SHARE	618	628	670	184	342	342	344	128	-214
514400 HEALTH INSURANCE COUNTY SHARE	1,744	2,006	2,137	534	1,160	1,160	794	248	-912
514500 LIFE INSURANCE COUNTY SHARE	7	7	8	2	5	5	3	0	-5
514600 WORKERS COMPENSATION	5	5	7	2	3	3	3	1	-2

Fund: GENERAL FUND Department: COURT COMMISSIONER	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
10005127 MEDIATION COUNSELING									
521800 PURCHASED SERVICES	10,805	13,125	10,300	3,750	11,000	10,272	12,600	12,000	1,728
TOTAL MEDIATION COUNSELING	23,095	26,056	23,779	7,398	19,007	18,279	19,236	14,500	-3,779
TOTAL DEPARTMENT REVENUE	-228,994	-222,656	-223,675	-115,292	-289,242	-288,514	-229,153	-221,742	-66,772
TOTAL DEPARTMENT EXPENSE	242,156	238,675	242,893	167,444	289,242	288,514	283,385	221,742	-66,772
-ADDITION TO / USE OF FUND BALANCE	13,162	16,020	19,218	52,152	0	0	54,232	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

Program Title	Program Description	Mandates and References	2022 Budge	t	FTE's	Key Outcome Indicator(s)
			Other Revenues	\$74,290		
	The program provides services to victims and witnesses of crime. Assisting victims and	Wisconsin Statutes	TOTAL REVENUES	\$74,290		
Victim Witness	witnesses with Court hearings, providing information to victims and witnesses and collecting		Wages & Benefits	\$161,555	1.90	
Vicum vvimess	restitution information	Wisconsin Crime Victims'	Operating Expenses	\$6,974	1.30	
		Constitutional Amendment	TOTAL EXPENSES	\$168,529		
			COUNTY LEVY	\$94,239		Attorneys are State Expense
			Grants	\$0		
			Use of Fund Balance	\$0		
		Wisconsin Statutes	TOTAL REVENUES	\$0		Number of Cases
Delinquent	Criminal prosecution for juveniles between the age of 10 and 16 years of age.	Chapter 938	Wages & Benefits	\$25,228	0.30	Number of Cases
		Chapter 930	Operating Expenses	\$6,950		
			TOTAL EXPENSES	\$32,178		
			COUNTY LEVY	\$32,178		Attorneys are State Expense

# **District Attorney**

	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 rases by providing legal advice, assisting with suppopers for		Revenues Use of Fund Balance	\$21,000 \$0		
		Chapters 48, 938 - 980,	TOTAL REVENUES	Ţ,		Number of Cases
Adult Prosecution /			Wages & Benefits	\$449,655	5.60	Restitution Dollars Collected
Restitution			Operating Expenses	\$20,849	3.00	
			TOTAL EXPENSES	\$470,504		
						A44
			COUNTY LEVY	\$449,504		Attorneys are State Expense
		TOTAL REVENUES	\$95,290			
	The department remains understaffed with Attorneys. The Sauk County District Attorney's Office	TOTAL EXPENSES	\$671,210			
Totals/Additional Comments (Staffing Needs)	prosecute certain cases due to lack of resources, impacting victims, collection of restitution and efficacy of the criminal justice system. Increased efficiency by converting to an electronic files of technological advances, has resulted in current support staffing levels being sufficient.		COUNTY LEVY	\$575,920	7.80	

Output Measures - How much are we doing?				
Description	2020 Actual	2021 Estimate	2022 Budget	
All Cases Received	2,761	2,890	2,826	
Adult Felony Referrals	732	894	813	
Adult Felony Filed	660	728	694	
Adult Misdemeanor Filed	642	644	643	
Criminal Traffic Filed	246	224	235	
Juvenile Delinquent	22	8	15	
Civil Traffic/Forfeiture Cases	1,056	860	958	
Initial Contact Letters to Victims	1,173	1,404	1,289	
No Prosecution Notification to Victims	133	122	128	

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**

Oversight Committee: Law Enforcement & Judiciary

District Attorney \*

1.00 FTE

Chief Assistant District
Attorney \*\*
1.00 FTE

Office Manager

1.00 FTE

Assistant District Attorney \*\*
4.00 FTE

Victim Witness Leadworker

1.00 FTE

Legal Secretary 5.00 FTE

Victim Witness Specialist 0.80 FTE

	<u>2018</u>	2019	<u>2020</u>	<u>2021</u>	2022
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	7.80	7.80	7.80	7.80	7.80

<sup>\*</sup> The District Attorney is an elected official whose salary is paid by the State of Wisconsin.

<sup>\*\*</sup> The Chief Assistant and Assistant District Attorneys are also State employees whose salaries are paid by the State of Wisconsin.

				2021	Estimated Year End		\$ Change from 2021	% Change from 2021			Total	Property
	2018	2019	2020	Amended	Actual as of	2022	Amended to	Amended to		I	xpense	Tax Levy
	Actual	Actual	Actual	Budget	August 2021	Budget	2022 Budget	2022 Budget	Outlay		Amount	Impact
DISTRICT ATTORNEY / VICTIM W	/ITNESS											
<u>Revenues</u>												
Tax Levy	474,970	500,259	526,640	602,930	602,930	575,920	(27,010)	-4.48%	None		0	0
Grants & Aids	149,579	183,746	213,580	140,961	141,445	74,290	(66,671)	-47.30%				
User Fees	27,441	31,316	24,263	23,000	20,065	21,000	(2,000)	-8.70%	2022 Total		0	0
Use of Fund Balance	19,710	0	0	0	0	0_	0	0.00%				
Total Revenues	671,700	715,321	764,483	766,891	764,440	671,210	(95,681)	-12.48%	2023		0	0
									2024		0	0
Expenses									2025		0	0
Labor	369,880	379,340	398,949	407,942	407,991	416,596	8,654	2.12%	2026		0	0
Labor Benefits	168,549	169,549	181,031	189,171	189,171	219,841	30,670	16.21%				
Supplies & Services	133,270	149,851	179,566	169,778	167,278	34,773	(135,005)	-79.52%				
Addition to Fund Balance	0	16,580	4,937	0	0	0_	0	0.00%				
Total Expenses	671,700	715,321	764,483	766,891	764,440	671,210	(95,681)	-12.48%				

Included in General Fund Total

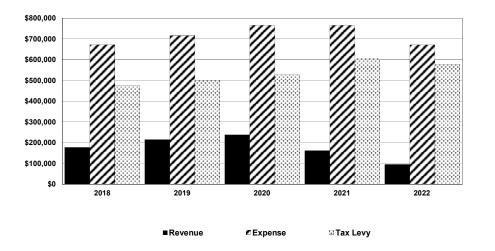
#### 2022 Highlights & Issues on the Horizon

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. This grant award ended September 30, 2021. The office applied for two more federal grants, one of which would be a renewal of the ICJR grant, and we anticipate receiving a decision on those applications fall 2021.

State workload analysis utilizing case filing data from 2017-2019, previously put the prosecutorial need for the Sauk County DA's Office at 7.26 attorneys. Using the same formula, given the continuing increase in caseloads in Sauk County, the 2020 prosecutorial need alone was 7.5 attorneys. Felony caseloads have continued to exponentially increase (a 111% increase between 2010-2020). 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, complex and time consuming felonies. Felony cases increased 1.2% (652 to 660) from 2019 to 2020. Misdemeanor cases increased 10.9% from 579 to 642 over the same period. Taking the number of felony cases filed as of 8/2/21 to estimate the year-end totals, we are on track for a 761 felonies. If trends continue, the staffing need for the office will continue to increase.

Given Sauk County's unique location as a tourist destination with a close proximity to Madison, and as a stop on the 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, any reduction in prosecutor staffing would result in serious ramifications to the administration of criminal justice in Sauk County. Operating understaffed results 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. The office remains dedicated to ensuring each case gets the attention it deserves, and this is best achieved by vigilantly monitoring staffing levels and caseloads.

# Revenue, Expense and Tax Levy Five Year Trend



Fund: GENERAL FUND Department: DISTRICT ATTY/VICTIM WITNESS	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 An	\$ Change 2021 mended To 2022
10014 DISTRICT ATTY REVENUE									
411100 GENERAL PROPERTY TAXES	-474,970	-500,259	-526,640	-301,465	-602,930	-602,930	-602,930	-575,920	-27,010
424268 SAJI-DOJ GRANT	-45,716	0	0	0	0	0	0	0	0
424269 ICJR-DOJ GRANT	-46,267	-116,431	-157,190	-34,869	-90,000	-90,000	-90,000	0	-90,000
424270 S/A:VICTIM WITNESS ASSIST	-57,595	-67,314	-55,923	-22,269	-50,961	-50,961	-51,445	-74,290	23,329
424296 ROUTES TO RECOVERY COVID	0	0	-467	0	0	0	0	0	0
451240 RESTITUTION SURCHARGE-CO	-8,731	-8,555	-5,563	-3,068	-6,000	-6,000	-5,565	-6,000	0
452020 COPIES AND PHOTOS	-18,710	-22,761	-18,700	-7,135	-17,000	-17,000	-14,500	-15,000	-2,000
TOTAL DISTRICT ATTY REVENUE	-651,990	-715,321	-764,483	-368,806	-766,891	-766,891	<del>-14,500</del> -764,440	-671,210	-95,681
10014130 DISTRICT ATTORNEY									
511100 SALARIES PERMANENT REGULAR	272,139	287,928	303,831	148,822	310,944	310,944	310,944	316,556	5,612
511900 LONGEVITY-FULL TIME	2,090	2,190	2,290	0	2,390	2,390	2,390	2,540	150
514100 FICA & MEDICARE TAX	18,963	20,111	21,304	10,167	23,970	23,970	23,970	24,411	441
514200 RETIREMENT-COUNTY SHARE	18,356	19,030	20,569	10,107	21,150	21,150	21,150	20,741	-409
514400 HEALTH INSURANCE COUNTY SHARE	95,126	100,745	107,520	60,316	111,352	111,352	111,352	120,689	9,337
514500 LIFE INSURANCE COUNTY SHARE	149	170	174	119	197	111,332	197	187	-10
514600 WORKERS COMPENSATION	163	161	222	104	219	219	219	223	4
520900 CONTRACTED SERVICES	110,977	126,557	149,019	34,869	137,500	137,500	137,500	2,500	-135,000
521400 COURT REPORTER AND TRANSCRIBER	1,819	1,571	901	507	1,500	1,500	1,200	1,200	-300
521900 OTHER PROFESSIONAL SERVICES	375	1,132	788	305	1,500	1,500	1,000	1,200	-300
522500 TELEPHONE	338	319	416	260	400	400	600	500	100
531100 POSTAGE AND BOX RENT	2,822	2,903	3,903	1,279	3,000	3,000	2,500	3,500	500
531200 OFFICE SUPPLIES AND EXPENSE	4,953	5,460	6,683	1,358	8,000	8,000	6,500	8,000	0
531300 PHOTO COPIES	81	387	194	8	300	300	300	300	0
531400 SMALL EQUIPMENT	0	74	362	0	600	600	600	400	-200
531800 MIS DEPARTMENT CHARGEBACKS	3,986	2,931	8,613	1,426	2,853	2,853	3,169	3,169	316
532300 PROFESSIONAL SUBSCRIPTION	551	245	365	59	400	400	100	450	50
532400 MEMBERSHIP DUES	380	300	3,203	2,613	3,515	3,515	3,515	3,599	84
532500 SEMINARS AND REGISTRATIONS	520	1,645	0	0	1,160	1,160	1,160	1,160	0
533200 MILEAGE	148	491	0	0	684	684	684	672	-12
533500 MEALS AND LODGING	2,583	442	0	0	1,149	1,149	1,149	1,149	0
TOTAL DISTRICT ATTORNEY	536,519	574,791	630,355	272,256	632,783	632,783	630,199	513,146	-119,637
TOTAL DISTRICT ATTORNET	330,319	374,791	030,333	272,230	032,763	032,763	030,199	313,140	-119,037
10014131 VICTIM/WITNESS									
511100 SALARIES PERMANENT REGULAR	56,464	52,525	54,499	27,175	56,246	56,246	56,246	57,899	1,653
511200 SALARIES-PERMANENT-OVERTIME	222	13	13	49	0	0	49	0	0
511900 LONGEVITY-FULL TIME	550	0	0	0	60	60	60	80	20
512100 WAGES-PART TIME	38,334	36,588	38,204	18,947	38,165	38,165	38,165	39,364	1,199
512900 LONGEVITY-PART TIME	80			Adopted Budget		137	137	157	20
512700 DONOLTH I I IMI I IIMI	00	ZUZZ Sauk'Col	unty, vvisconsin	Adopted Budget	- 220	137	137	157	20

Fund: GENERAL FUND Department: DISTRICT ATTY/VICTIM WITNESS	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A1	\$ Change 2021 mended To 2022
10014131 VICTIM/WITNESS									
514100 FICA & MEDICARE TAX	7,018	6,608	6,958	3,340	7,237	7,237	7,237	7,459	222
514200 RETIREMENT-COUNTY SHARE	5,485	5,852	6,266	3,117	6,386	6,386	6,386	6,338	-48
514400 HEALTH INSURANCE COUNTY SHARE	23,169	16,791	17,920	12,372	18,559	18,559	18,559	39,678	21,119
514500 LIFE INSURANCE COUNTY SHARE	63	32	31	23	35	35	35	47	12
514600 WORKERS COMPENSATION	57	50	67	32	66	66	66	68	2
522500 TELEPHONE	175	215	353	175	250	250	334	350	100
523900 INTERPRETER FEES	0	0	564	475	500	500	500	750	250
531100 POSTAGE AND BOX RENT	1,560	1,938	1,917	1,056	2,200	2,200	2,200	2,200	0
531200 OFFICE SUPPLIES AND EXPENSE	278	672	535	184	1,200	1,200	1,200	1,000	-200
531400 SMALL EQUIPMENT	0	0	1,000	0	750	750	750	300	-450
531800 MIS DEPARTMENT CHARGEBACKS	846	772	551	276	551	551	551	619	68
532400 MEMBERSHIP DUES	70	70	200	0	165	165	165	165	0
532500 SEMINARS AND REGISTRATIONS	255	387	0	0	390	390	390	390	0
533200 MILEAGE	335	709	0	39	627	627	627	616	-11
533500 MEALS AND LODGING	219	632	0	76	584	584	584	584	0
TOTAL VICTIM/WITNESS	135,181	123,949	129,190	67,337	134,108	134,108	134,241	158,064	23,956
TOTAL DEPARTMENT REVENUE	-651,990	-715,321	-764,483	-368,806	-766,891	-766,891	-764,440	-671,210	-95,681
TOTAL DEPARTMENT EXPENSE	671,700	698,740	759,546	339,593	766,891	766,891	764,440	671,210	-95,681
-ADDITION TO / USE OF FUND BALANCE	19,710	-16,580	-4,938	-29,213	0	0	0	0	•

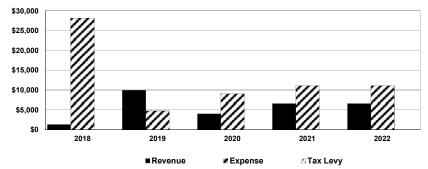
-	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	э Та	operty x Levy mpact
DRUG SEIZURES												
Revenues												
Grants & Aids	606	2,096	817	2,000	2,000	2,000	0	0.00%				
Fees, Fines & Forfeitures	601	7,734	3,063	4,500	4,500	4,500	0	0.00%	None		0	0
Interest	72	76	65	80	80	80	0	0.00%				
Use of Fund Balance	26,863	0	5,124	4,520	4,520	4,520	0	0.00%	2022 Total		0	0
Total Revenues	28,142	9,906	9,069	11,100	11,100	11,100	0	0.00%				
=	20,142	3,300	3,003	11,100	11,100	11,100		0.0070	2023		0	0
Expenses									2024		0	0
Supplies & Services	28,142	4,698	9,069	11,100	11,100	11,100	0	0.00%	2025		0	0
Addition to Fund Balance	0	5,208	0	0	0	0	0	0.00%	2026		0	Õ
-		,										
Total Expenses	28,142	9,906	9,069	11,100	11,100	11,100	0	0.00%				
Beginning of Year Fund Balance	88,674	61,811	67,018		61,893	57,373						
End of Year Fund Balance	61,811	67,018	61,893		57,373	52,853						

### 2022 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 2022.

Purchases from these funds cannot be used to supplant the regular budget.

### Revenue, Expense and Tax Levy



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

Fund: DRUG SEIZURES Department: SHERIFF	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 Amended To 2022
28020 DRUG SEIZURES REVENUE									
424210 STATE DRUG GRANTS	-606	-2,096	-817	0	-2,000	-2,000	-2,000	-2,000	0
441300 COURT ORDERED RESTITUTION	-1,657	-1,404	-3,063	0	-1,500	-1,500	-1,500	-1,500	0
452170 FED DRUG FORFEITURES	1,056	-6,020	0	0	-3,000	-3,000	-3,000	-3,000	0
452180 STATE DRUG FORFEITURES	0	-310	0	0	0	0	0	0	0
481100 INTEREST ON INVESTMENTS	-72	-76	-65	0	-80	-80	-80	-80	0
493010 FUND BALANCE APPLIED	0	0	0	0	-4,520	-4,520	0	-4,520	0
TOTAL DRUG SEIZURES REVENUE	-1,279	-9,906	-3,944	0	-11,100	-11,100	-6,580	-11,100	0
28020110 DRUG SEIZURES ADMINISTRATION									
520900 CONTRACTED SERVICES	4,271	1,836	3,402	0	2,000	2,000	2,000	2,000	0
524000 MISCELLANEOUS EXPENSES	23,871	2,862	5,667	2,815	9,100	9,100	9,100	9,100	0
TOTAL DRUG SEIZURES ADMINISTRATION	28,142	4,698	9,069	2,815	11,100	11,100	11,100	11,100	0
TOTAL DEPARTMENT REVENUE	-1,279	-9,906	-3,944	0	-11,100	-11,100	-6,580	-11,100	0
TOTAL DEPARTMENT EXPENSE	28,142	4,698	9,069	2,815	11,100	11,100	11,100	11,100	0
-ADDITION TO / USE OF FUND BALANCE	26,863	-5,208	5,125	2,815	0	0	4,520	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	12/31/2022
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	12/31/2022
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	12/31/2022
Continue with tabletop, functional, and full scale Exercise	Exercise reports completed. Follow 4 year training plan.	Continue with the 4 year exercise plan	12/31/2022
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	12/31/2022
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	12/31/2022
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	12/31/2022
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	12/31/2022
Coordinate FEMA reimbursement process related to COVID 19 pandemic	Applying for assistance for Sauk County	Continuing education to assure Grant procedures are implemented	12/31/2022
Coordinate long-term recovery efforts due to the COVID 19 pandemic	Monitoring availability of funds through Greater Sauk Foundation	Establish committee when a natural disaster happens	12/31/2022
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 updক্রে উল্লেখ্য চিন্দু প্রায়	Continue yearly updates with each department. sin Adopted Budget - 230	12/31/2022

# **Emergency Management**

	Program Ev	aluation				
Program Title	Program Description	Mandates and References	2022 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 Use of Fund Balance TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$95,670 \$4,000 <b>\$99,670</b> \$134,308 \$42,915 <b>\$177,223</b> <b>\$77,553</b>	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 TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$20,000 \$20,000 \$68,287 \$10,605 \$78,892 \$58,892	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 TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$0 \$500 \$500 \$500		
Outlay	Radio and Communications Equipment	47,412	Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$47,412 \$47,412 \$0 \$47,412 \$47,412 \$0	-	Response effectiveness based on casualties and complaints
Totals			TOTAL REVENUES TOTAL EXPENSES COUNTY LEVY	\$167,082 \$304,027 \$136,945	1.75	

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Estimate	2022 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 2 *AED/Stop the bleed 0 *Severe Weather Training 2 *Public Awareness 0 *Talks/appearances122 *Command Post Training 0	*NIIMS/ICS training 25 *Family Reunification 5 *Severe Weather Training 2 *Public Awareness 10 *Talks/appearances 50 *Active shooter training 20 *Flood preparedness 5 *Command Post Training 2
Exercises	31 tabletops, 7 functional	10 tabletops, 1 functional	l6 tabletops, 2 functional, 1 full scale

	Key Outcome Indicators / Selected Results - How well are we doing?									
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 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.	casualties from incidents, the response to the incidents ran smoothly with minimal	from incidents, the response to the incidents ran smoothly with minimal or no	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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
FTE Change	0.00	0.50	-0.50	0.00	0.00
FTE Balance	1.75	2.25	1.75	1.75	1.75

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EMERGENCY MANAGEMENT											
Revenues											
Tax Levy	158,755	145,720	188,224	159,165	159,165	136,945	(22,220)	-13.96%			
Grants & Aids	77,001	92,472	52,360	122,674	120,185	160,182	37,508	30.58%	Radio/Communications Equipment	47,412	0
User Fees	275	350	337	200	200	200	0	0.00%			
Intergovernmental	6,843	3,514	2,584	2,600	2,700	2,700	100	3.85%	2022 Total	47,412	0
Donations	261	246	0	0	0	0	0	0.00%			
Use of Fund Balance	13,872	58,766	20,924	27,500	0	4,000	(23,500)	-85.45%			
									2023	63,518	35,000
Total Revenues	257,008	301,068	264,429	312,139	282,250	304,027	(8,112)	-2.60%	2024	96,200	0
•									2025	0	0
<u>Expenses</u>									2026	0	0
Labor	127,822	195,927	155,268	135,685	135,727	140,697	5,012	3.69%			
Labor Benefits	51,047	58,940	59,054	58,624	58,640	61,898	3,274	5.58%			
Supplies & Services	49,933	46,202	50,107	117,830	77,953	54,020	(63,810)	-54.15%			
Capital Outlay	28,205	0	0	0	0	47,412	47,412	0.00%			
Addition to Fund Balance	0	0	0	0	9,930	0	0	0.00%			
Total Expenses	257,008	301,068	264,429	312,139	282,250	304,027	(8,112)	-2.60%			

Included in General Fund Total

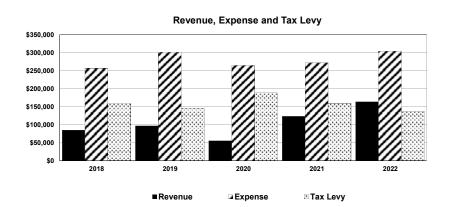
#### 2022 Highlights & Issues on the Horizon

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" may have implications on zoning.

The 2022 budget includes a decrease 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, and it is anticipated central purchasing by Emergency Management will end.

The 2022 budget includes use of American Rescue Plan Act revenues for radio and communications equipment replacements totaling \$47,412. This is first year of a three-year replacement plan.



Fund: GENERAL FUND Department: EMERGENCY MANAGEMENT	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
10022 EMERGENCY MANAGEMENT REVENUE									
411100 GENERAL PROPERTY TAXES	-158,755	-145,720	-188,224	-79,583	-159,165	-159,165	-159,165	-136,945	-22,220
424290 FEMA DISASTER AIDS	0	-29,890	0	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	0	0	-33,275	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	0	0	0	-47,412	47,412
424300 EMERGENCY MGNT ASSISTANCE	-57,827	-62,582	-19,085	-57,428	-51,000	-51,000	-57,427	-64,770	13,770
424310 SARA PROGRAM	-19,174	0	0	-20,758	-19,174	-19,174	-20,758	-20,000	826
424311 FLOOD MITIGATION PLANNING AID	0	0	0	0	-52,500	-52,500	-42,000	-28,000	-24,500
452060 MISCELLANEOUS REVENUES	-275	-350	-337	-16	-200	-200	-200	-200	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-6,843	-3,514	-2,584	0	-2,600	-2,600	-2,700	-2,700	100
485010 DONATIONS & CONTRIBUTIONS	-261	-246	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-7,500	-7,500	0	0	-7,500
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-20,000	0	-4,000	-16,000
TOTAL EMERGENCY MANAGEMENT REVENUE	-243,135	-242,302	-243,505	-157,784	-292,139	-312,139	-282,250	-304,027	-8,112
10022110 EMERGENCY MGNT-ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	90,174	158,948	89,841	45,285	93,044	93,044	93,044	96,577	3,533
511200 SALARIES PERMANENT-OVERTIME	27	0	137	0	0	0	42	0	0
511900 LONGEVITY-FULL TIME	220	240	259	0	280	280	280	300	20
512100 WAGES-PART TIME	35,448	35,677	56,946	20,989	42,281	42,281	42,281	43,720	1,439
512200 WAGES-PART TIME-OVERTIME	1,919	1,062	8,034	295	0	0	0	0	0
512900 LONGEVITY-PART TIME	0	0	50	0	80	80	80	100	20
514100 FICA & MEDICARE TAX	9,291	14,445	11,337	4,774	10,380	10,380	10,385	10,763	383
514200 RETIREMENT-COUNTY SHARE	7,989	8,047	9,519	4,774	9,159	9,159	9,165	9,145	-14
514400 HEALTH INSURANCE COUNTY SHARE	31,930	33,582	35,840	20,105	37,117	37,117	37,117	39,678	2,561
514500 LIFE INSURANCE COUNTY SHARE	31,930	50	33,840 48	20,103	57,117	57,117	53	39,078 102	2,301 49
514600 WORKERS COMPENSATION	1,789	2,816	2,310	943	1,915	1,915	1,920	2,210	295
514800 UNEMPLOYMENT	0	2,810	2,310	1,339	1,913	1,913	1,920	2,210	0
515900 RELIEF WORKER CHARGES	34	0	0	1,339	0	0	0	0	0
533200 MILEAGE	1,003	3,093	161	0	200	200	100	100	-100
533500 MEALS AND LODGING	1,003	3,093 49	0	0	100	100	200	200	100
TOTAL EMERGENCY MGNT-		258,008	214,484	98,280					8,286
ADMINISTRATION	179,898	250,000	214,404	90,200	194,609	194,609	194,667	202,895	0,200
10022260 FIRE SUPPRESSION									
535300 DAMAGE CLAIMS	58	1,186	180	1,229	500	500	1,229	500	0
TOTAL FIRE SUPPRESSION	58	1,186	180	1,229	500	500	1,229	500	0
10022290 OFFICE OF EMERGENCY GOVERNMEN	Γ								
520900 CONTRACTED SERVICES	5,500	15,924	0	0	60,000	80,000	48,000	32,000	-48,000
522500 TELEPHONE	1,139	2022 Sauk Co	unty, Wisgonsin	Adopted Budget	- 234 1,000	1,000	1,000	1,000	0

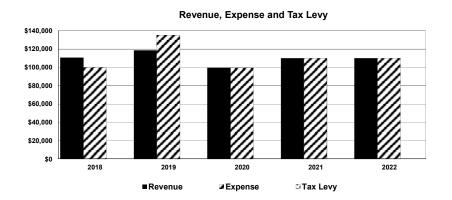
									\$ Change
Fund: GENERAL FUND  Department: EMERGENCY MANAGEMENT	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 Ar	2021 mended To 2022
10022290 OFFICE OF EMERGENCY GOVERNMEN	NT								
531100 POSTAGE AND BOX RENT	68	163	75	4	100	100	10	10	-90
531200 OFFICE SUPPLIES AND EXPENSE	111	310	329	0	150	150	100	100	-50
531800 MIS DEPARTMENT CHARGEBACKS	3,013	4,967	9,460	2,093	4,765	4,765	4,765	2,485	-2,280
532100 PUBLICATION OF LEGAL NOTICES	18	0	19	16	25	25	20	20	-5
532400 MEMBERSHIP DUES	0	0	0	0	100	100	0	0	-100
532800 TRAINING AND INSERVICE	839	1,377	124	0	1,000	1,000	300	1,000	0
533100 VEHICLE EXPENSES	1,543	991	748	542	1,000	1,000	1,000	1,000	0
533500 MEALS AND LODGING	628	0	0	0	0	0	0	0	0
533910 VOLUNTEER MANAGEMENT	8,727	0	0	0	0	0	0	0	0
533911 DISASTER RECOVERY CENTER	696	3	0	0	0	0	0	0	0
533912 PROTECTIVE MEAS FLOOD 2018	11,196	0	0	0	0	0	0	0	0
539100 OTHER SUPPLIES & EXPENSES	3,472	1,559	21,966	2,684	10,000	10,000	5,000	5,000	-5,000
551000 INSURANCE	2,506	2,948	3,301	3,104	3,000	3,000	0	0	-3,000
581900 CAPITAL OUTLAY	14,103	0	0	0	0	0	0	47,412	47,412
TOTAL OFFICE OF EMERGENCY GOVERNMENT	53,559	29,893	36,947	8,732	81,140	101,140	60,195	90,027	-11,113
10022291 SARA PROGRAM									
520900 CONTRACTED SERVICES	0	2,524	0	0	0	0	0	0	0
522500 TELEPHONE	1,139	1,651	927	289	1,000	1,000	1,000	1,000	0
531200 OFFICE SUPPLIES AND EXPENSE	111	161	328	0	100	100	100	100	0
531800 MIS DEPARTMENT CHARGEBACKS	1,926	2,702	5,786	1,945	4,765	4,765	8,809	2,485	-2,280
532100 PUBLICATION OF LEGAL NOTICES	18	0	19	16	25	25	20	20	-5
532800 TRAINING AND INSERVICE	728	696	49	0	1,000	1,000	300	1,000	0
533100 VEHICLE EXPENSES	560	773	600	542	1,000	1,000	1,000	1,000	0
539100 OTHER SUPPLIES & EXPENSES	3,030	1,263	2,635	2,524	5,000	5,000	5,000	5,000	0
551000 INSURANCE	1,879	2,211	2,475	2,328	3,000	3,000	0	0	-3,000
581900 CAPITAL OUTLAY	14,103	0	0	0	0	0	0	0	0
TOTAL SARA PROGRAM	23,494	11,981	12,819	7,643	15,890	15,890	16,229	10,605	-5,285
TOTAL DEPARTMENT REVENUE	-243,135	-242,302	-243,505	-157,784	-292,139	-312,139	-282,250	-304,027	-8,112
TOTAL DEPARTMENT EXPENSE	257,008	301,068	264,429	115,884	292,139	312,139	272,320	304,027	-8,112
-ADDITION TO / USE OF FUND BALANCE	13,872	58,766	20,924	-41,900	0	0	-9,930	0	,

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
JAIL ASSESSMENT											
Revenues											
Fees, Fines & Forfeitures	110,771	118,574	99,632	100,000	110,000	110,000	10,000	10.00%	None	0	0
Use of Fund Balance	0	16,562	0	0	0	0	0	0.00%			
									2022 Total	0	0
Total Revenues	110,771	135,136	99,632	100,000	110,000	110,000	10,000	10.00%			
<u>Expenses</u>									2023	0	0
Transfer to General Fund	0	0	0	0	0	110,000	110,000	0.00%	2024	0	0
Transfer to Debt Service	100,000	135,136	99,632	100,000	110,000	0	(100,000)		2025	0	0
Addition to Fund Balance	10,771	0	0	0	0	0	(100,000)	0.00%	2026	0	0
, tadition to raina Balaino	,							0.0070	2020	ŭ	· ·
Total Expenses	110,771	135,136	99,632	100,000	110,000	110,000	10,000	10.00%			
Beginning of Year Fund Balance	5,790	16,561	0		0	0					
End of Year Fund Balance	16,561	0	0		0	0					

### 2022 Highlights & Issues on the Horizon

In 2021, the last of the debt service for the Law Enforcement Center was paid off. The jail assessment revenues can be used to fund jail facility costs so long as these costs are within the statutory limits.

For 2022 the jail assessment revenues will be used to offset inmate medical expenses.



Fund: COUNTY JAIL FUND Department: SHERIFF	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
22020 COUNTY JAIL REVENUE									
441220 JAIL ASSESSMENT	-110,771	-118,574	-99,632	-49,148	-100,000	-100,000	-110,000	-110,000	10,000
TOTAL COUNTY JAIL REVENUE	-110,771	-118,574	-99,632	-49,148	-100,000	-100,000	-110,000	-110,000	10,000
22020900 TRANSFERS TO OTHER FUNDS									
591000 TRANSFER TO GENERAL FUND	0	0	0	0	0	0	0	110,000	110,000
595000 TRANSFER TO DEBT SERVICE FUND	100,000	135,136	99,632	50,000	100,000	100,000	110,000	0	-100,000
TOTAL TRANSFERS TO OTHER FUNDS	100,000	135,136	99,632	50,000	100,000	100,000	110,000	110,000	10,000
TOTAL DEPARTMENT REVENUE	-110,771	-118,574	-99,632	-49,148	-100,000	-100,000	-110,000	-110,000	10,000
TOTAL DEPARTMENT EXPENSE	100,000	135,136	99,632	50,000	100,000	100,000	110,000	110,000	10,000
-ADDITION TO / USE OF FUND BALANCE	-10,771	16,562	0	852	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
Continue to monitor Emergency Minor		Collaborate with Guardians ad Litem, Court Operations, and local judicial branches in processing under new guidelines and revisions.	12/31/2022
, , ,		Develop a process in collaboration with Sauk County Corporation Counsel/Human Services/Court system to address delinquent filers.	12/31/2022
Utilize available resources within the Clerk of Court office for financials and staff coverage.		Continue collaboration with Sauk County Clerk of Court and staff regarding office coverage; in-court processing; financial operations.	12/31/2022

	Program Evaluation								
Program Title	Program Description	Mandates and References	2022 Budge	et	FTE's	Key Outcome Indicator(s)			
	Process all county related cases in a timely manner,		User Fees	\$28,500					
	given the extraneous circumstances arising from case		TOTAL REVENUES	\$28,500					
	types involving multiple parties, pre-death personal or	Wis Stat Chapters 814.66	Wages & Benefits	\$110,554		Time to closure			
	property matters; severity of situations concerning guardianship or involuntary commitment proceedings.  The ever-changing dynamics of statutory changes and		Operating Expenses	\$9,368	1.35				
Register in Frobate		through 879.69 Chapters 51, 54, 55,	TOTAL EXPENSES	\$119,922	1.33	Notices sent compared to			
	form revisions presented for probate create a challenging environment within which the Probate staff need to continually adjust and adapt.	Graptoro et, et, ee,				responses received			
			COUNTY LEVY	\$91,422					
	Process all county related cases in a timely manner,		User Fees	\$0					
	given the extraneous circumstances arising from		Grants & Aids	\$0					
	severity of charges filed against or on behalf of children	Wis Stat Chapter 48	TOTAL REVENUES	\$0					
Juvenile Clerk of Court	and juveniles. The ever-changing dynamics of statutory changes and the cases presented for the	Children's Code; Chapter 938 Juvenile Justice Code;	Wages & Benefits	\$55,861	0.65	Time to closure			
	juvenile court system create a challenging environment		Operating Expenses	\$31,143					
	within which Juvenile Clerk of Court staff need to	onaptoro on, on	TOTAL EXPENSES	\$87,004					
	continually adjust and adapt.		COUNTY LEVY	\$87,004					
			TOTAL REVENUES	\$28,500					
Totals			TOTAL EXPENSES	\$206,926	2.00				
	2022 Sau	l <del>ik County, Wisconsin A</del>	dopted Budget - 238	\$178,426					

# Register in Probate / Juvenile Clerk of Court

Output Measures - How much are we doing?									
Description	2020 Actual	2021 Estimate	2022 Budget						
Probate cases filed / Wills for filing only	347	375	350						
Juvenile / Adult Guardianships / Protective Placements filed	82	80	75						
Juvenile / Adult Mental Commitments filed	107	130	120						
Children in Need of Protection and Services (CHIPS) filed	38	45	35						
Termination of Parental Rights / Adoption filed	26/2 (adult)	30	30						
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	22/0	22	25						
Juvenile Injunctions filed	7	6	7						
Pro se filings	127	154	150						
Attorney filings	507	540	550						
Electronic filings	507	540	550						
Paper filings	127	154	150						

	Key Outcome Indicators / Selected R	esults - How well are v	we doing?	
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Formal Probate proceedings	Length of time from filing to closure.	12 month closure per statute benchmark	68% = 12 month closure	70% = 12 month closure
nformal Probate proceedings	Length of time from filing to closure.	12 month closure per statute	72% = 12 month closure	70% = 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	75%	80%
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.	90 days maximum per statute.	90 day maximum per statute.	90 day maximum per statute.

# **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

	2018	<u>2019</u>	<u>2020</u>	<u>2021</u>	2022
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	2.00	2.00	2.00	2.00	2.00

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
REGISTER IN PROBATE	Actual	Actual	Actuui	Daaget	August 2021	Duaget		ZUZZ Dudget	Outlay	Amount	mpact
REGISTER IN PROBATE											
Revenues											
Tax Levy	199,053	154,613	157,486	172,533	172,533	178,426	5,893	3.42%	None	0	0
Grants & Aids	0	0	542	0	0	0	0	0.00%			
User Fees	26,666	44,737	47,824	25,300	44,500	28,500	3,200	12.65%	2022 Total	0	0
Total Revenues	225,719	199,350	205,852	197,833	217,033	206,926	9,093	4.60%			
									2023	0	0
Expenses									2024	0	0
Labor	114,010	120,270	125,006	128,714	128,714	132,158	3,444	2.68%	2025	0	0
Labor Benefits	28,626	29,984	31,778	33,091	33,091	34,258	1,167	3.53%	2026	0	0
Supplies & Services	43,441	24,252	37,264	36,028	41,888	40,510	4,482	12.44%			
Addition to Fund Balance	39,642	24,843	11,804	0	13,340	0_	0	0.00%			
Total Expenses	225,719	199,350	205,852	197,833	217,033	206,926	9,093	4.60%			

Included in General Fund Total

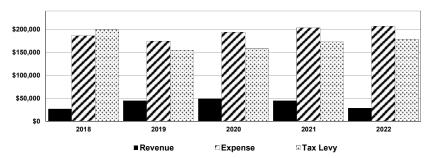
### 2022 Highlights & Issues on the Horizon

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.

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.

#### Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: CIRCUIT COURT PROBATE	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A1	\$ Change 2021 nended To 2022
10006 CIRCUIT COURT PROBATE REVENUE									
411100 GENERAL PROPERTY TAXES	-199,053	-154,613	-157,486	-86,267	-172,533	-172,533	-172,533	-178,426	5,893
424340 INTERPRETER FEE-COUNTY	0	0	-542	0	0	0	0	0	0
451140 REGISTER IN PROBATE FILING	-21,122	-36,109	-42,778	-13,634	-22,500	-22,500	-32,000	-27,500	5,000
451450 JUV-FULL COUNSEL REVENUE	0	0	0	0	-300	-300	0	0	-300
451550 PROBATE-FULL COUNSEL REV	-5,544	-8,627	-5,046	-10,636	-2,500	-2,500	-12,500	-1,000	-1,500
TOTAL CIRCUIT COURT PROBATE REVENUE	-225,719	-199,350	-205,853	-110,537	-197,833	-197,833	-217,033	-206,926	9,093
10006121 JUVENILE COURT									
520900 CONTRACTED SERVICES	25,500	0	0	0	0	0	0	0	0
521200 LEGAL SERVICES	1,861	5,739	19,160	11,489	16,000	16,000	22,000	28,000	12,000
521900 OTHER PROFESSIONAL SERVICES	0	0	0	643	360	360	965	643	283
523300 PER DIEM JURY WITNESS	0	0	0	0	200	200	125	125	-75
523900 INTERPRETER FEES	600	1,023	150	0	0	0	0	0	0
523901 INTERPRETER FEES - TRAVEL	539	1,022	141	0	0	0	0	0	0
529900 PSYCHOLOGICAL SERVICES	0	1,200	390	0	4,000	4,000	2,250	2,250	-1,750
532200 SUBSCRIPTIONS	72	125	72	74	125	125	125	125	0
TOTAL JUVENILE COURT	28,572	9,108	19,913	12,206	20,685	20,685	25,465	31,143	10,458
10006123 CIRCUIT COURT PROBATE									
511100 SALARIES PERMANENT REGULAR	113,350	119,570	124,266	61,875	127,934	127,934	127,934	131,338	3,404
511900 LONGEVITY-FULL TIME	660	700	740	0	780	780	780	820	40
514100 FICA & MEDICARE TAX	8,484	8,954	9,320	4,592	9,847	9,847	9,847	10,110	263
514200 RETIREMENT-COUNTY SHARE	7,632	7,873	8,404	4,177	8,688	8,688	8,688	8,590	-98
514400 HEALTH INSURANCE COUNTY SHARE	12,376	13,016	13,892	7,793	14,386	14,386	14,386	15,379	993
514500 LIFE INSURANCE COUNTY SHARE	66	75	72	48	80	80	80	86	6
514600 WORKERS COMPENSATION	68	67	91	43	90	90	90	93	3
521200 LEGAL SERVICES	9,767	7,201	11,645	7,030	8,000	8,000	9,030	2,250	-5,750
522500 TELEPHONE	88	82	188	47	125	125	125	125	0
523300 PER DIEM JURY WITNESS	0	0	16	0	100	100	100	100	0
523900 INTERPRETER FEES	105	140	150	0	0	0	0	0	0
523901 INTERPRETER TRAVEL	31	286	0	0	0	0	0	0	0
529900 PSYCHOLOGICAL SERVICES	0	1,690	1,625	0	2,500	2,500	2,500	2,250	-250
531100 POSTAGE AND BOX RENT	1,128	969	942	675	1,000	1,000	1,000	1,000	0
531200 OFFICE SUPPLIES AND EXPENSE	402	1,391	348	153	500	500	500	500	0
531800 MIS DEPARTMENT CHARGEBACKS	2,887	2,848	2,170	1,197	2,393	2,393	2,393	2,287	-106
532200 SUBSCRIPTIONS	345	371	72	74	200	200	200	200	0
532400 MEMBERSHIP DUES	115	115	185	80	125	125	225	255	130
533200 MILEAGE	0	0	0	0	200	200	200	200	0

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Fund: GENERAL FUND Department: CIRCUIT COURT PROBATE	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10006123 CIRCUIT COURT PROBATE									
533500 MEALS AND LODGING	0	50	10	0	200	200	150	200	0
TOTAL CIRCUIT COURT PROBATE	157,505	165,398	174,134	87,782	177,148	177,148	178,228	175,783	-1,365
TOTAL DEPARTMENT REVENUE	-225,719	-199,350	-205,853	-110,537	-197,833	-197,833	-217,033	-206,926	9,093
TOTAL DEPARTMENT EXPENSE	186,077	174,506	194,048	99,988	197,833	197,833	203,693	206,926	9,093
-ADDITION TO / USE OF FUND BALANCE	-39,642	-24,843	-11,805	-10,549	0	0	-13,340	0	

### 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 number of applicants with recruitment to avoid turnover costs, Change recruitment process to include military and correctional experience and/or college credits.	Ongoing
Increase video court appearances to decrease prisoner transports.	Decrease transports	Continue to work with the Court System to try to increase the video appearances to reduce costs and potential liabilities.	Ongoing
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.	12/31/2024

	Pro	gram Evaluation				
Program Title	Program Description	Mandates and	2022 Budge	et	FTE's	Key Outcome Indicator(s)
			User Fees / Misc	\$154,050		
			Grants	\$219,034		
	Patrol activities for crime detection, investigation and prevention. Response to citizen calls for assistance and complaint \ conflict resolution. Traffic patrol and		TOTAL REVENUES	\$373,084		
	enforcement. Accident crash investigations. Criminal investigations. Record		Wages & Benefits	\$4,382,654		
	and serve arrest warrants. Record and serve civil process papers. Range -		Operating Expenses	\$642,384		
Field Services	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	TOTAL EXPENSES	\$5,025,038	42.00	Warrant Served / Warrants Issued  Violent crime arrests to occurrences (murder, manslaughter, rape, robbery and aggravated assault)
			User Fees / Misc	<b>\$4,651,954</b> \$1,134,305		
<u> </u>			Grants	\$1,134,303		GED Program Inmate
			Use of Carryforward	\$10,000		participation (GED or HSED)
	Maintain a County Jail & Huber facility. Inmate Programs - Education programs		Ose of Carrylorward	ΨΟ		
	to reduce recidivism. Electronic Monitoring Program - Jail Inmate bracelet	Wis. Stats. 59.27 Wis. Admin. Code DOC 348/350	TOTAL REVENUES	\$1,144,305		Anger Management Inmate participation/completion
Jail	program. Field Training Officer Program to train all new employees. Providing		Wages & Benefits	\$6,350,728	74.00	participation/completion
	a Community Service program for Huber Inmates. Maintain PREA Compliance 28CFR115.111		Operating Expenses	\$943,916		Cognitive Intervention Inmate
	20CFK113.111					participation/completion
			TOTAL EXPENSES	\$7,294,644		Employability participation /
			COUNTY LEVY	\$6,150,339		completion
			User Fees / Misc	\$638,783		
			Grants	\$0		
			TOTAL REVENUES	\$638,783		
Court Security	Courthouse Security for 4 courtrooms and building offices.	Wis. Stats. 59.27	Wages & Benefits	\$634,643	6.00	
			Operating Expenses	\$3,500		
			TOTAL EXPENSES	\$638,143		
			COUNTY LEVY	(\$640)		
			User Fees / Misc	\$0		
	911 PSAP (Public Service Answering Point) Dispatch Center and TIME		Grants	\$0		
	System (Transaction of Information for Management of Enforcement)		TOTAL REVENUES	\$0		
	communications terminal for law enforcement, EMS (Emergency Medical	Federal Communications	Wages & Benefits	\$1,119,192		
Dispatch	Services) and fire. Field Training Officer Program to train all new employees.	Commission	Operating Expenses	\$23,354	14.19	
	Power Phone Program - Emergency Medical First Aid program over the phone by 911 Dispatchers. MABAS (Mutual Aid Box Alarm System) Division 131		-13	720,001		
	Dispatch Center.					
			TOTAL EXPENSES	\$1,142,546		
			COUNTY LEVY	\$1,142,546		

			User Fees / Misc	\$32,280		
			-			
	Fleet & Equipment Management - Maintaining and purchasing all Department		Grants Use of Fund Balance	\$0 \$0		
	vehicles and special equipment. Recruit\Test\Hiring - Replacing vacant			\$32,280		
	positions with qualified personnel. Employee applicants background		TOTAL REVENUES	\$32,280 \$936,085		
	investigations program. Grants- Including armor vests for officers, alcohol & speed reduction patrol & enforcement, Ho-Chunk Tribal Grant and Drug		Wages & Benefits			
	Enforcement Grants. Internal Affairs Program - maintaining employee		Operating Expenses	\$403,701		
Administration & Support	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			10.00	
	Departmental members.		TOTAL EXPENSES	\$1,339,786		
			COUNTY LEVY	\$1,307,506		
	Weter efet a stelled and account of the Commence Description	Wis. Stats. 59.27	User Fees / Misc	\$12,500		
	Water safety patrol and rescue services. ERT. (Emergency Response Team) responds to high risk calls involving weapons or barricaded suspects. CIN		Grants	\$0		
	(Critical Incident Negotiations Team) handles suicide and armed barricaded		TOTAL REVENUES	\$12,500		
Special Teams	suspects. Dive Team - Water rescue, body and evidence recovery. K-9		Wages & Benefits	\$0	-	
	Program - Drug enforcement and missing persons searches. Drug Unit -		Operating Expenses	\$30,900		
	Special Drug Enforcement Unit (police departments and Sheriff's Department		TOTAL EXPENSES	\$30,900		
	members). Honor Guard, Project Lifesaver.		COUNTY LEVY	\$18,400		
			User Fees / Misc	\$10,000		
			Grants	\$0		
	Civilian employees hired as Limited Term Employees to transport non-violent		TOTAL REVENUES	\$10,000		
Transport	inmates, juveniles, and mental health patients. Reduces the use of sworn	Wis. Stats. 59.27	Wages & Benefits	\$75,958	2.24	
	officers on overtime.		Operating Expenses	\$18,192		
			TOTAL EXPENSES	\$94,150		
			COUNTY LEVY	\$84,150		
			User Fees / Misc	\$04,130		
			Grants	\$0		
	Animal Shelter \$201,000		TOTAL REVENUES	\$0 \$0		
Outside Agency	Sauk County Disabled Parking Enforcement Assistance Council \$1,100		Wages & Benefits	\$0 \$0	_	
Appropriations	Bar Buddies \$5,000		Operating Expenses	125,000	_	
B:			TOTAL EXPENSES	\$125,000		
				•		
			COUNTY LEVY	\$125,000		

	Field Services Squad Cars - 8	\$264,000	Use of Fund Balance	\$0		
	Field Services Unmarked Squad	\$27,000	Grants	\$352,309		
Outlay	Radio & Communications Equipment	\$352,309	TOTAL REVENUES	\$352,309		
Oullay	Admin Unmarked	\$29,000	Operating Expenses	\$598,309	_	
			TOTAL EXPENSES	\$598,309		
			COUNTY LEVY	\$246,000		
			TOTAL REVENUES	\$2,563,261		
Sheriff Totals			TOTAL EXPENSES	16,288,518	148.43	
			COUNTY LEVY	\$13,725,255		

	Costs Reflected in Other Department Budgets									
	The Sheriff's Department budget reflects activities over which the Sheriff has		Wages & Benefits	\$105,418						
	responsibility. Building and debt service costs related to the Law Enforcement		Operating Expenses	\$534,415						
	Center that are recorded in other County budgets.		Debt Service*	\$0	2.00					
	*Debt Service is funded by sales tax. However, if sales tax did not fund debt		Capital Outlay	\$342,665	2.00					
			TOTAL EXPENSES	\$982,498						
	service, the tax levy would be decreased elsewhere.		COUNTY LEVY	\$982,498						
1	I and the second	i l	I I							

Total with Other Department Expenses		TOTAL REVENUES	\$2,563,261		
		TOTAL EXPENSES	\$17,271,016	150.43	
		COUNTY LEVY	\$14,707,753		

Output Measures - How much are we doing?										
Description	2020 Actual	2021 Estimate	2022 Budget							
Field Services Division calls for Service	12,508	13,458	16,000							
Calls for Service Received by Dispatch	73,117	73,200	75,000							
Traffic Accidents	1,076	1,100	1,300							
Civil Process	1,607	2,000	2,000							
Bookings	2,194	3,154	3,200							
Community Service hours by Inmates	1,405	1,500	1,500							

Key Outcome Indicators / Selected Results - How well are we doing?										
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget						
Warrant Served/Warrants Issued	The Deputies have been actively trying to check addresses for warrants	286/691=41%	590/1120=53%	700/1200=58%						
Inmate Programs	Inmates are participating in the programs provided	*No data due to Covid	*No data due to Covid	25/50=50%						

## **Sheriff**

Oversight Committee: Law Enforcement & Judiciary Sheriff 1.00 FTE **Chief Deputy** 1.00 FTE Captain Captain - Security 1.00 FTE 1.00 FTE Office Manager **Security Sergeant Administrative Assistant** Lieutenant 2.00 FTE 1.00 FTE 6.00 FTE 2.00 FTE **Electronic Monitoring Court Security Administrative Services** Communications Clerk Sergeant Sergeant Deputy Supervisor Supervisor 1.00 FTE 1.00 FTE 5.00 FTE 1.00 FTE 1.00 FTE 9.00 FTE Security Deputy (Jail **Court Security** Clerk **Security Deputy** Telecommunicator **Detective** Officer **Programs Administrator**) 5.00 FTE 13.19 FTE 8.00 FTE 5.00 FTE 54.00 FTE 1.00 FTE **Prisoner Transport Behavioral Health Patrol Deputy** (Casual Employees) **Specialist** 26.00 FTE 2.24 FTE 1.00 FTE

	2018	2019	2020	2021	2022
FTE Change	0.48	0.50	-0.51	-0.99	-0.69
FTE Balance	150.12	150.62	150.11	149.12	148.43

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
SHERIFF											
Revenues											
Tax Levy	12,318,165	12,650,905	12,954,197	13,426,583	13,426,583	13,725,257	298,674	2.22%	Squad Car Replacements - 8	217,000	217,000
Grants & Aids	200,988	264,551	488,066	141,780	313,479	629,123	487,343	343.73%	Unmarked Squad	29,000	29,000
Fees, Fines & Forfeitures	9,365	8,344	8,103	7,500	8,090	8,000	500	6.67%	Radio/Communications Equipment	352,309	0
User Fees	442,076	499,648	351,702	471,685	392,002	449,846	(21,839)	-4.63%			
Intergovernmental	1,450,679	1,432,801	1,460,215	1,401,523	1,477,437	1,349,292	(52,231)	-3.73%	2022 Total	598,309	246,000
Donations	0	0	0	1,500	0	0	(1,500)	-100.00%			
Miscellaneous	12,243	77,187	31,779	12,900	27,000	17,000	4,100	31.78%			
Transfer from other Funds	0	0	0	0	0	110,000	110,000	0.00%	2023	737,837	346,000
Use of Fund Balance	0	16,101	54,563	0	0	0	0	0.00%	2024	717,832	379,000
									2025	379,000	379,000
Total Revenues	14,433,517	14,949,537	15,348,625	15,463,471	15,644,591	16,288,518	825,047	5.34%	2026	320,000	320,000
Expenses											
Labor	8,455,202	8,853,345	9,002,388	9,266,549	9,088,415	9,563,127	296,578	3.20%			
Labor Benefits	3,134,013	3,309,450	3,536,481	3,732,416	3,585,592	3,936,135	203,719	5.46%			
Supplies & Services	2,230,319	2,371,651	2,316,174	2,144,506	2,292,328	2,190,947	46,441	2.17%			
Capital Outlay	342,128	415,090	493,582	320,000	314,287	598,309	278,309	86.97%			
Addition to Fund Balance	271,855	0	0	0	363,969	0	0	0.00%			
Total Expenses	14.433.517	14.949.537	15.348.625	15.463.471	15.644.591	16.288.518	825.047	5.34%			

Included in General Fund Total

#### 2022 Highlights & Issues on the Horizon

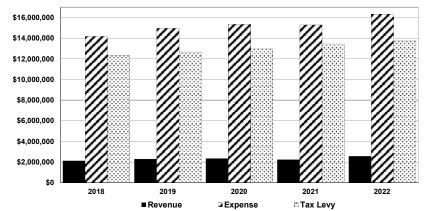
Vacancy factor recorded in non-departmental account, not Sheriff, in 2021. Increased tax levy in this budget by \$60,000.

Based on Department of Corrections removing inmates, budgeted housing revenue was decreased and levy increased by \$237,199.

2022 budget includes use of American Rescue Plan Act revenues for radio and communications equipment replacements totaling \$428,343. This is first year of a three-year replacement plan.

Two Court Security Officers were added in 2022 to facilitate enhanced Courthouse security. The total cost of court security is charged back to the Circuit Courts budget \$205,796.

### Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: SHERIFF	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10020 SHERIFF REVENUE									
411100 GENERAL PROPERTY TAXES	-12,318,165	-12,650,905	-12,954,197	-6,713,291	-13,426,583	-13,426,583	-13,426,583	-13,725,257	298,674
423200 PUBLIC/HIGHWAY SAFETY	-106,090	-165,855	-160,550	-43,477	-70,000	-70,000	-86,954	-135,000	65,000
423220 FED CRIMINAL ALIEN ASSISTANCE	-14,196	-7,114	-8,901	0	-10,000	-10,000	-8,901	-10,000	0
424080 DNA TEST REIMBURSEMENT	-3,940	-3,990	-2,540	0	-1,500	-1,500	-2,010	-2,000	500
424100 BULLETPROOF VEST GRANT	-4,262	-3,005	-7,975	0	-4,000	-4,000	-4,000	-4,000	0
424230 LAW ENFORCEMENT TRAINING	-25,546	-21,558	-16,927	0	-17,280	-17,280	-17,280	-17,280	0
424240 RECREATIONAL PATROL ENFORCEMEN	-19,857	-12,516	-16,205	-7,653	-15,000	-15,000	-7,653	-8,000	-7,000
424250 TRIBAL LAW ENFORCEMENT PROTECT	-27,097	-25,672	-23,684	-24,287	-24,000	-24,000	-24,287	-24,500	500
424257 TECH UPGRADE COURT/JAIL	0	0	0	-15,394	0	0	-15,394	0	0
424296 ROUTES TO RECOVERY COVID	0	0	-251,285	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	0	0	0	-428,343	428,343
424390 DEPT OF JUSTICE GRANT	0	-24,840	0	0	0	0	0	0	0
424471 COVID EMERG SUPP SHERIFF	0	0	0	0	0	0	-147,000	0	0
441300 COURT ORDERED RESTITUTION	-7,805	-7,219	-5,638	-4,375	-4,500	-4,500	-6,000	-5,500	1,000
452010 CIVIL PROCESS FEES	-99,518	-95,238	-81,370	-33,571	-90,000	-90,000	-79,000	-90,000	0
452020 COPIES AND PHOTOS	-1,992	-1,307	-690	-303	-1,300	-1,300	-800	-1,300	0
452030 WITNESS FEES	-107	-43	-97	-5	-300	-300	-80	-150	-150
452040 PRISONER MEDICATION FEES	-16,024	-15,554	-14,765	-7,515	-18,291	-18,291	-17,500	-18,291	0
452050 TELEPHONE REBATES	-18,335	-24,991	-18,903	-6,007	-25,405	-25,405	-25,000	-25,405	0
452060 MISCELLANEOUS REVENUES	-18,735	-14,520	-8,790	-5,269	-14,000	-14,000	-14,861	-14,000	0
452080 SPECIAL TEAMS FEES	-16,236	-29,209	-34,855	-7,547	-12,500	-12,500	-22,500	-12,500	0
452100 SHERIFF FEES	-4,435	-2,972	-2,100	-703	-4,000	-4,000	-2,200	-4,000	0
452110 HUBER BOARD FEES	-138,152	-195,340	-74,805	-28,949	-145,000	-145,000	-122,000	-145,000	0
452120 JUV-DETEN/MED/TRANS	-22,487	-11,078	-13,041	-16,632	-35,000	-35,000	-17,842	-25,000	-10,000
452130 ELECTRONIC MONITORING CHG	-58,262	-64,475	-83,107	-22,792	-77,500	-77,500	-50,000	-65,000	-12,500
452131 VEHICLE LICENSE FEES	-14,267	-13,172	-10,551	-1,029	-17,000	-17,000	-12,000	-15,000	-2,000
452132 PARKING VIOLATION FEES	-1,560	-1,125	-2,465	-880	-3,000	-3,000	-2,090	-2,500	-500
452140 LAUNDRY COMMISSIONS	-584	-596	-452	0	-700	-700	-700	-700	0
452141 TOWING RECOUPMENT	-1,148	-1,787	-1,982	-463	-2,500	-2,500	-2,000	-2,000	-500
472200 HOUSING PRISONERS-OTHER JURISD	-1,016,271	-994,734	-1,020,046	-441,928	-924,348	-924,348	-1,090,460	-687,149	-237,199
474010 DEPARTMENTAL CHARGES	-388,193	-384,423	-399,887	-199,727	-419,273	-419,273	-358,012	-638,143	218,870
474030 PRISONER TRANSPORT	-26,471	-22,983	-3,015	-480	-43,902	-43,902	-5,000	-10,000	-33,902
474600 HS PROJECT LIFESAVER	-3,509	-1,452	-2,412	-1,465	-1,500	-1,500	-1,465	-1,500	0
483750 JAIL COMMISSARY	-49,178	-60,364	-43,032	-20,937	-43,189	-43,189	-50,019	-46,000	2,811
485100 DONATIONS FROM INDIVIDUALS	0	0	0	0	-1,500	-1,500	0	0	-1,500
486200 INSURANCE RECOVERY-VEHICLES	-4,587	-51,334	0	0	-10,000	-10,000	0	0	-10,000
486300 INSURANCE RECOVERIES	-6,507	-24,065	-29,797	-13,045	-400	-400	-25,000	-15,000	14,600
492200 TRANSFER FROM SPECIAL REVENUE	0	0	0	0	0	0	0	-110,000	110,000
TOTAL SHERIFF REVENUE	-14,433,517	-14,933,436	-15,294,062	-7,617,724	-15,463,471	-15,463,471	-15,644,591	-16,288,518	825,047

Fund: GENERAL FUND Department: SHERIFF	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10020110 SHERIFF ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	673,949	755,503	677,063	322,416	668,776	668,776	657,234	684,778	16,002
511200 SALARIES-PERMANENT-OVERTIME	680	328	1,267	0	1,019	1,019	0	1,051	32
511900 LONGEVITY-FULL TIME	3,960	4,480	3,818	0	3,540	3,540	3,560	3,520	-20
514100 FICA & MEDICARE TAX	49,811	55,867	50,491	23,634	52,206	52,206	48,177	52,736	530
514200 RETIREMENT-COUNTY SHARE	56,611	59,489	60,538	29,126	60,773	60,773	59,373	61,687	914
514400 HEALTH INSURANCE COUNTY SHARE	153,525	150,427	122,566	65,300	121,566	121,566	120,554	125,076	3,510
514500 LIFE INSURANCE COUNTY SHARE	434	446	372	243	336	336	495	408	72
514600 WORKERS COMPENSATION	2,528	3,129	3,284	1,555	3,237	3,237	3,171	4,078	841
514700 EDUCATION AND TRAINING	504	407	252	97	252	252	97	0	-252
519100 UNIFORM ALLOWANCE	2,360	3,735	2,697	946	2,750	2,750	2,750	2,750	0
522500 TELEPHONE	52,120	51,361	67,452	21,670	58,800	58,800	57,000	53,000	-5,800
531100 POSTAGE AND BOX RENT	4,295	4,428	3,519	1,697	3,000	3,000	3,500	3,500	500
531200 OFFICE SUPPLIES AND EXPENSE	9,673	9,778	7,501	3,120	10,250	10,250	10,000	10,000	-250
531800 MIS DEPARTMENT CHARGEBACKS	452,136	401,418	413,088	96,831	296,099	296,099	296,099	267,741	-28,358
532200 SUBSCRIPTIONS	1,691	2,196	2,054	1,286	2,970	2,970	2,500	2,500	-470
532800 TRAINING AND INSERVICE	2,666	2,379	2,550	2,193	4,400	4,400	3,500	3,500	-900
533800 EXTRADITIONS	16,873	18,642	12,534	0	12,000	12,000	12,000	12,000	0
534700 FIELD SUPPLIES	9,262	9,394	9,994	13,109	9,300	9,300	21,021	9,300	0
535200 VEHICLE MAINTENANCE AND REPAIR	47	0	0	0	0	0	0	0	0
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	391	399	408	417	200	200	400	400	200
551200 INSURANCE-VEHICLE LIABILITY	1,140	1,341	2,370	2,182	1,000	1,000	1,000	1,500	500
551300 INSURANCE-CONTRACTORS EQUIP/IN	228	232	238	259	118	118	118	230	112
551900 INSURANCE-GENERAL LIABILITY	42,487	35,720	49,308	51,260	40,000	40,000	40,000	40,000	0
552100 OFFICIALS BONDS	23	23	26	23	30	30	30	30	0
581900 CAPITAL OUTLAY	26,389	24,691	0	0	29,000	29,000	22,287	29,000	0
TOTAL SHERIFF ADMINISTRATION	1,563,783	1,595,814	1,493,391	637,367	1,381,622	1,381,622	1,364,866	1,368,785	-12,837
10020220 SHERIFF-DISPATCH									
511100 SALARIES PERMANENT REGULAR	617,443	653,908	664,072	342,525	749,086	749,086	698,224	771,384	22,298
511200 SALARIES-PERMANENT-OVERTIME	84,479	93,683	105,320	42,045	51,770	51,770	85,707	69,450	17,680
511900 LONGEVITY-FULL TIME	2,698	2,898	2,560	0	3,098	3,098	3,098	2,720	-378
512100 WAGES-PART TIME	15,053	15,813	19,700	0	26,667	26,667	10,000	9,335	-17,332
514100 FICA & MEDICARE TAX	52,899	56,276	57,863	27,769	64,373	64,373	56,607	65,246	873
514200 RETIREMENT-COUNTY SHARE	47,684	50,145	53,065	25,882	56,067	56,067	52,760	55,438	-629
514400 HEALTH INSURANCE COUNTY SHARE	126,932	123,671	138,350	75,053	165,877	165,877	138,559	144,171	-21,706
514500 LIFE INSURANCE COUNTY SHARE	160	173	208	150	210	210	306	302	92
514600 WORKERS COMPENSATION	429	427	574	268	581	581	547	597	16
519100 UNIFORM ALLOWANCE	500	606	550	24	550	550	550	550	0
522500 TELEPHONE	13,320	13,320	13,272	6,681	14,450	14,450	13,362	14,450	0
531200 OFFICE SUPPLIES AND EXPENSE	3,250			Adopted Boolget		3,500	3,500	3,500	0

1998   1998	Fund: GENERAL FUND Department: SHERIFF	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 Amended To 2022
193500 MEALS AND LODGING   2   0   0   0   0   0   0   0   0   0	10020220 SHERIFF-DISPATCH									
1.00   1.00	532800 TRAINING AND INSERVICE	2,482	1,139	175	665	2,700	2,700	2,700	2,400	-300
TOTAL SHERIFF-DISPATCH	533500 MEALS AND LODGING	21	0	0	0	0	0	0	0	0
100020225 SHERIFF-FIELD SERVICES	534700 FIELD SUPPLIES	3,527	3,933	3,854	981	3,004	3,004	3,000	3,004	0
STILOD SALARIES PERMANENT REGULAR   2,443,048   2,570,820   2,662,939   1,356,790   2,749,155   2,765,765   2,864,311   11,156   11,100 DIONGEVITY-FULL TIME   2,090   2,280   2,420   15,33   2,660   2,660   2,660   2,600   2,500   -160   1,100 DIONGEVITY-FULL TIME   2,090   20,2201   211,151   10,7388   229,101   229,101   218,907   235,662   6,561   1,200 DIONGEVITY-FULL TIME   29,206   20,2201   211,151   10,7388   229,101   229,101   218,907   235,662   6,561   1,200 DIONGEVITY-FULL TIME   29,206   337,827   167,649   330,007   330,007   331,007   341,76   370,899   2,026   2,026   2,026   2,029   2,02	TOTAL SHERIFF-DISPATCH	970,877	1,019,513	1,062,707	522,697	1,141,933	1,141,933	1,068,920	1,142,547	614
STILOD SALARIES PERMANENT REGULAR   2,443,048   2,570,820   2,662,939   1,356,790   2,749,155   2,765,765   2,864,311   11,156   11,100 DIONGEVITY-FULL TIME   2,090   2,280   2,420   15,33   2,660   2,660   2,660   2,600   2,500   -160   1,100 DIONGEVITY-FULL TIME   2,090   20,2201   211,151   10,7388   229,101   229,101   218,907   235,662   6,561   1,200 DIONGEVITY-FULL TIME   29,206   20,2201   211,151   10,7388   229,101   229,101   218,907   235,662   6,561   1,200 DIONGEVITY-FULL TIME   29,206   337,827   167,649   330,007   330,007   331,007   341,76   370,899   2,026   2,026   2,026   2,029   2,02										
11100 SALARIES-PERMANENT-OVERTIME   174,804   187,494   208,882   120,169   20,821   203,821   244,959   213,492   9,671   11900 LONGEVITY-FULL TIME   2,699   2,280   2,420   153   2,660   2,660   2,660   2,500   2,500   51400 ELORA ENDICARE TAX   192,806   20,201   211,151   107,388   229,101   229,101   218,907   225,602   6,561   1400 RETIREMENT-COUNTY SHARE   279,618   297,056   337,827   167,649   350,007   350,007   341,746   370,899   20,892   214400 REALTH INSURANCE COUNTY SHARE   4,510   505,066   555,442   317,995   599,919   599,919   587,002   632,043   32,124   144500 LIFE INSURANCE COUNTY SHARE   515   503   521   3.29   513   513   571   587,074   514600 WORKERS COMPENSATION   22,764   24,682   29,242   14,635   29,266   29,266   29,834   38,507   9,245   14400 HEALTH INSURANCE COUNTY SHARE   515   503   521   3.29   513   513   571   587,074   514600 WORKERS COMPENSATION   22,764   24,682   29,242   14,635   29,266   29,266   29,834   38,507   9,245   14400 HEALTH INSURANCE COUNTY SHARE   515   503   521   3.29   510   504	10020225 SHERIFF-FIELD SERVICES									
S11900 LONGEVITY-FULL TIME	511100 SALARIES PERMANENT REGULAR	2,443,048	2,570,820	2,663,939	1,356,790	2,749,155	2,749,155	2,765,765	2,864,311	115,156
514100 FICA & MEDICARE TAX	511200 SALARIES-PERMANENT-OVERTIME	174,804	187,494	205,882	120,169	203,821	203,821	244,959	213,492	9,671
S14200 RETIREMENT-COUNTY SHARE   451,049   509,666   555,442   317,959   599,919   599,919   587,002   632,043   32,124   514400 HEALTH INSURANCE COUNTY SHARE   515   503   521   329   513   513   671   587   74   514600 WORKERS COMPENSATION   22,764   24,682   29,242   14,635   29,266   29,266   29,266   29,834   38,507   9,241   514700 EDUCATION AND TRAINING   572   504   504   194   504   504   336   252   252   2514   20,200   20,000	511900 LONGEVITY-FULL TIME	2,699	2,280	2,420	153	2,660	2,660	2,660	2,500	-160
S14400   HEALTH INSURANCE COUNTY SHARE   451,049   509,666   555,442   317,059   599,919   599,919   587,002   632,043   32,124   514500   LIFE INSURANCE COUNTY SHARE   515   503   521   329   513   513   671   587   74   74   74   74   74   74   74	514100 FICA & MEDICARE TAX	192,806	202,201	211,151	107,388	229,101	229,101	218,907	235,662	6,561
\$14500 LIFE INSURANCE COUNTY SHARE   \$15   \$503   \$521   \$329   \$513   \$513   \$671   \$587   \$74   \$14600 WORKERS COMPENSATION   \$22,764   \$24,682   \$29,242   \$14,635   \$29,266   \$29,266   \$29,834   \$38,507   \$2,241   \$14700 EDUCATION AND TRAINING   \$572   \$504   \$504   \$104   \$504   \$504   \$306   \$252   \$252   \$14800 UNEMPLOYMENT   \$1,117   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	514200 RETIREMENT-COUNTY SHARE	279,618	297,056	337,827	167,649	350,007	350,007	341,746	370,899	20,892
514600 WORKERS COMPENSATION   22,764   24,682   29,242   14,635   29,266   29,266   29,834   38,507   9,241   514700 EDUCATION AND TRAINING   572   504   504   194   504   504   504   336   252   2-525   514800 UNEMPLOYMENT   1,117   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	514400 HEALTH INSURANCE COUNTY SHARE	451,049	509,666	555,442	317,959	599,919	599,919	587,002	632,043	32,124
\$14700 EDUCATION AND TRAINING   \$772   \$504   \$504   \$94   \$504   \$504   \$366   \$252   \$252   \$14800 UNEMPLOYMENT   \$1,117   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	514500 LIFE INSURANCE COUNTY SHARE	515	503	521	329	513	513	671	587	74
S14800 UNEMPLOYMENT	514600 WORKERS COMPENSATION	22,764	24,682	29,242	14,635	29,266	29,266	29,834	38,507	9,241
519100 UNIFORM ALLOWANCE   24,310   23,790   22,681   11,817   24,300   24,300   22,100   24,400   100   520900 CONTRACTED SERVICES   66,585   110,033   103,150   31,017   35,000   35,000   70,000   100,000   65,000   52900 INTERPRETER FEES   33   3   0   0   0   49   5.00   5.000   5.000   200   150   531200 OFFICE SUPPLIES AND EXPENSE   4,602   5,066   5,198   962   5,000   5,000   5,000   5,000   5,000   5,000   5,000   0   0   0   0   0   0   0   0   0	514700 EDUCATION AND TRAINING	572	504	504	194	504	504	336	252	-252
520900 CONTRACTED SERVICES         66,585         110,033         103,150         31,017         35,000         35,000         70,000         100,000         65,000           523900 INTERPRETER FEES         33         0         0         49         50         50         200         200         150           531200 OFFICE SUPPLIES AND EXPENSE         4,602         5,066         5,198         962         5,000         5,000         5,000         5,000         0           532800 TRAINING AND INSERVICE         29,827         33,793         19,257         15,582         33,000         36,00         35,61         33,000         0           534700 FIELD SUPPLIES         121,160         130,734         143,332         44,502         138,150         138,150         138,150         0           534750 TOWING         4,334         5,528         3,340         1,406         3,000         3,000         3,000         3,000         3,000         3,000         3,000         185,500         2,0150         185,500         2,0150         20,500         20,500         20,500         20,500         20,500         20,500         185,500         -15,000         535200 VEHICLE MAINTENANCE AND REPAIR         61,376         78,149         87,655 <td< td=""><td>514800 UNEMPLOYMENT</td><td>1,117</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></td<>	514800 UNEMPLOYMENT	1,117	0	0	0	0	0	0	0	0
523900 INTERPRETER FEES         33         0         0         49         50         50         200         200         150           531200 OFFICE SUPLIES AND EXPENSE         4,602         5,066         5,198         962         5,000         5,000         5,000         5,000         0           532800 TRAINING AND INSERVICE         29,827         33,793         19,257         15,582         33,000         33,000         35,861         33,000         0           533500 MEALS AND LODGING         41         0         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000	519100 UNIFORM ALLOWANCE	24,310	23,790	22,681	11,817	24,300	24,300	22,100	24,400	100
531200 OFFICE SUPPLIES AND EXPENSE         4,602         5,066         5,198         962         5,000         0	520900 CONTRACTED SERVICES	66,585	110,033	103,150	31,017	35,000	35,000	70,000	100,000	65,000
532800 TRAINING AND INSERVICE         29,827         33,793         19,257         15,582         33,000         33,000         35,661         33,000         0           533500 MEALS AND LODGING         41         0         33,000         6,000         6,000         6,000         6,000         6,000         6,000         6,000         6,000         6,000         6,000	523900 INTERPRETER FEES	33	0	0	49	50	50	200	200	150
533500 MEALS AND LODGING         41         0         0         0         0         0         0         0         0           534700 FIELD SUPPLIES         121,160         130,734         143,332         44,502         138,150         138,150         138,150         138,150         0           534750 TOWING         4,334         5,528         3,340         1,406         3,000         3,000         3,000         3,000         3,000         0           535100 VEHICLE FUEL/OIL         183,502         204,381         143,475         65,330         200,500         200,500         200,500         185,500         -15,000           535200 VEHICLE MAINTENANCE AND REPAIR         61,376         78,149         87,655         28,814         68,000         60         0         0         0         0         0         76,034         76,034         76,034         76,034         76,034         76,034         10         0         0	531200 OFFICE SUPPLIES AND EXPENSE	4,602	5,066	5,198	962	5,000	5,000	5,000	5,000	0
121,160   130,734   143,332   44,502   138,150   138,150   138,150   138,150   0   0   0   0   0   0   0   0   0	532800 TRAINING AND INSERVICE	29,827	33,793	19,257	15,582	33,000	33,000	35,861	33,000	0
534750 TOWING         4,334         5,528         3,340         1,406         3,000         3,000         3,000         3,000         0           535100 VEHICLE FUEL / OIL         183,502         204,381         143,475         65,330         200,500         200,500         200,500         185,500         -15,000           535200 VEHICLE MAINTENANCE AND REPAIR         61,376         78,149         87,655         28,814         68,000         68,000         68,000         0           535600 RADIO UPGRADE/REPAIR         0         0         0         0         0         0         0         0         0         0         0         76,034         76,034           539500 RADAR EXPENSE         1,573         1,580         0	533500 MEALS AND LODGING	41	0	0	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL         183,502         204,381         143,475         65,330         200,500         200,500         200,500         185,500         -15,000           535200 VEHICLE MAINTENANCE AND REPAIR         61,376         78,149         87,655         28,814         68,000         68,000         68,000         0           535600 RADIO UPGRADE/REPAIR         0         0         0         0         0         0         0         0         0         0         76,034         76,000         76,000         76,000         76,000         76,000         76,000         76,000	534700 FIELD SUPPLIES	121,160	130,734	143,332	44,502	138,150	138,150	138,150	138,150	0
535200 VEHICLE MAINTENANCE AND REPAIR         61,376         78,149         87,655         28,814         68,000         68,000         68,000         68,000         0           535600 RADIO UPGRADE/REPAIR         0         0         0         0         0         0         0         0         76,034         76,034           539500 RADAR EXPENSE         1,573         1,580         0 </td <td>534750 TOWING</td> <td>4,334</td> <td>5,528</td> <td>3,340</td> <td>1,406</td> <td>3,000</td> <td>3,000</td> <td>3,000</td> <td>3,000</td> <td>0</td>	534750 TOWING	4,334	5,528	3,340	1,406	3,000	3,000	3,000	3,000	0
535600 RADIO UPGRADE/REPAIR         0         0         0         0         0         0         76,034         76,034           539500 RADAR EXPENSE         1,573         1,580         0 </td <td>535100 VEHICLE FUEL / OIL</td> <td>183,502</td> <td>204,381</td> <td>143,475</td> <td>65,330</td> <td>200,500</td> <td>200,500</td> <td>200,500</td> <td>185,500</td> <td>-15,000</td>	535100 VEHICLE FUEL / OIL	183,502	204,381	143,475	65,330	200,500	200,500	200,500	185,500	-15,000
539500 RADAR EXPENSE         1,573         1,580         0	535200 VEHICLE MAINTENANCE AND REPAIR	61,376	78,149	87,655	28,814	68,000	68,000	68,000	68,000	0
551200 INSURANCE-VEHICLE LIABILITY         26,892         31,788         33,806         40,753         25,000         25,000         25,000         33,000         8,000           572200 CRIME PREVENTION         1,953         2,000         567         198         0         0         198         0         0           572300 HIGHWAY SAFETY         102         0         0         0         500         500         302         500         0           581100 VEHICLE REPLACEMENT         258,549         330,943         306,920         286,986         291,000         291,000         292,000         217,000         -74,000           581900 CAPITAL OUTLAY         31,643         0         0         0         0         0         0         352,309         352,309           TOTAL SHERIFF-FIELD SERVICES         4,385,475         4,752,992         4,876,310         2,612,685         4,988,446         4,988,446         5,052,191         5,594,346         605,900           10020235 SHERIFF-JAIL           511100 SALARIES PERMANENT REGULAR         3,711,084         3,872,831         3,950,425         1,984,799         4,209,654         4,045,936         4,237,183         27,529         511200 SALARIES-PERMANENT-OVERTIME         304,394         27	535600 RADIO UPGRADE/REPAIR	0	0	0	0	0	0	0	76,034	76,034
572200 CRIME PREVENTION         1,953         2,000         567         198         0         0         198         0         0           572300 HIGHWAY SAFETY         102         0         0         0         500         500         302         500         0           581100 VEHICLE REPLACEMENT         258,549         330,943         306,920         286,986         291,000         291,000         292,000         217,000         -74,000           581900 CAPITAL OUTLAY         31,643         0         0         0         0         0         0         0         352,309         352,309           TOTAL SHERIFF-FIELD SERVICES         4,385,475         4,752,992         4,876,310         2,612,685         4,988,446         4,988,446         5,052,191         5,594,346         605,900           10020235 SHERIFF-JAIL         511100 SALARIES PERMANENT REGULAR         3,711,084         3,872,831         3,950,425         1,984,799         4,209,654         4,045,936         4,237,183         27,529         511200 SALARIES-PERMANENT-OVERTIME         304,394         276,185         358,197         136,957         142,813         142,813         279,182         143,451         638	539500 RADAR EXPENSE	1,573	1,580	0	0	0	0	0	0	0
572300 HIGHWAY SAFETY         102         0         0         500         500         500         302         500         0           581100 VEHICLE REPLACEMENT         258,549         330,943         306,920         286,986         291,000         291,000         292,000         217,000         -74,000           581900 CAPITAL OUTLAY         31,643         0         0         0         0         0         0         0         352,309         352,309           TOTAL SHERIFF-FIELD SERVICES         4,385,475         4,752,992         4,876,310         2,612,685         4,988,446         4,988,446         5,052,191         5,594,346         605,900           10020235 SHERIFF-JAIL           511100 SALARIES PERMANENT REGULAR         3,711,084         3,872,831         3,950,425         1,984,799         4,209,654         4,045,936         4,237,183         27,529           511200 SALARIES-PERMANENT-OVERTIME         304,394         276,185         358,197         136,957         142,813         142,813         279,182         143,451         638	551200 INSURANCE-VEHICLE LIABILITY	26,892	31,788	33,806	40,753	25,000	25,000	25,000	33,000	8,000
581100 VEHICLE REPLACEMENT         258,549         330,943         306,920         286,986         291,000         291,000         292,000         217,000         -74,000           581900 CAPITAL OUTLAY         31,643         0         0         0         0         0         0         0         352,309         352,309           TOTAL SHERIFF-FIELD SERVICES         4,385,475         4,752,992         4,876,310         2,612,685         4,988,446         4,988,446         5,052,191         5,594,346         605,900           10020235 SHERIFF-JAIL         511100 SALARIES PERMANENT REGULAR         3,711,084         3,872,831         3,950,425         1,984,799         4,209,654         4,045,936         4,237,183         27,529           511200 SALARIES-PERMANENT-OVERTIME         304,394         276,185         358,197         136,957         142,813         142,813         279,182         143,451         638	572200 CRIME PREVENTION	1,953	2,000	567	198	0	0	198	0	0
581900 CAPITAL OUTLAY         31,643         0         0         0         0         0         0         352,309         352,309           TOTAL SHERIFF-FIELD SERVICES         4,385,475         4,752,992         4,876,310         2,612,685         4,988,446         4,988,446         5,052,191         5,594,346         605,900           10020235 SHERIFF-JAIL           511100 SALARIES PERMANENT REGULAR         3,711,084         3,872,831         3,950,425         1,984,799         4,209,654         4,045,936         4,237,183         27,529           511200 SALARIES-PERMANENT-OVERTIME         304,394         276,185         358,197         136,957         142,813         142,813         279,182         143,451         638	572300 HIGHWAY SAFETY	102	0	0	0	500	500	302	500	0
581900 CAPITAL OUTLAY         31,643         0         0         0         0         0         0         352,309         352,309           TOTAL SHERIFF-FIELD SERVICES         4,385,475         4,752,992         4,876,310         2,612,685         4,988,446         4,988,446         5,052,191         5,594,346         605,900           10020235 SHERIFF-JAIL           511100 SALARIES PERMANENT REGULAR         3,711,084         3,872,831         3,950,425         1,984,799         4,209,654         4,045,936         4,237,183         27,529           511200 SALARIES-PERMANENT-OVERTIME         304,394         276,185         358,197         136,957         142,813         142,813         279,182         143,451         638	581100 VEHICLE REPLACEMENT	258,549	330,943	306,920	286,986	291,000	291,000	292,000	217,000	-74,000
TOTAL SHERIFF-FIELD SERVICES         4,385,475         4,752,992         4,876,310         2,612,685         4,988,446         4,988,446         5,052,191         5,594,346         605,900           10020235 SHERIFF-JAIL           511100 SALARIES PERMANENT REGULAR         3,711,084         3,872,831         3,950,425         1,984,799         4,209,654         4,209,654         4,045,936         4,237,183         27,529           511200 SALARIES-PERMANENT-OVERTIME         304,394         276,185         358,197         136,957         142,813         142,813         279,182         143,451         638	581900 CAPITAL OUTLAY	31,643		0		0	0			
511100 SALARIES PERMANENT REGULAR       3,711,084       3,872,831       3,950,425       1,984,799       4,209,654       4,209,654       4,045,936       4,237,183       27,529         511200 SALARIES-PERMANENT-OVERTIME       304,394       276,185       358,197       136,957       142,813       142,813       279,182       143,451       638	TOTAL SHERIFF-FIELD SERVICES	4,385,475	4,752,992	4,876,310	2,612,685	4,988,446	4,988,446	5,052,191	5,594,346	
514100 FICA & MEDICARE TAX  2022 Sauk County, Wisconsin Adopted Budget - 252 337,696 312,281 335,509 -2,187	511100 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME	304,394	276,185	358,197	136,957	142,813	142,813	279,182	143,451	638
			2022 Sauk Co 302,612	ounty, Wisconsii 314,587	n Adopted Budget 153,194	- 252 <sub>337,696</sub>				

Fund: GENERAL FUND Department: SHERIFF	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10020235 SHERIFF-JAIL									
514200 RETIREMENT-COUNTY SHARE	415,398	424,871	478,895	230,996	485,155	485,155	470,876	487,278	2,123
514400 HEALTH INSURANCE COUNTY SHARE	832,231	887,848	946,450	528,148	993,391	993,391	975,042	1,067,664	74,273
514500 LIFE INSURANCE COUNTY SHARE	835	851	976	609	902	902	1,242	1,157	255
514600 WORKERS COMPENSATION	31,319	33,285	39,454	18,997	38,548	38,548	38,724	46,437	7,889
514800 UNEMPLOYMENT	0	0	6,686	3,691	0	0	7,383	0	0
519100 UNIFORM ALLOWANCE	23,646	25,929	28,418	14,905	27,450	27,450	27,450	26,950	-500
520900 CONTRACTED SERVICES	365,530	377,300	384,502	234,163	402,515	402,515	401,559	421,519	19,004
523200 HOUSING JUVENILES-SECURE DETEN	29,705	18,124	8,045	0	25,000	25,000	10,000	18,000	-7,000
523900 INTERPRETER FEES	486	706	681	724	1,000	1,000	2,000	1,500	500
529400 PRISONER MEALS	324,948	332,476	286,506	111,073	312,989	312,989	268,744	304,501	-8,488
531200 OFFICE SUPPLIES AND EXPENSE	8,619	9,672	7,945	3,053	11,178	11,178	11,178	11,178	0
532200 SUBSCRIPTIONS	408	60	180	180	500	500	500	500	0
532800 TRAINING AND INSERVICE	18,054	12,253	15,670	10,285	10,161	10,161	15,000	10,161	0
533500 MEALS AND LODGING	58	0	0	0	0	0	0	0	0
534700 FIELD SUPPLIES	31,003	26,243	67,079	13,810	35,485	35,485	182,485	35,485	0
539200 JAIL EXPENSE	57,310	67,492	101,659	16,943	55,891	55,891	55,891	55,891	0
539220 PRISONER PROGRAMS	14,203	13,150	8,503	515	15,324	15,324	15,324	15,324	0
539300 PRISONERS MEDICAL EXPENSE	38,507	39,910	29,994	17,112	37,011	37,011	37,001	37,011	0
539700 LAUNDRY, LINENS & BEDDING	8,525	9,652	7,918	2,262	10,146	10,146	10,146	10,146	0
539800 EQUIPMENT LEASE	26,961	29,302	30,209	10,994	22,000	22,000	22,000	22,000	0
551200 INSURANCE-VEHICLE LIABILITY	908	1,069	1,851	0	0	0	0	0	0
551600 INSURANCE-MONIES & SECURITIES	0	0	0	0	700	700	700	700	0
581900 CAPITAL OUTLAY	0	33,974	164,000	0	0	0	0	0	0
TOTAL SHERIFF-JAIL	6,541,701	6,800,376	7,243,834	3,493,636	7,180,409	7,180,409	7,195,544	7,294,647	114,238
10020237 COURT SECURITY									
511100 SALARIES PERMANENT REGULAR	263,888	254,574	263,858	129,907	270,939	270,939	229,503	412,443	141,504
511200 SALARIES-PERMANENT-OVERTIME	6,094	7,828	5,784	1,400	9,881	9,881	2,427	14,147	4,266
511900 LONGEVITY-FULL TIME	658	520	540	0	520	520	560	560	40
514100 FICA & MEDICARE TAX	19,542	18,809	19,432	9,340	21,804	21,804	16,190	32,677	10,873
514200 RETIREMENT-COUNTY SHARE	27,729	28,336	31,789	15,560	33,311	33,311	26,971	51,429	18,118
514400 HEALTH INSURANCE COUNTY SHARE	63,197	67,163	71,680	40,211	74,235	74,235	74,677	114,567	40,332
514500 LIFE INSURANCE COUNTY SHARE	103	99	96	69	99	99	119	181	82
514600 WORKERS COMPENSATION	2,356	2,350	2,745	1,301	2,785	2,785	2,255	5,339	2,554
519100 UNIFORM ALLOWANCE	1,958	2,330	1,945	1,072	2,783	2,783	1,850	3,300	1,100
531200 OFFICE SUPPLIES AND EXPENSE	305	74	281	40	500	500	500	500	0
532800 TRAINING AND INSERVICE	1,129	2,396	1,098	800	1,500	1,500	1,500	1,500	0
534700 FIELD SUPPLIES	1,129	442	639	27	1,500	1,500	1,500	1,500	0
TOTAL COURT SECURITY	388,193	384,669	399,887	199,727	419,274	419,274	358,052	638,143	218,869

2022 Sauk County, Wisconsin Adopted Budget - 253

Fund: GENERAL FUND Department: SHERIFF	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10020245 SHERIFF-SPECIAL TEAMS									
532800 TRAINING AND INSERVICE	3,998	5,781	2,945	4,916	5,000	5,000	5,000	5,000	0
534200 MEDICAL SUPPLIES	0	57	0	0	0	0	0	0	0
534700 FIELD SUPPLIES	19,955	36,321	15,646	9,192	21,500	21,500	20,000	21,500	0
535100 VEHICLE FUEL / OIL	1,000	236	35	0	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	31	31	703	480	2,000	2,000	2,000	2,000	0
539600 BOAT/SNOWMOBILE SUPPLIES	531	770	774	0	1,000	1,000	1,000	1,000	0
551200 INSURANCE-VEHICLE LIABILITY	3,333	3,922	985	0	1,400	1,400	1,400	1,400	0
TOTAL SHERIFF-SPECIAL TEAMS	28,847	47,118	21,087	14,588	30,900	30,900	29,400	30,900	0
10020255 SHERIFF-PRISONER TRANSPORT									
511100 SALARIES PERMANENT REGULAR	158	0	0	0	0	0	0	0	0
512100 WAGES-PART TIME	93,015	93,480	16,249	2,318	111,000	111,000	0	69,750	-41,250
514100 FICA & MEDICARE TAX	7,272	7,270	1,273	177	8,603	8,603	600	5,336	-3,267
514600 WORKERS COMPENSATION	827	886	168	23	1,099	1,099	90	872	-227
520900 CONTRACTED SERVICES	0	0	0	0	0	0	15,000	11,561	11,561
533500 MEALS AND LODGING	1,893	1,549	385	0	1,700	1,700	500	1,200	-500
534700 FIELD SUPPLIES	340	426	39	850	425	425	1,000	425	0
535100 VEHICLE FUEL / OIL	2,379	2,367	0	0	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	2,488	3,888	748	0	3,501	3,501	1,000	3,506	5
551200 INSURANCE-VEHICLE LIABILITY	1,867	2,197	3,691	3,393	1,500	1,500	1,500	1,500	0
581900 CAPITAL OUTLAY	25,548	25,482	22,662	0	0	0	0	0	0
TOTAL SHERIFF-PRISONER TRANSPORT	135,785	137,545	45,215	6,760	127,828	127,828	19,690	94,150	-33,678
10020293 DISABLED PARKING ENFORCEMENT									
526100 DISABLED PARKING ENFORCEMENT	0	509	195	0	1,100	1,100	0	0	-1,100
TOTAL DISABLED PARKING ENFORCEMENT	0	509	195	0	1,100	1,100	0	0	-1,100
10020294 BAR BUDDIES									
526100 BAR BUDDIES	0	10,000	5,000	0	0	0	0	0	0
TOTAL BAR BUDDIES	0	10,000	5,000	0	0	0	0	0	0
10020411 ANIMAL SHELTER									
526100 ANIMAL SHELTER	147,000	201,000	201,000	95,980	191,959	191,959	191,959	125,000	-66,959
TOTAL ANIMAL SHELTER	147,000	201,000	201,000	95,980	191,959	191,959	191,959	125,000	-66,959
TOTAL DEPARTMENT REVENUE	-14,433,517	-14,933,436	-15,294,062	-7,617,724	-15,463,471	-15,463,471	-15,644,591	-16,288,518	825,047
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE	14,161,662 -271,855	14,949,537 16,101	15,348,625 54,563	7,583,440 -34,284	15,463,471 0	15,463,471 0	15,280,622 -363,969	16,288,518 0	825,047

## **Public Works**

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

## FUNCTIONAL AREA MISSION STATEMENT

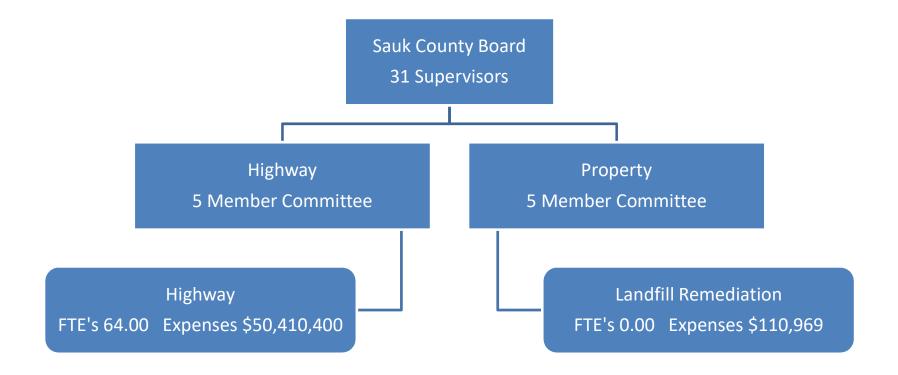
The continued enhancement of services and resources for efficient county public works operations.

## FUNCTIONAL AREA VISION STATEMENT

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

## **ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED**

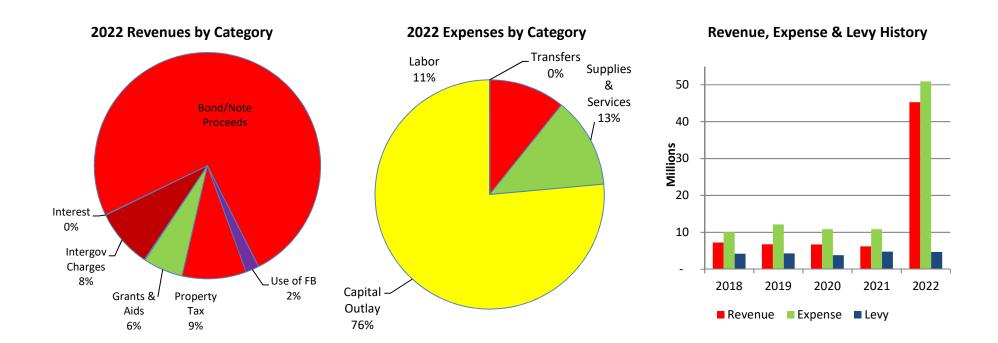
Promote Safe Community
Encourages Economic Development



## **Public Works**

## Significant Changes in the Public Works Function for 2022

- The 2022 Highway budget includes constructing and equipping two Highway facilities at an estimated cost of \$38,000,000. This will be funded by bond proceeds. Debt service payments will begin in 2023.
- 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.



#### 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.	12/31/2022
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.	12/31/2022
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.	5/31/2022
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.	12/31/2022
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.	8/31/2022
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.	10/1/2022
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.	12/31/2022
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.	12/31/2022

	Program Eva	luation				
Program Title	Program Description	Mandates and	2022 Budg	et	FTE's	Key Outcome Indicator(s)
1 Togram Titlo	1 10g.u 2000 ip.io	References				ricy Cutcome maioater(c)
			User Fees / Misc	\$0		
			Grants	\$0		
			TOTAL REVENUES	\$0		
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	Wages & Benefits	\$2.355	0.03	
	Topiacomone of digible bridges and survive.		Operating Expenses	\$48,850		
			TOTAL EXPENSES	\$51,205		
			COUNTY LEVY	\$51,205		
			User Fees / Misc	\$6,000		
			Grants	\$578,386		
			Vacancy Factor	\$0		
			TOTAL REVENUES	\$584,386		Maintenance \$ per centerline mile
County Highway	General maintenance of all County highways including patching, seal coating, brush cutting, mowing, litter	Wis Stat §83.06	Wages & Benefits	\$2,030,040	23.81	Fleet efficiency
(CTH) Maintenance	Maintenance cleanup, and road painting.		Operating Expenses	\$59,262		Fleet efficiency
			Transfer to General Fund	\$6,000		PASER score
			TOTAL EXPENSES	\$2,095,302		
			COUNTY LEVY	\$1,510,916		
		Wis Stat §83.06	Intergovernmental	\$0		
			Grants	\$498,964		
			TOTAL REVENUES	\$498,964		0 1 - 5
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.		Wages & Benefits	\$493,506	5.79	Cost of snow removal per centerline mile of road
			Operating Expenses	\$1,051,441		Trille of road
			TOTAL EXPENSES	\$1,544,947		
			COUNTY LEVY	\$1,045,983		
			Intergovernmental	\$0		
			Grants	\$1,435,195		
			TOTAL REVENUES	\$1,435,195		Construction dollars per centerline mile of county roads
CTH Construction	County highway rehabilitation and reconstruction projects.	Wis Stat §83.04	Wages & Benefits	\$156,350	1.84	Initile of county roads
			Operating Expenses	\$3,134,952		Fleet efficiency
			TOTAL EXPENSES	\$3,291,302		,
			COUNTY LEVY	\$1,856,107		
			User Fees / Misc	\$0		
			Grants	\$170,023		
			TOTAL REVENUES	\$170,023		
CTH Bridge	County bridge rehabilitation and reconstruction projects.	Wis Stat §83.065	Wages & Benefits	\$53,544	0.63	
			Operating Expenses	\$234,797		
			TOTAL EXPENSES	\$288,341		
			COUNTY LEVY	\$118,318		

		-				
			Intergovernmental	\$2,625,442		
			Grants	\$0		
			TOTAL REVENUES	\$2,625,442		
	General maintenance of all State and Federal highways. Includes all work billed through the Routine	Wis Stat §83.07	Wages & Benefits	\$1,957,628	22.77	
Maintenance	Maintenance Agreement (RMA)	VVIO GIAL 300.07			22.11	
			Operating Expenses	\$667,814		
			TOTAL EXPENSES	\$2,625,442		
			COUNTY LEVY	\$0		
			Intergovernmental	\$234,755		
			Grants	\$0		
			TOTAL REVENUES	\$234,755		
STH Construction	State highway and bridge rehabilitation and reconstruction projects and repair of damaged signs, guardrail,	Wis Stat §83.07	Wages & Benefits	\$153,329	1.79	
0111 0011011 4011011	etc.	11.0 0.01 300.07				
			Operating Expenses	\$81,426		
			TOTAL EXPENSES	\$234,755		
			COUNTY LEVY	\$0		
			Intergovernmental	\$119,212		
			Grants	\$0		
			TOTAL REVENUES	\$119,212		
STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	Wis Stat §83.07			0.16	
3111 Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	Wis Stat 905.07	Wages & Benefits	\$13,386	0.10	
			Operating Expenses	\$105,826		
			TOTAL EXPENSES	\$119,212		
			COUNTY LEVY	\$0		
			Intergovernmental	\$1,139,137		
			Grants	\$0		
			TOTAL REVENUES	\$1,139,137		
1 1 0		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			F 70	
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.	Wis Stat §83.035	Wages & Benefits	\$484,576	5.70	
			Operating Expenses	\$654,561		
			TOTAL EXPENSES	\$1,139,137		
			COUNTY LEVY	\$0		
			Intergovernmental	\$120,757		
			Grants	\$0		
			TOTAL REVENUES	\$120,757	4.07	
County Department	Services provided to other Sauk County Departments.		Wages & Benefits	\$107,560	1.27	
			Operating Expenses	\$13,197		
			TOTAL EXPENSES	\$120,757		
			COUNTY LEVY	\$0		
			User Fees / Misc	\$20,000		
				\$20,000		
			Grants			
			TOTAL REVENUES	\$20,000		
Non-Government	Services/materials provided to non-government customers.		Wages & Benefits	\$18,741	0.22	
			Operating Expenses	\$1,259		
1			TOTAL EXPENSES	\$20,000		
1			COUNTY LEVY	\$0		
	Highway Buildings/Shops	\$38 UUU UUU	User Fees / Misc	\$0		
1						
	Crackfiller		Use of Fund Balance	\$38,880,000		
	Pull Behind Pneumatic Roller	\$30,000		\$38,880,000		
1	3 Tracked Skidsteer Loaders		Wages & Benefits	\$0		
1	5 Loaders	\$65,000	Operating Expenses	\$38,880,000		
	1 Excavator	\$20,000		\$38,880,000		
Outlay	1 Dozer	\$15,000		\$0	_	
- 300,		\$45,000		φυ		
	4 Quad Axle Trucks (Automatic)					
	3 Single Axle Patrol Trucks	\$270,000				
	3 Single Axle Patrol Truck Accessory Packages	\$270,000				
	3 Stainless Steel V-Box Spreaders	\$45,000				
		· ·				
			TOTAL REVENUES	\$45,827,871		
Totala					64.00	
Totals			TOTAL EXPENSES	\$50,410,400	64.00	
			COUNTY LEVY	\$4,582,529		

Output Measures - How much are we doing?								
Description	2020 Actual	2021 Estimate	2022 Budget					
Total centerline miles completed of roadway resurfacing/pavement replacement/reconstruction (Defined by WisDOT FDM 3-5-2).	22.75	33.00	24.00					
Total lane miles of roadway maintained during winter maintenance operations (total)	1,690 miles	1,690 miles	1,690 miles					
State of Wisconsin	625 miles	625 miles	625 miles					
Sauk County	616 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					
Tons of sand used for winter maintenance on County Highways.	6,634 tons	6,500 tons	6,500 tons					
Tons of salt used for winter maintenance on County Highways.	2,238 tons	3,500 tons	3,600 tons					
Number of winter / snow events.	20.00	27.00	28.00					
Full-time equivalents funded by other entities.	26.00	26.00	26.00					
Diesel fuel used annually.	119,983.00	125,732.00	125,732.00					
Sauk County Highway Department administrative costs as a percentage of total highway maintenance costs.	6.44%	7.00%	6.50%					
Statewide average administrative costs as a percentage of total highway maintenance costs (71 counties)	4.56%	4.21%	4.53%					

Key Outcome Indicators / Selected Results - How well are we doing?									
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 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%	10.80%	7.00%					
Fleet efficiency: equipment revenues generated less operating costs	>\$0 means equipment has been used productively, decreasing reliance on property taxes	-\$235,326	\$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	89.83%	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.	\$8,526	\$7,000	\$7,500					
(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.	\$7,593	\$9,000	\$9,500					
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.	72.18%	70.83%	75.00%					
Cost of snow removal per centerline mile of county roads	Cost per mile for snow removal to keep existing Level of Service.	\$2,817.95	\$3,500.00	\$3,700.00					

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

2019 2020 2021 2022 2018 FTE Change -0.50 1.50 0.50 0.00 0.00 FTE Balance 62.00 63.50 64.00 64.00 62.00

\*Shared with Land Resources & Environment

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HIGHWAY											
Revenues											
Tax Levy	4,116,954	4,221,207	3,768,101	4,651,181	4,651,181	4,582,529	(68,652)	-1.48%	Highway Building/Shop	38,000,000	0
Grants & Aids	1,652,083	1,635,500	2,655,686	2,319,277	1,804,228	2,634,042	314,765	13.57%	3 Stainless Steel Vbox Spreaders	45,000	0
User Fees	130,952	104,956	58,132	50,000	52,008	50,000	0	0.00%	3 Single Axle Patrol Truck	270,000	0
Intergovernmental	5,185,444	4,648,687	3,873,517	4,263,670	4,263,670	4,257,829	(5,841)	-0.14%	3 Single Axle Patrol Truck Accessory Pac	270,000	0
Interest	152,515	193,099	47,136	200,000	6,000	6,000	(194,000)	-97.00%	4 Quad Axle Trucks	45,000	0
Miscellaneous	0	28,310	0	0	20,540	0	0	0.00%	1 Excavator	20,000	0
Bond Proceeds	0	0	0	0	0	38,000,000	38,000,000	0.00%	3 Tracked Skid steer Loaders	35,000	0
Use of Fund Balance	0	1,114,664	337,139	2,791,600	0	880,000	(1,911,600)	-68.48%	1 Dozer	15,000	0
									5 Loaders	65,000	0
Total Revenues	11,237,948	11,946,423	10,739,711	14,275,728	10,797,627	50,410,400	36,134,672	253.12%	Crackfiller	85,000	0
									Pull Behind Pneumatic Roller	30,000	0
<u>Expenses</u>											
Labor	3,079,976	3,191,605	3,341,860	3,770,383	3,770,383	3,832,646	62,263	1.65%	2022 Total	38,880,000	0
Labor Benefits	1,333,354	1,466,234	1,380,176	1,486,832	1,486,832	1,638,369	151,537	10.19%	_		
Supplies & Services	5,356,809	7,095,485	5,970,539	6,192,513	5,365,440	6,053,385	(139,128)	-2.25%			
Capital Outlay	0	0	0	2,626,000	0	38,880,000	36,254,000	1380.58%	2023	900,000	0
Transfer to General Fund	152,515	193,099	47,136	200,000	6,000	6,000	(194,000)	-97.00%	2024	900,000	0
Addition to Fund Balance	1,315,293	0		0	168,972	0	0	0.00%	2025	900,000	0
									2026	900,000	0
Total Expenses	11,237,948	11,946,423	10,739,711	14,275,728	10,797,627	50,410,400	36,134,672	253.12%			
Beginning of Year Fund Balance	15,060,815	16,376,108	15,261,444		14,924,305	15,093,277					
End of Year Fund Balance	16,376,108	15,261,444	14,924,305		15,093,277	14,213,277					

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

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

#### 2022 Highlights & Issues on the Horizon

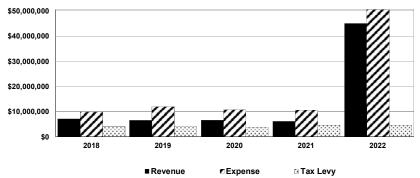
Increases in the cost of road construction materials will directly impact the mileage of roadway maintained or rehabilitated annually. Funding reductions for maintenance/construction activities will result in deteriorating road conditions and increased road maintenance costs.

The County will received additional CHIP/MLS funds in 2022. This budget matches the State Funds with the County tax

Bridge Aid funding has decreased this year by \$81,306 from \$132,511 to \$51,205. This special purpose levy is exempt from levy limits.

The Sauk County Highway Department has facilities located in Baraboo and in Reedsburg. Both of these Garages are no longer adequate for the current fleet storage, repair activities, parts storage and employee quarters. 2022 Budget includes construction of new facilities funded through bond proceeds (debt obligation), \$38,000,000.

## Revenue, Expense and Tax Levy



Fund: HIGHWAY Department: HIGHWAY	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
70030 HIGHWAY REVENUE									
411100 GENERAL PROPERTY TAXES	-4,116,954	-4,221,207	-3,768,101	-2,325,590	-4,651,181	-4,651,181	-4,651,181	-4,582,529	-68,652
422160 HO-CHUNK GAMING GRANT	-45,259	-38,809	-24,259	-43,334	0	-43,334	-43,334	-32,380	-10,954
424070 STATE FLOOD AIDS	0	0	-617,935	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	0	0	-50,679	0	0	0	0	0	0
435300 TRANSPORTATION AIDS / STATE	-1,417,448	-1,403,822	-1,555,924	-393,691	-1,570,924	-1,570,924	-1,570,894	-1,601,662	30,738
435310 LOCAL ROAD/CO HWY IMPROVEMENT	-189,376	-192,869	-406,888	-6,888	-705,019	-705,019	-190,000	-1,000,000	294,981
463100 HWY MAINT/CONST PRIVATE	-20,805	-44,386	-17,436	-8,901	-20,000	-20,000	-20,000	-20,000	0
472300 TRANSPORTATION-STHS MAINTENANC	-2,805,445	-3,004,105	-2,706,689	-1,505,240	-2,998,058	-2,998,058	-2,998,058	-2,997,935	-123
472310 STATE PERF BASED MAINT REVENUE	-123,102	-54,643	0	0	0	0	0	0	0
473300 HWY MAINT/CONST-OTHER GOVERNME	-1,095,145	-1,396,683	-1,053,581	-759,977	-1,117,862	-1,117,862	-1,117,862	-1,139,137	21,275
474100 HWY MAINT/CONST-OTHER DEPT	-1,144,161	-187,622	-113,247	-66,319	-147,750	-147,750	-147,750	-120,757	-26,993
481100 INTEREST ON INVESTMENTS	-152,515	-193,099	-47,136	-2,040	-200,000	-200,000	-6,000	-6,000	-194,000
483300 SALE OF MATERIAL AND SUPPLIES	-110,146	-60,570	-40,696	-32,008	-30,000	-30,000	-32,008	-30,000	0
486300 INSURANCE RECOVERIES	0	-28,310	0	-20,540	0	0	-20,540	0	0
489010 STATE CONTRIB CAPITAL REVENUE	-17,592	0	0	0	0	0	0	0	0
489011 COUNTY CONTRIB CAPITAL REVENUE	0	-5,633	0	0	0	0	0	0	0
491100 BOND PROCEEDS	0	0	0	0	0	0	0	-38,000,000	38,000,000
493010 FUND BALANCE APPLIED	0	0	0	0	-2,791,600	-2,791,600	0	-880,000	-1,911,600
TOTAL HIGHWAY REVENUE	-11,237,948	-10,831,759	-10,402,572	-5,164,529	-14,232,394	-14,275,728	-10,797,627	-50,410,400	36,134,672
70030110 HIGHWAY ADMINISTRATION									
514100 FICA & MEDICARE TAX	256	264	300	253	402	402	402	402	0
514600 WORKERS COMPENSATION	230	204	3	233	402	402	402	402	0
515800 PER DIEM COMMITTEE	3,350	3,450	3,984	3,858	5,250	5,250	5,250	5,250	0
526100 ADMINISTRATION	3,330 464,664	398,235	5,984 515,987	238,086	457,435	457,435	457,435	5,230 457,435	0
531800 MIS DEPARTMENT CHARGEBACKS	5,484	18,903	30,872	11,466	17,758	17,758	17,758	19,298	1,540
533200 MILEAGE	1,706	1,968	1,291	11,400	1,350	1,350	1,350	1,350	1,540
551600 INSURANCE-MONIES & SECURITIES	1,700	1,908	1,291	0	1,550	1,330	1,330	1,330	0
552100 OFFICIALS BONDS	23	23	26	23	25	25	25	25	0
-									
TOTAL HIGHWAY ADMINISTRATION	475,486	422,845	552,463	253,855	482,242	482,242	482,242	483,782	1,540
70030303 LOCAL BRIDGE AIDS									
526100 LOCAL BRIDGE AIDS	27,156	80,741	92,506	132,511	132,511	132,511	132,511	51,205	-81,306
TOTAL LOCAL BRIDGE AIDS	27,156	80,741	92,506	132,511	132,511	132,511	132,511	51,205	-81,306
70030305 SUPERVISION									
526100 SUPERVISION	114,986	106,799	114,322	60,092	110,000	110,000	110,000	115,000	5,000

Fund: HIGHWAY Department: HIGHWAY	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 Ai	\$ Change 2021 mended To 2022
TOTAL SUPERVISION	114,986	106,799	114,322	60,092	110,000	110,000	110,000	115,000	5,000
70030306 RADIO EXPENSE									
526100 RADIO EXPENSE	2,764	2,634	22,080	211,065	205,600	205,600	211,065	5,000	-200,600
TOTAL RADIO EXPENSE	2,764	2,634	22,080	211,065	205,600	205,600	211,065	5,000	-200,600
70030307 GENERAL PUBLIC LIABILITY									
551700 INSURANCE-UMBRELLA	26,717	15,473	24,199	29,121	20,000	20,000	20,000	20,000	0
TOTAL GENERAL PUBLIC LIABILITY	26,717	15,473	24,199	29,121	20,000	20,000	20,000	20,000	0
70030308 EMPLOYEE TAXES AND BENEFITS									
513000 EMPLOYEE BENEFITS	69,644	192,021	35,674	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	0	950	118	220	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	0	49	0	0	0	0	0	0	0
514800 UNEMPLOYMENT	131	259	1,295	0	0	0	0	0	0
TOTAL EMPLOYEE TAXES AND BENEFITS	69,775	193,279	37,087	220	0	0	0	0	0
70030310 HWY SHOP OPERATIONS									
526100 SHOP OPERATIONS	0	0	-12,566	0	-35,516	-35,516	-35,516	-38,595	-3,079
531800 MIS DEPARTMENT CHARGEBACKS	0	0	12,566	0	17,758	17,758	17,758	19,298	1,540
TOTAL HWY SHOP OPERATIONS	0	0	0	0	-17,758	-17,758	-17,758	-19,297	-1,539
70030312 MACHINERY/EQUIPMENT OPERATION	IS								
535900 EQUIPMENT AND MAINTENANCE	-252,499	-292,027	31,986	-438,890	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	149,227	169,494	177,493	185,238	0	0	0	0	0
551300 INSURANCE-CONTRACTORS EQUIP/IN	2,878	3,128	3,150	3,073	0	0	0	0	0
TOTAL MACHINERY/EQUIPMENT OPERATIONS	-100,394	-119,404	212,628	-250,579	0	0	0	0	0
70030314 BUILDINGS/GROUNDS OPERATIONS									
534700 FIELD SUPPLIES	0	0	0	8,496	0	0	0	0	0
TOTAL BUILDINGS/GROUNDS OPERATIONS	0	0	0	8,496	0	0	0	0	0
70030315 INSURANCE RECOVERY EXPENSE									
526100 INSURANCE RECOVERY EXPENSE	23,406	14,584	400	0	0	0	0	0	0
TOTAL INSURANCE RECOVERY EXPENSE	23,406	14,584	400	0	0	0	0	0	0
70030316 CAPITAL ASSET ACQUISITION 581000 CAPITAL EQUIPMENT	0	2022 Sauk Cou	ınty, Wisconsin	Adopted Budget	- 26 <u>4</u> 2,591,000	1,126,000	0	880,000	-246,000

Fund: HIGHWAY Department: HIGHWAY	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 Amended To 2022
70030316 CAPITAL ASSET ACQUISITION									
582900 OTHER CAPITAL IMPROVEMENT	0	0	0	0	0	1,500,000	0	38,000,000	36,500,000
TOTAL CAPITAL ASSET ACQUISITION	0	0	0	0	2,591,000	2,626,000	0	38,880,000	36,254,000
70030318 HIGHWAY PAYROLL DEFAULT									
511100 SALARIES PERMANENT REGULAR	2,784,736	2,855,709	3,131,174	1,614,107	3,473,358	3,473,358	3,473,358	3,552,473	79,115
511200 SALARIES-PERMANENT-OVERTIME	273,811	313,290	183,236	105,610	277,061	277,061	277,061	259,069	-17,992
511900 LONGEVITY-FULL TIME	16,951	14,746	13,704	0	14,714	14,714	14,714	15,854	1,140
512100 WAGES-PART TIME	1,129	3,860	8,871	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	0	550	891	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	221,911	230,605	242,214	123,864	288,033	288,033	288,033	292,796	4,763
514200 RETIREMENT-COUNTY SHARE	204,100	202,955	224,770	115,636	254,147	254,147	254,147	248,781	-5,366
514400 HEALTH INSURANCE COUNTY SHARE	792,924	787,415	809,950	488,570	879,018	879,018	879,018	1,023,488	144,470
514500 LIFE INSURANCE COUNTY SHARE	1,293	1,177	1,173	826	1,360	1,360	1,360	1,550	190
514600 WORKERS COMPENSATION	43,093	50,537	64,679	31,135	63,868	63,868	63,868	71,348	7,480
519600 PAYROLL DEFAULT OFFSET	-4,343,826	-4,463,297	-4,685,658	-2,481,509	-5,251,559	-5,251,559	-5,251,559	-5,465,359	-213,800
524000 MISCELLANEOUS EXPENSES	3,784	2,343	4,714	1,539	0	0	0	0	0
533200 MILEAGE	2	0	22	0	0	0	0	0	0
533500 MEALS AND LODGING	92	111	260	223	0	0	0	0	0
TOTAL HIGHWAY PAYROLL DEFAULT	0	0	0	0	0	0	0	0	0
70030320 CTHS ROUTINE MAINTENANCE									
526100 CTHS ROUTINE MAINTENANCE	2,050,399	2,509,869	2,625,946	1,013,733	2,119,204	2,127,538	2,590,000	2,713,334	585,796
TOTAL CTHS ROUTINE MAINTENANCE	2,050,399	2,509,869	2,625,946	1,013,733	2,119,204	2,127,538	2,590,000	2,713,334	585,796
70030321 CTHS SNOW/ICE CONTROL									
526100 CTHS SNOW/ICE CONTROL	1,063,565	1,394,446	867,930	824,566	1,035,516	1,035,516	1,035,516	1,100,000	64,484
TOTAL CTHS SNOW/ICE CONTROL	1,063,565	1,394,446	867,930	824,566	1,035,516	1,035,516	1,035,516	1,100,000	64,484
70030322 CTHS ROAD CONSTRUCTION									
526100 CTHS ROAD CONSTRUCTION	1,038,159	2,053,424	2,338,696	157,829	2,915,000	2,915,000	1,620,000	2,800,000	-115,000
TOTAL CTHS ROAD CONSTRUCTION	1,038,159	2,053,424	2,338,696	157,829	2,915,000	2,915,000	1,620,000	2,800,000	-115,000
70030323 CTHS BRIDGE CONSTRUCTION									
526100 CTHS BRIDGE CONSTRUCTION	60,798	598,063	153,091	88,613	349,730	349,730	349,730	100,000	-249,730
TOTAL CTHS BRIDGE CONSTRUCTION	60,798	598,063	153,091	88,613	349,730	349,730	349,730	100,000	-249,730

Fund: HIGHWAY Department: HIGHWAY	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 Amended To 2022
70030325 STHS MAINTENANCE									
526100 STHS MAINTENANCE	2,252,013	2,414,857	2,136,483	1,117,682	2,415,345	2,415,345	2,415,345	2,524,760	109,415
TOTAL STHS MAINTENANCE	2,252,013	2,414,857	2,136,483	1,117,682	2,415,345	2,415,345	2,415,345	2,524,760	109,415
70030326 STHS ROAD/BRIDGE CONSTRUCTION									
526100 STHS ROAD/BRIDGE CONSTRUCTION	217,120	261,128	164,000	71,116	217,120	217,120	217,120	226,956	9,836
TOTAL STHS ROAD/BRIDGE CONSTRUCTION	217,120	261,128	164,000	71,116	217,120	217,120	217,120	226,956	9,836
<b>70030327 STHS OTHER SERVICES</b> 526100 STHS OTHER SERVICES	140,823	155,107	166,479	34,427	171,272	171,272	171,272	123,766	-47,506
TOTAL STHS OTHER SERVICES	140,823	155,107	166,479	34,427	171,272	171,272	171,272	123,766	-47,506
<b>70030329 STATE PERF BASED MAINT EXPENSE</b> 526100 APPROPRIATION	47,250	20,806	0	0	0	0	0	0	0
TOTAL STATE PERF BASED MAINT EXPENSE	47,250	20,806	0	0	0	0	0	0	0
70030330 OTHER LOCAL GOVERNMENT ROADS 526100 OTHER LOCAL GOVERNMENT ROADS TOTAL OTHER LOCAL GOVERNMENT	1,095,145 1,095,145	1,396,683 1,396,683	1,053,581 1,053,581	732,074 732,074	1,117,862 1,117,862	1,117,862 1,117,862	1,117,862 1,117,862	1,139,137 1,139,137	21,275 21,275
ROADS	2,000,210	2,000,000	1,000,001	702,071	1,117,002	1,117,002	1,117,002	2,20>,20	
70030331 LOCAL DEPARTMENTS		40= 400		<b>7</b> 4 000					• • • • •
526100 LOCAL DEPARTMENTS	1,144,161	187,622	113,247	56,009	147,750	147,750	147,750	120,757	-26,993
TOTAL LOCAL DEPARTMENTS	1,144,161	187,622	113,247	56,009	147,750	147,750	147,750	120,757	-26,993
<b>70030332 NON-GOVERNMENTAL CUSTOMERS</b> 524000 MISCELLANEOUS EXPENSES	7	-18	0	0	0	0	0	0	0
526100 NON-GOVERNMENT CUSTOMERS	20,805	44,386	17,436	8,901	20,000	20,000	20,000	20,000	0
TOTAL NON-GOVERNMENTAL CUSTOMERS	20,812	44,367	17,436	8,902	20,000	20,000	20,000	20,000	0
70030900 TRANSFERS TO OTHER FUNDS	150 515	102.000	47.126	2.040	200,000	200,000	c 000	< 000	104.000
591000 TRANSFER TO GENERAL FUND	152,515	193,099	47,136	2,040	200,000	200,000	6,000	6,000	-194,000
TOTAL TRANSFERS TO OTHER FUNDS	152,515	193,099	47,136	2,040	200,000	200,000	6,000	6,000	-194,000
TOTAL DEPARTMENT REVENUE	-11,237,948	-10,831,759	-10,402,572	-5,164,529	-14,232,394	-14,275,728	-10,797,627	-50,410,400	36,134,672
TOTAL DEPARTMENT EXPENSE	9,922,654	11,946,423	10,739,711	4,551,772	14,232,394	14,275,728	10,628,655	50,410,400	36,134,672
-ADDITION TO / USE OF FUND BALANCE	-1,315,293	1,114,664	337,139	-612,757	0	0	-168,972	0	

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### **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 goal 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.	12/31/2022
Provide adequate funding for perpetual care of the landfill sites.	Need for tay levy is minimal or none	Complete and maintain detailed interest earned on investments and expenditure projections.	12/31/2022
Assure that residents in the area of the former landfill operations have a safe drinking water supply.		Request delisting from the Environmental Protection Agency National Priority List, the "Superfund" list.	3/31/2022

	Program Evaluation									
Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)				
			Misc./Interest	\$10,000						
			Use of Fund Balance	\$0						
			Grants	\$0						
Old Landfill	Maintenance of the landfill site closed in 1983. Includes methane gas extraction, care of the	Wis Stats 289	TOTAL REVENUES	\$10,000	_					
Ord Editation	landfill cover to prevent erosion, and groundwater testing.	Admin Code NR 520	Wages & Benefits	\$0						
			Operating Expenses	\$41,741						
			TOTAL EXPENSES	\$41,741						
			COUNTY LEVY	\$31,741						
			Misc./Interest	\$15,000						
			Use of Fund Balance	\$85,969						
	Maintenance of the landfill site closed in 2005. Includes methane gas extraction, leachate		Grants	\$0						
New Landfill	(water) extraction and treatment, care of the landfill cover to prevent erosion, and groundwater	Wis Stats 289	TOTAL REVENUES	\$100,969	-					
	testing.	Admin Code NR 520	Wages & Benefits	\$0						
			Operating Expenses	\$69,228						
			TOTAL EXPENSES	\$69,228						
			COUNTY LEVY	(\$31,741)						
			TOTAL REVENUES	\$110,969						
Totals			TOTAL EXPENSES	\$110,969	-					
			COUNTY LEVY	\$0						

Output Measures - How much are we doing?							
Description	2020 Actual	2021 Estimate	2022 Budget				
Gallons of leachate removed from landfill	221,799	175,000	220,000				
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?	2020 Actual	2021 Estimate	2022 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 2022 Sauk County, Wisconsin Adopted Budget - 2	67 Positive Report	Anticipate Positive report	Anticipate Positive report				

_	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LANDFILL REMEDIATION FUND											
Revenues											
Interest	94,112	116,108	43,998	25,000	25,000	25,000	0	0.00%	None	0	0
Use of Fund Balance	0	0	52,560	81,955	81,955	85,969	4,014	4.90%			
									2022 Total	0	0
Total Revenues =	94,112	116,108	96,558	106,955	106,955	110,969	4,014	3.75%			
<u>Expenses</u>									2023	0	0
Supplies & Services	74,598	93,866	96,558	106,955	106,955	110,969	4,014	3.75%	2024	0	0
Addition to Fund Balance	19,514	22,241	0	0	0	0	0	0.00%	2025	0	0
_									2026	0	0
Total Expenses =	94,112	116,108	96,558	106,955	106,955	110,969	4,014	3.75%			
Beginning of Year Fund Balance	4.853.234	4.872.748	4.894.989		4.842.429	4.760.474					

4,674,505

4,760,474

## 2022 Highlights & Issues on the Horizon

End of Year Fund Balance

Interest rates on Long Term Care Funds continue to be at a low rate.

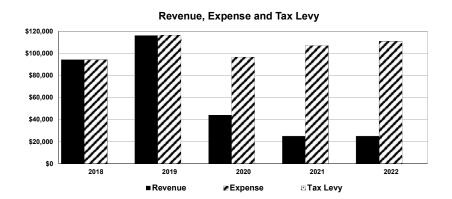
Long Term Care Funds were intended to cover the management cost of the closed landfill for 40 years; however, the extremely low interest on the Long Term Care funds may create the need to levy taxes prior to the originally anticipated 40 years of coverage.

4.872.748

4.894.989

4.842.429

Sauk County is required to keep estimates of the newer landfill's long-term care cost. This was last reevaluated in 2014, and as of December 31, 2020 was estimated at \$1,837,391. This estimate must be updated periodically.



Fund: LANDFILL REMEDIATION Department: SOLID WASTE SITE	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 ended To 2022
25060 LANDFILL REMEDIATION REVENUE									
481160 INTEREST LANDFILL REMEDIATION	-54,855	-72,789	-34,677	-5,390	-10,000	-10,000	-10,000	-10,000	0
481400 INTEREST ON LNG TRM CR INVEST	-39,257	-43,318	-9,322	-552	-15,000	-15,000	-15,000	-15,000	0
493010 FUND BALANCE APPLIED	0	0	0	0	-81,955	-81,955	0	-85,969	4,014
TOTAL LANDFILL REMEDIATION REVENUE	-94,112	-116,108	-43,998	-5,942	-106,955	-106,955	-25,000	-110,969	4,014
25060372 LANDFILL REMEDIATION OLD									
520900 CONTRACTED SERVICES	11,970	14,209	14,072	4,465	23,000	23,000	23,000	23,000	0
522900 UTILITIES	1,309	1,306	1,324	523	2,500	2,500	2,500	2,500	0
523100 GROUNDWATER MONITORING	10,054	10,929	16,687	4,349	12,000	12,000	12,000	14,000	2,000
530500 LICENSES AND PERMITS	115	115	115	0	115	115	115	115	0
535000 REPAIRS AND MAINTENANCE	1	0	1	0	2,000	2,000	2,000	2,000	0
551000 INSURANCE	114	117	120	131	120	120	120	126	6
TOTAL LANDFILL REMEDIATION OLD	23,563	26,675	32,318	9,469	39,735	39,735	39,735	41,741	2,006
25060373 LANDFILL REMEDIATION NEW									
520900 CONTRACTED SERVICES	31,374	41,294	41,478	8,336	40,000	40,000	40,000	42,000	2,000
522100 WATER TREATMENT/TESTING	3,572	2,037	1,907	634	2,100	2,100	2,100	2,100	0
522900 UTILITIES	1,309	1,304	1,324	523	2,500	2,500	2,500	2,500	0
523100 GROUNDWATER MONITORING	14,394	20,297	19,033	8,078	20,000	20,000	20,000	20,000	0
535000 REPAIRS AND MAINTENANCE	272	2,142	379	14	2,500	2,500	2,500	2,500	0
551000 INSURANCE	114	117	120	131	120	120	120	128	8
TOTAL LANDFILL REMEDIATION NEW	51,036	67,191	64,240	17,715	67,220	67,220	67,220	69,228	2,008
TOTAL DEPARTMENT REVENUE	-94,112	-116,108	-43,998	-5,942	-106,955	-106,955	-25,000	-110,969	4,014
TOTAL DEPARTMENT EXPENSE	74,598	93,866	96,558	27,184	106,955	106,955	106,955	110,969	4,014
-ADDITION TO / USE OF FUND BALANCE	-19,514	-22,241	52,559	21,242	0	0	81,955	0	

## **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

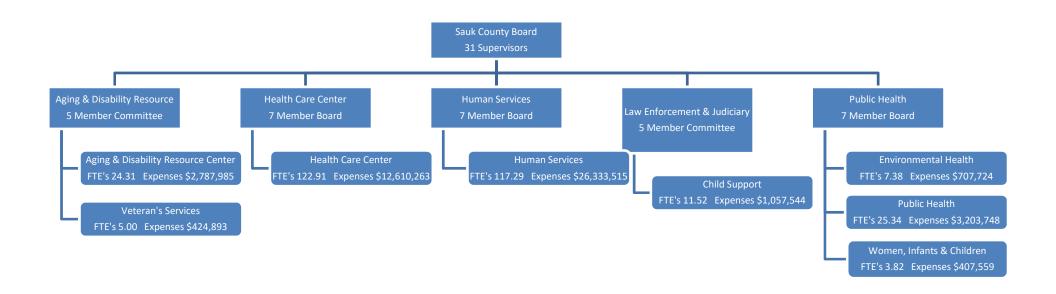
To improve and enhance service delivery provided ensuring collaborative, cost effective service. The supportive services functional group will act as the driving force to empower each department to look at routine processes and identify opportunities for improvement within the individual departments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

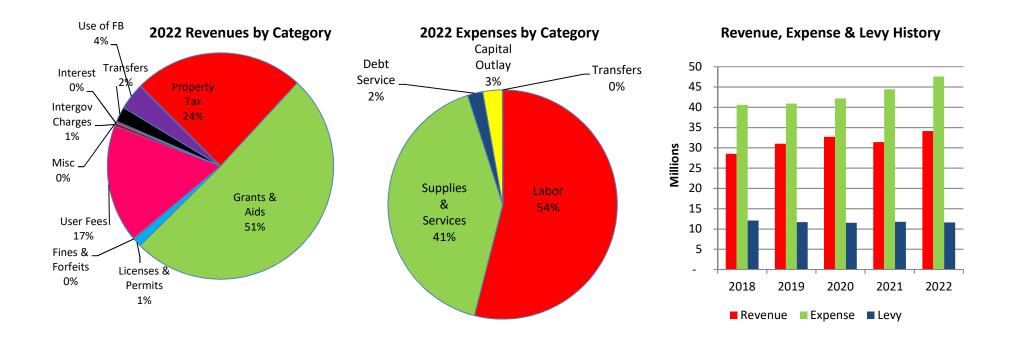
Fiscally responsible / essential services
Promote safe community
Encourages economic development
Development of cultural, social, and community values that enhance human dignity
Stewardship of natural resources



## **Health & Human Services**

## Significant Changes in the Health & Human Services Function for 2022

- The Aging & Disability Resource Center (ADRC) is using State funds to create a half-time Dementia Care Specialist position.
- American Rescue Plan Act funds of \$110,000 are being used for ADRC nutrition programs.
- 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 2.06 from 2021 to 2022. Decreases related to these position reductions total \$60,000. The Environmental Services division is being restructured to consolidate oversight under the Facilities Manager, saving \$78,500.
- 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 2022 budget contains increased revenues and expenditures of \$1,441,000.
- Multiple staff adjustments in Public Health to better meet needs, particularly with COVID response and overdose prevention grants. Addition of a Nurse Supervisor \$105,000, 1.6 full-time equivalent Public Health Technicians \$101,000, and a Communication Specialist \$61,000. Realignment of an Epidemiologist to a Nurse will serve needs better. Also, reclassification of a Quality Improvement Coordinator to a Health Data Analyst will provide better data analysis.



#### 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
The ADRC will begin the availability of a high level evidence based class specific to nutrition.	Review quarterly data and report to Oversight Committee.	The Nutrition Coordinator will be trained in "Stepping up Your Nutrition" 2. Provide Stepping Up Your Nutrition to all congregate sites in Sauk County	9/30/2022
The ADRC will increase the availability of in-home care and chore services for older adults.	Review number of new workers, and review satisfaction surveys from those receiving chore services. Review and report to Oversite Committee quarterly.	Research other county programs to see how they offer similar programming. 2. Appear on local Radio to share the program and recruit new Helping Hands at Home providers.	12/31/2022
The ADRC will increase caregiver access to, and knowledge of, care giver support services in order to reduce caregiver stress and burden.	Review number of caregivers participating in program and review annual survey results	Create a caregiver newsletter with caregiver input on content. 2.     Increase the number of caregivers utilizing the ADRC lending library.	12/31/2022
The ADRC will increase its online presence by offering programming virtually during the Covid-19 Pandemic.	Review surveys after the online class is taught.	Powerful Tools for Caregivers will be offered at least one time on line.	6/30/2022

	Program Evaluation					
Program Title	Program Description	Mandates and References	2022 BUDGE	ΕT	FTE's	Key Outcome Indicator(s)
	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		User Fees / Misc.  Grants  TOTAL REVENUES  Wages & Benefits	\$0 \$752,955 <b>\$752,955</b> \$736,921		
Aging & Disability Specialist	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	Operating Expenses TOTAL EXPENSES	\$73,360 <b>\$810,281</b>	7.47	Number served and satisfaction surveys.
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 Wis Stat 85.21 Family Care Contracts	User Fees / Misc. Grants Use of Fund Balance TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES	\$57,326 \$209,000 \$226,341 \$10,000 \$445,341 \$323,481 \$186,253 \$509,734	5.95	Number of people served and survey results
Congregate Meals	Guests are provided a minimum of one-third of the established recommended dietary allowances, as well as a range of related services such as screening, assessment, education and counseling to improve the participant's health through proper diet. Dining centers also act as a conduit for positive social contacts. Older adults are provided this service on a payment-by-donation basis, while all others pay the full cost of the meal and associated services.		COUNTY LEVY User Fees / Misc. Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$64,393 \$25,000 \$154,000 \$1,000 \$180,000 \$154,511 \$93,147 \$247,658 \$67,658	2.65	Satisfaction survey
Home Delivered Meals	Participants who qualify for home-delivered meals are those who are essentially homebound and unable to prepare meals for themselves. These participants are provided a minimum of one-third of the established recommended dietary allowances for people over age 60, as well as a range of related services such as screening, assessment, education and counseling to improve the participant's health through proper diet. Older adults are provided this service on a payment-by-donation basis while all others pay the full cost of the meal and associated services.	42 USC 3025 Wis Stat 46.82	User Fees / Misc. Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$145,000 \$105,500 \$110,000 \$360,500 \$178,093 \$301,233 \$479,326 \$118,826	2.78	Satisfaction survey
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.  Grants  TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$51,248 \$51,248 \$65,416 \$8,487 \$73,903	0.80	Goals of aging plan met

Elder Benefits Specialist	assistance applying for benefits, and appealing benefit denials or incorrect benefit amounts. Elder Benefit		User Fees / Misc. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES	\$0 \$73,045 <b>\$73,045</b> \$227,742 \$15,212 <b>\$242,954</b>	2.05	Survey results
	Specialists may offer assistance and advocacy to senior adults age 60 or over in the areas of consumer debt, landlord/tenant law, and private insurance. Elder Benefit Specialists receive in-depth, ongoing training. Program attorneys provide legal supervision and support to Elder Benefit Specialists and work closely with them to ensure high-quality advocacy and representation of senior adult clients in the program.	Wis Stat 46.81	COUNTY LEVY	\$169,909		
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	ADRC Contract	TOTAL REVENUES Wages & Benefits	\$192,749 <b>\$192,749</b> \$237,673	2.10	Survey results
, ,	access to supportive services.		Operating Expenses TOTAL EXPENSES COUNTY LEVY Grants	\$17,168 \$254,841 \$62,092 \$30,136		,
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	TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES	\$30,136 \$36,739 \$7,400 \$44,139	0.40	Survey results
	Individuals are assessed to identify risk factors and opportunities for prevention and early intervention and		COUNTY LEVY User Fees / Misc. Grants	\$14,003 \$0 \$4,997		
Prevention	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	42 USC 3025 Wis Stat 46.82	Use of Carryforward TOTAL REVENUES Wages & Benefits	\$0 <b>\$4,997</b> \$7,745	0.10	Number of recipients of program and survey results
	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".	7710 0101 10102	Operating Expenses  TOTAL EXPENSES  COUNTY LEVY	\$2,404 <b>\$10,149</b> <b>\$5,152</b>		
Outlay	ADRC will use the department funds to purchase three new vehicles in 2022.  Purchasing new Nutrition Cargo van to replace the current nutrition van (2015 Chevrolet City Express Van).  The current mileage is 138,319 miles. ADRC \$55,000.  ADRC will purchase two new vehicle to offset the cost of mileage reimbursements for staff.  The anticipated cost will be \$60,000.	30,000	Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$115,000 \$115,000 \$115,000 \$10 \$0		Less down time spent in shop
Totals			TOTAL REVENUES TOTAL EXPENSES COUNTY LEVY	\$2,205,971 \$2,787,985 \$582,014	24.30	

Output Measures - How much are we doing?							
Description	2020 Actual	2021 Estimate	2022 Budget				
Add LIFE Today! Newsmagazine - Total Circulation (Mailed/Emailed) will reduce from every other month circulation to quarterly	14,788	20,000	15,000				
Disability Benefit Specialist Program - Total Cases Served	638	700	750				
Elderly Benefit Specialist Program - Total cases Served	3192	3200	3200				
Information & Assistance Program - Total Contacts/unduplicated clients	12,416/6,781	20,000/10,000	20,000/10,000				
National Family Caregiver Support Program - Total Unduplicated Respite Scholarship Recipients / Support Group Participants	48	25	30				
Nutrition Programs - Total Congregate Unduplicated Eligible Individuals* in 2020 Congregate meals ended March 20th, 2020 due to COVID- 19	620	620	620				
Nutrition Programs - Total Home Delivery Unduplicated Eligible Individuals	592	600	600				
Nutrition Programs - Total Congregate Meals * in 2020 Congregate meals ended March 20th, 2020 due to COVID-19	3,221	0	6,400				
Nutrition Programs - Total Home Delivery Meals	49,635	51,000	51,000				
Nutrition Programs - Total Home Delivery Breakfast Meals	11,160	13,500	13,500				
Prevention Program - Total Classes Held / Unduplicated Participants * in 2020 in-person classes ended March 20th, 2020 due to COVID-19	3/18	2/15	3/25				
Transportation Programs - Total Miles	208,390	127,000	130,000				
Functional Screens completed	261	200	250				
Volunteer hours	9,149	9,000	9,000				

Key Outcome Indicators / Selected Results - How well are we doing?									
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 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%.	\$2,116,899	\$1,000,000	\$1,500,500					
Older Americans Act Unit: Elder Benefit Specialist Program Monetary Impact to Sauk County	of clients. This means that Medicaid paid Long Term Care costs are contained.	\$9,639,711	\$8,000,000	\$9,600,000					
Value of Volunteer hours	Value of volunteer hours to Sauk County ADRC	\$229,812	\$240,000	\$250,000					
Transportation survey results		97.0%	98.0%	98.0%					
Elder benefits specialist survey results	Clients are happy with our services and find services help them	100.0%	99.5%	99.5%					
Disability benefits specialist survey results	remain in their own home longer.	100.0%	97.0%	97.0%					
Information & Assistance specialist survey results		100%	99.0%	99.0%					

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

 $\begin{array}{c} \textbf{Aging Programs Coordinator} \\ 1.00 \ \text{FTE} \end{array}$ 

 $\begin{tabular}{ll} \textbf{Aging Benefits Paraprofessional}\\ 2.00\ FTE \end{tabular}$ 

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** 0.66 FTE Van Driver 2.67 FTE

**Dementia Care Specialist** 0.50 FTE

**Dining Center Coordinator** 1.50 FTE

**Transportation Assistant** 0.74 FTE

**Lake Delton Dining Center** 0.41 FTE

	<u>2018</u>	<u>2019</u>	2020	<u>2021</u>	<u>2022</u>
FTE Change	-0.21	2.49	-0.08	0.34	0.50
FTE Balance	21.06	23.55	23.47	23.81	24.31

				2021	Estimated Year End		\$ Change from 2021	% Change from 2021		Total	Property
	2018	2019	2020	Amended	Actual as of	2022	Amended to	Amended to		Expense	Tax Levy
<u>-</u>	Actual	Actual	Actual	Budget	August 2021	Budget	2022 Budget	2022 Budget	Outlay	Amount	Impact
AGING & DISABILITY RESOURCE	CENTER										
Revenues											
Tax Levy	338,749	581,970	379,109	624,427	624,427	582,014	(42,413)	-6.79%	Vehicles	115,000	0
Grants & Aids	1,630,033	1,645,031	1,765,694	1,541,325	1,635,009	1,590,971	49,646	3.22%		<del></del>	
User Fees	289,910	325,116	275,416	298,750	260,500	288,750	(10,000)	-3.35%	2022 Total	115,000	0
Intergovernmental	4,956	0	0	0	0	0	0	0.00%			
Donations	83,225	91,509	96,627	82,700	83,175	90,250	7,550	9.13%			
Interest	24	90	81	0	0	0	0	0.00%	2023	70,000	0
Miscellaneous	5,840	77	2,584	0	0	0	0	0.00%	2024	30,000	0
Use of Fund Balance	0	0	0	95,000	0	236,000	141,000	148.42%	2025	35,000	0
									2026	35,000	0
Total Revenues	2,352,737	2,643,793	2,519,511	2,642,202	2,603,111	2,787,985	145,783	5.52%			
<u>Expenses</u>											
Labor	1,118,798	1,170,050	1,275,179	1,348,656	1,296,732	1,417,328	68,672	5.09%			
Labor Benefits	353,379	386,973	463,305	508,509	495,568	550,993	42,484	8.35%			
Supplies & Services	709,391	731,810	640,496	724,037	561,112	704,664	(19,373)	-2.68%			
Capital Outlay	4,904	102,368	36,340	61,000	113,376	115,000	54,000	88.52%			
Addition to Fund Balance	166,266	252,592	104,191	0	136,323	0	0	0.00%			
Total Expenses	2,352,737	2,643,793	2,519,511	2,642,202	2,603,111	2,787,985	145,783	5.52%			
Beginning of Year Fund Balance	520,522	686,788	939,380		1,043,571	1,179,894					
End of Year Fund Balance	686,788	939,380	1,043,571		1,179,894	943,894					

#### 2022 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. Beginning in 2021 we are seeing decrease of revenue with needed offset of county levy to maintain the current staffing.

The ADRC anticipates receiving approximately \$136,000 of American Rescue Plan Act (ARPA) funding in 2021 for aging programs, \$110,000 of which will be carried forward to 2022. We have earmarked it for Nutrition. The additional funding will be used for wages expense and supplies in our Nutrition Program.

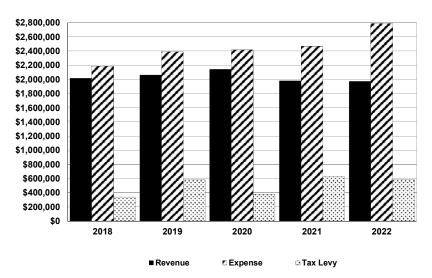
The ADRC will replace the nutrition Cargo van due to age, repair costs and increased mileage (current mileage 138,319). The anticipated cost for a new vehicle is \$51,000 funded through a transfer from the ADRC fund balance. Also, Due to high maintenance cost for our vehicles, ADRC will use \$10,000 DOT trust fund balance for maintenance repair in 2022.

Purchase of two vehicles using ADRC fund balance for staff use traveling to appointments. This should decrease the expense for mileage reimbursement over time.

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 2022.

## Revenue, Expense and Tax Levy



Fund: AGING & DISABILITY RESOURCE Department: AGING & DISABILITY RESOURCE	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
20054 AGING & DISABILITY RESRCE REV									
411100 GENERAL PROPERTY TAXES	-338,749	-581,970	-379,109	-312,214	-624,427	-624,427	-624,427	-582,014	-42,413
422160 HO-CHUNK GAMING GRANT	-7,000	0	0	0	0	0	0	-15,500	15,500
424180 SPECIAL GRANT	0	0	-2,250	0	0	0	0	0	0
424182 MIPPA	-6,201	-4,245	-4,330	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	0	0	-2,355	0	0	0	0	0	0
424502 AGING & DISABIL RESOURCE CENTE	-681,158	-637,970	-717,039	-214,101	-939,917	-939,917	-939,917	-945,919	6,002
424503 ADRC REGIONAL LIVING WELL GRNT	0	0	0	-2,264	0	0	10,000	0	0
424504 ADRC REGIONAL FUNDS DBS	-197,719	-154,275	-218,563	-62,995	0	0	0	0	0
425590 IIIB REVENUE CONTROL	-66,572	-60,405	-37,314	-20,164	-63,424	-63,424	-63,424	-63,248	-176
425630 IIID SUPP HOME CARE	-5,169	-5,130	-462	0	-4,100	-4,100	-4,100	-4,997	897
425642 ELDERLY BENFIT SPEC-OCI REV	0	-2,351	0	0	0	0	0	0	0
425644 ELDERLY BNFT SPEC-MA REV	-6,779	-1,694	0	0	0	0	0	0	0
425645 ADRC REGION ELDER BEN SPEC	-56,884	-171,870	-86,508	-28,813	0	0	0	0	0
425650 STATE BENEFIT SPECIALIST	-34,994	-22,856	0	0	-28,215	-28,215	-28,813	0	-28,215
425651 STATE BENEFIT SPEC-FED MTCH	-25,864	-18,811	0	0	0	0	0	0	0
425655 STATE HLTH INS ASST PROGRAM	-4,308	-3,829	0	-4,330	-4,330	-4,330	-4,330	-4,500	170
425665 IIIC-1,IIIC-2 STIMULUS	0	-5,690	-45,691	-33,751	0	0	0	0	0
425700 IIIC-1 CONGREGATE NUTRITION	-107,295	-112,570	-42,379	0	-108,112	-108,112	-108,112	-154,000	45,888
425750 NSIP CONG NUTRITION	0	0	-22,649	-19,968	-35,000	-35,000	-39,000	-33,000	-2,000
425760 STATE PHARM ASST PROG	0	0	0	0	-4,000	-4,000	0	-4,330	330
425820 IIIC-2 HOME DELIVERED MEALS	-103,623	-96,538	-306,637	-56,457	-95,181	-95,181	-95,181	-49,000	-46,181
425850 NSIP HOME DEL MEALS	-35,615	-36,184	-15,602	-8,001	0	0	-39,000	0	0
425860 SCSP HOME DEL TRANSPORT	0	-1,897	-7,587	0	-7,500	-7,500	-7,500	-8,000	500
425880 III-E PROGRAM REVENUES	-32,087	-34,487	-13,687	-10,764	-30,605	-30,605	-33,605	-30,136	-469
425950 TRANSPORTATION GRANT	-169,550	-169,686	-180,977	-180,027	-180,141	-180,141	-180,027	-180,141	0
425953 VETS TRANSPORTATION GRANT	0	0	-1,816	0	-800	-800	0	-1,200	400
425954 NEW FREEDOM TRANSPORT GRANT	0	0	0	0	0	0	0	-45,000	45,000
425955 53.10 TRANSPORTATION GRANT	-85,215	-100,228	-57,799	0	-40,000	-40,000	-102,000	0	-40,000
425958 STEPPING ON (W INST HEALTH AG)	-4,000	-4,315	-2,050	0	0	0	0	0	0
425959 DEMENTIA CARE	0	0	0	0	0	0	0	-52,000	52,000
455640 FAMILY CARE NUTRITION	-75,937	-76,481	-76,966	-30,357	-80,000	-80,000	-80,000	-80,000	0
455641 FAMILY CARE TRANSPORTATION	-141,729	-170,005	-150,665	-49,093	-160,000	-160,000	-125,000	-150,000	-10,000
466155 AddLIFE TODAY PUBLICATION FEES	-1,050	0	0	0	0	0	0	0	0
466210 CAFE CONNECTIONS REVENUE	-123	-59	-33	0	0	0	0	0	0
466300 HOME DELIVERED REVENUE	-15	0	0	0	0	0	0	0	0
466310 BUS FARES-SHOPPING/GROCERY	-840	-1,213	-614	-212	-500	-500	-500	-500	0
466320 FUN DAY TRAVELS	-2,923	-2,938	-338	-50	-750	-750	-500	-750	0
466330 TAXI SUBSIDY FEES	-29,870	-27,930	-16,801	-8,177	-27,500	-27,500	-22,500	-17,500	-10,000
466340 THE BUS PROGRAM FARES	-78	0	0	0	0	0	0	0	0
466350 VOLUNTEER DRIVER REVENUE	-37,440	2022 Sauk Co	unty, Wisconsin	Adopted Budget	- 278 -30,000	-30,000	-32,000	-40,000	10,000

Fund: AGING & DISABILITY RESOURCE Department: AGING & DISABILITY RESOURCE	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
20054 AGING & DISABILITY RESRCE REV									
466351 VOLUNTEER DRIVER REV VETERANS	-29	-72	-95	0	0	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-4,956	0	0	0	0	0	0	0	0
481100 INTEREST ON INVESTMENTS	-24	-90	-81	-18	0	0	0	0	0
483600 SALE OF COUNTY OWNED PROPERTY	0	-18	-2,551	0	0	0	0	0	0
485090 DONATIONS - TAX PREP	-175	-276	0	0	0	0	0	0	0
485120 DONATIONS ADDLIFE TODAY!	-1,569	-240	-525	-550	0	0	-750	0	0
485140 DONATIONS ELDER BENEFIT SPEC	-50	-175	-150	0	0	0	0	0	0
485150 DONATIONS TRANSPORTATION	-236	-561	-738	-158	-250	-250	-250	-250	0
485200 DONATIONS CONGREGATE PROGRAM	-25,759	-26,790	-19,206	-3,479	-25,000	-25,000	-7,000	-25,000	0
485210 DONATIONS - AGING PROGRAMS	-1,711	-285	-300	0	-300	-300	0	0	-300
485300 DONATIONS HOME DELIVERED PROG	-52,605	-62,642	-75,259	-33,128	-57,000	-57,000	-75,000	-65,000	8,000
485400 DONATIONS - PREVENTION	-1,070	-320	0	0	-150	-150	-150	0	-150
485500 DONATIONS - ADRC	-50	-20	-50	0	0	0	0	0	0
485600 DONATIONS - CAREGIVER	0	-200	-400	-25	0	0	-25	0	0
486300 INSURANCE RECOVERIES	-5,717	0	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-67,000	-67,000	0	-125,000	58,000
493590 CONT APPROP - ADRC	0	0	0	0	-28,000	-28,000	0	-111,000	83,000
TOTAL AGING & DISABILITY RESRCE REV	-2,352,737	-2,643,793	-2,519,511	-1,092,437	-2,642,202	-2,642,202	-2,603,111	-2,787,985	145,783
20054459 AGING DISABILITY RESOURCE CNTR									
511100 SALARIES PERMANENT REGULAR	390,211	403,883	405,109	201,147	440,428	440,428	410,000	447,687	7,259
511900 LONGEVITY-FULL TIME	862	946	1,095	0	1,218	1,218	1,218	1,312	94
512100 WAGES-PART TIME	58,429	59,760	75,910	29,779	55,581	55,581	65,000	57,781	2,200
512900 LONGEVITY-PART TIME	0	0	53	0	80	80	80	100	20
514100 FICA & MEDICARE TAX	32,615	33,316	34,533	16,385	38,159	38,159	34,000	38,891	732
514200 RETIREMENT-COUNTY SHARE	28,320	29,802	31,680	15,588	33,568	33,568	33,568	32,947	-621
514400 HEALTH INSURANCE COUNTY SHARE	73,923	100,217	105,353	51,058	112,028	112,028	112,028	116,928	4,900
514500 LIFE INSURANCE COUNTY SHARE	189	168	152	119	171	171	236	210	39
514600 WORKERS COMPENSATION	4,945	5,821	6,883	3,103	6,814	6,814	6,400	7,858	1,044
514800 UNEMPLOYMENT	0	0	3,703	0	0	0	0	0	0
515800 PER DIEM COMMITTEE	750	450	275	225	1,500	1,500	1,000	1,500	0
521800 PURCHASED SERVICES	1,089	5,462	1,008	447	2,500	2,500	2,000	2,000	-500
522500 TELEPHONE	2,050	3,056	4,942	2,242	3,000	3,000	4,500	4,200	1,200
531100 POSTAGE AND BOX RENT	933	1,650	2,781	1,040	2,000	2,000	2,000	2,000	0
531200 OFFICE SUPPLIES AND EXPENSE	1,723	4,764	2,341	358	3,500	3,500	1,000	2,000	-1,500
531400 SMALL EQUIPMENT	0	0	55	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	13,079	21,074	21,321	6,288	14,768	14,768	10,284	11,556	-3,212
532200 SUBSCRIPTIONS	177	130	241	0	0	0	0	0	0
532400 MEMBERSHIP DUES	117	117	254	0	250	250	200	250	0
532800 TRAINING AND INSERVICE	2,982	2022 <b>\$£\$</b> C	ounty, W <b>lseð</b> Asin	Adopted B&dget	- 279 3,000	3,000	1,500	2,000	-1,000

Fund: AGING & DISABILITY RESOURCE Department: AGING & DISABILITY RESOURCE	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
20054459 AGING DISABILITY RESOURCE CNTR									
532900 OTHER PUBLICATIONS	5,153	2,031	3,541	2,278	1,500	1,500	5,000	3,000	1,500
533200 MILEAGE	13,092	13,063	2,765	312	10,000	10,000	4,000	5,000	-5,000
533500 MEALS AND LODGING	456	573	145	0	500	500	0	300	-200
534000 OPERATING/MEETING SUPPLIES	-80	692	2,069	0	700	700	0	500	-200
534900 PROJECT SUPPLIES	0	0	2,702	-20	0	0	0	0	0
535100 VEHICLE FUEL / OIL	0	0	0	0	0	0	0	1,500	1,500
535200 VEHICLE MAINTENANCE AND REPAIR	0	0	0	0	0	0	0	250	250
537900 LICENSE/CERTIFICATION RENEWALS	0	604	0	310	0	0	500	0	0
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	0	0	0	0	600	600
551900 INSURANCE-GENERAL LIABILITY	2,053	1,606	2,435	2,433	1,700	1,700	1,700	1,700	0
559400 INDIRECT COSTS	25,099	25,983	15,847	1,279	35,504	35,504	35,504	35,504	0
TOTAL AGING DISABILITY RESOURCE CNTR	658,167	716,862	728,345	334,800	768,469	768,469	731,718	777,574	9,105
20054462 TRANSPORTATION									
511100 SALARIES PERMANENT REGULAR	54,831	67,349	118,086	57,832	106,796	106,796	117,400	109,680	2,884
511200 SALARIES-PERMANENT-OVERTIME	0	143	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	34	133	153	0	237	237	237	274	37
512100 WAGES-PART TIME	94,827	93,422	87,618	44,175	133,855	133,855	102,565	139,663	5,808
512200 WAGES-PART TIME-OVERTIME	389	1,357	166	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	11,363	12,222	14,699	7,394	18,459	18,459	18,080	19,126	667
514200 RETIREMENT-COUNTY SHARE	5,918	7,955	13,621	5,531	12,720	12,720	12,270	12,730	10
514400 HEALTH INSURANCE COUNTY SHARE	10,724	12,309	34,114	19,608	32,363	32,363	40,625	37,794	5,431
514500 LIFE INSURANCE COUNTY SHARE	42	83	93	44	107	107	109	63	-44
514600 WORKERS COMPENSATION	1,375	1,496	1,817	822	3,201	3,201	2,730	3,750	549
514800 UNEMPLOYMENT	2,847	1,420	10,911	2,241	0	0	9,000	0	0
515800 PER DIEM COMMITTEE	350	650	325	150	400	400	400	400	0
521800 PURCHASED SERVICES	954	761	489	203	700	700	700	1,700	1,000
522500 TELEPHONE	912	2,591	2,907	1,026	2,000	2,000	2,000	2,000	0
531100 POSTAGE AND BOX RENT	2,618	2,783	2,377	1,108	1,500	1,500	2,000	2,000	500
531200 OFFICE SUPPLIES AND EXPENSE	2,240	973	1,153	190	1,500	1,500	500	1,500	0
531800 MIS DEPARTMENT CHARGEBACKS	7,056	2,266	5,556	910	5,388	5,388	5,388	7,053	1,665
532100 PUBLICATION OF LEGAL NOTICES	39	31	96	0	50	50	50	50	0
532200 SUBSCRIPTIONS	91	71	127	0	0	0	0	0	0
532400 MEMBERSHIP DUES	42	0	34	0	50	50	50	50	0
532800 TRAINING AND INSERVICE	1,014	783	198	29	500	500	500	500	0
532900 OTHER PUBLICATIONS	3,677	1,557	2,226	1,348	1,500	1,500	2,500	1,500	0
533200 MILEAGE	473	1,331	985	246	1,500	1,500	500	1,000	-500
533500 MEALS AND LODGING	837	1,287	804	215	0	0	0	0	0
533901 TRANSPORTATION - TAXI	55,385	59,375	43,350	15,250	55,000	55,000	45,000	35,000	-20,000
533902 VOLUNTEER DRIVERS	106,468	202 <b>½49aUk</b> 5Cou	ınty, <b>₩ls&amp;6</b> Asin	Adopted Balget	- 280 110,000	110,000	60,000	105,000	-5,000

Fund: AGING & DISABILITY RESOURCE Department: AGING & DISABILITY RESOURCE	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
20054462 TRANSPORTATION									
533903 TRANSPORTATION - VETERANS	5,664	2,609	2,025	914	5,000	5,000	2,500	5,000	0
533904 VOLUNTEER DRIVER MEALS	0	0	0	0	1,000	1,000	500	750	-250
534000 OPERATING/MEETING SUPPLIES	954	498	561	61	1,000	1,000	300	1,000	0
534900 PROJECT SUPPLIES	0	0	24	0	0	0	0	0	0
535100 VEHICLE FUEL	9,048	10,566	7,054	3,559	10,000	10,000	6,000	10,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	14,433	10,131	6,639	1,625	6,000	6,000	8,000	6,000	0
537900 LICENSE/CERTIFICATION RENEWALS	0	0	13	0	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	3,822	4,405	7,018	6,377	4,500	4,500	4,500	4,500	0
551900 INSURANCE-GENERAL LIABILITY	1,148	1,424	2,158	2,077	1,500	1,500	1,500	1,500	0
552400 INSURANCE-VOLUNTEERS	168	105	105	94	150	150	150	150	0
581900 CAPITAL OUTLAY	800	102,368	36,340	52,376	0	0	52,376	0	0
TOTAL TRANSPORTATION	400,543	545,051	495,401	247,386	516,976	516,976	498,430	509,733	-7,243
20054464 CONGREGATE NUTRITION MEALS									
511100 SALARIES PERMANENT REGULAR	45,686	55,178	66,022	26,102	52,278	52,278	52,278	54,324	2,046
511200 SALARIES-PERMANENT-OVERTIME	0	312	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	39	5	0	0	78	78	78	96	18
512100 WAGES-PART TIME	33,033	36,414	48,457	22,895	50,659	50,659	50,659	50,887	228
514100 FICA & MEDICARE TAX	5,800	6,783	8,248	3,562	7,881	7,881	7,881	8,056	175
514200 RETIREMENT-COUNTY SHARE	3,489	4,479	5,395	2,377	5,742	5,742	5,742	5,672	-70
514400 HEALTH INSURANCE COUNTY SHARE	13,325	14,662	20,493	9,473	29,872	29,872	22,000	34,411	4,539
514500 LIFE INSURANCE COUNTY SHARE	20	25	46	20	40	40	40	48	8
514600 WORKERS COMPENSATION	482	603	832	354	891	891	891	1,018	127
514800 UNEMPLOYMENT	0	0	2,118	0	0	0	0	0	0
515800 PER DIEM COMMITTEE	50	0	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	83,228	74,716	65,935	29,858	55,000	55,000	6,000	65,000	10,000
521800 PURCHASED SERVICES	2,980	5,355	324	134	1,000	1,000	1,000	1,000	0
522500 TELEPHONE	519	359	318	132	250	250	250	250	0
531100 POSTAGE AND BOX RENT	0	19	0	0	100	100	100	100	0
531200 OFFICE SUPPLIES AND EXPENSE	1,423	726	925	293	300	300	600	500	200
531400 SMALL EQUIPMENT	5,018	5,528	1,370	0	1,000	1,000	0	2,000	1,000
531800 MIS DEPARTMENT CHARGEBACKS	1,708	1,540	1,557	1,110	2,991	2,991	2,220	3,597	606
532200 SUBSCRIPTIONS	41	31	57	0	0	0	0	0	0
532400 MEMBERSHIP DUES	192	79	310	0	150	150	150	150	0
532800 TRAINING AND INSERVICE	447	732	22	13	1,000	1,000	150	750	-250
532900 OTHER PUBLICATIONS	1,634	692	989	599	800	800	1,200	1,000	200
533200 MILEAGE	10,045	16,867	11,330	3,709	10,000	10,000	10,000	6,000	-4,000
533500 MEALS AND LODGING	58	21	0	0	100	100	0	200	100
534000 OPERATING/MEETING SUPPLIES	4,485	5,597	2,121	851	3,000	3,000	2,000	2,500	-500
534300 FOOD	7,922	2022 <b>Salik</b> Cou		Adopted B@@et		3,000	1,800	3,000	0

Fund: AGING & DISABILITY RESOURCE Department: AGING & DISABILITY RESOURCE	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
20054464 CONGREGATE NUTRITION MEALS									
534900 PROJECT SUPPLIES	0	0	19	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	620	901	825	456	1,000	1,000	900	1,500	500
535200 VEHICLE MAINTENANCE AND REPAIR	2,211	345	345	0	500	500	700	500	0
539800 EQUIPMENT LEASE	1,655	2,015	1,728	672	2,000	2,000	2,000	2,000	0
551900 INSURANCE-GENERAL LIABILITY	560	544	824	928	1,200	1,200	1,200	600	-600
553200 RENTS & UTILITIES	4,665	4,415	2,497	664	2,500	2,500	2,500	2,500	0
TOTAL CONGREGATE NUTRITION MEALS	231,335	244,971	248,981	104,811	233,332	233,332	172,339	247,659	14,327
20054465 HOME DELIVERED MEALS									
511100 SALARIES PERMANENT REGULAR	56,602	58,604	55,626	26,505	62,836	62,836	55,000	65,457	2,621
511900 LONGEVITY-FULL TIME	64	5	0	0	92	92	92	114	22
512100 WAGES-PART TIME	47,883	53,944	59,910	26,348	49,076	49,076	55,000	49,253	177
512200 PT OT BREAKFAST	0	290	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	7,827	8,494	8,550	3,875	8,568	8,568	8,568	8,784	216
514200 RETIREMENT-COUNTY SHARE	4,468	5,184	5,590	2,814	7,560	7,560	6,000	7,464	-96
514400 HEALTH INSURANCE COUNTY SHARE	16,955	14,544	16,328	10,684	39,629	39,629	25,000	45,969	6,340
514500 LIFE INSURANCE COUNTY SHARE	28	29	37	22	45	45	45	52	7
514600 WORKERS COMPENSATION	680	843	980	402	877	877	877	1,001	124
514800 UNEMPLOYMENT	0	0	2,118	0	0	0	0	0	0
520900 CONTRACTED SERVICES	127,087	120,560	147,788	62,488	155,000	155,000	140,000	145,000	-10,000
521800 PURCHASED SERVICES	772	2,511	4,290	1,657	3,500	3,500	3,500	3,500	0
522500 TELEPHONE	1,936	1,629	1,689	820	2,000	2,000	2,000	2,000	0
531100 POSTAGE AND BOX RENT	3,317	2,942	4,446	1,746	3,200	3,200	2,500	2,500	-700
531200 OFFICE SUPPLIES AND EXPENSE	2,108	700	1,369	612	2,200	2,200	2,200	2,200	0
531400 SMALL EQUIPMENT	185	500	2,666	1,625	3,500	3,500	2,000	3,000	-500
531800 MIS DEPARTMENT CHARGEBACKS	2,387	1,660	1,539	1,176	3,159	3,159	2,352	4,133	974
532200 SUBSCRIPTIONS	81	63	113	0	0	0	0	0	0
532400 MEMBERSHIP DUES	192	79	325	0	150	150	150	150	0
532800 TRAINING AND INSERVICE	741	476	43	25	1,000	1,000	500	750	-250
532900 OTHER PUBLICATIONS	3,268	1,384	2,004	1,198	2,000	2,000	2,200	2,000	0
533200 MILEAGE	826	1,791	2,295	1,196	8,000	8,000	3,000	2,500	-5,500
533500 MEALS AND LODGING	112	0	0	0	100	100	0	200	100
533902 VOLUNTEER DRIVERS	43,591	35,396	24,127	12,420	36,000	36,000	36,000	36,000	0
534000 OPERATING/MEETING SUPPLIES	29,752	25,099	28,518	15,980	28,500	28,500	32,500	35,500	7,000
534300 FOOD	12,296	20,697	25,694	11,608	31,500	31,500	29,500	50,000	18,500
534900 PROJECT SUPPLIES	0	294	534	16	0	0	20	0	0
535100 VEHICLE FUEL / OIL	4,363	2,585	1,989	886	3,500	3,500	2,000	3,000	-500
535200 VEHICLE MAINTENANCE AND REPAIR	6,402	3,850	1,846	745	3,500	3,500	2,000	2,000	-1,500
537900 LICENSE/CERTIFICATION RENEWALS	0	0	38	50	0	0	50	0	0
539800 EQUIPMENT LEASE	1,655			Adopted B070get		2,000	2,000	2,000	0

Fund: AGING & DISABILITY RESOURCE	2018	2019	2020	2021	2021	2021	2021	2022	\$ Change 2021
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Am	nended To 2022
20054465 HOME DELIVERED MEALS									
551900 INSURANCE-GENERAL LIABILITY	780	575	872	970	900	900	900	1,150	250
552400 INSURANCE-VOLUNTEERS	0	0	0	0	0	0	0	150	150
553200 RENTS & UTILITIES	1,555	1,472	3,387	2,111	3,500	3,500	3,500	3,500	0
TOTAL HOME DELIVERED MEALS	377,913	367,877	406,438	188,652	461,892	461,892	419,454	479,327	17,435
20054466 HOME & COMMUNITY BASED SRVCS									
511100 SALARIES PERMANENT REGULAR	25,662	23,546	28,678	18,864	45,213	45,213	40,000	47,426	2,213
511900 LONGEVITY-FULL TIME	35	10	0	0	60	60	60	76	16
512100 WAGES-PART TIME	0	0	133	79	0	0	300	0	0
514100 FICA & MEDICARE TAX	1,883	1,730	2,077	1,344	3,463	3,463	3,100	3,634	171
514200 RETIREMENT-COUNTY SHARE	1,240	1,538	1,937	1,273	3,056	3,056	3,056	3,088	32
514400 HEALTH INSURANCE COUNTY SHARE	3,860	2,174	3,632	3,054	6,287	6,287	6,287	11,012	4,725
514500 LIFE INSURANCE COUNTY SHARE	5	11	8	6	11	11	11	13	2
514600 WORKERS COMPENSATION	76	110	121	60	146	146	146	168	22
521800 PURCHASED SERVICES	5,093	5,992	5,417	226	4,500	4,500	4,500	3,800	-700
531100 POSTAGE AND BOX RENT	1,167	862	331	188	700	700	400	700	(
531200 OFFICE SUPPLIES AND EXPENSE	143	216	825	8	500	500	200	500	(
531800 MIS DEPARTMENT CHARGEBACKS	345	325	385	425	1,080	1,080	1,080	1,667	58
532200 SUBSCRIPTIONS	10	16	14	0	0	0	0	0	(
532400 MEMBERSHIP DUES	42	42	42	0	0	0	0	0	(
532800 TRAINING AND INSERVICE	872	612	124	3	750	750	100	250	-500
532900 OTHER PUBLICATIONS	409	173	247	150	300	300	300	350	50
533200 MILEAGE	2,033	1,126	406	208	1,500	1,500	500	100	-1,400
533500 MEALS AND LODGING	0	10	0	0	100	100	0	100	(
534000 OPERATING/MEETING SUPPLIES	538	856	467	0	750	750	750	600	-150
534900 PROJECT SUPPLIES	0	131	150	0	200	200	500	300	100
538540 RESOURCE CENTER	0	0	0	0	0	0	0	120	120
551900 INSURANCE-GENERAL LIABILITY	113	102	154	279	120	120	120	0	-120
TOTAL HOME & COMMUNITY BASED SRVCS	43,525	39,582	45,147	26,168	68,736	68,736	61,410	73,904	5,168
20054469 STATE BENEFIT SPECIALIST									
511100 SALARIES PERMANENT REGULAR	137,676	144,401	149,234	73,975	154,923	154,923	155,073	160,898	5,97
511900 LONGEVITY-FULL TIME	568	609	645	0	691	691	691	732	4
514100 FICA & MEDICARE TAX	10,064	10,558	10,876	5,348	11,904	11,904	11,929	12,365	46
514200 RETIREMENT-COUNTY SHARE	9,247	9,512	10,117	4,993	10,504	10,504	10,514	10,506	
514400 HEALTH INSURANCE COUNTY SHARE	32,249	33,904	36,123	20,281	37,477	37,477	37,577	40,670	3,19
514500 LIFE INSURANCE COUNTY SHARE	41	43	40	30	45	45	60	67	22
514600 WORKERS COMPENSATION	1,580	1,934	2,223	1,013	2,132	2,132	2,134	2,505	373
521800 PURCHASED SERVICES	277	381	252	130	500	500	250	500	(
522500 TELEPHONE	338	2022 Sauk Cou	anty, wascansin	Adopted Budget	- 283 <sub>700</sub>	700	3,400	2,500	1,800

Fund: AGING & DISABILITY RESOURCE Department: AGING & DISABILITY RESOURCE	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 nended To 2022
20054469 STATE BENEFIT SPECIALIST									
531100 POSTAGE AND BOX RENT	652	346	783	98	400	400	200	200	-200
531200 OFFICE SUPPLIES AND EXPENSE	903	960	604	128	1,100	1,100	750	750	-350
531800 MIS DEPARTMENT CHARGEBACKS	640	1,729	1,754	994	6,084	6,084	2,000	3,806	-2,278
532200 SUBSCRIPTIONS	51	39	71	0	0	0	0	0	0
532400 MEMBERSHIP DUES	70	70	93	70	100	100	70	100	0
532800 TRAINING AND INSERVICE	534	723	252	197	800	800	400	750	-50
532900 OTHER PUBLICATIONS	2,043	865	1,237	749	1,000	1,000	1,500	1,500	500
533200 MILEAGE	2,106	2,343	344	0	2,400	2,400	500	300	-2,100
533500 MEALS AND LODGING	47	47	13	0	50	50	0	100	50
534000 OPERATING/MEETING SUPPLIES	44	39	584	0	0	0	0	0	0
551900 INSURANCE-GENERAL LIABILITY	580	463	701	716	500	500	500	500	0
559400 INDIRECT COSTS	7,570	5,263	1,450	132	4,206	4,206	4,206	4,206	0
TOTAL STATE BENEFIT SPECIALIST	207,278	214,567	220,265	110,537	235,516	235,516	231,754	242,955	7,439
20054471 DISABILITY BENEFITS 511100 SALARIES PERMANENT REGULAR	138,700	142,464	155,800	78,199	162,648	162,648	162,743	168,791	6,143
511900 LONGEVITY-FULL TIME	417	456	487	0	539	539	539	581	42
514100 FICA & MEDICARE TAX	9,933	10,172	11,175	5,525	12,484	12,484	12,480	12,957	473
514200 RETIREMENT-COUNTY SHARE	9,309	9,375	10,549	5,278	11,015	11,015	11,015	11,009	-6
514400 HEALTH INSURANCE COUNTY SHARE	35,156	34,226	36,406	20,457	37,837	37,837	37,937	41,662	3,825
514500 LIFE INSURANCE COUNTY SHARE	33	35	31	22	36	36	45	47	11
514600 WORKERS COMPENSATION	1,590	1,906	2,316	1,071	2,236	2,236	2,246	2,625	389
521800 PURCHASED SERVICES	322	419	290	137	400	400	400	500	100
522500 TELEPHONE	255	351	1,266	636	1,000	1,000	1,500	1,200	200
531100 POSTAGE AND BOX RENT	288	386	430	144	400	400	400	250	-150
531200 OFFICE SUPPLIES AND EXPENSE	551	512	474	96	650	650	300	500	-150
531800 MIS DEPARTMENT CHARGEBACKS	683	1,740	1,797	966	2,539	2,539	2,000	3,741	1,202
532200 SUBSCRIPTIONS	56	43	78	0	0	0	0	0	0
532400 MEMBERSHIP DUES	70	70	95	70	100	100	70	100	0
532800 TRAINING AND INSERVICE	403	215	455	277	500	500	500	500	0
532900 OTHER PUBLICATIONS	2,247	952	1,367	824	1,000	1,000	1,700	1,500	500
533200 MILEAGE	1,481	1,477	151	0	1,500	1,500	300	300	-1,200
533500 MEALS AND LODGING	35	37	5	0	50	50	0	50	0
534000 OPERATING/MEETING SUPPLIES	48	91	587	0	0	0	0	0	0
551900 INSURANCE-GENERAL LIABILITY	594	474	718	733	600	600	600	600	0
559400 INDIRECT COSTS	7,173	9,455	7,016	475	7,927	7,927	7,927	7,927	0
TOTAL DISABILITY BENEFITS	209,340	214,858	231,493	114,911	243,461	243,461	242,702	254,840	11,379
<b>20054476 FAMILY CAREGIVER SUPPORT PROGR</b> 511100 SALARIES PERMANENT REGULAR	23,589	2022 Sauk Cou 21,783	ınty, Wisconsin 19,180	Adopted Budget	- 284 <sub>24,149</sub>	24,149	21,000	25,644	1,495

Fund: AGING & DISABILITY RESOURCE	2018	2019	2020	2021	2021	2021	2021	2022	\$ Change 2021
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated		Amended To 2022
20054476 FAMILY CAREGIVER SUPPORT PROGR									
511900 LONGEVITY-FULL TIME	16	5	0	0	33	33	33	41	8
512100 WAGES-PART TIME	0	0	85	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	1,724	1,585	1,354	666	1,850	1,850	1,610	1,965	115
514200 RETIREMENT-COUNTY SHARE	1,580	1,429	1,295	671	1,632	1,632	1,632	1,670	38
514400 HEALTH INSURANCE COUNTY SHARE	5,794	4,910	3,784	2,878	5,927	5,927	5,927	7,328	1,401
514500 LIFE INSURANCE COUNTY SHARE	6	5	4	3	5	5	5	5	0
514600 WORKERS COMPENSATION	112	61	64	30	74	74	74	85	11
521800 PURCHASED SERVICES	95	330	692	57	300	300	300	250	-50
521801 SUPPLEMENTAL SERVICES	0	0	1,423	671	0	0	1,400	0	0
531100 POSTAGE AND BOX RENT	376	386	260	67	400	400	200	400	0
531200 OFFICE SUPPLIES AND EXPENSE	87	34	83	39	200	200	200	200	0
531400 SMALL EQUIPMENT	0	0	199	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	389	356	385	150	416	416	416	625	209
532400 MEMBERSHIP DUES	42	42	42	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	32	0	45	3	200	200	50	300	100
532900 OTHER PUBLICATIONS	409	173	240	150	200	200	300	300	100
533200 MILEAGE	133	0	0	0	150	150	150	0	-150
533500 MEALS AND LODGING	0	0	0	0	50	50	50	0	-50
534000 OPERATING/MEETING SUPPLIES	373	149	231	0	0	0	0	0	0
534900 PROJECT SUPPLIES	0	0	30	1.007	7.200	7 200	5 800	5 200	0
537120 RESPITE CARE	6,171	7,716	6,381	1,997	7,200	7,200	5,800	5,200	-2,000
551900 INSURANCE-GENERAL LIABILITY	127	102	154	140	125	125	125	125	0
TOTAL FAMILY CAREGIVER SUPPORT PROGR	41,057	39,066	35,931	17,463	42,911	42,911	39,272	44,138	1,227
20054479 PREVENTION & NUTRITION									
511100 SALARIES PERMANENT REGULAR	5,335	2,241	1,875	2,216	5,279	5,279	5,279	5,566	287
511900 LONGEVITY-FULL TIME	0	0	0	0	7	7	7	9	2
512100 WAGES-PART TIME	0	0	126	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	385	161	136	155	404	404	404	427	23
514200 RETIREMENT-COUNTY SHARE	357	147	135	149	357	357	357	362	5
514400 HEALTH INSURANCE COUNTY SHARE	1,563	764	584	450	928	928	928	1,376	448
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	22	1	3	2	4	4	4	4	0
521800 PURCHASED SERVICES	10	20	0	0	50	50	50	0	-50
531100 POSTAGE AND BOX RENT	138	75	114	95	100	100	200	300	200
531200 OFFICE SUPPLIES AND EXPENSE	156	366	18	2	250	250	100	200	-50
531800 MIS DEPARTMENT CHARGEBACKS	86	94	43	239	130	130	330	204	74
532400 MEMBERSHIP DUES	0	42	42	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	0	0	0	0	2,100	2,100	1,000	1,500	-600
533200 MILEAGE	65	2022 Sauk <sup>0</sup> Cou	nty, Wiscofsin	Adopted Budget	- 285 100	100	0	0	-100

Fund: AGING & DISABILITY RESOURCE Department: AGING & DISABILITY RESOURCE	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
20054479 PREVENTION & NUTRITION									
533500 MEALS AND LODGING	196	0	0	0	150	150	0	150	0
534000 OPERATING/MEETING SUPPLIES	377	387	21	0	0	0	0	0	0
551900 INSURANCE-GENERAL LIABILITY	28	25	17	35	50	50	50	50	0
TOTAL PREVENTION & NUTRITION	8,718	4,324	3,114	3,343	9,909	9,909	8,709	10,148	239
20054488 AGING PROGRAMS CAPITAL									
581900 CAPITAL OUTLAY	4,104	0	0	0	61,000	61,000	61,000	115,000	54,000
TOTAL AGING PROGRAMS CAPITAL	4,104	0	0	0	61,000	61,000	61,000	115,000	54,000
20054489 STEPPING ON GRANT									
511100 SALARIES PERMANENT REGULAR	0	708	0	0	0	0	0	0	0
511200 SALARIES-PERMANENT-OVERTIME	0	75	0	0	0	0	0	0	0
512100 WAGES-PART TIME	2,762	875	133	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	0	33	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	203	129	10	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	0	86	9	0	0	0	0	0	0
514600 WORKERS COMPENSATION	30	13	2	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	325	1,863	0	258	0	0	0	0	0
533200 MILEAGE	589	97	0	0	0	0	0	0	0
533500 MEALS AND LODGING	268	59	0	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	315	107	52	0	0	0	0	0	0
TOTAL STEPPING ON GRANT	4,492	4,044	206	258	0	0	0	0	0
20054491 DEMENTIA CARE									
512100 WAGES-PART TIME	0	0	0	0	0	0	0	29,036	29,036
514100 FICA & MEDICARE TAX	0	0	0	0	0	0	0	2,221	2,221
514600 WORKERS COMPENSATION	0	0	0	0	0	0	0	450	450
522500 TELEPHONE	0	0	0	0	0	0	0	500	500
531100 POSTAGE AND BOX RENT	0	0	0	0	0	0	0	100	100
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	0	0	0	0	100	100
532800 TRAINING AND INSERVICE	0	0	0	0	0	0	0	100	100
533200 MILEAGE	0	0	0	0	0	0	0	200	200
TOTAL DEMENTIA CARE	0	0	0	0	0	0	0	32,707	32,707
TOTAL DEPARTMENT REVENUE	-2,352,737	-2,643,793	-2,519,511	-1,092,437	-2,642,202	-2,642,202	-2,603,111	-2,787,985	145,783
TOTAL DEPARTMENT EXPENSE	2,186,472	2,391,201	2,415,320	1,148,329	2,642,202	2,642,202	2,466,788	2,787,985	145,783
-ADDITION TO / USE OF FUND BALANCE	-166,266	-252,592	-104,191	55,891	0	0	-136,323	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
		Receipt of performance money based on:	
	Exceeded 90% and maximized incentive	Q0% Paternity establishment rate	
	Exceeded 80% and maximized incentive	80% Court order rate	
I Maintain performance standards to realize maximum incentives.	I IIIOIIEV		Ongoing
	Exceeded 80% and maximized incentive	80% Current support collection rate	
	Exceeded 80% and maximized incentive	80% Collection rate on arrears	
	money	Olicotion rate on arrears	

	Program Evaluation										
Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)					
			Grants	\$855,210							
	The Agency receives referrals from the Department of Human Services when		User Fees	\$10,030							
	children are receiving public assistance benefits and/or when children are in	7 USC 2011-2029	Use of Fund Balance	\$12,852		Paternity establishment					
	substitute care (foster care or kinship care). The Agency also accepts applications for services from parents or quardians. Responsibilities of the Agency include:	. 000 2011 2020	TOTAL REVENUES	\$878,092		Court order establishment					
Child Support	establishing paternity on cases where no father is named on the child's birth	42 USC 601-619, 651-670	Wages & Benefits	\$804,772	11.52						
	certificate; establishing and enforcing court orders, including child support orders,		Operating Expenses	\$252,772		Collection of current support					
	health insurance provisions, and collections of birth related expenses; and modifying	Wis Stat §49.22	TOTAL EXPENSES	\$1,057,544		Collection of arrears					
	existing court orders to comply with the percentage guidelines contained in DCF 150.					Collection of arrears					
			COUNTY LEVY	\$179,452							
			TOTAL REVENUES	\$878,092							
Totals			TOTAL EXPENSES	\$1,057,544	11.52						
			COUNTY LEVY	\$179,452							

Output Measures - How much are we doing?						
Description	2020 Actual	2021 Estimate	2022 Budget			
Number of active IV-D cases	3,349	3,321	3,335			
Total Collections for IV-D Cases for Sauk County	\$10,780,374	N/A	N/A			

Key Outcome Indicators / Selected Results - How well are we doing?								
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget				
Paternity Establishment Rate (compared to prior year)	The agency exceeded the benchmarks set by the State (90%)	110.50%	102.33%	106.42%				
Court Order Establishment Rate	The agency exceeded the benchmarks set by the State (80%)	93.19%	93.77%	93.48%				
Collection of Current Support	The agency exceeded the benchmarks set by the State (80%)	81.15%	80.62%	80.89%				
Collection of Arrears (past due payments)	The agency exceeded the benchmarks set by the State (80%)	86.85%	80.00%	80.00%				

# **Child Support**

Oversight Committee: Law Enforcement & Judiciary

Child Support Administrator 1.00 FTE

Assistant Corporation
Counsel \*

1.00 FTE

**Child Support Paraprofessional** 

4.00 FTE

Accounting Assistant 1.00 FTE

**Program Specialist/Receptionist** 

1.00 FTE

Program Specialist 4.00 FTE

Program Assistant 0.52 FTE

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
FTE Change	0.00	0.00	0.00	0.00	0.52
FTE Balance	11.00	11.00	11.00	11.00	11.52

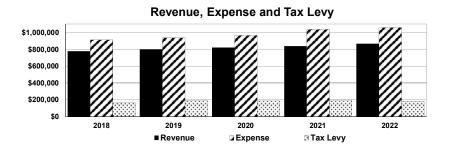
	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CHILD SUPPORT											
Revenues											
Tax Levy	163,090	189,303	186,576	197,938	197,938	179,452	(18,486)	-9.34%	None	0	0
Grants & Aids	760,496	779,981	799,261	821,639	821,639	855,210	33,571	4.09%			
User Fees	16,315	17,557	21,389	15,200	15,200	10,030	(5,170)	-34.01%	2022 Total	0	0
Use of Fund Balance	0	0	0	0	0	12,852	12,852	0.00%			
Total Revenues	939,901	986,840	1,007,226	1,034,777	1,034,777	1,057,544	22,767	2.20%	2023	0	0
									2024	0	0
<u>Expenses</u>									2025	0	0
Labor	510,277	499,624	516,664	533,713	533,713	562,594	28,881	5.41%	2026	0	0
Labor Benefits	188,678	213,628	231,834	251,737	251,737	242,178	(9,559)	-3.80%			
Supplies & Services	213,147	221,495	215,698	249,327	249,327	252,772	3,445	1.38%			
Addition to Fund Balance	27,799	52,093	43,029	0	0	0	0	0.00%			
Total Expenses	939,901	986,840	1,007,225	1,034,777	1,034,777	1,057,544	22,767	2.20%			

Beginning of Year Fund Balance End of Year Fund Balance Included in General Fund Total

### 2022 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.

For 2022, there is no expected change in the 66% federal match on agency expenses. A limited term part-time position was created at the Child Support Agency to assist with transitioning the Agency from a paper filing system to an electronic filing system.



									\$ Change
Fund: GENERAL FUND Department: CHILD SUPPORT	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A1	2021 nended To 2022
10052 CHILD SUPPORT REVENUE									
411100 GENERAL PROPERTY TAXES	-163,090	-189,303	-186,576	-98,969	-197,938	-197,938	-197,938	-179,452	-18,486
424540 ACT IV-D AGENCY REVENUE	-760,496	-779,981	-799,261	-148,986	-821,639	-821,639	-821,639	-855,210	33,571
441250 GENETIC/BLOOD TEST FEES	-3,231	-3,019	-3,245	-1,235	-3,000	-3,000	-3,000	-2,000	-1,000
441260 SERVICE FEES	-12,948	-14,464	-18,087	-7,873	-12,000	-12,000	-12,000	-8,000	-4,000
441270 VITAL STATISTICS FEES	-96	-64	-52	-27	-100	-100	-100	-30	-70
451650 COPIER/POSTAGE/MISC	-40	-9	-5	0	-100	-100	-100	0	-100
493010 FUND BALANCE APPLIED	0	0	0	0	0	0	0	-12,852	12,852
TOTAL CHILD SUPPORT REVENUE	-939,901	-986,840	-1,007,226	-257,090	-1,034,777	-1,034,777	-1,034,777	-1,057,544	22,767
10052451 IV-D AGENCY-CHILD SUPPORT									
511100 SALARIES PERMANENT REGULAR	500,950	494,945	514,675	228,896	531,484	531,484	531,484	534,308	2,824
511200 SALARIES-PERMANENT-OVERTIME	6,393	1,930	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	2,934	2,749	1,989	0	2,229	2,229	2,229	1,975	-254
512100 WAGES-PART TIME	0	0	0	0	0	0	0	25,917	25,917
512900 LONGEVITY-PART TIME	0	0	0	0	0	0	0	394	394
514100 FICA & MEDICARE TAX	36,724	35,049	36,363	15,890	40,829	40,829	40,829	43,038	2,209
514200 RETIREMENT-COUNTY SHARE	33,037	31,928	33,883	15,450	36,026	36,026	36,026	36,569	543
514400 HEALTH INSURANCE COUNTY SHARE	118,383	146,105	160,972	76,468	174,221	174,221	174,221	161,943	-12,278
514500 LIFE INSURANCE COUNTY SHARE	229	270	241	113	287	287	287	234	-53
514600 WORKERS COMPENSATION	304	277	374	160	374	374	374	394	20
520900 CONTRACTED SERVICES	146,891	154,436	156,681	85,824	172,082	172,082	172,082	172,171	89
521100 GENETIC/BLOOD TESTING	2,165	2,154	1,790	1,335	5,000	5,000	5,000	5,000	0
521900 OTHER PROFESSIONAL SERVICES	15,820	15,683	18,126	5,848	20,000	20,000	20,000	20,000	0
522500 TELEPHONE	1,215	1,250	1,539	513	2,000	2,000	2,000	2,000	0
523900 INTERPRETER FEES	640	876	748	540	1,200	1,200	1,200	1,200	0
531100 POSTAGE AND BOX RENT	14,487	13,371	13,116	6,163	16,000	16,000	16,000	16,000	0
531200 OFFICE SUPPLIES AND EXPENSE	9,087	7,173	7,896	2,845	10,000	10,000	10,000	10,000	0
531800 MIS DEPARTMENT CHARGEBACKS	18,462	22,084	14,155	5,972	15,445	15,445	15,445	19,751	4,306
532400 MEMBERSHIP DUES	779	826	801	809	1,350	1,350	1,350	1,200	-150
532500 SEMINARS AND REG-RMS MIXED	0	0	150	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	830	1,415	0	0	1,500	1,500	1,500	1,500	0
533200 MILEAGE	644	541	0	0	1,500	1,500	1,500	1,200	-300
533500 MEALS AND LODGING	1,276	432	0	0	1,500	1,500	1,500	1,200	-300
537800 VITAL STATISTICS FEES	150	85	73	40	250	250	250	250	0
538520 CRIMINAL BACKGROUND CHECKS	0	468	108	36	0	0	0	100	100

Fund: GENERAL FUND Department: CHILD SUPPORT	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10052451 IV-D AGENCY-CHILD SUPPORT									
552100 OFFICIALS BONDS	701	701	516	701	1,500	1,500	1,500	1,200	-300
TOTAL IV-D AGENCY-CHILD SUPPORT	912,102	934,748	964,196	447,603	1,034,777	1,034,777	1,034,777	1,057,544	22,767
TOTAL DEPARTMENT REVENUE	-939,901	-986,840	-1,007,226	-257,090	-1,034,777	-1,034,777	-1,034,777	-1,057,544	22,767
TOTAL DEPARTMENT EXPENSE	912,102	934,748	964,196	447,603	1,034,777	1,034,777	1,034,777	1,057,544	22,767
-ADDITION TO / USE OF FUND BALANCE	-27,799	-52,093	-43,029	190,512	0	0	0	0	

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DOG LICENSE FUND											
Revenues											
Licenses & Permits	22,578	26,112	25,499	24,000	24,000	24,000	0	0.00%		0	0
Use of Fund Balance	3,065	0	32	0	1,329	0_	0	0.00%			
									2022 Total	0	0
Total Revenues	25,642	26,112	25,531	24,000	25,329	24,000	0	0.00%			
_									0000		•
Expenses	05.040	00.000	05 504	04.000	05.000	04.000	0	0.000/	2023	0	0
Supplies & Services	25,642	23,232	25,531	21,806	25,329	21,806	0	0.00%		0	0
Addition to Fund Balance		2,879	0	2,194	0	2,194	0	0.00%		0	0
Total Expenses	25,642	26,112	25,531	24,000	25,329	24,000	0	0.00%	2026	0	0
Total Expenses	20,042	20,112	20,001	24,000	20,020	24,000		0.0070			
Beginning of Year Fund Balance	(264)	(3,329)	(450)		(482)	(1,811)					
End of Year Fund Balance	(3,329)	(450)	(482)		(1,811)	383					
	(-,)	( /	( /		( . , )						

# 2022 Highlights & Issues on the Horizon

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

# \$30,000 \$25,000 \$15,000 \$10,000 \$5,000 \$0 2018 2019 2020 2021 2022

Fund: DOG LICENSE Department: COUNTY POUND	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
82026 DOG LICENSE REVENUE									
442100 DOG LICENSE FEES	-22,578	-26,112	-25,499	-17,626	-24,000	-24,000	-24,000	-24,000	0
TOTAL DOG LICENSE REVENUE	-22,578	-26,112	-25,499	-17,626	-24,000	-24,000	-24,000	-24,000	0
82026413 DOG FUND EXPENSES									
520100 CONSULTANT AND CONTRACTUAL	22,976	19,912	22,342	10,914	18,306	18,306	21,829	18,306	0
531200 OFFICE SUPPLIES AND EXPENSE	476	1,027	1,117	750	1,150	1,150	1,150	1,150	0
532100 PUBLICATION OF LEGAL NOTICES	145	140	134	121	150	150	150	150	0
559200 LOCAL OFFICIALS REIMBURSE	2,045	2,154	1,939	0	2,200	2,200	2,200	2,200	0
TOTAL DOG FUND EXPENSES	25,642	23,232	25,531	11,786	21,806	21,806	25,329	21,806	0
82026930 ADDITION TO FUND BALANCE									
593000 ADDTN TO FUND BAL/RET EARNINGS	0	0	0	0	2,194	2,194	0	2,194	0
TOTAL ADDITION TO FUND BALANCE	0	0	0	0	2,194	2,194	0	2,194	0
TOTAL DEPARTMENT REVENUE	-22,578	-26,112	-25,499	-17,626	-24,000	-24,000	-24,000	-24,000	0
TOTAL DEPARTMENT EXPENSE	25,642	23,232	25,531	11,786	24,000	24,000	25,329	24,000	0
-ADDITION TO / USE OF FUND BALANCE	3,065	-2,879	32	-5,840	0	0	1,329	0	

### 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
Reduce foodborne illnesses and environmental health hazards.	1.1. Number of priority code violations in retail food establishments 1.2. Number of homes tested with REOSACC (Radon Educators of Sauk and Columbia Counties) test kits for radon 1.3. Number of comprehensive and best-practice water management plans in commercial lodging facilities in Sauk County. 1.4. Number of Lyme's Disease cases in Sauk County. 1.5. Number of damaged/missing screen violations in campground and rec-ed campground establishments. 1.6. Number of VGBA main drain and equalizer violations. 1.7. Number of professional development training classes	1.1. Decrease priority code violations in retail food establishments by 5% by December 31, 2021.  1.2. Increase homes tested with REOSACC (Radon Educators of Sauk and Columbia Counties) test kits for radon from 175 to 200 by December 31, 2022.  1.3. Reduce Legionnaires Disease by achieving board approval of Water Management Plan requirement for 100% of commercial lodging facilities in Sauk County by December 31, 2022.  1.4. Reduce Lyme's Disease cases in Sauk County by 5% by December 31, 2022.  1.5. 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, 2022.  1.6. 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, 2022.  1.7. Attendance to at least 3 professional development training courses for 100% of EH staff.	12/31/2022
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.	12/31/2022
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	12/31/2022

	Progra	ım Evaluation				
Program Title	Program Description	Mandates and References	2022 BUDGE	т	FTE's	Key Outcome Indicator(s)
	-		User Fees / Misc.	\$0		
	To assess and abate possible human health hazards. Complaints can include, but		Grants	\$0 \$0		
	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		Use of Carryforward TOTAL REVENUES	\$0 <b>\$0</b>		
	decaying organic matter in which vermin can breed, dilapidated housing, a dangerous,		Wages & Benefits	\$58,686		
	unsanitary or otherwise unfit structure, and solid waste. Environmental Health (EH)	Wis. Stat 254.59	Trages & Bollone	ψου,οοο		
Human Health Hazards	staff collect, evaluate, investigate, and enforce complaint or concerns regarding these	Sauk Co. Ord. Ch. 28				5% reduction in Lyme's Disease
	types of issues. The authority for the program is given by Wisconsin State Statutes					cases
	and local county ordinance, "Abating Public Nuisance Affecting the Public Health"	DHS Ch.145.17 &	Operating Expenses	\$9,890		
	which enables Sauk County Health Department (SCHD) to take enforcement action.	Wis. Stat. 252.11				
	Funding is from County tax levy. Additionally, Environmental Health staff work in conjunction with DHS, DPH, Communicable Disease nurses, Conservation Planning		TOTAL EXPENSES	\$68,576		
	and Zoning, and UW Extension on issues such as Blue Green Algae, nitrates in			·		
	private drinking water, vector-borne surveillance and Legionella investigations.				0.61	
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					County approval of requirement
	containing Legionella then has to spread in droplets small enough for people to	Wis. Stat 254				of water management plan for
	breathe in. Environmental Health plays a key role in the remediation of Legionella in commercial lodging facilities by conducting investigations, enforcement action, sample	Wis. Stat 252 Wis. Admin ATCP 76				100% of commercial lodging facilities
	collection and working in collaboration with state agencies such as DSPS and DHS.	WIS. Admini ATOL 70				lacilities
Vector Surveillance	gonoscion and montaing in comazoration than otate agonosci cash ac zer e and zero.					
	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.			***		Reduce Lyme's Disease cases
	Lead poisoning is an important health concern, especially for young children.		User Fees / Misc.	<b>\$68,576</b>		Reduce Lyllie's Disease cases
	Environmental Health plays a key role in preventing lead exposure, and in identifying		Grants	\$8,900		
	and treating lead poisoning. Most children in Sauk County get lead poisoning from		Use of Carryforward	\$0		Enroll at least 10 families in the
Lead poisoning prevention	paint dust or chips from older homes. When a child is found to have elevated blood	Wis. Stat 254.167	TOTAL REVENUES	\$8,900	0.08	Lead Safe Housing Grant
Lead poisoning prevention	lead levels, there is a coordinated response from Sauk County Public Health Nurses	VVI3. Olal 204.107	Wages & Benefits	\$8,520	0.00	program to remediate childhood
	and Environmental Health Sanitarians. If needed, a home inspection to collect		Operating Expenses	\$526		lead exposures
	samples and perform analysis on paint, soil and water sources is performed by the certified Lead Hazard Investigator on staff.		TOTAL EXPENSES	\$9,046		
	Certified Lead Hazard Investigator on Stall.		COUNTY LEVY	<b>\$146</b> \$0		
	Rabies is a reportable communicable disease caused by warm blooded animals.		User Fees / Misc. Grants	\$0 \$0		
	Environmental Health coordinates with veterinary clinics and the Wisconsin State Lab		Use of Carryforward	\$0 \$0		
<b>.</b>	of Hygiene for testing of specimens. The cost for testing specimens is primarily the	Wis. Stat 95.21	TOTAL REVENUES	\$0		10% reduction in
Rabies	Health Department's responsibility. Environmental Health staff follows the animal by	Sauk Co Ord Ch. 27	Wages & Benefits	\$5,190	0.05	damaged/missing screen
	ensuring quarantine and verifying veterinary checks are completed. Environmental Health staff refer patient care and treatment issues to a Public Health Nurse for follow-		Operating Expenses	\$3,445		violations in campground and rec- ed campground establishments
	up.		TOTAL EXPENSES	\$8,635		ca campground establishments
	<del>"F :</del>		COUNTY LEVY	\$8,635		

			User Fees / Misc.	\$2,870		
	Tattooing, body piercing, and other body art present a significant potential health		Grants	\$0		
	hazard to the public due to the potential spread of blood borne pathogens. DSPS 221	Wis. Stat 252.23 & 252.24	Use of Carryforward	\$0		
Body Art Inspections and	has been promulgated for the purpose of regulating tattoo artists and body piercing	Wis. Admin DSPS 221	TOTAL REVENUES	\$2,870	0.02	100% of body art establishments
Licensing	establishments in order to protect public health and safety. The program is in place to	Sauk Co Ord Ch. 30	Wages & Benefits	\$2,031	0.02	will be inspected annually.
	verify compliance with local and state regulation by all licensed tattoo and body	Sauk Co Ord Cri. 30	Operating Expenses	\$954		
	piercing establishments.		TOTAL EXPENSES	\$2,985		
			COUNTY LEVY	\$115		
			User Fees / Misc.	\$1,500		1. 200 radon kits distributed
	Radon Educators of Sauk and Columbia Counties (REOSACC) is Sauk and Columbia		Grants	\$6,252		2. Completed at least 1 public
	County's Radon Information Center (RIC) for Sauk and Columbia Counties. The goal		Use of Carryforward	\$0		education campaign in
	is to advance public awareness of radon through education and outreach. This is		TOTAL REVENUES	\$7,752		cooperation with regional Radon
Radon	done through the distribution of educational materials and radon testing kits. By	Wis. Stat 254.34	Wages & Benefits	\$3,553	0.04	Information Center (RIC) about
	evaluating radon measurement outcomes within our local residences, we can		Operating Expenses	\$3,895		importance of testing homes,
	decrease the amount of people who are exposed to radon. Radon is the second		TOTAL EXPENSES	\$7,448		schools, and child care centers
	leading cause of lung cancer.		101112 2711 2110220	<b>V</b> 1,110		and mitigating at levels above 4
			COUNTY LEVY	(\$304)		pCi/L.
		Wis. Admin ATCP 72	User Fees / Misc.	\$536.829		
		Wis. Admin ATCP 73	Grants	\$0		
	The Sauk County Health Department is a full agent of the Wisconsin Department of	Wis. Admin ATCP 75	Use of Carryforward	\$30,000	6.26	1. Timely completion of 100% of
Full Agent Inspection &	Agriculture, Trade and Consumer Protection for Food and Recreational Licensing	Wis. Admin ATCP 76	TOTAL REVENUES	\$566,829		licensed food establishment inspections
Licensing	(DATCP). Under this contract, Sauk County licenses, inspects, and investigates	Wis. Admin ATCP 78 Wis. Admin ATCP 79 Wis. Admin ATCP 75	Wages & Benefits	\$547,135		
Licerising	complaints and implements enforcement actions for retail food establishments, pools		Operating Expenses	\$28,036		Inspections
	and water attractions, lodging facilities, and campgrounds.		TOTAL EXPENSES	\$575,171		
		Appendix		, , ,		
		Sauk Co Ord Ch. 29	COUNTY LEVY	\$8,342		
	The Transient Non-Community (TNC) Well Water Program detects construction,		User Fees / Misc.	\$0		
	location, maintenance, and operational deficiencies within the well water system to		Grants	\$34,858		
	prevent unsafe conditions. Systems are required to meet the definition of a TNC		Use of Carryforward	\$0		
	potable water supply system to be included within the TNC program. Annual bacteria		TOTAL REVENUES	\$34,858		
	and nitrate water samples are collected to test systems for harmful levels. A sanitary		Wages & Benefits	\$27,776		Sample and test 100% of TNC
DNR Well Water	survey, a detailed inspection of the entire system and distribution points, is conducted	Wis. Admin NR 812	Operating Expenses	\$8,086	0.33	wells to reduce rates of disease
	once every five years. Annual site visits, an inspection of the major components of		TOTAL EXPENSES	\$35,862		caused by unsafe drinking water.
	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.					
			COUNTY LEVY	\$1,004		
			TOTAL REVENUES	\$621,209	7.00	
Totals			TOTAL EXPENSES	\$707,724	7.38	
			COUNTY LEVY	\$86,515		

Output Measures - How much are we doing?											
Description	2020 Actual	2021 Estimated	2022 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			access to 3 or more trainings annually								

Ke	ey Outcome Indicators / Selected Results - How v	well are we doing?		
Description	What do the results mean?	2020 Actual	2021 Estimated	2022 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.		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%
ŭ	Risk of disease is reduced with timely mitigation or elimination of human health hazards.	100%	100%	50%
	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%
	Lung disease from exposure to high levels of radon is reduced through testing and connection to mitigation services	145	175	200
	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** 

**Public Health** 

Women, Infants & Children

**Environmental Health Manager** 

1.00 FTE

**Health Data Analyst** 1.00 FTE

**Nutrition Programs Coordinator** 1.00 FTE

Registered Sanitarian

5.00 FTE

**Public Health Nurse** 

Registered Dietitian

**Public Health Nurse** 5.00 FTE

Nurse Manager

1.00 FTE

(Nurse Family Partnership) 5.00 FTE

1.58 FTE

**Environmental Health Analyst Nurse Supervisor** 

> 1.00 FTE 1.00 FTE

**Accounting Specialist** 

Administrative Support / **Health Screener** 0.90 FTE

Administrative Support /

Receptionist

WIC 0.34 FTE Public Health 0.33 FTE

Environmental Health 0.33 FTE

1.00 FTE

**Public Health Technician** 

2.85 FTE

**Dental Hygienist Project** 

**Health Educator** 

0.42 FTE

**Financial Analyst** 

Public Health 0.95 FTE Environmental Health 0.05 FTE

**Administrative Specialist** 

1.00 FTE

**Community Health Strategist** 

2.00 FTE

1.00 FTE

**Communication Specialist** 

0.79 FTE

2022 2018 2019 2020 2021 Public Health FTE Change 0.59 3.06 0.77 0.89 2.65 FTE Balance 17.97 25.34 21.03 21.80 22.69 Environmental Health FTE Change 0.65 -0.15 -0.10 -0.35 0.50 FTE Balance 7.48 7.13 7.63 7.48 7.38 Women, Infants & Children (WIC) FTE Change -0.90 0.00 -0.42 0.12 0.00 FTE Balance 4.12 4.12 3.70 3.82 3.82 Total FTE Change 0.34 2.71 0.85 0.86 2.55 33.99 29.57 FTE Balance 32.28 33.13 36.54

2022 Sauk County, Wisconsin Adopted Budget - 298

	2018	2019	2020	2021 Amended	Estimated Year End Actual as of	2022	\$ Change from 2021 Amended to	% Change from 2021 Amended to		Tota Expen		Property Tax Levy
	Actual	Actual	Actual	Budget	August 2021	Budget	2022 Budget	2022 Budget	Outlay	Amou		Impact
ENVIRONMENTAL HEALTH												
Revenues												
Tax Levy	45,949	47,903	75,435	76,417	76,417	86,515	10,098	13.21%	None		0	0
Grants & Aids	42,118	44,396	40,477	50,010	34,000	50,010	0	0.00%				
Licenses & Permits	588,159	571,727	521,107	570,740	568,550	538,099	(32,641)	-5.72%	2022 Total		0	0
Fees, Fines & Forfeitures	0	0	0	1,600	1,600	1,600	0	0.00%				
User Fees	1,425	1,161	1,094	1,500	750	1,500	0	0.00%				
Miscellaneous	10,454	9,914	4,792	0	17,500	0	0	0.00%	2023		0	0
Use of Fund Balance	0	0	0	527,825	0	30,000	(497,825)	-94.32%	2024		0	0
									2025		0	0
Total Revenues	688,105	675,100	642,905	1,228,092	698,817	707,724	(520,368)	-42.37%	2026		0	0
<u>Expenses</u>												
Labor	365,370	384,417	367,103	470,037	414,675	476,612	6,575	1.40%				
Labor Benefits	128,800	130,469	127,624	198,780	144,813	176,279	(22,501)	-11.32%				
Supplies & Services	75,771	36,281	38,055	559,275	44,395	54,833	(504,442)	-90.20%				
Capital Outlay	45,236	0	0	0	0	0	` o´	0.00%				
Addition to Fund Balance	72,929	123,933	110,123	0	94,934	0	0	0.00%				
Total Expenses	688,105	675,100	642,905	1,228,092	698,817	707,724	(520,368)	-42.37%				

Beginning of Year Fund Balance End of Year Fund Balance Included in General Fund Total

### 2022 Highlights & Issues on the Horizon

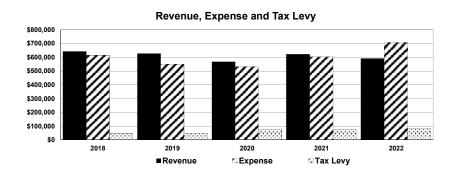
Economic impacts of COVID-19 are anticipated to decrease fees collected for inspections.

Pre-COVID collection of fees was generally around \$515,000 per year. 2022 fee collection is conservatively estimated to be \$485,000, which is \$30,000 below pre-COVID levels. For 2022, this budget anticipates using \$30,000 of carried forward program funds to balance the non-recurring revenue loss as the post-COVID economy normalizes.

Increased reimbursement rates likely needed to offset cost of new inspection software.

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.



1006 BENNE LIPOCHENT LARSE	Fund: GENERAL FUND Department: ENVIRONMENTAL HEALTH	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
424170 LEAD GRANT         1,808         0         -1,808         0         -1,808         0         -8,900         8,900         -1,500         8,900         -48,500         -28,100           424201 RETAIL FOOD LICENSES DATCP         -518,207         -516,008         -6,032         -6,252         -1,500         -6,252         -1,500         -6,252         -1,500         -6,252         -1,500         -6,252         -1,500         -6,252         -1,500         -6,252         -1,500         -2,800         -2,800         -1,600         -1,600         -3,488         -3,100         -3,488         -0         -2,800         -1,600         -1,600         -3,100         -3,500         -2,800         -0         -0         -1,600         -3,100         -3,000         -3,100         -3,000         -3,100         -3,000         -3,100         -3,000         -3,100         -3,000         -3,100         -3,000         -3,100         -3,100         -3,000         -1,500         -3,000         -3,100         -3,000         -3,100         -3,000         -3,100         -3,000         -3,100         -3,100         -3,100         -3,100         -3,100         -3,100         -3,100         -3,100         -3,100         -4,100         -4,100         -4,100         <	10048 ENVIRONMENTAL HEALTH REVENUE									
	411100 GENERAL PROPERTY TAXES	-45,949	-47,903	-75,435	-38,209	-76,417	-76,417	-76,417	-86,515	10,098
42430 RADON TESTING GRANT         -7,719         6,947         5,977         -6,759         -6,252         -1,500         -6,252         0           24490 TRANSIENT WELL WATER         -32,591         -37,499         -32,699         -1,400         -2,870         -2,870         -2,800         -2,870         0         -0           441500 TATTOO LICENSES         -1,172         -2,209         -2,100         -1,600         -3,100         -3,000         -1,000         -3,000         -1,000         -1,000         -1,000         -1,000         -1,000         -1,000         -1,000         -1,000         -1,000         -1,000         -1,000         -1,000         -1,000         -1,500 <t< td=""><td>424170 LEAD GRANT</td><td>-1,808</td><td>0</td><td>-1,805</td><td>0</td><td>-8,900</td><td>-8,900</td><td>-1,500</td><td>-8,900</td><td>0</td></t<>	424170 LEAD GRANT	-1,808	0	-1,805	0	-8,900	-8,900	-1,500	-8,900	0
42-442-TRANSIENT WELL WATER         -32,591         37,449         32,695         -1,102         -2,870         -3,000         -1,000         -1,000         -1,500 </td <td>424201 RETAIL FOOD LICENSES DATCP</td> <td>-518,297</td> <td>-516,983</td> <td>-460,829</td> <td>-304,957</td> <td>-513,140</td> <td>-513,140</td> <td>-505,000</td> <td>-485,000</td> <td>-28,140</td>	424201 RETAIL FOOD LICENSES DATCP	-518,297	-516,983	-460,829	-304,957	-513,140	-513,140	-505,000	-485,000	-28,140
41500 TATTOO LICENSES         -1,172         -2,769         -2,769         -1,011         -2,870         -2,800         -2,800         -2,800         -3,100         -3,100         -3,000         -3,100         -1,600	424350 RADON TESTING GRANT	-7,719	-6,947	-5,977	-579	-6,252	-6,252	-1,500	-6,252	0
441530 DATCP PRA.NRIVIEWS	424492 TRANSIENT WELL WATER	-32,591	-37,449	-32,695	-14,093	-34,858	-34,858	-31,000	-34,858	0
41500 DATCP PRE-INSPECTIONS	441500 TATTOO LICENSES	-1,172	-2,709	-2,769	-1,011	-2,870	-2,870	-2,800	-2,870	0
41540 DATCP RE-INSPECTIONS   -19,300   -13,500   -9,400   -15,570   -15,5	441520 DATCP PLAN REVIEWS	-4,000	-2,800	-2,100	-1,600	-3,100	-3,100	-3,000	-3,100	0
41550 SCHOOL INSPECTION FEE   0 0 0 1-15,750   0 0 0 1-15,750   0 0 0 1-16,000   1-16,000   0 0 1-16,000   0 0 1-16,000   0 0 1-16,000   0 0 1-16,000   0 0 1-16,000   0 0 1-16,000   0 0 0 1-16,000   0 0 0 1-16,000   0 0 0 1-16,000   0 0 0 0 1-16,000   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	441530 DATCP PRE-INSPECTIONS	-45,390	-35,735	-30,260	-15,690	-38,130	-38,130	-32,000	-37,129	-1,001
44300 LATE FEES   0   0   0   0   0   0   0   0   0	441540 DATCP RE-INSPECTIONS	-19,300	-13,500	-9,400	-3,900	-13,500	-13,500	-8,000	-10,000	-3,500
465110 RADON TESTING KIT SALES   -1,425   -1,161   -1,094   -3.49   -1,500   -1,500   -1,500   0   0   48416 MISCELLANEOUS REVENUES   -10,454   -8,023   -4,792   -6,547   0   0   0   -17,500   0   0   0   0   0   0   0   0   0	441550 SCHOOL INSPECTION FEE	0	0	-15,750	-15,750	0	0	-17,750	0	0
Ashlo MISCELLANEOUS REVENUES   10,454   4,802   4,792   6,547   0 0 0 0 1,7500   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	442400 LATE FEES	0	0	0	0	-1,600	-1,600	-1,600	-1,600	0
486300 INSURANCE RECOVERIES         0         -1,890         0         0         -10         0         -19,778         -527,825         0         -30,000         -497,825           TOTAL ENVIRONMENTAL HEALTH         -688,105         -675,100         -642,905         -402,605         -720,045         -1,228,002         -698,817         -707,724         -520,368           TOTAL ENVIRONMENTAL HEALTH PROGRAW           511100 SALARIES PERMANENT REGULAR         317,302         331,003         322,859         162,734         465,075         465,075         351,500         475,769         10,694           511200 SALARIES PERMANENT REGULAR         317,302         331,003         322,859         162,734         465,075         465,075         351,500         475,769         10,694           511200 SALARIES PERMANENT-OVERTIME         240         280         320         0         652         652         500         843         191           512900 LONGEVITY-PART TIME         47,591         52,876         43,601         23,403         4,310         62,675         0         4,310           514900 FICLA & MEDICARE TAX         26,276         28,034         26,875         13,490         35,598         35,958         35,958         30,	465110 RADON TESTING KIT SALES	-1,425	-1,161	-1,094	-349	-1,500	-1,500	-750	-1,500	0
\$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	484160 MISCELLANEOUS REVENUES	-10,454	-8,023	-4,792	-6,547	0	0	-17,500	0	0
TOTAL ENVIRONMENTAL HEALTH         -688,105         -675,100         -642,905         -402,683         -720,045         -1,228,092         -698,817         -707,724         -520,368           LIOMASALO ENVIRONMENTAL HEALTH PROGRAM           511100 SALARIES PERMANENT REGULAR         317,302         331,003         322,859         162,734         465,075         351,500         475,769         10,694           511200 SALARIES PERMANENT-OVERTIME         0         0         45         0         43,101         19,102         19,102         10         10         0	486300 INSURANCE RECOVERIES	0	-1,890	0	0	0	0	0	0	0
The part   The part	493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-19,778	-527,825	0	-30,000	-497,825
511100 SALARIES PERMANENT REGULAR         317,302         331,003         322,859         162,734         465,075         465,075         351,500         475,769         10,694           511200 SALARIES-PERMANENT-OVERTIME         0         0         45         0         4,310         4,310         4,310         62,675         0         -4,310         51290 LONGEVITY-PART TIME         237         257         277         0		-688,105	-675,100	-642,905	-402,683	-720,045	-1,228,092	-698,817	-707,724	-520,368
511100 SALARIES PERMANENT REGULAR         317,302         331,003         322,859         162,734         465,075         465,075         351,500         475,769         10,694           511200 SALARIES-PERMANENT-OVERTIME         0         0         45         0         4,310         4,310         4,310         62,675         0         -4,310         51290 LONGEVITY-PART TIME         237         257         277         0	10048410 ENVIRONMENTAL HEALTH PROCRAM	ſ								
511200 SALARIES-PERMANENT-OVERTIME         0         45         0         0         0         0         0           511900 LONGEVITY-FULL TIME         240         280         320         0         652         652         500         843         191           512100 WAGES-PART TIME         47,591         52,876         43,601         23,403         4,310         4,310         62,675         0         -4,310           512900 LONGEVITY-PART TIME         237         257         277         0         10         0			331 003	322 859	162 734	465 075	465 075	351 500	475 769	10 694
511900 LONGEVITY-FULL TIME         240         280         320         0         652         652         500         843         191           512100 WAGES-PART TIME         47,591         52,876         43,601         23,403         4,310         4,310         62,675         0         -4,310           512900 LONGEVITY-PART TIME         237         257         277         0		· · ·		· ·			,			ŕ
512100 WAGES-PART TIME         47,591         52,876         43,601         23,403         4,310         4,310         62,675         0         -4,310           512900 LONGEVITY-PART TIME         237         257         277         0         36,461         503         51450         11460         0         125,659         125,659         82,475         102,975         -23,388         514500 LIFE INSURANCE COUNTY SHARE         43         53         43         30         65         65         63         77         123,388         514500 LIFE INSURANCE COUNTY SHARE         43         4322         4,677         2,200         5,661         5,661         5,661         5,661         5,661										_
512900 LONGEVITY-PART TIME         237         257         277         0         0         0         0         0         0           514100 FICA & MEDICARE TAX         26,276         28,034         26,875         13,490         35,958         35,958         30,000         36,461         503           514200 RETIREMENT-COUNTY SHARE         24,447         25,028         24,545         12,564         31,437         31,437         27,275         30,980         -457           514400 HEALTH INSURANCE COUNTY SHARE         72,707         73,032         71,484         39,591         125,659         82,475         102,275         -23,384           514500 LIFE INSURANCE COUNTY SHARE         43         53         43         30         65         65         63         77         12           514600 WORKERS COMPENSATION         3,513         4,322         4,677         2,200         5,661         5,661         5,000         6,486         825           514800 UNEMPLOYMENT         1,814         0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
514100 FICA & MEDICARE TAX         26,276         28,034         26,875         13,490         35,958         35,958         30,000         36,461         503           514200 RETIREMENT-COUNTY SHARE         24,447         25,028         24,545         12,564         31,437         31,437         27,275         30,980         -457           514400 HEALTH INSURANCE COUNTY SHARE         72,707         73,032         71,484         39,591         125,659         82,475         102,275         -23,384           514500 LIFE INSURANCE COUNTY SHARE         43         53         43         30         65         65         63         77         12           514600 WORKERS COMPENSATION         3,513         4,322         4,677         2,200         5,661         5,661         5,000         6,486         825           514800 UNEMPLOYMENT         1,814         0										
514200 RETIREMENT-COUNTY SHARE         24,447         25,028         24,545         12,564         31,437         31,437         27,275         30,980         -457           514400 HEALTH INSURANCE COUNTY SHARE         72,707         73,032         71,484         39,591         125,659         82,475         102,275         -23,384           514500 LIFE INSURANCE COUNTY SHARE         43         53         43         30         65         65         63         77         12           514600 WORKERS COMPENSATION         3,513         4,322         4,677         2,200         5,661         5,661         5,000         6,486         825           514800 UNEMPLOYMENT         1,814         0							_		_	-
514400 HEALTH INSURANCE COUNTY SHARE         72,707         73,032         71,484         39,591         125,659         125,659         82,475         102,275         -23,384           514500 LIFE INSURANCE COUNTY SHARE         43         53         43         30         65         65         63         77         12           514600 WORKERS COMPENSATION         3,513         4,322         4,677         2,200         5,661         5,661         5,000         6,486         825           514800 UNEMPLOYMENT         1,814         0				· · ·						
514500 LIFE INSURANCE COUNTY SHARE         43         53         43         30         65         65         63         77         12           514600 WORKERS COMPENSATION         3,513         4,322         4,677         2,200         5,661         5,661         5,000         6,486         825           514800 UNEMPLOYMENT         1,814         0 <td< td=""><td></td><td>*</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>		*								
514600 WORKERS COMPENSATION         3,513         4,322         4,677         2,200         5,661         5,661         5,000         6,486         825           514800 UNEMPLOYMENT         1,814         0 </td <td></td> <td>· · · · · ·</td> <td></td> <td></td> <td></td> <td>*</td> <td></td> <td></td> <td></td> <td></td>		· · · · · ·				*				
514800 UNEMPLOYMENT         1,814         0										
520900 CONTRACTED SERVICES         439         3,599         617         115         4,000         4,000         1,415         4,000         0           521800 PURCHASED SERVICES         40,585         0         87         85         0         0         100         0         0           522100 WATER TREATMENT         5,130         7,087         6,851         4,666         5,510         5,510         7,000         5,510         0           522500 TELEPHONE         2,372         2,528         3,172         1,495         3,500         3,500         4,000         3,500         0           531100 POSTAGE AND BOX RENT         2,238         2,189         3,042         1,858         3,000         3,000         3,030         3,000         0           531200 OFFICE SUPPLIES AND EXPENSE         3,209         1,915         2,412         789         2,500         2,500         1,800         2,500         0           531800 MIS DEPARTMENT CHARGEBACKS         5,498         -373         8,658         6,261         8,807         8,807         14,950         12,412         3,605           532800 TRAINING AND INSERVICE         4,170         3,845         2,443         0         5,000         5,000         5,000		· · · · · ·		· · · · · · · · · · · · · · · · · · ·		· ·			ŕ	
521800 PURCHASED SERVICES         40,585         0         87         85         0         0         100         0         0           522100 WATER TREATMENT         5,130         7,087         6,851         4,666         5,510         5,510         7,000         5,510         0           522500 TELEPHONE         2,372         2,528         3,172         1,495         3,500         3,500         4,000         3,500         0           531100 POSTAGE AND BOX RENT         2,238         2,189         3,042         1,858         3,000         3,000         3,030         3,000         0           531200 OFFICE SUPPLIES AND EXPENSE         3,209         1,915         2,412         789         2,500         2,500         1,800         2,500         0           531800 MIS DEPARTMENT CHARGEBACKS         5,498         -373         8,658         6,261         8,807         8,807         14,950         12,412         3,605           532800 TRAINING AND INSERVICE         4,170         3,845         2,443         0         5,000         5,000         5,000         5,000         5,000		,		_				-		
522100 WATER TREATMENT         5,130         7,087         6,851         4,666         5,510         5,510         7,000         5,510         0           522500 TELEPHONE         2,372         2,528         3,172         1,495         3,500         3,500         4,000         3,500         0           531100 POSTAGE AND BOX RENT         2,238         2,189         3,042         1,858         3,000         3,000         3,030         3,000         0           531200 OFFICE SUPPLIES AND EXPENSE         3,209         1,915         2,412         789         2,500         2,500         1,800         2,500         0           531800 MIS DEPARTMENT CHARGEBACKS         5,498         -373         8,658         6,261         8,807         8,807         14,950         12,412         3,605           532800 TRAINING AND INSERVICE         4,170         3,845         2,443         0         5,000         5,000         2,500         5,000         5,000						· ·	,			
522500 TELEPHONE         2,372         2,528         3,172         1,495         3,500         3,500         4,000         3,500         0           531100 POSTAGE AND BOX RENT         2,238         2,189         3,042         1,858         3,000         3,000         3,030         3,000         3,000         3,000         0           531200 OFFICE SUPPLIES AND EXPENSE         3,209         1,915         2,412         789         2,500         2,500         1,800         2,500         0           531800 MIS DEPARTMENT CHARGEBACKS         5,498         -373         8,658         6,261         8,807         8,807         14,950         12,412         3,605           532800 TRAINING AND INSERVICE         4,170         3,845         2,443         0         5,000         5,000         2,500         5,000         5,000										
531100 POSTAGE AND BOX RENT         2,238         2,189         3,042         1,858         3,000         3,000         3,030         3,000         0           531200 OFFICE SUPPLIES AND EXPENSE         3,209         1,915         2,412         789         2,500         2,500         1,800         2,500         0           531800 MIS DEPARTMENT CHARGEBACKS         5,498         -373         8,658         6,261         8,807         8,807         14,950         12,412         3,605           532800 TRAINING AND INSERVICE         4,170         3,845         2,443         0         5,000         5,000         2,500         5,000         5,000										
531200 OFFICE SUPPLIES AND EXPENSE       3,209       1,915       2,412       789       2,500       2,500       1,800       2,500       0         531800 MIS DEPARTMENT CHARGEBACKS       5,498       -373       8,658       6,261       8,807       8,807       14,950       12,412       3,605         532800 TRAINING AND INSERVICE       4,170       3,845       2,443       0       5,000       5,000       2,500       5,000       0										
531800 MIS DEPARTMENT CHARGEBACKS       5,498       -373       8,658       6,261       8,807       14,950       12,412       3,605         532800 TRAINING AND INSERVICE       4,170       3,845       2,443       0       5,000       5,000       2,500       5,000       0										
532800 TRAINING AND INSERVICE 4,170 3,845 2,443 0 5,000 5,000 2,500 5,000 0										
		*								
-533200 MILEAGE - 1.565 1.414 311 0 2.000 2.000 500 2.000 0	533200 MILEAGE	1,565	1,414	311	0	2,000	2,000	500	2,000	0
533500 MEALS AND LODGING 3,095 3,158 785 0 2,462 2,462 500 2,462 0					-					
534800 EDUCATIONAL SUPPLIES 0 2022 Sauk <sub>0</sub> County, Wisconsin Adopted Budget - 300 2,500 2,500 0						200				

Fund: GENERAL FUND Department: ENVIRONMENTAL HEALTH	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
10048410 ENVIRONMENTAL HEALTH PROGRAM	[								
534900 PROJECT SUPPLIES	4,068	6,944	4,646	893	5,449	513,496	2,000	5,449	-508,047
535100 VEHICLE FUEL	2,143	2,286	1,777	1,056	2,500	2,500	2,500	2,500	0
535200 VEHICLE MAINTENANCE AND REPAIR	178	947	2,423	230	2,500	2,500	2,500	2,500	0
537900 LICENSE/CERTIFICATION RENEWALS	450	0	0	0	500	500	100	500	0
551000 INSURANCE	631	742	831	0	1,000	1,000	1,000	1,000	0
581900 CAPITAL OUTLAY	45,236	0	0	0	0	0	0	0	0
TOTAL ENVIRONMENTAL HEALTH PROGRAM	615,176	551,167	532,781	271,462	720,045	1,228,092	603,883	707,724	-520,368
TOTAL DEPARTMENT REVENUE	-688,105	-675,100	-642,905	-402,683	-720,045	-1,228,092	-698,817	-707,724	-520,368
TOTAL DEPARTMENT EXPENSE	615,176	551,167	532,781	271,462	720,045	1,228,092	603,883	707,724	-520,368
-ADDITION TO / USE OF FUND BALANCE	-72,929	-123,933	-110,123	-131,222	0	0	-94,934	0	

### 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

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	12/31/2022							

	Program Evaluation										
Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)					
			User Fees / Bad Debt / Misc	(\$30,000)							
			Grants	\$800,000							
			Sales Tax from Gen'l Fund for Debt Service	\$1,028,673		Accounts Receivable Aging					
	Oversees all billing and revenue collections of the Sauk County Health		Other Revenues & Bed Tax	(\$148,030)							
Business Office	Care Center. Responsible for cost reporting, accounts payable,	Wis Admin Code DHS 132		\$952,500	3.00						
	accounts receivable, and resident trust accounts.		TOTAL REVENUES	\$2,603,143							
			Wages & Benefits	\$216,243							
			Operating Expenses	\$712,929							
			Debt Service	\$1,028,673							
			TOTAL EXPENSES	\$1,957,845							
			COUNTY LEVY	(\$645,298)							

			User Fees / Misc	\$0			
			Grants	\$0			
=	Responsible for assisting department heads with the resolution of		TOTAL REVENUES	\$0		Employee turnover rate	
Human Resources	employee issues, hiring and orienting new employees, and payroll and	Wis Admin Code DHS 132		\$74,075	1.00		
	benefits tasks.		Operating Expenses	\$15,975		Facility overtime hours	
			TOTAL EXPENSES	\$90,050			
			COUNTY LEVY	\$90,050			
			User Fees / Misc	\$7,495,350			
			TOTAL REVENUES	\$7,495,350			
Skilled Nursing Facility	Provides skilled nursing for short and long term rehabilitative care to	Wis Admin Code DHS 132	Wages & Benefits \$5,4		82.52	Rehospitalization rate; quality	
	Sauk County and surrounding communities' residents.	Wis riamin code Brio 162	Operating Expenses	\$515,000	02.02	metric measurements	
			TOTAL EXPENSES	\$5,975,777			
			COUNTY LEVY	(\$1,519,573)			
			User Fees / Misc	\$0			
			TOTAL REVENUES	\$0		% of short term residents who	
Occupational Therapy	Enhances the lives of residents by keeping them at their highest		Wages & Benefits	\$84,468	1.00	improve function prior to	
Occupational Therapy	functional level by providing skilled therapy and restorative care.		Operating Expenses	\$145,550	1.00		
			TOTAL EXPENSES	\$230,018		discharge	
			COUNTY LEVY	\$230,018			
			User Fees / Misc	\$3,500			
			TOTAL REVENUES	\$3,500			
A -40-04 T1	Enhances the lives of residents by providing activities for residents and	Mi- Admir 0 1 500 155	Wages & Benefits	\$318,028	0.00	% of short term residents who	
Activity Therapy	their families. Oversees the volunteer program and plays a vital role in	Wis Admin Code DHS 132	Operating Expenses	\$10,750	3.90	improve function prior to	
	the public relations of the Sauk County Health Care Center.		TOTAL EXPENSES	\$328,778		discharge	
			COUNTY LEVY	\$325,278			
			User Fees / Misc	\$0			
			TOTAL REVENUES	\$0			
			Wages & Benefits	\$0			
Medical Doctor	Physician monitoring	Wis Admin Code DHS 132	Operating Expenses	\$10,700	-		
			TOTAL EXPENSES	\$10,700			
			COUNTY LEVY	\$10,700			
			User Fees / Misc	\$0			
			TOTAL REVENUES	\$0			
			Wages & Benefits	\$126,647			
Medical Records	Medical records/privacy documentation	Wis Admin Code DHS 132	Operating Expenses	\$1,450	1.80	Remain compliant with HIPPA	
			TOTAL EXPENSES	\$128,097			
			COUNTY LEVY	\$128,097			
			User Fees / Misc	\$0			
		Wis Admin Code DHS 132	TOTAL REVENUES	\$0			
	Responsible for discharge planning and resource referrals, psychosocial		Wages & Benefits	\$95,867		Successful discharges to	
Social Work	assistance, and aiding residents with transitional placement issues.		Operating Expenses	\$1,150	1.00	community	
	assistance, and alding residents with transitional placement issues.		TOTAL EXPENSES	\$97,017		Community	
			COUNTY LEVY	\$97,017			
			User Fees / Misc	\$203,000			
			TOTAL REVENUES	\$203,000			
	Prepare and distribute nutritious, good tasting meals while adhering to	Wis Admin Code DHS 132	Wages & Benefits	\$690,401		Continued partnership with	
Dietary	physician ordered diets.		Operating Expenses	\$440,250	12.95	ADRC for meal programs	
	priysician ordered diets.		TOTAL EXPENSES	\$1,130,651		ADITO for filear programs	
			COUNTY LEVY	\$1,130,651			
			User Fees / Misc	\$150			
			TOTAL REVENUES	\$150 \$150			
	Maintain physical plant and grounds of the Sauk County Health Care		Wages & Benefits	\$296,117		Reduce and stay below state	
Maintenance	Center.	Life safety code	Operating Expenses	\$278,860	3.50	wide average of life safety	
	Center.		TOTAL EXPENSES	\$574,977		violations	
			COUNTY LEVY	\$574,827			
			User Fees / Misc	\$0			
			TOTAL REVENUES	\$0 \$0			
Environmental	Maintain housekeeping tasks for facility and residents. Launder clothes		Wages & Benefits	\$578,905			
	and linens for facility and residents.			\$66,750	10.24		
	pana mione for facility and residents.		Operating Expenses  TOTAL EXPENSES	\$645,655			
			COUNTY LEVY				
			User Fees / Misc	\$645,655 \$0			
			TOTAL REVENUES	\$0 <b>\$0</b>		Occupancy rate	
Administration N			Wages & Benefits	\$237,198		l	
			Operating Expenses	\$237,198 \$11,500		Resident survey results show satisfaction with facility	
	Manage oversight of skilled nursing facility	Wis Admin Code DHS 132	TOTAL EXPENSES		2.00		
		Wis Admin Code DHS 132	TOTAL EXPENSES	\$248,698	2.00		
						Operating tax levy per patient	
						day to remain at lowest possible	
			COUNTY LEVY	\$248,698		while maintaining quality facilit	
	I			<b>+=</b> .0,000			

Service discontinued at the end of 2016. Some expenditures remaining for computer system access.   Service discontinued at the end of 2016. Some expenditures remaining for computer system access.   Service discontinued at the end of 2016. Some expenditures remaining for computer system access.   Service discontinued at the end of 2016. Some expenditures remaining for computer system access.   Service discontinued at the end of 2016. Some expenditures remaining for computer system access.   Service discontinued at the end of 2016. Some expenditures service   Service discontinued at the end of 2016. Some expenditures service   Service discontinued   Service				User Fees / Misc	\$0	
Service discontinued at the end of 2016. Some expenditures remaining for computer system access.   Wages & Benefits   \$0						
TOTAL EXPENSES   \$1,200	Home Care	Service discontinued at the end of 2016. Some expenditures remaining		Wages & Benefits	\$0	
Full Body or Stand to Lift Scale (up to 600 lbs.)  Full Body or Stand to Lift Scale (up to 600 lbs.)  Nursing Equipment  Mattresses (all types)  OT/PT Equipment  Dining Room Chairs/Furniture  Paging system upgrade  Motorized Window Blinds for Common Areas  Community Room Flooring  Cameras - Security Monitoring System  CMMS/tablets/misc.  Hi/Low Beds  Carpet Replacement (Resident Rooms)  Ice Machine Filters/Connection  Fire Door replacement  Painting of Exterior Building  Hallway Flooring  Roof Replacement (to be carried forward until needed)  Roof Replacement (Koreican Rescue Plan Act funds)  Grounds Maintenance/Upkepe  ESS Equipment Replacement  Kitchen Equipment  Kitchen Equipment  S11,000  COUNTY LEVY  \$1,190,800  Cherrate Balance  \$137,800  Toral Balance  \$137,800  Toral Balance  \$1453,000  Toral Fevenues  \$1,190,800  Toral Evenues  \$1,190,800  Toral Evenues  \$1,190,800  Toral Expenses  \$1,190,800  Toral Expe	Home Care	for computer system access.		Operating Expenses	\$1,200	-
Full Body or Stand to Lift Scale (up to 600 lbs.)   \$15,000   Use of Fund Balance   \$137,800   Use of Fund Balance   \$137,800   Use of Fund Balance   \$450,000   Us				TOTAL EXPENSES	\$1,200	
Nursing Equipment				COUNTY LEVY	\$1,200	
Mattresses (all types)   \$7,000   Use of Fund Balance   \$453,000		Full Body or Stand to Lift Scale (up to 600 lbs.)	\$15,000	Use of Fund Balance	\$137,800	
OT/PT Equipment Dining Room Chairs/Furniture Paging system upgrade Motorized Window Blinds for Common Areas Community Room Flooring Cameras - Security Monitoring System CMMS/tablets/misc. Hi/Low Beds Quay Carpet Replacement (Resident Rooms) Ice Machine Filters/Connection Fire Door replacements Van Water Heater Replacement Painting of Exterior Building Hallway Redecorating Roof Replacement (to be carried forward until needed) Rooftop Units (American Rescue Plan Act funds) Grounds Maintenance/Upkeep ESS Equipment Replacement Kitchen Equipment  S5,000 Total Expenses \$1,190,800 Operating Expenses \$1,190,800 Total		Nursing Equipment	\$9,000	Other Revenues	\$600,000	
Dining Room Chairs/Furniture		Mattresses (all types)	\$7,000	Use of Fund Balance	\$453,000	
Paging system upgrade		OT/PT Equipment	\$5,000	Transfer from General Fund	0	
Motorized Window Blinds for Common Areas   \$10,000   Operating Expenses   \$1,190,800		Dining Room Chairs/Furniture	\$6,000	TOTAL REVENUES	\$1,190,800	
Community Room Flooring   \$12,000			\$40,000	Wages & Benefits	\$0	
Cameras - Security Monitoring System   \$22,000					\$1,190,800	
CMMS/tablets/misc.						
Hi/Low Beds \$22,000						
Carpet Replacement (Resident Rooms)   Security   Securi		- · · · · · · · · · · · · · · · · · · ·			\$1,190,800	
Ice Machine Filters/Connection		'				
Fire Door replacements	Outlay					-
Van         \$35,000           Water Heater Replacement         \$35,000           Painting of Exterior Building         \$12,000           Hallway Flooring         \$249,000           Hallway Redecorating         \$11,000           Roof Replacement (to be carried forward until needed)         \$20,000           Rooftop Units (American Rescue Plan Act funds)         \$600,000           Grounds Maintenance/Upkeep         \$15,000           ESS Equipment Replacement         \$10,000           Kitchen Equipment         \$15,000           TOTAL REVENUES         \$11,495,943		1.5				
Water Heater Replacement         \$35,000           Painting of Exterior Building         \$12,000           Hallway Flooring         \$249,000           Hallway Redecorating         \$11,000           Roof Replacement (to be carried forward until needed)         \$20,000           Rooftop Units (American Rescue Plan Act funds)         \$600,000           Grounds Maintenance/Upkeep         \$15,000           ESS Equipment Replacement         \$10,000           Kitchen Equipment         \$15,000           TOTAL REVENUES         \$11,495,943						
Painting of Exterior Building         \$12,000           Hallway Flooring         \$249,000           Hallway Redecorating         \$11,000           Roof Replacement (to be carried forward until needed)         \$20,000           Rooftop Units (American Rescue Plan Act funds)         \$600,000           Grounds Maintenance/Upkeep         \$15,000           ESS Equipment Replacement         \$10,000           Kitchen Equipment         \$15,000           TOTAL REVENUES         \$11,495,943						
Hallway Flooring						
Hallway Redecorating   \$11,000						
Roof Replacement (to be carried forward until needed)   \$20,000						
Rooftop Units (American Rescue Plan Act funds)   \$600,000						
Grounds Maintenance/Upkeep   \$15,000						
ESS Equipment Replacement         \$10,000           Kitchen Equipment         \$15,000           COUNTY LEVY         \$0           TOTAL REVENUES         \$11,495,943						
Kitchen Equipment         \$15,000         COUNTY LEVY         \$0           TOTAL REVENUES         \$11,495,943						
TOTAL REVENUES \$11,495,943					\$0	
		rateriori Equipriorit	ψ13,000			
	Totals					122.91
COUNTY LEVY \$1,114,320	. 5.0.0					

Output Measures - How much are we doing?										
Description	2020 Actual	2021 Estimate	2022 Budget							
Deficiency free survey	1 citation	Deficiency free survey	Deficiency free							
Average daily census as a % of licensed beds	87%	75%	85%							
Complaint surveys	1	1	0							
Reduce number of life safety code citations	4	3	2							
Resident days served	25,496	21,500	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?	2020 Actual	2021 Estimate	2022 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%	10.0% 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.	\$48.06	\$62.68	\$48.06						
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%	75.0%	70.0%						
Accounts receivable aging - Receivable balance as % of total non-operating revenues	Indicates effectiveness of admission data gathering and collections efforts	<1%	1.0%	<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	56.2% State average is 55.5%National average is 50.1% Improvement efforts have increase with nursing and social services initiating discharge phone calls and setting up MD appointments prior to discharge to help minimize rehospitalization	56.0%	62% National average is 56.1%
Employee turnover rate	Employees are engaged and satisfied in their work for the county	20.8% including retirements. 18.1% not including retirements.	20.0%	20.0%
% of short term residents who improve function prior to discharge	Successful rehabilitation services are being provided at the HCC	88.5%. State average is 75.3% National average is 70.5%	82.0%	80% National average is 68%

Oversight Committee: Health Care Center

Administrator 1.00 FTE

Environmental Services Leadworker 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** 9.24 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

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 51.80 FTE

Casual 6.72 FTE

Certified Occupational Therapy Aide 1.00 FTE

**Health Unit Coordinator** 

2.00 FTE

	2018	2019	2020	2021	2022
FTE Change	-0.24	-2.63	-0.70	-4.67	-2.06
FTE Balance	132.97	130.34	129.64	124.97	122.91

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HEALTH CARE CENTER											
Revenues											
Tax Levy	2,221,642	1,386,614	1,543,829	1,198,185	1,198,185	1,114,320	(83,865)	-7.00%	Full Body/Stand Lift Scale	15,000	0
Grants & Aids	1,175,562	1,252,803	1,831,575	800,000	894,978	1,400,000	600,000	75.00%	Nursing Equipment	9,000	0
User Fees	6,327,973	6,543,780	5,455,658	7,314,238	5,621,670	7,310,320	(3,918)	-0.05%	Mattresses (all types)	7,000	0
Intergovernmental	284,316	184,278	158,034	195,000	165,000	195,000	(5,515)	0.00%	OT/PT Equipment	5,000	0
Donations	3,885	11,508	8.805	2,500	2.000	2,500	0	0.00%	Dining Room Chair Replacement	6,000	0
Interest	38,102	67,497	15,308	65,000	15,000	15,000	(50,000)	-76.92%	Paging system upgrade	40,000	0
Miscellaneous	(687)	66,950	(2,868)	1,150	1,150	1,150	0	0.00%	Motorized Window Blinds for Common Ar	10,000	0
Transfer from other Funds	1,168,167	1,595,141	1,033,810	1,062,548	1,062,548	1,028,673	(33,875)	-3.19%	Flooring/Carpet	281,000	0
Use of Fund Balance	0	0	0	2,233,022	0	1,543,300	(689,722)	-30.89%	Cameras - Security Monitoring System	22,000	0
				,,-		, , , , , , , , , , , , , , , , , , , ,			CMMS/Tablets	5,000	0
Total Revenues	11,218,959	11,108,572	10,044,151	12,871,643	8,960,531	12,610,263	(261,380)	-2.03%	Hi/Low Beds	22,000	0
									Ice Machine Filters/Connection	5,800	0
Expenses									Fire Door replacements	10,000	0
Labor	4,848,052	4,928,642	4,644,083	5,804,582	4,769,978	5,737,601	(66,981)	-1.15%	Van	35,000	0
Labor Benefits	2,211,140	2,389,974	1,973,328	2,432,151	2,089,828	2,441,125	8,974	0.37%	Water Heater Replacement	35,000	0
Supplies & Services	1,988,690	2,136,999	1,874,350	2,213,840	1,975,540	2,197,064	(16,776)	-0.76%	Painting of Exterior Building	12,000	0
Principal Redemption	0	0	0	890,000	0	900,000	10,000	1.12%	Hallway Redecorating	11,000	0
Interest Payments	312,866	347,566	214,561	172,548	172,548	128,673	(43,875)	-25.43%	Roof Replacement (set-aside)	20,000	0
Capital Outlay	36,000	19,311	10,256	1,293,522	214,479	1,190,800	(102,722)	-7.94%	RTU Replacements (set-aside)	600,000	0
Transfer to General Fund	1,213,660	67,493	15,305	65,000	15,000	15,000	(50,000)	-76.92%	Ground Maintenance/Upkeep	15,000	0
Addition to Fund Balance	608,551	1,218,586	1,312,268	0	(276,842)	0	` o´	0.00%	ESS Equipment Replacement	10,000	0
	,	, ,	, ,		, , ,				Kitchen Equipment	15,000	0
Total Expenses	11,218,959	11,108,572	10,044,151	12,871,643	8,960,531	12,610,263	(261,380)	-2.03%		,	
·									2022 Total	1,190,800	0
Beginning of Year Fund Balance	4,722,731	5,331,282	6,549,868		7,862,136	7,585,294			=		
End of Year Fund Balance	5,331,282	6,549,868	7,862,136		7,585,294	6,041,994					
	0,00.,202	3,5 .5,530	.,552,.00		.,000,201	-,0,00.			2023	225,500	0
The Health Care Center is required by a	ccounting standard	ds to record outla	v purchases as	assets, not ex	penditures.				2024	57,000	6,000
The amounts shown for outlay expenditures are for budget purposes only.									2025	20,000	0
2018 Beginning fund balance restated to			entation of new a	accounting sta	ndard for post er	mployment benefits.			2026	20,000	0

### 2022 Highlights & Issues on the Horizon

Continued review of positions as well as decreased costs to wages and benefits due to many long term employees either retiring or leaving during the COVID pandemic. Restructure of Environmental Services to be overseen by Facilities Manager. Elimination of Environment Services Supervisor position in 2022 with reclassification of an Environmental Services staff to take on lead worker functions.

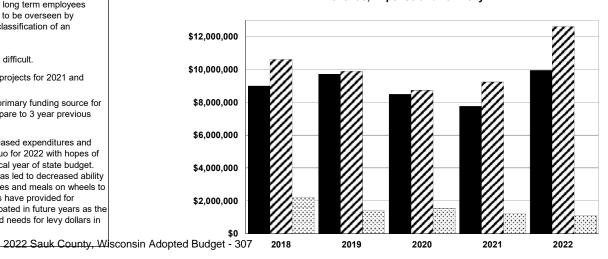
National Staffing Shortages for Direct Care is at a Crisis point making filling positions at HCC difficult.

Receipt of more CPE (Certified Public Expenditure) dollars resulted in no levy ask for capital projects for 2021 and 2022.

Increased Medicaid reimbursement (12% increase in rates approved) of \$289,582, which is primary funding source for the HCC. Also reduction in private pay by \$250,000 and physical therapy by \$25,000 to compare to 3 year previous history in order to adjust to more appropriate revenue predictions for the HCC.

COVID-19 situation has placed the HCC under tremendous changes that have required increased expenditures and decreased revenues in both 2020 and 2021. We are budgeting for a more return to status quo for 2022 with hopes of the nation returning to a more normal status. Medicaid increase of 12% in funding for first fiscal year of state budget. Staffing shortages in caregivers along with requirements regarding COVID infection control 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 Department: ACCOUNTING	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
60007110 HCC ACCOUNTING ADMINISTRATIVE									
514100 FICA & MEDICARE TAX	304	276	191	184	482	482	482	482	0
514600 WORKERS COMPENSATION	2	2	2	2	4	4	4	4	0
515800 PER DIEM COMMITTEE	3,970	3,600	2,500	2,400	6,300	6,300	6,300	6,300	0
522500 TELEPHONE	19,346	20,207	22,327	10,572	18,000	18,000	18,000	18,000	0
531800 MIS DEPARTMENT CHARGEBACKS	60,568	85,218	72,746	40,489	91,945	97,945	97,945	96,723	-1,222
532200 SUBSCRIPTIONS	11,255	12,004	12,355	0	13,000	13,000	13,000	13,000	0
533200 MILEAGE	1,451	1,341	621	189	1,500	1,500	750	1,000	-500
537900 LICENSE RENEWALS	642	1,078	672	0	800	800	800	800	0
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	9,814	10,253	10,487	10,858	10,700	10,700	10,700	11,021	321
551200 INSURANCE-VEHICLE LIABILITY	2,168	2,698	3,021	2,599	4,500	4,500	4,500	4,635	135
551600 INSURANCE-MONIES & SECURITIES	0	0	0	0	1,100	1,100	1,100	1,100	0
551900 INSURANCE-GENERAL LIABILITY	27,194	26,983	25,222	25,925	41,580	41,580	41,580	42,850	1,270
552100 OFFICIALS BONDS	1,064	1,064	1,081	164	0	0	0	0	0
552400 INSURANCE-VOLUNTEERS	47	47	39	44	200	200	0	0	-200
554000 DEPRECIATION EXPENSE	463,029	469,237	463,143	237,500	475,000	475,000	475,000	470,000	-5,000
581900 CAPITAL OUTLAY	0	19,311	10,256	68,332	478,600	1,293,522	214,479	1,190,800	-102,722
TOTAL HCC ACCOUNTING ADMINISTRATIVE	600,855	653,320	624,663	399,256	1,143,711	1,964,633	884,640	1,856,715	-107,918
(000 <b>-10</b> 0 + CCOVINITING + + DOD									
60007420 ACCOUNTING LABOR	114 420	125,000	120.540	64.675	154705	154 505	154505	150.250	2.545
511100 SALARIES PERMANENT REGULAR	114,430	125,880	129,540	64,675	154,705	154,705	154,705	158,250	3,545
511200 SALARIES-PERMANENT-OVERTIME	20	0	0	0	0	0	0	0	0
511800 SALARIES-NONPRODUCTIVE	18,933	19,405	18,790	9,330	0	0	0	0	0
511900 LONGEVITY-FULL TIME	775	815	855	0	895	895	895	935	40
514100 FICA & MEDICARE TAX	9,595	10,122	10,390	5,346	11,903	11,903	11,903	12,178	275
514200 RETIREMENT-COUNTY SHARE	11,580	9,280	9,860	4,995	10,503	10,503	10,503	10,347	-156
514201 ACTUARIAL PENSION	0	13,596	-106	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	39,144	41,157	30,820	13,949	25,752	25,752	25,752	27,529	1,777
514401 ACTUARIAL OPEB HEALTH	0	-42	320	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	1,188	73	78	43	75	75	75	108	33
514501 ACTUARIAL OPEB LIFE	0	-1,625	1,209	0	0	0	0	0	0
514600 WORKERS COMPENSATION	81	79	106	52	109	109	109	111	2
TOTAL ACCOUNTING LABOR	195,745	218,739	201,862	98,390	203,942	203,942	203,942	209,458	5,516
60007425 ACCOUNTING OPERATIONS									
520900 CONTRACTED SERVICES	19,890	20,531	20,125	11,676	25,000	25,000	25,000	25,000	0
531100 POSTAGE AND BOX RENT	6,854	-168	3,269	0	5,000	5,000	3,500	5,000	0
531200 OFFICE SUPPLIES AND EXPENSE	6,698	6,301	5,529	2,657	7,000	7,000	7,000	7,000	0
532800 TRAINING AND INSERVICE	120	413	0	0	500	500	500	500	0
533200 MILEAGE	0	2022 Sauk <sup>0</sup> Cou	ınty, Wisconsin	Adopted Budget	- 308 50	50	50	50	0

Fund: HEALTH CARE CENTER Department: ACCOUNTING	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A1	\$ Change 2021 nended To 2022
60007425 ACCOUNTING OPERATIONS									
539800 EQUIPMENT LEASE	1,267	2,281	1,468	82	1,500	1,500	1,250	1,250	-250
561000 PRINCIPAL REDEMPTION	0	0	0	0	890,000	890,000	0	900,000	10,000
562000 INTEREST EXPENSE	356,272	343,861	290,938	129,930	248,924	248,924	248,924	205,049	-43,875
TOTAL ACCOUNTING OPERATIONS	391,101	373,220	321,328	144,345	1,177,974	1,177,974	286,224	1,143,849	-34,125
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	1,187,701	1,245,278	1,147,853	641,991	2,525,627	3,346,549	1,374,806	3,210,022	-136,527
-ADDITION TO / USE OF FUND BALANCE	1,187,701	1,245,278	1,147,853	641,991	15,153,762	3,346,549	1,374,806	3,210,022	·
60011420 PERSONNEL LABOR									
511100 SALARIES PERMANENT REGULAR	32,859	44,145	46,638	24,367	49,604	49,604	49,604	47,309	-2,295
511200 SALARIES-PERMANENT-OVERTIME	0	322	242	1,086	0	0	1,100	0	0
511800 SALARIES-NONPRODUCTIVE	14,670	6,065	4,493	2,148	0	0	0	0	0
511900 LONGEVITY-FULL TIME	380	167	0	0	0	0	160	174	174
514100 FICA & MEDICARE TAX	3,658	4,188	3,108	1,926	3,795	3,795	3,795	3,632	-163
514200 RETIREMENT-COUNTY SHARE	4,561	3,360	3,221	1,619	3,348	3,348	3,348	3,086	-262
514201 ACTUARIAL PENSION	0	4,923	-34	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	16,511	16,791	17,920	7,733	18,559	18,559	18,559	19,839	1,280
514401 ACTUARIAL OPEB HEALTH	0	-14	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	962	18	8	1	8	8	1	0	-8
514501 ACTUARIAL OPEB LIFE	0	-398	117	0	0	0	0	0	0
514600 WORKERS COMPENSATION	31	33	35	19	35	35	35	33	-2
TOTAL PERSONNEL LABOR	73,632	79,600	75,747	38,899	75,349	75,349	76,602	74,073	-1,276
60011425 PERSONNEL OPERATIONS									
519200 PHYSICALS / OTHER BENEFITS	2,424	0	1,498	0	0	0	0	0	0
520900 CONTRACTED SERVICES	5,765	5,729	3,678	890	6,000	6,000	5,000	5,000	-1,000
532600 ADVERTISING	1,206	1,784	1,560	400	10,000	10,000	2,500	10,000	0
532800 TRAINING AND INSERVICE	0	330	0	0	200	200	200	200	0
533200 MILEAGE	0	0	0	0	25	25	25	25	0
536100 REFERENCE CHECKS	946	735	0	0	750	750	750	750	0
TOTAL PERSONNEL OPERATIONS	10,340	8,577	6,736	1,290	16,975	16,975	8,475	15,975	-1,000
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	83,972	88,177	82,483	40,189	92,324	92,324	85,077	90,048	-2,276
-ADDITION TO / USE OF FUND BALANCE	83,972	88,177	82,483	40,189	553,944	92,324	85,077	90,048	

Fund: HEALTH CARE CENTER Department: ACCOUNTING	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
60041 HOME CARE									
411100 GENERAL PROPERTY TAXES	-4,700	-4,700	-4,700	-1,750	-3,500	-3,500	-3,500	-1,200	-2,300
TOTAL HOME CARE	-4,700	-4,700	-4,700	-1,750	-3,500	-3,500	-3,500	-1,200	-2,300
60041483 HOME NURSING PROGRAM									
531800 MIS DEPARTMENT CHARGEBACKS	4,772	4,237	3,609	1,647	3,500	3,500	3,500	1,200	-2,300
554000 DEPRECIATION EXPENSE-HM CARE	13,860	13,860	13,860	0	0	0	0	0	0
TOTAL HOME NURSING PROGRAM	18,632	18,097	17,469	1,647	3,500	3,500	3,500	1,200	-2,300
TOTAL DEPARTMENT REVENUE	-4,700	-4,700	-4,700	-1,750	-3,500	-3,500	-3,500	-1,200	-2,300
TOTAL DEPARTMENT EXPENSE	18,632	18,097	17,469	1,647	3,500	3,500	3,500	1,200	-2,300
-ADDITION TO / USE OF FUND BALANCE	13,932	13,397	12,769	-103	0	0	0	0	
60065421 NURSING CNA LABOR									
511100 SALARIES PERMANENT REGULAR	746,883	664,209	587,714	255,954	1,094,339	1,094,339	800,000	1,075,148	-19,191
511200 SALARIES-PERMANENT-OVERTIME	114,587	164,822	132,301	36,189	133,291	133,291	95,000	118,304	-14,987
511800 FT-WAGES NONPRODUCTIVE	134,732	142,172	114,906	46,587	0	0	0	0	0
511900 LONGEVITY-FULL TIME	4,920	3,834	3,019	84	4,127	4,127	3,500	3,713	-414
512100 WAGES-PART TIME	499,830	377,424	305,087	154,927	951,264	979,764	400,000	960,428	-19,336
512200 WAGES-PART TIME-OVERTIME	95,474	74,533	55,575	19,498	55,744	55,744	55,744	53,916	-1,828
512800 PT WAGES NONPRODUCTIVE	67,367	58,781	29,517	13,923	0	0	0	0	0
512900 LONGEVITY-PART TIME	1,653	868	1,138	0	819	819	819	921	102
514100 FICA & MEDICARE TAX	118,383	110,259	87,754	37,828	171,327	171,327	125,000	169,250	-2,077
514200 RETIREMENT-COUNTY SHARE	138,989	92,667	78,338	31,375	134,826	134,826	100,000	128,337	-6,489
514201 ACTUARIAL PENSION	0	135,767	-839	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	491,989	388,995	361,098	161,946	616,370	616,370	365,000	593,692	-22,678
514401 ACTUARIAL OPEB HEALTH	0	-445	3,334	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	9,441	370	401	163	721	721	721	656	-65
514501 ACTUARIAL OPEB LIFE 514600 WORKERS COMPENSATION	0 19,064	-8,243 20,479	6,225 18,340	0 7,222	0 30,682	0 30,682	0 30,682	0 34,292	0 3,610
514800 UNEMPLOYMENT	3,931	5,148	2,288	130	7,000	7,000	1,500	7,000	0,010
TOTAL NURSING CNA LABOR	2,447,243	2,231,639	1,786,197	765,826	3,200,510	3,229,010	1,977,966	3,145,657	-83,353
TOTAL NURSING CHA LABOR	2,447,243	2,231,039	1,700,197	705,620	3,200,310	3,229,010	1,977,900	3,143,037	-03,333
60065422 LICENSED PRACTICAL NURSE LABOR									
511100 SALARIES PERMANENT REGULAR	88,461	99,943	65,929	28,153	95,729	95,729	75,000	99,506	3,777
511200 SALARIES-PERMANENT-OVERTIME	4,863	7,024	8,315	3,091	7,257	7,257	0	7,674	417
511800 SALARIES-NONPRODUCTIVE	11,840	11,492	5,888	4,526	0	0	0	0	0
511900 LONGEVITY-FULL TIME	476	494	154	0	80	80	80	100	20
512100 WAGES-PART TIME	172,987	170,600 2022 Sauk Co	125,095 punty, Wisconsin	56,164 Adopted Budget 1,323	- 310	191,466	125,000	183,364	-8,102
512200 WAGES-PART TIME-OVERTIME	20,461	28,468	13,919	1,323	12,444	12,444	2,500	11,605	-839

Fund: HEALTH CARE CENTER	2018	2019	2020	2021	2021	2021	2021	2022	\$ Change 2021
Department: ACCOUNTING	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Ar	nended To 2022
60065422 LICENSED PRACTICAL NURSE LABOR									
512800 WAGES PART TIME NONPRODUCTIVE	27,889	36,533	36,715	4,078	0	0	0	0	0
512900 LONGEVITY-PART TIME	1,568	1,248	1,157	108	735	735	80	100	-635
514100 FICA & MEDICARE TAX	27,383	26,599	20,011	6,995	23,539	23,539	25,539	23,130	-409
514200 RETIREMENT-COUNTY SHARE	28,254	23,086	17,846	6,109	20,770	20,770	20,000	19,653	-1,117
514201 ACTUARIAL PENSION	0	33,824	-191	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	54,031	53,847	54,495	25,942	47,331	47,331	47,331	35,219	-12,112
514500 LIFE INSURANCE COUNTY SHARE	3,807	147	81	12	130	130	130	47	-83
514501 ACTUARIAL OPEB LIFE	0	-3,274	1,256	0	0	0	0	0	0
514600 WORKERS COMPENSATION	4,265	4,848	4,086	1,335	4,216	4,216	4,216	4,687	471
TOTAL LICENSED PRACTICAL NURSE LABOR	446,286	494,878	354,756	137,837	403,697	403,697	299,876	385,085	-18,612
LADOR									
60065423 REGISTERED NURSES LABOR									
511100 SALARIES PERMANENT REGULAR	367,816	382,822	380,513	184,299	478,622	478,622	478,622	496,369	17,747
511200 SALARIES-PERMANENT-OVERTIME	17,572	22,517	28,305	7,351	22,139	22,139	22,139	22,928	789
511800 SALARIES-NONPRODUCTIVE	60,238	74,120	66,662	38,645	0	0	0	0	0
511900 LONGEVITY-FULL TIME	959	1,046	862	0	942	942	942	1,142	200
512100 WAGES-PART TIME	534,798	566,579	615,426	258,727	736,434	736,434	736,434	756,721	20,287
512200 WAGES-PART TIME-OVERTIME	34,578	43,147	46,134	15,040	58,736	58,736	58,736	60,864	2,128
512800 WAGES PART TIME NONPRODUCTIVE	70,986	115,079	121,618	49,581	0	0	0	0	0
512900 LONGEVITY-PART TIME	1,488	1,349	1,145	0	1,131	1,131	1,131	1,255	124
514100 FICA & MEDICARE TAX	79,522	87,901	92,391	40,239	99,297	99,297	99,297	102,455	3,158
514200 RETIREMENT-COUNTY SHARE	91,439	77,488	82,763	36,488	87,615	87,615	87,615	87,054	-561
514201 ACTUARIAL PENSION	0	113,529	-886	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	219,322	210,393	215,803	123,673	244,284	244,284	244,284	268,829	24,545
514500 LIFE INSURANCE COUNTY SHARE	6,559	372	255	135	267	267	267	307	40
514501 ACTUARIAL OPEB LIFE	0	-8,301	3,960	0	0	0	0	0	0
514600 WORKERS COMPENSATION	12,560	16,111	18,890	7,604	17,782	17,782	17,782	20,759	2,977
TOTAL REGISTERED NURSES LABOR	1,497,837	1,704,151	1,673,841	761,782	1,747,249	1,747,249	1,747,249	1,818,683	71,434
60065424 HEALTH UNIT COORDINATOR									
511100 SALARIES PERMANENT REGULAR	35,802	55,049	56,432	22,072	75,719	75,719	65,000	71,257	-4,462
511200 SALARIES-PERMANENT-OVERTIME	0	1,431	3,570	495	1,088	1,088	1,088	1,028	-60
511800 SALARIES-NONPRODUCTIVE	4,718	10,912	13,217	3,725	0	0	0	0	0
511900 LONGEVITY-FULL TIME	737	759	294	0	294	294	140	160	-134
514100 FICA & MEDICARE TAX	2,541	4,557	5,012	1,752	5,898	5,898	5,898	5,542	-356
514200 RETIREMENT-COUNTY SHARE	3,365	4,256	5,025	1,775	5,204	5,204	5,204	4,709	-495
514201 ACTUARIAL PENSION	0	6,236	-54	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	22,069	29,263	34,824	15,291	37,117	37,117	37,177	27,529	-9,588
514500 LIFE INSURANCE COUNTY SHARE	167	20	6.	Adopted Budget	6	6	6	6	0
514501 ACTUARIAL OPEB LIFE	0	2022 Sauk Co -443	urity, vvisconsin	Adopted Budget	- 311 0	0	0	0	0

Fund: HEALTH CARE CENTER Department: ACCOUNTING	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
60065424 HEALTH UNIT COORDINATOR									
514600 WORKERS COMPENSATION	441	904	1,108	360	1,056	1,056	1,056	1,123	67
TOTAL HEALTH UNIT COORDINATOR	69,840	112,943	119,521	45,474	126,382	126,382	115,569	111,354	-15,028
60065425 NURSING OPERATIONS									
520900 CONTRACTED SERVICES	0	15,166	32,790	12,845	10,000	10,000	15,000	10,000	0
529100 PHARMACY SERVICES	175	1,000	175	0	500	500	500	500	0
529200 PHARMACY EQUIPMENT RENTAL	100	825	100	0	500	500	500	500	0
529300 SPEECH THERAPY	60,875	72,052	50,330	4,993	55,000	55,000	35,000	55,000	0
529500 PHYSICAL THERAPY PURCHASE SVCS	161,396	137,339	87,894	38,105	150,000	150,000	90,000	150,000	0
529550 PHYSICAL THERAPY SMALL EQUIP	0	0	0	0	500	500	500	500	0
531400 SMALL EQUIPMENT	6,241	4,983	16,054	1,577	5,000	5,000	4,500	5,000	0
532800 TRAINING AND INSERVICE	5,811	7,032	3,559	1,129	8,000	8,000	5,500	8,000	0
533200 MILEAGE	380	342	0	0	500	500	500	500	0
533900 TRANSPORTATION	4,842	7,998	7,336	2,347	7,500	7,500	7,000	7,500	0
535900 EQUIPMENT AND MAINTENANCE	4,905	5,472	7,074	1,332	5,000	5,000	5,000	5,000	0
538100 NON-CHARGEABLE SUPPLIES	65,457	62,005	105,839	43,568	80,000	80,000	80,000	80,000	0
538101 NON-CHARGEABLE MEDICARE A	2,953	0	0	0	0	0	0	0	0
538200 INCONTINENT SUPPLIES	46,185	44,679	42,784	16,064	50,000	50,000	45,000	50,000	0
538300 OXYGEN EXPENSE	0	4,377	2,322	880	10,000	10,000	7,500	7,500	-2,500
538500 LAB & X-RAY & ANALGESICS	13,856	20,108	13,936	4,596	30,000	30,000	20,000	25,000	-5,000
538600 PHARMACY DRUGS	56,657	75,414	43,451	26,195	80,000	80,000	65,000	80,000	0
538700 OTC DRUGS	28,658	26,518	25,564	10,305	25,000	25,000	25,000	25,000	0
539800 EQUIPMENT LEASE	702	7,644	39	6,963	5,000	5,000	10,000	5,000	0
TOTAL NURSING OPERATIONS	459,192	492,955	439,249	170,897	522,500	522,500	416,500	515,000	-7,500
60065426 NURSING ADMINISTRATIVE									
511100 SALARIES PERMANENT REGULAR	31,085	0	0	0	0	0	0	0	0
511200 SALARIES-PERMANENT-OVERTIME	28	0	0	0	0	0	0	0	0
511800 FT WAGES NONPRODUCTIVE	7,088	0	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	330	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	3,102	0	0	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	3,535	0	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	15,965	696	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	411	-3	0	0	0	0	0	0	0
514501 ACTUARIAL OPEB LIFE	0	76	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	491	0	0	0	0	0	0	0	0
TOTAL NURSING ADMINISTRATIVE	62,036	768	0	0	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	0	2022 Sauk <sup>0</sup> Cou	ınty, Wisco <b>f</b> lsin	Adopted Budget	- 312 0	0	0	0	0

Fund: HEALTH CARE CENTER Department: ACCOUNTING	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
TOTAL DEPARTMENT EXPENSE	4,982,433	5,037,333	4,373,564	1,881,815	6,000,338	6,028,838	4,557,160	5,975,779	-53,059
-ADDITION TO / USE OF FUND BALANCE	4,982,433	5,037,333	4,373,564	1,881,815	36,002,028	6,028,838	4,557,160	5,975,779	
60080 HEALTH CARE CENTER REVENUE									
424295 COVID-19 RELIEF	0	0	-553,883	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	0	0	-127,330	0	0	0	0	0	0
424297 COVID PPE	0	0	-35,567	-82,811	0	0	-82,811	0	0
424298 NH CARES PYMT PROG PARTICIP	0	0	-31,900	-6,167	0	0	-12,167	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	0	0	0	-600,000	600,000
425010 RM BRD MEDICARE A	-862,869	-1,107,221	-613,828	-352,339	-1,125,000	-1,125,000	-800,000	-1,125,000	0
425020 RM BRD MEDICAID	-4,701,325	-4,740,950	-4,748,297	-2,198,756	-5,030,418	-5,030,418	-5,000,000	-5,320,000	289,582
425030 RM BRD INSURANCE	-32,627	-25,075	-12,115	-28,588	-75,000	-75,000	-70,000	-75,000	0
425040 RM BRD SWFA	-245,507	-356,336	-474,960	-240,290	-250,000	-250,000	-500,000	-300,000	50,000
425050 RM BRD RPLCMT A	-49,412	-19,520	-8,235	-72,681	-20,000	-20,000	-70,000	-20,000	0
425200 CONTRACTUAL-MEDICARE A	44,029	56,823	-151,104	-143,849	120,000	120,000	120,000	120,000	0
425220 CONTRACTUAL-RPLCMT A	11,650	-2,566	-2,019	-48,980	0	0	10,000	10,000	-10,000
425250 MC COST REPORT SETTLEMENT	-1	0	0	0	0	0	0	0	0
451650 COPIER/POSTAGE/MISC	-223	-175	-405	-64	-250	-250	-250	-250	0
455200 SAUK CO HEALTH CARE CENTER	0	0	0	8,187	0	0	0	0	0
455401 OUTPT PHYSICAL THER-MEDICARE B	-14,382	-8,896	-404	0	-5,000	-5,000	-1,500	-5,000	0
455405 OUTPT PHYSICAL THER-INS	-1	0	0	0	0	0	0	0	0
455411 OUTPT OCCUP THER-MEDICARE B	-1,820	-4,115	0	0	-3,000	-3,000	-1,000	-3,000	0
455421 OUTPT SPEECH THER-MEDICARE B	0	-823	0	0	0	0	0	0	0
465191 HOSPICE MEDICAID REVENUE	0	-27,730	-91,195	-586	-25,000	-25,000	-10,000	-25,000	0
465192 HOSPICE SELF PAY REVENUE	0	-19,175	-58,105	0	-15,000	-15,000	-10,000	-15,000	0
465280 TRANSPORTATION REVENUE	-4,813	-5,490	-3,250	-1,081	-7,000	-7,000	-3,500	-7,000	0
465290 RM BRD SELF PAY	-1,363,658	-1,341,288	-715,571	-194,738	-1,750,000	-1,750,000	-500,000	-1,500,000	-250,000
465300 RADIOLOGY MEDICARE A	-3,932	-4,015	-1,965	-1,245	-5,000	-5,000	-2,500	-5,000	0
465310 PHARMACY MEDICARE A	-40,963	-50,024	-26,481	-18,252	-45,000	-45,000	-40,000	-45,000	0
465311 PHARMACY-PRIVATE PAY	-130	0	0	0	0	0	0	0	0
465330 PHYSICAL THERAPY MEDICARE A	-261,855	-301,410	-135,675	-73,800	-300,000	-300,000	-125,000	-275,000	-25,000
465331 PHYSICAL THERAPY-MEDICARE B	-143,263	-90,885	-87,816	-26,663	-90,000	-90,000	-90,000	-90,000	0
465333 PHYSICAL THERAPY-MEDICAID	-262	0	0	0	0	0	0	0	0
465334 PHYSICAL THERAPY-RPLC A	-13,050	-6,030	-1,890	-18,180	-5,000	-5,000	-17,500	-5,000	0
465335 PHYSICAL THERAPY-INS	-5,459	-5,355	-4,455	-6,975	-5,000	-5,000	-7,000	-5,000	0
465336 PHYSICAL THERAPY-RPLC B	-3,622	-1,800	-585	0	-2,500	-2,500	-1,500	-2,500	0
465337 PHYSICAL THERAPY-SWFA	643	0	0	0	-1,500	-1,500	-1,000	-1,500	0
465350 PSYCHIATRIC BILLING	-12,929	4	0	0	0	0	0	0	0
465355 CONTRACTUAL-PSYCHIATRIC BILLIN	6,623	0	0	0	0	0	0	0	0
465370 OCC THERAPY MEDICARE A	-267,885	-309,690	-139,815	-75,330	-300,000	-300,000	-150,000	-300,000	0
465371 OCC THERAPY MEDICARE B	-148,297			Adopted Budget	*	-75,000	-100,000	-75,000	0
	,	ZUZZ Sauk Co	ounty, vvisconsin	Adopted Budget	1-313		,	,	

Fund: HEALTH CARE CENTER Department: ACCOUNTING	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A1	\$ Change 2021 mended To 2022
60080 HEALTH CARE CENTER REVENUE									
465373 OCC THERAPY MEDICAID	-161	0	0	0	0	0	0	0	0
465374 OCC THERAPY RPLCMT A	-13,455	-6,165	-2,070	-18,540	-5,000	-5,000	-17,000	-5,000	0
465375 OCC THERAPY INSURANCE	-8,577	-5,445	-4,590	-7,425	-5,000	-5,000	-8,000	-5,000	0
465376 OCC THERAPY RPLCMNT B	-2,395	0	-1,430	26	-3,000	-3,000	-1,500	-3,000	0
465377 OCC THERAPY SWFA	-1,025	0	-485	0	0	0	0	0	0
465380 SPEECH THERAPY PART A	-71,471	-84,871	-90,812	-9,675	-60,000	-60,000	-30,000	-60,000	0
465381 SPEECH THERAPY MEDICARE B	-49,377	-36,304	-40,134	-4,820	-30,000	-30,000	-30,000	-30,000	0
465383 SPEECH THERAPY MEDICAID	0	0	0	0	-100	-100	-100	-100	0
465384 SPEECH THERAPY RPLCMT A	-470	-2,141	0	-5,925	-1,000	-1,000	-6,000	-1,000	0
465385 SPEECH THERAPY INSURANCE	-731	-173	0	-4,075	0	0	-4,100	0	0
465386 SPEECH THERAPY RPLCMT B	-1,025	-2,375	-8,125	-250	-1,250	-1,250	-1,250	-1,250	0
465387 SPEECH THERAPY SWFA	-27	0	-550	0	0	0	0	0	0
465400 BED TAX ASSESSMENT	167,280	167,280	167,280	69,700	167,280	167,280	167,280	167,280	0
465405 BAD DEBT OUTPT MEDICARE B	0	32	0	0	0	0	0	0	0
465406 BAD DEBT OUTPT SELF PAY	0	0	173	0	0	0	0	0	0
465410 BAD DEBT SWFA	-7,131	7,609	-5,000	0	6,000	6,000	1,000	5,000	1,000
465411 BAD DEBT MEDICAID	376	4,845	-4,845	341	5,000	5,000	4,000	5,000	0
465412 BAD DEBT MEDICARE A	-1,788	4,000	21,501	0	4,000	4,000	2,500	4,000	0
465413 BAD DEBT SELF PAY	20,489	10,655	7,256	4,321	5,000	5,000	5,000	5,000	0
465414 BAD DEBT INSURANCE	-3,925	6,000	-720	0	5,000	5,000	5,000	5,000	0
465415 BAD DEBT MEDICARE B	3,543	1,260	-2,436	184	1,000	1,000	1,000	1,000	0
465417 BAD DEBT MEDICARE RPLCMT	11,382	-7,514	57,156	0	5,000	5,000	5,000	5,000	0
465418 BAD DEBT PSYCH SERVICES	742	667	163	0	500	500	0	0	500
465420 LABORATORY	-7,942	-13,074	-7,114	-3,463	-12,000	-12,000	-7,000	-12,000	0
465428 VACCINATIONS	-9,126	-2,848	-5,183	-6,330	-7,500	-7,500	-7,500	-7,500	0
465467 CONTRACTUAL MED B MPPR	38,364	26,245	22,559	5,605	25,000	25,000	20,000	25,000	0
465469 CONTRACTUAL OP MED B MPPR	1,695	1,609	60	0	500	500	0	500	0
465470 CONTRACTUAL MEDICAID	1,571,400	1,655,984	1,563,687	780,278	1,500,000	1,500,000	1,500,000	1,500,000	0
465471 CONTRACTUAL SWFA	55,282	143,380	170,371	99,179	50,000	50,000	100,000	100,000	-50,000
465472 CONTRACTUAL MEDICARE B	101,118	75,842	76,687	23,269	40,000	40,000	40,000	50,000	-10,000
465473 CONTRACTUAL-MED B RPLCMT	1,663	1,387	3,526	167	2,000	2,000	2,000	2,000	0
465475 CONTRACTUAL OUTPT MECICARE B	5,926	4,467	184	0	1,000	1,000	250	1,000	0
465482 CONTRACTUAL HOSPICE MEDICAID	0	9,968	28,587	0	10,000	10,000	5,000	10,000	0
465510 LEVEL 1 SCREEN	-3,960	-3,810	-1,560	-780	-4,000	-4,000	-2,500	-4,000	0
465520 NA TRAINING	-201	-201	0	0	0	0	0	0	0
465531 INSURANCE CONTRACT ADJ	-2,922	-1,859	-2,237	1,851	10,000	10,000	7,500	10,000	0
465550 GUEST MEALS	-6,187	-7,896	-1,479	-136	-8,000	-8,000	-1,500	-8,000	0
474010 DEPARTMENTAL CHARGES	-198,465	-184,278	-158,035	-87,818	-195,000	-195,000	-165,000	-195,000	0
481100 INTEREST ON INVESTMENTS	-3	-4	-3	-1	0	0	0	0	0
481250 INSURANCE INTEREST	-13	-40	0	0	0	0	0	0	0
483100 GAIN/LOSS FIXED ASSETS DIV	1,441	2022 Sayk-Co	unty, ws.648sin	Adopted Budget	- 314 0	0	0	0	0

National Propertiment: ACCOUNTING   Actual	Fund: HEALTH CARE CENTER	•040	****	•••	•0•4	•0•4	•0•4	***		\$ Change
ASSIGN BAKE SALES		2018 Actual	2019 Actual	2020 Actual		Adopted		2021 Estimated	2022 An	
1-10   1-10	60080 HEALTH CARE CENTER REVENUE									
43340 RECYCLING REVENUES	483310 BAKE SALES	-557	-450	-155	-300	-500	-500	-500	-500	0
12,243   0.0   0	483330 CRAFT SALES	-10	-10	-55	0	-500	-500	-500	-500	0
A84175 FOCUS ON NERFORY   0   -53,599   -6,855   0   0   0   0   0   0   0   0   0	483340 RECYCLING REVENUES	-174	-201	-41	0	-150	-150	-150	-150	0
ASSIG SOLAR UNDEPERFORMANCE REBATE   0	483600 SALE OF COUNTY OWNED PROPERTY	0	-12,343	0	0	0	0	0	0	0
ASSOLO DONATIONS & CONTRIBUTIONS   -1,000   -1,000   -1,000   -1,000   -0   -1,000   -0   -1,000   -0   -1,000   -0   -1,000   -0   -1,000   -0   -1,000   -0   -1,000   -1,	484175 FOCUS ON ENERGY	0	-53,599	-685	0	0	0	0	0	0
1-18   1-18	484176 SOLAR UNDERPERFORMANCE REBATE	0	0	-1,844	0	0	0	0	0	0
1-18   1-18	485010 DONATIONS & CONTRIBUTIONS	-1,000	-1,000	0	0	0	0	0	0	0
TOTAL HEALTH CARE CENTER REVENUE  -6,529,639 -6,797,833 -6,360,684 -2,782,667 -8,896,488 -9,745,910 -5,884,798 -9,652,270 -93,640  TOTAL DEPARTMENT REVENUE  -6,529,639 -6,797,833 -6,360,684 -2,782,667 -8,896,488 -9,745,910 -5,884,798 -9,652,270 -93,640  TOTAL DEPARTMENT EXPENSE  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	485020 GERIATRICS DONATIONS	-2,885	-1,821	-1,178	-933	-2,500	-2,500	-2,000	-2,500	0
TOTAL DEPARTMENT REVENUE -6,529,639 -6,797,833 -6,360,684 -2,782,667 -8,896,488 -9,745,910 -5,884,798 -9,652,270 -93,640 TOTAL DEPARTMENT EXPENSE 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	493160 USE OF RETAINED EARNINGS	0	0	0	0	-1,383,600	-2,233,022	0	-1,543,300	-689,722
TOTAL DEPARTMENT EXPENSE   0   0   0   0   0   0   0   0   0	TOTAL HEALTH CARE CENTER REVENUE	-6,529,639	-6,797,833	-6,360,684	-2,782,667	-8,896,488	-9,745,910	-5,884,798	-9,652,270	-93,640
Course of Fund Balance   Course of Fund Bala	TOTAL DEPARTMENT REVENUE	-6,529,639	-6,797,833	-6,360,684	-2,782,667	-8,896,488	-9,745,910	-5,884,798	-9,652,270	-93,640
COUNTY   C	TOTAL DEPARTMENT EXPENSE	0	0	0	0	0	0	0	0	0
511100 SALARIES PERMANENT REGULAR         41,024         40,574         41,631         22,006         50,609         50,609         50,609         54,923         4,314           511200 SALARIES-PERMANENT-OVERTIME         0         9         9         9         0         0         0         0         0           511800 SALARIES-NONPRODUCTIVE         7,300         9,426         9,828         3,396         0         0         0         0         0           511900 LONGEVITY-FULL TIME         802         822         842         0         862         862         862         882         20           514100 FICA & MEDICARE TAX         3,183         3,336         3,494         1,679         3,938         3,938         4,269         331           514200 RETIREMENT-COUNTY SHARE         4,174         3,291         3,535         1,715         3,474         3,474         3,474         3,627         153           514201 ACTUARIAL PENSION         0         4,822         -38         0	-ADDITION TO / USE OF FUND BALANCE	-6,529,639	-6,797,833	-6,360,684	-2,782,667	-53,378,928	-9,745,910	-5,884,798	-9,652,270	
511100 SALARIES PERMANENT REGULAR         41,024         40,574         41,631         22,006         50,609         50,609         50,609         54,923         4,314           511200 SALARIES-PERMANENT-OVERTIME         0         9         9         9         0         0         0         0         0           511800 SALARIES-NONPRODUCTIVE         7,300         9,426         9,828         3,396         0         0         0         0         0           511900 LONGEVITY-FULL TIME         802         822         842         0         862         862         862         882         20           514100 FICA & MEDICARE TAX         3,183         3,336         3,494         1,679         3,938         3,938         4,269         331           514200 RETIREMENT-COUNTY SHARE         4,174         3,291         3,535         1,715         3,474         3,474         3,474         3,627         153           514201 ACTUARIAL PENSION         0         4,822         -38         0	60085420 OCCUP THERAPY LABOR									
511200 SALARIES-PERMANENT-OVERTIME         0         9         9         9         0         0         0         0         0           511800 SALARIES-NONPRODUCTIVE         7,300         9,426         9,828         3,396         0         0         0         0         0           511900 LONGEVITY-FULL TIME         802         822         842         0         862         862         862         882         20           514100 FICA & MEDICARE TAX         3,183         3,336         3,494         1,679         3,938         3,938         3,938         4,269         331           514201 RETIREMENT-COUNTY SHARE         4,174         3,291         3,535         1,715         3,474         3,474         3,474         3,627         153           514201 ACTUARIAL PENSION         0         4,822         -38         0		41.024	40,574	41.631	22,006	50,609	50,609	50,609	54.923	4.314
511800 SALARIES-NONPRODUCTIVE         7,300         9,426         9,828         3,396         0         0         0         0         0           511900 LONGEVITY-FULL TIME         802         822         842         0         862         862         862         882         20           514100 FICA & MEDICARE TAX         3,183         3,336         3,494         1,679         3,938         3,938         3,938         4,269         331           514200 RETIREMENT-COUNTY SHARE         4,174         3,291         3,535         1,715         3,474         3,474         3,474         3,627         153           514201 ACTUARIAL PENSION         0         4,822         -38         0<		· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·	<i>'</i>	,	,	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	,
511900 LONGEVITY-FULL TIME         802         822         842         0         862         862         862         882         20           514100 FICA & MEDICARE TAX         3,183         3,336         3,494         1,679         3,938         3,938         3,938         4,269         331           514200 RETIREMENT-COUNTY SHARE         4,174         3,291         3,535         1,715         3,474         3,474         3,474         3,627         153           514201 ACTUARIAL PENSION         0         4,822         -38         0	511800 SALARIES-NONPRODUCTIVE	7,300	9,426	9,828	3,396	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE         4,174         3,291         3,535         1,715         3,474         3,474         3,474         3,627         153           514201 ACTUARIAL PENSION         0         4,822         -38         0	511900 LONGEVITY-FULL TIME	802				862	862	862	882	20
514200 RETIREMENT-COUNTY SHARE         4,174         3,291         3,535         1,715         3,474         3,474         3,474         3,627         153           514201 ACTUARIAL PENSION         0         4,822         -38         0         0         0         0         0         0           514400 HEALTH INSURANCE COUNTY SHARE         17,558         16,791         17,920         10,053         18,559         18,559         18,559         19,839         1,280           514401 ACTUARIAL OPEB HEALTH         0         -27         167         0         <	514100 FICA & MEDICARE TAX	3,183	3,336	3,494	1,679	3,938	3,938	3,938	4,269	331
514201 ACTUARIAL PENSION         0         4,822         -38         0 <td< td=""><td>514200 RETIREMENT-COUNTY SHARE</td><td>4,174</td><td></td><td></td><td></td><td></td><td>3,474</td><td></td><td></td><td>153</td></td<>	514200 RETIREMENT-COUNTY SHARE	4,174					3,474			153
514401 ACTUARIAL OPEB HEALTH         0         -27         167         0         0         0         0         0         0           514500 LIFE INSURANCE COUNTY SHARE         844         44         46         26         47         47         47         62         15           514501 ACTUARIAL OPEB LIFE         0         -987         717         0         0         0         0         0         0           514600 WORKERS COMPENSATION         547         670         781         348         705         705         705         865         160           TOTAL OCCUP THERAPY LABOR         75,431         78,771         78,933         39,232         78,194         78,194         78,194         84,467         6,273           60085425 OCCUP THERAPY OPERATIONS           520900 CONTRACTED SERVICES         160,098         156,077         99,870         39,995         140,000         100,000         140,000         0           531400 SMALL EQUIPMENT         2,967         3,518         2,438         2,760         3,500         3,500         3,500         3,500         3,500         500         500         500         500         500         500         500         500 <t< td=""><td>514201 ACTUARIAL PENSION</td><td>0</td><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td></td><td>0</td></t<>	514201 ACTUARIAL PENSION	0			0	0	0	0		0
514500 LIFE INSURANCE COUNTY SHARE         844         44         46         26         47         47         47         62         15           514501 ACTUARIAL OPEB LIFE         0         -987         717         0         2         78,194         78,194         78,194         78,194         84,467         6,273         6,273         0         0         0         0         0         0         0         0         0         0         0 <t< td=""><td>514400 HEALTH INSURANCE COUNTY SHARE</td><td>17,558</td><td>16,791</td><td>17,920</td><td>10,053</td><td>18,559</td><td>18,559</td><td>18,559</td><td>19,839</td><td>1,280</td></t<>	514400 HEALTH INSURANCE COUNTY SHARE	17,558	16,791	17,920	10,053	18,559	18,559	18,559	19,839	1,280
514501 ACTUARIAL OPEB LIFE         0         -987         717         0 <t< td=""><td>514401 ACTUARIAL OPEB HEALTH</td><td>0</td><td>-27</td><td>167</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	514401 ACTUARIAL OPEB HEALTH	0	-27	167	0	0	0	0	0	0
514600 WORKERS COMPENSATION         547         670         781         348         705         705         705         865         160           TOTAL OCCUP THERAPY LABOR         75,431         78,771         78,933         39,232         78,194         78,194         84,467         6,273           60085425 OCCUP THERAPY OPERATIONS         520900 CONTRACTED SERVICES         160,098         156,077         99,870         39,995         140,000         140,000         100,000         140,000         0           531400 SMALL EQUIPMENT         2,967         3,518         2,438         2,760         3,500         3,500         3,500         3,500         3,500         500         500         500         500         500         500         500         500         500         500         500         500	514500 LIFE INSURANCE COUNTY SHARE	844	44	46	26	47	47	47	62	15
TOTAL OCCUP THERAPY LABOR         75,431         78,771         78,933         39,232         78,194         78,194         84,467         6,273           60085425 OCCUP THERAPY OPERATIONS           520900 CONTRACTED SERVICES         160,098         156,077         99,870         39,995         140,000         100,000         140,000         0           531400 SMALL EQUIPMENT         2,967         3,518         2,438         2,760         3,500         3,500         3,500         3,500         0           532800 TRAINING AND INSERVICE         79         0         0         0         500         500         500         500         500         0	514501 ACTUARIAL OPEB LIFE	0	-987	717	0	0	0	0	0	0
60085425 OCCUP THERAPY OPERATIONS           520900 CONTRACTED SERVICES         160,098         156,077         99,870         39,995         140,000         100,000         140,000         0           531400 SMALL EQUIPMENT         2,967         3,518         2,438         2,760         3,500         3,500         3,500         3,500         0           532800 TRAINING AND INSERVICE         79         0         0         0         500         500         500         500         500         0	514600 WORKERS COMPENSATION	547	670	781	348	705	705	705	865	160
520900 CONTRACTED SERVICES         160,098         156,077         99,870         39,995         140,000         140,000         100,000         140,000         0           531400 SMALL EQUIPMENT         2,967         3,518         2,438         2,760         3,500         3,500         3,500         3,500         3,500         0           532800 TRAINING AND INSERVICE         79         0         0         0         500         500         500         500         500         0	TOTAL OCCUP THERAPY LABOR	75,431	78,771	78,933	39,232	78,194	78,194	78,194	84,467	6,273
520900 CONTRACTED SERVICES         160,098         156,077         99,870         39,995         140,000         140,000         100,000         140,000         0           531400 SMALL EQUIPMENT         2,967         3,518         2,438         2,760         3,500         3,500         3,500         3,500         3,500         0           532800 TRAINING AND INSERVICE         79         0         0         0         500         500         500         500         500         0	60085425 OCCUP THERAPY OPERATIONS									
531400 SMALL EQUIPMENT       2,967       3,518       2,438       2,760       3,500       3,500       3,500       3,500       3,500       0         532800 TRAINING AND INSERVICE       79       0       0       0       500       500       500       500       500       0		160 098	156 077	99 870	39 995	140 000	140 000	100 000	140 000	0
532800 TRAINING AND INSERVICE 79 0 0 0 500 500 500 500 0		· · · · · · · · · · · · · · · · · · ·	,	*	<i>'</i>	,	· · · · · · · · · · · · · · · · · · ·	, , , , , , , , , , , , , , , , , , ,	,	
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	533200 MILEAGE			-						0

Fund: HEALTH CARE CENTER Department: ACCOUNTING	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 amended To 2022
60085425 OCCUP THERAPY OPERATIONS									
535900 EQUIPMENT AND MAINTENANCE	1,539	811	284	0	1,500	1,500	1,000	1,500	0
TOTAL OCCUP THERAPY OPERATIONS	164,683	160,406	102,592	42,756	145,550	145,550	105,050	145,550	0
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	240,114	239,178	181,524	81,988	223,744	223,744	183,244	230,017	6,273
-ADDITION TO / USE OF FUND BALANCE	240,114	239,178	181,524	81,988	1,342,464	223,744	183,244	230,017	
60086420 ACTIVITY THERAPY LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	124,795	115,448	132,295	66,557	160,536	160,536	160,536	166,214	5,678
511200 SALARIES-PERMANENT-OVERTIME	800	1,644	4,991	1,514	0	0	0	0	0
511800 SALARIES-NONPRODUCTIVE	22,774	27,955	22,788	10,637	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,694	1,527	1,587	0	1,647	1,647	1,647	1,707	60
512100 WAGES-PART TIME	28,565	32,907	24,244	15,838	36,942	36,942	36,942	38,175	1,233
512200 WAGES-PART TIME-OVERTIME	0	233	158	445	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	3,623	4,991	13,847	1,629	0	0	0	0	0
512900 LONGEVITY-PART TIME	80	100	119	0	140	140	140	160	20
514100 FICA & MEDICARE TAX	14,051	13,511	14,458	6,980	15,244	15,244	15,244	15,779	535
514200 RETIREMENT-COUNTY SHARE	15,497	12,311	13,416	6,522	13,450	13,450	13,450	13,407	-43
514201 ACTUARIAL PENSION	0	18,037	-144	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	57,801	54,352	67,210	39,826	74,235	74,235	74,235	79,357	5,122
514401 ACTUARIAL OPEB HEALTH	0	-54	586	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	820	26	31	16	33	33	33	34	1
514501 ACTUARIAL OPEB LIFE	0	-572	478	0	0	0	0	0	0
514600 WORKERS COMPENSATION	2,239	2,502	2,959	1,324	2,730	2,730	2,730	3,197	467
TOTAL ACTIVITY THERAPY LABOR COSTS	272,739	284,916	299,024	151,288	304,957	304,957	304,957	318,030	13,073
60086425 ACTIVITY THERAPY OPERATIONS									
520900 CONTRACTED SERVICES	1,767	371	359	431	1,500	1,500	1,000	1,500	0
531400 SMALL EQUIPMENT	70	64	334	0	250	250	250	250	0
532200 SUBSCRIPTIONS	2,492	1,888	729	443	2,500	2,500	2,000	2,000	-500
532600 ADVERTISING	160	84	0	0	500	500	250	500	0
532800 TRAINING AND INSERVICE	0	973	100	0	1,000	1,000	500	1,000	0
534000 OPERATING/MEETING SUPPLIES	4,547	4,589	2,436	965	5,000	5,000	3,500	5,000	0
535900 EQUIPMENT AND MAINTENANCE	0	0	0	0	500	500	500	500	0

Fund: HEALTH CARE CENTER Department: ACCOUNTING	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A1	\$ Change 2021 nended To 2022
TOTAL ACTIVITY THERAPY OPERATIONS	9,037	7,969	3,958	1,838	11,250	11,250	8,000	10,750	-500
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	281,776	292,885	302,981	153,127	316,207	316,207	312,957	328,780	12,573
-ADDITION TO / USE OF FUND BALANCE	281,776	292,885	302,981	153,127	1,897,242	316,207	312,957	328,780	
60087425 PHYSICIAN									
528700 PHYSICIANS SERVICES	10,200	10,200	10,200	4,250	10,200	10,200	10,200	10,200	0
529700 PSYCHIATRIST	5,118	0	0	0	500	500	0	500	0
TOTAL PHYSICIAN	15,318	10,200	10,200	4,250	10,700	10,700	10,200	10,700	0
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	15,318	10,200	10,200	4,250	10,700	10,700	10,200	10,700	0
-ADDITION TO / USE OF FUND BALANCE	15,318	10,200	10,200	4,250	64,200	10,700	10,200	10,700	
60088420 SOCIAL WORKERS LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	57,056	61,988	64,303	53,275	75,429	75,429	75,429	65,705	-9,724
511800 SALARIES-NONPRODUCTIVE	9,978	10,493	9,736	2,535	0	0	0	0	0
511900 LONGEVITY-FULL TIME	280	300	320	142	340	340	142	0	-340
514100 FICA & MEDICARE TAX	4,783	5,090	5,210	4,169	5,796	5,796	5,796	5,026	-770
514200 RETIREMENT-COUNTY SHARE	5,849	4,677	4,926	1,883	5,114	5,114	5,114	4,271	-843
514201 ACTUARIAL PENSION	0	6,852	-53	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	16,078	16,791	17,920	6,186	18,559	18,559	18,559	19,839	1,280
514401 ACTUARIAL OPEB HEALTH	0	-3	-43	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	1,505	78	91	26	97	97	32	7	-90
514501 ACTUARIAL OPEB LIFE	0	-1,740	1,413	0	0	0	0	0	0
514600 WORKERS COMPENSATION	765	950	1,086	767	1,038	1,038	1,038	1,018	-20
TOTAL SOCIAL WORKERS LABOR COSTS	96,294	105,475	104,910	68,982	106,373	106,373	106,110	95,866	-10,507
60088425 SOCIAL WORKERS OPERATIONS									
532800 TRAINING AND INSERVICE	1,104	659	150	85	1,000	1,000	500	1,000	0
533200 MILEAGE	70	305	0	0	200	200	100	150	-50
TOTAL SOCIAL WORKERS OPERATIONS	1,174	964	150	85	1,200	1,200	600	1,150	-50
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	97,468	106,440	105,060	69,067	107,573	107,573	106,710	97,016	-10,557
-ADDITION TO / USE OF FUND BALANCE	97,468	106,440	105,060	69,067	645,438	107,573	106,710	97,016	

	Fund: HEALTH CARE CENTER Department: ACCOUNTING	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
S1890 SALARIES NONPRODUCTIVE   10.615   9.390   19.17   3.857   0   0   0   0   0   0   0   0   0	60089420 MEDICAL RECORDS LABOR COSTS									
STATE   STAT	511100 SALARIES PERMANENT REGULAR	83,498	89,554	54,113	27,750	66,665	66,665	66,665	67,590	925
1512100 WAGES-PART TIME   0	511800 SALARIES-NONPRODUCTIVE	10,615	9,390	19,171	3,857	0	0	0	0	0
S12800 WAGES PART TIME NONPRODUCTIVE	511900 LONGEVITY-FULL TIME	936	976	1,015	0	160	160	160	180	20
S12900 LONGEVITY_PART TIME	512100 WAGES-PART TIME	0	0	0	6,627	31,004	31,004	31,004	25,718	-5,286
\$14100 FICA & MEDICARE TAX	512800 WAGES PART TIME NONPRODUCTIVE	0	0	0	50	0	0	0	0	0
S14200 RETIREMENT-COUNTY SHARE   5,151   3,726   3,871   2,584   4,511   4,511   4,511   6,077   1,566     514201 ACTUARIAL PENSION   0	512900 LONGEVITY-PART TIME	0	0	0	0	896	896	0	0	-896
S14201 ACTUARIAL PENSION   0   5,459   -41   0   0   0   0   0   0   0   0   0	514100 FICA & MEDICARE TAX	6,845	6,830	6,598	2,831	7,552	7,552	7,552	7,151	-401
S14400 HEALTH INSURANCE COUNTY SHARE   37,473   32,837   24,331   10,053   24,077   24,077   18,559   19,839   -4,238   134401 ACTUARIAL OPEB HEALTH   0   -50   362   0   0   0   0   0   0   0   0   0	514200 RETIREMENT-COUNTY SHARE	5,151	3,726	3,871	2,584	4,511	4,511	4,511	6,077	1,566
SH400 ACTUARIAL OPEB HEALTH   0   50   362   0   0   0   0   0   0   0   0   0	514201 ACTUARIAL PENSION	0	5,459	-41	0	0	0	0	0	0
S14500 LIFE INSURANCE COUNTY SHARE   264   15   16   11   18   18   18   25   7   7   7   7   7   7   7   7   7	514400 HEALTH INSURANCE COUNTY SHARE	37,473	32,837	24,331	10,053	24,077	24,077	18,559	19,839	-4,238
S14501 ACTUARIAL OPEB LIFE   0   -341   2.54   0   0   0   0   0   0   0   0   0	514401 ACTUARIAL OPEB HEALTH	0	-50	362	0	0	0	0	0	0
TOTAL MEDICAL RECORDS OPERATION   56   52   65   27   69   69   69   69   65   4	514500 LIFE INSURANCE COUNTY SHARE	264	15	16	11	18	18	18	25	7
TOTAL MEDICAL RECORDS OPERATIONS   144,840   148,449   109,755   53,790   134,952   134,952   128,538   126,645   -8,307	514501 ACTUARIAL OPEB LIFE	0	-341	254	0	0	0	0	0	0
60089425 MEDICAL RECORDS OPERATIONS           520900 CONTRACTED SERVICES         0         0         0         1,000         1,000         0         500         -500           531400 SMALL EQUIPMENT         63         88         0         0         250         250         150         250         0           532200 SUBSCRIPTIONS         0         0         196         0         0         0         100         0         250         550	514600 WORKERS COMPENSATION	56	52	65	27	69	69	69	65	-4
\$20900 CONTRACTED SERVICES	TOTAL MEDICAL RECORDS LABOR COSTS	144,840	148,449	109,755	53,790	134,952	134,952	128,538	126,645	-8,307
TOTAL DEPARTMENT EXPENSE 145,495 148,859 110,031 53,790 137,052 129,388 128,095 -8,957 -ADDITION TO / USE OF FUND BALANCE 145,495 148,859 110,031 53,790 822,312 137,052 129,388 128,095 -8,957	520900 CONTRACTED SERVICES 531400 SMALL EQUIPMENT 532200 SUBSCRIPTIONS 532800 TRAINING AND INSERVICE 533200 MILEAGE	63 0 539 54	88 0 323 0	0 196 80 0	0 0 0 0	250 0 750 100	250 0 750 100	150 100 500 100	250 100 500 100	0 100 -250 0
TOTAL DEPARTMENT EXPENSE 145,495 148,859 110,031 53,790 137,052 129,388 128,095 -8,957 -ADDITION TO / USE OF FUND BALANCE 145,495 148,859 110,031 53,790 822,312 137,052 129,388 128,095 -8,957	TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE 145,495 148,859 110,031 53,790 822,312 137,052 129,388 128,095  60092420 KITCHEN LABOR COSTS  511100 SALARIES PERMANENT REGULAR 197,414 196,574 204,160 93,165 208,164 208,164 208,164 216,820 8,656 511200 SALARIES-PERMANENT-OVERTIME 8,317 7,837 6,055 2,393 0 0 0 0 0 0 0 0 0 0 0 511800 SALARIES-NONPRODUCTIVE 24,584 32,728 29,779 12,316 0 0 0 0 0 0 0 0 0 0 0 511900 LONGEVITY-FULL TIME 777 647 647 647 0 728 728 728 728 729 1 512100 WAGES-PART TIME 178,287 188,072 180,480 87,678 256,624 256,624 256,624 242,212 -14,412 512200 WAGES-PART TIME-OVERTIME 7,095 9,422 8,728 3,750 0 0 0 0 0 0 0 0 512800 WAGES PART TIME NONPRODUCTIVE 17,486 24,220 29,396 7,856 0 0 0 0 0 0 0 0 0 512900 LONGEVITY-PART TIME 395 424 493 0 844 844 844 844 765 -79 514100 FICA & MEDICARE TAX 31,601 32,967 32,146 14,680 35,676 35,676 35,676 35,230 -446										
60092420 KITCHEN LABOR COSTS           511100 SALARIES PERMANENT REGULAR         197,414         196,574         204,160         93,165         208,164         208,164         208,164         208,164         216,820         8,656           511200 SALARIES-PERMANENT-OVERTIME         8,317         7,837         6,055         2,393         0         1,4412         1,4412         1,4412         1,4412         1,4412         1,4412		<i>'</i>	•	,	,	•	•	•	-	-0,937
511100 SALARIES PERMANENT REGULAR         197,414         196,574         204,160         93,165         208,164         208,164         208,164         216,820         8,656           511200 SALARIES-PERMANENT-OVERTIME         8,317         7,837         6,055         2,393         0         0         0         0         0         0           511800 SALARIES-PERMANENT-OVERTIME         24,584         32,728         29,779         12,316         0	-ADDITION TO / USE OF FUND BALANCE	145,495	148,859	110,031	53,790	822,312	137,052	129,388	128,095	
511200 SALARIES-PERMANENT-OVERTIME         8,317         7,837         6,055         2,393         0         0         0         0         0           511800 SALARIES-NONPRODUCTIVE         24,584         32,728         29,779         12,316         0         0         0         0         0         0           511900 LONGEVITY-FULL TIME         777         647         647         0         728         728         728         729         1           512100 WAGES-PART TIME         178,287         188,072         180,480         87,678         256,624         256,624         256,624         242,212         -14,412           512200 WAGES-PART TIME-OVERTIME         7,095         9,422         8,728         3,750         0         0         0         0         0           512800 WAGES PART TIME NONPRODUCTIVE         17,486         24,220         29,396         7,856         0         0         0         0         0           512900 LONGEVITY-PART TIME         395         424         493         0         844         844         844         765         -79           514100 FICA & MEDICARE TAX         31,601         32,967         32,146         14,680         35,676         35,676         35	60092420 KITCHEN LABOR COSTS									
511800 SALARIES-NONPRODUCTIVE         24,584         32,728         29,779         12,316         0         0         0         0         0         0           511900 LONGEVITY-FULL TIME         777         647         647         0         728         728         728         729         1           512100 WAGES-PART TIME         178,287         188,072         180,480         87,678         256,624         256,624         256,624         242,212         -14,412           512200 WAGES-PART TIME-OVERTIME         7,095         9,422         8,728         3,750         0         0         0         0         0           512800 WAGES PART TIME NONPRODUCTIVE         17,486         24,220         29,396         7,856         0         0         0         0         0           512900 LONGEVITY-PART TIME         395         424         493         0         844         844         844         765         -79           514100 FICA & MEDICARE TAX         31,601         32,967         32,146         14,680         35,676         35,676         35,676         35,230         -446	511100 SALARIES PERMANENT REGULAR	197,414	196,574	204,160	93,165	208,164	208,164	208,164	216,820	8,656
511900 LONGEVITY-FULL TIME         777         647         647         0         728         728         728         729         1           512100 WAGES-PART TIME         178,287         188,072         180,480         87,678         256,624         256,624         256,624         242,212         -14,412           512200 WAGES-PART TIME-OVERTIME         7,095         9,422         8,728         3,750         0         0         0         0         0           512800 WAGES PART TIME NONPRODUCTIVE         17,486         24,220         29,396         7,856         0         0         0         0         0           512900 LONGEVITY-PART TIME         395         424         493         0         844         844         844         765         -79           514100 FICA & MEDICARE TAX         31,601         32,967         32,146         14,680         35,676         35,676         35,676         35,230         -446	511200 SALARIES-PERMANENT-OVERTIME	8,317	7,837	6,055	2,393	0	0	0	0	0
512100 WAGES-PART TIME         178,287         188,072         180,480         87,678         256,624         256,624         256,624         242,212         -14,412           512200 WAGES-PART TIME-OVERTIME         7,095         9,422         8,728         3,750         0 </td <td>511800 SALARIES-NONPRODUCTIVE</td> <td>24,584</td> <td>32,728</td> <td>29,779</td> <td>12,316</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	511800 SALARIES-NONPRODUCTIVE	24,584	32,728	29,779	12,316	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME         7,095         9,422         8,728         3,750         0	511900 LONGEVITY-FULL TIME	777	647	647	0	728	728	728	729	1
512800 WAGES PART TIME NONPRODUCTIVE       17,486       24,220       29,396       7,856       0       0       0       0       0       0         512900 LONGEVITY-PART TIME       395       424       493       0       844       844       844       765       -79         514100 FICA & MEDICARE TAX       31,601       32,967       32,146       14,680       35,676       35,676       35,676       35,230       -446	512100 WAGES-PART TIME	178,287	188,072	180,480	87,678	256,624	256,624	256,624	242,212	-14,412
512800 WAGES PART TIME NONPRODUCTIVE       17,486       24,220       29,396       7,856       0       0       0       0       0       0         512900 LONGEVITY-PART TIME       395       424       493       0       844       844       844       765       -79         514100 FICA & MEDICARE TAX       31,601       32,967       32,146       14,680       35,676       35,676       35,676       35,230       -446	512200 WAGES-PART TIME-OVERTIME	7,095	9,422	8,728	3,750	0	0	0	0	0
512900 LONGEVITY-PART TIME         395         424         493         0         844         844         844         765         -79           514100 FICA & MEDICARE TAX         31,601         32,967         32,146         14,680         35,676         35,676         35,676         35,230         -446	512800 WAGES PART TIME NONPRODUCTIVE	17,486	24,220	29,396		0	0	0		0
514100 FICA & MEDICARE TAX 31,601 32,967 32,146 14,680 35,676 35,676 35,676 35,230 -446	512900 LONGEVITY-PART TIME	395				844	844	844	765	-79
	514100 FICA & MEDICARE TAX	31,601	32,967	32,146	14,680			35,676	35,230	-446
	514200 RETIREMENT-COUNTY SHARE					- 318 31,479	31,479			-1,545

Fund: HEALTH CARE CENTER Department: ACCOUNTING	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A1	\$ Change 2021 mended To 2022
60092420 KITCHEN LABOR COSTS									
514201 ACTUARIAL PENSION	0	44,115	-326	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	129,039	119,471	126,571	69,389	140,125	140,125	140,125	157,483	17,358
514401 ACTUARIAL OPEB HEALTH	0	-32	419	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	997	70	75	46	109	109	109	90	-19
514501 ACTUARIAL OPEB LIFE	0	-1,567	1,162	0	0	0	0	0	0
514600 WORKERS COMPENSATION	5,114	6,144	6,737	2,838	6,389	6,389	6,389	7,138	749
514800 UNEMPLOYMENT	0	0	944	0	0	0	0	0	0
TOTAL KITCHEN LABOR COSTS	638,477	691,202	657,900	307,742	680,138	680,138	680,138	690,401	10,263
60092425 KITCHEN OPERATIONS									
520900 CONTRACTED SERVICES	10,748	10,224	6,812	3,402	12,000	12,000	7,500	12,000	0
532800 TRAINING AND INSERVICE	398	501	0	0	750	750	750	750	0
534300 FOOD	330,496	354,633	308,805	114,123	400,000	400,000	350,000	400,000	0
535900 EQUIPMENT AND MAINTENANCE	8,280	9,629	20,375	561	7,500	7,500	4,000	7,500	0
539000 DIETARY SUPPLIES	21,594	20,817	25,594	8,336	20,000	20,000	20,000	20,000	0
TOTAL KITCHEN OPERATIONS	371,516	395,804	361,586	126,421	440,250	440,250	382,250	440,250	0
	_					0	0	0	0
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	U
TOTAL DEPARTMENT REVENUE TOTAL DEPARTMENT EXPENSE	0 1,009,993	0 1,087,006	0 1,019,486	434,163	1,120,388	1,120,388	1,062,388	1,130,651	10,263
									v
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE	1,009,993	1,087,006	1,019,486	434,163	1,120,388	1,120,388	1,062,388	1,130,651	v
TOTAL DEPARTMENT EXPENSE	1,009,993	1,087,006 1,087,006	1,019,486 1,019,486	434,163 434,163	1,120,388	1,120,388 1,120,388	1,062,388 1,062,388	1,130,651 1,130,651	10,263
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE 60093420 MAINTENANCE LABOR COSTS	1,009,993 1,009,993	1,087,006	1,019,486	434,163	1,120,388 6,722,328	1,120,388	1,062,388	1,130,651	v
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE  60093420 MAINTENANCE LABOR COSTS 511100 SALARIES PERMANENT REGULAR	1,009,993 1,009,993	1,087,006 1,087,006	1,019,486 1,019,486	434,163 434,163 53,529	1,120,388 6,722,328	1,120,388 1,120,388	1,062,388 1,062,388	1,130,651 1,130,651	<b>10,263</b> 3,258
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE  60093420 MAINTENANCE LABOR COSTS 511100 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME	1,009,993 1,009,993 106,982 276	1,087,006 1,087,006 138,282 616	1,019,486 1,019,486 116,281 103	434,163 434,163 53,529 389	1,120,388 6,722,328 125,168 5,552	1,120,388 1,120,388 125,168 5,552	1,062,388 1,062,388 125,168 0	1,130,651 1,130,651 128,426 5,606	10,263 3,258 54
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE  60093420 MAINTENANCE LABOR COSTS 511100 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME 511800 SALARIES-NONPRODUCTIVE	1,009,993 1,009,993 106,982 276 11,093	1,087,006 1,087,006 138,282 616 17,286	1,019,486 1,019,486 116,281 103 23,422	434,163 434,163 53,529 389 6,721	1,120,388 6,722,328 125,168 5,552 0	1,120,388 1,120,388 125,168 5,552 0	1,062,388 1,062,388 125,168 0	1,130,651 1,130,651 128,426 5,606 0	3,258 54 0
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE  60093420 MAINTENANCE LABOR COSTS 511100 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME 511800 SALARIES-NONPRODUCTIVE 511900 LONGEVITY-FULL TIME	1,009,993 1,009,993 106,982 276 11,093 1,003	1,087,006 1,087,006 138,282 616 17,286 1,153	1,019,486 1,019,486 116,281 103 23,422 831	434,163 434,163 53,529 389 6,721	1,120,388 6,722,328 125,168 5,552 0 280	1,120,388 1,120,388 125,168 5,552 0 280	1,062,388 1,062,388 125,168 0 0 280	1,130,651 1,130,651 128,426 5,606 0 320	3,258 54 0 40
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE  60093420 MAINTENANCE LABOR COSTS 511100 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME 511800 SALARIES-NONPRODUCTIVE 511900 LONGEVITY-FULL TIME 512100 WAGES-PART TIME	1,009,993 1,009,993 106,982 276 11,093 1,003 41,376	1,087,006 1,087,006 138,282 616 17,286 1,153 33,240	1,019,486 1,019,486 116,281 103 23,422 831 47,591	434,163 434,163 53,529 389 6,721 0 28,244	1,120,388 6,722,328 125,168 5,552 0 280 65,757	1,120,388 1,120,388 125,168 5,552 0 280 65,757	1,062,388 1,062,388 125,168 0 0 280 65,757	1,130,651 1,130,651 128,426 5,606 0 320 67,140	3,258 54 0 40 1,383
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE  60093420 MAINTENANCE LABOR COSTS 511100 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME 511800 SALARIES-NONPRODUCTIVE 511900 LONGEVITY-FULL TIME 512100 WAGES-PART TIME 512200 WAGES-PART TIME-OVERTIME	1,009,993 1,009,993 106,982 276 11,093 1,003 41,376 0	1,087,006 1,087,006 138,282 616 17,286 1,153 33,240 0	1,019,486 1,019,486 116,281 103 23,422 831 47,591 65	434,163 434,163 53,529 389 6,721 0 28,244 295	1,120,388 6,722,328 125,168 5,552 0 280 65,757	1,120,388 1,120,388 125,168 5,552 0 280 65,757 0	1,062,388 1,062,388 125,168 0 0 280 65,757 0	1,130,651 1,130,651 128,426 5,606 0 320 67,140 0	3,258 54 0 40 1,383 0
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE  60093420 MAINTENANCE LABOR COSTS 511100 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME 511800 SALARIES-NONPRODUCTIVE 511900 LONGEVITY-FULL TIME 512100 WAGES-PART TIME 512200 WAGES-PART TIME 512800 WAGES PART TIME NONPRODUCTIVE	1,009,993 1,009,993 106,982 276 11,093 1,003 41,376 0 5,950	1,087,006 1,087,006 138,282 616 17,286 1,153 33,240 0 4,986	1,019,486 1,019,486 116,281 103 23,422 831 47,591 65 7,262	434,163 434,163 53,529 389 6,721 0 28,244 295 2,776	1,120,388 6,722,328 125,168 5,552 0 280 65,757 0	1,120,388 1,120,388 125,168 5,552 0 280 65,757 0	1,062,388 1,062,388 125,168 0 0 280 65,757 0	1,130,651 1,130,651 128,426 5,606 0 320 67,140 0	3,258 54 0 40 1,383 0
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE  60093420 MAINTENANCE LABOR COSTS 511100 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME 511800 SALARIES-NONPRODUCTIVE 511900 LONGEVITY-FULL TIME 512100 WAGES-PART TIME 512200 WAGES-PART TIME 512800 WAGES PART TIME NONPRODUCTIVE 512900 LONGEVITY-PART TIME	1,009,993 1,009,993 106,982 276 11,093 1,003 41,376 0 5,950 215	1,087,006 1,087,006 138,282 616 17,286 1,153 33,240 0 4,986 233	1,019,486 1,019,486 116,281 103 23,422 831 47,591 65 7,262 251	434,163 434,163 53,529 389 6,721 0 28,244 295 2,776 0	1,120,388 6,722,328 125,168 5,552 0 280 65,757 0 0 273	1,120,388 1,120,388 125,168 5,552 0 280 65,757 0 0 273	1,062,388 1,062,388 125,168 0 0 280 65,757 0 0	1,130,651 1,130,651 128,426 5,606 0 320 67,140 0 293	3,258 54 0 40 1,383 0 0 20
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE  60093420 MAINTENANCE LABOR COSTS 511100 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME 511800 SALARIES-NONPRODUCTIVE 511900 LONGEVITY-FULL TIME 512100 WAGES-PART TIME 512200 WAGES-PART TIME-OVERTIME 512800 WAGES PART TIME NONPRODUCTIVE 512900 LONGEVITY-PART TIME 514100 FICA & MEDICARE TAX	1,009,993 1,009,993 1,009,993 106,982 276 11,093 1,003 41,376 0 5,950 215 11,922	1,087,006 1,087,006 138,282 616 17,286 1,153 33,240 0 4,986 233 13,488	1,019,486 1,019,486 116,281 103 23,422 831 47,591 65 7,262 251 14,370 13,304 -142	434,163 434,163 53,529 389 6,721 0 28,244 295 2,776 0 6,221 6,214	1,120,388 6,722,328 125,168 5,552 0 280 65,757 0 0 273 15,073 13,300 0	1,120,388 1,120,388 1,120,388  125,168 5,552 0 280 65,757 0 273 15,073 13,300 0	1,062,388 1,062,388  125,168 0 0 280 65,757 0 0 15,073 13,300 0	1,130,651 1,130,651  128,426 5,606 0 320 67,140 0 293 15,437 13,116 0	3,258 54 0 40 1,383 0 0 20 364 -184
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE  60093420 MAINTENANCE LABOR COSTS 511100 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME 511800 SALARIES-NONPRODUCTIVE 511900 LONGEVITY-FULL TIME 512100 WAGES-PART TIME 512200 WAGES-PART TIME-OVERTIME 512800 WAGES PART TIME NONPRODUCTIVE 512900 LONGEVITY-PART TIME 514100 FICA & MEDICARE TAX 514200 RETIREMENT-COUNTY SHARE 514201 ACTUARIAL PENSION 514400 HEALTH INSURANCE COUNTY SHARE	1,009,993 1,009,993 1,009,993 106,982 276 11,093 1,003 41,376 0 5,950 215 11,922 13,491	1,087,006 1,087,006 138,282 616 17,286 1,153 33,240 0 4,986 233 13,488 12,146	1,019,486 1,019,486 116,281 103 23,422 831 47,591 65 7,262 251 14,370 13,304 -142 54,738	434,163 434,163 53,529 389 6,721 0 28,244 295 2,776 0 6,221 6,214	1,120,388 6,722,328 125,168 5,552 0 280 65,757 0 0 273 15,073 13,300	1,120,388 1,120,388  125,168 5,552 0 280 65,757 0 273 15,073 13,300	1,062,388 1,062,388  125,168 0 0 280 65,757 0 0 15,073 13,300	1,130,651 1,130,651  128,426 5,606 0 320 67,140 0 293 15,437 13,116	3,258 54 0 40 1,383 0 0 20 364 -184
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE  60093420 MAINTENANCE LABOR COSTS 511100 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME 511800 SALARIES-NONPRODUCTIVE 511900 LONGEVITY-FULL TIME 512100 WAGES-PART TIME 512200 WAGES-PART TIME-OVERTIME 512800 WAGES PART TIME NONPRODUCTIVE 512900 LONGEVITY-PART TIME 514100 FICA & MEDICARE TAX 514200 RETIREMENT-COUNTY SHARE 514201 ACTUARIAL PENSION 514400 HEALTH INSURANCE COUNTY SHARE 514401 ACTUARIAL OPEB HEALTH	1,009,993 1,009,993 1,009,993 106,982 276 11,093 1,003 41,376 0 5,950 215 11,922 13,491 0	1,087,006 1,087,006 138,282 616 17,286 1,153 33,240 0 4,986 233 13,488 12,146 17,795 47,096 -74	1,019,486 1,019,486 1,019,486 116,281 103 23,422 831 47,591 65 7,262 251 14,370 13,304 -142 54,738 231	434,163 434,163 53,529 389 6,721 0 28,244 295 2,776 0 6,221 6,214 0 31,712	1,120,388 6,722,328 125,168 5,552 0 280 65,757 0 0 273 15,073 13,300 0	1,120,388 1,120,388 1,120,388  125,168 5,552 0 280 65,757 0 273 15,073 13,300 0 49,828 0	1,062,388 1,062,388  125,168 0 0 280 65,757 0 0 15,073 13,300 0	1,130,651 1,130,651  128,426 5,606 0 320 67,140 0 293 15,437 13,116 0	3,258 54 0 40 1,383 0 0 20 364 -184
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE  60093420 MAINTENANCE LABOR COSTS 511100 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME 511800 SALARIES-NONPRODUCTIVE 511900 LONGEVITY-FULL TIME 512100 WAGES-PART TIME 512200 WAGES-PART TIME-OVERTIME 512800 WAGES PART TIME NONPRODUCTIVE 512900 LONGEVITY-PART TIME 514100 FICA & MEDICARE TAX 514200 RETIREMENT-COUNTY SHARE 514201 ACTUARIAL PENSION 514400 HEALTH INSURANCE COUNTY SHARE 514401 ACTUARIAL OPEB HEALTH 514500 LIFE INSURANCE COUNTY SHARE	1,009,993 1,009,993 1,009,993  106,982 276 11,093 1,003 41,376 0 5,950 215 11,922 13,491 0 41,267 0 1,602	1,087,006 1,087,006 138,282 616 17,286 1,153 33,240 0 4,986 233 13,488 12,146 17,795 47,096 -74 91	1,019,486 1,019,486 116,281 103 23,422 831 47,591 65 7,262 251 14,370 13,304 -142 54,738 231 72	434,163 434,163 53,529 389 6,721 0 28,244 295 2,776 0 6,221 6,214 0 31,712 0 30	1,120,388 6,722,328 125,168 5,552 0 280 65,757 0 0 273 15,073 13,300 0 49,828 0 71	1,120,388 1,120,388 1,120,388  125,168 5,552 0 280 65,757 0 273 15,073 13,300 0 49,828 0 71	1,062,388 1,062,388  125,168 0 0 280 65,757 0 0 15,073 13,300 0 49,828 0 71	1,130,651 1,130,651  128,426 5,606 0 320 67,140 0 293 15,437 13,116 0 62,586 0 65	3,258 54 0 40 1,383 0 20 364 -184 0 12,758 0 -6
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE  60093420 MAINTENANCE LABOR COSTS 511100 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME 511800 SALARIES-NONPRODUCTIVE 511900 LONGEVITY-FULL TIME 512100 WAGES-PART TIME 512200 WAGES-PART TIME-OVERTIME 512800 WAGES PART TIME NONPRODUCTIVE 512900 LONGEVITY-PART TIME 514100 FICA & MEDICARE TAX 514200 RETIREMENT-COUNTY SHARE 514201 ACTUARIAL PENSION 514400 HEALTH INSURANCE COUNTY SHARE 514401 ACTUARIAL OPEB HEALTH 514500 LIFE INSURANCE COUNTY SHARE 514501 ACTUARIAL OPEB LIFE	1,009,993 1,009,993 1,009,993 106,982 276 11,093 1,003 41,376 0 5,950 215 11,922 13,491 0 41,267 0 1,602 0	1,087,006 1,087,006 138,282 616 17,286 1,153 33,240 0 4,986 233 13,488 12,146 17,795 47,096 -74 91 -2,022	1,019,486 1,019,486  116,281 103 23,422 831 47,591 65 7,262 251 14,370 13,304 -142 54,738 231 72 1,117	434,163 434,163 53,529 389 6,721 0 28,244 295 2,776 0 6,221 6,214 0 31,712 0 30 0	1,120,388 6,722,328 125,168 5,552 0 280 65,757 0 0 273 15,073 13,300 0 49,828 0 71	1,120,388 1,120,388 1,120,388  125,168 5,552 0 280 65,757 0 273 15,073 13,300 0 49,828 0 71 0	1,062,388 1,062,388  125,168 0 0 280 65,757 0 0 15,073 13,300 0 49,828 0 71 0	1,130,651 1,130,651  128,426 5,606 0 320 67,140 0 293 15,437 13,116 0 62,586 0 65 0	3,258 54 0 40 1,383 0 20 364 -184 0 12,758 0 -6
TOTAL DEPARTMENT EXPENSE -ADDITION TO / USE OF FUND BALANCE  60093420 MAINTENANCE LABOR COSTS 511100 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME 511800 SALARIES-NONPRODUCTIVE 511900 LONGEVITY-FULL TIME 512100 WAGES-PART TIME 512200 WAGES-PART TIME-OVERTIME 512800 WAGES PART TIME NONPRODUCTIVE 512900 LONGEVITY-PART TIME 514100 FICA & MEDICARE TAX 514200 RETIREMENT-COUNTY SHARE 514201 ACTUARIAL PENSION 514400 HEALTH INSURANCE COUNTY SHARE 514401 ACTUARIAL OPEB HEALTH 514500 LIFE INSURANCE COUNTY SHARE	1,009,993 1,009,993 1,009,993  106,982 276 11,093 1,003 41,376 0 5,950 215 11,922 13,491 0 41,267 0 1,602	1,087,006 1,087,006 1,087,006 138,282 616 17,286 1,153 33,240 0 4,986 233 13,488 12,146 17,795 47,096 -74 91 -2,022 2,477	1,019,486 1,019,486  116,281 103 23,422 831 47,591 65 7,262 251 14,370 13,304 -142 54,738 231 72 1,117 3,025	434,163 434,163 53,529 389 6,721 0 28,244 295 2,776 0 6,221 6,214 0 31,712 0 30	1,120,388 6,722,328 125,168 5,552 0 280 65,757 0 0 273 15,073 13,300 0 49,828 0 71 0 2,700	1,120,388 1,120,388 1,120,388  125,168 5,552 0 280 65,757 0 273 15,073 13,300 0 49,828 0 71	1,062,388 1,062,388  125,168 0 0 280 65,757 0 0 15,073 13,300 0 49,828 0 71	1,130,651 1,130,651  128,426 5,606 0 320 67,140 0 293 15,437 13,116 0 62,586 0 65	3,258 54 0 40 1,383 0 20 364 -184 0 12,758 0 -6

Fund: HEALTH CARE CENTER Department: ACCOUNTING	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 Ar	\$ Change 2021 nended To 2022
TOTAL MAINTENANCE LABOR COSTS	237,031	286,794	282,521	137,490	278,002	278,002	272,177	296,116	18,114
60093425 MAINTENANCE OPERATIONS									
520900 CONTRACTED SERVICES	33,602	37,404	22,466	13,693	32,500	32,500	32,500	32,500	0
522100 WATER TREATMENT	19,666	21,571	19,732	7,821	23,000	23,000	23,000	23,000	0
522200 ELECTRIC	120,649	98,206	97,441	32,352	100,000	100,000	100,000	100,000	0
522400 GAS (HEATING)	45,608	45,483	40,081	21,463	55,000	55,000	50,000	55,000	0
522600 FUEL OIL	8,691	1,596	1,621	1,701	10,000	10,000	5,000	10,000	0
522901 UTILITIES-SOLAR	0	72,959	21,927	9,443	22,190	22,190	22,190	22,860	670
525000 BLDG/PROPERTY MAINT AND REPAIR	14,639	18,399	17,498	10,133	22,000	22,000	22,000	22,000	0
531400 SMALL EQUIPMENT	1,288	2,804	3,220	358	3,000	3,000	3,000	3,000	0
532800 TRAINING AND INSERVICE	0	0	0	0	500	500	250	500	0
533200 MILEAGE	76	0	0	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	6,257	8,827	5,546	938	4,500	4,500	4,500	4,500	0
535200 VEHICLE MAINTENANCE AND REPAIR	886	3,494	978	424	1,000	1,000	1,000	1,000	0
535900 EQUIPMENT AND MAINTENANCE	5,688	2,290	1,801	1,683	4,500	4,500	4,500	4,500	0
TOTAL MAINTENANCE OPERATIONS	257,051	313,033	232,311	100,010	278,190	278,190	267,940	278,860	670
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	494,083	599,827	514,832	237,499	556,192	556,192	540,117	574,976	18,784
-ADDITION TO / USE OF FUND BALANCE	494,083	599,827	514,832	237,499	3,337,152	556,192	540,117	574,976	
60094420 HOUSEKEEPING LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	197,646	231,235	242,895	125,328	282,547	282,547	282,547	233,968	-48,579
511200 SALARIES-PERMANENT-OVERTIME	5,695	8,036	8,258	2,670	4,471	4,471	4,471	5,091	620
511800 SALARIES-NONPRODUCTIVE	34,543	33,400	37,365	16,131	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,817	1,823	1,963	172	2,282	2,282	2,282	1,654	-628
512100 WAGES-PART TIME	100,414	91,413	79,343	32,531	98,385	98,385	98,385	102,100	3,715
512200 WAGES-PART TIME-OVERTIME	3,084	3,789	3,028	986	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	11,941	13,147	18,937	3,700	0	0	0	0	0
512900 LONGEVITY-PART TIME	395	321	376	0	322	322	322	342	20
514100 FICA & MEDICARE TAX	24,865	25,984	26,560	12,358	29,682	29,682	29,682	26,252	-3,430
514200 RETIREMENT-COUNTY SHARE	31,435	24,698	25,838	11,554	26,191	26,191	26,191	22,305	-3,886
514201 ACTUARIAL PENSION	0	36,185	-277	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	160,640	166,848	178,772	95,569	184,284	184,284	184,284	181,783	-2,501
514401 ACTUARIAL OPEB HEALTH	0	-85	3,113	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	1,866	96	111	44	133	133	133	92	-41
514501 ACTUARIAL OPEB LIFE	0	-2,132	1,721	0	0	0	0	0	0
514600 WORKERS COMPENSATION	4,131	5,043	5,729	2,487	5,315	5,315	5,315	5,319	4

Fund: HEALTH CARE CENTER Department: ACCOUNTING	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
TOTAL HOUSEKEEPING LABOR COSTS	578,472	639,800	633,732	303,529	633,612	633,612	633,612	578,906	-54,706
60094425 HOUSEKEEPING OPERATIONS									
520900 CONTRACTED SERVICES	1,159	1,200	1,231	519	1,500	1,500	1,500	1,500	0
531400 SMALL EQUIPMENT	0	255	0	0	1,500	1,500	1,500	1,500	0
532800 TRAINING AND INSERVICE	0	298	0	0	250	250	250	250	0
533200 MILEAGE	0	85	0	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	52,165	47,108	45,896	14,793	52,500	52,500	52,500	52,500	0
535000 REPAIRS AND MAINTENANCE	2,909	3,601	2,417	614	5,000	5,000	5,000	5,000	0
539700 LAUNDRY, LINENS & BEDDING	-7,285	10,245	6,802	3,682	6,000	6,000	6,000	6,000	0
TOTAL HOUSEKEEPING OPERATIONS	48,948	62,792	56,347	19,608	66,750	66,750	66,750	66,750	0
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	627,421	702,592	690,079	323,137	700,362	700,362	700,362	645,656	-54,706
-ADDITION TO / USE OF FUND BALANCE	627,421	702,592	690,079	323,137	4,202,172	700,362	700,362	645,656	,
60097 HEALTH CARE NON-OPER REVENUE									
411100 GENERAL PROPERTY TAXES	-2,216,942	-1,381,914	-1.539.129	-597,343	-1.194.685	-1,194,685	-1,194,685	-1,113,120	-81,565
424150 SP REIMBURSEMENT	-1,175,562	-1,252,803	-1,082,896	-422,250	-800,000	-800,000	-800,000	-800,000	01,505
481100 INTEREST ON INVESTMENTS	-38,098	-67,493	-15,305	-913	-65,000	-65,000	-15,000	-15,000	-50,000
489011 COUNTY CONTRIB CAPITAL REVENUE	-85,852	0	0	0	0	0	0	0	0
489012 PRIVATE CONTRIB CAPITAL REVENU	0	-8,687	-7,627	0	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	-1,168,167	-1,595,141	-1,033,810	-531,274	-1,062,548	-1,062,548	-1,062,548	-1,028,673	-33,875
TOTAL HEALTH CARE NON-OPER REVENUE	-4,684,620	-4,306,039	-3,678,767	-1,551,780	-3,122,233	-3,122,233	-3,072,233	-2,956,793	-165,440
COORTAGE NON ORED ATTING DEV/EVD									
60097425 NON-OPERATING REV/EXP 563000 DEBT ISSUANCE COSTS	0	60,849	0	0	0	0	0	0	0
564000 DEBT PREMIUM AMORTIZATION	-43,406	-57,144	-76,376	-38,188	-76,376	-76,376	-76,376	-76,376	0
TOTAL NON-OPERATING REV/EXP	-43,406	3,705	-76,376	-38,188	-76,376	-76,376	-76,376	-76,376	0
TOTAL NON-OTEKATING REVIEW	-43,400	3,703	-70,570	-30,100	-70,570	-70,570	-70,570	-70,570	v
60097900 TRANSFERS TO OTHER FUNDS									
591000 TRANSFER TO GENERAL FUND	1,213,660	67,493	15,305	913	65,000	65,000	15,000	15,000	-50,000
TOTAL TRANSFERS TO OTHER FUNDS	1,213,660	67,493	15,305	913	65,000	65,000	15,000	15,000	-50,000
TOTAL DEPARTMENT REVENUE	-4,684,620	-4,306,039	-3,678,767	-1,551,780	-3,122,233	-3,122,233	-3,072,233	-2,956,793	-165,440
TOTAL DEPARTMENT EXPENSE	1,170,254	71,199	-61,071	-37,275	-11,376	-11,376	-61,376	-61,376	-50,000
-ADDITION TO / USE OF FUND BALANCE	-3,514,366	-4,234,841	-3,739,839	-1,589,055	-18,801,654	-3,133,609	-3,133,609	-3,018,169	

Fund: HEALTH CARE CENTER	2018	2019	2020	2021	2021	2021	2021	2022	\$ Change 2021
Department: ACCOUNTING	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Δ	amended To 2022
60098420 ADMINISTRATION - LABOR									
511100 SALARIES PERMANENT REGULAR	128,731	136,832	141,173	70,549	164,873	164,873	164,873	170,692	5,819
511800 SALARIES-NONPRODUCTIVE	17,175	26,343	28,405	8,420	0	0	0	0	0
511900 LONGEVITY-FULL TIME	866	598	638	0	678	678	678	718	40
514100 FICA & MEDICARE TAX	11,172	11,742	12,220	5,727	12,665	12,665	12,665	13,113	448
514200 RETIREMENT-COUNTY SHARE	12,529	10,591	11,335	5,330	11,175	11,175	11,175	11,142	-33
514201 ACTUARIAL PENSION	0	15,517	-121	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	44,319	34,326	38,510	20,105	37,117	37,117	37,117	39,678	2,561
514401 ACTUARIAL OPEB HEALTH	0	-157	236	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	650	27	30	17	30	30	30	41	11
514501 ACTUARIAL OPEB LIFE	0	-609	467	0	0	0	0	0	0
514600 WORKERS COMPENSATION	1,147	1,405	1,629	744	1,552	1,552	1,552	1,815	263
TOTAL ADMINISTRATION - LABOR	216,590	236,615	234,522	110,892	228,090	228,090	228,090	237,199	9,109
60098425 ADMINISTRATION-OPERATIONS									
524000 MISCELLANEOUS EXPENSES	410	2,532	2,215	911	5,000	5,000	2,750	5,000	0
532200 SUBSCRIPTIONS	0	185	2,213	0	0,000	5,000	2,730	0,000	0
532800 TRAINING AND INSERVICE	1,386	2,957	595	50	5,000	5,000	1,500	5,000	0
533200 MILEAGE	1,362	628	29	0	1,500	1,500	500	1,500	0
534000 OPERATING/MTING SUPPL-COVID XT	1,302	028	33	0	1,500	1,500	0	1,500	0
TOTAL ADMINISTRATION-OPERATIONS	3,159	6,302	2,871	961	11,500	11,500	4,750	11,500	0
	-,	- ,	,-		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,	,	
60098428 ASSISTED LIVING									
581900 CAPITAL OUTLAY	36,000	0	0	0	0	0	0	0	0
TOTAL ASSISTED LIVING	36,000	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	255,748	242,917	237,394	111,853	239,590	239,590	232,840	248,699	9,109
-ADDITION TO / USE OF FUND BALANCE	255,748	242,917	237,394	111,853	1,437,540	239,590	232,840	248,699	7,107
-ADDITION TO / USE OF FUND BALANCE	233,140	444,711	431,394	111,033	1,437,340	439,390	232,04U	440,033	
TOTAL FUND REVENUE	-11,218,959	-11,108,572	-10,044,152	-4,336,197	-12,022,221	-12,871,643	-8,960,531	-12,610,263	-261,380
TOTAL FUND EXPENSE	10,610,408	9,889,987	8,731,884	3,997,242	12,022,221	12,871,643	9,237,373	12,610,263	-261,380
-ADDITION TO / USE OF FUND BALANCE	-608,551	-1,218,586	-1,312,268	-338,955	0	0	276,842	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
	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 2022 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 Statues	Crisis diversion from hospitalization of 70% of cases	Maintain consistent crisis standards and coverage	Ongoing
Itilization of the YASI per State requirements and expansion of organized YASI training and YASI reatment options for youth in Youth Justice assessments and planning tools		All Youth Justice staff to attend YASI training as indicated by the State, Implement Youth Justice wrap around pilot project and evaluate this pilot for possible expansion and continued participation in Family Centered Therapy services - Youth Innovation Grant and evaluate for possible utilization post grant	Ongoing

# **Human Services**

	F	Program Evaluation	1			
Program Title	Program Description	Mandates and References	2022 Budge	t	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 Grants Transfer from General Fund TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$429,871 \$518,973 \$0 <b>\$948,844</b> \$1,127,381 \$1,730,535 <b>\$2,857,916</b> \$1,909,072	11.93	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.
CRISIS	Provides emergency services to mental health and alcohol and other drug abuse (AODA) area	Wis Stats 51	User Fees/Other Revenues Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$499,910 \$583,310 <b>\$1,083,220</b> \$1,300,865 \$297,591 <b>\$1,598,456</b> <b>\$515,236</b>	13.47	Crisis: number of Crisis face to face contacts vs number of cases diverted from hospitalization.
INTEGRATED SERVICES PROGRAM	Recovery based community, mental health and substance abuse services		User Fees/Other Revenues Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$9,670,713 \$67,541 \$9,738,254 \$1,350,686 \$8,802,350 \$10,153,036 \$414,782	13.83	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.
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	User Fees/Other Revenues Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$951,910 <b>\$951,910</b> \$1,103,965 \$131,490 <b>\$1,235,455</b> <b>\$283,545</b>	14.80	
BIRTH-TO-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51	User Fees/Other Revenues Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$254,000 \$198,616 \$452,616 \$413,460 \$424,646 \$838,106 \$385,490	4.43	
CHILDREN LONG TERM SUPPORT (CLTS)	Provides care management and support services for disabled children and their families.	46/51	User Fees/Other Revenues Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$1,212,078 \$48,985 \$1,261,063 \$714,797 \$724,335 \$1,439,132 \$178,069	7.53	Children's Long Term Support: Number of open cases vs the Institutional placement rate.

## **Human Services**

			User Fees/Other Revenues	\$774,350			
			Grants	\$624,151			
COMMUNITY	Community based services for individuals with severe to persistent mental		TOTAL REVENUES	\$1,398,501		Community Support Program: Number of cases in CSP vs the	
SUPPORT PROGRAM	illness	51	Wages & Benefits	\$1,720,526	18.30	Institutional placement	
(CSP)			Operating Expenses	\$673,688		rate/CBRF placement rate.	
			TOTAL EXPENSES	\$2,394,214		·	
			COUNTY LEVY	\$995,713			
			User Fees/Other Revenues	\$42,700			
			Grants	\$207,179			
ADJUT DDOTEOTIVE			TOTAL REVENUES	\$249,879		Adult Protective Services:	
SERVICES (APS)	Provides adult protective services and care management and support services for vulnerable adults.	51/55	Wages & Benefits	\$533,781	4.96	Number of program admissions vs the Institutional placement	
CLITTICLO (TILO)	ioi vainorabio adano.		Operating Expenses	\$125,526		rate.	
			TOTAL EXPENSES	\$659,307			
			COUNTY LEVY	\$409,428			
			User Fees/Other Revenues	\$96,300			
			Grants	\$1,436,892			
			Transfer from General Fund	\$0			
CHILD PROTECTIVE	Responsible for investigating alleged cases of child abuse and neglect, and	40/000	TOTAL REVENUES	\$1,533,192	00.07	Child Protective Services:	
SERVICES (CPS)	when necessary placing youth in alternate care to provide them safety.	48/938	Wages & Benefits	\$1,830,846	20.37	Number of cases screened in vs out of home care rate.	
			Operating Expenses	\$1,390,355		out of floring date fate.	
			TOTAL EXPENSES	\$3,221,201			
			COUNTY LEVY	\$1,688,009			
			User Fees/Other Revenues	\$2,500			
			Grants	\$983,079	1		
			Transfer from General Fund	\$0			
	Assesses the circumstances of alleged juvenile offenders and makes		TOTAL REVENUES	\$985,579		Youth Justice: Number of cases	
YOUTH JUSTICE	recommendations to the juvenile court as to the most appropriate disposition.	938	Wages & Benefits	\$712,306	7.67	Youth Justice: Number of ca 7.67 screened in vs the out of hor care placements.	
			Operating Expenses	\$713,538		care placements.	
			TOTAL EXPENSES	\$1,425,844			
			COUNTY LEVY	\$440,265			
			User Fees/Other Revenues	\$0			
			TOTAL REVENUES	\$0			
	Provides care management to frail elderly, developmentally disabled and		Wages & Benefits	\$0			
FAMILY CARE	physically disabled adults under contract with the Long Term Care District Care Management Organization		Operating Expenses	\$510,849	-		
	Imanagement Organization		TOTAL EXPENSES	\$510,849			
			COUNTY LEVY	\$510,849			
			TOTAL REVENUES	\$18,603,058			
Totals			TOTAL EXPENSES	\$26,333,516	117.29		
			COUNTY LEVY	\$7,730,458			
	Costs Reflec	ted in Other Departm					
			Operating Expenses	\$114,983			
Otto Donato :	*The Department of Human Services (DHS) budget reflects activities over which		Capital Outlay	\$0	4.00		
Other Departments	DHS has responsibility. Building service costs related to the DHS Reedsburg 6th Street location are recorded in other County budgets.		TOTAL EXPENSES	\$114,983	1.00		
	our ourset rocation are recorded in ourse County budgets.		COUNTY LEVY	\$114,983			
			-	, ,			
Total with Other			TOTAL REVENUES	\$18,603,058	440.0-		
Department Expenses			TOTAL EXPENSES	\$26,448,499	118.29		
			COUNTY LEVY	\$7,845,441			

## **Human Services**

Output Measures - How much a	re we doing?		
Description	2020 Actual	2021 Estimate	2022 Budget
Mental Health and Recovery Services - # of call intakes	698	800	850
Mental Health and Recovery Service - # of admissions	282	300	320
Mental Health and Recovery Services - # of open cases	460	465	470
Integrated Services Program - # of open cases as of 12/31	293	300	310
Crisis Intervention - number of crisis contacts	807	850	850
MAT Grant Admissions (8/1/18-7/31/19) and (8/1/19-7/31/20)	76	85	90
Youth Justice Clients - # of referrals received	102	120	120
CPS clients - total screened in and screened out	718	850	850
Adult Protective Services - # of Admissions	282	300	310
Children's Long Term Support & Birth-to-three Clients Admissions	270	300	330
Community Support - # of open cases as of 12/31	128	132	135
Average Economic Support Caseload	7137	7140	7150

	Key Outcome Indicators / Selected Results	- How well are we doing	?	
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 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 = 203 Out of home care rate = 97	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.	282 Admissions Institutional placement rate = 3	285 Admissions. Institutional placements = 2	290 Admissions 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 = 64 Out of home care placements = 4	Cases screened in=120 Out of home placements= 4	Cases screened in = 125 Out of home placements = 4
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 = 128 CBRF = 10 Institutional placements = 7	CSP cases = 132 CBRF = 11 Institutional placements = 8	CSP cases = 135 CBRF = 12 Institutional placements = 8
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 = 137 Institutional placement rate = 2	Open Cases = 150 Institutional placement rate = 2	Open Cases = 175 Institutional placement rate = 2
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 = 147 Institutional placement rate = 5 CCS enrolled adults = 142 Institutional/CBRF rate = 8	CCS enrolled children = 150 Institutional placement rate = 5 CCS enrolled adults = 145 Institutional/CBRF rate = 7	CCS enrolled children = 155 Institutional placement rate = 8 CCS enrolled adults = 150 Institutional/CBRF rate = 7
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 = 45 Residential placements = 31	Cases = 65 Residential placements = 35	Cases = 75 Residential placements = 35
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 = 336 Psychiatry consumers not seen in 6 mo = 162	Psychiatry consumers = 345 Psychiatry consumers not seen in 6 mo = 140	Psychiatry consumers = 350 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 = 456 Cases diverted from hospitalization = 355	Face to Face Contacts = 600 Cases diverted from hospitalization = 505	Face to Face Contacts = 700 Cases diverted from hospitalization = 600

## **Human Services**

		Over	rsight Committee: Human Services	Board		
			Director			
			1.00 FTE			
Business & Administ	trative Services Unit	Economic Support Unit	Community Support Unit	Child Protective Services Unit	Mental Health & Recovery Services Unit	Children & Families Unit
Business & Administra	J	Economic Support Supervisor 1.00 FTE	Community Support Program Supervisor 1.00 FTE	Child Protective Services Supervisor 2.00 FTE	Outpatient Manager	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 7.00 FTE	Psychotherapist 6.00 FTE	Social Worker - Children's Program 7.00 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 6.00 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	Family Support Specialist 3.00 FTE	Social Worker OP 1.00 FTE	Accounting Specialist 1.00 FTE
Data Systems Technician 2.00 FTE	Program Support Specialist 4.00 FTE		Psychosocial Rehabilitation Specialist 4.00 FTE		Social Worker 4.00 FTE	Program Specialist 1.00 FTE
Program Specialist	Purchasing Specialist		Program Specialist		Psychiatric Nurse	
1.00 FTE	1.00 FTE	Integrated Services Program Unit	1.00 FTE	Juvenile Justice Unit	1.00 FTE	
		Integrated Services Program Manager 1.00 FTE		Youth Justice Supervisor	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	Crisis Intervention Supervisor 1.00 FTE
		Psychotherapist		Program Support Specialist 2.00 FTE	Community Recovery Specialist (Project) 2.00 FTE	Crisis Stabilization Case Manager 1.00 FTE
		Social Worker 1.00 FTE			Program Specialist - Mental Health 1.00 FTE	Crisis Intervention Worker 3.00 FTE
		Psychosocial Rehabilitation Specialist 2.00 FTE	FTE Change 4.00 FTE Balanc 104.29	2019         2020         2021         2022           6.00         4.00         0.00         3.00           110.29         114.29         114.29         117.29		

				2021	Estimated Year End		\$ Change from 2021	% Change from 2021		Total	Property
	2018	2019	2020	Amended	Actual as of	2022	Amended to	Amended to		Expense	Tax Levy
-	Actual	Actual	Actual	Budget	August 2021	Budget	2022 Budget	2022 Budget	Outlay	Amount	Impact
HUMAN SERVICES											
Revenues											
Tax Levy	7,997,360	7,983,506	7,700,648	7,778,105	7,778,105	7,730,457	(47,648)	-0.61%	None	0	0
Grants & Aids	14,150,864	15,572,567	16,950,115	16,261,659	17,638,824	18,198,864	1,937,205	11.91%			
Fees, Fines & Forfeitures	69,760	72,995	58,014	70,500	76,000	71,000	500	0.71%	2022 Total	0	0
User Fees	342,739	363,617	296,438	349,446	305,006	312,094	(37,352)	-10.69%			
Donations	13,144	18,246	15,148	14,000	14,244	14,000	0	0.00%			
Interest	89,604	107,476	34,160	90,000	5,000	5,000	(85,000)	-94.44%	2023	0	0
Miscellaneous	4,474	37,975	13,747	3,100	6,100	2,100	(1,000)	-32.26%	2024	25,000	25,000
Transfer from Other Funds	0	0	56,000	0	0	0	0	0.00%	2025	0	0
Use of Fund Balance	856,119	0	115,559	87,865	1,000,548	0_	(87,865)	-100.00%	2026	25,000	25,000
Total Revenues =	23,524,064	24,156,382	25,239,829	24,654,675	26,823,827	26,333,515	1,678,840	6.81%			
Expenses											
Labor	6,070,532	6,629,216	7,017,521	7,476,223	7,428,229	7,865,283	389,060	5.20%			
Labor Benefits	2,113,301	2,320,229	2,465,090	2,757,807	2,693,409	2,943,327	185,520	6.73%			
Supplies & Services	13,340,206	14,065,412	14,775,142	14,330,645	15,644,361	15,519,905	1,189,260	8.30%			
Capital Outlay	46,383	0	0	0	0	0	0	0.00%			
Transfer to General Fund	1,953,641	1,127,521	982,076	90,000	1,057,828	5,000	(85,000)	-94.44%			
Addition to Fund Balance	0	14,004	0	0	0	0	0	0.00%			
Total Expenses =	23,524,064	24,156,382	25,239,829	24,654,675	26,823,827	26,333,515	1,678,840	6.81%			

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#### 2022 Highlights & Issues on the Horizon

Beginning of Year Fund Balance

End of Year Fund Balance

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

In 2022 budget includes \$185,200 expenses in new and reclassified position requests for a Crisis Stabilization Case Manager, a Family Support Specialist and two Program Support Specialists. Grant funding is available to fund \$102,900 with increased tax levy of \$83,000 for the remaining.

2.902.452

2,916,456

2.916.456

2,800,896

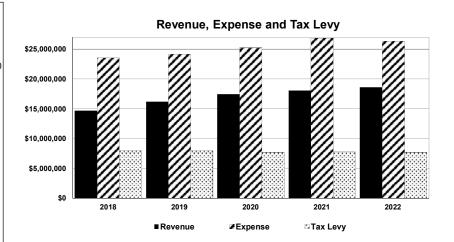
Other future issues: potential changes to Medicaid funding, shortage of psychiatrists, an increase in the aging population, and an increase in demand for alcohol and other drug abuse services.

The Pandemic which started in 2019-2020 will continue to challenge crisis resources and child mental health as well as service delivery in all areas of the agency.

Due to the State Budget, Juvenile Correction daily rates will increase by 88% to \$1,154 per day in 2022.

3.758.571

2,902,452



Fund: HUMAN SERVICES Department: HUMAN SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
21051 HUMAN SERVICES REVENUE									
411100 GENERAL PROPERTY TAXES	-7,997,360	-7,983,506	-7,700,648	-3,889,052	-7,778,105	-7,778,105	-7,778,105	-7,730,457	-47,648
422160 HO-CHUNK GAMING GRANT	-2,000	0	0	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	0	0	-7,177	0	0	0	0	0	0
424500 MEDICARE	-46,233	-38,936	-32,028	-14,890	-52,000	-52,000	-40,000	-52,000	0
424510 MEDICAL ASSISTANCE / MEDICAID	-7,719,469	-8,786,020	-9,408,189	-1,846,957	-9,236,590	-9,236,590	-10,102,500	-10,707,894	1,471,304
424592 DEPT HEALTH & FAMILY SERVICES	-4,328,328	-4,211,012	-4,972,329	-1,132,948	-5,145,678	-5,145,678	-5,664,137	-5,783,528	637,850
424593 INCOME MAINTENANCE	-944,972	-990,849	-924,261	-317,227	-947,114	-947,114	-951,910	-951,910	4,796
424597 OTHER CONTRACTS	-736,060	-708,518	-846,370	-381,878	-880,277	-880,277	-880,277	-703,532	-176,745
441400 DRIVER IMPROVEMENT SURCHARGE	-69,760	-72,995	-58,014	-33,729	-70,500	-70,500	-76,000	-71,000	500
455660 CLIENT LIABILITY COLLECTED	-145,843	-150,454	-81,276	-34,729	-141,400	-141,400	-82,900	-109,400	-32,000
465103 CLIENT SHARE ROOM & BOARD	-7,998	-5,801	-4,147	-3,226	-10,046	-10,046	-6,256	-6,194	-3,852
465170 ALTERNATE CARE COLLECTIONS	-83,373	-90,804	-108,102	-45,219	-90,000	-90,000	-110,000	-90,000	0
473601 MEDICAL RECORDS FEES	-2,660	-2,507	-2,500	-889	-2,500	-2,500	-2,500	-2,500	0
481100 INTEREST ON INVESTMENTS	-89,604	-107,476	-34,160	-1,744	-90,000	-90,000	-5,000	-5,000	-85,000
484120 ADDL REVS FROM STATE PRIOR YR	-373,802	-837,231	-759,761	-63,116	0	0	0	0	0
484160 MISCELLANEOUS REVENUES	-4,474	-37,975	-13,747	-2,987	-3,100	-3,100	-6,100	-2,100	-1,000
484162 CRIMINAL BACKGROUND CHECK FEE	-1,000	-1,200	-959	-587	-1,000	-1,000	-1,000	-1,000	0
485080 DONATIONS	-13,144	-18,246	-15,148	-5,244	-14,000	-14,000	-14,244	-14,000	0
487100 THIRD PARTY COLLECTIONS	-101,865	-112,852	-99,454	-79,946	-104,500	-104,500	-102,350	-103,000	-1,500
492100 TRANSFER FROM GENERAL FUND	0	0	-56,000	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	0	-87,865	0	0	-87,865
TOTAL HUMAN SERVICES REVENUE	-22,667,944	-24,156,382	-25,124,270	-7,854,369	-24,566,810	-24,654,675	-25,823,279	-26,333,515	1,678,840
21051110 HS ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	250,328	264,056	186,017	92,161	191,621	191,621	203,561	207,695	16,074
511900 LONGEVITY-FULL TIME	1,017	1,077	797	0	837	837	897	537	-300
514100 FICA & MEDICARE TAX	19,340	20,371	14,226	7,020	15,543	15,543	16,473	16,549	1,006
514200 RETIREMENT-COUNTY SHARE	16,823	16,421	12,559	6,221	12,991	12,991	13,801	13,535	544
514400 HEALTH INSURANCE COUNTY SHARE	21,310	22,183	17,920	10,053	18,559	18,559	18,559	19,839	1,280
514500 LIFE INSURANCE COUNTY SHARE	228	201	116	78	123	123	107	25	-98
514600 WORKERS COMPENSATION	2,075	2,547	1,582	719	1,605	1,605	1,765	1,998	393
515800 PER DIEM COMMITTEE	7,050	5,950	3,625	2,550	8,100	8,100	8,100	8,100	0
520100 CONSULTANT AND CONTRACTUAL	328	1,448	0	0	2,500	2,500	0	2,500	0
522500 TELEPHONE	570	484	498	231	500	500	500	500	0
532200 SUBSCRIPTIONS	0	64	226	0	0	0	0	0	0
532600 ADVERTISING	0	29	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	2,135	1,566	960	0	2,000	2,000	500	2,000	0
533200 MILEAGE	5,895	3,824	797	200	5,500	5,500	2,500	5,500	0
533500 MEALS AND LODGING	3,130	768	-265	0	4,120	4,120	600	4,120	0
535200 VEHICLE MAINTENANCE AND REPAIR	7,600	2022 <sub>1</sub> Sauly C	ounty, Wissensir	n Adopted Budget	- 329 8,000	8,000	6,000	8,000	0

Fund: HUMAN SERVICES Department: HUMAN SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A1	\$ Change 2021 mended To 2022
21051110 HS ADMINISTRATION									
538130 HOUSING ASSISTANCE	89,822	129,392	87,099	19,095	97,713	97,713	97,714	97,714	1
538480 PROGRAM ADMINISTRATION	68,742	66,411	116,606	1,465	15,000	15,000	5,000	5,000	-10,000
538510 TERMINATIONS OF PARENTAL RIGHT	107,161	106,992	147,876	48,434	99,609	99,609	128,000	128,000	28,391
538520 CRIMINAL BACKGROUND CHECKS	1,450	1,408	1,453	774	1,400	1,400	1,400	1,400	0
551200 INSURANCE-VEHICLE LIABILITY	1,307	1,658	2,484	2,949	1,800	1,800	2,500	2,500	700
551900 INSURANCE-GENERAL LIABILITY	60,662	51,304	79,392	83,670	55,000	55,000	65,000	65,000	10,000
552100 OFFICIALS BONDS	70	70	0	70	70	70	70	70	0
552200 EMPLOYEE BONDS	115	40	77	20	100	100	100	100	0
552400 INSURANCE-VOLUNTEERS	29	26	55	32	100	100	60	100	0
559400 INDIRECT COSTS	33,078	44,960	71,925	46,181	92,363	92,363	92,363	71,715	-20,648
TOTAL HS ADMINISTRATION	700,265	755,948	752,989	323,894	635,154	635,154	665,570	662,497	27,343
TOTAL IIS ADMINISTRATION	700,203	755,940	132,303	323,634	055,154	033,134	003,370	002,497	21,545
21051431 HS FISCAL/DATA									
511100 SALARIES PERMANENT REGULAR	698,749	758,713	737,150	360,678	775,832	775,832	757,544	793,492	17,660
511200 SALARIES-PERMANENT-OVERTIME	215	265	204	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	4,315	3,983	3,512	0	3,773	3,773	3,492	3,653	-120
514100 FICA & MEDICARE TAX	49,840	54,828	53,326	25,781	60,419	60,419	58,980	60,982	563
514200 RETIREMENT-COUNTY SHARE	45,481	48,382	50,008	24,346	52,623	52,623	51,370	51,814	-809
514400 HEALTH INSURANCE COUNTY SHARE	214,677	228,276	226,809	129,150	251,477	251,477	236,743	253,450	1,973
514500 LIFE INSURANCE COUNTY SHARE	220	236	231	148	228	228	259	252	24
514600 WORKERS COMPENSATION	391	536	536	252	546	546	533	558	12
514800 UNEMPLOYMENT	3,513	0	739	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	1,419	0	0	1,797	0	9,900	9,999	9,999	99
522500 TELEPHONE	14,166	13,952	13,165	6,658	14,200	14,200	13,500	14,000	-200
524000 MISCELLANEOUS EXPENSES	2,468	4,931	9,562	3,662	3,000	3,000	2,000	3,000	0
524800 MAINTENANCE AGREEMENT	155	0	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	14,260	12,554	15,194	7,268	16,200	16,200	15,000	16,000	-200
531200 OFFICE SUPPLIES AND EXPENSE	23,419	18,311	18,802	8,177	22,305	22,305	19,300	22,000	-305
531400 SMALL EQUIPMENT	3,107	9,760	4,734	1,106	5,000	5,000	3,000	5,000	0
531800 MIS DEPARTMENT CHARGEBACKS	391,578	327,881	436,372	195,901	375,291	429,956	375,291	386,887	-43,069
532200 SUBSCRIPTIONS	546	546	384	381	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	1,472	715	750	0	3,200	3,200	1,000	3,200	0
533200 MILEAGE	2,850	835	3,918	49	3,700	3,700	350	3,000	-700
533400 COURIER SERVICE	9,572	8,460	7,061	3,451	9,500	9,500	8,000	9,500	0
533500 MEALS AND LODGING	1,347	462	-65	0	2,200	2,200	500	2,200	0
537500 PROGRAM INCENTIVES	1,040	0	0	0	0	0	0	0	0
538140 CLIENT SHELTER AND CLOTHING	11,479	16,395	13,182	-193	14,000	14,000	14,000	14,000	0
581900 CAPITAL OUTLAY	46,383	0	0	0	0	0	0	0	0

Fund: HUMAN SERVICES Department: HUMAN SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A1	\$ Change 2021 mended To 2022
TOTAL HS FISCAL/DATA	1,545,662	1,513,018	1,598,574	771,613	1,617,040	1,681,605	1,574,407	1,656,533	-25,072
21051432 CHILDREN SERVICES UNIT									
511100 SALARIES PERMANENT REGULAR	498,872	488,915	509,216	260,578	538,888	538,888	542,453	567,232	28,344
511200 SALARIES-PERMANENT-OVERTIME	564	1,075	0	0	600	600	600	600	0
511900 LONGEVITY-FULL TIME	2,346	2,526	2,546	0	2,666	2,666	2,666	2,846	180
514100 FICA & MEDICARE TAX	36,584	36,104	37,916	19,243	42,017	42,017	42,293	43,657	1,640
514200 RETIREMENT-COUNTY SHARE	32,332	32,313	34,432	17,589	36,595	36,595	36,836	37,094	499
514400 HEALTH INSURANCE COUNTY SHARE	82,700	76,279	65,986	34,054	81,428	81,428	62,869	67,207	-14,221
514500 LIFE INSURANCE COUNTY SHARE	168	162	173	125	156	156	241	241	85
514600 WORKERS COMPENSATION	4,832	5,428	6,301	2,983	7,428	7,428	7,476	8,846	1,418
522500 TELEPHONE	4,471	3,967	3,715	1,896	4,000	4,000	3,792	4,000	0
523900 INTERPRETER FEES	0	0	248	0	0	0	0	0	0
524000 MISCELLANEOUS EXPENSES	0	7,558	169	0	1,000	1,000	500	1,000	0
532800 TRAINING AND INSERVICE	1,300	1,450	885	150	1,600	1,600	500	1,600	0
533200 MILEAGE	8,779	9,083	3,169	503	9,000	9,000	3,500	9,000	0
533500 MEALS AND LODGING	335	209	152	0	500	500	132	500	0
537120 RESPITE CARE	0	1,747	0	0	0	0	0	0	0
538160 CLIENT PURCHASED MEALS	40	70	11	0	50	50	50	50	0
538210 SPECIALIZED TRANSPORTATION	9,643	6,710	1,968	510	10,000	10,000	3,500	7,500	-2,500
538270 FOSTER HOME	0	0	0	0	20,000	20,000	0	20,000	0
538280 GROUP HOME	0	0	0	0	115,722	115,722	15,000	55,722	-60,000
538310 SHELTER CARE	22,128	21,163	17,052	6,559	25,000	25,000	18,000	20,000	-5,000
538340 COUNSELING AND THERAPEUTIC	45,049	36,122	59,188	17,798	70,000	70,000	50,000	70,000	0
538360 ALTERNATIVE NEEDS SCHOOL	12,891	12,891	0	0	0	0	0	0	0
538370 JUVENILE PROBATION/SUPERVISION	46,122	21,907	174	0	20,000	20,000	5,000	15,000	-5,000
538390 INTEGRATED SERVICES	132,305	110,683	35,555	21,000	100,800	100,800	100,800	75,800	-25,000
538450 CHILD CARING INSTITUTIONS	0	0	93,507	63,167	200,000	200,000	100,000	150,000	-50,000
538460 JUVENILE CORRECTIONAL INSTITUT	284,850	91,128	40,150	92,865	116,250	116,250	253,059	212,795	96,545
538480 PROGRAM ADMINISTRATION	0	0	0	0	30,000	30,000	7,500	15,000	-15,000
TOTAL CHILDREN SERVICES UNIT	1,226,310	967,491	912,516	539,021	1,433,700	1,433,700	1,256,767	1,385,690	-48,010
A1051444 HG LONG WEDNE GUDDOD									
21051433 HS LONG TERM SUPPORT	204 597	270 220	0	0	0	0	0	0	0
511100 SALARIES PERMANENT REGULAR	304,586	270,329	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,731	804	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	22,502	19,329	0	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	17,622	17,875	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	51,586	63,489	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	111	101	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	3,503	3,618	0 Junty Wissonsin	0 Adapted Budget	0	0	0	0	0
522500 TELEPHONE	2,018	ZUZZ JĄJUK/CO	unty, wisco <b>n</b> sin	Adopted Bud@get	- 331 0	0	0	0	0

Fund: HUMAN SERVICES Department: HUMAN SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
21051433 HS LONG TERM SUPPORT									
523900 INTERPRETER FEES	934	1,701	0	0	0	0	0	0	0
524000 MISCELLANEOUS EXPENSES	226	46	0	0	0	0	0	0	0
528300 CBRF	99,441	78,359	0	0	0	0	0	0	0
528400 INSTITUTIONS	74,878	59,145	0	0	0	0	0	0	0
532200 SUBSCRIPTIONS	466	0	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	990	908	0	0	0	0	0	0	0
533200 MILEAGE	13,217	12,317	0	0	0	0	0	0	0
533500 MEALS AND LODGING	30	202	0	0	0	0	0	0	0
537120 RESPITE CARE	14,936	12,824	0	0	0	0	0	0	0
538010 ADAPTIVE AIDS	4,231	0	0	0	0	0	0	0	0
538110 GUARDIANSHIP & FIN MGNT SRVCS	5,955	11,010	0	0	0	0	0	0	0
538130 HOUSING ASSISTANCE	1,807	0	0	0	0	0	0	0	0
538150 PERSONAL EMERG RESPONSE SYSTEM	1,348	385	0	0	0	0	0	0	0
538160 CLIENT PURCHASED MEALS	4,087	2,630	0	0	0	0	0	0	0
538190 SPECIALIZED MEDICAL SUPPLIES	140	0	0	0	0	0	0	0	0
538210 SPECIALIZED TRANSPORTATION	2,000	3,662	0	0	0	0	0	0	0
538230 SUPPORTIVE HOME CARE	13,147	34,626	0	0	0	0	0	0	0
538260 ADULT FAMILY HOME	0	8,271	0	0	0	0	0	0	0
538320 RESIDENTIAL CARE APARTMENT	0	4,080	0	0	0	0	0	0	0
538470 SKILLED NURSING	13,019	10,800	0	0	0	0	0	0	0
TOTAL HS LONG TERM SUPPORT	654,510	618,499	0	0	0	0	0	0	0
21051434 ECONOMIC SUPPORT UNIT									
511100 SALARIES PERMANENT REGULAR	632,164	665,699	704,016	349,671	733,319	733,319	729,184	752,988	19,669
511200 SALARIES-PERMANENT-OVERTIME	193	0	0	0	200	200	0	0	-200
511900 LONGEVITY-FULL TIME	2,685	2,499	2,706	0	3,027	3,027	3,086	3,406	379
514100 FICA & MEDICARE TAX	45,814	48,334	50,897	24,855	57,082	57,082	56,751	57,864	782
514200 RETIREMENT-COUNTY SHARE	42,260	43,770	47,704	23,603	49,717	49,717	49,428	49,166	-551
514400 HEALTH INSURANCE COUNTY SHARE	147,068	136,019	155,416	91,487	154,511	154,511	168,868	180,552	26,041
514500 LIFE INSURANCE COUNTY SHARE	209	203	219	150	226	226	286	286	60
514600 WORKERS COMPENSATION	379	372	512	245	516	516	513	529	13
514800 UNEMPLOYMENT	2,960	0	0	0	0	0	0	0	0
522500 TELEPHONE	0	0	4,164	3,003	6,010	6,010	6,006	6,006	-4
524000 MISCELLANEOUS EXPENSES	835	524	138	25	1,000	1,000	500	1,000	0
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	0	0	22,000	0	0	-22,000
532800 TRAINING AND INSERVICE	430	275	350	70	500	500	500	500	0
533200 MILEAGE	1,416	1,348	161	0	1,500	1,500	750	1,500	0
533500 MEALS AND LODGING	137	231	157	0	600	600	350	600	0
538290 KINSHIP	109,380	121,717	0	0	0	0	0	0	0
538420 INCOME MAINTENANCE	13,928	2022 <sup>1</sup> <b>9aUk</b> 6Cou	ınty, ₩ <b>4s26</b> 7sin	Adopted 28728 et	- 332 14,454	14,454	14,654	14,654	200

Fund: HUMAN SERVICES Department: HUMAN SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 6 Months	2021 Originally	2021 Amended	2021 Estimated	2022 A1	\$ Change 2021 mended To
•				Actual	Adopted Budget	Budget			2022
21051434 ECONOMIC SUPPORT UNIT					J				
538440 LOW INC HOUSING/ENERGY ASSISTA	160,902	136,474	141,320	56,062	197,720	197,720	197,720	0	-197,720
TOTAL ECONOMIC SUPPORT UNIT	1,160,760	1,171,410	1,122,028	551,929	1,220,382	1,242,382	1,228,596	1,069,051	-173,331
TOTAL BEONOMIC SCITOKI CHII	1,100,700	1,171,410	1,122,020	331,727	1,220,302	1,242,502	1,220,550	1,000,001	173,331
21051437 COMMUNITY SUPPORT PROGRAM									
511100 SALARIES PERMANENT REGULAR	1,032,373	1,050,705	894,003	446,586	926,608	926,608	928,740	967,215	40,607
511200 SALARIES-PERMANENT-OVERTIME	655	1,411	1,566	393	1,000	1,000	600	600	-400
511900 LONGEVITY-FULL TIME	4,065	4,141	3,175	0	3,549	3,549	2,883	3,163	-386
512100 WAGES-PART TIME	88,424	95,120	96,860	48,942	94,989	94,989	95,381	99,099	4,110
512900 LONGEVITY-PART TIME	88	115	141	0	195	195	181	221	26
514100 FICA & MEDICARE TAX	80,868	82,908	71,622	35,141	79,541	79,541	79,653	81,878	2,337
514200 RETIREMENT-COUNTY SHARE	73,584	75,132	66,155	33,450	69,278	69,278	69,375	69,569	291
514400 HEALTH INSURANCE COUNTY SHARE	258,157	258,235	233,897	132,321	244,284	244,284	244,284	261,139	16,855
514500 LIFE INSURANCE COUNTY SHARE	175	160	137	96	132	132	193	193	61
514600 WORKERS COMPENSATION	12,428	14,789	14,122	6,501	13,445	13,445	13,465	15,867	2,422
514800 UNEMPLOYMENT	629	0	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	75,810	62,595	66,648	40,204	65,000	65,000	71,000	72,800	7,800
522500 TELEPHONE	8,209	8,516	6,887	3,688	6,800	6,800	7,000	7,000	200
524000 MISCELLANEOUS EXPENSES	15	583	1,042	590	1,000	1,000	1,000	1,000	0
528300 CBRF	271,567	172,112	193,855	105,612	200,000	200,000	250,000	200,000	0
528400 INSTITUTIONS	0	5,467	9,232	0	0	0	0	0	0
529900 PSYCHOLOGICAL SERVICES	0	0	425	0	5,000	5,000	5,000	5,000	0
531200 OFFICE SUPPLIES AND EXPENSE	36	762	1,059	1,912	200	200	2,500	1,500	1,300
532200 BOOKS & SUBSCRIPTIONS	58	0	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	3,341	2,602	838	0	4,000	4,000	1,000	4,000	0
533200 MILEAGE	61,635	67,434	56,321	29,095	55,100	55,100	70,100	55,100	0
533500 MEALS AND LODGING	335	895	12	9	400	400	50	400	0
537120 RESPITE CARE	0	0	600	0	1,000	1,000	500	1,000	0
538010 ADAPTIVE AIDS	398	111	0	0	350	350	0	350	0
538110 GUARDIANSHIP & FIN MGNT SRVCS	2,400	0	2,400	1,000	1,680	1,680	2,400	2,400	720
538130 HOUSING ASSISTANCE	2,814	0	200	0	10,000	10,000	2,000	8,500	-1,500
538160 CLIENT PURCHASED MEALS	2,834	2,465	1,301	1,042	3,000	3,000	2,500	3,000	0
538170 ALTERNATIVE ACTIVITIES	1,728	918	0	0	3,000	3,000	0	1,500	-1,500
538180 SHELTERED WORK	7,582	11,133	2,392	3,862	12,000	12,000	9,500	10,000	-2,000
538190 SPECIALIZED MEDICAL SUPPLIES	5,107	3,950	4,668	1,063	7,000	7,000	4,000	6,000	-1,000
538210 SPECIALIZED TRANSPORTATION	6,344	5,895	3,400	1,290	7,000	7,000	3,200	5,000	-2,000
538230 SUPPORTIVE HOME CARE	2,575	918	0	0	2,500	2,500	0	0	-2,500
538260 ADULT FAMILY HOME	132,897	139,985	187,812	64,614	160,000	160,000	130,000	160,000	0
538320 RESIDENTIAL CARE APARTMENT	39,191	11,539	0	0	15,000	15,000	0	15,000	0
538340 COUNSELING AND THERAPEUTIC	52	0	7,300	0	0	0	0	0	0

Fund: HUMAN SERVICES Department: HUMAN SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 Ai	\$ Change 2021 mended To 2022
TOTAL COMMUNITY SUPPORT PROGRAM	2,176,373	2,080,594	1,928,071	957,411	1,993,051	1,993,051	1,996,505	2,058,494	65,443
21051438 CHILD PROTECTIVE SERVICES									
511100 SALARIES PERMANENT REGULAR	917,979	1,009,556	1,133,379	563,892	1,190,702	1,190,702	1,161,146	1,206,826	16,124
511200 SALARIES PERMANENT-OVERTIME	854	569	624	0	1,000	1,000	500	500	-500
511900 LONGEVITY-FULL TIME	1,549	2,195	1,580	50	1,960	1,960	1,900	2,060	100
512100 WAGES-PART TIME	0	0	0	5,903	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	0	0	0	0	0	0	20,000	0	0
512900 LONGEVITY-PART TIME	200	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	66,991	73,325	82,653	41,333	92,509	92,509	90,175	92,518	9
514200 RETIREMENT-COUNTY SHARE	61,117	66,275	74,751	37,799	80,572	80,572	78,539	78,610	-1,962
514400 HEALTH INSURANCE COUNTY SHARE	144,435	161,385	186,299	110,093	210,187	210,187	205,416	240,070	29,883
514500 LIFE INSURANCE COUNTY SHARE	281	288	307	190	260	260	355	358	98
514600 WORKERS COMPENSATION	9,665	12,404	15,570	7,157	16,353	16,353	15,941	18,745	2,392
514800 UNEMPLOYMENT	6,268	3,466	370	0	0	0	0	0	0
522500 TELEPHONE	8,303	7,966	8,433	4,918	8,500	8,500	8,500	8,500	0
523900 INTERPRETER FEES	12,143	16,080	2,376	55	16,000	16,000	2,000	8,000	-8,000
524000 MISCELLANEOUS EXPENSES	69,549	44,160	82,116	19,208	62,000	62,000	81,000	82,000	20,000
532800 TRAINING AND INSERVICE	7,762	7,462	5,432	1,300	7,102	7,102	5,352	7,102	0
533200 MILEAGE	45,307	46,299	29,353	11,640	40,500	40,500	30,100	40,500	0
533500 MEALS AND LODGING	3,215	5,278	792	173	2,775	2,775	775	2,775	0
537120 RESPITE CARE	1,650	945	11,467	390	1,500	1,500	1,500	1,500	0
538020 PURCHASED CASE MANAGEMENT	10,000	10,000	10,000	0	0	0	0	0	0
538160 CLIENT PURCHASED MEALS	64	223	196	37	150	150	150	500	350
538210 SPECIALIZED TRANSPORTATION	174	4,411	10,083	5,218	5,000	5,000	7,500	5,000	0
538220 SUPERVISED VISITATION	12,246	1,794	0	841	24,000	24,000	4,000	2,000	-22,000
538270 FOSTER HOME	386,887	414,790	416,467	183,233	325,000	325,000	431,700	325,000	0
538280 GROUP HOME	76,111	73,831	0	4,950	0	0	4,950	0	0
538290 KINSHIP	0	0	123,424	52,482	121,024	121,024	126,492	126,492	5,468
538310 SHELTER CARE	1,749	0	0	0	0	0	0	0	0
538340 COUNSELING AND THERAPEUTIC	0	3,369	25,556	6,774	2,500	2,500	3,300	2,500	0
538450 CHILD CARING INSTITUTIONS	287,977	872,685	369,460	144,165	470,000	470,000	367,000	420,000	-50,000
538480 PROGRAM ADMINISTRATION	0	0	2,435	2,958	5,284	5,284	4,000	0	-5,284
538490 FOSTER HOME LICENSE/RECRUITING	81,752	93,079	80,237	0	80,000	80,000	80,000	80,000	0
538520 CRIMINAL BACKGROUND CHECKS	2	0	54	93	100	100	150	100	0
TOTAL CHILD PROTECTIVE SERVICES	2,214,232	2,931,836	2,673,413	1,204,852	2,764,978	2,764,978	2,732,441	2,751,656	-13,322
21051439 CHILDREN & FAMILY SUPPORT UNIT									
511100 SALARIES PERMANENT REGULAR	514,417	569,652	632,860	329,868	689,879	689,879	719,768	791,169	101,290
511900 LONGEVITY-FULL TIME	2,479	1,958	1,738	0	1,958	1,958	2,257	2,477	519
514100 FICA & MEDICARE TAX	37,057		unty, Was¢ <b>¢o</b> ntsin	Adopte@33386@et		53,679	56,019	60,775	7,096

Fund: HUMAN SERVICES Department: HUMAN SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
21051439 CHILDREN & FAMILY SUPPORT UNIT									
514200 RETIREMENT-COUNTY SHARE	32,529	37,499	42,544	22,266	46,699	46,699	48,737	51,587	4,888
514400 HEALTH INSURANCE COUNTY SHARE	107,774	137,499	125,202	74,702	144,297	144,297	146,659	169,633	25,336
514500 LIFE INSURANCE COUNTY SHARE	162	187	193	125	158	158	261	261	103
514600 WORKERS COMPENSATION	4,943	6,569	8,488	4,042	8,393	8,393	8,821	10,950	2,557
515800 PER DIEM COMMITTEE	250	600	200	525	800	800	800	800	0
522500 TELEPHONE	4,143	4,623	5,481	2,641	5,200	5,200	5,900	6,200	1,000
523900 INTERPRETER FEES	1,582	2,471	1,765	1,624	2,000	2,000	3,000	2,800	800
524000 MISCELLANEOUS EXPENSES	3,302	3,200	1,685	1,192	2,950	4,250	3,950	2,950	-1,300
532800 TRAINING AND INSERVICE	1,461	645	1,366	40,685	29,855	29,855	55,285	2,550	-27,305
533200 MILEAGE	18,762	20,804	9,215	4,059	22,200	22,200	14,000	22,200	0
533500 MEALS AND LODGING	453	500	34	0	650	650	325	650	0
538010 ADAPTIVE AIDS	5,585	8,722	28,771	15,896	7,000	7,000	20,500	20,500	13,500
538030 COMMUNICATION AIDS	0	100	0	0	0	0	0	0	0
538040 CLIENT EDUCATION AND TRAINING	100	360	300	251	200	200	1,000	1,000	800
538080 CHILD DAYCARE	0	0	240	0	0	0	0	0	0
538120 HOME MODIFICATIONS	0	0	12,713	40	0	0	0	0	0
538130 HOUSING ASSISTANCE	0	0	475	0	0	0	0	0	0
538150 PERSONAL EMERG RESPONSE SYSTEM	800	956	3,172	1,132	600	600	1,200	1,200	600
538160 CLIENT PURCHASED MEALS	0	9	0	0	25	25	0	0	-25
538170 ALTERNATIVE ACTIVITIES	1,310	2,058	3,348	327	2,000	2,000	2,000	2,000	0
538190 SPECIALIZED MEDICAL SUPPLIES	0	0	831	2,681	0	0	5,500	5,500	5,500
538210 SPECIALIZED TRANSPORTATION	0	149	0	0	0	0	0	0	0
538270 FOSTER HOME	50,360	23,072	46,320	17,551	43,228	43,228	43,228	43,228	0
538340 COUNSELING AND THERAPEUTIC	329,916	321,128	255,904	135,199	320,000	320,000	280,000	370,000	50,000
538480 PROGRAM ADMINISTRATION	452,105	389,449	603,681	0	400,000	400,000	600,000	600,000	200,000
TOTAL CHILDREN & FAMILY SUPPORT UNIT	1,569,491	1,573,311	1,832,691	678,668	1,781,771	1,783,071	2,019,210	2,168,430	385,359
21051440 OUTPATIENT UNIT SERVICE									
511100 SALARIES PERMANENT REGULAR	1,094,877	1,407,564	1,479,157	752,929	1,709,187	1.709.187	1,633,605	1,828,887	119,700
511200 SALARIES PERMANENT REGULAR 511200 SALARIES-PERMANENT-OVERTIME	1,473	6,453	1,479,137	132,929	500	500	500	500	0
511900 LONGEVITY-FULL TIME	4,187	3,540	2,955	0	2,979	2,979	3,695	2,835	-144
512100 WAGES-PART TIME	0	7,745	2,933 8,874	3,642	2,979	2,979	8,800	2,633	0
514100 FICA & MEDICARE TAX	79,142	102,206	108,702	54,819	132,732	132,732	126,930	140,165	7,433
514200 RETIREMENT-COUNTY SHARE	72,804	90,956	99,606	50,742	115,605	115,605	110,552	119,094	3,489
514400 HEALTH INSURANCE COUNTY SHARE	189,531	260,851	271,588	151,706	351,463	351,463	319,741	395,554	44,091
514500 LIFE INSURANCE COUNTY SHARE	553	492	380	259	454	454	556	420	-34
514600 WORKERS COMPENSATION	9,679	17,127	20,218	9,576	22,874	22,874	21,848	27,776	-34 4,902
515800 PER DIEM COMMITTEE	1,850	2,000	675	375	0	0	0	27,770	4,902
520900 CONTRACTED SERVICES	444,850	499,271	558,114	283,135	490,000	490,000			
522500 TELEPHONE	6,926			283,133 Adopted Badget		8,000	545,000 10,000	544,761 11,500	54,761 3,500
JAAJOO TELEITIONE	0,920	2022 Sauk/Co	ounty, wwsegasin	Adobted-Rhaget	- 335 0,000	0,000	10,000	11,500	3,300

Fund: HUMAN SERVICES Department: HUMAN SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
21051440 OUTPATIENT UNIT SERVICE									
523900 INTERPRETER FEES	5,761	4,271	3,268	402	4,500	4,500	2,250	2,500	-2,000
524000 MISCELLANEOUS EXPENSES	1,614	4,738	5,431	463	2,100	2,100	2,000	3,100	1,000
527500 INPATIENT	26,182	33,465	30,977	5,025	15,000	15,000	25,000	25,000	10,000
527700 AODA-DETOX	77,103	60,545	60,154	10,400	75,000	75,000	57,000	65,000	-10,000
528300 CBRF	526,524	312,010	437,201	86,177	312,118	312,118	342,500	259,206	-52,912
528400 INSTITUTIONS	778,874	614,255	915,500	304,447	669,214	669,214	750,000	654,214	-15,000
529900 PSYCHOLOGICAL SERVICES	72,718	72,430	108,059	38,959	72,000	72,000	82,000	82,000	10,000
531200 OFFICE SUPPLIES AND EXPENSE	2,389	12,294	300	283	2,000	2,000	500	2,000	0
532200 SUBSCRIPTIONS	0	70	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	11,636	10,368	19,270	9,908	9,300	9,300	15,500	9,500	200
533200 MILEAGE	16,693	34,560	12,834	3,914	31,800	31,800	13,250	31,800	0
533500 MEALS AND LODGING	1,442	4,479	829	0	1,750	1,750	625	2,750	1,000
537120 RESPITE CARE	950	982	9,131	3,375	15,500	15,500	7,500	10,500	-5,000
538010 ADAPTIVE AIDS	0	0	0	0	250	250	0	0	-250
538035 COMMUNITY LIVING & SUPPORT SVC	4,692,099	5,275,239	0	0	0	0	0	0	0
538040 CLIENT EDUCATION AND TRAINING	4,242	12,282	0	0	0	0	0	0	0
538070 ADULT DAYCARE	0	0	0	0	1,000	1,000	0	1,000	0
538110 GUARDIANSHIP & FIN MGNT SRVCS	0	0	5,085	4,675	13,100	13,100	8,250	6,350	-6,750
538130 HOUSING ASSISTANCE	17,823	13,542	16,118	4,633	8,500	8,500	11,200	10,000	1,500
538150 PERSONAL EMERG RESPONSE SYSTEM	0	0	0	0	1,100	1,100	0	850	-250
538160 CLIENT PURCHASED MEALS	0	0	377	0	4,000	4,000	0	1,500	-2,500
538190 SPECIALIZED MEDICAL SUPPLIES	11,512	43,947	7,673	307	13,150	13,150	8,000	13,000	-150
538210 SPECIALIZED TRANSPORTATION	12,586	13,063	22,500	4,199	17,750	17,750	12,675	17,350	-400
538230 SUPPORTIVE HOME CARE	0	0	17,765	3,088	25,111	25,111	17,500	22,000	-3,111
538260 ADULT FAMILY HOME	56,585	60,478	15,648	0	35,000	35,000	15,000	26,511	-8,489
538320 RESIDENTIAL CARE APARTMENT	0	0	0	0	2,500	2,500	0	0	-2,500
538330 DAY TREATMENT	5,528	0	0	0	4,000	4,000	0	8,000	4,000
538340 COUNSELING AND THERAPEUTIC	1,016,577	1,544,429	0	300	2,500	2,500	1,000	2,000	-500
538350 CRISIS INTERVENTION	187,630	80,898	102,253	51,520	80,000	80,000	120,000	100,000	20,000
538390 INTEGRATED SERVICES	104,400	81,474	0	0	0	0	0	0	0
538410 INTAKE ASSESSMENT	5,092	146,886	0	0	0	0	0	0	0
538450 CHILD CARING INSTITUTIONS	96,060	25,408	319,893	17,888	55,000	55,000	34,045	45,000	-10,000
538470 SKILLED NURSING	0	0	4,200	0	9,000	9,000	0	0	-9,000
538480 PROGRAM ADMINISTRATION	174,084	23,418	-449	8	1,000	1,000	500	1,000	0
538530 OUTREACH AND DEVELOPMENT	0	0	9,920	6,105	16,418	16,418	16,418	28,239	11,821
TOTAL OUTPATIENT UNIT SERVICE	9,811,972	10,891,902	4,684,709	1,868,835	4,333,455	4,333,455	4,323,940	4,501,862	168,407
21051446 FAMILY CARE									
538480 PROGRAM ADMINISTRATION	510,849	510,849	510,849	0	510,849	510,849	510,849	510,849	0

Fund: HUMAN SERVICES Department: HUMAN SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 Amended To 2022
TOTAL FAMILY CARE	510,849	510,849	510,849	0	510,849	510,849	510,849	510,849	0
21051447 INTEGRATED SERVICES									
511100 SALARIES PERMANENT REGULAR	0	0	607,651	286,550	587,565	587,565	591,401	613,733	26,168
511200 SALARIES-PERMANENT-OVERTIME	0	0	4	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	0	0	2,289	0	2,489	2,489	2,489	2,649	160
514100 FICA & MEDICARE TAX	0	0	44,012	20,371	45,884	45,884	46,181	47,306	1,422
514200 RETIREMENT-COUNTY SHARE	0	0	38,236	19,342	39,829	39,829	40,088	40,065	236
514400 HEALTH INSURANCE COUNTY SHARE	0	0	127,062	74,265	137,104	137,104	137,104	146,564	9,460
514500 LIFE INSURANCE COUNTY SHARE	0	0	162	107	174	174	201	201	27
514600 WORKERS COMPENSATION	0	0	9,043	3,926	8,111	8,111	8,164	9,585	1,474
515800 PER DIEM COMMITTEE	0	0	0	1,350	2,000	2,000	2,000	2,000	0
520900 CONTRACTED SERVICES	0	0	4,530	3,932	35,624	35,624	0	0	-35,624
522500 TELEPHONE	0	0	3,772	1,998	2,700	2,700	3,900	3,900	1,200
523900 INTERPRETER FEES	0	0	1,539	513	1,000	1,000	1,000	1,000	0
524000 MISCELLANEOUS EXPENSES	0	0	5	31	500	500	500	500	0
527700 AODA-DETOX	0	0	2,600	0	0	0	0	0	0
528300 CBRF	0	0	10,664	0	15,000	15,000	7,500	25,000	10,000
532800 TRAINING AND INSERVICE	0	0	514	214	2,250	2,250	1,125	2,250	0
533200 MILEAGE	0	0	8,972	4,436	10,500	10,500	10,000	10,000	-500
533500 MEALS AND LODGING	0	0	83	0	200	200	100	200	0
538035 COMMUNITY LIVING & SUPPORT SVC	0	0	5,477,141	2,783,326	5,400,000	5,400,000	6,677,268	6,700,000	1,300,000
538040 CLIENT EDUCATION AND TRAINING	0	0	1,923	0	60,000	60,000	5,000	5,000	-55,000
538130 HOUSING ASSISTANCE	0	0	8,339	0	8,500	8,500	6,750	8,500	0
538260 ADULT FAMILY HOME	0	0	7,095	0	10,000	10,000	5,000	10,000	0
538340 COUNSELING AND THERAPEUTIC	0	0	1,469,568	590,780	1,600,000	1,600,000	1,440,000	1,450,000	-150,000
538390 INTEGRATED SERVICES	0	0	93,465	47,301	65,000	65,000	111,495	120,000	55,000
538410 INTAKE ASSESSMENT	0	0	301,238	145,541	147,000	147,000	355,000	360,000	213,000
538480 PROGRAM ADMINISTRATION	0	0	22,009	4,020	5,000	5,000	5,448	5,000	0
TOTAL INTEGRATED SERVICES	0	0	8,241,914	3,988,003	8,186,430	8,186,430	9,457,714	9,563,453	1,377,023
21051900 TRANSFERS TO OTHER FUNDS									
591000 TRANSFER TO GENERAL FUND	1,953,641	1,127,521	982,076	1,054,572	90,000	90,000	1,057,828	5,000	-85,000
TOTAL TRANSFERS TO OTHER FUNDS	1,953,641	1,127,521	982,076	1,054,572	90,000	90,000	1,057,828	5,000	-85,000
TOTAL DEPARTMENT REVENUE	-22,667,944	-24,156,382	-25,124,270	-7,854,369	-24,566,810	-24,654,675	-25,823,279	-26,333,515	1,678,840
TOTAL DEPARTMENT EXPENSE	23,524,064	24,142,378	25,239,829	11,938,798	24,566,810	24,654,675	26,823,827	26,333,515	1,678,840
-ADDITION TO / USE OF FUND BALANCE	856,119	-14,004	115,558	4,084,430	0	0	1,000,548	0	

## 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

Goals - Desired results for	Measures - How to tell if goals	Objectives - Specific projects	Completion Date
Improve dental health in school-aged children.	are being met  % of children in eligible schools who receive sealants, fluoride treatment, oral hygiene education and are connected to a dentist if urgent needs are present.	Screenings and Fluorides will be applied to 1700 Sauk County children in 18 schools. 700 students will receive sealants, on average 3 sealants per student.     100% of children with urgent dental needs will be connected with a dentist and receive care.	12/31/2022
Improve participation in all Sauk County Public Health Programs.	Increase in the rates of vaccinations by 5%.     Increase in rate of pregnant women enrolled in WIC in first trimester by 2%.     Improve enrollment rates in all 0-5 age programs.	Conduct comprehensive, multi-media, culturally-appropriate public awareness campaign to educate community on risks of all vaccines, with special focus on immunocompromised, very young, and elderly residents.     Enroll pregnant women in WIC in the first trimester.     Conduct monthly community outreach to increase enrollment and participation in programs.	12/31/2022
Improve community resiliency to recover from an outbreak or disaster.	1. Number of staff trained for Incident Command System (ICS) 2. Number of community members engaged in recovery exercise. 3. Number of volunteers maintained in Wisconsin Emergency Assistance Volunteer Registry (WEAVR)	1.Identify the role of PH in community recovery 2. Collaborate with regional HERC and EM to update our Continuity of Operations Plan (COOP). 3. Demonstrate evidence of planning and exercising using a whole community approach to involve individuals with access and functional needs such as: children, pregnant people, senior citizens, people with disabilities, and people with pre-existing behavioral health needs, among others. 4. Engage at least 15 community emergency preparedness stakeholders to participate in community recovery exercise. 5. Train 100% of new staff in required ICS training within 6 months of hire. 6. Maintain at least 20 trained volunteers to participate in public health emergencies through WEAVR system.	12/31/2022
Reduce communicable disease outbreaks through education, surveillance, treatment, investigation, and case follow up.	Number of cases of reportable illnesses.     Percentage change in number of reportable illnesses.     Percentage of cases successfully followed up.     Number of defined outbreaks.	1. Follow up with 95% of all cases of reportable illness within State guidelines. 2. Reduce sexually transmitted illness by 5% over 2021. 3. As a community, provide age-appropriate vaccinations to 67% of children aged 0-24 months. 4. Conduct comprehensive, multi-media community education campaign to educate residents and policy makers about STI prevention. 5. 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.	12/31/2022
Create a quality-focused organization	1. QI Metrics. 2. QI training rates. 3. Percentage of QI plan complete. 4. Percentage of Strategic Plan complete.	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.	12/31/2022
Ensure a competent public health workforce	Training rates.     Percentage of workforce development plans complete.     Percentage of employees with timely performance evaluation and employee development plans in place.	Create a formal Workforce Development Plan.     Develop training plans, with lists of required trainings, for 100% of all position titles.     Provide required trainings for 100% of staff.     Identify public health core competencies for 100% of position titles.     Revise 75% of position descriptions to include public health core competencies.     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.	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.	In Implement healthy weight initiative focused on young women and girls.     Conduct at least 4 public awareness and/or education campaigns focused on women's preconceptional health.     Provide convening leadership for the Reproductive Health Coalition with broadbased community stakeholders to develop policy improvements designed to support reproductive health among women of Sauk County.     Provide at least 4 healthy cooking demonstrations at local Farmer's Markets.     Provide medical nutrition therapy to 95% of high risk pregnant women enrolled in PNCC and NFP.	12/31/2022
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.	YRBS data from all school districts gathered and analyzed     Number of Data Council meetings held.     Number of community partners engaged in Data Council.     CHIP plan completed, implemented, and evaluated in collaboration with the Data Council and Healthy Sauk 2030.     Dashboard developed to track CHIP progress.     System for tracking and alerting stakeholders to overdose spikes created and implemented.	1. Collaborate with Sauk County school districts to conduct the Youth Risk Behavior Survey (YRBS) or similar survey; create, analyze and present an aggregate county-level YRBS data set.  2. Continue to develop and coordinate the Sauk County Data Council to increase data and informatics capacity to inform community health strategy, CHA, and CHIP; hold at least five (5) meetings of the Data Council.  3. Conduct comprehensive, inclusive, equity-focused CHIP with Healthy Sauk 2030 and the Data Council; create initial CHIP report; report progress on CHIP initiatives at least quarterly via online dashboard.  4. Work with WI DHS and local partners to develop and implement an overdose spike alert system.	12/31/2022
Enhance community engagement and community ownership over defining community health priorities and solutions.	Number of agencies and community members engaged in development, implementation, and evaluation of the Community Health Improvement Plan (CHIP); representation of populations experiencing health disparities documented.     Procedure for engaging community in decision making in CHIP implemented and evaluated.     Number of: CHIP-related focus groups/listening sessions/community events held; meetings conducted of collaborative groups focused on CHIP-related work.	Engage community members and agencies, particularly those representing populations in Sauk County experiencing health disparities, to plan, implement and evaluate the CHIP. 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 Response Team planning group (facilitate at least 3 meetings annually); Healthy Sauk 2030 (facilitate at least 6 meetings annually); Data Council (facilitate at least 6 meetings annually); Sauk Coalition on Activity and Nutrition (facilitate at least 6 meetings annually).	12/31/2022
Increase and diversify investment in Sauk County Public Health, including non-traditional funding and cost-sharing		Secure at least an additional \$100,000 in external funding to support policy and systems change activities.	12/31/2022

		Pr	ogram Evaluatio	n			
	Program Title	Program Description	Mandates and References	2022 Budg	et	FTE's	Key Outcome Indicator(s)
2	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, and are still dealing with now. 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. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$5,300 \$5,300 \$240,724 \$26,941 \$267,665 \$262,365	2.30	100% of reportable communicable disease cases are tracked, assessed for investigation needs, and prevention activities are designed if data support the need.
3	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. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$3,500 \$0 \$3,500 \$38,712 \$9,699 \$48,411 \$44,911	0.42	100% of TB cases are tracked and educated and connected to testing and treatment if appropriate.
4	Communication	Information on public health programs is provided to the public through various outlets such as website, Facebook, Twitter, press releases, public service announcements, community campaigns, community groups, 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. Public Health staff consult with partners, such as: school and clinic nurses, the Sauk County Jail, the Health Care Center, infection control practitioners in the hospitals, and the Ho-Chunk Health Department.	DHS Ch. 140	User Fees / Misc. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES  COUNTY LEVY	\$0 \$0 \$0 \$89,524 \$4,511 \$94,035	0.79	Maintain at least 50% of the COVID-19 monthly page hits.
5		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. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$2,000 \$15,899 <b>\$17,899</b> \$122,327 \$51,180 <b>\$173,507</b> <b>\$155,608</b>	1.20	Meet or exceed State immunization rate of 71% of 0-24 month population; targets through provider and community education. Continue to work with community partners to help in achieving community immunity for COVID-19, 80%.
7	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. Grants  TOTAL REVENUES Wages & Benefits Operating Expenses  TOTAL EXPENSES  COUNTY LEVY	\$581,563 \$0 \$581,563 \$746,323 \$97,729 \$844,052	6.97	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 - Maintain preterm birth rate of 10% or less. Maintain low birth weight of 10% or less. Maintain subsequent pregnancies within 1 year following birth to less than 10%. 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.

9	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 \$38,287 \$0 \$38,287 \$38,287	0.35	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.
11		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). 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 \$23,063 <b>\$23,063</b> \$124,771 \$14,717 <b>\$139,488</b> <b>\$116,425</b>	1.15	100% of enrolled children will receive comprehensive screenings to identify risks and opportunities for connection to vital services. Provide and install 25 car seats for high risk families. Provide case management to 75% of caregivers of incarcerated parents who give permission.
12	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 <b>\$7,157</b> \$35,166 \$5,009 \$40,175 \$33,018	0.34	Conduct follow-up investigations on 100% of children with EBLL >/= 5 mcg/dl. Comprehensive investigation with EH at a venous level >/= to 15 mcg/dL on 2 venous samples at least 90 days apart, or 1 venous blood test >/= 20 mg/dL.
14	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 \$13,992 \$0 \$13,992 \$13,992	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.
15	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 \$28,670 \$28,670 \$63,348 \$14,473 \$77,821 \$49,151	0.63	100 residents will be connected to healthcare services, plus an additional 100 children will be connected to acute dental care.
16	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 \$65,290 \$65,290 \$95,242 \$10,088 \$105,330	0.90	100% of staff will complete appropriate ICS trainings. Emergency Preparedness Planning and training will use a whole community approach that addresses health equity issues by considering individuals with access and functional needs, such as: children, pregnant people, senior citizens, people with disabilities, and people with pre-existing behavioral health needs, among others.
17	COVID	Provide critical support of a broad range of COVID- 19/SARS-CoV-2 testing & epidemiologic surveillance related activities. Primarily funds will be used to invesitgate COVID-19 and conduct contact tracing.	NA	User Fees / Misc. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$517,492 \$517,492 \$266,501 \$248,331 \$514,832 (\$2,660)	3.29	100% of fundung will be used for wages of staff that are conducting disease investigation and contact tracing.

18		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 User Fees / Misc.	\$0 \$0 \$0 \$0 \$94,563 \$8,771 \$103,334 \$103,334	0.97	Provide 100 medical vouchers for high-risk clients in need of medical care.
20	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. In 2021-22 we will service 18 schools throughout Sauk County.	DHS Ch. 251.05	Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES	\$35,000 \$85,000 \$98,137 \$29,432 \$127,569	1.41	1. Sealants will be applied to 1,700 Sauk County children in 18 schools. 2. 100% of children with urgent dental needs will be connected with a dentist and receive care.
22	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	User Fees / Misc. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$42,569 \$0 \$0 \$17,709 \$2,953 \$20,662 \$20,662	0.14	
24	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	User Fees / Misc. TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES  COUNTY LEVY	\$0 \$0 \$206,276 \$72,506 \$278,782	1.99	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.
26	Overdose Death Prevention	To address Sauk County's high rate of overdose death, the Health Department manages 3 programs: 1) Narcan® training and dissemination to first responders and community members to prepare them to prevent, identify and effectively respond to an opioid overdose; 2) 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 Response Teams to better connect overdose survivors to treatment and other supports.	Wis. Stat. 250.04 DHS Ch. 251.05, DHS Ch. 140	User Fees / Misc. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES  COUNTY LEVY	\$0 \$379,884 <b>\$379,884</b> \$218,112 \$97,693 <b>\$315,805</b>	2.34	Decrease Sauk County's overdose death rate by 20%.
27	Outlay			User Fees / Misc. Grants TOTAL REVENUES Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$0 \$0 \$0 \$0 \$0	-	
	Totals			TOTAL REVENUES TOTAL EXPENSES COUNTY LEVY	\$1,714,818 \$3,203,747 \$1,488,929	25.34	

Output Measures - How much are we doing?									
Description	2020 Actual	2021 Actual	2022 Estimated						
Communicable Disease Follow Up	535	TBD	5,000						
Medical Vouchers Written	48	100	100						
Immunizations Provided	659	700	450						
Tobacco Compliance Checks Made to Establishments	0 (Cancelled due to COVID)	0 (Cancelled due to COVID)	60						
Number of lock boxes dispensed to community members to safely store prescription drugs.	154	300	300						
Number of people trained in Narcan and overdose death prevention	100	200	200						
Number of overdose survivors receiving a home visit attempt from Response Teams	n/a	112	182						
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	123	TBD-104 so far	TBD						
Number of residents trained in Question, Persuade, Refer (QPR)	240	30	50						
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%						
Number of children (0-5) screened for elevated blood lead levels	79	0 (Cancelled due to COVID)	500						
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	12	15	15						

Key Outcome Indicators / Selected Results - How well are we doing?									
Description	What do the results mean?	2020 Actual	2021 Actual	2022 Estimated					
Immunization: Increase vaccination rates for all residents, with a focus on children and older adults, including an emphasis on Hep A, measles, and influenza, 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%	n/a	40%					
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%	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% EBLL of those that were tested	1.9% EBLL of those that were tested	1.9% EBLL of those that were tested					
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 heath in Sauk County.	22,916	474,630 (including 399,303 unique views, with an average of 3 min 40 seconds spent)	300,000					
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 (per 100,000 population)	Stigma around behavioral health treatment will be reduced and residents will access resources to treat mental health conditions which can result in suicide.	20.2	21.0	18.0					
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.	21 people (includes accidental/suicide/ undetermined in Sauk County)	14	14					
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 20% of families with another pregnancy within 2 years of previous pregnancy.	20%	TBD	TBD based on 2021 data					

## **Health Departments**

Oversight Committee: Health Board

**Public Health Director** 

1.00 FTE

**Public Health Deputy Director** 

1.00 FTE

**Environmental Health** 

**Public Health** 

Women, Infants & Children

**Environmental Health Manager** 

1.00 FTE

**Health Data Analyst** 

**Nutrition Programs Coordinator** 

1.00 FTE **Public Health Nurse** 

1.00 FTE Registered Dietitian

**Health Screener** 

0.90 FTE Administrative Support /

Receptionist

WIC 0.34 FTE Public Health 0.33 FTE

Environmental Health 0.33 FTE

Registered Sanitarian 5.00 FTE

5.00 FTE

(Nurse Family Partnership) 5.00 FTE

1.58 FTE

**Environmental Health Analyst** 

1.00 FTE

**Accounting Specialist** 

1.00 FTE

Administrative Support /

1.00 FTE **Public Health Technician** 

**Nurse Supervisor** 

Nurse Manager

1.00 FTE

**Public Health Nurse** 

2.85 FTE

**Health Educator** 

2.00 FTE

**Dental Hygienist Project** 

0.42 FTE

**Financial Analyst** 

Public Health 0.95 FTE Environmental Health 0.05 FTE

**Community Health Strategist** 

1.00 FTE

1.00 FTE

**Administrative Specialist** 

**Communication Specialist** 

0.79 FTE

2022 2018 2019 2020 2021 Public Health FTE Change 0.59 3.06 0.77 0.89 2.65 FTE Balance 17.97 25.34 21.03 21.80 22.69 Environmental Health FTE Change 0.65 -0.15 -0.10 -0.35 0.50 FTE Balance 7.48 7.13 7.63 7.48 7.38 Women, Infants & Children (WIC) FTE Change -0.90 0.00 -0.42 0.12 0.00 FTE Balance 4.12 4.12 3.70 3.82 3.82 Total FTE Change 0.34 2.71 0.85 0.86 2.55 33.99 29.57 FTE Balance 32.28 33.13 36.54

2022 Sauk County, Wisconsin Adopted Budget - 346

				2021	Estimated Year End		\$ Change from 2021	% Change from 2021		Total	Property
	2018	2019	2020	Amended	Actual as of	2022	Amended to	Amended to		Expense	Tax Levy
	Actual	Actual	Actual	Budget	August 2021	Budget	2022 Budget	2022 Budget	Outlay	Amount	Impact
PUBLIC HEALTH											
Revenues											
Tax Levy	973,004	1,162,065	1,270,121	1,454,218	1,454,218	1,488,930	34,712	2.39%	None	0	0
Grants & Aids	918,463	1,066,909	2,675,963	1,117,436	1,606,188	1,631,318	513,882	45.99%			
User Fees	95,968	120,702	140,667	85,500	97,050	83,500	(2,000)	-2.34%	2022 Total	0	0
Intergovernmental	3,715	2,620	9,095	0	9,000	0	0	0.00%			
Donations	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	3,122	0	0	501,070	171,103	0	(501,070)	-100.00%	2023	25,000	25,000
									2024	0	0
Total Revenues	1,994,272	2,352,297	4,095,846	3,158,224	3,337,559	3,203,748	45,524	1.44%	2025	0	0
							<u> </u>		2026	0	0
<u>Expenses</u>											
Labor	1,210,905	1,361,040	1,947,491	1,689,595	1,978,720	1,837,178	147,583	8.73%			
Labor Benefits	388,862	453,509	582,653	640,816	656,239	672,537	31,721	4.95%			
Supplies & Services	371,278	439,178	919,398	802,813	702,600	694,033	(108,780)	-13.55%			
Capital Outlay	23,227	0	0	25,000	0	0	(25,000)	-100.00%			
Addition to Fund Balance	0	98,570	646,304	0	0	0	0	0.00%			
Total Expenses	1,994,272	2,352,297	4,095,846	3,158,224	3,337,559	3,203,748	45,524	1.44%			

Beginning of Year Fund Balance End of Year Fund Balance Included in General Fund Total

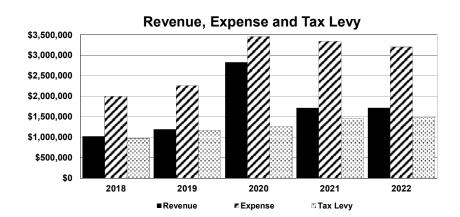
#### 2022 Highlights & Issues on the Horizon

Staffing changes include a Health Data Analyst reclassification, and Disease Investigation Specialist positions funded through Epidemiology Lab Capacity grant.

Addition of a Health Resources & Services (HRSA) grant for \$134,884 and a Drug Free Communities grant for \$125,000. These replace two prescription drug overdose grants (\$225,522 and \$50,000). Existing staff time is being reallocated to this grant.

Addition of multi-year grants related to COVID-19 will fund staff, and likely some other expenditures. Details are yet to be finalized. Immunization grant (\$104,500 over 3 years, \$34,833 estimated in 2022), Recovery grant (\$616,500 over three-and-a-half years, \$176,369 estimated in 2022), and workforce development (\$110,600 over 2 years, \$55,300 estimated in 2022).

Wis. State Statute 140 Compliance Review 2022 - completed every 5 years which maintains our Level III Health Department Status.



Fund: GENERAL FUND Department: PUBLIC HEALTH	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10040 PUBLIC HEALTH REVENUE									
411100 GENERAL PROPERTY TAXES	-973,004	-1,162,065	-1,270,121	-727,109	-1,454,218	-1,454,218	-1,454,218	-1,488,930	34,712
422160 HO-CHUNK GAMING GRANT	-20,000	-3,450	-35,000	-5,500	0	-5,500	-5,500	-2,000	-3,500
423900 BIOTERRORISM GRANT	-64,051	-65,187	-40,448	-9,370	-57,015	-57,015	-52,000	-65,290	8,275
424030 MICHV-NFP GRANT	-368,196	-442,672	-457,545	-182,837	-481,995	-481,995	-426,000	-501,563	19,568
424110 IMMUNIZATION GRANT	-17,460	-16,904	-19,370	-4,549	-15,899	-15,899	-16,654	-15,899	0
424160 PREVENTION GRANT	-16,907	-28,156	-1,500	-7,728	-13,595	-13,595	-8,275	0	-13,595
424170 LEAD GRANT	-7,157	-7,157	-7,157	-3,529	-7,157	-7,157	-2,500	-7,157	0
424175 FORWARD HL MA MATCH GRANT	-28,197	-21,417	-17,989	-4,154	-26,851	-26,851	-26,000	-28,670	1,819
424203 DENTAL GRANTS	-38,570	-26,400	-59,075	0	-35,000	-35,000	-15,000	-35,000	0
424204 WI-PDO PRESCR DRUG OVERDOSE	-260,136	-293,860	-121,548	-30,347	-225,522	-225,522	-207,000	0	-225,522
424205 STRAT PREV FRAME PRESCRIP RX	-24,972	-53,594	-50,654	-21,303	-50,000	-50,000	-48,000	0	-50,000
424206 OVERDOSE DEATH REVIEW ODR	-21,447	-26,976	-29,894	-11,148	-35,000	-35,000	-43,000	-35,000	0
424207 DRUG FREE COMMUNITIES	0	0	0	0	0	0	0	-125,000	125,000
424208 IMMUNIZATIONS COVID	0	0	0	0	0	0	0	-34,833	34,833
424209 COVID RECOVERY ARPA	0	0	0	0	0	0	0	-176,369	176,369
424296 ROUTES TO RECOVERY COVID	0	0	-352,162	0	0	0	0	0	0
424412 COVID WORKFORCE DEVELOPMENT	0	0	0	0	0	0	0	-55,300	55,300
424440 MATERNAL CHILD HEALTH	-27,128	-29,159	-28,902	-3,976	-28,902	-28,902	-23,000	-23,063	-5,839
424481 TESTING,STRATEGY,COORDINATION	0	0	-78,194	0	0	0	0	0	0
424482 PHEP-COVID	0	0	-48,516	-5,949	0	0	-6,000	0	0
424483 EPIDEMIOLOGY LAB CAPACITY	0	0	-21,100	0	0	0	0	0	0
424484 QUARANTINE GRANTS	0	0	-103,999	0	0	0	0	0	0
424485 COVID-19 TEST PILOT	0	0	-581,175	-135,565	0	0	-154,645	0	0
424486 ENHANCED DETECTION	0	0	0	-266,131	0	0	-449,164	-250,990	250,990
424487 VACCINE EQUITY	0	0	0	0	0	0	-7,400	0	0
424488 COMMUNICABLE DISEASE	0	0	0	0	0	0	-5,300	-5,300	5,300
424497 OVERDOSE 2 ACTION	0	0	-25,955	0	-85,000	-85,000	-102,000	-85,000	0
424498 CONTACT TRACING	0	0	-538,255	0	0	0	0	0	0
424499 PANDEMIC PLANNING	0	0	-30,000	0	0	0	0	0	0
424510 MEDICAL ASSISTANCE	0	-1,587	-1,000	-75	0	0	-1,000	0	0
424511 MEDICAL ASSISTANCE DENTAL	-24,048	-50,171	-26,526	0	-50,000	-50,000	0	-50,000	0
424512 MEDICAL ASSISTANCE IMMUNIZATIO	-195	-220	0	0	0	0	0	0	0
424571 ST OPIOID RESPONSE PREVENTION	0	0	0	0	0	0	-7,000	0	0
424572 MISC HEALTH GRANTS	0	0	0	-2,000	0	0	-750	0	0
424573 HRSA RURAL COMMUN OPIOID RESPO	0	0	0	0	0	0	0	-134,884	134,884
452060 MISCELLANEOUS REVENUES	-9,155	-15,135	-20,336	-1,574	-3,000	-3,000	-3,500	0	-3,000
455100 PUBLIC HEALTH FOOT CLINIC	-55,220	-61,575	-13,370	0	0	0	0	0	0
455130 PRENATAL CARE	-29,994	-40,726	-101,265	-29,471	-80,000	-80,000	-90,000	-80,000	0
455160 HEP B MEDICAL REIMBURSEMENT	-730	-605	-535	-50	0	0	-50	0	0
455170 FLU & PNEUMONIA REIMBURSEMENT	-3,715	2022 <del>S</del> auk Co	ounty, Włs267sin	Adopted Budget	- 348 0	0	0	0	0

Fund: GENERAL FUND Department: PUBLIC HEALTH	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 An	\$ Change 2021 mended To 2022
10040 PUBLIC HEALTH REVENUE									
455180 TB SKIN TESTS	-869	-2,661	-5,160	-1,115	-2,500	-2,500	-3,500	-3,500	1,000
474010 DEPARTMENTAL CHARGES	0	0	-7,730	-6,105	0	0	-9,000	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-501,070	0	0	-501,070
TOTAL PUBLIC HEALTH REVENUE	-1,991,150	-2,352,297	-4,095,846	-1,459,586	-2,651,654	-3,158,224	-3,166,456	-3,203,748	45,524
10040416 PUBLIC HEALTH									
511100 SALARIES PERMANENT REGULAR	997,888	1,124,595	1,282,308	687,131	1,493,663	1,552,663	1,448,470	1,517,456	-35,207
511200 SALARIES-PERMANENT-OVERTIME	0	0	95,553	4,367	0	0	7,000	0	0
511900 LONGEVITY-FULL TIME	2,378	1,979	2,193	0	2,326	2,326	500	2,263	-63
512100 WAGES-PART TIME	209,999	233,859	524,504	255,292	122,787	134,252	518,750	317,459	183,207
512200 WAGES-PART TIME-OVERTIME	0	0	42,493	2,172	0	0	4,000	0	0
512900 LONGEVITY-PART TIME	639	607	439	0	354	354	0	0	-354
514100 FICA & MEDICARE TAX	87,654	98,568	142,679	68,802	123,863	123,863	148,806	140,544	16,681
514200 RETIREMENT-COUNTY SHARE	76,395	85,113	105,956	50,017	106,098	106,098	111,361	116,026	9,928
514400 HEALTH INSURANCE COUNTY SHARE	212,220	253,474	307,624	185,791	390,633	390,633	363,535	388,798	-1,835
514500 LIFE INSURANCE COUNTY SHARE	354	371	378	156	381	381	375	363	-18
514600 WORKERS COMPENSATION	12,240	15,983	25,969	11,241	19,841	19,841	25,162	26,806	6,965
514800 UNEMPLOYMENT	0	0	47	1,714	0	0	7,000	0	0
520100 CONSULTANT AND CONTRACTUAL	10	0	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	38,793	76,459	663,451	138,001	55,341	199,913	300,000	388,549	188,636
522500 TELEPHONE	8,375	9,225	17,544	13,400	12,211	12,211	26,000	20,266	8,055
526100 HO-CHUNK APPROPRIATION	0,373	2,426	664	784	0	5,860	2,400	0	-5,860
531000 FOOT CLINIC EXPENSE	7,149	3,777	1,358	0	0	0	2,400	0	-5,600
531100 POSTAGE AND BOX RENT	1,643	1,625	1,897	762	3,279	3,279	2,000	2,308	-971
531200 OFFICE SUPPLIES AND EXPENSE	11,161	9,520	8,116	3,840	8,234	8,234	9,500	4,102	-4,132
531500 FORMS AND PRINTING	0	0,520	0,110	0	3,073	3,073	1,500	7,273	4,200
531800 MIS DEPARTMENT CHARGEBACKS	70,693	78,637	65,051	21,498	44,792	44,792	55,000	69,014	24,222
532200 SUBSCRIPTIONS	400	384	472	0	400	400	400	400	0
532400 MEMBERSHIP DUES	2,100	1,585	1,285	510	1,500	1,500	1,200	1,500	0
532500 SEMINARS AND REGISTRATIONS	2,100	0	0	75	0	1,500	1,000	0	0
532500 SEMINARS AND REGISTRATIONS 532600 ADVERTISING	90	32	84	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	29,828	71,282	38,317	38,532	67,809	67,809	80,000	43,368	-24,441
533200 MILEAGE	12,286	12,687	5,272	36,332 97	32,454	32,454	5,500	24,621	-7,833
533500 MEALS AND LODGING	10,044	25,432	6,362	0	14,619	14,619	5,300	6,614	-8,005
534200 MEDICAL SUPPLIES	120,219	68,049	21,299	2,624			28,300	53,294	-221,586
		23	377	2,024	41,660	274,880			
534201 COMMUNITY CARE VOUCHER EXPENSE 534202 VOUCHER-BOO AREA UN FUND DNTL	640 465	23 1,149	958	310	2,500 5,421	22,628 12,746	11,000 4,000	2,500 5,421	-20,128 -7,325
534202 VOUCHER-BOO AREA ON FUND DIVIL 534203 BAUF DENTAL CHILDREN		1,149	938					•	_
	128			0	4,826	4,826	6,500	4,826	0
534300 FOOD COVID QUARANTINE	11.027	0	36,430	0	0	12 219	5 500	0 3 610	0.500
534800 EDUCATIONAL SUPPLIES	11,037	2022 Saluk/Co	ounty, Wiscolfsin	Adopted Budget	- 349 13,218	13,218	5,500	3,619	-9,599

Fund: GENERAL FUND Department: PUBLIC HEALTH	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
10040416 PUBLIC HEALTH									
534900 PROJECT SUPPLIES	37,928	67,633	37,583	13,519	71,622	71,622	141,300	36,609	-35,013
535100 VEHICLE FUEL / OIL	2,143	1,730	1,668	0	4,036	4,036	1,800	4,036	0
535200 VEHICLE MAINTENANCE AND REPAIR	174	349	406	734	2,339	2,339	2,200	2,339	0
551900 INSURANCE-GENERAL LIABILITY	5,972	7,062	10,803	12,112	2,374	2,374	12,200	13,374	11,000
581900 CAPITAL OUTLAY	23,227	0	0	0	0	25,000	0	0	-25,000
TOTAL PUBLIC HEALTH	1,994,272	2,253,727	3,449,542	1,513,572	2,651,654	3,158,224	3,337,559	3,203,748	45,524
TOTAL DEPARTMENT REVENUE TOTAL DEPARTMENT EXPENSE	-1,991,150 1,994,272	-2,352,297 2,253,727	-4,095,846 3,449,542	-1,459,586 1,513,572	-2,651,654 2,651,654	-3,158,224 3,158,224	-3,166,456 3,337,559	-3,203,748 3,203,748	45,524 45,524
-ADDITION TO / USE OF FUND BALANCE	3,122	-98,570	-646,304	53,986	0	0	171,103	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.	12/31/2022
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.	12/31/2022
Develop & implement a veterans benefits presentation series to increase public awareness of the benefits that veterans and their dependents have earned with their service.	1	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.	12/31/2022

## **Veterans Service Office**

Program Evaluation									
Program Title	Program Description	Mandates and References	2022 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 Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$12,650 <b>\$12,650</b> \$350,809 \$24,066 <b>\$374,875</b> <b>\$362,225</b>	4.60	33% of the Disabled Veterans Contacted by the Veterans Service Office Staff Will Complete a Full Benefits Review.			
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 Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$0 \$24,492 \$22,028 \$46,520 \$46,520	0.39	Veterans avoid homeless and dependence on other county services. Veterans benefit by having reduced stress about finances. Suicide prevention.			
Care of Graves	Implemented perpetual care with cemeteries in 2021-22. Continue to disperse flag holders for veteran graves.	Wisconsin Statute 45.85	Use of Fund Balance Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$0 \$497 \$3,000 \$3,497 \$3,497	0.01				
Totals			TOTAL REVENUES TOTAL EXPENSES COUNTY LEVY	\$12,650 \$424,892 \$412,242	5.00				

Output Measures - How much are we doing?										
Description	2020 Actual	2021 Estimated	2022 Budget							
Number of Federal Applications for Veterans Benefits Processed	3,984	4,100	3,900							
Homeless veterans assisted annually	76	65	65							
Number of Veteran Contacts	23,178	23,000	24,000							
Monetary Impact to Sauk County from Federal Sources - actual dollars and benefit value	41,027,000	42,000,000	47,000,000							
Property tax refund to Sauk County Veterans from state	609,975	570,000	600,000							
Number of Veterans who Received Relief and Subsequent Services	29	120	120							
Number of times remote services offered	0	6	6							
Number of veterans retired-disabled contacts/appointments	14/5	10/4	30/10							
Number of veteran benefits presentations for public awareness of benefits	0	6	6							

Key Outcome Indicators / Selected Results - How well are we doing?										
Description	What do the results mean?	2020 Actual	2021 Estimated	2022 Budget						
	Veterans are being sufficiently compensated for their disabilities and are aware of and using the ancillary benefits	27%	25%	33%						
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)	76	120	120						

# **Veterans' Services**

Oversight Committee:

Aging & Disability Resource Center and Veterans

**Veteran Service Officer** 

1.00 FTE

Assistant Veteran Service Officer

1.00 FTE

**Veteran Program Coordinator** 

1.00 FTE

Veteran Benefit Specialist

2.00 FTE

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	2022
FTE Change	0.50	0.19	0.31	0.00	0.00
FTE Balance	4.50	4.69	5.00	5.00	5.00

	2018	2019	2020	2021 Amended	Estimated Year End Actual as of	2022	\$ Change from 2021 Amended to	% Change from 2021 Amended to		Total Expense		Property Tax Levy
	Actual	Actual	Actual	Budget	August 2021	Budget	2022 Budget	2022 Budget	Outlay	Amoun	t	Impact
VETERANS SERVICE												
Revenues												
Tax Levy	338,857	345,371	383,598	414,153	414,153	412,243	(1,910)	-0.46%	None		0	0
Grants & Aids	11,500	11,500	11,500	11,500	11,500	12,650	1,150	10.00%				
Use of Fund Balance	0	0	0	57,221	51,530	0	(57,221)	-100.00%	2022 Total		0	0
Total Revenues	350,357	356,871	395,098	482,874	477,183	424,893	(57,981)	-12.01%				
									2023		0	0
Expenses									2024		0	0
Labor	229,441	241,972	288,673	295,122	295,122	303,701	8,579	2.91%	2025		0	0
Labor Benefits	54,511	58,259	66,056	69,644	69,644	72,098	2,454	3.52%	2026		0	0
Supplies & Services	48,026	47,175	38,414	118,108	112,417	49,094	(69,014)	-58.43%				
Addition to Fund Balance	18,379	9,465	1,955	0	0	0_	0	0.00%				
Total Expenses	350,357	356,871	395,098	482,874	477,183	424,893	(57,981)	-12.01%				

Beginning of Year Fund Balance End of Year Fund Balance Included in General Fund Total

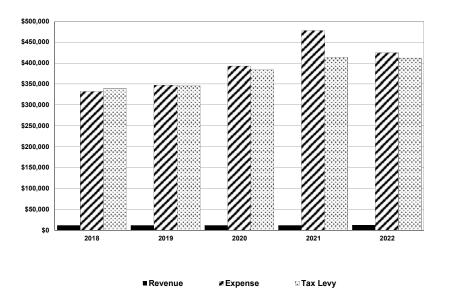
#### 2022 Highlights & Issues on the Horizon

\$53,500 of general fund balance was budgeted in 2021 to make endowments to cemeteries for perpetual care of veterans' graves. This eliminates a recurring expense in future annual budgets (\$7,800 in 2021), provides cemeteries with more flexibility, and reduces the administrative burden of writing numerous checks every year.

The Veteran Service Aid for Veterans Relief was decreased by \$3,721 for previous carryforward and an additional \$3,000 based on prior year's history of expenditures.

- \* 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 added 6 new conditions that are presumptive for service connection for veterans that served in Vietnam and South West Asia. This will add significant workload for staff.
- \* 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 2022 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. There is no outreach within Sauk County for veterans that are unable to travel to meet with a counselor in person. The sharing of the new counselor with Human Services will fill a small part of this gap. However, we still have a need for somebody that can diagnose and assist veterans with VA paperwork.
- \* We dealt with 76 homeless/at-risk of homeless veterans in 2020. The vast majority of the financial assistance they received was Federal grant dollars that may not be available in 2022. Also, they are restricted to how often those funds can be used, therefore the commission believes the additional funding may be needed in the future.

#### Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: VETERANS SERVICE	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 An	\$ Change 2021 nended To 2022
10055 VETERANS SERVICE REVENUE									
411100 GENERAL PROPERTY TAXES	-338,857	-345,371	-383,598	-207,077	-414,153	-414,153	-414,153	-412,243	-1,910
424550 S/A:VETERANS SERVICE	-11,500	-11,500	-11,500	-11,500	-11,500	-11,500	-11,500	-12,650	1,150
493010 FUND BALANCE APPLIED	0	0	0	0	-53,500	-53,500	0	0	-53,500
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-3,721	0	0	-3,721
TOTAL VETERANS SERVICE REVENUE	-350,357	-356,871	-395,098	-218,577	-479,153	-482,874	-425,653	-424,893	-57,981
10055470 VETERANS SERVICE									
511100 SALARIES PERMANENT REGULAR	211,817	212,319	285,194	132,709	293,249	293,249	293,249	301,348	8,099
511900 LONGEVITY-FULL TIME	1,215	1,307	1,378	0	1,273	1,273	1,273	1,353	80
512100 WAGES-PART TIME	16,409	28,346	2,102	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	17,067	18,096	21,479	9,783	22,531	22,531	22,531	23,157	626
514200 RETIREMENT-COUNTY SHARE	14,171	15,540	18,791	9,487	19,880	19,880	19,880	19,676	-204
514400 HEALTH INSURANCE COUNTY SHARE	22,153	23,299	24,289	13,949	25,752	25,752	25,752	27,529	1,777
514500 LIFE INSURANCE COUNTY SHARE	152	158	110	64	106	106	106	120	14
514600 WORKERS COMPENSATION	968	1,166	1,388	633	1,329	1,329	1,329	1,539	210
520900 CONTRACTED SERVICES	3,500	0	0	0	0	0	0	0	0
522500 TELEPHONE	367	460	644	327	600	600	600	0	-600
531100 POSTAGE AND BOX RENT	1,451	990	1,090	597	2,000	2,000	2,000	2,000	0
531200 OFFICE SUPPLIES AND EXPENSE	2,107	4,334	2,574	638	2,000	2,000	2,000	2,000	0
531400 SMALL EQUIPMENT	3,159	0	718	242	250	250	250	250	0
531800 MIS DEPARTMENT CHARGEBACKS	8,645	14,486	12,450	2,631	10,251	10,251	10,251	9,579	-672
532200 SUBSCRIPTIONS	409	174	369	0	100	100	360	360	260
532400 MEMBERSHIP DUES	180	130	270	100	350	350	150	150	-200
532800 TRAINING AND INSERVICE	1,100	890	790	210	810	810	810	880	70
532900 OTHER PUBLICATIONS	861	824	540	194	1,000	1,000	800	800	-200
533200 MILEAGE	2,302	1,702	952	65	2,501	2,501	1,000	3,200	699
533500 MEALS AND LODGING	3,961	3,519	1,141	0	5,150	5,150	600	4,800	-350
552100 OFFICIALS BONDS	47	47	52	47	47	47	47	47	0
TOTAL VETERANS SERVICE	312,040	327,785	376,318	171,675	389,179	389,179	382,988	398,788	9,609
10055472 VETERAN SERVICE COMMISSION									
514100 FICA & MEDICARE TAX	0	0	0	0	46	46	46	77	31
515500 COMMISSIONER FEES	0	0	0	0	600	600	600	1,000	400
552100 OFFICIALS BONDS	28	28	31	48	28	28	28	28	400
571800 VETERANS SERVICE AIDS	9,302	10,260	7,285	48 6,674	25,000	28,721		22,000	
<u>-</u>							28,721		-6,721
TOTAL VETERAN SERVICE COMMISSION	9,330	10,288	7,316	6,723	25,674	29,395	29,395	23,105	-6,290
10055473 CARE OF VETERANS GRAVES	7.700	2022 Şauk Coı	unty, Wisconsin	Adopted Budget	:- 355	C1 200	c1 200	0	C1 200
521700 GRAVE CARE	7,728	6,516	6,510		61,300	61,300	61,300	0	-61,300

Fund: GENERAL FUND Department: VETERANS SERVICE	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10055473 CARE OF VETERANS GRAVES									
534900 PROJECT SUPPLIES FLAG HOLDERS	2,881	2,817	2,999	1,009	3,000	3,000	3,500	3,000	0
TOTAL CARE OF VETERANS GRAVES	10,609	9,333	9,509	1,009	64,300	64,300	64,800	3,000	-61,300
TOTAL DEPARTMENT REVENUE	-350,357	-356,871	-395,098	-218,577	-479,153	-482,874	-425,653	-424,893	-57,981
TOTAL DEPARTMENT EXPENSE	331,978	347,406	393,142	179,407	479,153	482,874	477,183	424,893	-57,981
-ADDITION TO / USE OF FUND BALANCE	-18,379	-9,465	-1,956	-39,170	0	0	51,530	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 redemption rate of Farmer's Market checks to 62%	Keep WIC Farmer's Markets webpage updated with produce availability biweekly.     Promote healthy eating and physical activity with at least 10 posts on Social Media.     Send a minimum of 8 text message reminders to WIC participants throughout the season.	11/01//2022
Improve breastfeeding duration rates of Women, Infants & Children (WIC) mothers	The breastfeeding duration rates would increase	55% of WIC mothers breastfeed until baby is 6 months old.     Provide breast feeding support, education, training, and promotion to at least 3 Sauk County employers.	12/31/2022
Maximize WIC services to WIC-eligible families		Ensure 97% of the assigned WIC caseload participates in WIC services.     Scheduled social media posts about the WIC program, bi-monthly.     Outreach on a monthly basis to organizations, churches, schools, medical providers and other agencies that work with low income families.	12/31/2022

# Women, Infants & Children

Program Evaluation									
Program Title	Program Description	Mandates and References	2022 BUDGET		FTE's	Key Outcome Indicator(s)			
			User Fees / Misc.	\$9,865					
Women, Infants & Children Grant (WIC)			Grants	\$324,979					
	Provides nutritious food and nutrition counseling to help keep pregnant, postpartum,		Use of Carryforward	\$13,615					
	and breast feeding women, infants and children under five years of age healthy and	Rag 7CFR Part 2/16	TOTAL REVENUES	\$348,459	3.46	97% of WIC caseload will be maintained			
	strong. The WIC program provides food benefits to WIC families to shop at the		wages & Benefits	\$324,125					
	local grocery stores and farmers markets to improve the health of Sauk County		Operating Expenses	\$24,334					
	residents. The dollars received from this grant are based on client caseload and can change annually.		TOTAL EXPENSES	\$348,459					
			COUNTY LEVY	\$0					
			User Fees / Misc.	\$0					
			Grants	\$22,083					
	The Sauk County WIC Program continues to receive grant funding for Breastfeeding	42 USC Section 1771-1793	Use of Carryforward	(\$8,549)		Improve breast feeding rates at six (6) months to 55%.			
Peer Counseling	Peer Counselors. The program has 2 peer counselors who provide breastfeeding support through home visits, telephone contacts, and visits at clinic, along with		TOTAL REVENUES Wages & Benefits	<b>\$13,534</b> \$1,749	0.02				
_	bilingual peer counseling for the non-English speaking population.	Reg 7CFR Part 246		\$1,749					
	billingual peel counseling for the non-English speaking population.		Operating Expenses  TOTAL EXPENSES	\$13,534					
			COUNTY LEVY	\$13,534					
			User Fees / Misc.	\$0					
			Grants	\$1,800					
CYSHCN	The focus of the grant is to implement strategies to collaborate with WIC partners to		Use of Carryforward	(\$764)					
(Children & Youth with	improve identification, treatment, and care coordination for nutrition related concerns	Wis Stat 253.12	TOTAL REVENUES	\$1,036		Completion of monthly mentoring			
Special Health Care	of infants and children with birth defects or other special health care needs. In		Wages & Benefits	\$1,036	0.01	visits with mentee by WIC			
Needs)	addition the WIC director mentors other nutritional professionals to help develop	Wis Admin Ch. DHS 116	Operating Expenses	\$0		director			
	expertise with providing nutrition services to CYSHCN.		TOTAL EXPENSES	\$1,036					
			COUNTY LEVY	\$0					
			User Fees / Misc.	\$0					
			Grants	\$2,000					
			Use of Carryforward	\$6,503					
Lead	Sauk County WIC Program tests for elevated blood lead levels (EBLL) for children		TOTAL REVENUES	\$8,503	0.06	100% of Sauk County WIC			
Loud	with WIC		Wages & Benefits	\$5,003		children are screened for EBLL;			
			Operating Expenses	\$3,500					
			TOTAL EXPENSES	\$8,503					
			COUNTY LEVY	\$0					
Prenatal Child Coordination (PNCC)			User Fees / Misc.	\$500	4				
			Grants Use of Carryforward	\$0 \$1,244					
	This program requires a registered dietician to provide Medical Nutrition Therapy to		TOTAL REVENUES	\$1,244 <b>\$1,744</b>		Provide MNT to 50% of high-risk			
	pregnant women enrolled in the PNCC program.		Wages & Benefits	\$1,744	0.02	women enrolled in PNCC			
	program nomen smenet in the rives program		Operating Expenses	\$0					
			TOTAL EXPENSES	\$1,744					
			COUNTY LEVY	\$0					
Supplemental Nutrition Assistance Program (SNAP) Education Grant			User Fees / Misc.	\$0					
			Grants	\$32,951					
	A grant for Fit Families to change behavior for families with children ages 2 to 4		Use of Carryforward	\$1,332		Greater than 95% of enrolled			
	years of age to prevent childhood obesity. The WIC Director provides mentoring		TOTAL REVENUES	\$34,283	0.26	families report at least one			
	and technical support to grant recipients in the State of Wisconsin.		Wages & Benefits	\$27,808	0.20	positive health change			
			Operating Expenses	\$6,475		positive treatment of taringo			
			TOTAL EXPENSES	\$34,283					
			COUNTY LEVY	\$0					
Totals			TOTAL EXPENSES	\$407,559	2.00				
			TOTAL EXPENSES	\$407,559	3.82				
			COUNTY LEVY	\$0					

# Women, Infants & Children

	Output Measures - How much are we	e doing?		
Des	2020 Actual	2020 Actual 2021 Estimate		
VIC Caseload of Clients	1,132	1,190	1,200	
Fit Families Grant enrollees	50	53	53	
Worksite Wellness Activities	1	3	4	
Blood Lead Testing	79	100	400	
K	Key Outcome Indicators / Selected Results - Hove	v well are we doing	?	
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 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 54.9% in 2020.	50% of all breastfeeding women are still breastfeeding at six (6) months. The state average is 35%.	54.9%	56.0%	58.0%
Lead screening: 100% of Sauk County WIC children are lead screened. Due to COVID numbers were low related no in person appointments in 2020 and 2021	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.	30.0%	50.0%	100.0%
<b>Health Behavior:</b> 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.  81% percent of participants met the objective of 1 or less sweetened beverage per week.  100% of children completing the program engaged 60 minutes or more of physical activity each day.	81% 100%	82% 99%	83% 99%

## **Health Departments**

Oversight Committee: Health Board

**Public Health Director** 

1.00 FTE

**Public Health Deputy Director** 

1.00 FTE

**Environmental Health** 

**Public Health** 

Women, Infants & Children

**Environmental Health Manager** 

1.00 FTE

**Health Data Analyst** 

**Nutrition Programs Coordinator** 1.00 FTE

Registered Sanitarian

1.00 FTE

5.00 FTE

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

1.00 FTE

Registered Dietitian

**Public Health Nurse** 5.00 FTE

Nurse Manager

1.00 FTE

5.00 FTE

1.58 FTE

Administrative Support /

**Health Screener** 0.90 FTE

Administrative Support /

Receptionist

WIC 0.34 FTE Public Health 0.33 FTE

Environmental Health 0.33 FTE

**Environmental Health Analyst Nurse Supervisor** 

1.00 FTE

**Accounting Specialist** 

1.00 FTE

**Public Health Technician** 

2.85 FTE

**Dental Hygienist Project** 

0.42 FTE

**Health Educator** 

2.00 FTE

**Financial Analyst** 

Public Health 0.95 FTE Environmental Health 0.05 FTE

**Administrative Specialist** 

1.00 FTE

**Community Health Strategist** 

1.00 FTE

**Communication Specialist** 

0.79 FTE

	2018	2019	2020	2021	2022			
Public Health								
FTE Change	0.59	3.06	0.77	0.89	2.65			
FTE Balance	17.97	21.03	21.80	22.69	25.34			
Environmental Health								
FTE Change	0.65	-0.35	0.50	-0.15	-0.10			
FTE Balance	7.48	7.13	7.63	7.48	7.38			
Women, Infants & Children (WIC)								
FTE Change	-0.90	0.00	-0.42	0.12	0.00			
FTE Balance	4.12	4.12	3.70	3.82	3.82			
Total								
FTE Change	0.34	2.71	0.85	0.86	2.55			
FTE Balance	29.57	32.28	33.13	33.99	36.54			

2022 Sauk County, Wisconsin Adopted Budget - 360

_	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WOMEN, INFANTS & CHILDREN											
Revenues											
Grants & Aids	356,209	364,322	379,100	394,983	374,000	384,313	(10,670)	-2.70%	None	0	0
User Fees	6,586	5,908	1,574	7,125	625	625	(6,500)	-91.23%			
Intergovernmental	10,748	10,140	6,812	9,072	9,240	9,240	168	1.85%	2022 Total	0	0
Use of Fund Balance	0	0	6,144	20,975	3,692	13,381	(7,594)	-36.21%			
Total Revenues	373,544	380,370	393,630	432,155	387,557	407,559	(24,596)	-5.69%	2023	0	0
_									2024	0	0
Expenses									2025	0	0
Labor	220,889	230,811	226,726	246,619	241,450	255,713	9,094	3.69%	2026	0	0
Labor Benefits	100,637	106,043	104,258	118,917	98,782	105,752	(13,165)	-11.07%			
Supplies & Services	51,577	43,517	62,646	66,619	47,325	46,094	(20,525)	-30.81%			
Addition to Fund Balance	441	0	0	0	0	0_	0	0.00%			
Total Formana	070 544	200 270	202.022	400.455	207 557	407.550	(04.500)	F 000/			
Total Expenses	373,544	380,370	393,630	432,155	387,557	407,559	(24,596)	-5.69%			

Beginning of Year Fund Balance End of Year Fund Balance Included in General Fund Total

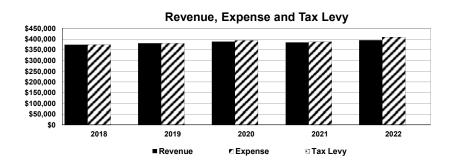
### 2022 Highlights & Issues on the Horizon

Activities continue 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 high of 57% 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 Department: PUBLIC HEALTH-WIC	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 Ai	\$ Change 2021 mended To 2022
10044 PUBLIC HEALTH-WIC REVENUE									
411100 GENERAL PROPERTY TAXES	0	0	0	0	0	0	0	0	0
424410 WOMEN, INFANTS & CHILDREN	-351,669	-361,652	-378,213	-87,744	-391,311	-391,311	-371,500	-381,813	-9,498
424510 MEDICAL ASSISTANCE / MEDICAID	-4,540	-2,670	-887	0	-3,672	-3,672	-2,500	-2,500	-1,172
452060 MISCELLANEOUS REVENUES	-72	-2,120	0	0	-625	-625	-625	-625	0
455600 WIC- INSURANCE	-6,515	-3,788	-1,574	0	-6,500	-6,500	0	0	-6,500
474010 DEPARTMENTAL CHARGES	-10,748	-10,140	-6,812	-3,402	-9,072	-9,072	-9,240	-9,240	168
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-20,975	0	-13,381	-7,594
TOTAL PUBLIC HEALTH-WIC REVENUE	-373,544	-380,370	-387,486	-91,146	-411,180	-432,155	-383,865	-407,559	-24,596
10044419 PUBLIC HEALTH WIC PROGRAM									
511100 SALARIES PERMANENT REGULAR	10,342	9,916	5,818	2,455	12,738	12,738	9,500	13,040	302
511900 LONGEVITY-FULL TIME	0	0	0	0	40	40	40	47	7
512100 WAGES-PART TIME	209,837	220,115	220,057	111,349	232,979	232,979	231,050	241,688	8,709
512900 LONGEVITY-PART TIME	710	779	851	0	862	862	860	938	76
514100 FICA & MEDICARE TAX	15,179	15,781	15,572	7,954	18,866	18,866	16,575	19,562	696
514200 RETIREMENT-COUNTY SHARE	14,786	15,138	15,304	7,682	16,647	16,647	15,690	16,621	-26
514400 HEALTH INSURANCE COUNTY SHARE	68,214	72,127	70,062	29,415	80,606	80,606	63,000	66,263	-14,343
514500 LIFE INSURANCE COUNTY SHARE	45	47	41	32	51	51	72	83	32
514600 WORKERS COMPENSATION	2,413	2,950	3,279	1,527	2,747	2,747	3,445	3,223	476
520900 CONTRACTED SERVICES	13,623	16,632	27,765	12,456	19,326	19,326	22,000	16,180	-3,146
522500 TELEPHONE	2,610	2,771	4,122	2,251	3,200	3,200	4,600	4,600	1,400
531100 POSTAGE AND BOX RENT	1,284	1,569	1,979	798	1,300	1,300	1,500	3,400	2,100
531200 OFFICE SUPPLIES AND EXPENSE	3,271	2,743	1,342	383	2,000	2,000	1,500	2,425	425
531800 MIS DEPARTMENT CHARGEBACKS	1,587	2,679	7,025	3,139	6,500	6,500	6,900	6,754	254
532200 SUBSCRIPTIONS	100	0	100	0	125	125	125	0	-125
532400 MEMBERSHIP DUES	130	0	-100	0	0	0	0	0	0
532500 SEMINARS AND REGISTRATIONS	0	0	0	0	0	0	500	0	0
532800 TRAINING AND INSERVICE	836	1,165	75	0	1,000	1,000	1,000	935	-65
533200 MILEAGE	1,772	1,711	364	27	1,200	1,200	250	500	-700
533500 MEALS AND LODGING	147	13	0	0	250	250	250	350	100
534200 MEDICAL SUPPLIES	6,897	509	7,132	0	4,801	4,801	1,200	5,750	949
534800 EDUCATIONAL SUPPLIES	0	6,750	0	0	1,514	1,514	1,500	1,800	286
534900 PROJECT SUPPLIES	19,293	6,877	12,841	2,619	4,428	25,403	6,000	3,400	-22,003
535100 VEHICLE FUEL / OIL	28	99	0	0	0	0	0	0	0

Fund: GENERAL FUND Department: PUBLIC HEALTH-WIC	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	2021 mended To 2022
TOTAL PUBLIC HEALTH WIC PROGRAM	373,103	380,370	393,629	182,087	411,180	432,155	387,557	407,559	-24,596
TOTAL DEPARTMENT REVENUE	-373,544	-380,370	-387,486	-91,146	-411,180	-432,155	-383,865	-407,559	-24,596
TOTAL DEPARTMENT EXPENSE	373,103	380,370	393,629	182,087	411,180	432,155	387,557	407,559	-24,596
-ADDITION TO / USE OF FUND BALANCE	-441	1	6,144	90,942	0	0	3,692	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

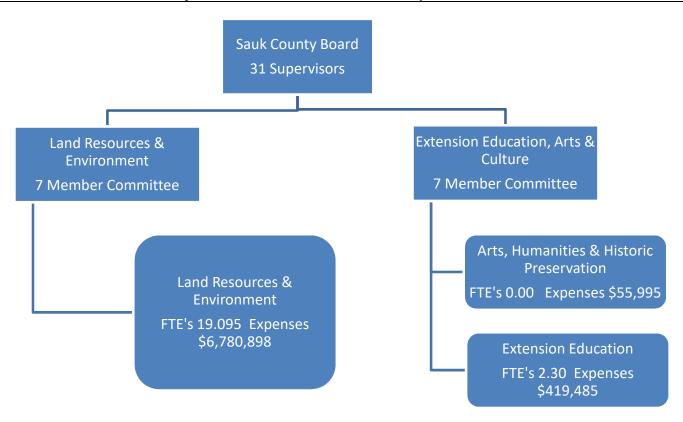
To protect and enhance the health, safety, welfare, and quality of life, of the citizens of Sauk County, through the coordination of the various land related efforts; to improve the efficiency of these functions through collaboration and the modernization of land records systems, and to educate the public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

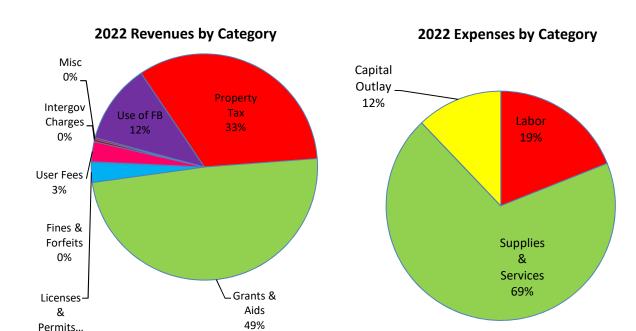
Fiscally Responsible Essential Services
Safe Community
Stewardship of Natural Resources
Development of cultural, social, and community values

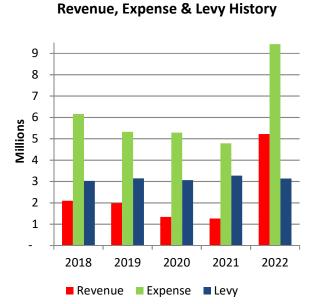


## Conservation, Development, Recreation, Culture & Education

### Significant Changes in the Conservation, Development, Recreation, Culture & Education Function for 2022

- Allocation of \$25,000 for a Discover Wisconsin feature highlighting Sauk County Parks.
- 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. Carried forward from 2021 is \$40,000 of tax levy for these repairs.
- 2020 was the year for the 10-year update to the County's comprehensive plan, and this was deferred to 2021-2022. 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.
- 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 \$740,000 is re-appropriated in the 2022 budget, as is an additional \$2 million of American Rescue Plan Act (ARPA) funds.
- ARPA funds are also budgeted for: \$650,000 to assist with a silt trap at Mirror Lake; \$125,000 for improvements to the horse campground at White Mound Park; and \$50,000 for improvements at Hemlock Park.
- 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.





2022 Sauk County, Wisconsin Adopted Budget - 365

## **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.	Review and update grant policies and procedures. Continue collaborating with Spring Green Arts Coalition and Wisconsin Arts Board to provide local opportunities for organizations to learn more about programs and processes.	2/1/2022
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.	Ongoing
The economic impact of the Sauk County Arts and Culture program is measured and shared publicly.		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	2022 Budg	jet	FTE's	Key Outcome Indicator(s)					
			Grants	\$9,090							
Arts and Culture			User of Fund Balance	\$0							
	AHHP and Good Idea grant Programs: Administer annual and monthly grant programs.		TOTAL REVENUES	\$9,090	Comm.						
	Information: Through the use of Sauk County's website provide information relevant to the arts and cultural activities throughout Sauk County.	01	Wages & Benefits	\$970	Per Diem						
		Chapter 38	Operating Expenses	\$55,025							
			TOTAL EXPENSES	\$55,995							
			COUNTY LEVY	\$46,905							
			TOTAL REVENUES	\$9,090							
Totals			TOTAL EXPENSES	\$55,995	-						
			COUNTY   FVY	\$46.905							

## **Arts, Humanities & Historic Preservation**

Output Measures - How much are we doing?									
Description	2020 Actual	2021 Estimate	2022 Budget						
Number of Arts, Culture and Historic Preservation (AHHP) grants awarded	15	11	15						
Number of Good Idea grants awarded	15	15	12						

Key Outcome Indicators / Selected Results - How well are we doing?										
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 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.	\$52,378	\$50,850	\$50,850						
	These are the dollars leveraged by Sauk County's annual contribution to arts, culture and historic preservation programs.	\$350,000	\$350,000	\$350,000						
	This is the contribution Sauk County has made to the priority arts, culture and historic preservation programs through the Good Idea Grant program.	\$5,950	\$6,000	\$6,000						
Percent of grantees that indicate they could not offer the program without Sauk County grant funding.	Sauk County's contribution to Arts and Culture is critical to the success of arts, humanities and historic preservation programs throughout the County.	100%	100%	100%						

Fund: GENERAL Department: Arts, Humanities & Historic Preservation	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2020 Amended to 2022
10999 GENERAL REVENUE									
411100 GENERAL PROPERTY TAXES	(68,762)	(92,422)	(92,422)	(34,873)	(53,245)	(53,245)	(53,245)	(46,905)	(6,340)
424635 ARTS & HUMANITIES GRANTS	(7,010)	(7,750)	(7,750)	-	(7,750)	(7,750)	(7,750)	(9,090)	1,340
TOTAL GENERAL REVENUE	(75,772)	(100,172)	(100,172)	(34,873)	(60,995)	(60,995)	(60,995)	(55,995)	(5,000)
10999513 ARTS, HUMANITIES GRANT									
514100 FICA & MEDICARE TAX	19	19	56	34	69	69	69	69	-
514600 WORKERS COMPENSATION	0	0	1	0	1	1	1	1	-
515800 PER DIEM COMMITTEE	250	250	725	450	900	900	900	900	-
526100 SAUK CO HISTORICAL SOCIETY	15,000	15,000	17,000	-	-	-	-	-	-
526102 WORMFARM INSTITUTE	-	20,000	-	-	-	-	-	-	-
526103 REEDSBURG HISTORICAL SOCIETY	-	-	15,000	-	-	-	-	-	-
531100 POSTAGE	214	205	40	67	200	200	175	200	-
531200 OFFICE SUPPLIES AND EXPENSE	74	14	61	0	200	200	100	200	-
532200 SUBSCRIPTIONS	125	100	-	125	100	100	125	150	50
532500 SEMINARS AND REGISTRATIONS	-	30	-	-	100	100	50	100	-
533200 MILEAGE	11	269	234	30	125	125	100	125	-
534900 PROJECT SUPPLIES	-	83	189	-	200	200	100	150	(50)
572000 MAJOR GRANTS	55,725	52,379	49,664	33,461	52,600	52,600	52,600	47,600	(5,000)
572001 MINI GRANTS	5,367	5,950	2,800	10,500	6,000	6,000	6,000	6,000	-
572002 SPECIAL PROGRAMS / PROJECTS	-	-		-	500	500	500	500	
TOTAL ARTS, HUMANITIES GRANT	76,784	94,299	85,768	44,668	60,995	60,995	60,720	55,995	(5,000)
TOTAL DEPARTMENT REVENUE TOTAL DEPARTMENT EXPENSE	(75,772) 76,784	(100,172) 94,299	(100,172) 85,768	(34,873) 44,668	(60,995) 60,995	(60,995) 60,995	(60,995) 60,720	(55,995) 55,995	(5,000) (5,000)
-ADDITION TO / USE OF FUND BALANCE	1,012	(5,873)	(14,404)	9,796	-	-	(275)	-	

_	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-ED (Economic Developmen	nt) REVOLVING	G LOANS									
Revenues											
Grants & Aids	0	0	0	695,000	52,106	475,127	(219,873)	-31.64%	CDBG-Close Projects	475,127	0
Interest	31,633	14,918	0	0	0	0	0	0.00%	,		
Miscellaneous	42,310	17,148	0	0	0	0	0	0.00%	2022 Total	475,127	0
Transfer from Other Funds	0	904,338	0	0	0	0	0	0.00%			
Transfer from CDBG-FRSB	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	222,012	42,466	2,106	0	0	0	0	0.00%	2023	0	0
_									2024	0	0
Total Revenues	295,955	978,870	2,106	695,000	52,106	475,127	(219,873)	-31.64%	2025	0	0
_									2026	0	0
<u>Expenses</u>											
Supplies & Services	295,956	978,870	0	0	0	0	0	0.00%			
Capital Outlay	0	0	2,106	695,000		475,127	(219,873)	-31.64%			
Addition to Fund Balance	0	0	0	0	2,106	0	0	0.00%			
Total Expenses =	295,956	978,870	2,106	695,000	52,106	475,127	(219,873)	-31.64%			
Beginning of Year Fund Balance	264,478	42,466	0		(2,106)	0					
End of Year Fund Balance	42,466	0	(2,106)		0	0					

### 2022 Highlights & Issues on the Horizon

The Community Development Block Grant - Economic Development (ED) program will be complete in 2022.

The seven outstanding loans were transferred to the general fund in 2019. Due to budget constraints, it is recommended the County-funded Revolving Loan Fund (RLF) Program be discontinued. 2022 loan repayments be used to reduce the tax levy.

The federal funds previously held by Sauk County of \$978,792 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.

Approved projects include:

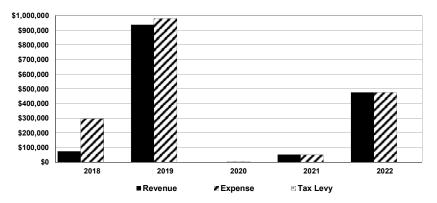
\$191,560 Village of Plain infrastructure improvements

\$360,000 Village of Rock Springs Community Center

\$427,232 Bluffview Community Park

\$978,792

### Revenue, Expense and Tax Levy



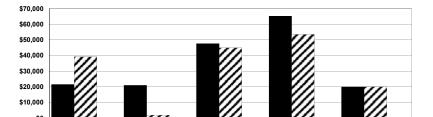
Fund: CDBG-ED REVOLVING LOANS Department: GENERAL	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 An	\$ Change 2021 mended To 2022
31999 CDBG-ED REVOLVING LOANS REV									
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	0	0	0	-100,000	100,000
425662 CDBG CLOSE GRANT	0	0	0	0	-695,000	-695,000	-52,106	-375,127	-319,873
481100 INTEREST ON INVESTMENTS	-3,031	-590	0	0	0	0	0	0	0
481420 INTEREST ON LOAN PAYMENTS	-28,601	-14,328	0	0	0	0	0	0	0
481500 PRINCIPAL REPAYMENTS	-42,310	-17,148	0	0	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	0	-904,338	0	0	0	0	0	0	0
TOTAL CDBG-ED REVOLVING LOANS REV	-73,943	-936,404	0	0	-695,000	-695,000	-52,106	-475,127	-219,873
31999679 CDBG-ED REVOLVING LOANS									
526300 LOANS ISSUED TO PARTICIPANTS	295,926	0	0	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	30	0	0	0	0	0	0	0	0
572000 GRANTS & DONATIONS-CDBG CLSE	0	978,870	0	0	0	0	0	0	0
581900 CAPITAL OUTLAY-CDBG CLOSE GR	0	0	2,106	23,341	695,000	695,000	50,000	475,127	-219,873
TOTAL CDBG-ED REVOLVING LOANS	295,956	978,870	2,106	23,341	695,000	695,000	50,000	475,127	-219,873
TOTAL DEPARTMENT REVENUE	-73,943	-936,404	0	0	-695,000	-695,000	-52,106	-475,127	-219,873
TOTAL DEPARTMENT EXPENSE	295,956	978,870	2,106	23,341	695,000	695,000	50,000	475,127	-219,873
-ADDITION TO / USE OF FUND BALANCE	222,013	42,466	2,106	23,341	0	0	-2,106	0	

_	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-HOUSING REHABILITATION	I										
Revenues											
Interest	5	3	10	0	10	0	0	0.00%	None	0	0
Miscellaneous	21,512	20,969	47,681	20,000	65,327	20,000	0	0.00%			
Use of Fund Balance	17,673	0	0	0	0	0	0	0.00%	2022 Total	0	0
Total Revenues	39,190	20,972	47,691	20,000	65,337	20,000	0	0.00%			
_									2023	0	0
<u>Expenses</u>									2024	0	0
Supplies & Services	39,190	1,783	44,981	20,000	53,490	20,000	0	0.00%	2025	0	0
Addition to Fund Balance	0	19,189	2,710	0	11,847	0	0	0.00%	2026	0	0
Total Expenses	39,190	20,972	47,691	20,000	65,337	20,000	0	0.00%			
Beginning of Year Fund Balance End of Year Fund Balance	20,559 2,886	2,886 22,075	22,075 24,784		24,784 36,631	36,631 36,631					

## 2022 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.



2020

■ Expense

2018

2019

■ Revenue

Revenue, Expense and Tax Levy

2021

□ Tax Levy

Fund: CDBG HOUSING REHAB Department: GENERAL	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 An	\$ Change 2021 mended To 2022
35999 CDBG HOUSING REHAB									
481100 INTEREST ON INVESTMENTS	-5	-3	-10	-8	0	0	-10	0	0
481500 PRINCIPAL REPAYMENTS	-21,512	-20,969	-47,681	-52,108	-20,000	-20,000	-65,327	-20,000	0
TOTAL CDBG HOUSING REHAB	-21,517	-20,972	-47,691	-52,116	-20,000	-20,000	-65,337	-20,000	0
35999705 CDBG HOUSING REHAB									
520900 CONTRACTED SERVICES	4,160	1,468	7,455	1,463	600	600	8,000	2,000	1,400
526300 LOANS ISSUED TO PARTICIPANTS	35,030	315	37,526	45,150	19,400	19,400	45,490	18,000	-1,400
TOTAL CDBG HOUSING REHAB	39,190	1,783	44,981	46,613	20,000	20,000	53,490	20,000	0
TOTAL DEPARTMENT REVENUE	-21,517	-20,972	-47,691	-52,116	-20,000	-20,000	-65,337	-20,000	0
TOTAL DEPARTMENT EXPENSE	39,190	1,783	44,981	46,613	20,000	20,000	53,490	20,000	0
-ADDITION TO / USE OF FUND BALANCE	17,673	-19,189	-2,709	-5,503	0	0	-11,847	0	

## 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

Goals - Desired results for department	How to tell if goals are being met	Objectives - Specific projects	Completion Date
		Ag educator will continue to learn more about the different agricultural areas in Sauk County by connecting with farmers and agricultural businesses through visits and discussions.	6/30/2022
Support Sauk County's strong and competitive agriculture sector	Evaluations are conducted to measure	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.	12/31/2022
while conserving and protecting natural resources.	progress.	Offer educational programming and training in agriculture related topics according to needs assessment results and emerging issues.	12/31/2022
		Respond to emerging issues affecting agriculture industry including droughts, floods, pest management and animal/plant diseases.	12/31/2022
		Ag Educator with Human Development & Relationships Educator to provide agriculture professionals and farmers with farm stress mental health programming and farm stress resources.	12/31/2022
Support and enhance the art and science of ornamental plant, turf, vegetable, fruit and nut production for both utility and beauty.	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.	12/31/2022
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.	12/31/2022
	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.	5/1/2022
	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.	12/31/2022
Build strong communities through economic development, land	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.	12/31/2022
use planning, and local government education.	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.	12/31/2022
	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.	12/31/2022
	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.	2/1/2022

Goals - Desired results for department	How to tell if goals are being met	Objectives - Specific projects	Completion Date
	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.	12/31/2022
	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.	6/30/2022
Protect and preserve Sauk County's natural resources.	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.	9/1/2022
	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.	12/31/2022
	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.	12/31/2022
Build human capital through the education, development and support of leaders to serve their communities and the workforce of Sauk County.	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.	12/31/2022
	Short and long term evaluations of the revised Sauk County Institute of Leadership (SCIL) program are conducted.	Updated SCIL curriculum will be offered in the fall for in person classes.	6/1/2022
	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.	12/31/2022
Create an environment where families and youth have the information, skills and assets they need to improve their quality	Evaluations of FoodWlse 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.	10/1/2022
of life and contribute to their communities.	Evaluations of FoodWlse 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.	10/1/2022
	4-H Clubs and county-wide project groups complete annual Charter documentation.	At least 400 youth will participate in 4-H clubs and associated activities throughout Sauk County.	12/31/2022

	Prog	ram Evaluation				
Program Title	Program Description	Mandates and References	2022 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. Grants Use of Carry forward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	1,300 682 - 1,982 20,532 33,610 54,142 52,160	0.30	Number of participants completing certification
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. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES  COUNTY LEVY	800 683 1,483 55,985 57,208 113,193	1.00	Number of volunteers and leaders trained
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.  Grants  TOTAL REVENUES  Wages & Benefits  Operating Expenses  TOTAL EXPENSES  COUNTY LEVY	800 43,609 44,409 19,885 74,603 94,488	0.30	Dollar value of education programs offered
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.  Grants  TOTAL REVENUES  Wages & Benefits	8,800 683 <b>9,483</b> 19,885	0.30	
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. Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	800 682 <b>1,482</b> 9,942 25,267 <b>35,209</b> 33,727	0.15	Number of volunteers and hours volunteered. Hours of outreach to Sauk County residents.

		User F	Fees / Misc.	-		
	Arts, Humanities, and Historic Preservation (AHHP) and Good Idea Grant	Grants	nts	-		
	Programs: administer annual and monthly grant programs; file Wisconsin Arts		TOTAL REVENUES	-		
Arts and Culture	Board Final Report/Regranting Grant application annually; generate contracts for	Wage	es & Benefits	16,355	0.25	Administration of grants
	AHHP grants and process payments for all grant recipients; collect final reports on all projects and reconcile financial reports on same. SEE ARTS & CULTURE	Opera	rating Expenses	-		g
			TOTAL EXPENSES	16,355		
	BUDGET FOR BUDGET FIGURES.		COUNTY LEVY	16,355		
			TOTAL REVENUES	58,839		
Totals			TOTAL EXPENSES	419,484	2.30	
			COUNTY LEVY	360,645		

## Output Measures - How much are we doing?

December 1 and 1 a			
Description	2020 Actual	2021 Estimate	2022 Budget
Number of direct contacts through attending agricultural educational programming/trainings, general agricultural questions received and answered in the office.	172	450	400
Number of participants who attended Pesticide Applicator training to become state certified.	63	80	124
Number of local stakeholders that actively participate in the Sauk County Institute of Leadership each year.	95	150	95
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	125
Total volunteer service hours for Sauk County Master Gardeners	1,738	2,600	2,000
Number of direct client contacts made by the Sauk County FoodWlse 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	1200 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	1200 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	400
Number of participants engaged in parenting education.	170	200	230
Number of participants engaged in financial education.	New program in 2020	25	50

Key Outcome Indicators / Selected Results - How well are we doing?										
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 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%	95%						
Percent of nonprofit organizations and local government entities that claim to make more decisions that are informed and take more effective actions based on 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 coparents 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 FoodWlse educator. (Value based on total grant allotment from Federal Funds used to support the Sauk County FoodWlse 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. FoodWlse 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	\$42,000						
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	\$244,417						

Oversight Committee: Extension Education, Arts & Culture

### **Area Extension Director\***

### Positive Youth Development Educator

1.00 FTE 50% County funding

## **Agriculture Educator**

0.50 FTE 50% County funding

## **Human Development & Relationships Educator**

1.00 FTE 50% County funding for 0.50 100% County funding for 0.50

# Community Development Educator 1.20 FTE

50% County funding for 1.00 100% County funding for 0.20

### **Summer Intern**

0.30 FTE

### **Horticulture Educator**

0.35 FTE 50% County funding

### **Food WIse Coordinator**

1.00 FTE 0% County funding

### **Food WIse Educator**

1.00 FTE 0% County funding

## **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.

	2018	2019	2020	2021	2022
FTE Change	0.00	0.00	0.00	-0.41	0.00
FTE Balance	2.71	2.71	2.71	2.30	2.30

-	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EXTENSION EDUCATION (UW)											
Revenues											
Tax Levy	385,072	390,790	404,523	396,846	396,846	360,646	(36,200)	-9.12%	None	0	0
Grants & Aids	3,413	3,413	6,461	3,413	3,413	46,339	42,926	1257.72%			
User Fees	19,940	21,856	20,811	12,900	10,300	12,500	(400)	-3.10%	2022 Total	0	0
Use of Fund Balance	0	0	0	6,788	0	0_	(6,788)	-100.00%			
Total Revenues	408,425	416,059	431,795	419,947	410,559	419,485	(462)	-0.11%	2023	0	0
									2024	0	0
Expenses									2025	0	0
Labor	109,810	115,411	105,808	107,309		107,747	438	0.41%	2026	0	0
Labor Benefits	22,934	32,728	32,329	33,761	31,647	34,837	1,076	3.19%			
Supplies & Services	166,922	241,911	257,068	278,877	241,835	276,901	(1,976)	-0.71%			
Addition to Fund Balance	108,758	26,009	36,590	0	36,018	0_	0	0.00%			
Total Expenses	408,425	416,059	431,795	419,947	410,559	419,485	(462)	-0.11%			

Beginning of Year Fund Balance End of Year Fund Balance Included in General Fund Total

2022 Budgeted Ownership and Outside Agency Requests are in General Non-Departmental

### 2022 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. 2022 includes the county only portion of Human Relationship Educator (.5 full-time equivalent) funded by a one year grant.

Sauk County Extension programs transitioning to more remote teaching due to COVID-19 pandemic: Programs being offered remotely resulted in decreased mileage and office supplies expense.

### Revenue, Expense and Tax Levy \$450,000 \$400,000 \$350,000 \$300,000 \$250,000 \$200,000 \$150,000 \$100,000 \$50,000 2018 2022 2019 2020 2021 ■ Revenue Expense ☐ Tax Levy

Fund: GENERAL FUND Department: EXTENSION EDUCATION	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
10070 EXTENSION EDUCATION REVENUE									
411100 GENERAL PROPERTY TAXES	-385,072	-390,790	-404,523	-198,423	-396,846	-396,846	-396,846	-360,646	-36,200
424296 ROUTES TO RECOVERY COVID	0	0	-3,049	0	0	0	0	0	0
424381 UWEX POSTAGE GRANT	-3,413	-3,413	-3,413	-1,707	-3,413	-3,413	-3,413	-3,413	0
424382 STATE GRANT	0	0	0	0	0	0	0	-42,926	42,926
467000 UWX OFFICE SERVICES	-5,242	-3,810	-3,225	-270	-3,400	-3,400	-1,800	-4,000	600
467150 PESTICIDE TRAINING REVENUE	-2,212	-1,900	-1,290	-300	-1,500	-1,500	-500	-500	-1,000
467170 DRINKING WATER TEST ADMIN FEES	-12,485	-15,426	-16,296	0	-8,000	-8,000	-8,000	-8,000	0
467180 MASTER GARDNER TRAINING	0	-721	0	0	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-6,788	0	0	-6,788
TOTAL EXTENSION EDUCATION REVENUE	-408,425	-416,059	-431,795	-200,700	-413,159	-419,947	-410,559	-419,485	-462
10070541 SAUK COUNTY FAIR BOARD									
526100 AGRICULTURAL SOCIETY (FAIR)	25,000	25,000	25,000	0	0	0	0	0	0
TOTAL SAUK COUNTY FAIR BOARD	25,000	25,000	25,000	0	0	0	0	0	0
10070560 EXTENSION EDUCATION									
511100 SALARIES PERMANENT REGULAR	81,170	92,263	97,340	48,418	100,329	100,329	97,407	100,247	-82
511900 LONGEVITY-FULL TIME	220	297	337	0	380	380	280	300	-80
512100 WAGES-PART TIME	0	589	0	1,719	0	0	0	0	0
512700 WAGES-PARTTIME-NO BENEFITS	28,421	22,263	8,131	0	6,600	6,600	3,372	7,200	600
514100 FICA & MEDICARE TAX	8,147	8,423	7,709	3,593	8,209	8,209	7,731	8,243	34
514200 RETIREMENT-COUNTY SHARE	5,448	6,107	6,593	3,268	6,798	6,798	6,594	6,536	-262
514400 HEALTH INSURANCE COUNTY SHARE	9,185	18,036	17,920	9,279	18,559	18,559	17,167	19,839	1,280
514500 LIFE INSURANCE COUNTY SHARE	30	31	30	20	34	34	40	37	3
514600 WORKERS COMPENSATION	124	130	77	57	161	161	115	182	21
520600 CONTRACTS	79,510	134,387	156,385	94,221	187,130	187,130	190,826	194,496	7,366
522100 WATER TESTING	12,601	15,022	15,298	0	8,000	8,000	0	8,000	0
522500 TELEPHONE	1,681	2,320	2,489	1,374	3,000	3,000	0	3,000	0
526100 APPROPRIATION-SCIL	0	8,000	8,000	8,000	8,000	8,000	8,000	8,000	0
531100 POSTAGE AND BOX RENT	2,960	3,822	4,906	1,679	6,000	6,000	2,500	5,000	-1,000
531200 OFFICE SUPPLIES AND EXPENSE	6,682	13,002	6,030	918	9,000	9,000	4,000	4,500	-4,500
531400 SMALL EQUIPMENT	578	563	253	0	1,200	1,200	1,000	1,200	0
531500 FORMS AND PRINTING	1,891	7,945	7,918	472	7,500	7,500	6,500	7,500	0
531800 MIS DEPARTMENT CHARGEBACKS	12,331	12,350	15,970	5,875	14,000	14,000	14,000	14,496	496
532200 SUBSCRIPTIONS	409	515	471	0	0	0	0	0	0
532400 MEMBERSHIP DUES	350	515	990	570	500	500	750	750	250
532500 SEMINARS AND REGISTRATIONS	0	1,666	1,520	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	4,542	2,723	2,255	75	5,000	5,000	2,000	5,000	0
533000 PESTICIDE EXPENSES	1,041	2022 <b>\$a</b> 0 <b>k</b> Co	unty, W <del>is</del> eehsin	Adopted Budget	- 381 1,800	8,588	500	500	-8,088

Fund: GENERAL FUND Department: EXTENSION EDUCATION	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10070560 EXTENSION EDUCATION									
533200 MILEAGE	4,899	6,905	2,680	538	12,000	12,000	4,000	11,000	-1,000
533500 MEALS AND LODGING	451	354	52	0	600	600	600	600	0
534800 EDUCATIONAL SUPPLIES	9,139	2,043	2,319	249	5,500	5,500	4,300	10,000	4,500
534900 PROJECT SUPPLIES	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0
551000 INSURANCE	359	334	0	0	359	359	359	359	0
TOTAL EXTENSION EDUCATION	274,667	365,050	370,206	182,924	413,159	419,947	374,541	419,485	-462
TOTAL DEPARTMENT REVENUE	-408,425	-416,059	-431,795	-200,700	-413,159	-419,947	-410,559	-419,485	-462
TOTAL DEPARTMENT EXPENSE	299,667	390,050	395,206	182,924	413,159	419,947	374,541	419,485	-462
-ADDITION TO / USE OF FUND BALANCE	-108,758	-26,009	-36,589	-17,776	0	0	-36,018	0	

### 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**

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 - 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
		Complete a comprehensive revision of the County Land Division and Subdivision Regulations Ordinance (Chapter 22) .	6/30/2022
		Complete updates to Chapter 7 Zoning Ordinance.	5/31/2022
		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.	Continuous
Develop long and short range plans to guide growth and development in unincorporated areas and to promote healthy	Outcomes are measured by meeting specific project or implementation objectives.	Direct the Sauk County Comprehensive Planning Process.	12/31/2023
and sustainable communities as well as implement		Implement the Land Resources and Environment Strategic Plan.	12/31/2026
and adopted plans.		Provide planning assistance to the Baraboo River Corridor Plan and assist with implementation.	Continuous
		Initiate updates to the Farmland Preservation Plan	12/31/2023
		Complete the White Mound Park Master Plan	2/28/2022
		Implementation of the Sauk County Comprehensive Outdoor Recreation Plan.	12/31/2025
		Develop Hemlock Park Master Plan.	1/31/2023

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	Align County and Department ordinances, policies, and plans that encourage the protection of agricultural and environmental	Adopt and implement amendments to Chapter 26.	4/30/2022
Enhance and protect Sauk County's natural environment,	resources as well as environmental corridors and open spaces.	Implement and assess proposed changes to County's Clean Sweep Program and Ag Plastics, to include the contract with Dane County HHW for the voucher program.	12/31/2022
open space areas, and agricultural lands.	Management and mitigation of threats to agricultural and natural resources in the County.	Implement parks and recreation programming and events.	12/31/2022
	Educate County youth and adults on	Update and implement Chapter 10 County Parks.	3/31/2022
	the importance of maintaining our County's natural resources.	Continue Nitrogen Use Efficiency Program in collaboration with Discovery Farms.	12/31/2022
	Increase the number of e-government	Implementation of the Master Plan for the County Farm.	12/31/2025
	services and transactions.	Provide training opportunities for the LRE Committee members to ensure a better understanding of Department operations, programs, and ordinance implementation.	Continuous
	Increase opportunities for dialogue and information exchanges between elected/appointed officials, contractor's and other groups that	Work with the MIS Department to update and organize the department website.	12/31/2022
Disseminate information through a variety of avenues in order	work closely with the department.  Increase collaboration, coordination,	Create promotional and marketing materials to encourage park usage and highlight historic, environmental and cultural significance.	12/31/2022
to assist community leaders and the general public.	and partnerships throughout the County.	Establish a better relationship with towns and coordinate planning and zoning efforts.	Continuous
	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.	12/31/2022
	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.	12/31/2022
		Implement a capital improvement plan and maintenance schedule, which include results from the ADA Audit and Transition Plan.	12/31/2022
		Prepare, update, and monitor EAP and IOM for County owned dams, as needed.	Continuous
Improve department and program operational efficiency as well as improve maintenance efforts.	Outcomes are measured by meeting specific project objectives and	Process map department policies and procedures to identify inconsistencies and inefficiencies; address as needed.	12/31/2022
well as improve maintenance enorts.	statutory requirements.	Create a department policy and procedure manual.	12/31/2022
		Review department programs and operations to determine level of service requirements and potential future changes.	12/31/2022
		Implement Sauk County's Groundwater Initiative in cooperation with UWEX, Public Health, and UW-Stevens Point.	12/31/2024
Implement programs focused on water quality improvement.	Implementation of strategies and programs to ensure reliable water sources, both in quality and quantity.	Expand water quality monitoring program in area rivers and streams to identify resource needs.	12/31/2022
implement programs locused on water quality improvement.	Pursue funding mechanisms that may assist in implementation.	Provide technical assistance to lake associations with water quality issues.	Continuous
	acoust in importantion.	Install water quality improvement projects through Land and Water Resource Management, Baraboo River RCPP and other grant programs.	Continuous

		Pro	ogram Evaluation	ı			
	Program Title	Program Description	Mandates and References	2022 Budg	et	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 Stiting, 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  Grants  Use of Carryforward  TOTAL REVENUES  Wages & Benefits  Operating Expenses  TOTAL EXPENSES  COUNTY LEVY	\$29,800 \$0 \$105,000 \$134,800 \$187,838 \$146,077 \$333,915 \$199,115	2.12	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.
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 Grants Use of Carryforward  TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES  COUNTY LEVY	\$5,500 \$0 \$0 \$5,500 \$81,043 \$11,833 \$92,876	0.87	Properties in compliance with County ordinances. Increased property values due to property maintenance enforcement.
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 Grants Use of Carryforward  TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES  COUNTY LEVY	\$173,500 \$0 \$0 \$173,500 \$83,896 \$8,524 \$92,420	0.94	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.
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 Grants  TOTAL REVENUES Wages & Benefits  Operating Expenses TOTAL EXPENSES  COUNTY LEVY	\$13,600 \$20,000 \$33,600 \$53,548 \$29,455 \$83,003	0.59	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.

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 Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES  COUNTY LEVY	\$8,000 \$0 \$8,000 \$3,717 \$2,032 \$5,749 (\$2,251)	0.04	Assign, create, and place fire signs in accordance with ordinance requirements and department policy.  Coordinate final information with appropriate departments and outside agencies.
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	User Fees / Misc Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES  COUNTY LEVY	\$32,500 \$0 \$32,500 \$56,264 \$4,116 \$60,380	0.64	Ensure process and procedures are in place which ensure that the County's program adheres to NR 135.  Set benchmarks for existing mines to assist in meeting annual reporting requirements.
8	Baraboo Range Monitoring	Continued monitoring of easements purchased through the Baraboo Range Preservation Association program.	MOA Resolution 36- 99	User Fees / Misc Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$0 \$3,847 \$3,847 \$1,472 \$2,375 \$3,847	0.02	Verify annual compliance with easements purchased through this program.
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 Country Ordinance 7, 8, 24, 25	User Fees / Misc Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$6,000 \$0 \$0 \$6,000 \$37,884 \$10,222 \$48,106	0.38	Verification of complete applications with ordinance required information provided to verify compliance with County ordinances.  Provide for processes and policies that ensure a fair, effective, and efficient hearing.
10		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	User Fees / Misc Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES  COUNTY LEVY	\$7,000 \$12,500 \$0 \$19,500 \$30,957 \$60,754 \$91,711	0.35	Provide for the Clean Sweep event twice a year, providing options for the proper disposal of electronics and hazardous waste.  Provide for the agricultural plastics recycling program, providing an option for the collection of plastic that would have otherwise been landfilled or burned.
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 follow: 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	User Fees / Misc Grants Use of Carryfonward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$0 \$304,629 \$40,000 \$344,629 \$33,943 \$346,340 \$380,283	0.32	Inspection of dams on an annual basis for minor maintenance issues to ensure the dams are operating adequately and safely.  Responsible for implementation of EAP/IOM Plans for Sauk County owned dams.
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 Admin ATCP 50	User Fees / Misc Grants Use of Carryforward TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$20,000 \$25,629 \$25,000 \$70,629 \$163,037 \$116,352 \$279,389	1.84	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.

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Variance   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.   Such payment is to be used by the County to implement conservation practices on non-point source properties to balance phosphorus discharge levels.   Such payment is to be used by the County to implement of conservation practices on non-point source properties to balance phosphorus discharge levels.   Such payment is to be used by the County to make a specific properties of the construction rehabilitation, expansion, and abandomment or transfer of ownership of any manure storage facility.   The obligation to have an ordinance is required through previous grant and abandomment or transfer of ownership of any manure storage facility.   The obligation to have an ordinance is required through previous grant and abandomment or transfer of ownership of any manure storage facility.   The obligation to have an ordinance is required through previous grant and abandomment or transfer of ownership of any manure storage facility.   The obligation to have an ordinance is required through previous grant and abandomment of the ordinance. All farms are required to the payment of the previous grant and the County of the plans provided for program compliance.   Promotion of managed intensive grazing reduces erosion and runoff pollution from from from operations. Creation and implementation of grazing plans. Staff or ToTAL REVENUES \$50 (NR 151)    Formation of managed intensive grazing reduces erosion and runoff pollution from from from perations. Creation and implementation of grazing plans. Staff or ToTAL REVENUES \$50 (NR 151)    Formation of the department to offset cost.   Promotion of managed intensive grazing reduces erosion and runoff pollution from from from from peratics. Creation and implementation of grazing plans. Staff or ToTAL REVENUES \$50 (NR 151)    Formation of the departme		Multi-Discharge			Grants	02		
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County Levy   S103,717   Formal program compliance.   County Levy   S103,717								process for enforcing the
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Wildlife Mgnt / 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  Total Revenues  \$13.800 Wages & Benefits \$2.827 Operating Expenses \$13.800 Total Revenues With wildlife damage.	<b>—</b>	<del> </del>	<u> </u>					
Wildlife Mgnt / 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.  Service provision is contracted to the federal Wildlife Damage Services agency. Miss Stats 29.885-29.89; Admin Code NR 12.10  Was Stats 29.885-29.89; Admin Code NR 12.10  Wages & Benefits \$2.827  Operating Expenses \$13,800  TOTAL EXPENSES \$18,627								
Wildlife Mgnt / Damage approving claims and payments through committee and developing and submitting reimbursement requests.  Wildlife Mgnt / Damage approving claims and payments through committee and developing and submitting reimbursement requests.  Wis Stats 29.895  TOTAL REVENUES  \$13,800  Wages & Benefits  \$2,827  Operating Expenses  \$13,800  TOTAL EXPENSES  \$13,800  With wildlife damage.		NACI-HIEF AA	Samina provision is contracted to the federal Wildlife Dame C					
Damage approving claims and payments through committee and developing and submitting reimbursement requests.  Damage approving claims and payments through committee and developing and submitting reimbursement requests.  Damage NR 12.10  Wages & Benefits \$2,827  Operating Expenses \$13,800  TOTAL EXPENSES \$16,627				Wis Stats 29.885-				Transfer of funda for acci-t
Damage approving claims and payments through committee and developing and submitting reimbursement requests.  NR 12.10   Wages & Benefits   \$2,827   with wildlife damage.   Operating Expenses   \$13,800     TOTAL EXPENSES   \$16,627	19			29.89; Admin Code			0.03	
Submitting reimbursement requests.    Operating Expenses   \$13,800     TOTAL EXPENSES   \$16,627		Damage						with wildlife damage.
			submitting reimbursement requests.					
COUNTY LEVY \$2,827								
					COUNTY LEVY	\$2,827		

				User Fees / Misc	\$46,657		
		The department is charged with responsibility to ensure the rental land		Grants	\$4,314		Maintain the County Farm as a
		located at the Health Care Center Farm is managed in an appropriate		Use of Carryforward	\$0		productive and sustainable farm.
20	Health Care Center	manner that will provide revenues to the County without harming productivity		TOTAL REVENUES	\$50,971	0.18	
20	Farm Mgnt	or other natural resources located on the property. Revenues from the		Wages & Benefits	\$18,666	0.16	Utilize the farm to showcase
		rental of these lands amount to over \$30,000 per year. It is a showcase of		Operating Expenses	\$16,811		innovative practices through
		land and farm practices for Sauk County.		TOTAL EXPENSES	\$35,477		farm tours, workshops, etc.
		,		COUNTY LEVY	(\$15,494)		
_				User Fees / Misc	\$0		Department assists USDA-
		Staff assist with federal program implementation to further the conservation		Grants	\$4,314		
							NRCS with installing water
		benefits provided to the county and the cost share assistance provided to		Use of Carryforward	\$0		quality practices ranging from
21	USDA Assistance	landowners. The practices installed help achieve resource protection goals.	Wis Admin ATCP	TOTAL REVENUES	\$4,314	0.15	barnyard runoff control, stream
		Federal Environmental Quality Incentives Program (EQIP) provides about	50, NR 151	Wages & Benefits	\$15,773		bank erosion, grazing plans, etc.
		\$150,000 in cost sharing each year. Maintaining eligibility for federal farm		Operating Expenses	\$1,822		Practices are focused on
		programs provides additional payments directly to farmers.		TOTAL EXPENSES	\$17,595		preventing soil erosion and
				COUNTY LEVY	\$13,281		reducing agricultural runoff.
				User Fees / Misc	\$0		Installation of conservation
							practices that prevent soil
1		The Regional Conservation Partnership Program (RCPP) promotes		Grants	\$28,629		erosion and prevent agricultural
		coordination between NRCS and its partners to deliver conservation		Use of Carryforward	\$0		
		assistance to producers and landowners. NRCS provides assistance to		TOTAL REVENUES	\$28,629		runoff to protect ground and
	Regional Conservation	producers through partnership agreements and through program contracts or	0000 5 5	Wages & Benefits	\$95,875		surface water and improve farm
23	Partnership Program	easement agreements. It combines the authorities of four former	2008 Farm Bill	Operating Expenses	\$38,880	1.19	productivity. Focus efforts in
1		conservation programs in accordance with the rules of EQIP, CSP, ACEP		TOTAL EXPENSES	\$134,755		watersheds with the highest
		and HFRP. \$1.6M Project for Sauk County with \$975K installed practices.			Ţ.z.,,, <b>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</b>		concentrations of soil erosion
							and runoff. Provide outreach
1		The Baraboo River Watershed will be receiving \$2.25M.					and education to inform
				COUNTY LEVY	\$106,127		landowners of program.
$\vdash$				User Fees / Misc	\$100,127		anaswiicis or program.
				USEI FEES / IVIISC	ΦU		
1				Grants	\$104,650		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$104,650		
		O	Wis. Stats.	Wages & Benefits	\$7,329		Implementation of collaborative
24	Snowmobile	Counties are responsible for the administration of such program; and receive				0.08	efforts to support snowmobile
		aid from the state for snowmobile purposes as defined in Wis. Statute.	23.09(26)	Operating Expenses	\$104,650		organizations in Sauk County.
				TOTAL EXPENSES	\$111,979		organizations in Guar Gounty.
				COUNTY LEVY	\$7,329		
				User Fees / Misc	\$0		
				Grants	\$24,819		
			Wis. Stats 23.33; NR 64		\$24,619		
				Use of Carryforward			
		Counties are responsible for the administration of such program; and receive aid from the state for ATV purposes as defined in Wis. Statute.		TOTAL REVENUES	\$24,819		Implementation of collaborative
25	ATV / UTV			Wages & Benefits	\$1,712	0.02	efforts to support ATV
23	AIV/OIV			Operating Expenses	\$24,819	0.02	
				TOTAL EXPENSES	\$26,531		organizations in Sauk County.
1				COUNTY LEVY	\$1,712		
				User Fees / Misc	\$0		
1				Grants	\$1,925		
1				Use of Carryforward	\$0		
1				TOTAL REVENUES	\$1,925		Implementation of callabaration
05 -		Counties are responsible for the administration of such a program; and	Wis. Stats. 23.335;	Wages & Benefits	\$0		Implementation of collaborative
25.5	ОНМ	receive aid from the state for OHM purposes as defined in Wis. Statute.	NR 65	Operating Expenses	\$1,925	-	efforts to support OHM
				TOTAL EXPENSES	\$1,925		organizations in Sauk County.
1				12112231211320	Ţ.,U10		
1							
1			1				l l
1			1	COUNTY LEVY	\$0		l l
$\vdash$				User Fees / Misc	\$70,000		
1							
				Grants	\$0		
1	26 Camping			Use of Carryforward	\$6,250		
1			l	TOTAL REVENUES	\$76,250		<u>.                                    </u>
1			Sauk County	Wages & Benefits	\$82,421		Improved and compliant
26		Maintenance and operation of a 66-unit campground at White Mound Park	Ordinance Chapter	Operating Expenses	\$31,589	1.25	campsites with access to park
			10; ATCP 79	TOTAL EXPENSES	\$114,010		amenities and activities.
				IUIAL EAPENSES	\$114,010		
				COUNTY	607 700		
	l		L	COUNTY LEVY	\$37,760		

		Maintenance and operation of park properties, to include beaches, trails,		User Fees / Misc	\$129,500		
				Grants	\$32,380		
		structures, and associated amenities (tables, signage, benches, equipment,		Use of Carryforward	\$53,283		
		etc.) as well as management of forest resources at the following locations:		TOTAL REVENUES			Available and enhanced facilities
					\$215,163		where the public can enjoy the
27	Park Operations	White Mound (1,088 acres), Redstone Beach (30 acres), Redstone Boat		Wages & Benefits	\$240,732	3.44	County's natural resources and
21	I alk Operations	Landing (1 acre), Hemlock (80 acres), Man Mound (2 acres) Summer Oaks		Operating Expenses	\$168,558	0.44	open spaces.
		Boat Landing (6 acres), Yellow Thunder Wayside (.5 acres), Mirror Lake Dam		TOTAL EXPENSES	\$409,290		
		(.5 acres), and Community Forest (690 acres). Weidman Woods (80 acres,					
i		but is not maintained). Acquired 2021 - Bluffview Community Park (3.58					
		acres) and GSST Parking Area - Prairie du Sac (2.17 acres).					
		acros) and See 11 anning 1 lear 1 rains at Sas (2:17 acros).		COUNTY LEVY	\$194,127		
				User Fees / Misc	\$0		
				0	\$650,000		
				Grants			
				Use of Carryforward	\$50,000		
		Management of water resources to determine general trends in water quality.		TOTAL REVENUES	\$700,000		
28	Lake Management	Use secchi depth readings to measure the clarity and general health of area		Wages & Benefits	\$7,885	0.14	Increased Secchi Depth
20	Lake Management			Operating Expenses	\$700,000	0.14	Readings to ensure clear water.
i		lakes.		TOTAL EXPENSES	\$707,885		
					·		
				COUNTY LEVY	\$7,885		
				User Fees / Misc	\$0		
					00.100		
				Grants	\$2,100		
		Financial assistance provided to the County for fish and wildlife programs.		Use of Carryforward	\$0		
				TOTAL REVENUES	\$2,100		Implementation of a project that
	County Conservation	Funds are allocated to each County in proportion to the ratio of the size of	Wis. Stats.	Wages & Benefits	\$1,712	0.00	Implementation of a project that
29	Aids	each County to the total area of the state. Such funds can be used toward	23.09(12)	Operating Expenses	\$4,200	0.02	meets one of the category
		development projects, habitat projects, stocking projects, maintenance	` ,	TOTAL EXPENSES	\$5,912		requirements for the funds.
		projects or miscellaneous projects.					
				COUNTY LEVY	\$3,812		
				User Fees / Misc	\$8,000		Collaboration with local
				Grants	\$2,000,000		municipalities for the
				Use of Carryforward	\$739,635		construction and maintenance of
				TOTAL REVENUES	\$2,747,635		a regional trail from Sauk
				Wages & Benefits	\$46,553		City/Sauk Prairie to Reedsburg.
30	Con at Coult State Tooli	D		Operating Expenses	\$2,751,635	0.53	City/Sauk Frame to Reedsburg.
30	Great Sauk State Trail	Development, management, and maintenance of multi-use recreational trails.		TOTAL EXPENSES		0.53	
				TOTAL EXPENSES	\$2,798,188		Partnership with Dane County
							for construction and
							maintenance of a pedestrian
							bridge over the Wisconsin River
				COUNTY LEVY	\$50,553		to connect GSST to the Walking
		White Mound Bridge Replacement	\$58,000	User Fees / Misc	\$0		
		Hustler Mower Replacement	\$10,000		\$175,000		
		2012 Chevy Colorado (former CPZ vehicle) Replacement		Use of Carryforward	\$58,000		
			Ψ20,000	TOTAL REVENUES	\$233.000		
	Outlay			Wages & Benefits	\$233,000	-	
							Implementation and com-1-4:
				Operating Expenses	\$268,000		Implementation and completion
				TOTAL EXPENSES	\$268,000		of specific projects identified on
				COUNTY LEVY	\$35,000		the capital outlay document.
				TOTAL REVENUES	\$5,332,275		
	Totals			TOTAL EXPENSES	\$6,780,898	19.10	
				COUNTY LEVY	\$1,448,623		
					Ţ.,, <b>020</b>		-

Output Measures - How much are we doing?									
	Description	2020 Actual	2021 Estimate	2022 Budget					
	Assist land owners and operators with nutrient management and conservation plans. (Acres installed)	7,705 acres	5000 acres	5500 acres					
	Survey, design and installation of cost-shared water pollution control practices through various funding programs	85 practices installed	100 practices installed	100 practices installed					
	(Ex. Manure storage, barnyard runoff, waterway systems, contour and buffer strips)  CREP Buffer strip program - Linear Feet in program	17,820 linear feet	6000 linear feet	100 practices installed 6000 linear feet					
		6 events / 80 participants	6 events / 100 participants	12 events / 125 participants					
o	Agricultural Plastics Programs and participants	24.4 tons collected	25 tons collected	25 tons collected					
Conservation	Vouchers Distributed for Dane County HHW	Program not available	Program not available	30 vouchers					
ē	Creation and implementation of grazing plans. Acres converted.	602.2 acres	500 aaraa	500 acres					
Suc		1 program / 683	500 acres	500 acres					
ပိ	Programs and Participants at Clean Sweep Events	participants	1 programs / 600 participants	1 program / 600 participants					
	Ordinance Rewrites and Revisions	0 rewrites / 0 revision	0 rewrites / 1 revision	0 rewrites / 1 revision					
		60 FPP	100 FPP	60 FPP					
	Inspect farms to determine compliance with state and local soil and water conservation standards for Farmland	0 LWRM	25 LWRM	20 LWRM					
	Preservation Program and Land and Water Resource Management participants and Sauk County Chapter 26 Ordinance.	14 Chapter 26	15 Chapter 26	15 Chapter 26					
	Subdivision Plats and Certified Survey Maps (CSMs) approved	1 plat / 100 CSM	2 plats / 80 CSM	1 plat / 80 CSM					
	Number of county plans completed	2 - Man Mound / Yellow	3 - White Mound, ADA Transition,	1					
		Thunder	Strategic Plan	2 - Hemlock Park, County Farr					
	Board of Adjustment (BOA) Inspections	21	40	30					
	Shoreland Zoning Inspections	50	90	50					
	Code Enforcement Complaint/Follow up Inspections	95	100	90					
_	Non Metallic Mining Reclamation Program - Total Sites/Total Acres	36 sites / 2,415 acres	32 Sites / 2,400 acres	36 sites / 2,500 acres					
and Zoning	Non Metallic Mining - Site Inspections	46 inspections	40 inspections	30 inspections					
5	Non Metallic Mining - Blast Reports	20 reports	10 reports	15 reports					
N	Ordinance Rewrites and Revisions	0 rewrites / 0 revision	2 rewrites / 0 revision	2 rewrites / 0 revisions					
au	Planned Rural Development (PRD) (Lots, agricultural acres converted, and acres protected)	9 Lots	14 Lots 400 participating acres	10 Lots 400 participating acres					
ğ	Frainted Rural Development (FRD) (Lots, agricultural acres converted, and acres protected)	489.09 participating acres 33.42 PRD lot acres	50 PRD lot acres	35 PRD lot acres					
Ē	Conditional Use Permit (CUP) (Land Use)	21 CUP	15 CUP	15 CUP					
Planning a	Conditional Use Permit (Exclusive Agricultural (EA) Zoning Dwelling)	0 CUP	4 CUP	2 CUP					
≖	Land Use / Sanitary Permits Issued	439 Land Use	350 Land Use	400 Land Use					
	•	190 Sanitary	150 Sanitary	150 Sanitary					
	Code Enforcement Citations	64	50	50					
	Wisconsin Fund Grant Awards / Grant Amount	0 / 040 545	2 / \$40,000	2 / 642 222					
	Septic System Maintenance Verifications	3 / \$12,515	3 / \$12,000	3 / \$12,000					
		5,046 0 Soils On-Site	4,500 10 Soils On-Site	4500 10 Soils On-site					
	Soil Test / Septic Closing On-site Inspections	112 Closing Inspections	100 Closing Inspections	100 Closing Inspections					
	Miles of snowmobile trail maintained	215.5	215.5	215.5					
	Days snowmobile trail open	14	26	20					
	Online camping reservations	1013	950	950					
	Direct camping reservations	831	600	600					
	Camping revenue	\$80,917	\$70,000	\$70,000					
	Entrance fee revenue	\$145,849	\$115,000	\$115,000					
	Parks/Properties maintained	13	15 - Bluffview, GSST Lot	15					
	Boat landings maintained	6	6	6					
	Acres of land maintained	2,013	2,017	2,017					
	Volunteers	18	0	0					
Recreation	Number of volunteer hours	102.5 hours	0 hours	0 hours					
ä	Prairie Smoke Terrace reservations	37	50	50					
5	Other shelter reservations	16	32	20					
æ	Annual passes given to Sauk County Veterans	300	300	300					
and	Paddle sport rental revenue	\$4,904	\$4,500	\$4,500					
ā	Acres of lake maintained	104	104	104					
arks	Projects funded by County Conservation Aids	1	1	1					
Par	Dams - Number of inspections completed	14	15	15					
	Dams - Staff time for dam inspections/repairs	279.5 hours	250 hours	250 hours					
	Emergency Action Plans updated	0	3	1					
	Emergency Action Plan meetings	0	1	1					
	Number of GSST trail users	70,982	50,000	70,000					
	GSST Revenue generated - Trail passes	\$7,778	\$8,000	\$8,000					
	GSST staff time (hours)	574	575	575					
	GSST expenses (maintenance, etc.)	\$5,791	\$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					

		Key Outcome Indicators / Selected Results	· How well are we doin	g?	
	Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
	Regional Conservation Partnership Program - Baraboo River Watershed: Practices installed in project area	Active participation within the project area will result reduced soil erosion.	13 landowners	15 landowners	12 landowners
	Collection of stream water quality monitoring data by department staff	Trends in water quality can be quantified and areas of concern identified.	8 sites	5 sites	5 sites
	Outreach and education: Presentations and programs offered by staff	The public will better understand the department's mission and topics of interest.	400 participants	400 participants	400 participants
_	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.	7,665 acres	4,000 acres	6,000 acres
Conservation	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.	74 on-site farm visits	100 on-site farm visits	100 on-site visits
Conse	Installed conservation practices	Tons of soil saved, amount of phosphorus reduced, and gallons of water infiltrated.	1,844.6 tons of soil / 1,671.14 lbs phosphorus reduction / 31,325,000 gallons of water infiltrated	3,000 tons of soil / 8,000 lbs phosphorus reduction / 50,000,000 gallons of water infiltrated	3,000 tons of soil / 8,000 lbs phosphorus reduction / 50,000,000 gallons of water infiltrated
	Dane County HHW Voucher Program	Property owners are properly disposing of waste throughout the year.	Program not available	10 vouchers	30 vouchers
	Ag Plastics Collection	Participation in recycling efforts for agriculture plastics means less is discarded inappropriately or ending up in a landfill	24.4 tons collected	25 tons collected	24 tons collected
	Clean Sweep Events - Waste Collection	Collection of waste and other items protects the natural resources of the County.	21,074 lbs waste 60,227 lbs electronics	85,000 lbs waste 85,000 lbs electronics	80,000 lbs waste 60,000 lbs electronics
	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 9 reported failing	45 non-reporting 10 failing	40 non-reporting 10 failing
	Compliance achieved - violations	The department's ability achieve compliance on zoning violations and ensure that the provisions of the County ordinances are upheld.	Not monitored	4 closed	15 closed
	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.	3 applicants / \$12,515	3 applicants / \$12,000	3 applicants / \$12,000
	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.	36 plans / 0 reclaimed	36 plans / 0 reclaimed	36 plans / 0 reclaimed
	Civic Engagement - # events / # participants	Ensure that a broad segment of the County is participating and planning for the future	0 events / 0 participants	1 event / 50 participants	1 event / 50 participants
	Plan Implementation - # projects or programs initiated	Implementation of plans ensure that the County is meeting identified goals and objectives.	0 project	1 project - GSST Lot	1 project
	Acres of land acquired for park and recreation activities	Expansion of the County park system in accordance with approved plans.	2.17 acres	3.58 acres	0 acres
and Recreation	Funding awarded through Grant programs	County Conservation Aid grants, Stewardship Funds, and other grant opportunities to assist with implementation of park projects.	1 grant \$2,435	1 grant \$2,435	1 grant \$2,435
and Rec	Park and recreation programs and activities provided.	The public is using the park system and learning to appreciate the natural amenities of the County.	Not monitored	4 events / 200 participants	7 events / 350 participants
Parks a	Lineal feet of trails developed or improved.	Expansion of the County trail system in accordance with approved plans.	0 feet	0 feet	0 feet
	Dam compliance with the State of Wisconsin DNR	Safety for county residents and visitors	Yes	Yes	Yes

Oversight Committee: Land Resources & Environment

Land Resources & Environment Director

1.00 FTE

LRE Program Specialist

1.00 FTE

**Conservation Manager** 

1.00 FTE

**Conservation Technician** 

Advanced

1.00 FTE

Planning & Zoning Manager

1.00 FTE

1.00 1 11

Land Use/Sanitation Technician 3.00 FTE

**Associate Planner** 

1.00 FTE

LRE Intern (Seasonal)

0.30 FTE

Parks and Recreation Manager

1.00 FTE

Parks Operations Coordinator 1.00 FTE

Parks Programs Coordinator 1.00 FTE

Parks & Recreation
Assistant
1.00 FTE

Parks Intern (Seasonal)

1.49 FTE

**Conservation Technician** 

2.00 FTE

Watershed Coordinator

1.00 FTE

**Education Coordinator** 

1.00 FTE

LRE Intern (Seasonal)

0.30 FTE

	2018	2019	2020	2021	2022
Land Resources	& Environ	ment			
FTE Change	0.00	0.00	7.05	-2.09	-0.06
FTE Balance	14.19	14.19	21.24	19.15	19.09
Parks					
FTE Change	0.00	0.29	-5.07	0.00	0.00
FTE Balance	4.78	5.07	0.00	0.00	0.00
Total					
FTE Change	0.00	0.29	1.98	-2.09	-0.06
FTE Balance	18.97	19.26	21.24	19.15	19.09

	2018	2019	2020	2021 Amended	Estimated Year End Actual as of	2022	\$ Change from 2021 Amended to	% Change from 2021 Amended to		Total Expense	Property Tax Levy
	Actual	Actual	Actual	Budget	August 2021	Budget	2022 Budget	2022 Budget	Outlay	Amount	Impact
									-		<u> </u>
LAND RESOURCES & ENVIRONI	MENT										
Revenues											
Tax Levy	1,072,017	1,128,574	1,358,964	1,554,154	1,554,154	1,448,624	(105,530)	-6.79%	Mower Replacement	10,000	10,000
Grants & Aids	269,720	305,345	487,523	569,571	540,777	3,690,251	3,120,680	547.90%	Horse Camp Electric/Restrooms	125,000	0
Licenses & Permits	305,307	272,997	345,853	258,800	266,300	271,300	12,500	4.83%	White Mound Bridge Replacement	58,000	0
Fees, Fines & Forfeitures	8,149	11,072	17,238	5,500	6,400	6,500	1,000	18.18%	Hemlock Park Upgrades	50,000	0
User Fees	51,421	55,633	272,726	197,257	258,217	256,757	59,500	30.16%	Vehicle	25,000	25,000
Intergovernmental	0	89,582	129,234	21,881	49,976	30,451	8,570	39.17%			
Donations	8,000	500	500	500	500	500	0	0.00%	2022 Total	268,000	35,000
Miscellaneous	20,666	512	669	0	5,200	2,500	2,500	0.00%			
Use of Fund Balance	0	0	345,560	1,563,237	0	1,074,015	(489,222)	-31.30%			
									2023	85,000	25,000
Total Revenues	1,735,280	1,864,215	2,958,267	4,170,900	2,681,524	6,780,898	2,609,998	62.58%	2024	25,000	25,000
						<u>.</u>			2025	25,000	25,000
Expenses									2026	25,000	25,000
Labor	891,373	874,746	1,116,882	1,216,383	1,028,935	1,227,289	10,906	0.90%			
Labor Benefits	276,586	262,965	343,299	398,467	384,561	416,267	17,800	4.47%			
Supplies & Services	432,897	497,764	1,276,529	2,359,088	1,088,277	4,869,342	2,510,254	106.41%			
Capital Outlay	22,050	0	221,557	196,962	100,000	268,000	71,038	36.07%			
Addition to Fund Balance	112,375	228,740	0	0	79,751	0	0	0.00%			
Total Expenses	1,735,280	1,864,215	2,958,267	4,170,900	2,681,524	6,780,898	2,609,998	62.58%			

Beginning of Year Fund Balance End of Year Fund Balance Included in General Fund Total

Conservation, Planning & Zoning became Land Resources & Environment in 2020
Parks Combined into Land Resources & Environment in 2020

### 2022 Highlights & Issues on the Horizon

The 2022 budget takes into account: increased staff costs, increased dam repair and/or replacement expenses, capital outlay items, and decreased/increased anticipated grant amounts when compared to prior years. There are also increased for park operations and maintenance due to usage of those facilities. Several new revenue streams were added: stormwater permits, erosion control permits, and reimbursement for Water Quality Trading efforts. The budget also includes American Rescue Plan Act funds (ARPA) funds for several project areas overseen by the Department.

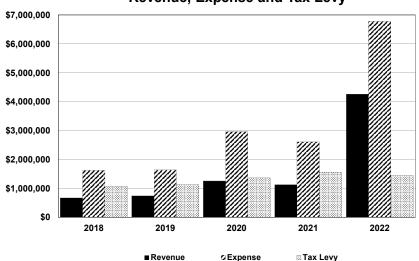
A number of other projects are proposed within the budget that utilize ARPA. Funding consists of: \$650,000 to assist with a silt trap at Mirror Lake; \$125,000 for improvements to the horse campground at White Mound Park; and \$50,000 for improvements at Hemlock Park.

To promote County parks and open spaces, the Department is looking to partner with Discover Wisconsin as well as local chambers to film a segment on Sauk County. This is an opportunity for the County to showcase its unique environmental spaces.

Emerald Ash Borer has been found on many properties surrounding White Mound County Park. While no trees have been identified as having Emerald Ash Borer, it is only a matter of time before we do. Funds have been designated in the budget to begin removal and replacement of Ash trees particularly within the campground. A process to remove trees and replace those trees with different species is underway in the park for \$25,000.

The first and second phases of the Great Sauk State Trail are completed. Efforts continue to make the Great Sauk State Trail connection to Devil's Lake State park through the "Wye". Efforts continue to make the connection to Devil's Lake State Park. Carry forward funds are included in the budget for any projects associated with the trail's construction. A work plan was adopted which initiates an overall corridor planning process to assist the County in working with local communities to identify future trail and associated amenity locations.

## Revenue, Expense and Tax Levy



2022 Sauk County, Wisconsin Adopted Budget - 393

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	To: Expe Amo	ense	Property Tax Levy Impact
PARKS												
<u>Revenues</u>												
Tax Levy	297,861	303,373	0	0	0	0	0	0.00%	None		0	0
Grants & Aids	263,570	51,133	0	0	0	0	0	0.00%				
Licenses & Permits	4,119	10,381	0	0	0	0	0	0.00%	2022 Total		0	0
User Fees	518,430	151,842	0	0	0	0	0	0.00%				
Intergovernmental	15,163	39,913	0	0	0	0	0	0.00%				
Donations	500,000	125	0	0	0	0	0	0.00%	2023		0	0
Miscellaneous	604	1,075	0	0	0	0	0	0.00%	2024		0	0
Use of Fund Balance	773,636	265,339	0	0	0	0	0	0.00%	2025		0	0
							•		2026		0	0
Total Revenues	2,373,382	823,180	0	0	0	0	0	0.00%				
•												
<u>Expenses</u>												
Labor	207,204	229,646	0	0	0	0	0	0.00%				
Labor Benefits	49,898	55,684	0	0	0	0	0	0.00%				
Supplies & Services	1,190,888	370,103	0	0	0	0	0	0.00%				
Capital Outlay	925,392	167,747	0	0	0	0	0	0.00%				
Addition to Fund Balance	0	0	0	0	0	0_	0	0.00%				
Total Expenses	2,373,382	823,180	0	0	0	0	0	0.00%				
Total Expenses	2,313,302	023,100	<u> </u>	- 0	<u> </u>			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 Department: LAND RESOURCES & ENVIRONMENT	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10064 LAND RESOURCES & ENVIRONMENT									
411100 GENERAL PROPERTY TAXES	-1,072,017	-1,128,574	-1,358,964	-777,077	-1,554,154	-1,554,154	-1,554,154	-1,448,624	-105,530
422160 HO-CHUNK GAMING GRANT	-16,000	-36,000	-15,000	-31,425	0	-31,425	-31,425	-32,380	955
424296 ROUTES TO RECOVERY COVID	0	0	-92	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	0	0	0	-3,046,000	3,046,000
424630 SNOWMOBILE TRAILS	0	0	-164,247	-29,558	-60,391	-60,391	-112,635	-104,650	44,259
424632 ATV/UTV TRAILS	0	0	0	0	-33,279	-33,279	-18,839	-24,819	-8,460
424720 WI FUND SEPTIC SYSTEM	-7,505	-6,585	-12,652	0	0	0	0	-20,000	20,000
424730 CO CONSERVATION AID	0	0	-1,150	0	-2,245	-2,245	-2,245	-2,100	-145
424750 LAND/WATER RESOURCE	-81,097	-93,437	-85,198	0	-153,750	-153,750	-149,750	-125,500	-28,250
424770 LAND CONSERVATION AID	-129,164	-131,289	-142,660	0	-140,181	-140,181	-140,181	-172,577	32,396
424785 PRODUCER LED GROUP	0	0	-5,000	-40,000	-30,000	-30,000	-40,000	-15,000	-15,000
424790 WILDLIFE DAMAGE PROGRAM	-10,474	-10,319	-16,868	-8,628	-13,800	-13,800	-13,800	-13,800	0
424842 DNR DAM REHABILITATION REIMB	0	0	0	0	-75,000	-75,000	0	-100,000	25,000
424846 TARGETED RUNOFF MANAGEMENT	0	0	-19,053	0	0	0	0	0	0
424848 OTTER CR COST SHARE TRM GRANT	0	0	-8,406	0	0	0	0	0	0
424854 OFF HWY MOTORCYCLE	0	0	0	0	0	0	0	-1,925	1,925
424863 EDUCATION GRANTS	0	-2,500	0	0	-3,500	-3,500	-1,500	-2,000	-1,500
424880 CLEAN SWEEP	-12,990	-12,500	0	-12,310	-12,500	-12,500	-13,402	-12,500	0
441010 CONS COURT ORDERED FINES/FEES	-2,449	-7,822	-3,045	-475	-3,000	-3,000	-3,000	-4,000	1,000
441110 NON-PERMIT CONSTRUCT FINE	-5,700	-3,250	-3,835	-2,500	-2,500	-2,500	-3,400	-2,500	0
441300 COURT ORDERED RESTITUTION	0	0	-358	0	0	0	0	0	0
442500 GREAT SAUK ST TRAIL PERMITS	0	0	-7,778	-6,997	-8,000	-8,000	-8,300	-8,000	0
442600 EROSION CONTROL PERMITS	0	0	0	0	0	0	0	-9,000	9,000
442700 STORMWATER MGNT PERMITS	0	0	0	0	0	0	0	-1,000	1,000
444100 LAND USE PERMITS	-105,207	-91,632	-114,090	-52,985	-90,000	-90,000	-90,000	-90,000	0
444130 SOIL TEST CERT FEES	-13,800	-15,150	-17,100	-9,200	-11,500	-11,500	-11,500	-11,500	0
444140 SANITARY PERMITS	-81,400	-72,305	-95,925	-48,910	-62,000	-62,000	-65,000	-62,000	0
444141 SANITARY SYSTEM REVIEW FEE	-10,985	-10,790	-9,970	-4,770	-8,000	-8,000	-8,000	-8,000	0
444150 SUBDIVISION PLAT REVIEW FEE	-1,380	-1,825	-2,000	-350	-1,000	-1,000	-500	-1,000	0
444160 GROUNDWATER PERMITS	-8,075	-6,675	-7,925	-3,525	-5,000	-5,000	-5,000	-5,000	0
444170 MANURE STORAGE PERMIT	-400	0	0	-500	-1,000	-1,000	-700	-1,000	0
444180 NONMETALIC MINING PERMITS	-32,380	-31,890	-34,080	0	-31,000	-31,000	-32,000	-31,000	0
444181 NONMETALLIC PLAN REVIEW	0	-1,400	-3,740	0	-1,500	-1,500	-1,000	-1,500	0
444185 CONDITIONAL USE PERMIT BUSINES	-7,250	-10,000	-9,500	-5,750	-10,000	-10,000	-9,000	-10,000	0
444186 CONDITIONAL USE EXCLUSIVE AG	-300	-500	0	-200	-300	-300	-300	-300	0
444200 FIRE SIGN FEES	-11,670	-7,550	-12,345	-5,645	-6,000	-6,000	-8,000	-8,000	2,000
444210 MAINTENANCE TRACKING FEE	0	0	0	0	-100	-100	-100	-100	0
444220 CERTIFIED SURVEY FEES	-11,410	-9,780	-12,800	-6,850	-7,000	-7,000	-10,000	-7,000	0
444240 REZONING HEARING PETITION	-1,500	-1,500	-4,250	-250	-2,500	-2,500	-2,500	-2,500	0
444242 PRD DEVELOP PLAN REVIEWS	-10,250	2022-Sauk Co	ounty, Wisconsin	Adopted Budget	- 395 -8,000	-8,000	-8,000	-8,000	0

Fund: GENERAL FUND	2018	2019	2020	2021	2021	2021	2021	2022	\$ Change 2021
Department: LAND RESOURCES & ENVIRONMENT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated		Amended To 2022
10064 LAND RESOURCES & ENVIRONMENT									
444260 BOARD OF ADJUSTMENT FILING	-9,000	-5,000	-7,000	-5,000	-6,000	-6,000	-6,000	-6,000	0
444270 EDUCATION PROGRAM FEES	0	0	0	0	-2,000	-2,000	-1,500	-2,000	0
445100 APPLICATION FEES	-300	0	-600	0	0	0	-500	-500	500
451300 JUDGEMENTS/DAMAGES/SETTLEMENTS	0	0	-10,000	0	0	0	0	0	0
464350 CLEAN SWEEP FEES	-2,484	-4,311	-3,757	0	-7,000	-7,000	-4,500	-7,000	0
467200 COUNTY PARK REVENUE	0	0	-79,925	-55,316	-55,000	-55,000	-80,000	-74,500	19,500
467250 PARKS ENTRANCE FEES	0	0	-131,857	-79,035	-80,000	-80,000	-115,000	-120,000	40,000
468200 SALE CONSERVATION MATERIAL	-12,490	-12,715	-17,197	-12,884	-13,500	-13,500	-17,000	-17,000	3,500
468205 BUILDING USE FEES	0	0	-5,937	-5,403	-5,000	-5,000	-6,500	-5,000	0
468210 RENT OF TREE PLANTER	-201	-628	-450	-333	-500	-500	-460	-500	0
468270 PRODUCER LED FEES	0	0	-1,965	0	0	0	0	0	0
472495 MULTI-DISCHARGE VARIANCE PROG	0	-89,582	-129,134	-47,975	-20,881	-20,881	-47,976	-22,951	2,070
472496 WATER QUALITY TRADING	0	0	0	-998	0	0	-2,000	-7,500	7,500
474010 DEPARTMENTAL CHARGES	0	0	0	0	-1,000	-1,000	0	0	-1,000
474050 LANDFILL MONITORING CHARGES	0	0	-100	0	0	0	0	0	0
483600 SALE OF COUNTY OWNED PROPERTY	-7,300	0	0	0	0	0	0	0	0
484110 MISC PUBLIC CHARGES	-2,079	-5,001	-2,821	-2,585	-1,000	-1,000	-3,500	-1,000	0
484160 MISCELLANEOUS REVENUES	-292	-512	-669	-5,195	0	0	-5,200	-2,500	2,500
484250 COUNTY FARM REVENUES	-46,657	-45,693	-46,012	-25,476	-46,657	-46,657	-46,657	-46,657	0
485010 DONATIONS & CONTRIBUTIONS	-8,000	-500	-500	0	-500	-500	-500	-500	0
486300 INSURANCE RECOVERIES	-13,074	0	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-208,000	-208,000	0	-105,000	-103,000
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-939,607	-1,355,237	0	-969,015	-386,222
TOTAL LAND RESOURCES & ENVIRONMENT	-1,735,280	-1,864,215	-2,612,707	-1,290,104	-3,723,845	-4,170,900	-2,681,524	-6,780,898	2,609,998
10064110 LRE ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	879,940	851,376	1,063,076	515,481	1,114,749	1,114,749	1,017,800	1,159,052	44,303
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	1,486	1,486	250	1,549	63
511900 LONGEVITY-FULL TIME	3,030	2,523	2,890	53	3,425	3,425	3,425	2,946	-479
512100 WAGES-PART TIME	4,091	18,546	48,881	20,883	90,665	90,665	2,000	58,632	-32,033
512200 WAGES-PART TIME-OVERTIME	0	27	94	0	0	0	350	0	0
514100 FICA & MEDICARE TAX	65,367	64,285	81,967	39,274	92,896	92,896	93,050	93,802	906
514200 RETIREMENT-COUNTY SHARE	55,181	54,301	71,616	33,448	75,577	75,577	73,960	75,630	53
514400 HEALTH INSURANCE COUNTY SHARE	146,333	133,619	174,167	97,223	213,988	213,988	202,475	228,952	14,964
514500 LIFE INSURANCE COUNTY SHARE	264	170	224	89	220	220	215	215	-5
514600 WORKERS COMPENSATION	8,587	10,286	14,977	6,566	15,102	15,102	14,500	17,307	2,205
514800 UNEMPLOYMENT	0	0	144	0	0	0	0	0	0
515800 PER DIEM COMMITTEE	1,800	1,350	675	450	4,000	4,000	4,000	4,000	0
519300 VEHICLE ALLOWANCE	3	0	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	2022 Sauk <sup>0</sup> Co	ounty, WAs70Asin	Adopted Budget	- 396 50,000	93,000	43,000	75,000	-18,000

Fund: GENERAL FUND Department: LAND RESOURCES & ENVIRONMENT	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted	2021 Amended Budget	2021 Estimated	<b>2022</b>	\$ Change 2021 Amended To 2022
ENVIRONMENT					Budget				
10064110 LRE ADMINISTRATION									
520900 CONTRACTED SERVICES	0	0	40,438	17,957	125,287	152,737	80,000	105,683	-47,054
521400 COURT REPORTER AND TRANSCRIBER	502	0	0	0	1,000	1,000	0	1,000	0
521900 OTHER PRO SRVCS-WISC FUND	7,505	6,585	12,652	0	0	0	0	20,000	20,000
522100 WATER TESTING	0	8,719	36,673	112	42,244	21,389	30,000	37,796	16,407
522500 TELEPHONE	6,460	6,379	8,504	3,635	8,210	8,210	8,500	8,400	190
522800 TRASH/SNOW REMOVAL/MOWING	0	0	3,804	60	3,000	3,000	3,800	4,500	1,500
522900 UTILITIES	0	0	8,479	2,900	9,500	9,500	8,500	10,000	500
523700 SNOWMOBILE TRAIL MAINTENANCE	0	0	62,025	50,345	65,661	65,661	182,519	104,650	38,989
523701 ATV/UTV TRAIL MAINTENANCE	0	0	0	0	33,279	33,279	4,532	24,819	-8,460
523702 OFF HWY MOTORCYCLE MAINT	0	0	0	0	0	0	0	1,925	1,925
524400 PARK MAINTENANCE	0	0	37,162	10,602	53,448	69,172	62,050	88,050	18,878
524600 FILING FEES	30	90	150	60	250	250	150	250	0
525000 FARM BLDG/PROPERTY REPAIRS	29,000	1,256	9,002	2,061	15,000	15,000	15,000	15,000	0
525010 MAJOR REPAIRS	0	0	0	0	263,773	336,642	30,000	336,000	-642
525200 EQUIPMENT REPAIR	0	0	4,220	144	3,250	3,250	3,000	3,250	0
526100 OUTSIDE AGENCIES	1,400	11,400	226,400	0	0	0	0	650,000	650,000
530500 LICENSES AND PERMITS	0	0	707	520	520	520	600	520	0
531100 POSTAGE AND BOX RENT	9,994	9,006	11,054	5,054	10,500	10,500	10,000	10,500	0
531200 OFFICE SUPPLIES AND EXPENSE	4,396	6,750	4,993	2,410	10,500	10,500	10,000	14,500	4,000
531400 SMALL EQUIPMENT	355	0	23,897	0	1,100	1,100	600	1,100	0
531800 MIS DEPARTMENT CHARGEBACKS	54,338	92,210	49,923	17,902	47,621	63,832	123,832	42,278	-21,554
532100 PUBLICATION OF LEGAL NOTICES	1,540	2,288	2,295	0	2,800	2,800	2,500	2,800	0
532200 SUBSCRIPTIONS	983	554	819	432	1,050	1,050	850	1,050	0
532400 MEMBERSHIP DUES	7,680	6,777	4,288	4,057	7,500	7,500	6,500	8,100	600
532500 SEMINARS AND REGISTRATIONS	5,743	5,233	2,869	1,050	8,200	8,200	7,900	9,650	1,450
532800 TRAINING AND INSERVICE	0	0	0	488	0	0	0	0	0
533000 PESTICIDE/CLEAN SWEEP EXPENSES	90,547	104,119	51,862	2,075	57,000	57,000	57,000	57,000	0
533200 MILEAGE	1,226	1,056	524	190	2,250	2,250	1,000	3,250	1,000
533500 MEALS AND LODGING	1,940	1,861	768	0	3,800	3,800	1,000	4,000	200
534700 FIELD SUPPLIES	4,870	6,336	6,305	607	12,560	12,560	12,000	12,560	0
534800 EDUCATIONAL SUPPLIES	15,872	13,097	8,677	4,208	12,500	16,975	15,000	12,500	-4,475
534900 PROJECT SUPPLIES	0	0	0	0	15,000	105,000	0	105,000	0
535000 REPAIRS AND MAINTENANCE	0	0	13,229	0	30,000	46,946	10,000	10,000	-36,946
535100 VEHICLE FUEL / OIL	7,508	6,543	15,213	6,318	21,000	21,000	16,000	21,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	2,321	3,895	5,797	1,851	8,500	8,500	7,000	8,500	0
539100 OTHER SUPPLIES & EXPENSES	0	0	156,297	18,584	660,386	668,247	24,490	2,743,835	2,075,588
551000 INSURANCE	79	0	0	9,037	0	0	0	0	0
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	13	13	1,724	7	4,050	4,050	1,200	1,800	-2,250
551200 INSURANCE-VEHICLE LIABILITY	3,428	4,376	9,316	4,551	4,000	4,000	4,000	4,000	0
551900 INSURANCE-GENERAL LIABILITY	0	0	5,400	261	1,200	1,200	1,800	3,450	2,250
573300 PRIZES AND AWARDS	100	2022 Sąµk <sub>8</sub> Cоц		Adopted Budget	- 397 750	750	600	1,000	250

Fund: GENERAL FUND Department: LAND RESOURCES & ENVIRONMENT	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 mended To 2022
10064110 LRE ADMINISTRATION									
579100 COST SHARING CONSERVATION	78,858	97,786	73,839	27,227	80,000	106,491	76,000	94,000	-12,491
579110 TARGETED RUNOFF MANAGEMENT	0	0	26,152	0	0	0	0	0	0
579112 PRODUCER LED PRACTICES	0	0	41,415	140	30,000	30,000	25,000	15,000	-15,000
579150 MULTI DISCHARGE VARIANCE PROGR	0	0	169,760	0	60,881	69,837	22,951	36,951	-32,886
579600 LAND/WATER RESOURCE MGMNT	75,524	77,082	85,198	3,522	153,750	153,750	146,228	125,500	-28,250
581900 CAPITAL OUTLAY	22,050	0	221,557	30,038	158,000	196,962	100,000	268,000	71,038
TOTAL LRE ADMINISTRATION	1,598,856	1,610,364	2,916,796	946,122	3,691,428	4,039,518	2,567,127	6,746,252	2,706,734
10064674 BADGER ARMY AMMUNITION PLANT									
520900 CONTRACTED SERVICES	0	0	15,217	0	0	0	0	0	0
TOTAL BADGER ARMY AMMUNITION PLANT	0	0	15,217	0	0	0	0	0	0
10064691 LAND/EASEMENT ACQUISITION									
511100 SALARIES PERMANENT REGULAR	2,443	852	336	0	1,885	1,885	938	938	-947
511900 LONGEVITY-FULL TIME	0	0	0	0	5	5	4	4	-1
512100 WAGES-PART TIME	66	72	930	0	168	168	168	168	0
514100 FICA & MEDICARE TAX	183	68	96	0	157	157	85	85	-72
514200 RETIREMENT-COUNTY SHARE	164	56	23	0	128	128	61	61	-67
514400 HEALTH INSURANCE COUNTY SHARE	479	168	68	0	371	371	198	198	-173
514600 WORKERS COMPENSATION	28	12	19	0	28	28	17	17	-11
526100 APPROPRIATION	0	0	0	0	0	98,965	0	0	-98,965
535900 MAINTENANCE/MONITORING	0	0	0	0	2,375	2,375	2,375	2,375	0
TOTAL LAND/EASEMENT ACQUISITION	3,363	1,227	1,472	0	5,117	104,082	3,846	3,846	-100,236
10064692 COUNTY TREE PROGRAM 534100 AG SUPPLIES	10,368	10,421	12,750	15,475	13,500	13,500	17,000	17,000	3,500
TOTAL COUNTY TREE PROGRAM	10,368	10,421	12,750	15,475	13,500	13,500	17,000	17,000	3,500
10064696 WILDLIFE DAMAGE PROGRAM									
520900 CONTRACTED SERVICES	10,319	13,463	12,033	1,289	13,800	13,800	13,800	13,800	0
TOTAL WILDLIFE DAMAGE PROGRAM	10,319	13,463	12,033	1,289	13,800	13,800	13,800	13,800	0
TOTAL DEPARTMENT REVENUE	-1,735,280	-1,864,215	-2,612,707	-1,290,104	-3,723,845	-4,170,900	-2,681,524	-6,780,898	2,609,998
TOTAL DEPARTMENT EXPENSE	1,622,906	1,635,475	2,958,268	962,887	3,723,845	4,170,900	2,601,773	6,780,898	2,609,998
-ADDITION TO / USE OF FUND BALANCE	-112,375	-228,740	345,561	-327,217	0	0	-79,751	0	

Fund: GENERAL FUND Department: PARKS	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended To 2022
10062 PARKS REVENUE									
411100 GENERAL PROPERTY TAXES	-297,861	-303,373	0	0	0	0	0	0	0
424630 SNOWMOBILE TRAILS	-63,570	-46,575	0	0	0	0	0	0	0
424730 CO CONSERVATION AID	0	-4,558	0	0	0	0	0	0	0
424862 STEWARDSHIP FUNDS	-200,000	0	0	0	0	0	0	0	0
442500 GREAT SAUK ST TRAIL PERMIT	-4,119	-10,381	0	0	0	0	0	0	0
467200 COUNTY PARK REVENUE	-57,148	-63,081	0	0	0	0	0	0	0
467250 PARKS ENTRANCE FEES	-80,242	-84,305	0	0	0	0	0	0	0
468205 BUILDING USE FEES	0	-4,282	0	0	0	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-15,163	-39,913	0	0	0	0	0	0	0
483300 SALE OF MATERIAL AND SUPPLIES	-381,040	-176	0	0	0	0	0	0	0
483610 SALE OF COUNTY TIMBER	0	-1,075	0	0	0	0	0	0	0
485010 DONATIONS & CONTRIBUTIONS	-500,000	-125	0	0	0	0	0	0	0
486300 INSURANCE RECOVERIES	-604	0	0	0	0	0	0	0	0
TOTAL PARKS REVENUE	-1,599,746	-557,842	0	0	0	0	0	0	0
10062520 COUNTY PARKS 511100 SALARIES PERMANENT REGULAR	171,616	183,426	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	460	500	0	0	0	0	0	0	0
512100 WAGES-PART TIME	34,455	43,610	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	15,514	17,094	0	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	11,562	12,179	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	20,730	23,037	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	33	34	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	1,867	2,775	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	2,500	2,500	0	0	0	0	0	0	0
522500 TELEPHONE	736	1,296	0	0	0	0	0	0	0
522800 TRASH/SNOW REMOVAL	1,944	2,684	0	0	0	0	0	0	0
522900 UTILITIES	7,185	9,244	0	0	0	0	0	0	0
524400 PARK MAINTENANCE/IMPROVEMENTS	34,065	29,391	0	0	0	0	0	0	0
525200 EQUIPMENT REPAIR	2,331	2,462	0	0	0	0	0	0	0
530500 LICENSES AND PERMITS	520	520	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	600	492	0	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	219	499	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	30,586	8,781	0	0	0	0	0	0	0
532200 SUBSCRIPTIONS	44	44	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	160	160	0	0	0	0	0	0	0
532500 SEMINARS AND REGISTRATIONS	390	300	0	0	0	0	0	0	0
533200 MILEAGE	0	246	0	0	0	0	0	0	0
533500 MEALS AND LODGING	240	0	0	0	0	0	0	0	0
534800 MARKETING	0	2022 Sauly Cou	nty, Wisconsin	Adopted Budget - 3	399 0	0	0	0	0

10062520 COUNTY PARKS   12.018   13.083   0	Fund: GENERAL FUND Department: PARKS	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022 A	\$ Change 2021 Amended To 2022
12.018   1	10062520 COUNTY PARKS									
SSIGNO CAPITAL OUTLAY   925.392   151.915   0   0   0   0   0   0   0   0   0	535100 FUEL / OIL	12,018	13,083	0	0	0	0	0	0	0
SSISPOCAPITAL OUTLAY   925,302   151,915   0   0   0   0   0   0   0   0   0	535200 VEHICLE MAINTENANCE AND REPAIR	2,701	3,010	0	0	0	0	0	0	0
TOTAL COUNTY PARKS   1,282,116   517,247   0   0   0   0   0   0   0   0   0	551000 INSURANCE	4,247	7,717	0	0	0	0	0	0	0
10062523 CO CONSERVATION AID	581900 CAPITAL OUTLAY	925,392	151,915	0	0	0	0	0	0	0
S81900 CAPITAL OUTLAY	TOTAL COUNTY PARKS	1,282,116	517,247	0	0	0	0	0	0	0
TOTAL CO CONSERVATION AID	10062523 CO CONSERVATION AID									
10062529 TRAILS   1,025,489   175,030   0   0   0   0   0   0   0   0   0	581900 CAPITAL OUTLAY	0	9,116	0	0	0	0	0	0	0
S24400 TRAIL MAINTENANCE-IMPROVEMENTS   0   7,361   0   0   0   0   0   0   0   0   0	TOTAL CO CONSERVATION AID	0	9,116	0	0	0	0	0	0	0
S24400 TRAIL MAINTENANCE-IMPROVEMENTS   0   7,361   0   0   0   0   0   0   0   0   0	10062529 TRAILS									
TOTAL TRAILS		0	7,361	0	0	0	0	0	0	0
10062540 SNOWMOBILE TRAILS	539100 TRAILS OTHER SUPPLIES & EXPS	1,025,489	175,030	0	0	0	0	0	0	0
S11100 SALARIES SNOMO 18/19	TOTAL TRAILS	1,025,489	182,391	0	0	0	0	0	0	0
514100 17/18 FICA & MEDICARE TAX	10062540 SNOWMOBILE TRAILS									
514200 17/18 RETIREMENT-CO	511100 SALARIES SNOMO 18/19	673	2,111	0	0	0	0	0	0	0
514400   HEALTH SNOMO   18/19   97   262   0   0   0   0   0   0   0   0   0	514100 17/18 FICA & MEDICARE TAX	50	157	0	0	0	0	0	0	0
514500 LIFE SNOMO 18/19         0	514200 17/18 RETIREMENT-CO	45	138	0	0	0	0	0	0	0
514600 17/18 WORKERS COMP         0         8         0 <td>514400 HEALTH SNOMO 18/19</td> <td>97</td> <td>262</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	514400 HEALTH SNOMO 18/19	97	262	0	0	0	0	0	0	0
523700 SNOWMOBILE TRAIL MAINTENANCE         49,260         84,286         0 </td <td>514500 LIFE SNOMO 18/19</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	514500 LIFE SNOMO 18/19	0	0	0	0	0	0	0	0	0
551900 18/19 INSURANCE-GENERAL LIAB   0   150   0   0   0   0   0   0   0   0   0	514600 17/18 WORKERS COMP	0	8	0	0	0	0	0	0	0
581900 CAPITAL OUTLAY         0         6,716         0 <td>523700 SNOWMOBILE TRAIL MAINTENANCE</td> <td>49,260</td> <td>84,286</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	523700 SNOWMOBILE TRAIL MAINTENANCE	49,260	84,286	0	0	0	0	0	0	0
TOTAL SNOWMOBILE TRAILS         50,125         93,829         0	551900 18/19 INSURANCE-GENERAL LIAB	0		0	0	0	0	0	0	0
10062694 COUNTY DAM MAINTENANCE         520100 CONSULTANT AND CONTRACTUAL       2,000       <	581900 CAPITAL OUTLAY	0	6,716	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL         2,000         0	TOTAL SNOWMOBILE TRAILS	50,125	93,829	0	0	0	0	0	0	0
525010 MAJOR REPAIRS-DAMS         0         10,775         0 <td< td=""><td>10062694 COUNTY DAM MAINTENANCE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	10062694 COUNTY DAM MAINTENANCE									
535000 REPAIRS AND MAINTENANCE         13,652         9,823         0	520100 CONSULTANT AND CONTRACTUAL	2,000	0	0	0	0	0	0	0	0
TOTAL COUNTY DAM MAINTENANCE         15,652         20,598         0	525010 MAJOR REPAIRS-DAMS	0	10,775	0	0	0	0	0	0	0
TOTAL DEPARTMENT REVENUE         -1,599,746         -557,842         0	535000 REPAIRS AND MAINTENANCE	13,652	9,823	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE 2,373,382 823,180 0 0 0 0 0 0 0	TOTAL COUNTY DAM MAINTENANCE	15,652	20,598	0	0	0	0	0	0	0
	TOTAL DEPARTMENT REVENUE	-1,599,746	-557,842	0	0	0	0	0	0	0
	TOTAL DEPARTMENT EXPENSE	2,373,382	823,180	0	0	0	0	0	0	0
	-ADDITION TO / USE OF FUND BALANCE			0	0	0	0	0	0	

# **TABLES & CHARTS**

403	Financial Structure	412	Sauk County 2022 Adopted Budget (Alphabetical Order)
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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.

		- Cash - Reve	ilues / expenses recorded only wil	ien eash is received or paid:
	Governmental		Propri	ietary
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.

<u>SPECIAL REVENUE FUNDS:</u> 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.

<u>DEBT SERVICE FUNDS:</u> 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.

<u>INTERNAL SERVICE FUNDS:</u> 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>	Fund <u>Classification</u>	Basis of Budgeting & Accounting	Measurement <u>Focus</u>	Primary Means of Spending Control	<u>Department</u>	Fund <u>Classification</u>	Basis of Budgeting & Accounting	Measurement <u>Focus</u>	Primary Means of Spending Control
<u>Debt Service</u> - used to accumulate	resources for and t	he payment of genera	ıl long-term debt princip	pal, interest and related					
costs	7.1.0.1.4	26 110 1 1	a "		<u>Public Works</u> - provision of services				
Debt Service	Debt Service *	Modified Accrual	Spending	Bond Indentures	Highway Landfill Remediation	Enterprise Special Revenue	Accrual Modified Accrual	Economic Resources Spending	Annual Operating Budget Annual Operating Budget
					Health & Human Services - general				al and insect control, social
General Government - revenues r			<del></del>	<u> </u>	services, income maintenance, elderly				
Accounting	General	Modified Accrual	Spending	Annual Operating Budget	Aging & Disability Resource Center		Modified Accrual	Spending	Annual Operating Budget
Administrator	General	Modified Accrual	Spending	Annual Operating Budget	Child Support	General	Modified Accrual	Spending	Annual Operating Budget
Building Services	General	Modified Accrual	Spending	Annual Operating Budget	Dog License Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Corporation Counsel	General	Modified Accrual	Spending	Annual Operating Budget	Environmental Health	General	Modified Accrual	Spending	Annual Operating Budget
County Board	General	Modified Accrual	Spending	Annual Operating Budget	Health Care Center	Enterprise	Accrual	Economic Resources	Annual Operating Budget
County Clerk / Elections	General	Modified Accrual	Spending	Annual Operating Budget	Human Services	Special Revenue *	Modified Accrual	Spending	Annual Operating Budget
Insurance Fund	Internal Service	Accrual	Economic Resources	Annual Operating Budget	Public Health	General	Modified Accrual	Spending	Annual Operating Budget
Justice, Diversion, & Support	General	Modified Accrual	Spending	Annual Operating Budget	Veteran's Service	General	Modified Accrual	Spending	Annual Operating Budget
Land Records Modernization	Special Revenue	Modified Accrual	Spending	Annual Operating Budget	Women, Infants, and Children	General	Modified Accrual	Spending	Annual Operating Budget
Management Information Systems	General	Modified Accrual	Spending	Annual Operating Budget					
Personnel	General	Modified Accrual	Spending	Annual Operating Budget	Conservation, Development, Recre	ation & Education -	conservation and deve	elopment, forestry, cons	servation of natural
Register of Deeds	General	Modified Accrual	Spending	Annual Operating Budget	resources, planning and zoning, recre				
Surveyor	General	Modified Accrual	Spending	Annual Operating Budget	Arts, Humanities, Historic Preserv	General	Modified Accrual	Spending	Annual Operating Budget
Treasurer	General	Modified Accrual	Spending	Annual Operating Budget	Baraboo Range Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Workers Compensation	Internal Service	Accrual	Economic Resources	Annual Operating Budget	CDBG-ED Revolving Loans	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
1				1 8 8	CDBG-Housing Rehabilitation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Justice & Public Safety - law enfo	rcement, prosecuti	on, adjudication, cor	rection, detention, and e	mergency management	Extension Education	General	Modified Accrual	Spending	Annual Operating Budget
activities	71	, ,	, ,		Land Resources & Environment	General	Modified Accrual	Spending	Annual Operating Budget
Circuit Courts	General	Modified Accrual	Spending	Annual Operating Budget					
Clerk of Courts	General	Modified Accrual	Spending	Annual Operating Budget					
Coroner	General	Modified Accrual	Spending	Annual Operating Budget					
Court Commissioner	General	Modified Accrual	Spending	Annual Operating Budget					
District Attorney / Victim Witness	General	Modified Accrual	Spending	Annual Operating Budget					
Drug Seizures	Special Revenue		Spending	Annual Operating Budget					
Emergency Management	General	Modified Accrual	Spending	Annual Operating Budget					
Jail Assessment	Special Revenue		Spending	Annual Operating Budget					

General Modified Accrual

General Modified Accrual

Register in Probate

Sheriff

Spending

Spending

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.

Annual Operating Budget

Annual Operating Budget

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.

<sup>\*</sup> The General, Human Services and Debt Service Funds are considered major funds for Governmental Accounting Standards Board Statement 34 purposes.

FUND BALANCES ANTICIPATED AT YEAREND	Actual	Actual	Actual	Estimated	2022	2022	2022	Addition to	Estimated
	Year-End	Year-End	Year-End	Fund Balance	Budgeted	Property Tax	Budgeted	` ,	
	2018	2019	2020	1/1/2022	Revenues	Levy	Expenditures	Balance	12/31/2022
Nonspendable for Prepaid Items	81,420	44,553	49,442	49,442					49,442
Nonspendable for Long-Term Delinquent Taxes Receivable	1,402,144	1,299,339	1,271,291	1,271,291					1,271,291
Nonspendable for Long-Term Loan to Tri-County Airport Receivable	0	0	0	0					0
Nonspendable for Inventories	32,038	15,932	18,317	18,317					18,317
Nonspendable for Interfund Receivable	131,470	45,346	123,806	123,806					123,806
Assigned for Encumbrances	326,094	727,024	0	0					0
Assigned for Carryforward Funds	1,967,539	3,104,006	2,943,965	1,500,000					1,500,000
Assigned for Budgeted Use of Fund Balance	5,353,077	7,270,302	8,635,844	7,776,737				-6,526,737	1,250,000
Unassigned (Working Capital)	16,787,792	17,961,377	19,485,555	19,929,479				1,436,708	21,366,187
Unassigned	17,207,792	13,873,529	13,702,645	21,218,421	30,676,337	16,366,844	54,819,918	-2,686,708	18,531,713
Total General Fund	43,289,366	44,341,408	46,230,865	51,887,493	30,676,337	16,366,844	54,819,918	-7,776,737	44,110,756
	-,,	,- ,	, , , , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	-,,-	- ,,	, -, -	, , , , , ,
Aging & Disability Resource Center	686,787	939,380	1,043,571	1,179,894	1,969,971	582,014	2,787,985	-236,000	943,894
Human Services	2,902,449	2,916,455	2,800,896	1,800,348	18,603,058	7,730,457	26,333,515	0	1,800,348
Jail Assessment	16,562	0	0	0	110,000	0	110,000	0	0
Land Records Modernization	508,352	451.845	350,461	253,838	183,000	518,600	774,328	-72,728	181.110
Landfill Remediation	4,872,748	4,894,989	4,842,429	4,760,474	25,000	0	110,969	-85,969	4,674,505
Drug Seizures	61,811	67,018	61,893	57,373	6,580	0	11.100	-4,520	52,853
CDBG-ED Revolving Loans	42,466	0.,0.0	-2,106	0	475,127	0	475,127	0.,020	0_,555
CDBG-Revolving Loan Fund Housing Rehabilitation	2,886	22,075	24,784	36,631	20,000	0	20,000	0	36,631
Dog License	-3,328	-449	-481	-1,810	24,000	0	21,806	2,194	384
Total Special Revenue Funds	9,090,733	9,291,313	9,121,447	8,086,748	21,416,736	8,831,071	30,644,830	-397,023	7,689,725
Total openial Neverlae Lands	3,000,700	0,201,010	0,121,447	0,000,140	21,410,700	0,001,071	00,044,000	007,020	7,000,720
Debt Service	1,043,232	767,287	376,266	0	0	0	0	0	٥
Debt Gervice	1,040,202	707,207	370,200		O	O .	O	O	٩
Health Care Center	5,331,282	6,549,867	7,862,135	7,585,293	9,952,643	1,114,320	12,610,263	-1,543,300	6,041,993
Highway	16,376,108	15,261,444	14,924,305	15.093.277	44,947,871	4,582,529	50.410.400	-880,000	14.213.277
Total Enterprise Funds	21,707,390	21,811,311	22,786,440	22,678,570	54,900,514	5,696,849	63,020,663	-2,423,300	20,255,270
Total Enterprise Funds	21,707,590	21,011,511	22,700,440	22,070,370	34,900,314	3,090,049	03,020,003	-2,423,300	20,233,270
Insurance	450,775	445,267	450,013	434,346	135,454	0	69,800	65,654	500,000
Workers Compensation	571,541	537,604	530,307	664,546	452,052	0	452,052	05,054	664,546
Total Internal Service Funds	1,022,316	982,871	980,320	1,098,892	587,506	0	521,852	65,654	1,164,546
Total Internal Service Fullus	1,022,310	302,071	900,320	1,090,092	307,300	U	521,052	05,054	1, 104,540
GRAND TOTAL - ALL FUNDS	76 152 027	77 104 100	70 405 220	02 751 702	107 501 002	20 204 764	140 007 000	10 521 406	72 220 207
GRAND TOTAL - ALL FUNDS	76,153,037	77,194,190	79,495,338	83,751,703	107,581,093	30,894,764	149,007,263	-10,531,406	73,220,297

## 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		
County Board		
Use of fund balance for County Board Room voting system upgrade	Non-Recurring/Capital	7,500
		7,500
Personnel  Live for any formula for a visit and a variety and the second	Continuin Possess	15,000
Use of carryforward for accident reporting system Use of fund balance for staff development \$25,000 and wellness \$2,500	Continuing Programs Non-Recurring/Capital	15,000 27,500
ose of fund barance for staff development \$25,000 and werniess \$2,500	Non-Reculting/Capital	42,500
Corporation Counsel		,
Use of fund balance for general contracted attorney services	Non-Recurring/Capital	50,000
Use of fund balance for children's matters attorney services	Non-Recurring/Capital	85,000
Use of fund balance for computer scanners	Non-Recurring/Capital	1,700
Building Services		136,700
Use of carryforward for courtroom video arraignment	Non-Recurring/Capital	9,832
Use of fund balance for energy cost saving measures	Non-Recurring/Capital	225,000
Use of carryforward for energy cost saving measures	Non-Recurring/Capital	312,162
Use of carryforward fund balance for elevator upgrades	Non-Recurring/Capital	110,000
Use of carryforward for tuck-pointing / caulking of facilities	Non-Recurring/Capital	25,614
Use of carryforward for facility renovations and security Use of carryforward for roof replacement	Non-Recurring/Capital Non-Recurring/Capital	3,533,664 160,145
Use of carryforward for leased facility furnace replacement	Non-Recurring/Capital	6,918
Use of carryforward communications upgrades	Non-Recurring/Capital	309,029
Use of carryforward dispatch & emergency operations center radio console	Non-Recurring/Capital	150,000
Use of carryforward Law Enforcement Center (LEC) carpet replacement	Non-Recurring/Capital	67,665
Use of carryforward for LEC video camera upgrades	Non-Recurring/Capital	117,000
Use of fund balance for LEC video camera upgrades	Non-Recurring/Capital	103,000
Use of fund balance LEC sally port concrete replacement	Non-Recurring/Capital	55,000
Use of fund balance for courtroom computerization	Non-Recurring/Capital	5,193,289
Emergency Management		3,173,267
Use of fund balance for 2080 flood study match	Non-Recurring/Capital	4,000
,	5 I <u> </u>	4,000
Management Information Systems		
Use of fund balance for final year of Kronos usage	Non-Recurring/Capital	
F '		12,500
Environmental Health Use of carryforward of previously collected fees for environmental health program	Non-Recurring/Capital	30,000
ose of early forward of previously concered fees for environmental neartif program	Non-Recurring Capital	30,000
Women, Infants & Children		
Use of carryforward of previously collected program funds	Continuing Programs	
		13,381
Child Support	Non Dominio /Conital	12.952
Use of fund balance for limited term employee for document scanning	Non-Recurring/Capital	12,852
Land Resources and Environment		12,032
Use of fund balance for county-wide lake management projects	Non-Recurring/Capital	50,000
Use of fund balance for ash tree removal due to emerald ash borer	Non-Recurring/Capital	25,000
Use of fund balance White Mound bridge replacement	Non-Recurring/Capital	30,000
Use of carryforward White Mound bridge replacement	Non-Recurring/Capital	28,000
Use of carryforward Great Sauk State Trail continuation	Non-Recurring/Capital	739,635
Use of carryforward Multi Discharge Variance (MDV) program	Continuing Programs	14,000
Use of carryforward Ho-Chunk funding comprehensive planning Use of carryforward comprehensive planning	Continuing Programs Continuing Programs	15,000 90,000
Use of carryforward Baraboo Range monitoring funds	Continuing Programs	3,847
Use of carryforward Firehouse maintenance	Continuing Programs	50
Use of carryforward Ho-Chunk funding for Yellow Thunder & Man Mound master planning	Continuing Programs	9,483
Use of carryforward conservation cost share	Continuing Programs	4,000
Use of carryforward White Mound Park master plan	Non-Recurring/Capital	25,000
Use of carryforward dam repairs	Non-Recurring/Capital	40,000
		1,074,015
General  Fund vectors with find belongs	Vanagary P. T	000 000
Fund vacancy factor with fund balance Fund contingency fund with fund balance	Vacancy & Turnover Contingency Fund	900,000 350,000
r and contargency rand with rand balance	Contingency Fund	1,250,000
		-,
	General Fund Total	7,776,737
	2022 Cault Cause	\^/'

Other Funds		
Aging & Disability Resource Center		
Use of program funds for transportation program van	Non-Recurring/Capital	55,000
Use of program funds for vehicle maintenance and purchase	Continuing Programs	70,000
Use of carryforward congregate meal program	Continuing Programs	1,000
Use of carryforward American Rescue Plan Act funds for nutrition programs	Continuing Programs _	110,000
		236,000
Drug Seizures		
Use of program funds for drug enforcement equipment	Continuing Programs _	4,520
Health Care Center		4,520
	N D /C ital	470.000
Fund depreciation with fund balance	Non-Recurring/Capital	470,000
Use of fund balance for staff training	Non-Recurring/Capital	27,000
Use of carry forward for outlay and non-recurring computer items	Non-Recurring/Capital	596,300
Fund vacancy factor with fund balance	Vacancy & Turnover _	450,000
TT' 1		1,543,300
Highway	N D /C ital	990,000
Use of fund balance for outlay	Non-Recurring/Capital _	880,000 880,000
Land Records Modernization		880,000
Use of accumulated program funds for monumentation and capital	Continuing Programs	72,728
		72,728
Landfill Remediation		, =, , = =
Use of program funds for long term care	Continuing Programs	85,969
	_	85,969
	Other Funds Total	2,822,517
	Grand Total Use of Fund Balances	10,599,254
	=	10,577,254

General Fund	Other Funds	Grand Total
		8,390,276
0,301,970		8,390,270
0	0	C
350,000	0	350,000
900,000	450,000	1,350,000
<u>164,761</u>	344,217	508,978
<u>7,776,737</u>	2,822,517	10,599,254
	900,000 <u>164,761</u>	6,361,976     2,028,300       0     0       350,000     0       900,000     450,000       164,761     344,217

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**

_	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022 Chang 2021 Amende \$	
General Government	(2,153,183)	(1,552,455)	(1,946,585)	(1,850,825)	(2,609,808)	(3,377,533)	(2,877,514)	(3,245,383)	(3,333,315)	(4,804,407)	(1,471,092)	-44.13%
Justice & Public Safety	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	15,681,163	612,355	4.06%
Public Works	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	4,663,703	(66,890)	-1.41%
Health & Human Services	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	11,718,931	(216,471)	-1.81%
Culture	63,762	63,762	64,762	64,762	68,762	68,762	92,422	69,745	53,245	46,905	(6,340)	-11.91%
Recreation	159,323	158,240	165,582	228,787	229,529	248,861	249,373	0	0	0	0	
Education	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	1,641,775	(29,133)	-1.74%
Development	67,528	67,528	72,528	10,000	30,000	50,000	50,000	215,070	180,542	136,070	(44,472)	-24.63%
Conservation	739,201	738,916	925,714	1,019,324	1,042,834	1,047,017	1,128,574	1,443,601	1,524,154	1,413,624	(110,530)	-7.25%
Capital Outlay	405,500	509,600	1,024,000	688,500	894,500	1,285,000	736,900	791,670	430,000	397,000	(33,000)	-7.67%
Debt Service	250,000	250,000	0	0	0	0	0	0	0	0	0	
All Funds Total	28,758,630	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,789,540	32,260,337	30,894,764	(1,365,573)	-4.23%

The general government function contains significant revenues that are not directly related to other functions, such as \$9,482,726 in sales tax collections. This forces the general government function to have a net reduction of the property tax levy.

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

Property tax as levied Adjustment for delinquent taxes	28,531,297 227,333	28,854,774 (5,896)	29,878,110 84,201	30,183,042 44,599	30,351,664 (1,239)	30,969,018 (19,251)	31,162,356 (14,663)	31,730,876 58,664	32,260,337 TBD	30,894,764 TBD
Property tax recognized	28,758,630	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,789,540	32,260,337	30,894,764

TBD - To be determined

## REVENUE SUMMARY

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Amended	2021	2022	2022 Change fi Amended B	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual		Est'd Actual	Budget	\$	%
Property Tax	28,758,630	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,789,540	32,260,337	32,260,337	30,894,764	(1,365,573)	-4.23%
Sales Tax	7,519,870	8,000,256	8,483,880	8,764,687	9,172,923	9,383,467	9,460,672	8,890,889	9,157,074	10,500,000	9,482,726	325,652	3.56%
Other Taxes	1,499,732	1,081,741	1,038,274	864,559	781,677	782,564	950,879	897,517	668,195	738,195	743,195	75,000	11.22%
Grants and Aids	15,493,175	15,092,600	16,686,932	19,706,116	20,788,413	23,198,037	25,077,757	30,738,261	26,847,663	34,193,287	37,272,101	10,424,438	38.83%
Intergovernmental	6,720,854	6,856,581	8,050,984	7,799,672	9,328,064	9,399,637	9,076,657	8,410,572	8,788,505	8,741,417	8,498,174	(290,331)	-3.30%
Licenses & Permits	357,252	362,804	436,630	448,179	913,003	968,298	931,951	953,699	898,120	903,390	877,939	(20,181)	-2.25%
User Fees	8,767,573	8,640,799	8,903,794	8,878,578	9,258,828	9,232,464	9,272,215	7,962,716	9,820,051	8,055,763	9,768,017	(52,034)	-0.53%
Fines & Forfeitures	653,695	509,814	488,298	444,222	488,169	506,515	531,738	462,935	490,100	519,893	505,100	15,000	3.06%
Donations	94,224	105,471	117,837	103,676	291,401	608,515	122,134	121,080	101,200	157,919	107,250	6,050	5.98%
Interest	154,963	152,037	200,646	301,354	546,073	1,175,677	1,536,049	672,791	682,341	222,499	208,025	(474,316)	-69.51%
Rent	304,984	343,047	398,678	427,163	481,675	549,625	560,367	734,432	619,500	574,500	688,825	69,325	11.19%
Bond / Note Proceeds	0	2,683,009	0	7,392,309	0	0	0	0	0	0	38,000,000	38,000,000	
Use of Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	17,311,420	Budget Only	10,599,254	(6,712,166)	-38.77%
Transfers from Other Funds	4,469,580	8,272,329	5,569,275	5,062,704	3,883,476	6,006,280	5,419,185	3,595,049	2,884,947	3,625,785	1,164,673	(1,720,274)	-59.63%
Other	270,659	436,232	482,810	445,029	300,305	344,000	596,074	581,928	403,304	678,874	265,068	(138,236)	-34.28%
Total Revenues	75,065,191	81,385,598	80,820,349	90,865,889	86,584,432	93,104,846	94,683,371	95,811,409	110,932,757	101,171,859	149,075,111	38,142,354	34.38%
The total levy recorded in the hist	orical actuals of	this summary m	ay differ from th	e dollars levied	due to delinquen	t taxes.							
Property tax as levied Adjustment for delinquent taxes	28,531,297 227,333	28,854,774 (5,896)	29,878,110 84,201	30,183,042 44,599	30,351,664 (1,239)	30,969,018 (19,251)	31,162,356 (14,663)	31,730,876 58,664	32,260,337 TBD	31,730,876 TBD	30,894,764 TBD		
Property tax recognized	28,758,630	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,789,540	32,260,337	31,730,876	30,894,764		

TBD - To be determined

The 2021 Budget figures represent the 2021 budget as modified by County Board action through June 2021.

## **EXPENSE SUMMARY**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021	2022	2022 Change Amended	
Functional Area	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Estimated Actual	Budget	\$	%
General Government	5,880,544	6,509,131	6,820,291	7,475,013	7,547,023	8,530,986	8,817,645	9,241,948	10,435,504	9,701,278	10,586,179	150,675	1.44%
Public Works/Transportation	9,761,387	9,217,817	8,922,779	9,051,009	9,333,816	9,902,660	11,906,662	10,789,133	11,636,095	10,802,723	11,990,644	354,549	3.05%
Culture	70,447	111,109	67,191	67,477	77,832	153,784	219,299	85,768	60,995	60,720	55,995	(5,000)	-8.20%
Recreation	332,244	348,429	633,694	460,427	1,635,194	1,472,990	680,433	25,000	0	0	0	0	
Education	1,297,236	1,323,324	1,405,734	1,416,264	1,418,888	1,422,033	1,542,587	1,600,763	1,694,009	1,651,017	1,700,614	6,605	0.39%
Justice & Public Safety	16,434,762	16,338,309	16,437,077	16,859,883	17,161,275	17,714,882	18,595,414	18,886,593	19,494,614	19,100,788	20,072,814	578,200	2.97%
Health & Human Services	26,874,023	28,115,218	30,120,369	33,004,148	34,083,521	37,084,303	39,450,956	41,088,317	44,121,337	43,013,004	45,325,564	1,204,227	2.73%
Conservation	1,274,336	1,496,054	1,681,472	1,682,301	1,818,003	1,750,857	1,679,726	2,975,136	3,973,938	2,501,773	6,512,898	2,538,960	63.89%
Economic Development	68,340	458,603	138,281	118,008	360,409	406,396	1,030,653	376,664	310,849	420,205	1,906,070	1,595,221	513.18%
Debt Service	3,038,919	7,130,108	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,077,336	2,924,548	2,034,523	1,028,673	(1,895,875)	-64.83%
Capital Outlay	2,041,883	1,758,744	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	2,768,553	13,336,657	4,003,678	48,663,139	35,326,482	264.88%
Transfer to Other Funds	4,469,580	8,305,333	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	3,595,049	2,884,947	3,625,785	1,164,673	(1,720,274)	-59.63%
Addition to Fund Balance	Budget Only	<b>Budget Only</b>	59,264	<b>Budget Only</b>	67,848	8,584	14.48%						
Total Gross Expenditures	71,543,701	81,112,179	77,925,857	85,694,608	80,865,353	90,237,577	93,642,221	93,510,260	110,932,757	96,915,494	149,075,111	38,142,354	34.38%
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021	2022	2022 Change Amended	
Expenditure Category	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Estimated Actual	Budget	\$	%
									<u> </u>				
Wages & Salaries	26,969,999	27,647,942	29,521,669	30,454,787	31,189,947	32,587,168	34,335,359	35,274,953	38,264,626	36,888,550	39,375,543	1,110,917	2.90%
Labor Benefits	11,189,831	11,393,077	10,982,993	11,713,154	12,223,996	, ,	13,110,922	13,272,403	14,908,495	14,219,344	15,518,894	610,399	4.09%
Supplies & Services	23,833,489	24,876,975	25,722,226	27,966,589	30,022,018	, ,	36,477,094	36,521,966	38,554,220	36,143,614	43,256,341	4,702,121	12.20%
Debt Service	3,038,920	7,130,109	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,077,336	2,924,548	2,034,523	1,028,673	(1,895,875)	-64.83%
Capital Outlay	2,041,883	1,758,744	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	2,768,553	13,336,657	4,003,678	48,663,139	35,326,482	264.88%
Transfer to Other Funds	4,469,579	8,305,333	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	3,595,049	2,884,947	3,625,785	1,164,673	(1,720,274)	-59.63%
Addition to Fund Balance	Budget Only	<b>Budget Only</b>	59,264	<b>Budget Only</b>	67,848	8,584	14.48%						
Total Gross Expenditures	71,543,701	81,112,180	77,925,857	85,694,608	80,865,353	90,237,577	93,642,221	93,510,260	110,932,757	96,915,494	149,075,111	38,142,354	34.38%

<sup>\*</sup> The 2021 Budget figures represent the 2021 budget as modified by County Board action through June 2021.

# Sauk County 2022 Adopted Budget (Alphabetical Order)

			Sources	of Funds			Uses of	Funds			Compariso	n to Previous Budge	ets		
See Page	Department Name	Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Tax (as ame	2021 202 Levy Tax Lev ded) (as amende	y 2021 Amended to	% Change 2021 Amended to 2022 Adopted	Estimated Fund Balance Beginning 2022	Estimated Fund Balance End 2022
	ALL FUNDS TOTAL	30,894,764	107,581,093	10,599,254	149,075,111	100,344,124	48,663,139	67,848	149,075,111	32,26	337 31,730,87	(1,365,573)	(0)	83,751,703	73,220,297
105	Accounting	800,710	4.243	0	804,953	804,953	0	0	804,953	754	087 723,10	46,623	6.18%	In General	Fund Total
110	Administrator	322,477	1,875,763	0	2,198,240	2,198,240	0	0	2,198,240	290	266 521,11:	26,211	8.85%	In General	Fund Total
272	Aging & Disability Resource Center	582,014	1,969,971	236,000	2,787,985	2,672,985	115,000	0	2,787,985	624	427 579,109	(42,413)	-6.79%	1,179,894	943,894
366	Arts, Humanities, Historic Preservation	46,905	9,090	0	55,995	55,995	0	0	55,995	53	245 69,74	(6,340)	-11.91%	In General	Fund Total
117	Building Services	1,615,793	1,561,195	5,193,289	8,370,277	2,349,248	6,021,029	0	8,370,277	1,728	497 2,022,312	(112,704)	-6.52%	In General	Fund Total
369	CDBG-ED Revolving Loans	0	475,127	0	475,127	0	475,127	0	475,127		0	0		0	0
371	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000		0	0		36,631	36,631
145	Charitable / Penal Fines	1,126	0	0	1,126	1,126	0	0	1,126		660 17-	466	70.61%	In General	Fund Total
287	Child Support	179,452	865,240	12,852	1,057,544	1,057,544	0	0	1,057,544	197	938 186,576	(18,486)	-9.34%	In General	Fund Total
200	Circuit Courts	723,315	222,058	0	945,373	945,373	0	0	945,373	518	192 499,550	205,123	39.58%	In General	Fund Total
206	Clerk of Courts	375,120	980,210	0	1,355,330	1,355,330	0	0	1,355,330	354	066 321,36	21,054	5.95%	In General	Fund Total
145	Contingency	0	0	350,000	350,000	350,000	0	0	350,000		0	0		In General	Fund Total
212	Coroner	188,526	39,471	0	227,997	192,526	35,471	0	227,997	158	745 158,200		18.76%	In General	Fund Total
126	Corporation Counsel	468,071	251,654	136,700	856,425	856,425	0	0	856,425	503	016 499,370	(34,945)	-6.95%	In General	Fund Total
133	County Board	205,171	0	7,500	212,671	212,671	0	0	212,671	213	948 193,583	(8,777)	-4.10%	In General	Fund Total
136	County Clerk / Elections	375,610	139,574	0	515,184	515,184	0	0	515,184	301	· · · · · · · · · · · · · · · · · · ·		22.04%	In General	Fund Total
216	Court Commissioner	178,654	43,088	0	221,742	221,742	0	0	221,742	188	553 184,74	* * * *	-5.25%	In General	Fund Total
97	Debt Service	0	0	0	0	0	0	0	0		0	0		0	0
222	District Attorney / Victim Witness	575,920	95,290	0	671,210	671,210	0	0	671,210	602	930 526,64	(27,010)	-4.48%	In General	Fund Total
292	Dog License Fund	0	24,000	0	24,000	21,806	0	2,194	24,000		0	-		-1,810	384
228	Drug Seizures Fund	0	6,580	4,520	11,100	11,100	0	0	11,100		0	-		57,373	52,853
230	Emergency Management	136,945	163,082	4,000	304,027	256,615	47,412	0	304,027		165 163,22		-13.96%	In General	
294	Environmental Health	86,515	591,209	30,000	707,724	707,724	0	0	707,724		417 75,43		13.21%	In General	
373	Extension Education	360,646	58,839	0	419,485	419,485	0	0	419,485	390	846 416,30	` ′ ′	-9.12%	In General	Fund Total
143	General Non-Departmental	(11,669,823)	10,771,823	900,000	2,000	2,000	0	0	2,000	(11,65			-0.10%	51,887,493	44,110,756
302	Health Care Center	1,114,320	9,952,643	1,543,300	12,610,263	11,419,463	1,190,800	0	12,610,263	1,198			-7.00%	7,585,293	6,041,993
257	Highway	4,582,529	44,947,871	880,000	50,410,400	11,530,400	38,880,000	0	50,410,400	4,65			-1.48%	15,093,277	14,213,277
323	Human Services	7,730,457	18,603,058	0	26,333,515	26,333,515	0	0	26,333,515	7,778			-0.61%	1,800,348	1,800,348
147	Insurance	0	135,454	0	135,454	69,800	0	65,654	135,454		0	-		434,346	500,000
236	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000		0	-		0	0
149	Justice, Diversion, & Support	318,753	418,746	0	737,499	737,499	0	0	737,499		369 395,49		-3.81%	In General	
158	Land Records Modernization	518,600	183,000	72,728	774,328	715,418	58,910	0	774,328		286 251,120	<i>'</i>	23.69%	253,838	181,110
383	Land Resources & Environment (LRE)	1,448,624	4,258,259	1,074,015	6,780,898	6,512,898	268,000	0	6,780,898	1,554		, , ,	-6.79%	In General	I .
267	Landfill Remediation	0	25,000	85,969	110,969	110,969	0	0	110,969		0			4,760,474	4,674,505
145	Library Board	1,226,129	0	0	1,226,129	1,226,129	0	0	1,226,129	1,214			0.99%	In General	I .
164	Management Information Systems	1,500,826	1,424,930	12,500	2,938,256	2,365,175	573,081	0	2,938,256	1,512		` ′ ′	-0.77%	In General	I .
172	Outside Agencies	125,080	0	0	125,080	125,080	0	0	125,080	180	900	(61,820)	-33.08%	In General	Fund Total

# Sauk County 2022 Adopted Budget (Alphabetical Order)

0	
See	Department Name
Page	Department Name
174	Personnel
338	Public Health
238	Register in Probate
181	Register of Deeds
244	Sheriff
185	Surveyor
146	Transfer Sales Tax to Debt Service
146	Transfer Sales Tax to HCC for Debt Pmt
190	Treasurer
145	Tri-County Airport
146	UW-Platteville Baraboo Sauk County
351	Veterans Service
145	Wisconsin River Rail Transit
357	Women, Infants & Children
196	Workers Compensation

	Sources of	of Funds	
Tax Levy	Other Revenue	Use of Fund Balance	Total Source
550,983	84,000	42,500	677,483
1,488,930	1,714,818	0	3,203,748
178,426	28,500	0	206,926
(339,448)	605,000	0	265,552
13,725,257	2,563,261	0	16,288,518
75,021	0	0	75,021
0	0	0	0
1,028,673	0	0	1,028,673
(479,960)	826,065	0	346,105
51,174	274,101	0	325,275
55,000	400,000	0	455,000
412,243	12,650	0	424,893
30,000	0	0	30,000
0	394,178	13,381	407,559
0	452,052	0	452,052

	Uses of	1 dildo	
Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses
677,483	0	0	677,483
3,203,748	0	0	3,203,748
206,926	0	0	206,926
265,552	0	0	265,552
15,690,209	598,309	0	16,288,518
75,021	0	0	75,021
0	0	0	0
1,028,673	0	0	1,028,673
346,105	0	0	346,105
325,275	0	0	325,275
55,000	400,000	0	455,000
424,893	0	0	424,893
30,000	0	0	30,000
407,559	0	0	407,559
452,052	0	0	452,052

	Comparison to Previous Budgets									
2021 Tax Levy (as amended)	2020 Tax Levy (as amended)	\$ Change 2021 Amended to 2022 Adopted	% Change 2021 Amended to 2022 Adopted							
579,890	809,215	(28,907)	-4.98%							
1,454,218	1,310,121	34,712	2.39%							
172,533	157,486	5,893	3.42%							
(337,626)	(303,469)	(1,822)	-0.54%							
13,426,583	13,014,771	298,674	2.22%							
81,047	79,141	(6,026)	-7.44%							
1,367,399	1,361,089	(1,367,399)	-100.00%							
1,062,548	1,033,810	(33,875)	-3.19%							
(422,449)	(577,626)	(57,511)	-13.61%							
49,412	0	1,762	3.57%							
60,000	60,000	(5,000)	-8.33%							
414,153	385,598	(1,910)	-0.46%							
30,000	0	0	0.00%							
0	0	0								
0	0	0								
22.20.22	24 =20 0= 6		_4 23%							
32 260 337	31 730 876	(1 365 573)								

Estimated	Estimated
Fund Balance	Fund Balance
Beginning	End
2022	2022
In General l	Fund Total
664,546	664,546

ALL FUNDS TOTAL
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l	30,894,764	107,581,093	10,599,254	149,075,111

100,344,124	48,663,139	67,848	149,075,111
149,007	263		

60,337	31,730,876	(1,365,573)	-4.23%	83,751,703	73,220,297

	2021 Amended	2022 Adopted	\$ Change	% Change
Equalized Value (without tax incremental districts)	7,457,984,600	8,017,348,500	559,363,900	7.50%
Total Levy Rate	\$4.33	\$3.85	-\$0.47	-10.91%
Total Levy Amount	32,260,337	30,894,764	(1,365,573)	-4.23%
Impact of a one penny increase to the mil rate	\$74,580	\$80,173	\$5,594	7.50%
Impact of a one penny increase to the mil rate on an average residential property	\$1.96	\$2.05		
Average residential property value	\$196,100	\$204,600	\$8,500	4.33%
Average County tax on an average residential property	\$848.25	\$788.42	(\$59.83)	-7.05%

# Sauk County 2022 Adopted Budget (Levy Use Order)

			Sources	of Funds			Uses of	Funds							
										2021	2020	\$ Change	% Change	Estimated Fund Balance	Estimated Fund Balance
										2021	2020	5 Change	70 Change	Fund Balance	rund Balance
See Page	Department Name	Toy Love	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)	2021 Amended to 2022 Adopted	2021 Amended to 2022 Adopted	Beginning 2022	End 2022
raye	Department Name	Tax Levy	Other Revenue	Dalance	Total Sources	Expenditure	Outlay	rund Balance	Total Oses	(as amended)	(as amended)	2022 Adopted	2022 Adopted	2022	2022
	ALL FUNDS TOTAL	30,894,764	107,581,093	10,599,254	149,075,111	100,344,124	48,663,139	67,848	149,075,111	32,260,337	31,730,876	(1,365,573)	-4.23%	83,751,703	73,220,297
244	Sheriff	13,725,257	2,563,261	0	16,288,518	15,690,209	598,309	0	16,288,518	13,426,583	13,014,771	298,674	2.22%	In General	Fund Total
323	Human Services	7,730,457	18,603,058	0	26,333,515	26,333,515	0	0	26,333,515	7,778,105	7,820,648	(47,648)	-0.61%	1,800,348	1,800,348
257	Highway	4,582,529	44,947,871	880,000	50,410,400	11,530,400	38,880,000	0	50,410,400	4,651,181	4,540,457	(68,652)	-1.48%	15,093,277	14,213,277
117	Building Services	1,615,793	1,561,195	5,193,289	8,370,277	2,349,248	6,021,029	0	8,370,277	1,728,497	2,022,312	(112,704)	-6.52%	In General	Fund Total
164	Management Information Systems	1,500,826	1,424,930	12,500	2,938,256	2,365,175	573,081	0	2,938,256	1,512,406	1,658,854	(11,580)	-0.77%	In General	Fund Total
338	Public Health	1,488,930	1,714,818	0	3,203,748	3,203,748	0	0	3,203,748	1,454,218	1,310,121	34,712	2.39%	In General	Fund Total
383	Land Resources & Environment (LRE)	1,448,624	4,258,259	1,074,015	6,780,898	6,512,898	268,000	0	6,780,898	1,554,154	1,482,101	(105,530)	-6.79%	In General	Fund Total
145	Library Board	1,226,129	0	0	1,226,129	1,226,129	0	0	1,226,129	1,214,062	1,173,754	12,067	0.99%	In General	Fund Total
302	Health Care Center	1,114,320	9,952,643	1,543,300	12,610,263	11,419,463	1,190,800	0	12,610,263	1,198,185	1,321,211	(83,865)	-7.00%	7,585,293	6,041,993
146	Transfer Sales Tax to HCC for Debt Pmt	1,028,673	0	0	1,028,673	1,028,673	0	0	1,028,673	1,062,548	1,033,810	(33,875)	-3.19%	In General	Fund Total
105	Accounting	800,710	4,243	0	804,953	804,953	0	0	804,953	754,087	723,103	46,623	6.18%	In General	Fund Total
200	Circuit Courts	723,315	222,058	0	945,373	945,373	0	0	945,373	518,192	499,550	205,123	39.58%	In General	Fund Total
272	Aging & Disability Resource Center	582,014	1,969,971	236,000	2,787,985	2,672,985	115,000	0	2,787,985	624,427	579,109	(42,413)	-6.79%	1,179,894	943,894
222	District Attorney / Victim Witness	575,920	95,290	0	671,210	671,210	0	0	671,210	602,930	526,640	(27,010)	-4.48%	In General	Fund Total
174	Personnel	550,983	84,000	42,500	677,483	677,483	0	0	677,483	579,890	809,215	(28,907)	-4.98%	In General	Fund Total
158	Land Records Modernization	518,600	183,000	72,728	774,328	715,418	58,910	0	774,328	419,286	251,126	99,314	23.69%	253,838	181,110
126	Corporation Counsel	468,071	251,654	136,700	856,425	856,425	0	0	856,425	503,016	499,370	(34,945)	-6.95%	In General	Fund Total
351	Veterans Service	412,243	12,650	0	424,893	424,893	0	0	424,893	414,153	385,598	(1,910)	-0.46%	In General	Fund Total
136	County Clerk / Elections	375,610	139,574	0	515,184	515,184	0	0	515,184	307,771	282,554	67,839	22.04%	In General	Fund Total
206	Clerk of Courts	375,120	980,210	0	1,355,330	1,355,330	0	0	1,355,330	354,066	321,363	21,054	5.95%	In General	Fund Total
373	Extension Education	360,646	58,839	0	419,485	419,485	0	0	419,485	396,846	416,303	(36,200)	-9.12%	In General	Fund Total
110	Administrator	322,477	1,875,763	0	2,198,240	2,198,240	0	0	2,198,240	296,266	521,115	26,211	8.85%	In General	Fund Total
149	Justice, Diversion, & Support	318,753	418,746	0	737,499	737,499	0	0	737,499	331,369	395,494	(12,616)	-3.81%	In General	Fund Total
133	County Board	205,171	0	7,500	212,671	212,671	0	0	212,671	213,948	193,583	(8,777)	-4.10%	In General	Fund Total
212	Coroner	188,526	39,471	0	227,997	192,526	35,471	0	227,997	158,745	158,202	29,781	18.76%	In General	Fund Total
287	Child Support	179,452	865,240	12,852	1,057,544	1,057,544	0	0	1,057,544	197,938	186,576	(18,486)	-9.34%	In General	Fund Total
216	Court Commissioner	178,654	43,088	0	221,742	221,742	0	0	221,742	188,553	184,745	(9,899)	-5.25%	In General	Fund Total
238	Register in Probate	178,426	28,500	0	206,926	206,926	0	0	206,926	172,533	157,486	5,893	3.42%	In General	Fund Total
230	Emergency Management	136,945	163,082	4,000	304,027	256,615	47,412	0	304,027	159,165	163,224	(22,220)	-13.96%	In General	Fund Total
172	Outside Agencies	125,080	0	0	125,080	125,080	0	0	125,080	186,900	0	(61,820)	-33.08%	In General	Fund Total
294	Environmental Health	86,515	591,209	30,000	707,724	707,724	0	0	707,724	76,417	75,435	10,098	13.21%	In General	Fund Total
185	Surveyor	75,021	0	0	75,021	75,021	0	0	75,021	81,047	79,141	(6,026)	-7.44%	In General	Fund Total
146	UW-Platteville Baraboo Sauk County	55,000	400,000	0	455,000	55,000	400,000	0	455,000	60,000	60,000	(5,000)	-8.33%	In General	Fund Total
145	Tri-County Airport	51,174	274,101	0	325,275	325,275	0	0	325,275	49,412	0	1,762	3.57%	In General	Fund Total
366	Arts, Humanities, Historic Preservation	46,905	9,090	0	55,995	55,995	0	0	55,995	53,245	69,745	(6,340)	-11.91%	In General	Fund Total
145	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	30,000	0	0	0.00%	In General	Fund Total
145	Charitable / Penal Fines	1,126	0	0	1,126	1,126	0	0	1,126	660	174	466	70.61%	In General	Fund Total
369	CDBG-ED Revolving Loans	0	475,127	0	475,127	0	475,127	0	475,127	0	0	0		0	0

# Sauk County 2022 Adopted Budget (Levy Use Order) **Uses of Funds**

Page Department Name 357 Women, Infants & Children 196 Workers Compensation 145 Contingency 267 Landfill Remediation 236 Jail Assessment 147 Insurance 292 Dog License Fund CDBG-RLF Housing Rehab 371 228 Drug Seizures Fund 146 Transfer Sales Tax to Debt Service Debt Service 97 181 Register of Deeds 190 Treasurer 143 General Non-Departmental

ALL FUNDS TOTAL

Sources of Funds Use of Fund Balance Total Sources Tax Levy Other Revenue 394,178 13,381 407,559 452,052 452,052 350,000 350,000 0 25,000 85,969 110,969 110,000 110,000 135,454 135,454 24,000 24,000 20,000 20,000 6,580 4,520 11,100 0 0 0 (339,448) 265,552 605,000 (479,960) 826,065 346,105 (11,669,823) 10,771,823 900,000 2,000 107,581,093 10,599,254 149,075,111

0 0 0 0 0 65,654 2,194 0 0 0	407,559 452,052 350,000 110,969 110,000 135,454 24,000 20,000 11,100 0 265,552 346,105 2,000
0 0 0 0 65,654 2,194 0 0 0	452,052 350,000 110,969 110,000 135,454 24,000 20,000 11,100 0 265,552 346,105
0 0 0 0 0 65,654 2,194 0 0	452,052 350,000 110,969 110,000 135,454 24,000 20,000 11,100 0
0 0 0 0 0 65,654 2,194 0 0	452,052 350,000 110,969 110,000 135,454 24,000 20,000 11,100 0
0 0 0 0 0 65,654 2,194 0	452,052 350,000 110,969 110,000 135,454 24,000 20,000 11,100
0 0 0 0 0 65,654 2,194 0	452,052 350,000 110,969 110,000 135,454 24,000 20,000
0 0 0 0 0 65,654 2,194	452,052 350,000 110,969 110,000 135,454 24,000
0 0 0 0 0 65,654	452,052 350,000 110,969 110,000 135,454
0 0 0 0	452,052 350,000 110,969 110,000
0 0 0	452,052 350,000 110,969
0	452,052 350,000
0	452,052
-	
0	407,559
0	
	Total Uses
	ldition to l Balance

149,007,263

32,260,337	31,730,876	(1,365,573)	-4.23%	83,751,703	7
,,700)	(,:30,000)	(12,000)	0.1070	22,007,100	
11,657,788)	(11,666,008)	(12,035)	-0.10%	51,887,493	4
(422,449)	(577,626)	(57,511)	-13.61%	In General I	und 7
(337,626)	(303,469)	(1,822)	-0.54%	In General I	und
0	0	0		0	
1,367,399	1,361,089	(1,367,399)	-100.00%	In General F	und 7
0	0	0		57,373	
0	0	0		36,631	
0	0	0		-1,810	
0	0	0		434,346	
0	0	0		0	
0	0	0		4,760,474	
0	0	0		In General F	und 7
0	0	0		664,546	
0	0	0		In General F	und 7
Tax Levy as amended)	Tax Levy (as amended)	2021 Amended to 2022 Adopted	2021 Amended to 2022 Adopted	Beginning 2022	
					rui
2021	2020	\$ Change	% Change	Estimated Fund Balance	Fur

	Estimated	Estimated
inge	Fund Balance	Fund Balance
.		- 1
d to	Beginning	End
pted	2022	2022
	In General I	Fund Total
	664,546	664,546
	In General I	Fund Total
	4,760,474	4,674,505
	0	0
	434,346	500,000
	-1,810	384
	36,631	36,631
	57,373	52,853
00%	In General I	Fund Total
	0	0
54%	In General l	Fund Total
51%	In General l	Fund Total
10%	51,887,493	44,110,756
3%	83.751.703	73.220.297

				1
	2021 Amended	2022 Adopted	<u>\$ Change</u>	% Change
Equalized Value (without tax incremental districts)	7,457,984,600	8,017,348,500	559,363,900	7.50%
Total Levy Rate	\$4.33	\$3.85	-\$0.47	-10.91%
Total Levy Amount	32,260,337	30,894,764	(1,365,573)	-4.23%
Impact of a one penny increase to the mil rate	\$74,580	\$80,173	\$5,594	7.50%
Impact of a one penny increase to the mil rate on an average residential property	\$1.96	\$2.05		
Average residential property value	\$196,100	\$204,600	\$8,500	4.33%
Average County tax on an average residential property	\$848.25	\$788.42	(\$59.83)	-7.05%

# Sauk County 2022 Adopted Budget (Expense Order)

	Sources of Funds			Uses of	Funds			Comparison t	o Previous Budge	ets					
See Page	Department Name	Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2021 Tax Levy (as amended)	2020 Tax Levy (as amended)	\$ Change 2021 Amended to 2022 Adopted	% Change 2021 Amended to 2022 Adopted	Estimated Fund Balance Beginning 2022	Estimated Fund Balance End 2022
	ALL FUNDS TOTAL	30,894,764	107,581,093	10,599,254	149,075,111	100,344,124	48,663,139	67,848	149,075,111	32,260,337	31,730,876	(1,365,573)	-4.23%	83,751,703	73,220,297
257	Highway	4,582,529	44,947,871	880,000	50,410,400	11,530,400	38,880,000	0	50,410,400	4,651,181	4,540,457	(68,652)	-1.48%	15,093,277	14,213,277
323	Human Services	7,730,457	18,603,058	0	26,333,515	26,333,515	0	0	26,333,515	7,778,105	7,820,648	(47,648)	-0.61%	1,800,348	1,800,348
244	Sheriff	13,725,257	2,563,261	0	16,288,518	15,690,209	598,309	0	16,288,518	13,426,583	13,014,771	298,674	2.22%	In General	Fund Total
302	Health Care Center	1,114,320	9,952,643	1,543,300	12,610,263	11,419,463	1,190,800	0	12,610,263	1,198,185	1,321,211	(83,865)	-7.00%	7,585,293	6,041,993
117	Building Services	1,615,793	1,561,195	5,193,289	8,370,277	2,349,248	6,021,029	0	8,370,277	1,728,497	2,022,312	(112,704)	-6.52%	In General	Fund Total
383	Land Resources & Environment (LRE)	1,448,624	4,258,259	1,074,015	6,780,898	6,512,898	268,000	0	6,780,898	1,554,154	1,482,101	(105,530)	-6.79%	In General	Fund Total
338	Public Health	1,488,930	1,714,818	0	3,203,748	3,203,748	0	0	3,203,748	1,454,218	1,310,121	34,712	2.39%	In General	Fund Total
164	Management Information Systems	1,500,826	1,424,930	12,500	2,938,256	2,365,175	573,081	0	2,938,256	1,512,406	1,658,854	(11,580)	-0.77%	In General	Fund Total
272	Aging & Disability Resource Center	582,014	1,969,971	236,000	2,787,985	2,672,985	115,000	0	2,787,985	624,427	579,109	(42,413)	-6.79%	1,179,894	943,894
110	Administrative Coordinator	322,477	1,875,763	0	2,198,240	2,198,240	0	0	2,198,240	296,266	521,115	26,211	8.85%	In General	Fund Total
206	Clerk of Courts	375,120	980,210	0	1,355,330	1,355,330	0	0	1,355,330	354,066	321,363	21,054	5.95%	In General	Fund Total
145	Library Board	1,226,129	0	0	1,226,129	1,226,129	0	0	1,226,129	1,214,062	1,173,754	12,067	0.99%	In General	Fund Total
287	Child Support	179,452	865,240	12,852	1,057,544	1,057,544	0	0	1,057,544	197,938	186,576	(18,486)	-9.34%	In General	Fund Total
146	Transfer Sales Tax to HCC for Debt Pmt	1,028,673	0	0	1,028,673	1,028,673	0	0	1,028,673	1,062,548	1,033,810	(33,875)	-3.19%	In General	Fund Total
200	Circuit Courts	723,315	222,058	0	945,373	945,373	0	0	945,373	518,192	499,550	205,123	39.58%	In General	Fund Total
126	Corporation Counsel	468,071	251,654	136,700	856,425	856,425	0	0	856,425	503,016	499,370	(34,945)	-6.95%	In General	Fund Total
105	Accounting	800,710	4,243	0	804,953	804,953	0	0	804,953	754,087	723,103	46,623	6.18%	In General	Fund Total
158	Land Records Modernization	518,600	183,000	72,728	774,328	715,418	58,910	0	774,328	419,286	251,126	99,314	23.69%	253,838	181,110
149	Justice, Diversion, & Support	318,753	418,746	0	737,499	737,499	0	0	737,499	331,369	395,494	(12,616)	-3.81%	In General	Fund Total
294	Environmental Health	86,515	591,209	30,000	707,724	707,724	0	0	707,724	76,417	75,435	10,098	13.21%	In General	Fund Total
174	Personnel	550,983	84,000	42,500	677,483	677,483	0	0	677,483	579,890	809,215	(28,907)	-4.98%	In General	Fund Total
222	District Attorney / Victim Witness	575,920	95,290	0	671,210	671,210	0	0	671,210	602,930	526,640	(27,010)	-4.48%	In General	Fund Total
136	County Clerk / Elections	375,610	139,574	0	515,184	515,184	0	0	515,184	307,771	282,554	67,839	22.04%	In General	Fund Total
369	CDBG-ED Revolving Loans	0	475,127	0	475,127	0	475,127	0	475,127	0	0	0		0	0
146	UW-Platteville Baraboo Sauk County	55,000	400,000	0	455,000	55,000	400,000	0	455,000	60,000	60,000	(5,000)	-8.33%	In General	Fund Total
196	Workers Compensation	0	452,052	0	452,052	452,052	0	0	452,052	0	0	0		664,546	664,546
351	Veterans Service	412,243	12,650	0	424,893	424,893	0	0	424,893	414,153	385,598	(1,910)	-0.46%	In General	Fund Total
373	Extension Education	360,646	58,839	0	419,485	419,485	0	0	419,485	396,846	416,303	(36,200)	-9.12%	In General	Fund Total
357	Women, Infants & Children	0	394,178	13,381	407,559	407,559	0	0	407,559	0	0	0		In General	Fund Total
145	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0		In General	Fund Total
190	Treasurer	(479,960)	826,065	0	346,105	346,105	0	0	346,105	(422,449)	(577,626)	(57,511)	-13.61%	In General	Fund Total
145	Tri-County Airport	51,174	274,101	0	325,275	325,275	0	0	325,275	49,412	0	1,762	3.57%	In General	Fund Total
230	Emergency Management	136,945	163,082	4,000	304,027	256,615	47,412	0	304,027	159,165	163,224	(22,220)	-13.96%	In General	Fund Total
181	Register of Deeds	(339,448)	605,000	0	265,552	265,552	0	0	265,552	(337,626)	(303,469)	(1,822)	-0.54%	In General	Fund Total
212	Coroner	188,526	39,471	0	227,997	192,526	35,471	0	227,997	158,745	158,202	29,781	18.76%	In General	Fund Total
216	Court Commissioner	178,654	43,088	0	221,742	221,742	0	0	221,742	188,553	184,745	(9,899)	-5.25%	In General	Fund Total
133	County Board	205,171	0	7,500	212,671	212,671	0	0	212,671	213,948	193,583	(8,777)	-4.10%	In General	Fund Total
238	Register in Probate	178,426	28,500	0	206,926	206,926	0	0	206,926	172,533	157,486	5,893	3.42%	In General	Fund Total
172	Outside Agencies	125,080	0	0	125,080	125,080	0	0	125,080	186,900	0	(61,820)	-33.08%	In General	Fund Total
267	Landfill Remediation	0	25,000	85,969	110,969	110,969	0	0	110,969	0	0	0		4,760,474	4,674,505
236	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0		0	0
185	Surveyor	75,021	0	0	75,021	75,021	0	0	75,021	81,047	79,141	(6,026)	-7.44%	In General	Fund Total

# Sauk County 2022 Adopted Budget (Expense Order)

See	_
Page	Department Name
147	Insurance
366	Arts, Humanities, Historic Preservation
145	Wisconsin River Rail Transit
292	Dog License Fund
371	CDBG-RLF Housing Rehab
228	Drug Seizures Fund
143	General Non-Departmental
145	Charitable / Penal Fines
97	Debt Service
146	Transfer Sales Tax to Debt Service

ALL FUNDS TOTAL

_		Sources of	of Funds			Uses of
	Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay
	0	135,454	0	135,454	69,800	0
1	46,905	9,090	0	55,995	55,995	0
	30,000	0	0	30,000	30,000	0
	0	24,000	0	24,000	21,806	0
	0	20,000	0	20,000	20,000	0
	0	6,580	4,520	11,100	11,100	0
	(11,669,823)	10,771,823	900,000	2,000	2,000	0
	1,126	0	0	1,126	1,126	0
	0	0	0	0	0	0
	0	0	0	0	0	0
$\neg$	30,894,764	107,581,093	10,599,254	149,075,111	100,344,124	48,663,139
	30,094,704	107,301,093	10,377,234	147,0/3,111	100,544,124	40,003,139

100,344,124	48,663,139	67,848	149,075,111
0			
	0	0	0
		-	
0	0	0	0
1,126	0	0	1,126
2,000	0	0	2,000
11,100	0	0	11,100
20,000	0	0	20,000
21,806	0	2,194	24,000
30,000	0	0	30,000
55,995	0	0	55,995
69,800	0	65,654	135,454
Expenditure	Outlay	Fund Balance	Total Uses
Non-Capital	Capital	Addition to	

149,007,263

Comparison to Previous Budgets									
2021	2020	A C1	0/ CI						
2021 Tax Levy	2020	\$ Change 2021 Amended to	% Change 2021 Amended to						
,	Tax Levy								
(as amended)	(as amended)	2022 Adopted	2022 Adopted						
0	0	0							
53,245	69,745	(6,340)	-11.91%						
30,000	0	0	0.00%						
0	0	0							
0	0	0	0.00%						
0	0	0							
(11,657,788)	(11,666,008)	(12,035)	-0.10%						
660	174	466	70.61%						
0	0	0							
1,367,399	1,361,089	(1,367,399)	-100.00%						
32,260,337	31,730,876	(1,365,573)	-4.23%						

%	83,751,703	73,220,297			
_					
%	In General Fund Total				
	0	0			
%	In General Fund Total				
%	51,887,493	44,110,756			
	57,373	52,853			
%	36,631	36,631			
	-1,810	384			
%	In General	Fund Total			
%	In General Fund Total				
	434,346	500,000			
ed	2022	2022			
to	Beginning	End			
ge	Fund Balance	Fund Balance			
	Estimated	Estimated			

	2021 Amended	2022 Adopted	<u>\$ Change</u>	% Change
Equalized Value (without tax incremental districts)	7,457,984,600	8,017,348,500	559,363,900	7.50%
Total Levy Rate	\$4.33	\$3.85	-\$0.47	-10.91%
Total Levy Amount	32,260,337	30,894,764	(1,365,573)	-4.23%
Impact of a one penny increase to the mil rate	\$74,580	\$80,173	\$5,594	7.50%
Impact of a one penny increase to the mil rate on an average residential property	\$1.96	\$2.05		
Average residential property value	\$196,100	\$204,600	\$8,500	4.33%
Average County tax on an average residential property	\$848.25	\$788.42	(\$59.83)	-7.05%

## **ACRONYMS**

	- A -		- E-
ADA	Americans with Disabilities Act	EAP	Emergency Assistance Program
ADL	Activities of Daily Living	ED	Economic Development
ADRC	Aging and Disability Resource Center	EM	Emergency Management
AFC	Adult Family Care	EMBS	Emergency Management, Building Services
AFDC	Aids to Families with Dependent Children	EOC	Emergency Operations Center
AFSCME	American Federation of State, County, Municipal		- F -
	Employees <a href="https://www.afscme.org/">https://www.afscme.org/</a>	FACT	Farmers and Agriculture Together
AODA	Alcohol and Other Drug Addictions	FC	Family Care
	- B -	FDD	Facility for the Developmentally Disabled
DAAD		FEMA	
BAAP	Badger Army Ammunition Plant	FRSB	Federal Emergency Management Association
BAN	Bond Anticipation Note	FKSB FTE	Flood Recovery Small Business
BRPP	Baraboo Range Protection Program	FIE	Full-Time Equivalent
	- C -		- G -
CAFR	Consolidated Annual Financial Report	GAAP	Generally Accepted Accounting Principles
CASA	Court Appointed Special Advocate	GAL	Guardian Ad Litem
CBRF	Community Based Residential Facility	GASB	Governmental Accounting Standards Board
CCAP	Consolidated Courts Automation System		https://www.gasb.org/home
CDBG	Community Development Block Grant	GFOA	Government Finance Officers Association
CHIPS	Children in Need of Protective Services		https://www.gfoa.org/
CIP	Capital Improvement Plan	GIS	Geographical Information System
CIP	Community Integration Program	GPS	Global Positioning System
CJCC	Criminal Justice Coordinating Council	GSST	Great Sauk State Trail
COG	Continuity of Government		https://dnr.wisconsin.gov/topic/parks/greatsauk
COOP	Continuity of Operations		- H -
COP	Community Options Program	HARN	High Accuracy Reference Network
CMO	Care Management Organization	HAZMAT	Hazardous Materials
CMS	Centers for Medicare & Medicaid Services	HCC	Health Care Center
	https://www.cms.gov/	HCE	Home, Community, Education
CNA	Certified Nursing Assistant	HIPAA	Health Insurance Portability & Accountability Act
CPZ	Conservation, Planning & Zoning	HR	Human Resources
CRD	Community Resource Development	IIIX	Tuman Resources
CUSIP	Committee on Uniform Securities Identification		- I -
	Procedures	ICC	Intercounty Coordinating Committee
	- D -	ICF/MR	Intermediate Care Facility for the Mentally Retarded
DHS	Department of Human Services	ICS	Incident Command System
DOR	Department of Revenue	IGT or ITP	Intergovernmental Transfer Program
DOK	Department of Transportation	IOWC	Issue of Worthless Checks
DTM	Digital Terrain Model	ISS	Intensive Supervision Services
D 1 1V1	Digital Terrain Wooder	IT	Information Technology

## **ACRONYMS**

	- J -		- S -
JDS	Justice, Diversion, & Support	SARA	Superfund Amendment and Reauthorization Act
	•	SCIL	Sauk County Institute of Leadership
	- L -		https://saukcountyinstituteofleadership.org/
LEC	Law Enforcement Center	SCPP	Sauk County Preservation Program
LOMA	Letter of Map Amendments	SNF	Skilled Nursing Facility
LPN	Licensed Practical Nurse	SNS	Strategic National Stockpile
LTE	Limited Term Employee	ST	Speech Therapy
		SWOT	Strengths, Weaknesses, Opportunities, Threats
	- M -		
MA	Medical Assistance or Medicaid		- T -
MATC	Madison Area Technical College <a href="https://madisoncollege.edu/">https://madisoncollege.edu/</a>	TBD	To Be Determined
MCO	Managed Care Organization	TDD	Telecommunications Device for the Deaf
MDS	Minimum Data Set	TID	Tax Incremental District
MIRG	Management Intensive Rotational Grazing	TIF	Tax Incremental Financing
MIS	Management Information Systems	TPR	Termination of Parental Rights
MOA	Memorandum of Agreement	TRIAD	Combined Law Enforcement Agency for the Reduction of Crime
MOU	Memorandum of Understanding	TRM	Targeted Runoff Management
	- N -	TTY	Text Telephone
NA	Not Applicable		- U -
NFP	Nurse Family Partnership	UCC	Uniform Commercial Code
NH	Nursing Home	USDA	United States Department of Agriculture <a href="https://www.usda.gov/">https://www.usda.gov/</a>
NRCS	Natural Resources Conservation Service	USDVA	United States Department of Veterans Affairs
	https://www.nrcs.usda.gov/wps/portal/nrcs/site/national/home/		https://www.va.gov/
	- 0 -	UW	University of Wisconsin
OMB	Office of Management and Budget (United States)	UWEX	University of Wisconsin-Extension
0112	https://www.whitehouse.gov/omb/		- V -
OT	Occupational Therapy	VIMS	Veterans Information Messaging System
	- P -		- W -
P&Z	Planning and Zoning	WILA	Wisconsin Land Information Association
PGW	Persian Gulf War	WIC	Women, Infants and Children
PLSS	Public Land Survey System	WISDNR	Wisconsin Department of Natural Resources
PT	Physical Therapy or Part-Time	WISDOT	Wisconsin Department of Transportation
PUD	Planned Unit Development	WNEP	Wisconsin Nutrition Education Program
	- R -	WPPA	Wisconsin Professional Police Association <a href="https://wppa.com/">https://wppa.com/</a>
RCAC	Residential Care Apartment Complex	WRS	Wisconsin Retirement System
RCPP	Regional Conservation Partnership Program		- Y -
RLF	Revolving Loan Fund	YEPS	Youth Environmental Projects of Sauk County
RN	Registered Nurse	YODA	Youth Opportunity Day
141	112010111111111111111111111111111111111	. 0211	roum opportunity buy

(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.

(As these terms apply to Sauk County)

## BOND ANTICIPATION NOTES (BANs)

Short-term (one year of 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.

(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.

(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.

(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 of 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.

(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 when its revenues, expenditures/expenses, assets or liabilities are at least 10% of the total for their fund category (governmental or enterprise) and 5% of the aggregate of all governmental and enterprise funds in total.

# 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.

(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.

(As these terms apply to Sauk County)

## STRATEGIC ISSUES

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 statues, 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

Fundamental policy choices or critical challenges that must be addressed in 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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